

# SOI BULLETIN

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The *Statistics of Income (SOI) Bulletin* is issued quarterly by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers, and tax administrators. Selected historical and other data tables, previously published in every issue of the *SOI Bulletin*, now are published only on the IRS Website ([www.irs.gov/taxstats](http://www.irs.gov/taxstats)).

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# Inside this Issue

## Individual Income Tax Returns, 2011

by Justin Bryan

Taxpayers filed 145.4 million individual income tax returns for Tax Year (TY) 2011, an increase of 1.7 percent from the 142.9 million returns filed for TY 2010. The adjusted gross income (AGI) (less deficit) reported on these returns totaled \$8.4 trillion, a 3.5-percent increase from the previous year. This was the second annual increase in AGI, following 2 years of decreases in 2008 and 2009. Taxable income rose 4.4 percent from \$5.5 trillion for 2010 to \$5.7 trillion for 2011. Capital gain distributions (up 126.0 percent), total rental and royalty net income (less loss) (up 30.0 percent), and farm net income (up 18.9 percent) increased significantly in 2011, while only a few income items decreased during the year. The most notable decreases were unemployment compensation (down 23.2 percent) and taxable interest (down 14.0 percent). The decrease in unemployment compensation was the first time in 5 years that the amount of this item reported on individual tax returns declined from the previous year.

Statutory income tax rates remained constant for 2011 (although the tax brackets were widened due to inflation indexing) for the eighth straight year, having been preceded by 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$1.0 trillion. As with AGI, this was the second annual increase in total income tax, following 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial increase for 2011, rising \$3.0 billion (up 11.0 percent) to \$30.5 billion. The number of returns with AMT liability increased to 4.2 million (up 5.7 percent) from 4.0 million in 2010. This also marked the second year in a row that the number of returns with AMT liability increased after 2 years of decreases.

## Partnership Returns, 2011

by Ron DeCarlo, Lauren Lee, and Nina Shumofsky

The number of partnerships and partners continued to grow between Tax Years 2010 and 2011. For 2011, the number of partnerships increased 1.1 percent, from 3,248,481 for 2010 to 3,285,177 for 2011. Since 2002, the number of partnerships has increased at an average annual rate of 4.4 percent. The number of partners increased 8.7 percent, from 22,428,047 for 2010 to 24,389,807 for 2011, and has grown 9 out of the last 10 years. Nearly half of all partnerships and a third of all partners were classified in the real estate and rental and leasing sector.

Total assets and total receipts increased in 2011 while total net income (loss) declined. Total assets increased 3.8 percent between 2010 and 2011, from \$19.8 trillion to \$20.6 trillion. Total receipts increased 9.8 percent, from \$5.5 trillion for 2010 to \$6 trillion for 2011. Partnerships also reported a 2.2-percent decrease in their total net income (loss), or profit, from \$593.7 billion for 2010 to \$580.9 billion for 2011.

## Accumulation and Distribution of Individual Retirement Arrangements, 2010

by Victoria L. Bryant and Jon Gober

The year-end fair market value of all Individual Retirement Arrangements (IRAs) rose from \$3.7 trillion in 2008 to \$4.5 trillion in 2009 to \$5.0 trillion in 2010. Roth IRA conversions increased significantly in 2010, rising over 800 percent, to \$64.8 billion and surpassing contributions for the first time. This growth was primarily due to new tax provisions that expanded the availability of Roth conversions to all income levels. However, Roth conversions were not responsible for the changes in the year-end fair market values. This nearly 37-percent increase was the result of improvements in the value of investments.

At year-end 2010, traditional IRA plans represented 86.3 percent, or \$4.3 trillion, of all IRA assets. The remainder was held in Roth IRA plans (\$354.9 billion), Simplified Employee Pension (SEP) plans (\$265.5 billion), and Savings Incentive Match Plans for Employees (SIMPLE) plans (\$69.5 billion). While traditional IRA plans still accounted for the vast majority of year-end fair market value in 2010, Roth IRA plans accounted for approximately 36.3 percent of total IRA contributions. Traditional IRA plan contributions represented a quarter (25 percent) of all IRA contributions, followed by SEP plans (23.4 percent), and SIMPLE plans (15.4 percent).

For 2010, some 145.6 million taxpayers, or 74.1 percent of all taxpayers, were eligible to contribute to an IRA. This percentage has progressively declined from the 78.4 percent eligible in 2007. Additionally, the percentage of eligible taxpayers contributing to an IRA has declined from 9.6 percent in 2005 to 7.9 percent in 2010. About half of all taxpayers who made an IRA contribution in 2010 contributed to a Roth IRA (50.3 percent), followed by a traditional IRA plan (30.2 percent).

While the absolute number of taxpayers who contribute to an IRA has decreased since 2007, the average contribution amount has increased, rising 3.8 percent between 2009 and 2010. This increase in average

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contributions held for all age groups, with the exceptions of taxpayers under age 25 and those ages 65 and over. Consistent with prior years, in 2010, both the number of taxpayers making contributions and the total contribution amount peaked for taxpayers in the age 50-under-60 group. This suggests that even though fewer taxpayers chose to contribute to an IRA, those who did contributed more on an individual basis than their counterparts in younger age groups.

## In the Next Issue

Articles on the following topics are tentatively planned for inclusion in the winter 2014 issue of the *Statistics of Income Bulletin*, scheduled to be published in March 2014:

- Split-interest trusts, Filing Year 2012;
- Sales of capital assets, panel data 2004–2007;
- Individual income tax, preliminary data, 2012; and
- Nonprofit charitable organizations, 2010.

# Individual Income Tax Returns, 2011

by Justin Bryan

**T**axpayers filed 145.4 million individual income tax returns for Tax Year (TY) 2011, an increase of 1.7 percent from the 142.9 million returns filed for TY 2010 (Figure A). The adjusted gross income (AGI) (less deficit) reported on these returns totaled \$8.4 trillion, a 3.5-percent increase from the previous year. This was the second annual increase in AGI, following 2 years of decreases in 2008 and 2009. Taxable income rose 4.4 percent from \$5.5 trillion for 2010 to \$5.7 trillion for 2011. Capital gain distributions (up 126.0 percent), total rental and royalty net income (less loss) (up 30.0 percent), and farm net income (up 18.9 percent) increased significantly in 2011, while only a few income items decreased during the year (Figure B). The most notable decreases were unemployment compensation (down 23.2 percent) and taxable interest (down 14.0 percent). The decrease in unemployment compensation was the first time in 5 years that the amount of this item reported on individual tax returns declined from the previous year.

Statutory income tax rates remained constant for 2011 (although the tax brackets were widened due to inflation indexing) for the eighth straight year, having been preceded by 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$1.0 trillion. As with AGI, this was the second annual increase in total income tax, following 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial

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increase for 2011, rising \$3.0 billion (up 11.0 percent) to \$30.5 billion. The number of returns with AMT liability increased to 4.2 million (up 5.7 percent) from 4.0 million in 2010. This also marked the second year in a row that the number of returns with AMT liability increased after 2 years of decreases.

For 2011, itemized deductions increased by just 0.2 percent to \$1,218.5 billion. The deduction for taxes paid increased 4.5 percent to \$465.1 billion. In comparison, the itemized deduction for interest paid experienced the largest percentage decline, dropping 7.5 percent to \$383.6 billion. The home mortgage interest deduction accounted for the majority of the decline in interest paid, also dropping 7.5 percent from \$393.0 billion in 2010 to \$364.3 billion in 2011.

## Adjusted Gross Income and Selected Sources of Income

Adjusted gross income (AGI) increased 3.5 percent to \$8.4 trillion for 2011 (Figure B). Salaries and wages, the largest component of AGI, increased 3.7 percent from \$5.8 trillion to \$6.1 trillion. Within AGI, the share of salaries and wages increased slightly to 72.3 percent for 2011, up from 72.2 percent for 2010. In comparison, taxable pensions and annuities, the next largest income item, represented 6.9 percent of AGI. Net capital gains (less loss), the third largest nonwage component of AGI, rose about 3.5 percent to \$377.0 billion for 2011, marking the second consecutive year of increases, following substantial decreases in 2008 and 2009. Capital gain distributions, a component of net capital gains, rose 126.0 percent to \$14.2 billion. Taxpayers report capital gain

**Figure A**

### Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	142,892	8,089,142	145,370	8,374,143	3.5
Exemptions [1]	287,679	1,049,272	289,306	1,069,958	2.0
Taxable income	107,304	5,502,001	108,649	5,746,218	4.4
Total income tax	84,476	951,674	91,694	1,045,511	9.9
Alternative minimum tax	4,020	27,461	4,248	30,479	11.0

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

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**Figure B**

## Total and Selected Sources of Adjusted Gross Income, Tax Years 2010 and 2011

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

Item	2010		2011		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Adjusted gross income (less deficit), total [1]</b>	<b>142,892</b>	<b>8,089,142</b>	<b>145,370</b>	<b>8,374,143</b>	<b>285,001</b>	<b>3.5</b>
Salaries and wages	117,820	5,837,350	119,560	6,055,389	218,039	3.7
Taxable interest	55,130	139,611	52,067	120,112	-19,500	-14.0
Ordinary dividends	28,008	183,539	27,762	194,610	11,071	6.0
Qualified dividends	25,049	136,483	25,155	142,015	5,532	4.1
Business or profession net income (less loss)	22,506	267,266	22,918	282,970	15,704	5.9
Net capital gain (less loss)	21,315	364,410	22,154	377,037	12,627	3.5
Capital gain distributions [2]	6,567	6,270	8,859	14,171	7,901	126.0
Sales of property other than capital assets, net gain (less loss)	1,977	-18,076	1,976	-14,450	3,626	20.1
Sales of property other than capital assets, net gain	795	15,719	900	16,265	547	3.5
Taxable social security benefits	16,180	190,746	16,785	201,612	10,867	5.7
Total rental and royalty net income (less loss) [3]	10,727	31,569	10,971	41,025	9,456	30.0
Partnership and S corporation net income (less loss)	8,010	394,473	8,082	425,384	30,911	7.8
Estate and trust net income (less loss)	639	19,692	603	19,607	-85	-0.4
Farm net income (less loss)	1,909	-11,732	1,867	-9,602	2,130	18.2
Farm net income	583	12,252	593	14,562	2,310	18.9
Unemployment compensation	14,937	120,250	13,171	92,384	-27,866	-23.2
Taxable pensions and annuities	26,597	558,541	26,757	581,180	22,639	4.1
Taxable Individual Retirement Account distributions	12,517	194,333	13,009	217,319	22,986	11.8
Gambling earnings	1,842	25,188	1,903	26,515	1,327	5.3
Other net income (less loss) [4]	n.a.	34,629	n.a.	34,052	-577	-1.7

n.a.—Not available.

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

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

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

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

distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

In general, all retirement income items increased appreciably for 2011. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 11.8 percent), Social Security benefits (up 5.7 percent), and pensions and annuities (up 4.1 percent). The large increase in taxable IRAs coincided with a change in the law, allowing high-income taxpayers to rollover traditional IRAs to Roth IRAs for 2010 and be taxed on the income either in that same year, or in 2011 and 2012 (see Changes in Law section).

Taxpayers also reported large increases in business income in 2011 with total rental and royalty net income (less loss) rising \$9.5 billion (up 30.0 percent) for the year. Partnership and S corporation net income (less loss) rose

\$30.9 billion (up 7.8 percent) to \$425.4 billion for 2011, while business or profession net income (less loss) rose \$15.7 billion (up 5.9 percent) to \$283.0 billion. Farm net income (less loss) increased by \$2.1 billion. When looking at just farm net income, it increased by \$2.3 billion (up 18.9 percent) from 2010.

Four components of AGI decreased for 2011: unemployment compensation (down 23.2 percent), taxable interest (down 14.0 percent), other net income (less loss) (down 1.7 percent), and estate and trust net income (less loss) (down 0.4 percent). The amount of taxable unemployment compensation decreased 23.2 percent, from \$120.2 billion in 2010 to \$92.4 billion in 2011. This decline followed 4 years of increases in taxable unemployment compensation. The number of individual tax returns reporting taxable unemployment compensation also decreased from 14.9 million in 2010 to 13.2 million

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in 2011 (down 11.8 percent). Table 1 shows detailed information for the components of AGI.

## Losses

Total negative income includes net negative income line items from individual income tax returns.<sup>1</sup> Total negative income, i.e., net loss, included in AGI increased 0.6 percent to \$489.8 billion for 2011 (Figure C). The increase in net operating loss was the main reason for the \$3.0 billion rise in net loss as other items either decreased or had relatively small increases. Three categories of net losses increased for 2011: net operating loss (17.0 percent), estate and trust net loss (2.7 percent), and farm net loss (0.7 percent). Net operating loss represented about a third (34.5 percent) of all losses in AGI.<sup>2</sup> The largest decreases in loss items were other net loss (28.2 percent), sales of property other than capital assets net loss (9.1 percent), and net capital loss (8.4 percent). Net capital loss declined for the second year in a row after increasing in 2008 and 2009. Before that time, net capital losses decreased in

2003 through 2007, following a period of increases from 1997 through 2002.<sup>3</sup>

## Statutory Adjustments

Statutory adjustments increased 4.2 percent to \$124.3 billion for 2011 (Figure D). Taxpayers subtract these adjustments from total income when computing AGI. The penalty on the early withdrawal of savings deduction rose to \$0.5 billion, accounting for the largest percentage increase (up 29.5 percent) in statutory adjustments for the year. The statutory adjustments for moving expenses (up 9.6 percent) and certain business expenses of reservists, performing artists, and fee-basis government officials (also up 9.6 percent) accounted for the next largest percentage increases, followed by the deductible part of self-employment tax (up 7.6 percent) and the student loan interest deduction (up 6.4 percent). In terms of dollar amounts, the deductible part of the self-employment tax made up the largest statutory adjustment (\$26.0 billion), representing 20.9 percent of the total. Only two statutory

**Figure C**

### Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total net losses</b>	<b>n.a.</b>	<b>486,798</b>	<b>n.a.</b>	<b>489,781</b>	<b>0.6</b>
Business or profession net loss	5,497	55,510	5,557	54,241	-2.3
Net capital loss [1]	12,806	29,820	11,840	27,307	-8.4
Sales of property other than capital assets net loss	1,182	33,795	1,076	30,716	-9.1
Total rental and royalty net loss [2]	4,967	53,069	4,942	50,157	-5.5
Partnership and S-corporation net loss	2,872	131,065	2,808	122,563	-6.5
Estate and trust net loss	49	2,526	54	2,595	2.7
Farm net loss	1,327	23,985	1,275	24,164	0.7
Net operating loss [3]	1,147	144,553	1,229	169,084	17.0
Other net loss [4]	289	12,477	287	8,954	-28.2

n.a.—Not available.

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

[2] Includes farm rental net loss.

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

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

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

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

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

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

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**Figure D**

## Statutory Adjustments, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total statutory adjustments</b>	<b>35,261</b>	<b>119,299</b>	<b>35,683</b>	<b>124,343</b>	<b>4.2</b>
Payments to an Individual Retirement Account	2,583	11,443	2,563	11,044	-3.5
Educator expenses deduction	3,614	915	3,824	962	5.2
Certain business expenses of reservists, performing artists, etc.	132	473	148	518	9.6
Moving expenses adjustment	1,002	2,674	1,029	2,931	9.6
Student loan interest deduction	10,119	9,093	10,052	9,673	6.4
Tuition and fees deduction	1,997	4,365	1,933	4,310	-1.3
Health savings account deduction	1,005	2,913	1,019	3,078	5.7
Deductible part of self-employment tax	17,668	24,174	18,259	26,023	7.6
Self-employed health insurance deduction	3,831	23,336	3,847	24,544	5.2
Payments to a self-employed retirement (Keogh) plan	910	18,906	917	19,484	3.1
Penalty on early withdrawal of savings	1,102	356	944	461	29.5
Alimony paid	597	10,416	583	10,665	2.4
Domestic production activities deduction	616	8,675	638	8,995	3.7
Other adjustments [1]	n.a.	1,558	n.a.	1,654	6.2

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2010 and 2011.

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

deductions declined in 2011: payments to an IRA (down 3.5 percent) and tuition and fees (down 1.3 percent).

### Deductions

The total standard deduction (the basic standard deduction plus the additional standard deduction for age or blindness) claimed on 2011 individual income tax returns increased 4.1 percent to \$768.7 billion (Figure E). Total deductions—the sum of the total standard deduction and total itemized deductions—increased 1.6 percent to \$2.0 trillion. The number of returns claiming a standard deduction increased 3.1 percent for 2011, accounting for about two-thirds (66.5 percent) of all returns filed. The average standard deduction rose less than 1 percent (up \$72) over the 2010 average to \$7,956 in 2011.

Taxpayers claimed itemized deductions on 31.8 percent of all returns filed, representing 61.3 percent of the total deduction amount for the year.<sup>4</sup> The average for total itemized deductions was \$26,321 for 2011, up \$237 from the average total claimed for 2010. Table 3 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2011 was taxes paid, followed by interest paid, and charitable

contributions. Taxes paid increased 4.5 percent to \$465.1 billion, accounting for 38.2 percent of total itemized deductions for the year. Combined, the total deduction for State and local income and sales taxes increased 7.3 percent to \$282.0 billion. Some 10.9 million taxpayers claimed the general sales tax deduction for a total of \$16.0 billion, down 2.9 percent from 2010, while 33.7 million taxpayers claimed the State and local income tax deduction for a total of \$266.0 billion, an 8.0-percent increase from 2010 levels. Interest paid, the second largest itemized deduction, decreased to \$383.6 billion (down 7.5 percent) for 2011 and made up 31.5 percent of total itemized deductions. For 2011, the number of returns reported for the largest component of the interest paid deduction, home mortgage interest, decreased 2.7 percent, while the amount reported decreased 7.5 percent. The deduction for charitable contributions rose 2.5 percent to \$174.5 billion.

Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI fell 0.5 percent to \$84.9 billion for 2011. Miscellaneous itemized deductions subject to a 2-percent AGI floor, including unreimbursed employee business expenses and tax preparation fees, increased 9.6 percent to \$86.5 billion, while unlimited

<sup>4</sup> Of the 145,370,240 total returns filed, 1.7 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported or they were married filing separately with no deductions but spouse itemized on their returns.

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**Figure E**

## Selected Itemized Deductions and the Standard Deduction, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total itemized deductions before limitation</b>	<b>46,645</b>	<b>1,216,989</b>	<b>46,294</b>	<b>1,218,527</b>	<b>-0.8</b>	<b>0.1</b>
Medical and dental expenses after 7.5-percent AGI limitation	10,431	85,337	10,383	84,873	-0.5	-0.5
Taxes paid [2]	46,316	445,097	45,953	465,128	-0.8	4.5
State and local income taxes	33,473	246,234	33,716	265,999	0.7	8.0
State and local general sales taxes	11,396	16,463	10,876	15,978	-4.6	-2.9
Interest paid [3]	37,481	414,713	36,507	383,565	-2.6	-7.5
Home mortgage interest	36,958	393,958	35,966	364,296	-2.7	-7.5
Charitable contributions	38,143	170,236	37,790	174,474	-0.9	2.5
Other than cash contributions	22,485	44,322	22,542	43,640	0.3	-1.5
Casualty and theft losses	105	2,234	141	3,181	34.5	42.4
Miscellaneous deductions after 2-percent AGI limitation	11,558	78,925	11,871	86,494	2.7	9.6
Gambling losses and other unlimited miscellaneous deductions	1,402	20,448	1,333	20,812	-4.9	1.8
Itemized deductions in excess of limitation [4]	133	322	21	31	-84.3	-90.5
<b>Total itemized deductions after limitation [4]</b>	<b>46,645</b>	<b>1,216,667</b>	<b>46,294</b>	<b>1,218,497</b>	<b>-0.8</b>	<b>0.2</b>
<b>Total standard deduction</b>	<b>93,678</b>	<b>738,539</b>	<b>96,619</b>	<b>768,668</b>	<b>3.1</b>	<b>4.1</b>
<b>Total deductions (after itemized deduction limitation)</b>	<b>140,323</b>	<b>1,955,206</b>	<b>142,913</b>	<b>1,987,165</b>	<b>1.8</b>	<b>1.6</b>

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

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

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

[4] The itemized deduction limitation was eliminated in 2010. The number of returns and the amount for 2010 and 2011 represent prior year returns only.

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

miscellaneous deductions (such as gambling losses) increased 1.8 percent to \$20.8 billion. Casualty and theft losses, the smallest itemized deduction, increased 42.4 percent to \$3.2 billion in 2011.

For 2011, the number of personal exemptions for taxpayers and dependents was 289.3 million, an increase of 0.6 percent from 2010 (Figure A). The deductible amount per exemption increased \$50 to \$3,700 for the year. Because of the increase in the exemption amount and number of exemptions, total deductions for exemptions went up 2.0 percent from \$1,049.3 billion in 2010 to \$1,070.0 billion in 2011.

### Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 4.4 percent to \$5.7 trillion for 2011 (Figure A). With the increase in taxable income, total income tax rose 9.9 percent to \$1.0 trillion. This is the second year of nearly 10-percent increases in total income taxes, following 2 years of large decreases in 2008 and 2009, and 4 years of growth in 2004

through 2007. In each of the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) had lowered tax rates, contributing to declining income taxes each year.

The alternative minimum tax increased \$3.0 billion (or 11.0 percent) to \$30.5 billion, making 2011 the second year in a row that AMT liability increased. Prior to 2010, AMT rose for a 7-year period, 2002 through 2008, before declining in 2009. The number of returns with AMT liability also increased, rising 5.7 percent from 4.0 million in 2010 to 4.2 million in 2011. This was also the second year of growth in the number of returns paying AMT following 2 years of declines.

The average AGI reported on all 2011 individual income tax returns was \$57,606, up 1.8 percent from \$56,610 in 2010. In comparison, the average taxable income for the year was \$52,888, up 3.1 percent from \$51,275 reported for the previous year.<sup>5</sup>

Figure F shows two different methods of calculating average tax rates. First, average tax rate is calculated by

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

# Individual Income Tax Returns, 2011

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**Figure F**

## Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2010 and 2011

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [3]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2011:</b>								
Number of returns	145,370	2,451	23,080	24,806	19,198	25,504	30,876	14,756
Capital gains plus dividends subject to reduced tax rate	488,122	0	699	2,479	6,895	12,847	32,622	46,409
Adjusted gross income (less deficit)	8,374,143	-195,698	121,790	368,418	475,649	996,783	2,197,423	1,977,406
Total income tax	1,045,511	123	471	5,588	15,235	55,287	189,342	248,968
Total income tax minus refundable credits [1, 2]	945,920	-732	-12,861	-37,790	-11,103	41,738	187,359	248,858
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.8	[4]	0.6	0.7	1.4	1.3	1.5	2.3
Average tax rate:								
Total income tax as a percentage of AGI	12.5	[4]	0.4	1.5	3.2	5.5	8.6	12.6
Total income tax minus refundable credits as a percentage of AGI	11.3	[4]	-10.6	-10.3	-2.3	4.2	8.5	12.6
<b>Tax Year 2010:</b>								
Number of returns	142,892	2,554	22,241	24,529	19,135	25,605	30,533	13,998
Capital gains plus dividends subject to reduced tax rate	464,662	0	685	2,038	3,109	8,385	30,329	41,734
Adjusted gross income (less deficit)	8,089,142	-188,804	119,109	364,682	473,852	1,000,098	2,171,323	1,869,639
Total income tax	951,674	250	438	3,433	11,780	47,754	167,026	224,423
Total income tax minus refundable credits [1, 2]	838,887	-834	-16,152	-41,948	-17,390	31,338	163,172	224,187
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.7	[4]	0.6	0.6	0.7	0.8	1.4	2.2
Average tax rate:								
Total income tax as a percentage of AGI	11.8	[4]	0.4	0.9	2.5	4.8	7.7	12.0
Total income tax minus refundable credits as a percentage of AGI	10.4	[4]	-13.6	-11.5	-3.7	3.1	7.5	12.0
Percentage point change in average tax rate:								
Total income tax as a percentage of AGI	0.7	[5]	0.0	0.6	0.7	0.8	0.9	0.6
Total income tax minus refundable credits as a percentage of AGI	0.9	[5]	3.0	1.2	1.3	1.1	1.0	0.6

Footnotes at end of figure.

dividing total income tax by AGI for all returns (taxable and nontaxable). The second calculation of average tax rate includes deducting refundable credits from total income tax, then dividing the result by AGI. Because taxpayers could potentially have negative total income tax using the second method, average tax rates could also be negative. For 2011, the average tax rate using the first calculation method was 12.5 percent, up 0.7 percentage point from 11.8 percent for 2010. The average tax rate using the second method was 11.3 percent, up 0.9 percentage point from 10.4 percent for 2010. For 2011, the difference between the two methods was 1.2 percentage points, compared to 1.4 percentage points for the

previous year. There was little-to-no difference in these two rates for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1-under-\$10,000 AGI class (11.0 percentage points) and \$10,000-under-\$20,000 AGI class (11.8 percentage points) due to the combination of low-income taxes and the propensity for having refundable credits in these classes.

For 2011, average tax rates increased as income rose (for both measures of average tax rate) for each AGI category up to \$2 million or less. The average tax rate peaked at 25.0 percent for returns in the AGI class \$1.5 million

# Individual Income Tax Returns, 2011)

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**Figure F—Continued**

## Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2010 and 2011—Continued

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

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Tax Year 2011:</b>							
Number of returns	3,802	598	135	56	79	19	11
Capital gains plus dividends subject to reduced tax rate	59,098	40,684	23,197	16,264	51,817	39,381	155,729
Adjusted gross income (less deficit)	1,080,932	403,585	163,096	96,284	236,076	130,764	321,636
Total income tax	212,403	97,611	40,459	24,105	58,775	31,500	65,644
Total income tax minus refundable credits [1, 2]	212,391	97,600	40,458	24,104	58,772	31,481	65,644
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.5	10.1	14.2	16.9	21.9	30.1	48.4
Average tax rate:							
Total income tax as a percentage of AGI	19.7	24.2	24.8	25.0	24.9	24.1	20.4
Total income tax minus refundable credits as a percentage of AGI	19.6	24.2	24.8	25.0	24.9	24.1	20.4
<b>Tax Year 2010:</b>							
Number of returns	3,472	544	127	52	73	18	11
Capital gains plus dividends subject to reduced tax rate	55,198	36,677	22,419	14,659	47,146	34,657	167,626
Adjusted gross income (less deficit)	985,431	368,354	153,289	88,558	217,724	120,172	345,716
Total income tax	192,826	88,590	38,100	22,260	54,237	29,124	71,434
Total income tax minus refundable credits [1, 2]	192,784	88,586	38,100	22,260	54,229	29,124	71,431
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.6	10.0	14.6	16.6	21.7	28.8	48.5
Average tax rate:							
Total income tax as a percentage of AGI	19.6	24.1	24.9	25.1	24.9	24.2	20.7
Total income tax minus refundable credits as a percentage of AGI	19.6	24.0	24.9	25.1	24.9	24.2	20.7
Percentage point change in average tax rate:							
Total income tax as a percentage of AGI	0.1	0.1	0.0	-0.1	0.0	-0.1	-0.3
Total income tax minus refundable credits as a percentage of AGI	0.1	0.1	0.0	-0.1	0.0	-0.2	-0.3

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

[2] For Tax Year 2010, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, adoption credit and the prior-year minimum tax credit. For Tax Year 2011, the refundable credits included the earned income credit, additional child tax credit, making work pay credit (only on prior-year returns), American opportunity credit, first-time homebuyer credit, adoption credit, regulated investment company credit, health insurance tax credit and the prior-year minimum tax credit.

[3] Includes returns with adjusted gross deficit.

[4] Percentage not computed.

[5] Difference not computed.

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

under \$2 million. For the classes above this level, average tax rates declined to a low of 20.4 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$2 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This

income was taxed at a maximum rate of 15 percent as opposed to up to a 35-percent rate for ordinary income. For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 16.9 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 48.4 percent for those individuals reporting AGI of \$10 million or more.

# Individual Income Tax Returns, 2011

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## Tax Credits

Total tax credits decreased 35.2 percent, from \$113.6 billion in 2010 to \$73.6 billion in 2011. The credits exclude the “refundable” portions of the child tax credit, refundable prior-year minimum tax credit, American opportunity credit, first-time homebuyer credit (FTHC), adoption credit, regulated investment company credit, health insurance tax credit, and earned income credit (EIC), as well as any amount of these credits used to offset any other taxes. Statistics for tax credits, including the refundable portions, are shown in Tables 2 and 4 and summarized in Figures G, H, and I.

The large decrease in total credits is likely due to the expiration of the making work pay credit introduced in 2009. Some 71.8 million taxpayers claimed the portion of the making work pay credit used to offset income tax before credits in 2010 for a total of \$37.1 billion, making it the largest credit and accounting for 32.7 percent of total tax credits.

Following the expiration of the making work pay credit, the child tax credit became the largest credit, followed by the foreign tax credit. Some 23.1 million

taxpayers claimed the child tax credit for a total of \$28.1 billion, accounting for 38.2 percent of the total tax credits reported for 2011 (Figure G). The foreign tax credit increased 8.1 percent to \$16.5 billion, accounting for 22.4 percent of total tax credits reported for the year.

The EIC (up 141.2 percent) and general business tax credit (up 11.0 percent) showed the largest percentage increases for 2011. The large increase in the EIC was mostly the result of the expiration of the making work pay credit. Because this tax credit was calculated before the EIC, for taxpayers claiming both credits, some of the amount used to offset income tax before credits shifted to the EIC. For example, despite the portion of the EIC used to offset income tax before credits increasing by 141.2 percent, the total EIC only increased 5.6 percent. Some 3.7 million taxpayers claimed the EIC for a total of \$1.1 billion for 2011, while 0.5 million taxpayers claimed the general business credits for a total of \$2.4 billion.

Several credits decreased for 2011. The first-time homebuyer credit (down 97.0 percent) showed the largest decrease, followed by the residential energy credits (down 72.9 percent), and prior-year minimum tax credit

**Figure G**

### Selected Tax Credits, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total tax credits [1]</b>	<b>90,735</b>	<b>113,579</b>	<b>49,631</b>	<b>73,584</b>	<b>-45.3</b>	<b>-35.2</b>
Child care credit	6,338	3,398	6,333	3,426	-0.1	0.8
Earned income credit [2]	1,409	451	3,717	1,087	163.7	141.2
Foreign tax credit	6,662	15,223	6,904	16,451	3.6	8.1
General business credit	462	2,168	487	2,407	5.3	11.0
Prior-year minimum tax credit	260	663	256	565	-1.3	-14.8
Refundable prior-year minimum tax credit [2]	217	529	189	499	-13.0	-5.8
Child tax credit [3]	23,580	28,504	23,136	28,089	-1.9	-1.5
Nonrefundable education credits	11,867	12,272	12,055	12,367	1.6	0.8
American opportunity credit [2]	5,345	4,241	5,911	4,647	10.6	9.6
Retirement savings contribution credit	6,130	1,030	6,395	1,118	4.3	8.6
Residential energy credits	7,156	6,173	3,643	1,676	-49.1	-72.9
First-time homebuyer credit [2]	267	1,273	11	39	-95.9	-97.0

[1] Includes credits not shown separately. For 2010, excluded credits include the making work pay credit, which represents \$37.1 billion of the total listed. See Table 2.

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

[3] Excludes the additional child tax credit, which totaled \$27.7 billion for 2010 and \$28.6 billion for 2011.

# Individual Income Tax Returns, 2011

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(down 14.8 percent). For the first-time homebuyer credit, the decrease was due mainly to the fact that most taxpayers generally could not claim the credit on a home bought after April 30, 2010. For the residential energy credit, the decrease was due to a change in the law limiting the nonbusiness portion of the credit (see the Changes in Law section of this article).

Over 27.9 million taxpayers claimed the earned income credit (EIC) for 2011, an increase of 2.0 percent from 2010 (Figure H), while the total EIC increased 5.6 percent to \$62.9 billion. The number of returns receiving the credit, but having no qualifying children, increased 3.6 percent for 2011. The number of returns having one qualifying child and receiving the credit increased 0.9 percent; those having two qualifying children and receiving the credit rose 2.2 percent, while the number of returns having three or more qualifying children and receiving the credit increased 1.4 percent. The dollar amount of EIC claimed also increased for returns with no qualifying children (up 3.9 percent), one qualifying child (up 5.6 percent), two qualifying children (up 5.7 percent), and three or more qualifying children (up 5.6 percent).

The refundable portion, the largest component of the EIC, is treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The number of returns claiming the refundable portion of the EIC decreased 2.5 percent for 2011, while the amount of the refundable portion increased 2.0 percent. The number of returns with the refundable portion of the EIC and no qualifying children (down 11.0 percent) or with one qualifying child (down 1.7 percent) both decreased for 2011. In comparison, the number of returns with two qualifying children (up 1.1 percent) and those with three or more qualifying children (also up 1.1 percent) increased. For the amount of the refundable EIC claimed, returns with no qualifying children (down 6.2 percent) declined, while returns with one qualifying child (up 0.4 percent), two qualifying children (up 3.5 percent), and those with three or more qualifying children (up 2.6 percent) increased for the year.

The child tax credit may offset income tax, all other taxes, and may even be refundable. The second and third parts of the child tax credit, the portion used to offset

**Figure H**

## Earned Income Credit, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total earned income credit (EIC)</b>	<b>27,368</b>	<b>59,562</b>	<b>27,912</b>	<b>62,906</b>	<b>2.0</b>	<b>5.6</b>
EIC for returns with no qualifying children	6,647	1,753	6,886	1,821	3.6	3.9
EIC for returns with one qualifying child	10,001	21,014	10,094	22,201	0.9	5.6
EIC for returns with two qualifying children	7,335	24,601	7,498	26,010	2.2	5.7
EIC for returns with three or more qualifying children	3,384	12,195	3,433	12,874	1.4	5.6
<b>Refundable earned income credit</b>	<b>25,227</b>	<b>54,256</b>	<b>24,591</b>	<b>55,350</b>	<b>-2.5</b>	<b>2.0</b>
EIC for returns with no qualifying children	5,405	1,379	4,811	1,293	-11.0	-6.2
EIC for returns with one qualifying child	9,389	19,057	9,230	19,140	-1.7	0.4
EIC for returns with two qualifying children	7,148	22,642	7,229	23,444	1.1	3.5
EIC for returns with three or more qualifying children	3,285	11,179	3,320	11,474	1.1	2.6
<b>EIC used to offset income tax before credits</b>	<b>1,409</b>	<b>451</b>	<b>3,717</b>	<b>1,087</b>	<b>163.7</b>	<b>141.2</b>
EIC for returns with no qualifying children	98	4	1,375	119	1,306.6	3,046.9
EIC for returns with one qualifying child	1,109	363	1,905	781	71.8	115.1
EIC for returns with two qualifying children	183	73	392	166	114.6	128.9
EIC for returns with three or more qualifying children	20	11	45	21	125.4	90.6
<b>EIC used to offset all other taxes</b>	<b>5,434</b>	<b>4,855</b>	<b>6,735</b>	<b>6,469</b>	<b>23.9</b>	<b>33.2</b>
EIC for returns with no qualifying children	1,354	370	1,523	410	12.4	10.6
EIC for returns with one qualifying child	1,767	1,595	2,271	2,280	28.5	43.0
EIC for returns with two qualifying children	1,594	1,886	1,959	2,400	22.9	27.3
EIC for returns with three or more qualifying children	720	1,004	983	1,378	36.5	37.3

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

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all other taxes besides income tax and the refundable portion, make up what is called the additional child tax credit. For 2011, the additional child tax credit totaled \$28.6 billion. Of this total, 20.5 million returns had the refundable additional child tax credit portion, claiming \$27.5 billion. When the additional child tax credit was included, child tax credits increased (0.7 percent) from 2010 levels. For 2011, the combined total of these two (\$56.7 billion) was close to 10 percent below the levels of total EIC (\$62.9 billion) (Figure I).

A taxpayer could use several other refundable credits besides the EIC and child tax credit to offset taxes. The largest of these credits, after the EIC and child tax credit, was the American Opportunity Credit, which taxpayers claimed on 12.8 million returns for a total of \$11.5 billion. Of this, 7.6 million returns claimed a refundable amount of \$6.6 billion. Adding all the portions of the refundable credits, the amount claimed by taxpayers was \$135.0 billion, with \$43.5 billion applied against taxes and \$91.5 billion refunded to taxpayers.<sup>6</sup>

**Figure I**

## Refundable Tax Credits, Tax Years 2010 and 2011

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

Item	Total		Used to offset income tax before credits		Used to offset all other taxes		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2011:</b>								
<b>Total [1]</b>	<b>n.a.</b>	<b>134,978</b>	<b>n.a.</b>	<b>35,388</b>	<b>8,126</b>	<b>8,082</b>	<b>33,023</b>	<b>91,509</b>
Earned income credit	27,912	62,906	3,717	1,087	6,735	6,469	24,591	55,350
Child tax credit and additional child tax credit [2]	36,545	56,674	23,136	28,089	1,184	1,107	20,485	27,478
American opportunity credit	12,824	11,517	5,911	4,647	592	298	7,637	6,573
First-time homebuyer credit	16	118	11	39	4	3	14	76
Regulated investment company credit	153	1,315	30	39	[3]	[4]	141	1,276
Adoption credit	48	610	31	193	8	10	31	407
Refundable prior-year minimum tax credit	224	643	189	499	10	18	30	126
Health insurance tax credit	20	54	17	30	1	3	8	21
<b>Tax Year 2010:</b>								
<b>Total</b>	<b>n.a.</b>	<b>185,074</b>	<b>n.a.</b>	<b>72,287</b>	<b>n.a.</b>	<b>10,075</b>	<b>n.a.</b>	<b>102,713</b>
Making work pay credit	105,810	54,329	71,827	37,090	9,621	3,821	33,598	13,418
Earned income credit	27,368	59,562	1,409	451	5,434	4,855	25,227	54,256
Child tax credit and additional child tax credit [2]	36,508	56,258	23,580	28,504	935	953	20,404	26,801
American opportunity credit	11,979	10,620	5,345	4,241	640	340	7,219	6,040
First-time homebuyer credit	334	2,286	267	1,273	32	44	218	969
Regulated investment company credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Adoption credit	97	1,207	48	199	17	37	76	970
Refundable prior-year minimum tax credit	264	812	217	529	10	25	45	258
Health insurance tax credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Percentage change:</b>								
<b>Total</b>	<b>n.a.</b>	<b>-27.1</b>	<b>n.a.</b>	<b>-51.0</b>	<b>n.a.</b>	<b>-19.8</b>	<b>n.a.</b>	<b>-10.9</b>
Making work pay credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Earned income credit	2.0	5.6	163.7	141.2	23.9	33.2	-2.5	2.0
Child tax credit and additional child tax credit [2]	0.1	0.7	-1.9	-1.5	26.7	16.2	0.4	2.5
American opportunity credit	7.1	8.4	10.6	9.6	-7.4	-12.3	5.8	8.8
First-time homebuyer credit	-95.2	-94.8	-95.9	-97.0	-89.2	-92.6	-93.5	-92.2
Regulated investment company credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Adoption credit	-50.6	-49.4	-34.3	-2.8	-52.8	-71.9	-59.2	-58.1
Refundable prior-year minimum tax credit	-15.2	-20.8	-13.0	-5.8	-8.7	-26.5	-34.8	-51.0
Health insurance tax credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.—Not available.

[1] Includes prior-year returns claiming the making work pay credit.

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

[3] Less than 500 returns.

[4] Less than \$500,000.

<sup>6</sup> To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

## Historical Trends in Constant Dollars

In constant dollars, salaries and wages, AGI, and real gross domestic product (GDP) all rose for 2011 (Figure J).<sup>7</sup> The 1.5-percent increase in real AGI marked the second straight year of increases, following 2 years of large declines. For the 10-year period, 1991 through 2000, real total income tax rose continually from \$649.2 billion to its high of \$1,197.5 billion, before declining each year to \$862.2 billion for 2003 (Figure K). From 2004 to 2007, real total income tax increased each year, reaching \$1,146.1 billion in 2007, leaving it just shy of its high in 2000. For 2008 and 2009, real total income tax dropped

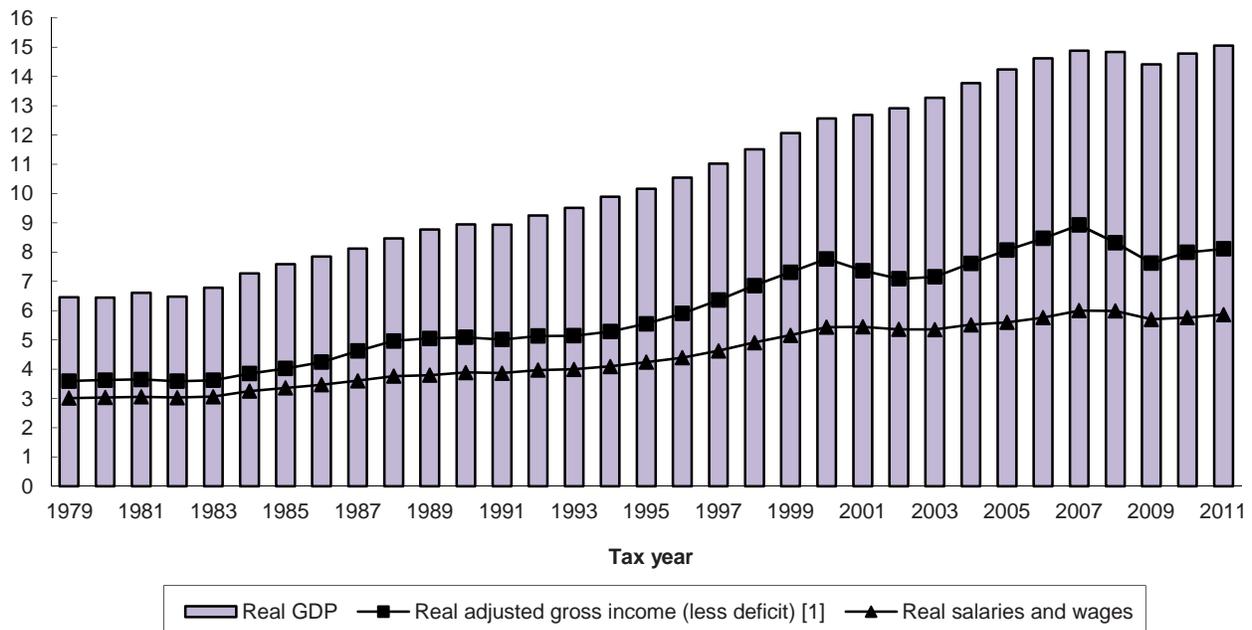
dramatically, falling to \$865.9 billion before rebounding in 2010 and rising again in 2011 to \$1,013.1 billion.

Tax as a percentage of real GDP behaved similarly to real total income tax. During the mid-to-late 1990s, tax as a percentage of real GDP increased. Part of this increase was attributable to the substantial increase in realizations of net capital gains and, thus, income taxes on those capital gains. Those income taxes are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 9.5 percent to 6.5

**Figure J**

### Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979–2011

Constant dollars  
(trillions) [2, 3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2011. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.  
 [2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100).  
 [3] GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2013.

<sup>7</sup> AGI, salaries and wages, and total income tax are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100): 2011=103.199; 2010=101.211. GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, August 2013.

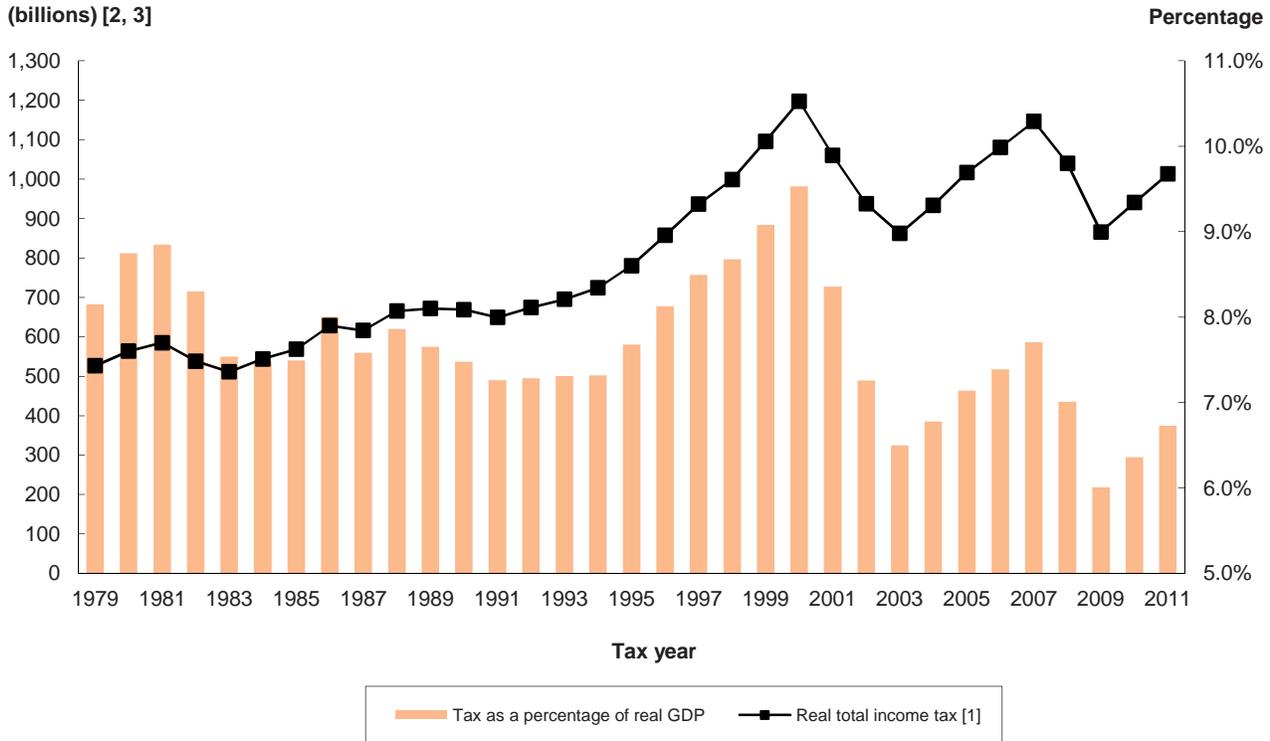
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**Figure K**

## Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2011

Constant dollars  
(billions) [2, 3]



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.  
 [2] Total income tax is shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100).  
 [3] GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2013.

percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (in addition, income tax rates were lowered over these years). For 2003, although capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. From 2002 to 2007, real net capital gains (less loss) increased 229.8 percent (Figure L).<sup>8</sup> Concurrently, the ratio of income tax to GDP increased every year since 2003 to 7.7 percent in 2007, still well below the 9.5 percent cited above for Tax Year 2000. For 2008 and 2009, real net capital gains (less loss) decreased 50.2 percent and 50.5 percent, respectively. The ratio of income tax to GDP fell accordingly, from 7.7 percent for 2007 to 6.0 percent for 2009. In 2010, real net capital gains (less loss)

increased 54.8 percent. The ratio of income tax to GDP also managed to bounce back slightly, rising to 6.4 percent. Although real net capital gains (less loss) increased just 0.3 percent for 2011, the ratio of income tax to GDP rose to 6.7 percent (Figure K).

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

<sup>8</sup> U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) approximates the prices of goods and services purchased by typical urban consumers. CPI-U for each calendar year represents an annual average of monthly indices (1982–84=100, 2011=224.939; 2010=218.056). See <ftp://ftp.bls.gov/pub/special.requests/cpi/cpia.txt> for previous years.

**Figure L**

## Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2011

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

Tax year	Net capital gains (less loss) [1]				Capital gain distributions [3]			
	Number of returns	Amount (current dollars)	Constant 1982–84 dollars [2]		Number of returns	Amount (current dollars)	Constant 1982–84 dollars [2]	
			Amount	Percentage change			Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4
2008	23,731	469,273	217,959	-50.2	11,544	21,954	10,197	-75.5
2009	20,291	231,548	107,929	-50.5	4,191	2,411	1,124	-89.0
2010	21,315	364,410	167,118	54.8	6,567	6,270	2,875	155.9
2011	22,154	377,037	167,618	0.3	8,859	14,171	6,300	119.1

N/A—Not applicable.

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

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

[3] Capital gain distributions are included in net capital gains (less loss). For 1988-1996 and 1999-2011, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

significant tax law changes enacted during the 1990s (including the Omnibus Budget Reconciliation Act of 1993—OBRA93—and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2011, this differential was 20 percentage points. Real gains peaked at \$437.8 billion for 2007. After large declines in 2008 and 2009, real net capital gains (less loss) rebounded in 2010, rising 54.8 percent to \$167.1 billion. However, real net capital gains (less loss) remained flat for 2011, rising only 0.3 percent to \$167.6 billion.

Along with net capital gains (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion for 2000, before declining greatly

(about 94 percent) to \$2.6 billion for 2003 and below the 1990 inflation-adjusted level of just under \$3 billion. Real capital gain distributions rose again, reaching \$41.7 billion for 2007, before falling in 2008 (down 75.5 percent) and 2009 (down 89 percent) to \$1.1 billion, the lowest amount recorded since before 1988. Over the next 2 years, these distributions bounced back, rising 155.9 percent in 2010 and 119.1 percent in 2011, but their inflation-adjusted level of \$6.3 billion was still well below their peak in 2000.

Figure M presents constant-dollar data for selected income, deduction, and tax items for individual income tax returns filed for 1988 through 2011. Real taxable interest income fluctuated over this period, decreasing from 1990 to 1994, before rebounding 19.3 percent to \$101.6 billion for 1995, and rising again 9.8 percent to \$115.8 billion for 2000. However, during the 4-year

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**Figure M**

## Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988-2011

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable social security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	145,048	4.6
1996	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
2002	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0
2003	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7
2004	66,424	-3.7	77,734	24.5	130,872	5.1	53,823	12.4	58,477	10.3	208,727	3.2
2005	83,171	25.2	85,244	9.7	138,096	5.5	57,490	6.8	63,917	9.3	215,128	3.1
2006	110,470	32.8	98,888	16.0	139,646	1.1	61,858	7.6	71,629	12.1	223,440	3.9
2007	129,283	17.0	114,329	15.6	134,915	-3.4	71,360	15.4	80,633	12.6	236,605	5.9
2008	103,710	-19.8	101,871	-10.9	122,727	-9.0	75,313	5.5	78,081	-3.2	235,143	-0.6
2009	78,309	-24.5	76,191	-25.2	114,191	-7.0	63,021	-16.3	81,408	4.3	243,919	3.7
2010	64,025	-18.2	84,171	10.5	122,567	7.3	89,121	41.4	87,476	7.5	256,146	5.0
2011	53,397	-16.6	86,517	2.8	125,798	2.6	96,612	8.4	89,630	2.5	258,372	0.9

Tax year	Total rental and royalty net income (less loss) [2]		Partnership and S corporation net income (less loss)		Total itemized deductions in taxable income [3]		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990	2,880	[4]	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992	6,878	80.3	62,474	34.7	343,511	[5]	45,505	2.3	967	8.5	8,682	13.1
1993	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	0.7	17,031	19.6
1996	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5
2002	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7
2003	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3
2004	14,497	-8.5	167,281	21.4	528,448	8.0	87,647	10.9	6,897	34.3	21,188	1.1
2005	14,458	-0.3	206,004	23.1	574,404	8.7	93,902	7.1	8,920	29.3	21,715	2.5
2006	11,621	-19.6	211,050	2.4	609,741	6.2	92,583	-1.4	10,697	19.9	22,018	1.4
2007	9,954	-14.3	200,010	-5.2	642,917	5.4	93,374	0.9	11,628	8.7	23,411	6.3
2008	15,299	53.7	170,441	-14.8	614,147	-4.5	80,322	-14.0	11,913	2.5	23,534	0.5
2009	10,475	-31.5	160,857	-5.6	561,119	-8.6	73,655	-8.3	10,525	-11.7	27,613	17.3
2010	14,477	38.2	180,905	12.5	557,961	-0.6	78,070	6.0	12,593	19.7	27,315	-1.1
2011	18,238	26.0	189,111	4.5	541,701	-2.9	77,565	-0.6	13,550	7.6	27,966	2.4

N/A—Not applicable.

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

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

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

[4] Percentage not calculated.

[5] Less than 0.05 percent.

period, 2008 through 2011, real taxable interest had double-digit percentage declines after 3 years of double-digit percentage growth. For 2011, it was at the lowest level of any year since 1988 (at least). Dividends increased for 6 of the 7 years before 2001 and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through 2007, however, dividends increased appreciably. In 2008 and 2009, the trend reversed, with dividends falling dramatically. Over the next 2 years, dividends erased some of the declines, rising 10.5 percent for 2010 and 2.8 percent for 2011, to \$86.5 billion.

Constant-dollar business or profession net income (less loss) increased 2.6 percent to \$125.8 billion for 2011. This was the second year in a row that business or profession net income (less loss) increased after 3 years of declines. During this period, partnership and S corporation net income (less loss) also saw its second annual increase after 3 years of declines in real terms, rising 4.5 percent to \$189.1 billion for 2011. Inflation-adjusted total rental and royalty income increased greatly in 2011 (up 26.0 percent), but was still just below its peak in 2001. For 2011, real taxable Social Security benefits (up 2.5 percent), taxable pensions and annuities (up 0.9 percent), and Individual Retirement Accounts (IRAs) (up 8.4 percent) increased, reaching their highest levels ever in real terms. Conversely, the inflation-adjusted amount of total itemized deductions declined 2.9 percent for the year, making 4 consecutive years of decreases. Real charitable contributions decreased for the third time in the last 4 years, falling 0.6 percent for 2011.

Much of the fluctuation in AMT (alternative minimum tax) liability shown for 1988 through 2011 reflects changes in the law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased 34.3 percent for 2004 and 29.3 percent for 2005, with the AMT exemption amounts and all tax rates remaining the same for both years. For the next 3 years, exemption amounts increased, but, despite this, AMT liability rose during each year: 2006 (up 19.9 percent), 2007 (up 8.7 percent), and 2008 (up 2.5 percent). The AMT exemption amounts again increased for 2009, and, this time, AMT decreased 11.7 percent. This marked the first drop in AMT liability since 2002. Although exemption amounts again increased for 2010

(up 19.7 percent) and 2011 (up 7.6 percent), real AMT rose to \$13.6 billion, the highest amount on record.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for half of these years. Beginning with Tax Year 1991, the EIC consisted of three components: the basic credit, the health insurance credit, and an extra credit for a child born in that year. The maximum amount of the credit for 1991 was more than twice the maximum for 1990. Later, OBRA93 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. In 2009, the EIC expanded for taxpayers with three or more qualifying children. In that same year, EIC increased 17.3 percent in constant dollars, thus exceeding the previous high set the preceding year. The EIC decreased 1.1 percent in 2010, marking the first decline in EIC (in real terms) since 2003. In 2011, the EIC increased a modest 2.4 percent to \$28.0 billion, the highest amount during the 24-year period.

## Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that likely had a major bearing on the Tax Year 2011 data presented in this article.

**Adoption credit**—For Tax Year 2011, the maximum credit amount increased from \$13,170 to \$13,360. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$185,210 and completely phased out for modified adjusted gross income of \$225,210 or more.

**Alternative minimum tax (AMT)**—For Tax Year 2011, the alternative minimum tax exemption rose to \$74,450 for a married couple filing a joint return, up from \$72,450 in 2010, and to \$48,450 for singles and heads of household, up from \$47,450, and to \$37,225 from \$36,225 for a married person filing separately.

**Earned income credit**—The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have while still claiming the credit. The maximum credit for taxpayers with no qualifying children increased to \$464 in 2011 from \$457 in 2010. For these taxpayers, earned income and AGI had to be less than \$13,660 (\$18,740 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$44 to \$3,094, for taxpayers with two qualifying children, the maximum

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credit increased to \$5,112 from \$5,036, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,751 from \$5,666. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,052 (\$41,132 for married filing jointly) for one qualifying child, less than \$40,964 (\$46,044 for married filing jointly) for two qualifying children, or less than \$43,998 (\$49,078 for married filing jointly) for three or more qualifying children.

*Exemption amount*—Indexing for inflation increased the deduction for each exemption to which the taxpayer was entitled for 2011 to \$3,700, an increase from the \$3,650 allowed for 2010.

*Expired tax benefits*—The making work pay credit expired for 2011. Taxpayers could no longer increase their standard deduction by certain net disaster losses or new motor vehicle taxes paid using Schedule L. Taxpayers could also no longer deduct new motor vehicle taxes on Schedule A.

*First-time homebuyer credit*—For Tax Year 2011, taxpayers may have only claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before July 1, 2011 (if the taxpayer entered a written binding contract before May 1, 2011), did not own a main home during the prior 3 years, (or their spouse if married) were a member of the uniformed services, Foreign Service, or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. Taxpayers were only allowed to claim this credit in Tax Year 2011 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have also claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home and met the same requirements listed above for first-time homebuyers. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009, 2010, or 2011, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

*Health Savings Account deduction*—The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses increased to 20 percent for distributions after 2010.

*Individual Retirement Arrangement deduction*—For taxpayers covered by a retirement plan, the IRA deduction phased out between \$90,000 and \$110,000 of

modified AGI for married taxpayers filing jointly or qualifying widow(er)s. This was up from \$89,000 and \$109,000 for married taxpayers filing jointly or qualifying widow(er)s in 2010. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$169,000 and \$179,000, up from \$167,000 and \$177,000 in 2010.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. Half of the income realized from the rollover or conversion could have been included in income in Tax Year 2011 and the other half in Tax Year 2012. The taxpayer could also have elected to have all of the income included in Tax Year 2010.

*Residential Energy Credits*—For 2011, taxpayers were allowed to take a credit of 10 percent, down from 30 percent in 2010, of the costs paid or incurred in 2011 for qualified energy efficient improvements and residential energy property. The maximum amount was also reduced from \$1,500 to a lifetime limit of \$500.

*Self-employed health insurance deduction*—For 2011, taxpayers were no longer allowed to take this deduction on Schedule SE. However, taxpayers could still take it as an adjustment to income on Form 1040, line 29.

*Self-employment tax*—The self-employment tax rate was reduced from 15.3 percent in 2010 to 13.3 percent in 2011. The Medicare portion of the self-employment tax remained at 2.9 percent, while the Social Security tax rate was reduced to 10.4 percent from 12.4 percent. However, the self-employment tax deduction was revised to reflect an employer's equivalent portion of the tax. Previously, the deduction was equal to one-half of the self-employment tax.

*Social Security and Medicare taxes*—The Social Security tax rate decreased to 4.2 percent in 2011 from 6.2 percent in 2010. The Medicare tax portion remained at 1.45 percent.

*Standard deduction*—For married persons filing jointly or surviving spouses, the standard deduction was increased in 2011, from \$11,400 to \$11,600. For single filers and married persons filing separately, the standard deduction rose from \$5,700 to \$5,800 and for heads of households from \$8,400 to \$8,500. The amount of the standard deduction for a dependent remained the greater of \$950 of the dependent's earned income plus \$300 for 2011. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,150 or \$1,450 depending on marital status, up from \$1,100 and \$1,400 for 2010.

# Individual Income Tax Returns, 2011

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## Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2012. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.<sup>9</sup> Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2011 data are based on a sample of 333,106 returns and an estimated final population of 145,601,196 returns. The corresponding

sample and population for the 2010 data were 308,946 and 143,170,763 returns, respectively.<sup>10</sup>

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

**Figure N**

## Coefficients of Variation for Selected Items, Tax Year 2011

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

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	145,370,240	0.01	8,374,142,977	0.09
Salaries and wages	119,559,706	0.11	6,055,389,434	0.17
Business or profession:				
Net income	17,361,263	0.36	337,210,620	0.75
Net loss	5,556,611	1.06	54,240,803	1.49
Net capital gain (less loss):				
Net gain	8,431,955	0.90	402,566,646	0.53
Net loss	11,839,934	0.70	27,307,089	0.74
Taxable Individual Retirement Account distributions	13,008,887	0.76	217,319,190	1.11
Taxable pensions and annuities	26,757,165	0.49	581,180,358	0.73
Partnership and S-corporation:				
Net income	5,273,954	1.06	547,946,842	0.63
Net loss	2,807,921	1.51	122,562,946	0.97
Estate and trust:				
Net income	548,588	3.53	22,202,198	2.92
Net loss	54,354	9.89	2,595,145	3.77
Unemployment compensation	13,170,985	0.79	92,383,693	1.11
Taxable social security benefits	16,785,141	0.63	201,612,206	0.77
Other income:				
Net income	6,221,011	1.13	43,005,931	2.27
Net loss	287,035	4.35	8,953,959	6.53
Payments to an Individual Retirement Account	2,562,814	1.83	11,043,873	2.12
Moving expenses adjustment	1,028,503	2.97	2,930,988	4.20
Self-employment tax deduction	18,258,546	0.41	26,022,975	0.72
Self-employed health insurance deduction	3,847,203	1.25	24,543,691	1.33
Total statutory adjustments	35,683,176	0.37	124,343,250	0.67
Taxable income	108,649,479	0.13	5,746,218,265	0.12
Alternative minimum tax	4,248,183	0.67	30,479,041	0.62
Total tax credit	49,630,529	0.33	73,584,490	0.49
Total income tax	91,694,201	0.17	1,045,510,793	0.16

<sup>9</sup> Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

<sup>10</sup> For further details on the description of the sample, see *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304).

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>145,370,240</b>	<b>8,374,142,977</b>	<b>144,763,632</b>	<b>8,498,486,227</b>	<b>119,559,706</b>	<b>6,055,389,434</b>	<b>52,067,484</b>	<b>120,111,673</b>
No adjusted gross income	2,450,924	-195,697,731	1,844,317	-193,053,482	672,795	21,437,416	947,341	6,650,566
\$1 under \$5,000	10,692,838	27,519,609	10,692,838	29,155,462	7,636,145	25,470,256	2,253,154	1,024,889
\$5,000 under \$10,000	12,386,716	94,270,831	12,386,716	97,123,580	9,311,073	67,491,499	2,171,254	1,667,178
\$10,000 under \$15,000	12,925,831	161,447,555	12,925,831	164,651,908	9,605,956	111,053,536	2,413,899	2,436,749
\$15,000 under \$20,000	11,880,059	206,970,140	11,880,059	210,062,640	9,450,729	154,027,013	2,250,176	2,610,015
\$20,000 under \$25,000	10,210,706	229,181,453	10,210,706	232,178,709	8,411,870	175,685,438	2,093,068	2,257,069
\$25,000 under \$30,000	8,987,613	246,467,320	8,987,613	249,630,978	7,698,764	197,863,623	2,089,700	2,196,920
\$30,000 under \$40,000	14,520,079	505,069,023	14,520,079	511,096,019	12,730,122	410,623,212	3,995,294	4,202,142
\$40,000 under \$50,000	10,983,973	491,714,132	10,983,973	498,116,833	9,553,966	391,671,646	3,777,965	4,143,277
\$50,000 under \$75,000	18,949,278	1,165,811,609	18,949,278	1,179,498,330	16,448,015	900,170,384	8,613,615	9,762,845
\$75,000 under \$100,000	11,926,401	1,031,611,187	11,926,401	1,043,236,180	10,539,101	791,646,425	6,896,915	8,804,139
\$100,000 under \$200,000	14,755,766	1,977,406,206	14,755,766	2,002,934,927	13,315,788	1,521,442,934	10,402,584	17,545,274
\$200,000 under \$250,000	1,697,358	376,744,212	1,697,358	383,159,135	1,547,037	275,543,140	1,417,536	4,485,769
\$250,000 under \$500,000	2,104,283	704,187,580	2,104,283	719,303,193	1,874,061	475,084,545	1,881,202	10,552,107
\$500,000 under \$1,000,000	597,525	403,585,438	597,525	412,273,541	514,726	230,634,407	568,419	8,308,330
\$1,000,000 under \$1,500,000	134,907	163,095,632	134,907	166,137,900	112,620	77,745,106	131,574	3,997,306
\$1,500,000 under \$2,000,000	55,986	96,283,523	55,986	97,813,860	46,300	41,412,319	55,137	2,568,668
\$2,000,000 under \$5,000,000	79,363	236,075,612	79,363	239,149,126	65,423	88,504,064	78,267	7,227,844
\$5,000,000 under \$10,000,000	19,189	130,763,563	19,189	132,014,737	15,926	42,701,875	18,978	4,515,068
\$10,000,000 or more	11,445	321,636,083	11,445	324,002,652	9,289	55,180,596	11,405	15,155,518
<b>Taxable returns, total</b>	<b>91,694,201</b>	<b>7,693,198,033</b>	<b>91,694,198</b>	<b>7,797,318,844</b>	<b>79,019,366</b>	<b>5,359,188,694</b>	<b>41,138,669</b>	<b>102,418,734</b>
<b>Nontaxable returns, total</b>	<b>53,676,039</b>	<b>680,944,945</b>	<b>53,069,435</b>	<b>701,167,383</b>	<b>40,540,340</b>	<b>696,200,741</b>	<b>10,928,815</b>	<b>17,692,939</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total</b>	<b>5,988,308</b>	<b>72,995,406</b>	<b>27,762,355</b>	<b>194,609,806</b>	<b>25,154,875</b>	<b>142,015,345</b>	<b>22,115,674</b>	<b>27,532,751</b>
No adjusted gross income	127,941	2,983,650	635,182	5,045,922	573,652	3,384,723	85,669	405,387
\$1 under \$5,000	138,472	442,952	1,216,650	1,191,070	1,077,691	675,508	85,841	46,272
\$5,000 under \$10,000	140,024	495,599	1,040,997	1,856,294	919,538	1,084,713	126,183	66,860
\$10,000 under \$15,000	173,444	936,882	1,101,636	2,596,064	960,083	1,464,497	195,790	93,050
\$15,000 under \$20,000	163,206	725,440	1,063,742	2,413,152	934,473	1,371,336	287,688	158,012
\$20,000 under \$25,000	163,545	907,666	989,242	3,626,573	885,471	2,552,551	378,170	213,660
\$25,000 under \$30,000	145,660	923,891	919,016	2,186,346	809,912	1,336,479	477,597	252,579
\$30,000 under \$40,000	330,027	1,803,657	1,729,585	5,072,753	1,535,275	3,088,540	1,392,229	838,355
\$40,000 under \$50,000	310,529	1,990,174	1,744,721	5,643,585	1,576,217	4,029,050	1,641,852	1,055,430
\$50,000 under \$75,000	857,396	5,692,417	4,297,316	15,299,680	3,838,701	9,554,719	4,743,795	3,536,508
\$75,000 under \$100,000	715,800	4,801,714	3,512,888	12,754,007	3,174,714	8,640,749	4,254,007	3,959,163
\$100,000 under \$200,000	1,429,579	12,713,712	6,243,238	30,761,121	5,761,043	21,795,738	6,795,201	8,258,062
\$200,000 under \$250,000	299,652	3,368,319	1,030,177	8,305,671	968,360	6,240,807	718,758	1,306,554
\$250,000 under \$500,000	560,064	9,645,652	1,485,200	20,735,735	1,413,521	15,465,236	639,580	1,813,130
\$500,000 under \$1,000,000	253,273	7,781,151	483,907	15,731,176	465,249	12,161,060	162,867	1,041,972
\$1,000,000 under \$1,500,000	72,876	3,547,717	117,939	8,049,118	114,302	6,102,788	51,920	655,015
\$1,500,000 under \$2,000,000	32,627	2,176,360	49,989	4,956,255	48,629	3,798,599	23,912	402,871
\$2,000,000 under \$5,000,000	51,012	5,359,367	71,946	13,310,207	69,810	10,254,310	38,314	1,175,922
\$5,000,000 under \$10,000,000	13,995	2,486,620	17,979	8,316,430	17,480	6,541,530	9,917	685,872
\$10,000,000 or more	9,186	4,212,465	11,004	26,758,647	10,753	22,472,409	6,385	1,568,077
<b>Taxable returns, total</b>	<b>5,026,556</b>	<b>62,600,218</b>	<b>22,245,283</b>	<b>169,573,062</b>	<b>20,222,453</b>	<b>124,252,529</b>	<b>20,086,395</b>	<b>25,405,458</b>
<b>Nontaxable returns, total</b>	<b>961,753</b>	<b>10,395,188</b>	<b>5,517,072</b>	<b>25,036,743</b>	<b>4,932,422</b>	<b>17,762,816</b>	<b>2,029,279</b>	<b>2,127,293</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
			Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>436,725</b>	<b>8,777,349</b>	<b>17,361,263</b>	<b>337,210,620</b>	<b>5,556,611</b>	<b>54,240,803</b>	<b>1,882,192</b>	<b>1,777,581</b>
No adjusted gross income	4,026	110,644	285,712	4,800,615	470,939	13,311,123	13,539	10,380
\$1 under \$5,000	* 9,049	* 24,637	1,303,722	3,745,139	129,005	1,015,413	124,219	49,431
\$5,000 under \$10,000	22,656	122,339	2,112,465	15,036,954	199,423	1,497,856	76,613	63,477
\$10,000 under \$15,000	35,202	291,852	2,141,133	21,874,229	233,023	1,740,841	77,107	30,658
\$15,000 under \$20,000	29,010	301,746	1,390,447	17,033,714	288,962	2,435,992	78,851	58,023
\$20,000 under \$25,000	25,802	295,790	939,716	12,625,302	299,240	2,455,063	66,373	75,239
\$25,000 under \$30,000	32,226	417,740	775,510	10,240,465	301,102	2,235,877	70,076	42,830
\$30,000 under \$40,000	65,625	832,458	1,177,467	16,157,458	545,452	3,663,890	139,076	83,865
\$40,000 under \$50,000	56,884	914,684	1,046,292	16,635,172	420,875	2,539,301	134,772	150,107
\$50,000 under \$75,000	86,928	1,757,959	1,972,479	33,489,171	895,426	5,999,063	295,096	344,294
\$75,000 under \$100,000	31,595	1,001,232	1,376,366	28,267,137	623,922	3,696,472	270,715	188,387
\$100,000 under \$200,000	29,530	1,733,369	1,995,409	62,012,660	860,469	6,415,410	388,611	409,726
\$200,000 under \$250,000	4,680	453,883	274,248	16,208,891	106,437	1,152,226	60,335	92,233
\$250,000 under \$500,000	** 3,290	** 409,438	401,950	40,021,009	126,506	2,146,278	69,173	93,042
\$500,000 under \$1,000,000	**	**	112,918	18,273,547	35,013	1,018,360	13,741	47,371
\$1,000,000 under \$1,500,000	* 32	* 16,953	26,336	6,242,645	8,578	479,439	2,237	22,924
\$1,500,000 under \$2,000,000	* 48	* 16,153	9,534	2,781,108	3,414	294,513	778	4,975
\$2,000,000 under \$5,000,000	99	28,150	14,437	6,255,043	5,947	699,988	755	5,218
\$5,000,000 under \$10,000,000	26	25,920	3,254	2,223,069	1,685	358,575	94	1,289
\$10,000,000 or more	16	22,403	1,868	3,287,292	1,194	1,085,123	31	4,112
<b>Taxable returns, total</b>	<b>321,739</b>	<b>7,401,846</b>	<b>8,879,970</b>	<b>249,485,581</b>	<b>3,640,173</b>	<b>28,300,226</b>	<b>1,528,231</b>	<b>1,420,080</b>
<b>Nontaxable returns, total</b>	<b>114,986</b>	<b>1,375,504</b>	<b>8,481,293</b>	<b>87,725,039</b>	<b>1,916,437</b>	<b>25,940,577</b>	<b>353,961</b>	<b>357,501</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D							
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total</b>	<b>8,431,955</b>	<b>402,566,646</b>	<b>11,839,934</b>	<b>27,307,089</b>	<b>4,175,556</b>	<b>34,000,953</b>	<b>7,087,354</b>	<b>267,681,736</b>
No adjusted gross income	157,085	13,304,275	723,060	1,880,477	99,248	1,531,044	421,870	29,539,863
\$1 under \$5,000	283,756	628,306	526,658	1,104,516	153,573	268,809	270,280	5,401,523
\$5,000 under \$10,000	258,159	666,834	498,638	1,122,867	108,628	158,861	250,471	5,159,271
\$10,000 under \$15,000	265,507	966,157	441,189	1,008,793	120,897	192,008	221,548	4,711,179
\$15,000 under \$20,000	288,907	1,084,109	397,702	885,056	113,588	273,715	207,689	4,197,322
\$20,000 under \$25,000	312,890	2,561,564	341,770	758,747	119,604	294,348	170,756	4,209,263
\$25,000 under \$30,000	263,609	1,714,440	350,679	776,844	99,483	156,756	186,253	4,369,331
\$30,000 under \$40,000	511,123	3,603,073	679,842	1,502,364	241,082	446,885	332,563	8,954,933
\$40,000 under \$50,000	494,299	3,336,842	640,754	1,432,597	203,463	318,843	335,258	7,591,199
\$50,000 under \$75,000	1,200,581	7,910,469	1,646,526	3,732,885	610,841	1,339,692	881,280	18,371,594
\$75,000 under \$100,000	1,013,685	9,081,884	1,408,243	3,110,680	507,360	1,252,233	797,299	18,072,644
\$100,000 under \$200,000	2,047,784	28,254,768	2,555,212	5,854,102	1,063,186	3,561,721	1,647,058	45,282,768
\$200,000 under \$250,000	391,161	10,397,852	482,753	1,155,909	207,303	1,202,663	360,115	13,723,100
\$250,000 under \$500,000	589,972	31,445,786	759,569	1,915,657	329,613	3,251,303	609,050	31,628,783
\$500,000 under \$1,000,000	207,723	31,293,126	261,279	707,868	121,736	2,179,779	241,909	22,264,603
\$1,000,000 under \$1,500,000	58,766	18,584,049	59,553	167,855	31,830	1,260,602	65,169	9,815,519
\$1,500,000 under \$2,000,000	26,834	13,654,026	24,016	68,191	13,697	1,069,574	28,742	5,632,461
\$2,000,000 under \$5,000,000	40,564	45,117,904	32,529	92,970	20,915	3,160,242	42,740	12,827,792
\$5,000,000 under \$10,000,000	11,478	35,070,837	6,847	19,737	5,598	2,055,859	10,851	6,264,040
\$10,000,000 or more	8,072	143,890,344	3,114	8,975	3,910	10,026,016	6,453	9,664,546
<b>Taxable returns, total</b>	<b>6,716,019</b>	<b>371,451,617</b>	<b>8,952,576</b>	<b>20,389,795</b>	<b>3,475,729</b>	<b>30,476,967</b>	<b>5,474,891</b>	<b>196,320,547</b>
<b>Nontaxable returns, total</b>	<b>1,715,936</b>	<b>31,115,028</b>	<b>2,887,358</b>	<b>6,917,294</b>	<b>699,826</b>	<b>3,523,986</b>	<b>1,612,463</b>	<b>71,361,189</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>3,248,493</b>	<b>216,190,361</b>	<b>4,566,935</b>	<b>24,172,671</b>	<b>4,674,383</b>	<b>51,017,390</b>	<b>342,441</b>	<b>4,528,490</b>
No adjusted gross income	330,303	25,165,778	138,418	1,184,108	167,624	3,594,746	12,919	288,923
\$1 under \$5,000	168,456	3,799,673	169,352	306,992	144,200	1,595,544	5,605	4,640
\$5,000 under \$10,000	149,288	4,257,153	127,200	237,955	126,604	899,417	4,489	6,269
\$10,000 under \$15,000	110,021	4,079,268	131,633	248,697	136,020	628,302	6,712	11,592
\$15,000 under \$20,000	89,224	3,415,366	128,177	332,810	132,807	838,655	3,610	703
\$20,000 under \$25,000	77,199	3,676,414	122,439	329,071	111,277	591,445	10,300	30,767
\$25,000 under \$30,000	77,849	3,493,686	102,576	203,429	126,259	940,548	6,733	7,250
\$30,000 under \$40,000	141,121	6,467,707	246,413	524,375	217,853	2,563,201	10,611	12,877
\$40,000 under \$50,000	152,515	6,116,986	222,974	421,683	220,131	1,554,254	14,618	20,922
\$50,000 under \$75,000	345,432	15,531,899	644,669	1,555,525	606,115	3,070,199	39,281	26,353
\$75,000 under \$100,000	301,244	14,883,988	554,287	1,481,742	559,010	3,248,123	34,860	48,501
\$100,000 under \$200,000	650,514	37,039,792	1,153,369	4,397,213	1,169,335	8,933,458	68,333	186,569
\$200,000 under \$250,000	157,309	11,546,740	232,540	1,335,538	255,732	2,318,036	16,063	66,078
\$250,000 under \$500,000	285,218	25,729,026	374,603	3,377,674	419,718	6,257,755	43,860	247,016
\$500,000 under \$1,000,000	126,676	18,043,721	135,666	2,054,134	170,114	4,264,816	30,054	238,105
\$1,000,000 under \$1,500,000	35,922	7,684,052	35,926	1,016,005	46,796	2,126,181	10,687	216,695
\$1,500,000 under \$2,000,000	16,240	4,391,527	15,305	762,597	20,182	1,198,938	5,781	169,713
\$2,000,000 under \$5,000,000	24,432	9,940,596	22,288	1,782,756	31,044	2,717,444	11,171	593,251
\$5,000,000 under \$10,000,000	6,124	4,416,680	5,716	815,077	8,267	1,282,850	3,772	365,786
\$10,000,000 or more	3,406	6,510,309	3,384	1,805,290	5,293	2,393,480	2,981	1,986,480
<b>Taxable returns, total</b>	<b>2,263,141</b>	<b>158,080,315</b>	<b>3,750,603</b>	<b>20,656,259</b>	<b>3,824,488</b>	<b>38,435,258</b>	<b>288,621</b>	<b>4,069,905</b>
<b>Nontaxable returns, total</b>	<b>985,352</b>	<b>58,110,046</b>	<b>816,332</b>	<b>3,516,412</b>	<b>849,895</b>	<b>12,582,132</b>	<b>53,820</b>	<b>458,585</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Net long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>337,785</b>	<b>1,831,993</b>	<b>553,962</b>	<b>16,137,800</b>	<b>676,805</b>	<b>9,480,023</b>	<b>8,119,067</b>	<b>408,186,701</b>
No adjusted gross income	14,716	236,792	27,623	1,026,728	30,277	1,511,263	176,052	14,835,185
\$1 under \$5,000	8,360	18,421	11,149	46,374	11,116	77,082	266,140	585,628
\$5,000 under \$10,000	5,231	3,179	8,949	30,468	16,686	115,354	251,397	826,702
\$10,000 under \$15,000	11,316	20,609	10,671	20,749	10,149	72,030	261,479	1,130,688
\$15,000 under \$20,000	12,481	14,477	11,148	80,630	16,059	69,251	278,623	1,086,926
\$20,000 under \$25,000	5,822	20,203	10,301	44,186	15,201	30,877	290,444	2,610,893
\$25,000 under \$30,000	4,344	2,860	11,916	40,379	14,511	26,539	242,089	1,789,905
\$30,000 under \$40,000	11,911	16,340	20,749	48,223	25,945	46,275	476,165	3,648,023
\$40,000 under \$50,000	10,385	27,421	17,353	31,896	17,452	48,197	456,550	3,519,388
\$50,000 under \$75,000	28,970	41,248	48,052	285,837	69,296	256,271	1,135,740	8,089,075
\$75,000 under \$100,000	24,577	77,377	41,996	112,402	73,435	253,569	948,339	9,659,417
\$100,000 under \$200,000	75,861	156,569	116,704	512,396	150,841	687,406	1,955,512	29,430,201
\$200,000 under \$250,000	19,048	42,244	27,319	166,433	38,551	181,468	385,870	11,029,491
\$250,000 under \$500,000	44,840	105,269	78,082	876,174	88,150	786,318	607,440	32,985,496
\$500,000 under \$1,000,000	27,939	138,337	53,422	871,383	50,651	801,572	226,085	33,420,783
\$1,000,000 under \$1,500,000	10,518	91,578	19,260	556,762	16,979	442,567	65,091	19,662,002
\$1,500,000 under \$2,000,000	5,157	49,599	10,420	549,149	8,485	404,283	29,368	14,112,766
\$2,000,000 under \$5,000,000	10,059	126,906	18,799	1,850,453	14,914	1,109,065	45,309	45,910,351
\$5,000,000 under \$10,000,000	3,393	138,359	5,642	1,337,826	4,761	888,980	12,719	35,212,230
\$10,000,000 or more	2,858	504,207	4,407	7,649,350	3,348	1,671,654	8,657	138,641,552
<b>Taxable returns, total</b>	<b>276,154</b>	<b>1,421,928</b>	<b>455,460</b>	<b>14,415,834</b>	<b>556,015</b>	<b>7,048,077</b>	<b>6,416,333</b>	<b>373,626,105</b>
<b>Nontaxable returns, total</b>	<b>61,631</b>	<b>410,065</b>	<b>98,502</b>	<b>1,721,966</b>	<b>120,789</b>	<b>2,431,946</b>	<b>1,702,734</b>	<b>34,560,597</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>9,914,469</b>	<b>402,923,984</b>	<b>7,354,795</b>	<b>202,418,104</b>	<b>4,703,012</b>	<b>61,708,981</b>	<b>7,724,534</b>	<b>392,695,369</b>
No adjusted gross income	618,935	46,529,478	196,155	6,381,734	194,505	6,859,873	548,906	42,380,981
\$1 under \$5,000	480,437	9,579,905	283,790	929,868	197,460	1,128,986	377,856	9,007,627
\$5,000 under \$10,000	429,414	11,929,637	245,079	976,824	173,238	2,846,412	343,684	9,546,086
\$10,000 under \$15,000	381,364	11,343,231	231,918	1,003,300	178,465	2,274,794	284,867	9,611,523
\$15,000 under \$20,000	336,435	8,509,039	239,405	1,035,115	145,905	946,677	251,650	8,131,382
\$20,000 under \$25,000	286,437	8,062,869	210,843	1,108,593	137,181	1,117,784	200,914	7,385,306
\$25,000 under \$30,000	291,598	7,423,056	185,888	1,084,911	141,590	1,007,450	212,793	6,619,714
\$30,000 under \$40,000	581,364	16,770,693	385,003	2,153,622	293,500	2,274,519	408,595	15,599,514
\$40,000 under \$50,000	544,518	14,984,280	398,447	2,896,612	254,873	2,062,584	399,034	13,999,833
\$50,000 under \$75,000	1,373,976	39,107,297	1,055,454	7,582,176	665,785	5,172,226	1,012,977	36,740,091
\$75,000 under \$100,000	1,171,557	33,185,542	822,006	6,990,509	614,635	5,540,207	812,218	30,134,863
\$100,000 under \$200,000	2,084,429	71,920,787	1,772,253	21,931,530	1,054,662	10,313,562	1,623,304	69,606,423
\$200,000 under \$250,000	389,083	19,714,139	365,066	7,575,611	193,310	3,021,697	331,574	19,144,909
\$250,000 under \$500,000	624,127	40,157,594	588,064	22,845,034	294,314	5,492,832	579,088	41,861,009
\$500,000 under \$1,000,000	218,047	27,196,283	226,052	20,113,953	105,672	3,799,542	217,466	29,363,299
\$1,000,000 under \$1,500,000	49,083	9,884,923	62,162	11,009,025	25,809	1,614,337	53,892	11,067,781
\$1,500,000 under \$2,000,000	19,866	6,145,288	27,654	7,127,401	10,692	1,217,099	22,419	6,820,782
\$2,000,000 under \$5,000,000	26,053	10,670,017	41,264	20,407,749	15,457	2,022,096	31,780	12,987,805
\$5,000,000 under \$10,000,000	5,325	4,341,335	11,185	14,243,174	3,657	984,284	7,521	5,620,548
\$10,000,000 or more	2,423	5,468,592	7,106	45,021,363	2,301	2,012,021	3,996	7,065,894
<b>Taxable returns, total</b>	<b>7,416,923</b>	<b>284,101,342</b>	<b>5,889,505</b>	<b>182,338,866</b>	<b>3,682,289</b>	<b>43,391,390</b>	<b>5,688,203</b>	<b>283,824,344</b>
<b>Nontaxable returns, total</b>	<b>2,497,546</b>	<b>118,822,641</b>	<b>1,465,290</b>	<b>20,079,237</b>	<b>1,020,723</b>	<b>18,317,591</b>	<b>2,036,331</b>	<b>108,871,025</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S corporation gain		Net long-term partnership/S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total</b>	<b>2,094,951</b>	<b>124,294,025</b>	<b>307,586</b>	<b>2,376,951</b>	<b>1,474,042</b>	<b>134,516,746</b>	<b>537,697</b>	<b>11,578,400</b>
No adjusted gross income	98,344	8,881,630	12,726	323,588	54,824	5,483,980	32,232	3,202,179
\$1 under \$5,000	32,538	154,343	8,352	28,236	29,047	65,044	3,815	79,470
\$5,000 under \$10,000	41,584	156,919	5,130	2,478	25,021	163,775	12,171	138,011
\$10,000 under \$15,000	55,009	528,270	9,041	6,887	27,383	109,300	12,094	121,251
\$15,000 under \$20,000	63,640	431,381	10,169	12,521	34,710	129,953	10,380	54,622
\$20,000 under \$25,000	119,304	1,755,486	5,034	65,395	24,837	163,891	8,629	95,857
\$25,000 under \$30,000	74,220	911,360	3,995	4,274	28,439	69,962	10,292	201,049
\$30,000 under \$40,000	139,912	2,010,975	12,086	24,152	58,026	411,297	16,876	148,897
\$40,000 under \$50,000	107,101	1,409,042	10,019	40,683	43,522	232,623	21,258	254,628
\$50,000 under \$75,000	248,225	2,151,735	28,423	60,461	140,603	766,274	62,558	567,597
\$75,000 under \$100,000	243,623	3,784,818	21,847	115,043	163,492	1,108,643	57,956	578,703
\$100,000 under \$200,000	415,495	9,913,000	74,733	227,157	343,932	4,396,207	131,760	1,362,849
\$200,000 under \$250,000	96,262	3,789,263	17,288	49,964	84,884	1,883,343	27,528	416,322
\$250,000 under \$500,000	178,591	10,492,130	40,902	147,198	195,799	6,328,192	65,907	1,135,359
\$500,000 under \$1,000,000	95,897	11,470,979	23,704	158,138	111,786	7,751,481	36,992	860,486
\$1,000,000 under \$1,500,000	31,179	6,199,757	8,329	126,071	38,061	5,277,045	11,032	357,769
\$1,500,000 under \$2,000,000	15,355	4,552,860	3,858	61,433	18,767	4,423,703	5,263	331,227
\$2,000,000 under \$5,000,000	25,327	13,953,127	7,530	157,728	33,262	16,082,439	7,710	656,561
\$5,000,000 under \$10,000,000	7,808	9,950,986	2,459	188,582	10,092	13,535,500	2,051	342,111
\$10,000,000 or more	5,538	31,795,965	1,962	576,964	7,554	66,134,095	1,191	673,452
<b>Taxable returns, total</b>	<b>1,499,651</b>	<b>106,743,788</b>	<b>252,464</b>	<b>1,779,990</b>	<b>1,220,911</b>	<b>125,748,292</b>	<b>440,302</b>	<b>7,163,977</b>
<b>Nontaxable returns, total</b>	<b>595,300</b>	<b>17,550,237</b>	<b>55,122</b>	<b>596,961</b>	<b>253,131</b>	<b>8,768,453</b>	<b>97,395</b>	<b>4,414,423</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Net long-term partnership/ S corporation loss—continued		Sales of property other than capital assets				Taxable IRA distributions	
	Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>All returns, total</b>	<b>6,976,863</b>	<b>12,393,420</b>	<b>899,887</b>	<b>16,265,374</b>	<b>1,076,312</b>	<b>30,715,812</b>	<b>13,008,887</b>	<b>217,319,190</b>
No adjusted gross income	209,855	324,984	64,855	1,948,386	137,646	17,194,478	152,748	2,797,981
\$1 under \$5,000	239,347	100,786	13,999	42,450	23,166	231,508	316,047	885,646
\$5,000 under \$10,000	208,359	132,533	31,444	271,318	19,370	231,006	596,095	2,637,865
\$10,000 under \$15,000	214,607	161,042	24,860	181,190	21,364	474,025	803,219	4,333,112
\$15,000 under \$20,000	200,016	126,640	32,497	111,758	34,807	402,846	776,208	5,168,758
\$20,000 under \$25,000	161,528	184,395	17,702	136,283	19,171	296,874	646,983	4,562,824
\$25,000 under \$30,000	171,918	133,104	29,440	156,443	28,222	284,630	626,535	5,058,251
\$30,000 under \$40,000	376,375	348,518	46,228	275,229	46,361	408,108	1,098,067	9,984,370
\$40,000 under \$50,000	360,409	354,561	44,217	314,909	47,384	506,638	986,471	10,291,697
\$50,000 under \$75,000	950,303	1,021,969	127,121	962,133	115,984	1,281,886	2,342,413	30,954,378
\$75,000 under \$100,000	840,395	958,596	101,276	703,916	97,096	1,266,154	1,708,736	30,939,784
\$100,000 under \$200,000	1,680,923	2,778,668	162,421	1,620,333	216,262	2,413,563	2,178,419	59,334,296
\$200,000 under \$250,000	343,643	700,027	38,076	416,352	46,935	642,560	280,071	11,592,031
\$250,000 under \$500,000	599,573	1,798,944	77,827	1,226,501	104,671	1,518,001	347,004	18,145,939
\$500,000 under \$1,000,000	251,145	1,069,552	42,632	1,017,041	62,788	976,751	96,989	9,081,591
\$1,000,000 under \$1,500,000	71,200	457,210	15,321	431,883	21,449	442,794	23,706	3,117,438
\$1,500,000 under \$2,000,000	31,154	294,054	8,182	337,268	9,652	326,291	10,091	2,052,340
\$2,000,000 under \$5,000,000	46,434	621,209	13,776	1,015,175	16,305	789,498	13,665	3,862,097
\$5,000,000 under \$10,000,000	12,110	276,760	4,476	645,167	4,535	326,874	3,440	1,371,751
\$10,000,000 or more	7,569	549,868	3,536	4,451,640	3,143	701,327	1,980	1,147,040
<b>Taxable returns, total</b>	<b>5,679,790</b>	<b>10,853,517</b>	<b>663,622</b>	<b>13,278,413</b>	<b>764,265</b>	<b>10,440,072</b>	<b>10,320,568</b>	<b>197,629,588</b>
<b>Nontaxable returns, total</b>	<b>1,297,073</b>	<b>1,539,903</b>	<b>236,265</b>	<b>2,986,961</b>	<b>312,047</b>	<b>20,275,740</b>	<b>2,688,319</b>	<b>19,689,602</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Pensions and annuities				Rent			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>All returns, total</b>	<b>28,981,205</b>	<b>910,731,872</b>	<b>26,757,165</b>	<b>581,180,358</b>	<b>4,544,156</b>	<b>65,766,295</b>	<b>5,720,016</b>	<b>62,611,616</b>
No adjusted gross income	315,639	8,272,102	259,136	3,311,680	146,367	2,896,020	368,212	8,348,587
\$1 under \$5,000	830,566	5,426,966	761,252	2,106,543	120,476	433,908	95,619	747,077
\$5,000 under \$10,000	1,301,162	11,857,886	1,259,014	6,959,955	170,822	765,892	133,618	1,039,473
\$10,000 under \$15,000	1,903,095	22,300,442	1,837,088	15,826,173	228,155	1,438,614	197,145	1,470,621
\$15,000 under \$20,000	1,823,482	23,970,599	1,757,717	18,411,929	216,425	1,440,787	173,161	1,432,300
\$20,000 under \$25,000	1,625,762	25,704,006	1,563,876	19,582,570	198,939	1,201,325	177,725	1,306,719
\$25,000 under \$30,000	1,510,991	26,064,787	1,434,896	20,050,880	176,177	1,453,388	189,555	1,564,918
\$30,000 under \$40,000	2,634,058	53,207,441	2,492,302	40,474,163	316,163	2,439,235	399,741	3,360,499
\$40,000 under \$50,000	2,403,626	56,635,599	2,272,577	42,732,295	286,712	2,344,169	374,062	3,570,570
\$50,000 under \$75,000	5,028,985	150,030,903	4,675,959	109,308,787	680,552	6,086,670	893,675	7,872,585
\$75,000 under \$100,000	3,618,098	137,478,947	3,317,272	95,264,258	563,212	5,954,881	784,198	7,010,152
\$100,000 under \$200,000	4,684,009	253,762,180	4,096,228	154,868,942	927,234	14,408,403	1,287,714	12,659,305
\$200,000 under \$250,000	515,910	40,774,681	425,280	20,258,711	155,959	3,900,469	208,653	2,900,564
\$250,000 under \$500,000	567,827	58,745,273	447,773	22,362,196	227,542	9,059,125	299,277	5,204,082
\$500,000 under \$1,000,000	145,942	20,816,471	105,007	5,471,520	81,485	5,110,752	87,858	2,021,018
\$1,000,000 under \$1,500,000	31,742	5,916,160	22,429	1,411,105	20,574	1,878,644	22,437	695,150
\$1,500,000 under \$2,000,000	13,382	2,419,009	9,701	633,565	9,238	1,192,887	9,160	314,882
\$2,000,000 under \$5,000,000	19,392	4,327,331	14,102	1,274,813	12,955	2,199,590	13,128	625,425
\$5,000,000 under \$10,000,000	4,627	1,840,869	3,385	406,146	3,203	779,259	3,102	203,809
\$10,000,000 or more	2,908	1,180,220	2,172	464,128	1,964	782,279	1,977	263,879
<b>Taxable returns, total</b>	<b>22,772,579</b>	<b>830,028,681</b>	<b>20,914,198</b>	<b>532,299,993</b>	<b>3,439,621</b>	<b>56,603,197</b>	<b>4,290,707</b>	<b>43,990,106</b>
<b>Nontaxable returns, total</b>	<b>6,208,626</b>	<b>80,703,191</b>	<b>5,842,967</b>	<b>48,880,365</b>	<b>1,104,536</b>	<b>9,163,098</b>	<b>1,429,309</b>	<b>18,621,509</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
<b>All returns, total</b>	<b>1,677,986</b>	<b>22,224,883</b>	<b>53,825</b>	<b>225,972</b>	<b>428,131</b>	<b>5,350,506</b>	<b>115,609</b>	<b>579,308</b>
No adjusted gross income	51,230	555,693	1,562	24,528	7,603	99,759	8,809	68,108
\$1 under \$5,000	48,317	41,941	* 1,617	* 4,110	15,747	40,578	* 4,023	* 9,585
\$5,000 under \$10,000	42,148	90,590	* 298	* 337	14,662	57,331	* 6,999	* 22,842
\$10,000 under \$15,000	64,499	156,331	* 1,012	* 696	23,699	123,736	* 4,023	* 15,496
\$15,000 under \$20,000	52,599	180,698	* 1,234	* 300	21,203	136,767	* 6,423	* 22,602
\$20,000 under \$25,000	44,185	101,558	* 2,497	* 423	22,258	97,159	* 4,016	* 10,806
\$25,000 under \$30,000	56,089	219,542	* 3,309	* 10,058	24,056	142,625	* 3,285	* 15,395
\$30,000 under \$40,000	115,929	420,532	5,278	3,021	17,355	148,729	10,979	55,969
\$40,000 under \$50,000	86,633	221,178	* 4,893	* 5,756	23,738	231,721	9,117	49,152
\$50,000 under \$75,000	226,297	1,234,392	7,547	46,115	70,312	833,033	15,406	93,052
\$75,000 under \$100,000	180,138	708,955	3,459	2,122	73,456	752,648	11,825	38,901
\$100,000 under \$200,000	396,930	3,813,357	8,023	14,978	82,168	1,405,544	23,173	114,546
\$200,000 under \$250,000	66,494	1,385,851	1,956	10,080	9,192	451,241	1,900	7,000
\$250,000 under \$500,000	127,799	3,313,028	5,618	14,062	15,364	535,447	3,894	27,485
\$500,000 under \$1,000,000	59,159	3,040,691	2,434	18,131	4,387	168,519	** 1,738	** 28,366
\$1,000,000 under \$1,500,000	19,300	1,187,561	976	11,668	1,512	49,975	**	**
\$1,500,000 under \$2,000,000	10,340	873,074	530	7,736	540	24,262	**	**
\$2,000,000 under \$5,000,000	18,711	1,849,358	981	23,029	625	26,840	**	**
\$5,000,000 under \$10,000,000	6,255	1,063,694	317	11,219	150	8,344	**	**
\$10,000,000 or more	4,934	1,766,858	284	17,603	103	16,249	**	**
<b>Taxable returns, total</b>	<b>1,382,457</b>	<b>20,970,501</b>	<b>43,588</b>	<b>158,552</b>	<b>342,857</b>	<b>4,860,767</b>	<b>82,261</b>	<b>385,664</b>
<b>Nontaxable returns, total</b>	<b>295,529</b>	<b>1,254,382</b>	<b>10,237</b>	<b>67,421</b>	<b>85,274</b>	<b>489,739</b>	<b>33,348</b>	<b>193,644</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
<b>All returns, total</b>	<b>6,029,377</b>	<b>91,182,445</b>	<b>4,942,060</b>	<b>50,157,439</b>	<b>5,273,954</b>	<b>547,946,842</b>	<b>2,807,921</b>	<b>122,562,946</b>
No adjusted gross income	169,128	3,117,980	375,826	9,037,475	113,835	5,751,905	346,923	59,656,607
\$1 under \$5,000	179,419	501,035	91,200	571,915	65,325	329,893	71,950	546,418
\$5,000 under \$10,000	213,509	900,779	134,675	967,703	97,913	677,426	56,903	638,068
\$10,000 under \$15,000	292,052	1,671,416	194,775	1,434,608	127,014	1,162,032	91,610	1,080,492
\$15,000 under \$20,000	276,070	1,706,846	172,944	1,260,042	133,267	1,047,925	86,884	1,051,211
\$20,000 under \$25,000	247,936	1,385,186	176,254	1,204,724	129,752	1,619,366	71,104	934,679
\$25,000 under \$30,000	242,550	1,785,593	187,167	1,496,853	113,725	1,646,610	68,230	880,259
\$30,000 under \$40,000	416,620	2,961,506	398,673	3,269,769	261,590	3,654,106	147,678	1,632,477
\$40,000 under \$50,000	375,862	2,768,036	366,632	3,412,588	261,591	3,894,091	140,265	1,863,276
\$50,000 under \$75,000	903,004	8,042,586	877,978	7,434,048	620,705	12,516,609	382,978	4,374,972
\$75,000 under \$100,000	750,392	7,271,597	771,483	6,831,427	627,765	15,323,001	318,868	3,488,276
\$100,000 under \$200,000	1,237,611	19,017,689	974,526	7,748,434	1,352,641	57,935,656	595,077	8,715,392
\$200,000 under \$250,000	194,354	5,597,189	56,673	1,021,278	322,661	24,960,123	111,094	2,724,168
\$250,000 under \$500,000	316,501	12,622,819	97,139	2,041,960	605,034	83,554,449	190,810	5,987,629
\$500,000 under \$1,000,000	122,808	8,170,260	37,904	1,035,299	271,578	83,911,433	72,431	4,859,821
\$1,000,000 under \$1,500,000	34,693	3,134,394	11,908	419,633	74,133	42,879,681	20,877	2,559,107
\$1,500,000 under \$2,000,000	16,695	2,077,542	4,965	211,529	31,237	27,342,927	10,015	1,791,402
\$2,000,000 under \$5,000,000	26,666	4,031,318	7,881	412,918	46,288	68,518,490	15,964	4,767,621
\$5,000,000 under \$10,000,000	7,877	1,831,430	2,071	141,638	11,028	35,479,893	4,885	3,176,031
\$10,000,000 or more	5,629	2,587,243	1,385	203,597	6,870	75,741,227	3,376	11,835,040
<b>Taxable returns, total</b>	<b>4,658,527</b>	<b>80,871,339</b>	<b>3,523,868</b>	<b>31,574,608</b>	<b>4,429,929</b>	<b>531,698,596</b>	<b>1,925,313</b>	<b>52,953,049</b>
<b>Nontaxable returns, total</b>	<b>1,370,849</b>	<b>10,311,106</b>	<b>1,418,192</b>	<b>18,582,832</b>	<b>844,025</b>	<b>16,248,246</b>	<b>882,607</b>	<b>69,609,897</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
<b>All returns, total</b>	<b>548,588</b>	<b>22,202,198</b>	<b>54,354</b>	<b>2,595,145</b>	<b>592,649</b>	<b>14,562,052</b>	<b>1,274,559</b>	<b>24,164,276</b>
No adjusted gross income	14,845	543,816	6,688	988,621	21,358	514,951	115,190	4,771,241
\$1 under \$5,000	17,271	40,984	* 1,008	* 10,219	40,747	125,389	35,699	442,590
\$5,000 under \$10,000	9,569	17,999	* 1,018	* 112	20,919	130,186	44,115	591,970
\$10,000 under \$15,000	10,754	93,838	* 1,048	* 11,765	26,763	182,298	70,137	828,462
\$15,000 under \$20,000	17,504	97,515	* 1,490	* 6,619	27,454	229,362	51,707	653,433
\$20,000 under \$25,000	15,697	142,498	* 10	* 144	24,309	275,325	45,247	704,837
\$25,000 under \$30,000	8,831	64,876	* 1,322	* 24,616	27,199	364,560	51,083	713,840
\$30,000 under \$40,000	24,084	165,205	4,170	14,923	49,584	655,926	105,990	1,334,099
\$40,000 under \$50,000	30,262	338,239	2,454	32,833	47,299	612,580	88,548	1,166,840
\$50,000 under \$75,000	76,711	793,966	5,772	34,880	104,178	1,915,603	194,550	2,705,665
\$75,000 under \$100,000	73,848	1,172,007	2,992	20,416	72,865	1,841,841	179,925	2,449,188
\$100,000 under \$200,000	137,726	3,016,496	9,315	59,718	94,481	3,811,149	205,535	3,653,540
\$200,000 under \$250,000	27,735	870,917	3,872	20,286	11,257	1,017,016	28,586	731,870
\$250,000 under \$500,000	46,289	2,557,163	5,476	154,592	16,000	1,616,213	37,676	1,437,533
\$500,000 under \$1,000,000	20,968	2,069,439	3,125	133,630	5,352	603,510	12,731	728,695
\$1,000,000 under \$1,500,000	5,942	1,260,311	1,209	128,128	1,231	216,123	3,155	272,563
\$1,500,000 under \$2,000,000	2,924	817,533	629	67,730	568	79,742	1,488	197,279
\$2,000,000 under \$5,000,000	4,833	2,340,950	1,506	238,463	779	191,652	2,230	371,035
\$5,000,000 under \$10,000,000	1,567	1,527,989	594	141,211	190	47,301	563	189,792
\$10,000,000 or more	1,226	4,270,457	659	506,237	117	131,324	407	219,806
<b>Taxable returns, total</b>	<b>463,903</b>	<b>21,221,235</b>	<b>39,129</b>	<b>1,483,072</b>	<b>406,845</b>	<b>12,271,844</b>	<b>880,555</b>	<b>14,799,090</b>
<b>Nontaxable returns, total</b>	<b>84,685</b>	<b>980,963</b>	<b>15,226</b>	<b>1,112,073</b>	<b>185,805</b>	<b>2,290,208</b>	<b>394,004</b>	<b>9,365,186</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
			Total [1]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>All returns, total</b>	<b>13,170,985</b>	<b>92,383,693</b>	<b>25,837,226</b>	<b>490,699,539</b>	<b>16,785,141</b>	<b>201,612,206</b>	<b>445,276</b>	<b>28,061,251</b>
No adjusted gross income	47,711	375,668	897,511	15,922,294	3,543	39,811	104,425	4,960,679
\$1 under \$5,000	350,869	1,003,585	1,849,289	28,557,638	17,389	65,938	73,261	3,783,261
\$5,000 under \$10,000	1,005,247	4,405,473	2,104,080	34,167,492	30,216	149,126	24,457	1,394,863
\$10,000 under \$15,000	1,460,054	8,650,347	2,468,910	41,804,129	92,215	244,971	19,881	1,210,947
\$15,000 under \$20,000	1,572,396	11,583,251	2,053,908	36,222,929	678,309	747,954	16,134	1,068,077
\$20,000 under \$25,000	1,276,978	10,743,471	1,633,526	29,205,113	1,232,794	2,314,029	14,481	882,074
\$25,000 under \$30,000	972,796	7,640,501	1,387,654	25,930,944	1,297,300	4,113,314	12,929	904,317
\$30,000 under \$40,000	1,420,388	10,470,835	2,172,934	40,712,621	2,166,781	11,753,979	20,924	1,426,735
\$40,000 under \$50,000	1,058,611	7,763,641	1,759,509	32,109,099	1,759,399	16,004,338	16,666	1,183,902
\$50,000 under \$75,000	1,786,709	13,046,729	3,781,578	71,576,258	3,779,599	52,421,223	34,222	2,510,691
\$75,000 under \$100,000	1,050,217	7,416,371	2,450,315	53,712,481	2,450,299	45,157,626	22,154	1,661,268
\$100,000 under \$200,000	1,010,441	7,918,219	2,539,104	60,482,286	2,538,946	51,356,400	41,134	3,246,497
\$200,000 under \$250,000	75,010	657,959	270,714	7,159,122	270,678	6,084,711	9,807	805,221
\$250,000 under \$500,000	70,010	588,543	322,380	8,819,261	321,891	7,489,272	19,851	1,682,476
\$500,000 under \$1,000,000	10,320	89,276	94,845	2,758,433	94,833	2,344,402	9,625	867,120
\$1,000,000 under \$1,500,000	1,937	17,527	21,465	645,657	21,460	548,704	2,481	220,793
\$1,500,000 under \$2,000,000	560	4,854	9,933	301,467	9,930	256,141	1,062	92,697
\$2,000,000 under \$5,000,000	615	6,269	14,039	431,982	14,028	366,983	1,337	119,562
\$5,000,000 under \$10,000,000	85	869	3,429	110,444	3,429	93,877	298	27,135
\$10,000,000 or more	32	305	2,103	69,889	2,103	59,406	149	12,935
<b>Taxable returns, total</b>	<b>8,081,334</b>	<b>59,949,657</b>	<b>16,871,534</b>	<b>331,771,953</b>	<b>15,129,554</b>	<b>193,642,292</b>	<b>175,335</b>	<b>12,758,178</b>
<b>Nontaxable returns, total</b>	<b>5,089,651</b>	<b>32,434,036</b>	<b>8,965,692</b>	<b>158,927,586</b>	<b>1,655,587</b>	<b>7,969,914</b>	<b>269,942</b>	<b>15,303,072</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>All returns, total</b>	<b>6,221,011</b>	<b>43,005,931</b>	<b>287,035</b>	<b>8,953,959</b>	<b>1,229,119</b>	<b>169,083,520</b>	<b>1,903,153</b>	<b>26,515,292</b>
No adjusted gross income	105,228	2,281,735	42,801	4,032,106	687,969	154,230,460	21,680	282,332
\$1 under \$5,000	326,372	557,734	13,108	183,335	85,380	907,504	44,722	82,873
\$5,000 under \$10,000	344,198	975,834	11,098	81,280	70,751	739,747	65,197	206,548
\$10,000 under \$15,000	333,895	1,069,805	10,666	93,988	69,369	790,566	72,519	347,911
\$15,000 under \$20,000	314,111	1,232,903	13,747	432,224	38,850	518,611	76,152	272,176
\$20,000 under \$25,000	243,932	1,053,264	5,328	46,170	26,813	345,844	102,441	429,212
\$25,000 under \$30,000	253,241	1,070,504	7,229	50,434	38,251	482,288	90,566	314,093
\$30,000 under \$40,000	467,957	2,109,736	17,908	259,651	34,393	846,840	177,753	904,333
\$40,000 under \$50,000	413,239	1,311,190	12,986	130,845	31,542	773,326	165,132	1,063,540
\$50,000 under \$75,000	889,186	3,245,201	35,371	401,359	45,710	1,336,007	388,387	2,520,221
\$75,000 under \$100,000	704,233	3,177,139	18,416	297,467	29,683	863,126	233,939	1,880,781
\$100,000 under \$200,000	1,221,748	8,422,659	47,652	1,098,211	46,515	1,563,786	342,063	3,923,205
\$200,000 under \$250,000	174,578	1,955,691	11,877	187,214	6,156	291,194	42,994	1,100,763
\$250,000 under \$500,000	247,854	3,758,027	19,474	587,165	9,306	1,061,731	51,642	3,066,092
\$500,000 under \$1,000,000	104,340	3,223,908	12,026	480,403	4,330	951,155	18,104	2,362,017
\$1,000,000 under \$1,500,000	30,120	1,532,984	2,852	124,505	1,544	472,950	4,298	1,420,054
\$1,500,000 under \$2,000,000	13,305	821,683	1,325	63,763	726	344,986	1,846	864,215
\$2,000,000 under \$5,000,000	22,064	2,137,284	2,146	183,714	1,192	773,003	2,736	1,883,402
\$5,000,000 under \$10,000,000	6,544	1,000,200	573	81,014	369	705,945	586	1,044,257
\$10,000,000 or more	4,867	2,068,450	452	139,109	269	1,084,451	395	2,547,268
<b>Taxable returns, total</b>	<b>4,725,675</b>	<b>35,278,939</b>	<b>182,214</b>	<b>3,787,026</b>	<b>206,886</b>	<b>20,620,136</b>	<b>1,492,038</b>	<b>22,033,151</b>
<b>Nontaxable returns, total</b>	<b>1,495,336</b>	<b>7,726,991</b>	<b>104,821</b>	<b>5,166,933</b>	<b>1,022,232</b>	<b>148,463,384</b>	<b>411,114</b>	<b>4,482,141</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Total		Educator expenses deduction	
					Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
<b>All returns, total</b>	<b>699,605</b>	<b>13,796,728</b>	<b>317,328</b>	<b>380,299</b>	<b>35,683,176</b>	<b>124,343,250</b>	<b>3,824,221</b>	<b>962,429</b>
No adjusted gross income	32,071	4,275,256	2,978	3,081	542,906	2,644,248	8,692	1,911
\$1 under \$5,000	13,812	30,064	* 103	* 10	1,445,505	1,635,853	16,194	3,169
\$5,000 under \$10,000	23,035	82,918	* 3,011	* 2,189	2,631,328	2,852,749	30,263	6,717
\$10,000 under \$15,000	23,274	218,338	* 6,330	* 2,668	2,759,276	3,204,353	56,082	12,292
\$15,000 under \$20,000	28,765	467,289	9,227	13,301	2,159,936	3,092,500	87,131	19,372
\$20,000 under \$25,000	40,160	207,902	17,295	15,302	1,770,718	2,997,256	75,083	17,407
\$25,000 under \$30,000	33,300	276,419	24,409	23,951	1,722,217	3,163,659	112,929	25,511
\$30,000 under \$40,000	40,235	596,084	41,158	36,087	3,050,447	6,026,996	311,988	74,131
\$40,000 under \$50,000	56,979	480,381	37,063	33,297	2,841,045	6,402,701	377,051	91,685
\$50,000 under \$75,000	129,520	1,211,890	71,267	99,148	5,598,617	13,686,721	816,223	200,180
\$75,000 under \$100,000	93,950	1,028,892	42,318	41,066	3,748,247	11,624,993	717,585	183,423
\$100,000 under \$200,000	113,642	1,987,537	43,764	73,087	5,502,797	25,528,721	1,072,517	291,261
\$200,000 under \$250,000	15,543	576,783	6,290	8,823	579,920	6,414,922	79,558	20,118
\$250,000 under \$500,000	20,466	782,096	** 11,325	** 25,647	849,089	15,115,613	** 62,925	** 15,252
\$500,000 under \$1,000,000	12,866	244,781	**	**	301,854	8,688,103	**	**
\$1,000,000 under \$1,500,000	5,865	140,708	410	1,636	78,108	3,042,268	**	**
\$1,500,000 under \$2,000,000	3,529	187,724	152	333	32,403	1,530,338	**	**
\$2,000,000 under \$5,000,000	7,357	344,527	192	587	48,692	3,073,514	**	**
\$5,000,000 under \$10,000,000	2,746	193,386	23	62	12,130	1,251,173	**	**
\$10,000,000 or more	2,490	463,749	11	24	7,942	2,366,569	**	**
<b>Taxable returns, total</b>	<b>490,560</b>	<b>7,573,836</b>	<b>273,577</b>	<b>330,140</b>	<b>24,005,977</b>	<b>104,120,811</b>	<b>3,406,114</b>	<b>862,780</b>
<b>Nontaxable returns, total</b>	<b>209,045</b>	<b>6,222,892</b>	<b>43,751</b>	<b>50,159</b>	<b>11,677,199</b>	<b>20,222,439</b>	<b>418,106</b>	<b>99,649</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>All returns, total</b>	<b>147,661</b>	<b>518,417</b>	<b>1,019,297</b>	<b>3,078,052</b>	<b>1,028,503</b>	<b>2,930,988</b>	<b>18,258,546</b>	<b>26,022,975</b>
No adjusted gross income	* 2,721	* 59,437	14,500	47,535	10,564	47,912	291,325	371,452
\$1 under \$5,000	* 3,989	* 24,741	3,282	9,004	27,056	73,847	1,134,408	285,646
\$5,000 under \$10,000	* 3,978	* 11,846	9,810	25,035	24,276	44,795	2,116,949	1,094,389
\$10,000 under \$15,000	* 6,971	* 9,038	7,401	13,142	40,581	80,803	2,167,384	1,591,717
\$15,000 under \$20,000	* 5,965	* 15,192	13,126	29,383	60,607	149,147	1,381,362	1,249,517
\$20,000 under \$25,000	* 3,998	* 5,070	29,934	53,602	67,912	104,625	958,151	964,636
\$25,000 under \$30,000	* 5,312	* 25,104	35,400	61,316	65,491	164,236	815,240	856,184
\$30,000 under \$40,000	19,361	60,581	61,336	98,946	122,948	228,118	1,243,813	1,401,790
\$40,000 under \$50,000	* 8,962	* 23,503	62,224	129,338	91,981	178,452	1,077,776	1,355,513
\$50,000 under \$75,000	26,359	85,641	166,231	382,195	192,734	512,089	2,079,861	2,874,335
\$75,000 under \$100,000	18,146	53,868	138,597	369,760	116,934	408,821	1,455,422	2,410,384
\$100,000 under \$200,000	35,678	118,501	265,380	906,736	154,081	600,300	2,270,360	5,086,858
\$200,000 under \$250,000	2,410	9,198	54,285	211,681	22,308	124,181	358,878	1,185,665
\$250,000 under \$500,000	3,639	16,237	102,557	458,349	24,620	162,646	577,468	2,568,016
\$500,000 under \$1,000,000	* 170	* 426	37,493	189,447	4,831	33,220	208,825	1,280,107
\$1,000,000 under \$1,500,000	0	0	9,185	47,930	989	10,637	53,437	445,134
\$1,500,000 under \$2,000,000	0	0	3,107	16,298	228	2,700	21,805	218,736
\$2,000,000 under \$5,000,000	* 3	* 34	4,295	22,716	284	3,450	32,648	428,106
\$5,000,000 under \$10,000,000	0	0	804	3,950	52	554	8,067	145,168
\$10,000,000 or more	0	0	350	1,690	26	456	5,364	209,619
<b>Taxable returns, total</b>	<b>114,503</b>	<b>362,951</b>	<b>899,024</b>	<b>2,760,553</b>	<b>798,931</b>	<b>2,346,048</b>	<b>9,832,669</b>	<b>19,277,666</b>
<b>Nontaxable returns, total</b>	<b>33,159</b>	<b>155,466</b>	<b>120,273</b>	<b>317,499</b>	<b>229,572</b>	<b>584,941</b>	<b>8,425,877</b>	<b>6,745,309</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
<b>All returns, total</b>	<b>917,136</b>	<b>19,483,818</b>	<b>3,847,203</b>	<b>24,543,691</b>	<b>944,285</b>	<b>461,169</b>	<b>583,411</b>	<b>10,665,311</b>
No adjusted gross income	6,629	89,753	129,926	747,053	29,334	76,139	12,346	423,258
\$1 under \$5,000	* 109	* 1,098	116,363	405,493	57,682	35,035	9,289	182,785
\$5,000 under \$10,000	* 2,783	* 8,448	169,211	650,331	47,831	13,000	10,555	79,647
\$10,000 under \$15,000	7,632	32,837	170,613	602,642	66,179	18,061	15,723	108,323
\$15,000 under \$20,000	8,430	42,664	155,267	604,692	57,997	28,875	11,771	59,489
\$20,000 under \$25,000	11,797	49,231	146,562	654,275	54,204	32,286	15,096	75,310
\$25,000 under \$30,000	10,752	65,748	147,793	596,050	51,670	10,115	10,508	94,457
\$30,000 under \$40,000	22,385	120,071	267,503	1,255,045	74,754	102,513	27,227	229,503
\$40,000 under \$50,000	22,109	205,924	267,486	1,316,328	66,324	33,184	45,716	324,351
\$50,000 under \$75,000	79,414	598,118	507,090	2,571,432	155,591	32,258	114,899	1,314,300
\$75,000 under \$100,000	75,639	844,564	407,519	2,523,135	115,645	20,781	81,755	861,513
\$100,000 under \$200,000	273,444	4,219,267	725,146	5,499,409	125,419	28,951	135,477	2,454,817
\$200,000 under \$250,000	89,812	1,986,883	152,571	1,428,896	15,352	4,852	24,783	730,776
\$250,000 under \$500,000	187,711	5,740,040	281,078	3,059,559	16,912	9,994	43,350	1,599,990
\$500,000 under \$1,000,000	76,701	3,297,693	124,128	1,548,280	6,618	6,215	16,390	1,050,494
\$1,000,000 under \$1,500,000	19,871	980,121	35,371	461,254	1,102	1,681	3,336	334,028
\$1,500,000 under \$2,000,000	7,706	429,164	14,364	193,034	582	5,051	1,719	206,561
\$2,000,000 under \$5,000,000	10,679	603,294	21,297	306,041	779	1,782	2,480	321,350
\$5,000,000 under \$10,000,000	2,189	111,931	4,914	72,484	200	235	619	104,558
\$10,000,000 or more	1,344	56,969	2,998	48,257	112	160	372	109,801
<b>Taxable returns, total</b>	<b>873,746</b>	<b>19,121,057</b>	<b>2,834,940</b>	<b>19,547,307</b>	<b>669,675</b>	<b>296,101</b>	<b>516,113</b>	<b>9,654,615</b>
<b>Nontaxable returns, total</b>	<b>43,390</b>	<b>362,761</b>	<b>1,012,263</b>	<b>4,996,384</b>	<b>274,610</b>	<b>165,067</b>	<b>67,298</b>	<b>1,010,696</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
<b>All returns, total</b>	<b>2,562,814</b>	<b>11,043,873</b>	<b>10,051,849</b>	<b>9,673,065</b>	<b>1,933,121</b>	<b>4,310,353</b>	<b>637,859</b>	<b>8,994,778</b>
No adjusted gross income	14,943	65,105	84,334	112,555	99,627	355,236	13,664	221,743
\$1 under \$5,000	19,968	58,858	133,339	108,211	142,339	424,859	8,278	6,721
\$5,000 under \$10,000	31,087	84,325	278,470	216,000	211,496	583,570	12,402	26,565
\$10,000 under \$15,000	42,711	135,514	394,983	342,870	91,998	224,590	7,688	16,116
\$15,000 under \$20,000	70,545	183,492	537,721	465,928	87,498	189,596	10,979	16,085
\$20,000 under \$25,000	106,941	297,927	563,655	522,732	74,328	160,797	7,261	16,352
\$25,000 under \$30,000	135,204	443,550	634,077	569,672	68,224	148,345	12,272	35,980
\$30,000 under \$40,000	276,882	910,106	1,250,038	1,252,577	72,015	141,914	29,572	81,087
\$40,000 under \$50,000	270,407	1,129,001	1,183,506	1,242,441	108,097	222,402	29,716	54,329
\$50,000 under \$75,000	533,095	2,117,977	2,215,196	2,069,946	311,047	586,320	68,190	158,706
\$75,000 under \$100,000	393,766	1,745,966	1,338,652	1,505,356	112,466	235,015	75,750	246,147
\$100,000 under \$200,000	547,349	2,834,531	1,437,878	1,264,778	553,986	1,037,710	164,916	804,888
\$200,000 under \$250,000	42,387	359,353	0	0	0	0	35,719	250,267
\$250,000 under \$500,000	54,102	457,666	0	0	0	0	75,114	898,210
\$500,000 under \$1,000,000	15,855	148,583	0	0	0	0	41,608	1,033,097
\$1,000,000 under \$1,500,000	3,602	34,346	0	0	0	0	15,504	652,386
\$1,500,000 under \$2,000,000	1,447	14,139	0	0	0	0	7,717	432,552
\$2,000,000 under \$5,000,000	1,999	18,583	0	0	0	0	14,019	1,321,802
\$5,000,000 under \$10,000,000	367	3,415	0	0	0	0	4,264	798,947
\$10,000,000 or more	158	1,436	0	0	0	0	3,227	1,922,797
<b>Taxable returns, total</b>	<b>2,195,490</b>	<b>9,767,051</b>	<b>8,189,806</b>	<b>8,014,938</b>	<b>1,159,257</b>	<b>2,229,621</b>	<b>540,278</b>	<b>8,466,589</b>
<b>Nontaxable returns, total</b>	<b>367,324</b>	<b>1,276,822</b>	<b>1,862,044</b>	<b>1,658,127</b>	<b>773,865</b>	<b>2,080,732</b>	<b>97,581</b>	<b>528,189</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	
<b>All returns, total</b>	<b>7,460</b>	<b>11,644</b>	<b>5,531</b>	<b>99,010</b>	<b>153,280</b>	<b>1,543,678</b>	<b>96,619,312</b>	<b>745,870,904</b>
No adjusted gross income	** 3	** 8	336	3,715	2,896	21,440	0	0
\$1 under \$5,000	0	0	* 222	* 3,147	* 2,096	* 13,237	10,292,029	51,702,330
\$5,000 under \$10,000	0	0	* 110	* 447	* 4,005	* 7,635	11,845,264	79,448,535
\$10,000 under \$15,000	**	**	403	1,476	* 3,849	* 14,927	12,030,729	87,163,001
\$15,000 under \$20,000	0	0	** 380	** 3,311	* 6,022	* 36,437	10,810,585	81,272,033
\$20,000 under \$25,000	0	0	**	**	* 6,238	* 42,325	9,011,179	69,546,803
\$25,000 under \$30,000	0	0	* 266	* 2,179	10,266	65,212	7,571,234	59,354,767
\$30,000 under \$40,000	* 1,005	* 1,508	233	3,083	13,149	66,022	11,125,804	89,754,344
\$40,000 under \$50,000	0	0	273	2,869	18,369	93,381	7,342,287	62,715,698
\$50,000 under \$75,000	* 1,054	* 2,138	510	7,896	30,591	173,192	9,825,494	92,848,327
\$75,000 under \$100,000	* 3,650	* 4,211	483	5,433	18,386	206,616	4,157,058	43,800,772
\$100,000 under \$200,000	* 814	* 1,365	681	8,255	26,520	371,094	2,406,985	26,138,637
\$200,000 under \$250,000	* 481	* 1,017	194	3,361	4,444	98,673	95,404	1,037,428
\$250,000 under \$500,000	* 359	* 1,073	440	9,031	4,996	121,734	80,363	833,400
\$500,000 under \$1,000,000	* 81	* 276	439	16,166	826	82,309	18,705	193,906
\$1,000,000 under \$1,500,000	* 6	* 27	275	13,645	359	60,829	3,352	33,575
\$1,500,000 under \$2,000,000	** 5	** 21	98	5,383	72	6,643	1,112	11,159
\$2,000,000 under \$5,000,000	0	0	152	8,051	148	38,238	1,375	13,091
\$5,000,000 under \$10,000,000	**	**	22	1,036	32	8,879	254	2,252
\$10,000,000 or more	**	**	13	525	15	14,853	98	845
<b>Taxable returns, total</b>	<b>6,451</b>	<b>10,127</b>	<b>3,517</b>	<b>74,437</b>	<b>115,600</b>	<b>1,328,970</b>	<b>51,746,212</b>	<b>400,771,604</b>
<b>Nontaxable returns, total</b>	<b>* 1,009</b>	<b>* 1,517</b>	<b>2,014</b>	<b>24,573</b>	<b>37,680</b>	<b>214,708</b>	<b>44,873,100</b>	<b>345,099,300</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
<b>All returns, total</b>	<b>13,211,438</b>	<b>22,763,284</b>	<b>46,293,834</b>	<b>1,218,496,717</b>	<b>289,305,821</b>	<b>1,069,958,084</b>	<b>170</b>	<b>50,333</b>
No adjusted gross income	0	0	0	0	3,557,164	13,143,386	**	**
\$1 under \$5,000	1,215,725	1,969,717	398,823	5,817,132	8,680,188	32,082,933	0	0
\$5,000 under \$10,000	1,420,184	2,342,687	539,338	8,564,958	15,529,910	57,426,070	0	0
\$10,000 under \$15,000	1,682,738	2,783,466	895,102	13,438,645	21,894,933	80,969,097	0	0
\$15,000 under \$20,000	1,398,310	2,392,110	1,069,474	16,380,604	22,350,259	82,654,429	0	0
\$20,000 under \$25,000	1,037,913	1,805,693	1,199,527	18,451,194	19,914,113	73,646,984	0	0
\$25,000 under \$30,000	857,997	1,497,798	1,416,379	21,195,988	17,847,494	66,000,994	0	0
\$30,000 under \$40,000	1,294,722	2,259,417	3,394,275	51,569,921	29,232,349	108,113,144	**	**
\$40,000 under \$50,000	983,904	1,710,423	3,640,692	58,068,204	22,627,224	83,688,466	0	0
\$50,000 under \$75,000	1,691,987	2,967,181	9,123,783	165,594,758	42,392,190	156,800,560	0	0
\$75,000 under \$100,000	941,799	1,740,508	7,768,346	162,812,989	30,227,126	111,811,391	0	0
\$100,000 under \$200,000	625,635	1,178,558	12,348,754	334,340,553	41,253,270	152,597,411	0	0
\$200,000 under \$250,000	31,096	60,635	1,601,935	63,228,773	4,933,804	18,248,769	** 170	** 50,334
\$250,000 under \$500,000	23,032	43,362	2,023,910	111,198,389	6,167,340	22,799,617	**	**
\$500,000 under \$1,000,000	5,014	9,287	578,811	57,666,506	1,797,801	6,644,821	**	**
\$1,000,000 under \$1,500,000	679	1,163	131,554	22,129,207	411,611	1,522,070	**	**
\$1,500,000 under \$2,000,000	307	579	54,873	13,090,004	165,819	613,038	**	**
\$2,000,000 under \$5,000,000	324	570	77,979	31,231,583	233,781	864,365	**	**
\$5,000,000 under \$10,000,000	55	97	18,934	17,026,882	56,118	207,354	**	**
\$10,000,000 or more	20	35	11,345	46,690,425	33,328	123,185	**	**
<b>Taxable returns, total</b>	<b>8,391,183</b>	<b>14,405,535</b>	<b>39,938,114</b>	<b>1,067,177,423</b>	<b>172,256,679</b>	<b>637,123,336</b>	<b>164</b>	<b>49,336</b>
<b>Nontaxable returns, total</b>	<b>4,820,255</b>	<b>8,357,750</b>	<b>6,355,720</b>	<b>151,319,294</b>	<b>117,049,142</b>	<b>432,834,748</b>	<b>* 6</b>	<b>* 996</b>

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, July 2013

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>145,370,240</b>	<b>108,649,479</b>	<b>5,746,218,265</b>	<b>4,248,183</b>	<b>30,479,041</b>	<b>107,660,923</b>	<b>1,119,093,724</b>
No adjusted gross income	2,450,924	0	0	** 7,644	** 138,978	8,836	138,672
\$1 under \$5,000	10,692,838	478,628	465,965	**	**	320,107	46,652
\$5,000 under \$10,000	12,386,716	2,498,562	4,240,158	1,787	8,147	2,446,258	438,106
\$10,000 under \$15,000	12,925,831	6,690,738	21,863,914	1,686	2,598	6,548,209	2,165,017
\$15,000 under \$20,000	11,880,059	7,446,898	48,542,910	** 9,925	** 15,155	7,371,088	4,920,849
\$20,000 under \$25,000	10,210,706	8,348,910	76,166,428	**	**	8,153,379	8,316,289
\$25,000 under \$30,000	8,987,613	8,190,439	102,798,293	* 2,572	* 1,787	8,105,798	11,998,736
\$30,000 under \$40,000	14,520,079	14,022,364	257,086,111	2,593	16,552	13,903,445	31,222,636
\$40,000 under \$50,000	10,983,973	10,842,454	287,033,032	6,147	14,917	10,782,562	36,538,988
\$50,000 under \$75,000	18,949,278	18,824,779	750,099,816	37,736	59,283	18,758,765	106,826,828
\$75,000 under \$100,000	11,926,401	11,891,459	713,973,873	109,404	161,692	11,866,732	106,841,823
\$100,000 under \$200,000	14,755,766	14,723,313	1,464,368,958	784,992	1,674,825	14,701,920	261,239,344
\$200,000 under \$250,000	1,697,358	1,695,242	294,433,846	911,921	2,639,601	1,694,790	64,669,396
\$250,000 under \$500,000	2,104,283	2,099,983	569,903,238	1,866,780	14,405,247	2,101,755	152,008,953
\$500,000 under \$1,000,000	597,525	595,776	339,560,459	417,110	5,682,656	596,791	100,739,870
\$1,000,000 under \$1,500,000	134,907	134,477	139,654,173	43,532	1,080,283	134,722	42,081,873
\$1,500,000 under \$2,000,000	55,986	55,817	82,795,421	14,403	558,483	55,926	25,102,616
\$2,000,000 under \$5,000,000	79,363	79,115	204,277,506	20,373	1,305,018	79,247	61,304,167
\$5,000,000 under \$10,000,000	19,189	19,124	113,638,196	5,428	767,661	19,162	32,889,754
\$10,000,000 or more	11,445	11,401	275,315,967	4,150	1,946,158	11,429	69,603,154
<b>Taxable returns, total</b>	<b>91,694,201</b>	<b>91,671,874</b>	<b>5,583,802,495</b>	<b>4,234,385</b>	<b>30,443,749</b>	<b>91,694,196</b>	<b>1,101,471,280</b>
<b>Nontaxable returns, total</b>	<b>53,676,039</b>	<b>16,977,604</b>	<b>162,415,770</b>	<b>13,797</b>	<b>35,292</b>	<b>15,966,727</b>	<b>17,622,444</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits							
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All returns, total</b>	<b>49,630,529</b>	<b>73,584,490</b>	<b>6,904,440</b>	<b>16,451,128</b>	<b>6,332,814</b>	<b>3,425,529</b>	<b>12,054,606</b>	<b>12,366,511</b>
No adjusted gross income	5,134	15,966	* 59	* 7	* 3	* 2	919	1,045
\$1 under \$5,000	38,865	966	33,798	788	0	0	* 1,055	* 13
\$5,000 under \$10,000	310,268	12,486	30,918	2,139	0	0	72,701	2,298
\$10,000 under \$15,000	2,616,992	455,212	85,439	6,333	12,971	1,581	855,877	229,245
\$15,000 under \$20,000	2,938,997	1,042,624	117,848	11,006	158,518	35,891	1,049,548	591,101
\$20,000 under \$25,000	4,031,597	1,998,663	144,267	14,190	332,392	137,020	1,008,156	814,537
\$25,000 under \$30,000	4,157,266	3,082,370	160,987	24,895	389,413	222,014	991,513	885,750
\$30,000 under \$40,000	6,420,203	6,491,289	345,313	73,471	703,719	450,100	1,594,521	1,564,652
\$40,000 under \$50,000	4,871,204	5,983,237	373,075	64,405	582,170	307,733	1,240,708	1,369,941
\$50,000 under \$75,000	8,534,698	13,503,827	1,051,447	245,067	1,155,123	615,407	2,005,754	2,462,022
\$75,000 under \$100,000	5,985,947	10,822,828	988,734	272,407	1,020,184	568,571	1,496,119	1,927,417
\$100,000 under \$200,000	7,421,840	12,271,726	1,933,134	1,204,407	1,560,336	863,344	1,737,735	2,518,489
\$200,000 under \$250,000	686,613	1,008,485	413,769	586,077	183,584	92,520	0	0
\$250,000 under \$500,000	1,019,854	3,266,606	728,770	2,485,079	184,834	101,214	0	0
\$500,000 under \$1,000,000	368,674	3,129,102	302,252	2,542,393	37,762	22,563	0	0
\$1,000,000 under \$1,500,000	95,641	1,622,966	81,708	1,331,248	6,745	4,166	0	0
\$1,500,000 under \$2,000,000	40,979	997,880	35,636	835,052	2,139	1,394	0	0
\$2,000,000 under \$5,000,000	60,460	2,529,413	53,958	2,087,824	2,344	1,601	0	0
\$5,000,000 under \$10,000,000	15,461	1,389,692	14,187	1,177,830	388	271	0	0
\$10,000,000 or more	9,836	3,959,153	9,140	3,486,510	189	138	0	0
<b>Taxable returns, total</b>	<b>33,663,802</b>	<b>55,962,046</b>	<b>6,636,971</b>	<b>13,988,045</b>	<b>4,344,565</b>	<b>2,318,479</b>	<b>7,104,784</b>	<b>8,001,062</b>
<b>Nontaxable returns, total</b>	<b>15,966,727</b>	<b>17,622,444</b>	<b>267,469</b>	<b>2,463,083</b>	<b>1,988,249</b>	<b>1,107,051</b>	<b>4,949,822</b>	<b>4,365,449</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns, total</b>	<b>6,394,950</b>	<b>1,117,627</b>	<b>23,136,250</b>	<b>28,088,766</b>	<b>3,642,988</b>	<b>1,676,001</b>	<b>487,030</b>	<b>2,406,661</b>
No adjusted gross income	1,088	956	3,182	2,841	433	2,164	460	5,802
\$1 under \$5,000	0	0	* 2,011	* 88	0	0	* 1,005	* 4
\$5,000 under \$10,000	13,993	339	5,534	886	* 993	* 135	* 3,019	* 337
\$10,000 under \$15,000	254,807	44,644	78,786	8,171	35,975	4,951	* 23	* 29
\$15,000 under \$20,000	595,565	106,165	797,348	168,945	54,704	10,901	* 2,286	* 517
\$20,000 under \$25,000	1,097,999	171,933	1,440,031	585,655	96,754	18,946	* 4,013	* 3,631
\$25,000 under \$30,000	1,132,048	205,244	1,840,508	1,131,461	133,210	42,976	4,757	2,320
\$30,000 under \$40,000	1,384,721	291,968	3,484,813	3,009,898	319,523	92,287	9,648	9,276
\$40,000 under \$50,000	1,152,359	172,613	2,800,202	3,404,398	334,317	133,532	11,916	15,755
\$50,000 under \$75,000	762,370	123,763	5,376,858	8,473,271	810,000	242,632	42,716	64,142
\$75,000 under \$100,000	0	0	3,867,102	6,535,875	660,304	264,775	61,539	83,967
\$100,000 under \$200,000	0	0	3,437,614	4,765,594	941,193	491,084	145,004	338,839
\$200,000 under \$250,000	0	0	** 2,260	** 1,683	105,711	95,682	40,832	144,905
\$250,000 under \$500,000	0	0	**	**	116,224	158,287	67,324	304,163
\$500,000 under \$1,000,000	0	0	0	0	23,625	52,257	42,290	288,460
\$1,000,000 under \$1,500,000	0	0	0	0	5,011	24,153	18,182	185,080
\$1,500,000 under \$2,000,000	0	0	0	0	1,936	9,815	8,939	105,772
\$2,000,000 under \$5,000,000	0	0	0	0	2,274	15,075	15,298	327,333
\$5,000,000 under \$10,000,000	0	0	0	0	560	8,901	4,352	159,228
\$10,000,000 or more	0	0	0	0	240	7,448	3,429	367,101
<b>Taxable returns, total</b>	<b>3,985,435</b>	<b>607,797</b>	<b>14,158,395</b>	<b>20,801,795</b>	<b>3,292,778</b>	<b>1,415,297</b>	<b>451,490</b>	<b>2,253,139</b>
<b>Nontaxable returns, total</b>	<b>2,409,515</b>	<b>509,830</b>	<b>8,977,855</b>	<b>7,286,971</b>	<b>350,210</b>	<b>260,704</b>	<b>35,540</b>	<b>153,522</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Prior-year minimum tax credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>All returns, total</b>	<b>256,192</b>	<b>565,220</b>	<b>111,863</b>	<b>16,165</b>	<b>7,391</b>	<b>14,252</b>	<b>906</b>	<b>1,004</b>
No adjusted gross income	0	0	** 219	** 151	0	0	0	0
\$1 under \$5,000	0	0	**	**	0	0	0	0
\$5,000 under \$10,000	* 1,333	* 350	* 3,026	* 455	0	0	0	0
\$10,000 under \$15,000	* 2,781	* 881	53,367	8,722	0	0	0	0
\$15,000 under \$20,000	* 2,314	* 709	51,260	6,358	0	0	0	0
\$20,000 under \$25,000	* 1,537	* 631	* 3,991	* 480	0	0	0	0
\$25,000 under \$30,000	* 142	* 217	0	0	* 1,999	* 4,675	0	0
\$30,000 under \$40,000	3,790	3,242	0	0	0	0	0	0
\$40,000 under \$50,000	7,220	8,635	0	0	* 973	* 1,928	**	**
\$50,000 under \$75,000	12,849	7,475	0	0	* 1,992	* 2,939	0	0
\$75,000 under \$100,000	21,243	44,795	0	0	0	0	**	**
\$100,000 under \$200,000	120,917	136,394	0	0	* 1,310	* 1,645	** 310	** 143
\$200,000 under \$250,000	26,755	37,367	0	0	* 332	* 330	0	0
\$250,000 under \$500,000	16,977	50,527	0	0	* 419	* 1,824	* 477	* 642
\$500,000 under \$1,000,000	20,994	59,150	0	0	* 326	* 745	* 43	* 104
\$1,000,000 under \$1,500,000	8,613	46,238	0	0	* 8	* 17	* 11	* 21
\$1,500,000 under \$2,000,000	3,468	33,126	0	0	* 8	* 61	* 20	* 24
\$2,000,000 under \$5,000,000	3,988	62,573	0	0	* 14	* 42	* 27	* 42
\$5,000,000 under \$10,000,000	825	26,877	0	0	* 5	* 26	* 11	* 17
\$10,000,000 or more	444	46,032	0	0	* 4	* 20	* 7	* 10
<b>Taxable returns, total</b>	<b>232,547</b>	<b>517,642</b>	<b>45,504</b>	<b>6,305</b>	<b>4,418</b>	<b>7,645</b>	<b>903</b>	<b>997</b>
<b>Nontaxable returns, total</b>	<b>23,645</b>	<b>47,578</b>	<b>66,360</b>	<b>9,861</b>	<b>* 2,973</b>	<b>* 6,607</b>	<b>* 3</b>	<b>* 6</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>All returns, total</b>	<b>3,456</b>	<b>2,601</b>	<b>12,248</b>	<b>76,262</b>	<b>45,763</b>	<b>54,872</b>	<b>1,225</b>	<b>23,058</b>
No adjusted gross income	0	0	**	**	0	0	**	**
\$1 under \$5,000	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	* 103	* 8	0	0
\$15,000 under \$20,000	0	0	** 1,003	** 897	* 985	* 566	0	0
\$20,000 under \$25,000	0	0	0	0	* 1,006	* 244	0	0
\$25,000 under \$30,000	0	0	0	0	* 1,999	* 1,276	0	0
\$30,000 under \$40,000	0	0	0	0	* 4,328	* 3,617	0	0
\$40,000 under \$50,000	* 104	* 93	* 996	* 1,236	* 5,957	* 5,500	0	0
\$50,000 under \$75,000	* 1,992	* 1,160	* 194	* 233	19,245	23,335	0	0
\$75,000 under \$100,000	0	0	* 3,003	* 22,410	** 12,139	** 20,325	0	0
\$100,000 under \$200,000	* 1,302	* 1,300	4,792	34,901	**	**	** 142	** 42
\$200,000 under \$250,000	0	0	450	3,357	**	**	**	**
\$250,000 under \$500,000	0	0	627	4,699	**	**	** 461	** 295
\$500,000 under \$1,000,000	0	0	619	4,443	0	0	* 450	* 2,993
\$1,000,000 under \$1,500,000	* 41	* 30	247	1,850	0	0	* 45	* 969
\$1,500,000 under \$2,000,000	0	0	106	747	0	0	* 29	* 1,115
\$2,000,000 under \$5,000,000	* 9	* 8	143	1,002	0	0	53	273
\$5,000,000 under \$10,000,000	** 8	** 11	37	261	0	0	24	148
\$10,000,000 or more	**	**	31	228	0	0	21	17,225
<b>Taxable returns, total</b>	<b>3,456</b>	<b>2,601</b>	<b>10,135</b>	<b>67,416</b>	<b>36,455</b>	<b>44,975</b>	<b>1,218</b>	<b>22,905</b>
<b>Nontaxable returns, total</b>	<b>0</b>	<b>0</b>	<b>2,112</b>	<b>8,847</b>	<b>9,307</b>	<b>9,898</b>	<b>* 7</b>	<b>* 153</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Refundable credits used to offset income tax before credits							
	Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		First-time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
<b>All returns, total</b>	<b>11,409,451</b>	<b>7,298,833</b>	<b>3,717,024</b>	<b>1,086,972</b>	<b>5,911,412</b>	<b>4,646,517</b>	<b>11,011</b>	<b>38,558</b>
No adjusted gross income	1,064	2,978	* 12	* 27	603	376	0	0
\$1 under \$5,000	* 994	* 72	0	0	0	0	0	0
\$5,000 under \$10,000	178,757	5,547	164,369	4,190	0	0	0	0
\$10,000 under \$15,000	1,372,874	150,647	1,227,237	117,557	33,960	3,511	0	0
\$15,000 under \$20,000	414,651	109,576	168,728	43,175	119,408	20,897	* 1,005	* 501
\$20,000 under \$25,000	679,209	251,397	249,366	119,893	297,033	80,920	0	0
\$25,000 under \$30,000	1,064,245	561,540	561,297	282,423	360,318	216,300	0	0
\$30,000 under \$40,000	2,017,429	992,777	1,218,790	492,539	594,074	384,386	* 2,042	* 2,987
\$40,000 under \$50,000	860,626	497,466	127,225	27,167	544,256	367,787	* 1,310	* 2,798
\$50,000 under \$75,000	1,613,892	1,242,383	0	0	1,279,246	1,024,613	* 2,993	* 10,069
\$75,000 under \$100,000	1,221,509	1,085,668	0	0	1,044,692	940,041	* 2,997	* 17,891
\$100,000 under \$200,000	1,816,165	1,912,390	0	0	1,637,822	1,607,686	* 360	* 2,336
\$200,000 under \$250,000	32,837	46,496	0	0	0	0	* 304	* 1,976
\$250,000 under \$500,000	96,242	159,728	0	0	0	0	0	0
\$500,000 under \$1,000,000	30,241	155,994	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	4,127	29,196	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	1,456	10,774	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	2,156	33,640	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	566	16,123	0	0	0	0	0	0
\$10,000,000 or more	410	34,441	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>8,082,150</b>	<b>5,905,948</b>	<b>1,531,782</b>	<b>395,245</b>	<b>4,941,283</b>	<b>4,195,836</b>	<b>* 1,669</b>	<b>* 10,270</b>
<b>Nontaxable returns, total</b>	<b>3,327,302</b>	<b>1,392,886</b>	<b>2,185,242</b>	<b>691,727</b>	<b>970,129</b>	<b>450,682</b>	<b>9,341</b>	<b>28,288</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Refundable credits used to offset income tax before credits —continued							
	Regulated investment company credit used to offset income tax		Adoption credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax		Health insurance tax credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	
<b>All returns, total</b>	<b>30,083</b>	<b>39,155</b>	<b>31,278</b>	<b>193,437</b>	<b>189,192</b>	<b>498,666</b>	<b>16,590</b>	<b>29,877</b>
No adjusted gross income	* 3	* 2	0	0	** 175	** 2,498	0	0
\$1 under \$5,000	0	0	0	0	**	**	0	0
\$5,000 under \$10,000	0	0	0	0	* 6	* 83	0	0
\$10,000 under \$15,000	* 3,004	* 282	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	0	* 1,012	* 20	* 1,005	* 265
\$20,000 under \$25,000	* 6,033	* 2,758	0	0	0	0	* 1,005	* 260
\$25,000 under \$30,000	* 3,016	* 2,279	0	0	0	0	* 1,005	* 421
\$30,000 under \$40,000	0	0	0	0	0	0	* 2,137	* 2,902
\$40,000 under \$50,000	* 6,936	* 4,418	* 1,989	* 4,597	* 167	* 102	* 3,242	* 5,539
\$50,000 under \$75,000	* 1,981	* 4,051	* 6,987	* 21,439	* 340	* 111	* 2,296	* 2,979
\$75,000 under \$100,000	* 1,952	* 132	* 6,343	* 24,357	1,470	2,088	* 2,054	* 3,515
\$100,000 under \$200,000	2,821	165	14,756	140,013	23,613	38,785	* 3,087	* 12,658
\$200,000 under \$250,000	* 749	* 4,112	* 1,203	* 3,032	30,569	36,804	* 312	* 572
\$250,000 under \$500,000	1,952	757	0	0	94,474	158,214	* 438	* 757
\$500,000 under \$1,000,000	1,053	1,479	0	0	29,186	154,514	0	0
\$1,000,000 under \$1,500,000	245	1,341	0	0	3,922	27,855	0	0
\$1,500,000 under \$2,000,000	95	1,428	0	0	1,362	9,337	* 8	* 9
\$2,000,000 under \$5,000,000	146	6,337	0	0	2,015	27,303	0	0
\$5,000,000 under \$10,000,000	65	9,062	0	0	503	7,061	0	0
\$10,000,000 or more	33	550	0	0	379	33,890	0	0
<b>Taxable returns, total</b>	<b>12,095</b>	<b>11,174</b>	<b>15,434</b>	<b>102,869</b>	<b>187,459</b>	<b>449,541</b>	<b>11,502</b>	<b>23,063</b>
<b>Nontaxable returns, total</b>	<b>17,988</b>	<b>27,981</b>	<b>15,843</b>	<b>90,568</b>	<b>1,733</b>	<b>49,125</b>	<b>* 5,088</b>	<b>* 6,814</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Income tax after credits		Total income tax		All other taxes			
					Total		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>All returns, total</b>	<b>91,693,088</b>	<b>1,045,509,234</b>	<b>91,694,201</b>	<b>1,045,510,793</b>	<b>25,036,085</b>	<b>53,872,872</b>	<b>18,258,546</b>	<b>46,282,362</b>
No adjusted gross income	5,724	122,706	5,729	123,228	333,609	771,922	291,325	659,768
\$1 under \$5,000	313,935	45,686	313,935	45,686	1,243,102	539,488	1,134,408	504,786
\$5,000 under \$10,000	2,174,954	425,620	2,174,954	425,620	2,302,407	1,987,381	2,116,949	1,923,070
\$10,000 under \$15,000	5,037,783	1,709,805	5,037,783	1,709,805	2,418,940	2,883,228	2,167,384	2,795,692
\$15,000 under \$20,000	5,284,261	3,878,226	5,284,261	3,878,287	1,695,147	2,293,101	1,381,362	2,194,219
\$20,000 under \$25,000	5,330,665	6,317,626	5,330,665	6,317,626	1,327,797	1,834,225	958,151	1,691,895
\$25,000 under \$30,000	5,302,135	8,916,366	5,303,241	8,916,974	1,161,768	1,672,186	815,240	1,508,221
\$30,000 under \$40,000	10,387,300	24,731,347	10,387,300	24,731,347	1,965,476	2,879,527	1,243,813	2,467,963
\$40,000 under \$50,000	9,179,032	30,555,752	9,179,032	30,555,752	1,744,237	2,845,704	1,077,776	2,388,453
\$50,000 under \$75,000	17,672,862	93,323,001	17,672,862	93,323,001	3,432,872	6,185,921	2,079,861	5,048,491
\$75,000 under \$100,000	11,683,177	96,018,996	11,683,177	96,018,996	2,356,964	5,206,237	1,455,422	4,233,992
\$100,000 under \$200,000	14,640,768	248,967,619	14,640,768	248,967,619	3,473,749	11,051,307	2,270,360	8,943,842
\$200,000 under \$250,000	1,691,011	63,660,910	1,691,011	63,660,910	481,894	2,518,508	358,878	2,107,154
\$250,000 under \$500,000	2,095,659	148,742,347	2,095,659	148,742,347	716,352	5,270,849	577,468	4,643,744
\$500,000 under \$1,000,000	594,554	97,610,768	594,554	97,610,768	239,700	2,620,716	208,825	2,377,683
\$1,000,000 under \$1,500,000	134,168	40,458,907	134,169	40,458,911	61,222	921,142	53,437	844,113
\$1,500,000 under \$2,000,000	55,678	24,104,736	55,678	24,104,736	25,238	472,108	21,805	419,343
\$2,000,000 under \$5,000,000	78,933	58,774,753	78,933	58,775,117	38,647	948,138	32,648	829,746
\$5,000,000 under \$10,000,000	19,098	31,500,062	19,098	31,500,062	10,100	378,153	8,067	284,703
\$10,000,000 or more	11,390	65,644,001	11,390	65,644,001	6,865	593,030	5,364	415,486
<b>Taxable returns, total</b>	<b>91,693,088</b>	<b>1,045,509,234</b>	<b>91,694,201</b>	<b>1,045,510,793</b>	<b>15,167,944</b>	<b>41,048,454</b>	<b>9,832,669</b>	<b>34,419,828</b>
<b>Nontaxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,868,142</b>	<b>12,824,418</b>	<b>8,425,877</b>	<b>11,862,534</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	All other taxes—continued							
	Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First time homebuyer credit repayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>All returns, total</b>	<b>111,713</b>	<b>17,586</b>	<b>5,706,635</b>	<b>5,699,151</b>	<b>206,322</b>	<b>943,171</b>	<b>716,559</b>	<b>447,098</b>
No adjusted gross income	* 11	* 4	34,938	63,814	8,623	37,566	3,568	1,407
\$1 under \$5,000	10,061	1,173	89,761	24,995	* 1,011	* 2,744	* 5,744	* 3,329
\$5,000 under \$10,000	18,513	1,711	145,556	39,990	476	6,737	24,544	12,662
\$10,000 under \$15,000	19,986	2,762	208,605	64,955	2,018	6,295	20,566	10,035
\$15,000 under \$20,000	17,054	3,380	250,820	75,871	17	75	18,429	10,748
\$20,000 under \$25,000	* 6,978	* 861	304,446	113,508	2,485	1,648	32,600	15,315
\$25,000 under \$30,000	* 5,987	* 2,081	317,219	133,740	653	3,809	31,228	16,350
\$30,000 under \$40,000	* 4,014	* 139	601,700	330,457	6,363	23,552	82,495	42,957
\$40,000 under \$50,000	* 5,949	* 569	535,199	338,698	3,756	36,108	88,883	56,239
\$50,000 under \$75,000	12,908	2,772	1,124,544	911,415	11,282	40,678	181,846	128,721
\$75,000 under \$100,000	* 4,052	* 480	760,370	848,665	14,187	16,816	100,332	69,826
\$100,000 under \$200,000	* 5,473	* 1,547	1,078,683	1,850,317	45,279	132,917	119,363	72,378
\$200,000 under \$250,000	* 300	* [2]	111,899	334,610	12,214	67,256	3,674	3,993
\$250,000 under \$500,000	* 278	* 60	116,688	430,507	47,182	175,184	3,094	3,020
\$500,000 under \$1,000,000	* 140	* 46	19,357	99,181	24,444	128,112	* 162	* 60
\$1,000,000 under \$1,500,000	0	0	3,127	22,095	9,002	48,536	0	0
\$1,500,000 under \$2,000,000	* 3	* [2]	1,380	6,911	4,329	34,584	* 8	* 4
\$2,000,000 under \$5,000,000	** 4	** [2]	1,755	3,905	7,854	75,480	* 17	* 54
\$5,000,000 under \$10,000,000	0	0	378	2,191	2,704	40,766	0	0
\$10,000,000 or more	**	**	210	3,327	2,444	64,308	* 3	* 2
<b>Taxable returns, total</b>	<b>51,051</b>	<b>7,840</b>	<b>4,452,330</b>	<b>5,084,584</b>	<b>180,193</b>	<b>749,796</b>	<b>542,434</b>	<b>350,976</b>
<b>Nontaxable returns, total</b>	<b>60,662</b>	<b>9,746</b>	<b>1,254,305</b>	<b>614,568</b>	<b>26,129</b>	<b>193,375</b>	<b>174,126</b>	<b>96,122</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits used to offset all other taxes							
	Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
<b>All returns, total</b>	<b>8,126,136</b>	<b>8,081,726</b>	<b>6,734,911</b>	<b>6,468,690</b>	<b>1,184,051</b>	<b>1,107,065</b>	<b>592,360</b>	<b>297,716</b>
No adjusted gross income	173,430	152,326	125,691	78,665	34,777	47,255	13,679	10,271
\$1 under \$5,000	695,587	206,011	633,250	173,044	10,441	4,628	82,887	16,145
\$5,000 under \$10,000	1,808,261	1,310,231	1,704,881	1,209,499	41,793	34,148	65,934	28,771
\$10,000 under \$15,000	1,763,816	2,004,104	1,643,012	1,880,057	76,074	66,404	47,128	24,086
\$15,000 under \$20,000	1,040,429	1,387,594	917,385	1,249,973	85,540	100,725	44,389	19,147
\$20,000 under \$25,000	676,808	937,979	577,064	817,874	89,507	86,781	47,218	21,789
\$25,000 under \$30,000	497,076	616,925	399,875	477,681	116,748	108,471	39,728	19,632
\$30,000 under \$40,000	697,516	790,363	545,944	489,999	203,319	233,327	76,518	46,445
\$40,000 under \$50,000	384,648	337,028	187,809	91,898	234,840	189,632	67,957	40,723
\$50,000 under \$75,000	323,900	262,747	0	0	251,287	192,691	81,793	51,094
\$75,000 under \$100,000	48,286	55,147	0	0	31,401	35,088	20,374	15,194
\$100,000 under \$200,000	15,656	17,985	0	0	8,319	7,911	4,756	4,420
\$200,000 under \$250,000	227	1,013	0	0	** 5	** 5	0	0
\$250,000 under \$500,000	326	790	0	0	**	**	0	0
\$500,000 under \$1,000,000	124	1,059	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	18	137	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	* 8	* 56	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	** 18	** 230	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	**	**	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>* 3</b>	<b>* 3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>8,126,133</b>	<b>8,081,723</b>	<b>6,734,911</b>	<b>6,468,690</b>	<b>1,184,051</b>	<b>1,107,065</b>	<b>592,360</b>	<b>297,716</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits used to offset all other taxes —continued							
	First-time homebuyer credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Adoption credit used to offset other taxes		Refundable prior-year minimum tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
<b>All returns, total</b>	<b>* 3,515</b>	<b>* 3,236</b>	<b>26</b>	<b>81</b>	<b>7,988</b>	<b>10,488</b>	<b>9,542</b>	<b>18,314</b>
No adjusted gross income	0	0	* 11	* 61	* 4	* 20	3,491	5,451
\$1 under \$5,000	0	0	** 3	** 1	0	0	* 16	* 13
\$5,000 under \$10,000	0	0	0	0	0	0	* 8	* 19
\$10,000 under \$15,000	0	0	0	0	0	0	* 391	* 168
\$15,000 under \$20,000	* 40	* 146	0	0	0	0	* 35	* 142
\$20,000 under \$25,000	0	0	0	0	0	0	* 239	* 87
\$25,000 under \$30,000	0	0	0	0	* 985	* 2,581	* 11	* 4
\$30,000 under \$40,000	* 1,200	* 805	0	0	* 985	* 808	* 1,053	* 4,871
\$40,000 under \$50,000	* 304	* 1,702	0	0	0	0	50	35
\$50,000 under \$75,000	* 1,000	* 574	**	**	* 2,300	* 1,986	435	1,477
\$75,000 under \$100,000	* 971	* 8	**	**	* 1,346	* 1,788	582	478
\$100,000 under \$200,000	0	0	** 8	** 18	* 2,368	* 3,305	2,519	2,290
\$200,000 under \$250,000	0	0	**	**	0	0	221	1,008
\$250,000 under \$500,000	0	0	0	0	0	0	325	790
\$500,000 under \$1,000,000	0	0	0	0	0	0	124	1,059
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	18	137
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	* 8	* 56
\$2,000,000 under \$5,000,000	0	0	* 4	* 1	0	0	** 15	** 229
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	**	**
\$10,000,000 or more	0	0	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>* 3</b>	<b>* 3</b>
<b>Nontaxable returns, total</b>	<b>* 3,515</b>	<b>* 3,236</b>	<b>26</b>	<b>81</b>	<b>7,988</b>	<b>10,488</b>	<b>9,539</b>	<b>18,311</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued		Total tax liability		Tax payments			
	Health insurance tax credit used to offset all other taxes				Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
<b>All returns, total</b>	<b>* 1,277</b>	<b>* 2,966</b>	<b>95,628,611</b>	<b>1,090,920,050</b>	<b>129,858,964</b>	<b>1,269,823,274</b>	<b>126,350,376</b>	<b>970,608,529</b>
No adjusted gross income	0	0	266,243	741,671	811,197	5,030,145	684,656	2,771,304
\$1 under \$5,000	0	0	1,252,841	376,772	7,354,174	2,003,221	7,220,158	1,757,920
\$5,000 under \$10,000	0	0	3,126,542	1,097,276	9,309,445	5,422,350	9,093,426	4,975,680
\$10,000 under \$15,000	0	0	5,510,639	2,583,743	10,216,296	9,805,243	10,002,265	9,300,509
\$15,000 under \$20,000	0	0	5,576,209	4,779,359	10,216,993	14,297,356	9,999,719	13,628,345
\$20,000 under \$25,000	0	0	5,498,354	7,207,234	9,262,207	17,952,885	9,066,019	17,156,699
\$25,000 under \$30,000	0	0	5,465,936	9,964,467	8,421,671	21,148,071	8,231,449	20,169,628
\$30,000 under \$40,000	* 304	* 76	10,646,410	26,790,756	13,921,170	48,247,095	13,621,723	46,228,382
\$40,000 under \$50,000	* 973	* 2,890	9,362,153	33,016,595	10,709,068	51,804,264	10,445,199	49,138,629
\$50,000 under \$75,000	0	0	17,848,029	99,125,704	18,607,219	132,428,641	18,125,755	124,451,574
\$75,000 under \$100,000	0	0	11,729,368	101,100,259	11,781,059	125,150,576	11,468,441	115,697,485
\$100,000 under \$200,000	0	0	14,661,446	259,928,383	14,603,066	284,990,424	14,124,389	252,914,711
\$200,000 under \$250,000	0	0	1,692,387	66,174,396	1,680,201	66,264,281	1,589,855	54,079,341
\$250,000 under \$500,000	0	0	2,097,307	154,009,385	2,077,964	148,151,703	1,906,682	106,736,761
\$500,000 under \$1,000,000	0	0	595,148	100,230,365	589,662	98,296,485	519,621	59,447,492
\$1,000,000 under \$1,500,000	0	0	134,316	41,379,916	133,199	41,519,946	113,751	21,316,419
\$1,500,000 under \$2,000,000	0	0	55,740	24,576,775	55,329	24,821,510	46,244	11,701,426
\$2,000,000 under \$5,000,000	0	0	79,011	59,722,786	78,585	62,393,745	65,424	26,667,138
\$5,000,000 under \$10,000,000	0	0	19,117	31,877,233	19,064	34,366,127	16,068	13,725,657
\$10,000,000 or more	0	0	11,414	66,236,975	11,393	75,729,205	9,533	18,743,431
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>91,694,201</b>	<b>1,086,206,356</b>	<b>89,121,054</b>	<b>1,209,905,185</b>	<b>86,601,726</b>	<b>918,001,817</b>
<b>Nontaxable returns, total</b>	<b>* 1,277</b>	<b>* 2,966</b>	<b>3,934,411</b>	<b>4,713,694</b>	<b>40,737,911</b>	<b>59,918,089</b>	<b>39,748,650</b>	<b>52,606,712</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax payments—continued							
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns, total</b>	<b>9,259,317</b>	<b>232,953,108</b>	<b>1,572,291</b>	<b>64,241,359</b>	<b>1,347,372</b>	<b>1,618,095</b>	<b>481,731</b>	<b>354,812</b>
No adjusted gross income	130,436	1,848,916	26,385	271,926	4,826	5,787	33,088	128,271
\$1 under \$5,000	113,433	195,669	21,715	16,617	* 16	* 28	38,419	32,693
\$5,000 under \$10,000	214,162	356,081	38,410	41,832	* 245	* 47	62,567	48,082
\$10,000 under \$15,000	251,871	432,211	33,045	41,077	* 196	* 64	47,450	30,762
\$15,000 under \$20,000	283,121	586,868	43,741	56,224	736	335	45,485	23,734
\$20,000 under \$25,000	281,114	668,557	34,126	111,510	3,294	1,129	25,959	14,990
\$25,000 under \$30,000	330,173	904,360	34,433	52,601	269	147	32,401	20,134
\$30,000 under \$40,000	587,022	1,850,738	57,546	148,137	794	444	54,769	18,715
\$40,000 under \$50,000	586,181	2,468,529	70,244	185,728	2,742	1,186	26,837	7,751
\$50,000 under \$75,000	1,490,373	7,347,263	141,029	609,659	8,442	4,852	54,158	11,762
\$75,000 under \$100,000	1,240,117	8,738,649	145,043	695,117	35,268	13,827	26,011	4,013
\$100,000 under \$200,000	2,080,934	28,435,749	368,215	3,039,008	737,065	572,715	21,553	5,545
\$200,000 under \$250,000	415,409	10,379,039	100,923	1,545,088	198,977	259,971	3,507	842
\$250,000 under \$500,000	747,362	34,948,770	234,258	5,980,548	251,895	479,466	4,983	2,753
\$500,000 under \$1,000,000	307,726	31,676,319	120,055	6,995,110	68,247	174,055	2,483	1,402
\$1,000,000 under \$1,500,000	83,431	16,109,605	37,898	4,049,023	14,997	42,732	638	415
\$1,500,000 under \$2,000,000	37,052	10,175,947	18,502	2,924,501	6,175	19,163	344	474
\$2,000,000 under \$5,000,000	55,897	26,488,901	31,027	9,207,598	9,358	29,077	608	906
\$5,000,000 under \$10,000,000	14,254	14,308,556	8,987	6,323,344	2,375	7,986	227	582
\$10,000,000 or more	9,249	35,032,383	6,709	21,946,713	1,458	5,082	245	987
<b>Taxable returns, total</b>	<b>8,066,703</b>	<b>226,612,205</b>	<b>1,409,052</b>	<b>63,583,021</b>	<b>1,335,474</b>	<b>1,606,967</b>	<b>185,500</b>	<b>61,692</b>
<b>Nontaxable returns, total</b>	<b>1,192,614</b>	<b>6,340,903</b>	<b>163,239</b>	<b>658,338</b>	<b>11,898</b>	<b>11,128</b>	<b>296,231</b>	<b>293,120</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion							
	Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
<b>All returns, total</b>	<b>33,023,162</b>	<b>91,508,684</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>20,485,403</b>	<b>27,477,771</b>	<b>7,636,673</b>	<b>6,572,690</b>
No adjusted gross income	522,543	702,953	180,913	200,476	96,414	132,338	291,719	281,570
\$1 under \$5,000	2,675,246	1,850,325	2,237,843	1,152,520	400,461	95,011	612,762	516,323
\$5,000 under \$10,000	5,424,722	9,965,468	4,739,316	7,148,630	2,282,621	1,731,406	1,171,109	1,026,217
\$10,000 under \$15,000	5,876,714	19,744,683	4,900,511	14,016,759	3,786,106	4,488,621	1,308,673	1,165,698
\$15,000 under \$20,000	5,063,307	20,241,245	3,818,163	13,581,536	3,784,199	5,578,046	1,165,947	1,039,374
\$20,000 under \$25,000	4,019,875	14,821,515	2,903,816	8,949,685	3,048,005	4,607,441	852,150	702,702
\$25,000 under \$30,000	3,242,235	9,960,820	2,451,047	5,620,366	2,324,932	3,625,058	641,587	497,544
\$30,000 under \$40,000	3,590,854	9,501,391	2,668,311	4,175,428	2,681,565	4,328,362	730,485	596,891
\$40,000 under \$50,000	1,484,601	2,920,048	690,728	505,097	1,222,159	1,784,706	434,463	369,947
\$50,000 under \$75,000	943,538	1,427,795	0	0	747,897	957,220	351,872	310,016
\$75,000 under \$100,000	141,659	236,962	0	0	93,734	130,910	63,960	58,809
\$100,000 under \$200,000	36,625	91,519	0	0	17,300	18,641	11,945	7,599
\$200,000 under \$250,000	383	2,059	0	0	** 11	** 11	0	0
\$250,000 under \$500,000	581	8,849	0	0	**	**	0	0
\$500,000 under \$1,000,000	169	9,301	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	45	1,137	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	24	852	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	27	2,870	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	* 9	* 18,871	0	0	0	0	0	0
\$10,000,000 or more	* 5	* 21	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>33,023,162</b>	<b>91,508,684</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>20,485,403</b>	<b>27,477,771</b>	<b>7,636,673</b>	<b>6,572,690</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion—continued							
	First-time homebuyer credit refundable portion		Regulated investment company credit refundable portion		Adoption credit refundable portion		Refundable prior-year minimum tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>All returns, total</b>	<b>14,236</b>	<b>76,040</b>	<b>141,308</b>	<b>1,276,254</b>	<b>30,847</b>	<b>406,508</b>	<b>29,684</b>	<b>126,336</b>
No adjusted gross income	* 1,000	* 7,998	74	212	* 750	* 5,120	12,106	66,760
\$1 under \$5,000	* 993	* 7,450	* 3,017	* 19,855	* 1,534	* 33,928	1,601	5,848
\$5,000 under \$10,000	0	0	* 529	* 11	* 79	* 3,931	* 1,177	* 143
\$10,000 under \$15,000	0	0	* 4,022	* 22,956	* 1,017	* 13,549	1,457	3,509
\$15,000 under \$20,000	* 1,045	* 7,556	* 1,005	* 3,896	* 993	* 1,163	744	538
\$20,000 under \$25,000	0	0	57,310	515,988	* 1,999	* 26,533	444	496
\$25,000 under \$30,000	* 993	* 4,161	16,087	138,866	* 1,985	* 63,620	71	482
\$30,000 under \$40,000	* 4,214	* 25,606	38,209	347,568	* 1,006	* 6,338	2,433	3,946
\$40,000 under \$50,000	* 1,006	* 5,980	19,001	172,504	* 3,015	* 59,267	1,327	901
\$50,000 under \$75,000	* 2,993	* 13,297	* 1,015	* 22,800	9,998	106,825	4,348	11,638
\$75,000 under \$100,000	* 1,992	* 3,991	* 975	* 9,612	* 3,298	* 27,157	1,342	5,125
\$100,000 under \$200,000	0	0	15	469	* 5,167	* 59,008	1,455	4,586
\$200,000 under \$250,000	0	0	* 7	* 2	* 5	* 68	364	1,982
\$250,000 under \$500,000	0	0	10	183	0	0	570	8,664
\$500,000 under \$1,000,000	0	0	* 4	* 2	0	0	165	9,299
\$1,000,000 under \$1,500,000	0	0	* 12	* 813	0	0	33	323
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	24	852
\$2,000,000 under \$5,000,000	0	0	* 10	* 2,031	0	0	17	840
\$5,000,000 under \$10,000,000	0	0	* 6	* 18,487	0	0	* 3	* 385
\$10,000,000 or more	0	0	0	0	0	0	* 5	* 21
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>14,236</b>	<b>76,040</b>	<b>141,308</b>	<b>1,276,254</b>	<b>30,847</b>	<b>406,508</b>	<b>29,684</b>	<b>126,336</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion—continued		Overpayment			
	Health insurance tax credit refundable portion		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)
<b>All returns, total</b>	<b>8,441</b>	<b>20,878</b>	<b>116,360,446</b>	<b>374,769,348</b>	<b>113,343,755</b>	<b>324,966,809</b>
No adjusted gross income	* 37	* 284	1,104,536	5,352,634	1,044,970	4,354,083
\$1 under \$5,000	0	0	7,915,412	3,757,987	7,866,981	3,661,224
\$5,000 under \$10,000	0	0	10,405,174	14,832,757	10,340,408	14,736,676
\$10,000 under \$15,000	0	0	11,223,940	27,747,942	11,134,383	27,624,872
\$15,000 under \$20,000	* 2,011	* 4,733	10,533,662	30,710,643	10,436,993	30,493,634
\$20,000 under \$25,000	* 1,005	* 3,877	8,997,495	26,633,550	8,917,015	26,433,434
\$25,000 under \$30,000	0	0	7,917,371	22,401,981	7,826,486	22,187,433
\$30,000 under \$40,000	* 2,441	* 1,357	12,561,754	33,445,169	12,396,607	33,037,443
\$40,000 under \$50,000	** 2,947	** 10,628	9,186,894	24,625,364	8,991,265	24,002,354
\$50,000 under \$75,000	0	0	14,856,271	43,474,274	14,428,929	42,192,836
\$75,000 under \$100,000	0	0	9,139,326	32,042,784	8,776,851	30,632,587
\$100,000 under \$200,000	**	**	10,118,190	47,254,012	9,479,561	41,953,892
\$200,000 under \$250,000	0	0	950,564	6,959,945	791,990	5,072,637
\$250,000 under \$500,000	0	0	965,275	12,398,330	680,790	6,988,815
\$500,000 under \$1,000,000	0	0	299,808	9,372,625	154,821	3,592,320
\$1,000,000 under \$1,500,000	0	0	75,840	4,573,578	33,603	1,472,787
\$1,500,000 under \$2,000,000	0	0	32,873	2,865,968	13,343	849,657
\$2,000,000 under \$5,000,000	0	0	52,575	8,271,574	20,236	2,155,192
\$5,000,000 under \$10,000,000	0	0	14,271	4,994,576	5,453	1,263,442
\$10,000,000 or more	0	0	9,216	13,053,655	3,071	2,261,491
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>70,547,684</b>	<b>225,513,372</b>	<b>67,924,477</b>	<b>178,711,284</b>
<b>Nontaxable returns, total</b>	<b>8,441</b>	<b>20,878</b>	<b>45,812,762</b>	<b>149,255,976</b>	<b>45,419,279</b>	<b>146,255,525</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2012 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)
<b>All returns, total</b>	<b>4,041,409</b>	<b>49,802,539</b>	<b>23,664,786</b>	<b>105,520,550</b>	<b>6,702,687</b>	<b>768,147</b>
No adjusted gross income	78,879	998,551	181,010	365,511	45,107	3,147
\$1 under \$5,000	57,048	96,763	1,007,990	284,193	14,994	589
\$5,000 under \$10,000	89,554	96,081	996,785	550,885	96,224	2,198
\$10,000 under \$15,000	119,269	123,070	1,161,116	798,535	208,870	7,932
\$15,000 under \$20,000	131,739	217,009	1,020,572	963,146	196,420	7,310
\$20,000 under \$25,000	133,339	200,116	1,042,824	1,089,520	237,056	9,587
\$25,000 under \$30,000	137,283	214,548	997,896	1,277,693	257,499	11,037
\$30,000 under \$40,000	246,069	407,727	1,863,860	2,537,960	478,687	20,572
\$40,000 under \$50,000	272,976	623,009	1,755,053	2,991,068	485,183	25,589
\$50,000 under \$75,000	582,558	1,281,438	4,029,053	8,938,967	1,287,565	74,954
\$75,000 under \$100,000	489,539	1,410,197	2,750,187	7,882,910	920,503	57,578
\$100,000 under \$200,000	857,835	5,300,120	4,584,852	22,321,543	1,505,656	148,534
\$200,000 under \$250,000	202,825	1,887,307	740,953	6,920,819	276,421	48,810
\$250,000 under \$500,000	347,283	5,409,515	1,124,240	18,386,215	474,676	136,033
\$500,000 under \$1,000,000	168,359	5,780,306	294,062	11,384,456	147,813	87,192
\$1,000,000 under \$1,500,000	49,092	3,100,790	58,278	4,464,869	32,871	32,458
\$1,500,000 under \$2,000,000	22,740	2,016,311	22,696	2,638,230	13,080	17,836
\$2,000,000 under \$5,000,000	37,118	6,116,382	26,310	5,637,569	17,987	39,578
\$5,000,000 under \$10,000,000	10,449	3,731,134	4,846	2,502,774	3,880	14,988
\$10,000,000 or more	7,456	10,792,164	2,201	3,583,686	2,195	22,225
<b>Taxable returns, total</b>	<b>3,458,454</b>	<b>46,802,088</b>	<b>21,020,995</b>	<b>102,914,195</b>	<b>6,198,306</b>	<b>745,465</b>
<b>Nontaxable returns, total</b>	<b>582,955</b>	<b>3,000,451</b>	<b>2,643,791</b>	<b>2,606,355</b>	<b>504,381</b>	<b>22,682</b>

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

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

[1] Includes prior-year returns claiming the making work pay credit.

[2] Less than \$500.

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

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	Number of returns	Itemized deductions						
		Total	Itemized deductions in excess of limitation [1]		Medical and dental expenses deduction			
					Total		Total medical expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>All returns, total</b>	<b>46,293,834</b>	<b>1,218,496,717</b>	<b>20,865</b>	<b>30,526</b>	<b>10,382,599</b>	<b>84,873,406</b>	<b>10,382,599</b>	<b>129,126,252</b>
Under \$5,000	398,823	5,817,132	0	0	268,188	2,428,639	268,188	2,478,026
\$5,000 under \$10,000	539,338	8,564,958	0	0	379,999	3,234,123	379,999	3,456,869
\$10,000 under \$15,000	895,102	13,438,645	0	0	626,319	5,063,892	626,319	5,654,378
\$15,000 under \$20,000	1,069,474	16,380,604	0	0	618,569	5,354,012	618,569	6,167,029
\$20,000 under \$25,000	1,199,527	18,451,194	0	0	636,087	4,977,497	636,087	6,051,544
\$25,000 under \$30,000	1,416,379	21,195,988	0	0	605,707	4,513,472	605,707	5,763,443
\$30,000 under \$35,000	1,642,602	24,815,194	0	0	644,546	4,286,194	644,546	5,857,270
\$35,000 under \$40,000	1,751,674	26,754,727	0	0	582,430	4,099,204	582,430	5,735,058
\$40,000 under \$45,000	1,786,768	28,143,372	0	0	532,970	3,814,643	532,970	5,511,519
\$45,000 under \$50,000	1,853,924	29,924,832	0	0	548,974	4,042,317	548,974	5,993,518
\$50,000 under \$55,000	1,840,587	31,460,824	0	0	509,656	3,983,398	509,656	5,989,150
\$55,000 under \$60,000	1,862,180	32,062,521	0	0	515,115	3,390,308	515,115	5,611,442
\$60,000 under \$75,000	5,421,016	102,071,413	0	0	1,291,030	9,688,366	1,291,030	16,178,538
\$75,000 under \$100,000	7,768,346	162,812,989	* 2,057	* 193	1,323,623	10,349,718	1,323,623	18,933,502
\$100,000 under \$200,000	12,348,754	334,340,553	7,263	2,009	1,173,861	12,356,560	1,173,861	23,744,967
\$200,000 under \$250,000	1,601,935	63,228,773	4,144	2,255	68,672	1,296,808	68,672	2,434,713
\$250,000 under \$500,000	2,023,910	111,198,389	5,850	9,876	50,411	1,519,035	50,411	2,711,968
\$500,000 under \$1,000,000	578,811	57,666,506	1,205	6,099	5,582	366,814	5,582	645,681
\$1,000,000 under \$1,500,000	131,554	22,129,207	100	884	584	65,512	584	116,510
\$1,500,000 under \$2,000,000	54,873	13,090,004	67	800	146	15,411	146	34,289
\$2,000,000 under \$5,000,000	77,979	31,231,583	105	2,353	120	24,460	120	48,849
\$5,000,000 under \$10,000,000	18,934	17,026,882	51	2,814	** 9	** 3,021	** 9	** 7,989
\$10,000,000 or more	11,345	46,690,425	23	3,243	**	**	**	**
<b>Taxable returns, total</b>	<b>39,938,114</b>	<b>1,067,177,423</b>	<b>20,148</b>	<b>29,523</b>	<b>7,107,517</b>	<b>46,055,389</b>	<b>7,107,517</b>	<b>83,732,365</b>
<b>Nontaxable returns, total</b>	<b>6,355,720</b>	<b>151,319,294</b>	<b>717</b>	<b>1,004</b>	<b>3,275,081</b>	<b>38,818,017</b>	<b>3,275,081</b>	<b>45,393,888</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Medical and dental expenses deduction—continued		Taxes paid deduction					
	Expenses in excess of AGI limitation		Total		State and local taxes			
					Total		Income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>All returns, total</b>	<b>10,379,747</b>	<b>44,252,846</b>	<b>45,952,640</b>	<b>465,127,769</b>	<b>44,591,763</b>	<b>281,976,799</b>	<b>33,715,607</b>	<b>265,999,282</b>
Under \$5,000	265,337	49,387	370,398	1,186,129	311,699	236,419	85,174	123,831
\$5,000 under \$10,000	379,999	222,745	519,416	1,720,258	455,002	342,500	132,556	170,504
\$10,000 under \$15,000	626,319	590,486	874,500	2,705,556	768,795	546,550	264,337	250,293
\$15,000 under \$20,000	618,569	813,017	1,046,333	3,179,250	975,713	806,970	413,206	435,189
\$20,000 under \$25,000	636,087	1,074,047	1,165,914	3,844,934	1,090,277	1,126,855	540,993	676,667
\$25,000 under \$30,000	605,707	1,249,971	1,395,306	4,662,188	1,323,692	1,441,901	779,508	996,754
\$30,000 under \$35,000	644,546	1,571,077	1,619,387	5,806,855	1,542,448	2,039,091	992,513	1,544,021
\$35,000 under \$40,000	582,430	1,635,854	1,722,410	6,601,097	1,650,863	2,565,228	1,131,865	2,003,893
\$40,000 under \$45,000	532,970	1,696,876	1,757,406	7,267,797	1,677,087	2,993,366	1,204,392	2,424,367
\$45,000 under \$50,000	548,974	1,951,201	1,836,669	8,125,998	1,781,177	3,430,627	1,292,078	2,888,596
\$50,000 under \$55,000	509,656	2,005,752	1,828,177	8,591,794	1,767,647	3,886,452	1,332,389	3,334,601
\$55,000 under \$60,000	515,115	2,221,134	1,849,823	9,474,809	1,793,399	4,359,380	1,381,317	3,813,614
\$60,000 under \$75,000	1,291,030	6,490,171	5,395,835	31,677,693	5,272,064	15,170,881	4,098,221	13,557,987
\$75,000 under \$100,000	1,323,623	8,583,784	7,742,566	55,220,962	7,585,558	29,249,630	6,173,256	26,862,206
\$100,000 under \$200,000	1,173,861	11,388,407	12,333,779	133,930,640	12,154,194	76,615,938	10,170,105	72,440,591
\$200,000 under \$250,000	68,672	1,137,905	1,600,276	28,935,025	1,578,833	18,197,581	1,338,522	17,446,154
\$250,000 under \$500,000	50,411	1,192,933	2,022,568	54,041,144	1,998,917	36,317,271	1,662,758	35,245,037
\$500,000 under \$1,000,000	5,582	278,867	577,935	31,035,390	572,754	23,197,825	477,259	22,815,051
\$1,000,000 under \$1,500,000	584	50,997	131,244	12,300,697	130,167	9,884,820	108,482	9,774,326
\$1,500,000 under \$2,000,000	146	18,878	54,712	7,316,799	54,374	6,109,115	45,263	6,035,269
\$2,000,000 under \$5,000,000	120	24,389	77,780	17,407,387	77,126	15,119,390	65,585	15,011,599
\$5,000,000 under \$10,000,000	** 9	** 4,968	18,879	9,213,093	18,718	8,387,275	16,075	8,339,176
\$10,000,000 or more	**	**	11,328	20,882,274	11,258	19,951,733	9,754	19,809,557
<b>Taxable returns, total</b>	<b>7,107,517</b>	<b>37,676,976</b>	<b>39,764,438</b>	<b>434,837,776</b>	<b>38,854,699</b>	<b>271,924,538</b>	<b>30,770,944</b>	<b>258,454,593</b>
<b>Nontaxable returns, total</b>	<b>3,272,230</b>	<b>6,575,870</b>	<b>6,188,202</b>	<b>30,289,993</b>	<b>5,737,064</b>	<b>10,052,261</b>	<b>2,944,663</b>	<b>7,544,689</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Taxes paid deduction—continued							
	State and local taxes—continued		Real estate taxes		Personal property taxes		Other taxes	
	General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>All returns, total</b>	<b>10,876,156</b>	<b>15,977,517</b>	<b>40,138,213</b>	<b>172,950,301</b>	<b>19,943,550</b>	<b>8,339,350</b>	<b>2,626,148</b>	<b>1,852,097</b>
Under \$5,000	226,524	112,588	288,320	890,903	122,541	44,566	14,974	14,241
\$5,000 under \$10,000	322,446	171,996	395,221	1,298,633	174,499	67,217	22,400	11,908
\$10,000 under \$15,000	504,459	296,257	663,521	2,039,420	279,374	89,939	45,124	29,648
\$15,000 under \$20,000	562,507	371,781	814,255	2,235,111	372,714	103,403	49,506	33,765
\$20,000 under \$25,000	549,284	450,188	871,981	2,514,023	435,225	170,261	48,933	33,796
\$25,000 under \$30,000	544,184	445,146	1,046,526	3,018,383	554,567	176,373	69,722	24,255
\$30,000 under \$35,000	549,935	495,071	1,268,412	3,517,451	628,502	206,040	72,726	44,273
\$35,000 under \$40,000	518,998	561,335	1,355,967	3,721,305	691,560	265,102	77,406	48,351
\$40,000 under \$45,000	472,695	568,999	1,472,708	4,004,560	716,596	225,673	92,949	44,198
\$45,000 under \$50,000	489,099	542,030	1,506,571	4,395,973	764,582	242,363	96,905	57,035
\$50,000 under \$55,000	435,258	551,851	1,521,595	4,400,439	781,812	269,968	93,586	34,936
\$55,000 under \$60,000	412,082	545,766	1,592,701	4,794,492	774,460	256,430	91,606	64,506
\$60,000 under \$75,000	1,173,843	1,612,894	4,720,636	15,459,620	2,358,566	887,155	304,716	158,502
\$75,000 under \$100,000	1,412,302	2,387,424	6,934,322	24,368,297	3,565,563	1,408,367	432,725	193,753
\$100,000 under \$200,000	1,984,089	4,175,347	11,490,613	54,160,830	5,819,539	2,703,738	779,672	446,703
\$200,000 under \$250,000	240,311	751,427	1,486,931	10,261,351	733,128	400,185	108,214	74,957
\$250,000 under \$500,000	336,159	1,072,234	1,886,109	17,013,001	846,105	527,462	147,488	183,407
\$500,000 under \$1,000,000	95,496	382,774	544,281	7,548,959	222,479	174,495	50,033	114,111
\$1,000,000 under \$1,500,000	21,685	110,495	123,696	2,315,958	46,880	46,895	12,347	53,024
\$1,500,000 under \$2,000,000	9,112	73,847	51,590	1,163,872	18,819	19,990	5,210	23,822
\$2,000,000 under \$5,000,000	11,541	107,791	73,524	2,186,286	25,747	31,717	7,040	69,993
\$5,000,000 under \$10,000,000	2,643	48,099	17,896	777,627	6,484	11,410	1,803	36,781
\$10,000,000 or more	1,504	142,176	10,837	863,807	3,809	10,600	1,060	56,133
<b>Taxable returns, total</b>	<b>8,083,755</b>	<b>13,469,944</b>	<b>35,162,916</b>	<b>154,016,936</b>	<b>17,623,015</b>	<b>7,293,028</b>	<b>2,309,715</b>	<b>1,594,063</b>
<b>Nontaxable returns, total</b>	<b>2,792,401</b>	<b>2,507,573</b>	<b>4,975,297</b>	<b>18,933,365</b>	<b>2,320,536</b>	<b>1,046,322</b>	<b>316,432</b>	<b>258,034</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Interest paid deduction							
	Total		Home mortgage interest					
			Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
<b>All returns, total</b>	<b>36,506,737</b>	<b>383,565,099</b>	<b>35,965,790</b>	<b>364,296,404</b>	<b>35,473,245</b>	<b>357,843,874</b>	<b>1,141,911</b>	<b>6,452,530</b>
Under \$5,000	226,272	1,693,801	218,883	1,657,124	212,861	1,615,267	7,365	41,857
\$5,000 under \$10,000	296,449	2,422,799	287,995	2,372,636	280,753	2,332,232	7,552	40,405
\$10,000 under \$15,000	483,619	3,619,559	470,471	3,496,240	462,607	3,435,904	12,050	60,336
\$15,000 under \$20,000	664,252	4,920,362	649,886	4,791,080	635,180	4,688,050	18,926	103,030
\$20,000 under \$25,000	732,712	5,509,219	716,397	5,339,696	697,133	5,133,450	27,821	206,246
\$25,000 under \$30,000	917,881	6,765,821	906,279	6,532,619	891,518	6,413,479	28,005	119,140
\$30,000 under \$35,000	1,150,756	8,570,119	1,135,905	8,229,008	1,120,000	8,080,327	24,209	148,680
\$35,000 under \$40,000	1,220,090	9,161,504	1,210,288	8,823,342	1,190,877	8,636,324	35,096	187,018
\$40,000 under \$45,000	1,348,891	10,180,034	1,338,566	9,785,764	1,318,317	9,615,716	38,994	170,048
\$45,000 under \$50,000	1,386,679	10,518,777	1,367,468	10,111,732	1,352,246	9,947,126	31,285	164,606
\$50,000 under \$55,000	1,396,299	11,097,324	1,386,165	10,647,748	1,368,358	10,471,978	34,873	175,770
\$55,000 under \$60,000	1,474,191	11,788,803	1,454,250	11,353,273	1,432,640	11,167,903	37,817	185,371
\$60,000 under \$75,000	4,329,476	37,156,519	4,287,853	35,875,324	4,232,544	35,341,013	111,752	534,312
\$75,000 under \$100,000	6,494,335	61,412,402	6,439,320	59,420,197	6,343,983	58,263,304	235,604	1,156,893
\$100,000 under \$200,000	10,669,283	121,779,127	10,547,046	119,921,358	10,432,419	118,098,575	355,292	1,822,783
\$200,000 under \$250,000	1,343,677	20,895,968	1,318,641	20,365,032	1,303,802	20,041,727	45,791	323,304
\$250,000 under \$500,000	1,673,179	31,844,462	1,612,186	30,292,775	1,591,312	29,698,196	63,507	594,579
\$500,000 under \$1,000,000	467,285	11,766,906	431,114	10,160,514	424,419	9,927,728	17,077	232,786
\$1,000,000 under \$1,500,000	102,780	3,185,175	88,509	2,329,270	86,572	2,252,418	4,000	76,852
\$1,500,000 under \$2,000,000	42,618	1,549,317	35,290	971,223	34,389	935,775	1,698	35,448
\$2,000,000 under \$5,000,000	61,570	2,884,973	47,673	1,354,436	46,285	1,300,752	2,393	53,684
\$5,000,000 under \$10,000,000	15,084	1,284,297	10,289	306,950	9,927	294,709	512	12,241
\$10,000,000 or more	9,360	3,557,830	5,316	159,064	5,105	151,922	293	7,142
<b>Taxable returns, total</b>	<b>32,126,338</b>	<b>337,182,532</b>	<b>31,676,630</b>	<b>320,676,232</b>	<b>31,255,673</b>	<b>314,997,941</b>	<b>1,029,408</b>	<b>5,678,290</b>
<b>Nontaxable returns, total</b>	<b>4,380,399</b>	<b>46,382,567</b>	<b>4,289,160</b>	<b>43,620,172</b>	<b>4,217,572</b>	<b>42,845,933</b>	<b>112,503</b>	<b>774,240</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Interest paid deduction—continued						Contributions deduction	
	Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>All returns, total</b>	<b>2,674,846</b>	<b>1,362,693</b>	<b>4,479,962</b>	<b>5,354,709</b>	<b>1,498,817</b>	<b>12,551,293</b>	<b>37,789,956</b>	<b>174,474,029</b>
Under \$5,000	9,271	7,148	17,241	19,635	13,965	9,895	219,335	155,128
\$5,000 under \$10,000	14,034	8,279	22,182	24,164	15,314	17,720	318,800	463,810
\$10,000 under \$15,000	18,234	2,557	48,499	93,999	20,070	26,763	586,050	1,020,264
\$15,000 under \$20,000	36,466	12,986	87,313	93,030	19,685	23,267	718,210	1,371,552
\$20,000 under \$25,000	36,138	12,155	115,592	117,142	20,437	40,226	858,700	1,758,380
\$25,000 under \$30,000	51,996	21,352	182,913	185,072	24,907	26,777	944,652	2,228,782
\$30,000 under \$35,000	46,824	33,975	232,485	226,491	25,923	80,646	1,176,790	2,497,755
\$35,000 under \$40,000	49,381	22,314	280,395	290,751	19,775	25,097	1,253,588	2,824,721
\$40,000 under \$45,000	65,179	28,137	322,027	351,445	18,634	14,687	1,292,159	2,998,238
\$45,000 under \$50,000	63,605	23,048	312,175	344,845	19,825	39,152	1,393,652	3,477,084
\$50,000 under \$55,000	74,929	31,611	291,842	358,980	23,491	58,986	1,387,182	3,350,358
\$55,000 under \$60,000	85,963	39,780	288,475	361,201	27,141	34,549	1,479,075	3,970,701
\$60,000 under \$75,000	250,309	134,538	814,994	1,024,619	92,048	122,038	4,414,852	12,181,171
\$75,000 under \$100,000	424,918	185,341	1,168,939	1,611,912	129,021	194,952	6,542,082	20,268,611
\$100,000 under \$200,000	989,322	506,851	294,268	250,629	417,635	1,100,290	11,017,243	42,816,725
\$200,000 under \$250,000	161,558	89,460	* 602	* 635	116,985	440,841	1,475,136	8,446,006
\$250,000 under \$500,000	211,736	135,992	* 8	* 9	243,093	1,415,685	1,882,485	16,786,159
\$500,000 under \$1,000,000	60,774	40,660	0	0	132,096	1,565,733	547,846	9,944,618
\$1,000,000 under \$1,500,000	12,182	13,577	0	0	43,264	842,328	125,495	4,384,841
\$1,500,000 under \$2,000,000	4,567	4,463	* 8	* 147	20,722	573,484	52,393	2,671,429
\$2,000,000 under \$5,000,000	5,969	6,498	* 3	* 2	36,429	1,524,037	74,814	7,352,916
\$5,000,000 under \$10,000,000	1,021	1,225	0	0	10,647	976,123	18,328	4,716,909
\$10,000,000 or more	472	748	0	0	7,707	3,398,018	11,090	18,787,873
<b>Taxable returns, total</b>	<b>2,441,339</b>	<b>1,225,015</b>	<b>3,693,374</b>	<b>4,300,322</b>	<b>1,311,268</b>	<b>10,980,963</b>	<b>33,342,202</b>	<b>160,728,763</b>
<b>Nontaxable returns, total</b>	<b>233,507</b>	<b>137,678</b>	<b>786,588</b>	<b>1,054,387</b>	<b>187,549</b>	<b>1,570,330</b>	<b>4,447,754</b>	<b>13,745,265</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

[All figures are estimates based on

Size of adjusted gross income	Itemized deductions—continued							
	Contributions deduction—continued						Casualty or theft loss deduction	
	Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns, total</b>	<b>34,558,271</b>	<b>138,608,769</b>	<b>22,541,678</b>	<b>43,639,867</b>	<b>578,889</b>	<b>33,293,336</b>	<b>140,717</b>	<b>3,180,912</b>
Under \$5,000	187,432	217,144	81,727	99,506	43,703	145,550	* 2,017	* 1,434
\$5,000 under \$10,000	281,313	487,076	131,374	209,666	37,535	233,576	* 3,065	* 34,021
\$10,000 under \$15,000	527,605	916,537	255,496	171,023	43,545	687,274	* 3,105	* 23,800
\$15,000 under \$20,000	642,307	1,140,313	343,204	235,000	35,437	243,387	8,013	53,515
\$20,000 under \$25,000	744,618	1,406,486	445,971	332,066	33,757	230,531	* 6,402	* 58,918
\$25,000 under \$30,000	840,399	1,766,763	511,730	391,406	31,693	310,230	8,350	65,617
\$30,000 under \$35,000	1,038,663	1,970,181	653,569	466,036	22,120	278,335	10,290	119,852
\$35,000 under \$40,000	1,098,808	2,236,959	697,858	594,347	27,340	256,623	* 8,132	* 188,788
\$40,000 under \$45,000	1,144,587	2,640,751	701,478	523,768	25,717	453,198	9,024	101,356
\$45,000 under \$50,000	1,254,826	2,763,597	805,410	635,005	19,497	150,436	7,271	168,979
\$50,000 under \$55,000	1,243,756	2,730,885	781,479	650,902	23,379	219,048	7,018	224,771
\$55,000 under \$60,000	1,340,173	3,166,292	846,594	816,903	17,993	167,066	8,927	90,375
\$60,000 under \$75,000	3,965,966	9,926,868	2,614,084	2,190,376	45,585	654,999	15,492	411,075
\$75,000 under \$100,000	5,917,499	16,693,133	4,028,958	3,571,127	44,940	573,674	17,150	304,878
\$100,000 under \$200,000	10,283,143	35,056,234	7,124,521	7,161,688	78,106	5,961,766	21,111	838,668
\$200,000 under \$250,000	1,407,558	7,112,696	961,022	1,483,529	12,180	390,651	2,553	115,598
\$250,000 under \$500,000	1,821,891	13,940,925	1,134,681	4,414,825	20,183	3,043,457	1,978	165,332
\$500,000 under \$1,000,000	538,098	8,241,504	289,067	1,884,265	8,208	3,167,156	590	143,890
\$1,000,000 under \$1,500,000	124,162	3,821,539	62,589	1,104,355	2,926	3,082,132	154	42,596
\$1,500,000 under \$2,000,000	51,858	1,975,275	24,141	1,355,638	1,204	602,963	* 34	* 6,792
\$2,000,000 under \$5,000,000	74,373	5,416,452	33,523	2,410,865	2,369	3,168,491	35	14,139
\$5,000,000 under \$10,000,000	18,189	3,255,688	8,089	3,598,370	785	2,303,248	** 6	** 6,517
\$10,000,000 or more	11,047	11,725,471	5,112	9,339,200	687	6,969,545	**	**
<b>Taxable returns, total</b>	<b>30,587,792</b>	<b>127,199,392</b>	<b>20,290,250</b>	<b>40,743,478</b>	<b>303,364</b>	<b>24,626,015</b>	<b>88,801</b>	<b>1,361,289</b>
<b>Nontaxable returns, total</b>	<b>3,970,478</b>	<b>11,409,377</b>	<b>2,251,428</b>	<b>2,896,388</b>	<b>275,525</b>	<b>8,667,320</b>	<b>51,917</b>	<b>1,819,624</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Limited miscellaneous deductions							
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>11,870,811</b>	<b>86,494,396</b>	<b>14,730,817</b>	<b>76,857,890</b>	<b>22,113,572</b>	<b>6,982,040</b>	<b>7,895,963</b>	<b>38,224,411</b>
Under \$5,000	162,694	329,617	26,595	128,232	117,889	40,425	79,281	168,810
\$5,000 under \$10,000	185,464	457,986	47,900	210,599	203,433	57,387	88,649	225,162
\$10,000 under \$15,000	247,770	886,088	111,221	550,459	346,983	89,184	136,127	333,022
\$15,000 under \$20,000	289,898	1,351,429	198,251	1,057,848	413,798	97,223	156,393	339,327
\$20,000 under \$25,000	362,578	2,079,641	310,212	1,717,797	497,098	117,579	164,963	465,048
\$25,000 under \$30,000	446,470	2,803,811	420,297	2,460,673	631,261	136,889	199,073	527,996
\$30,000 under \$35,000	533,367	3,148,365	534,124	2,875,749	709,063	159,275	233,247	557,966
\$35,000 under \$40,000	562,739	3,600,430	588,302	3,386,494	849,850	183,426	258,107	581,787
\$40,000 under \$45,000	522,318	3,329,382	594,027	3,094,462	788,066	179,280	229,670	638,769
\$45,000 under \$50,000	541,297	3,309,800	613,998	3,260,997	867,257	197,705	218,454	520,683
\$50,000 under \$55,000	557,680	3,786,496	681,273	3,816,124	865,501	194,132	247,693	555,365
\$55,000 under \$60,000	555,106	3,047,206	670,494	3,218,105	882,547	186,370	270,806	483,986
\$60,000 under \$75,000	1,527,838	9,944,099	2,003,065	10,350,850	2,736,491	645,850	789,583	1,730,540
\$75,000 under \$100,000	1,973,998	13,634,648	2,814,786	13,889,851	3,854,694	907,475	1,138,465	3,620,372
\$100,000 under \$200,000	2,709,690	18,500,232	4,240,155	20,632,213	6,298,040	1,813,684	2,257,158	6,651,859
\$200,000 under \$250,000	274,711	2,496,996	413,093	2,466,756	767,133	352,063	369,602	1,548,956
\$250,000 under \$500,000	295,149	4,192,022	371,682	2,426,433	908,861	692,584	622,141	4,288,260
\$500,000 under \$1,000,000	78,177	2,419,204	69,521	687,995	251,563	387,219	253,073	3,273,418
\$1,000,000 under \$1,500,000	18,217	1,209,721	11,195	130,748	55,436	140,966	73,444	1,784,252
\$1,500,000 under \$2,000,000	7,943	736,372	3,628	59,303	22,995	83,070	33,216	1,108,203
\$2,000,000 under \$5,000,000	12,415	1,929,565	5,242	198,401	32,776	164,580	52,748	2,962,372
\$5,000,000 under \$10,000,000	3,175	1,059,846	1,216	128,434	7,977	68,238	14,446	1,682,662
\$10,000,000 or more	2,119	2,241,441	543	109,366	4,861	87,437	9,624	4,175,597
<b>Taxable returns, total</b>	<b>9,707,264</b>	<b>70,857,173</b>	<b>13,129,255</b>	<b>65,622,111</b>	<b>19,435,782</b>	<b>6,107,294</b>	<b>6,846,853</b>	<b>32,828,408</b>
<b>Nontaxable returns, total</b>	<b>2,163,547</b>	<b>15,637,223</b>	<b>1,601,563</b>	<b>11,235,778</b>	<b>2,677,791</b>	<b>874,746</b>	<b>1,049,110</b>	<b>5,396,003</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Limited miscellaneous deductions—continued		Unlimited miscellaneous deductions					
	Total miscellaneous deductions subject to 2 percent AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total</b>	<b>28,694,320</b>	<b>122,064,341</b>	<b>1,333,012</b>	<b>20,811,631</b>	<b>934,552</b>	<b>17,573,396</b>	<b>395,417</b>	<b>2,294,400</b>
Under \$5,000	171,364	337,467	10,503	22,384	5,287	14,235	5,216	8,149
\$5,000 under \$10,000	255,576	493,149	18,059	231,961	12,505	62,804	4,178	8,821
\$10,000 under \$15,000	442,314	972,665	21,245	119,485	12,396	94,656	7,876	13,583
\$15,000 under \$20,000	536,306	1,494,398	21,870	150,484	13,829	109,670	8,038	37,414
\$20,000 under \$25,000	667,592	2,300,423	34,346	222,604	30,208	206,947	5,138	15,657
\$25,000 under \$30,000	834,219	3,125,558	35,395	156,298	28,157	142,278	7,238	14,020
\$30,000 under \$35,000	967,143	3,592,991	55,246	386,055	40,074	332,041	14,156	39,581
\$35,000 under \$40,000	1,099,127	4,151,707	42,562	278,984	35,254	243,415	8,314	35,569
\$40,000 under \$45,000	1,068,959	3,912,511	43,133	451,922	34,390	413,498	8,744	38,424
\$45,000 under \$50,000	1,113,834	3,979,385	40,688	281,876	32,485	256,713	7,207	24,863
\$50,000 under \$55,000	1,149,050	4,565,621	54,313	426,684	45,515	385,763	7,801	20,833
\$55,000 under \$60,000	1,179,743	3,888,460	44,718	300,318	37,905	253,639	5,815	44,531
\$60,000 under \$75,000	3,498,993	12,727,240	147,652	1,012,489	109,613	808,624	37,908	202,799
\$75,000 under \$100,000	4,965,692	18,417,698	178,098	1,621,964	138,187	1,344,982	39,751	229,954
\$100,000 under \$200,000	7,935,003	29,097,756	346,341	4,120,609	255,302	3,175,105	91,548	621,828
\$200,000 under \$250,000	983,980	4,367,774	53,793	1,044,626	35,766	914,725	19,133	105,118
\$250,000 under \$500,000	1,235,301	7,407,276	91,484	2,660,111	43,641	2,325,402	47,637	226,944
\$500,000 under \$1,000,000	371,470	4,348,632	45,945	1,995,782	15,664	1,727,018	30,123	149,422
\$1,000,000 under \$1,500,000	93,358	2,055,966	14,706	941,550	3,673	836,088	11,146	89,665
\$1,500,000 under \$2,000,000	39,727	1,250,576	7,939	794,683	1,583	704,062	6,425	78,207
\$2,000,000 under \$5,000,000	59,919	3,325,354	15,503	1,620,497	2,293	1,451,022	13,317	140,859
\$5,000,000 under \$10,000,000	15,610	1,879,334	5,178	747,106	525	698,015	4,681	43,103
\$10,000,000 or more	10,039	4,372,399	4,293	1,223,159	298	1,072,694	4,026	105,055
<b>Taxable returns, total</b>	<b>25,120,318</b>	<b>104,557,813</b>	<b>1,153,263</b>	<b>16,184,024</b>	<b>818,125</b>	<b>14,190,875</b>	<b>338,327</b>	<b>1,728,320</b>
<b>Nontaxable returns, total</b>	<b>3,574,002</b>	<b>17,506,528</b>	<b>179,750</b>	<b>4,627,607</b>	<b>116,427</b>	<b>3,382,521</b>	<b>57,090</b>	<b>566,080</b>

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

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

[1] The itemized deduction limitation was eliminated in 2010. The number of returns and the amount for 2011 represent prior-year returns only.

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

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	All returns with earned income credit							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>27,911,726</b>	<b>471,707,341</b>	<b>24,316,192</b>	<b>409,773,093</b>	<b>7,255,992</b>	<b>50,277,200</b>	<b>27,911,726</b>	<b>460,239,415</b>
No adjusted gross income	257,150	-12,156,979	147,532	1,230,638	158,880	653,488	257,150	1,954,285
\$1 under \$1,000	387,316	207,186	245,219	294,036	156,892	125,988	387,316	420,024
\$1,000 under \$2,000	445,297	677,852	357,919	699,492	104,539	147,915	445,297	868,910
\$2,000 under \$3,000	529,506	1,327,187	426,839	1,138,244	135,265	286,811	529,506	1,425,055
\$3,000 under \$4,000	640,772	2,262,929	528,345	1,914,882	158,703	444,531	640,772	2,359,413
\$4,000 under \$5,000	673,829	3,035,222	545,392	2,357,088	181,409	732,763	673,829	3,117,478
\$5,000 under \$6,000	757,274	4,167,167	605,986	3,175,987	224,985	991,678	757,274	4,167,665
\$6,000 under \$7,000	912,956	5,951,474	790,812	5,003,751	210,694	854,766	912,956	5,876,295
\$7,000 under \$8,000	996,504	7,476,690	825,013	5,765,413	285,826	1,397,090	996,504	7,168,581
\$8,000 under \$9,000	1,146,054	9,745,563	913,939	6,963,567	354,693	2,339,136	1,146,054	9,308,233
\$9,000 under \$10,000	1,472,362	13,970,134	1,067,367	8,503,404	671,969	4,931,002	1,472,362	13,435,915
\$10,000 under \$11,000	1,194,596	12,532,909	1,010,637	9,430,445	342,690	2,409,662	1,194,596	11,870,015
\$11,000 under \$12,000	1,195,000	13,732,082	1,018,116	10,560,425	330,028	2,407,049	1,195,000	12,970,536
\$12,000 under \$13,000	1,422,682	17,807,252	1,168,182	12,636,538	450,023	3,978,043	1,422,682	16,614,581
\$13,000 under \$14,000	1,194,233	16,056,950	985,545	11,659,036	375,568	3,601,548	1,194,233	15,264,428
\$14,000 under \$15,000	883,957	12,814,553	724,938	9,321,826	309,517	2,717,852	883,957	12,039,678
\$15,000 under \$16,000	837,271	12,990,796	705,586	9,829,487	262,319	2,366,026	837,271	12,195,513
\$16,000 under \$17,000	892,098	14,706,893	759,802	11,140,095	296,534	2,776,616	892,098	13,916,711
\$17,000 under \$18,000	753,323	13,194,365	690,955	10,999,299	152,105	1,258,536	753,323	12,257,835
\$18,000 under \$19,000	724,568	13,392,642	663,763	11,318,098	141,858	1,141,488	724,568	12,459,586
\$19,000 under \$20,000	676,606	13,177,197	627,874	11,500,011	121,223	1,051,896	676,606	12,551,907
\$20,000 under \$25,000	2,965,380	66,506,919	2,764,793	57,345,583	575,817	5,050,204	2,965,380	62,396,021
\$25,000 under \$30,000	2,588,844	70,886,643	2,488,574	64,155,374	419,805	2,877,643	2,588,844	67,033,890
\$30,000 under \$35,000	2,166,926	70,281,390	2,108,207	64,113,066	358,528	2,593,522	2,166,926	66,706,587
\$35,000 under \$40,000	1,319,183	49,093,456	1,287,000	44,878,276	262,720	1,595,945	1,319,183	46,474,376
\$40,000 under \$45,000	687,033	28,936,298	668,665	25,776,820	168,277	1,295,287	687,033	27,072,973
\$45,000 and over	191,006	8,932,569	189,192	8,062,209	45,126	250,715	191,006	8,312,924

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	All returns with earned income credit—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	<b>27,911,726</b>	<b>62,906,161</b>	<b>3,717,024</b>	<b>1,086,972</b>	<b>1,531,782</b>	<b>682,530</b>	<b>6,734,911</b>	<b>6,468,690</b>
No adjusted gross income	257,150	279,169	* 12	* 27	* 12	* 123	125,691	78,665
\$1 under \$1,000	387,316	45,940	0	0	0	0	82,252	10,092
\$1,000 under \$2,000	445,297	121,840	0	0	0	0	93,881	18,186
\$2,000 under \$3,000	529,506	217,966	0	0	0	0	128,160	30,543
\$3,000 under \$4,000	640,772	386,134	0	0	0	0	147,176	45,723
\$4,000 under \$5,000	673,829	553,685	0	0	0	0	181,781	68,501
\$5,000 under \$6,000	757,274	743,863	0	0	0	0	219,928	96,601
\$6,000 under \$7,000	912,956	1,028,427	0	0	0	0	199,624	93,920
\$7,000 under \$8,000	996,504	1,360,207	0	0	0	0	277,598	157,686
\$8,000 under \$9,000	1,146,054	1,983,177	* 3	* 10	* 3	* 195	345,500	254,555
\$9,000 under \$10,000	1,472,362	3,246,646	164,365	4,180	* 1,035	* 285	662,231	606,737
\$10,000 under \$11,000	1,194,596	2,528,643	329,354	31,678	13,064	747	319,534	264,947
\$11,000 under \$12,000	1,195,000	2,600,333	325,982	47,746	218,923	13,580	284,942	300,313
\$12,000 under \$13,000	1,422,682	3,758,512	353,723	30,570	343,710	71,196	391,012	480,496
\$13,000 under \$14,000	1,194,233	3,739,109	211,170	5,944	204,166	69,934	346,850	444,457
\$14,000 under \$15,000	883,957	3,387,775	* 7,008	* 1,619	0	0	300,673	389,844
\$15,000 under \$16,000	837,271	3,315,415	10,032	2,227	0	0	249,353	329,507
\$16,000 under \$17,000	892,098	3,619,688	37,108	6,859	0	0	278,365	393,627
\$17,000 under \$18,000	753,323	2,723,409	41,234	6,468	0	0	139,538	184,219
\$18,000 under \$19,000	724,568	2,668,025	38,114	11,471	0	0	133,080	179,648
\$19,000 under \$20,000	676,606	2,548,147	42,240	16,150	0	0	117,050	162,972
\$20,000 under \$25,000	2,965,380	9,887,452	249,366	119,893	* 2,011	* 1,105	577,064	817,874
\$25,000 under \$30,000	2,588,844	6,380,470	561,297	282,423	54,555	17,394	399,875	477,681
\$30,000 under \$35,000	2,166,926	3,601,391	776,193	362,185	360,398	242,907	346,999	334,870
\$35,000 under \$40,000	1,319,183	1,556,575	442,597	130,354	244,513	203,135	198,945	155,128
\$40,000 under \$45,000	687,033	563,720	110,019	25,052	79,112	57,822	142,918	79,716
\$45,000 and over	191,006	60,443	17,207	2,115	10,279	4,107	44,891	12,183

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	All returns with earned income credit—continued				Returns with no qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>17,029</b>	<b>189,123</b>	<b>6,886,153</b>	<b>46,569,247</b>	<b>5,689,967</b>	<b>42,035,630</b>
No adjusted gross income	180,913	200,476	* 3,061	* 70,158	165,646	-5,337,542	87,733	465,818
\$1 under \$1,000	317,990	35,848	0	0	328,703	170,946	194,475	221,347
\$1,000 under \$2,000	374,052	103,654	* 1,006	* 21,503	329,268	499,415	257,595	517,237
\$2,000 under \$3,000	436,374	187,423	0	0	378,992	952,573	295,762	799,886
\$3,000 under \$4,000	544,465	340,411	0	0	434,437	1,537,779	345,862	1,277,680
\$4,000 under \$5,000	564,962	485,184	* 993	* 27,627	424,616	1,913,528	328,820	1,387,676
\$5,000 under \$6,000	623,431	647,263	0	0	476,269	2,616,579	358,469	1,908,336
\$6,000 under \$7,000	812,061	934,507	* 993	* 17,778	575,918	3,746,400	489,326	3,096,955
\$7,000 under \$8,000	872,095	1,202,521	* 1,005	* 6,078	577,746	4,329,216	477,577	3,409,532
\$8,000 under \$9,000	1,044,517	1,728,611	* 1,005	* 5,530	552,738	4,680,840	470,014	3,561,294
\$9,000 under \$10,000	1,387,211	2,635,729	* 1,005	* 1,508	497,101	4,717,970	437,049	3,825,182
\$10,000 under \$11,000	1,093,927	2,232,018	* 1,999	* 29,908	495,219	5,205,530	435,741	4,124,098
\$11,000 under \$12,000	923,980	2,252,275	* 1,006	* 3,061	510,898	5,859,499	467,070	4,902,768
\$12,000 under \$13,000	1,049,564	3,247,445	0	0	509,373	6,373,533	471,125	5,159,138
\$13,000 under \$14,000	963,699	3,288,708	* 993	* 3,844	324,582	4,332,789	298,054	3,573,893
\$14,000 under \$15,000	869,341	2,996,312	0	0	72,676	1,057,663	65,392	859,060
\$15,000 under \$16,000	819,438	2,983,682	0	0	63,794	989,232	53,753	771,409
\$16,000 under \$17,000	878,755	3,219,203	0	0	54,241	892,898	48,189	640,381
\$17,000 under \$18,000	739,353	2,532,721	0	0	73,531	1,289,023	69,561	1,044,939
\$18,000 under \$19,000	709,536	2,476,905	0	0	40,405	741,379	38,401	489,004
\$19,000 under \$20,000	671,080	2,369,025	0	0	0	0	0	0
\$20,000 under \$25,000	2,903,816	8,949,685	* 993	* 233	0	0	0	0
\$25,000 under \$30,000	2,451,047	5,620,366	* 993	* 872	0	0	0	0
\$30,000 under \$35,000	1,681,803	2,904,336	0	0	0	0	0	0
\$35,000 under \$40,000	986,507	1,271,093	* 1,000	* 155	0	0	0	0
\$40,000 under \$45,000	536,908	458,952	* 973	* 866	0	0	0	0
\$45,000 and over	153,821	46,145	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b>	<b>1,855,384</b>	<b>6,866,890</b>	<b>6,886,153</b>	<b>48,907,760</b>	<b>6,886,153</b>	<b>1,820,915</b>	<b>1,374,581</b>	<b>118,639</b>
No adjusted gross income	102,106	259,572	165,646	729,122	165,646	34,456	* 3	* 1
\$1 under \$1,000	149,005	111,411	328,703	332,758	328,703	22,462	0	0
\$1,000 under \$2,000	86,288	92,094	329,268	609,331	329,268	43,890	0	0
\$2,000 under \$3,000	113,809	232,081	378,992	1,031,967	378,992	75,453	0	0
\$3,000 under \$4,000	126,305	316,328	434,437	1,594,008	434,437	115,443	0	0
\$4,000 under \$5,000	132,324	534,526	424,616	1,922,202	424,616	138,879	0	0
\$5,000 under \$6,000	163,047	706,895	476,269	2,615,231	476,269	189,568	0	0
\$6,000 under \$7,000	141,174	533,065	575,918	3,630,020	575,918	244,458	0	0
\$7,000 under \$8,000	157,190	673,052	577,746	4,082,584	577,746	243,318	0	0
\$8,000 under \$9,000	139,492	764,353	552,738	4,325,647	552,738	198,307	0	0
\$9,000 under \$10,000	117,059	592,921	497,101	4,419,611	497,101	153,503	163,365	4,171
\$10,000 under \$11,000	108,326	571,346	495,219	4,695,444	495,219	119,312	329,354	31,678
\$11,000 under \$12,000	94,262	418,069	510,898	5,320,837	510,898	96,929	325,982	47,746
\$12,000 under \$13,000	78,195	487,947	509,373	5,647,085	509,373	63,016	350,718	29,633
\$13,000 under \$14,000	55,057	364,119	324,582	3,938,012	324,582	29,765	205,160	5,410
\$14,000 under \$15,000	26,462	-7,070	72,676	851,990	72,676	21,257	0	0
\$15,000 under \$16,000	27,584	24,609	63,794	796,018	63,794	14,199	0	0
\$16,000 under \$17,000	12,085	98,686	54,241	739,067	54,241	9,092	0	0
\$17,000 under \$18,000	16,536	36,154	73,531	1,081,093	73,531	6,447	0	0
\$18,000 under \$19,000	9,078	56,732	40,405	545,736	40,405	1,161	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b>	<b>780,901</b>	<b>155,793</b>	<b>1,522,521</b>	<b>409,757</b>	<b>4,811,289</b>	<b>1,292,519</b>	<b>* 1,541</b>	<b>* 5,240</b>
No adjusted gross income	* 3	* 50	75,476	17,478	95,853	16,977	* 536	* 3,732
\$1 under \$1,000	0	0	73,348	8,163	260,382	14,299	0	0
\$1,000 under \$2,000	0	0	75,717	12,094	258,553	31,797	0	0
\$2,000 under \$3,000	0	0	104,701	22,162	286,874	53,291	0	0
\$3,000 under \$4,000	0	0	116,306	29,375	339,234	86,068	0	0
\$4,000 under \$5,000	0	0	133,993	40,046	315,749	98,833	0	0
\$5,000 under \$6,000	0	0	153,946	56,879	342,434	132,689	0	0
\$6,000 under \$7,000	0	0	129,068	47,475	475,024	196,983	0	0
\$7,000 under \$8,000	0	0	148,086	54,791	454,483	188,526	0	0
\$8,000 under \$9,000	0	0	129,115	40,080	451,204	158,227	0	0
\$9,000 under \$10,000	* 1,035	* 285	106,672	28,631	412,956	120,701	* 1,005	* 1,508
\$10,000 under \$11,000	13,064	747	93,327	19,025	396,871	68,609	0	0
\$11,000 under \$12,000	218,923	13,580	55,118	9,908	240,879	39,275	0	0
\$12,000 under \$13,000	343,710	71,196	29,742	7,248	138,264	26,134	0	0
\$13,000 under \$14,000	204,166	69,934	28,348	5,784	95,097	18,572	0	0
\$14,000 under \$15,000	0	0	14,621	3,836	61,375	17,420	0	0
\$15,000 under \$16,000	0	0	21,460	4,022	47,336	10,177	0	0
\$16,000 under \$17,000	0	0	11,078	1,591	45,173	7,501	0	0
\$17,000 under \$18,000	0	0	10,336	720	64,201	5,727	0	0
\$18,000 under \$19,000	0	0	12,063	448	29,348	713	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with one qualifying child							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total</b>	<b>10,093,871</b>	<b>182,727,924</b>	<b>8,959,427</b>	<b>159,413,654</b>	<b>2,410,700</b>	<b>16,060,445</b>	<b>10,093,871</b>	<b>175,555,089</b>
No adjusted gross income	41,894	-2,483,421	27,486	387,829	25,193	117,906	41,894	505,735
\$1 under \$1,000	32,784	18,331	28,114	18,437	* 4,680	* 6,861	32,784	25,298
\$1,000 under \$2,000	70,679	107,221	61,646	113,180	9,568	26,778	70,679	161,462
\$2,000 under \$3,000	92,394	229,591	76,946	205,178	16,461	43,842	92,394	249,020
\$3,000 under \$4,000	131,178	462,984	117,300	419,637	14,884	63,958	131,178	483,595
\$4,000 under \$5,000	163,305	736,053	141,480	642,445	33,394	130,573	163,305	800,645
\$5,000 under \$6,000	191,469	1,055,194	167,762	861,515	45,008	201,076	191,469	1,062,590
\$6,000 under \$7,000	213,081	1,392,866	193,239	1,193,617	39,787	165,523	213,081	1,376,918
\$7,000 under \$8,000	269,712	2,025,421	216,593	1,431,844	92,005	520,745	269,712	1,958,667
\$8,000 under \$9,000	390,134	3,339,225	283,492	2,118,205	153,385	1,153,959	390,134	3,272,164
\$9,000 under \$10,000	752,945	7,136,138	448,317	3,180,337	483,066	3,793,441	752,945	6,973,778
\$10,000 under \$11,000	424,250	4,441,182	346,645	3,168,754	151,376	1,124,054	424,250	4,292,807
\$11,000 under \$12,000	395,457	4,541,523	326,851	3,349,294	126,481	1,027,196	395,457	4,379,552
\$12,000 under \$13,000	422,034	5,278,263	358,350	4,000,138	123,996	984,743	422,034	4,984,882
\$13,000 under \$14,000	355,294	4,789,655	317,186	3,854,611	75,824	679,869	355,294	4,538,324
\$14,000 under \$15,000	364,558	5,282,198	323,611	4,242,645	77,266	670,218	364,558	4,912,863
\$15,000 under \$16,000	315,050	4,888,721	276,062	3,989,926	66,938	533,202	315,050	4,523,128
\$16,000 under \$17,000	331,391	5,466,373	301,222	4,658,526	71,576	457,336	331,391	5,115,862
\$17,000 under \$18,000	331,840	5,810,669	308,017	5,005,988	52,590	401,119	331,840	5,407,107
\$18,000 under \$19,000	324,242	5,993,059	303,996	5,280,855	58,561	342,056	324,242	5,622,911
\$19,000 under \$20,000	322,866	6,288,976	312,448	5,769,741	47,769	236,006	322,866	6,005,746
\$20,000 under \$25,000	1,454,723	32,586,193	1,382,102	28,822,913	220,048	1,653,821	1,454,723	30,476,967
\$25,000 under \$30,000	1,263,580	34,619,703	1,229,701	31,857,526	187,314	778,916	1,263,580	32,636,442
\$30,000 under \$35,000	997,578	32,344,162	977,375	29,911,705	135,336	621,363	997,578	30,533,068
\$35,000 under \$40,000	396,972	14,574,715	390,987	13,404,571	85,696	266,631	396,972	13,671,201
\$40,000 under \$45,000	44,461	1,802,927	42,503	1,524,237	12,494	59,254	44,461	1,584,357
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with one qualifying child—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Total</b>	<b>10,093,871</b>	<b>22,201,129</b>	<b>1,904,945</b>	<b>780,853</b>	<b>633,096</b>	<b>452,631</b>	<b>2,270,845</b>	<b>2,280,458</b>
No adjusted gross income	41,894	83,599	0	0	0	0	22,855	24,902
\$1 under \$1,000	32,784	8,574	0	0	0	0	* 4,691	* 857
\$1,000 under \$2,000	70,679	48,230	0	0	0	0	10,574	4,158
\$2,000 under \$3,000	92,394	82,373	0	0	0	0	18,465	6,980
\$3,000 under \$4,000	131,178	156,699	0	0	0	0	14,890	7,946
\$4,000 under \$5,000	163,305	253,324	0	0	0	0	32,949	19,301
\$5,000 under \$6,000	191,469	354,896	0	0	0	0	48,044	27,628
\$6,000 under \$7,000	213,081	458,687	0	0	0	0	36,800	25,484
\$7,000 under \$8,000	269,712	658,692	0	0	0	0	90,181	75,231
\$8,000 under \$9,000	390,134	1,087,787	0	0	0	0	156,353	154,295
\$9,000 under \$10,000	752,945	2,267,231	* 1,000	* 9	0	0	479,142	507,691
\$10,000 under \$11,000	424,250	1,263,775	0	0	0	0	140,396	151,083
\$11,000 under \$12,000	395,457	1,189,037	0	0	0	0	121,535	150,595
\$12,000 under \$13,000	422,034	1,255,284	* 2,012	* 660	0	0	112,377	136,534
\$13,000 under \$14,000	355,294	1,065,716	* 6,010	* 534	0	0	75,849	93,821
\$14,000 under \$15,000	364,558	1,088,246	* 5,018	* 1,340	0	0	78,334	98,571
\$15,000 under \$16,000	315,050	939,564	* 9,026	* 1,941	0	0	63,024	87,244
\$16,000 under \$17,000	331,391	994,628	36,102	6,464	0	0	60,704	74,843
\$17,000 under \$18,000	331,840	962,172	39,222	6,114	0	0	48,479	63,237
\$18,000 under \$19,000	324,242	902,344	36,102	10,522	0	0	50,304	63,811
\$19,000 under \$20,000	322,866	865,905	38,215	14,882	0	0	42,475	40,893
\$20,000 under \$25,000	1,454,723	3,326,615	213,211	106,631	* 2,011	* 1,105	235,037	263,802
\$25,000 under \$30,000	1,263,580	1,934,532	518,072	259,573	54,555	17,394	171,173	128,124
\$30,000 under \$35,000	997,578	787,063	663,761	296,853	351,366	239,622	113,432	58,602
\$35,000 under \$40,000	396,972	162,227	304,236	72,382	194,207	173,188	39,605	14,546
\$40,000 under \$45,000	44,461	3,929	32,957	2,949	30,957	21,322	* 3,178	* 276
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with one qualifying child—continued				Returns with two qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>Total</b>	<b>9,229,952</b>	<b>19,139,818</b>	<b>* 7,964</b>	<b>* 80,991</b>	<b>7,498,302</b>	<b>159,327,510</b>	<b>6,643,111</b>	<b>138,023,987</b>
No adjusted gross income	38,426	58,698	0	0	34,746	-2,767,732	20,811	260,900
\$1 under \$1,000	31,779	7,717	0	0	15,090	9,849	14,084	32,357
\$1,000 under \$2,000	70,679	44,072	* 1,006	* 21,503	33,317	50,857	26,645	48,766
\$2,000 under \$3,000	91,388	75,393	0	0	39,115	97,950	37,125	86,833
\$3,000 under \$4,000	130,178	148,753	0	0	56,929	197,573	48,597	160,453
\$4,000 under \$5,000	163,305	234,024	* 993	* 27,627	60,545	271,446	51,739	224,827
\$5,000 under \$6,000	191,461	327,268	0	0	67,462	375,699	61,677	308,473
\$6,000 under \$7,000	213,081	433,203	* 993	* 17,778	91,874	603,378	80,197	546,153
\$7,000 under \$8,000	268,706	583,460	* 1,005	* 6,078	108,663	819,109	97,726	711,126
\$8,000 under \$9,000	390,134	933,491	0	0	153,572	1,308,334	119,854	949,294
\$9,000 under \$10,000	751,940	1,759,530	0	0	167,579	1,592,391	134,353	1,098,653
\$10,000 under \$11,000	423,244	1,112,692	0	0	202,449	2,124,505	167,707	1,549,387
\$11,000 under \$12,000	395,457	1,038,442	* 1,006	* 3,061	219,189	2,531,786	170,570	1,787,496
\$12,000 under \$13,000	420,025	1,118,090	0	0	380,360	4,766,911	255,443	2,642,732
\$13,000 under \$14,000	354,286	971,361	* 993	* 3,844	386,654	5,214,376	282,758	3,223,512
\$14,000 under \$15,000	361,242	988,335	0	0	334,521	4,847,253	258,636	3,237,283
\$15,000 under \$16,000	313,715	850,378	0	0	342,495	5,311,726	286,679	3,822,598
\$16,000 under \$17,000	328,100	913,322	0	0	365,477	6,016,833	302,994	4,453,060
\$17,000 under \$18,000	328,535	892,820	0	0	223,178	3,907,215	205,032	3,363,084
\$18,000 under \$19,000	320,268	828,011	0	0	241,919	4,477,046	216,335	3,807,214
\$19,000 under \$20,000	318,446	810,130	0	0	252,640	4,917,355	235,417	4,284,539
\$20,000 under \$25,000	1,403,636	2,956,183	* 993	* 233	1,022,676	22,988,737	954,198	19,874,133
\$25,000 under \$30,000	1,157,986	1,546,835	0	0	931,190	25,483,983	888,861	22,994,880
\$30,000 under \$35,000	582,440	431,608	0	0	784,696	25,430,612	767,999	23,317,809
\$35,000 under \$40,000	172,176	75,299	0	0	589,927	22,058,995	574,936	20,190,479
\$40,000 under \$45,000	9,320	704	* 973	* 866	347,070	14,645,072	337,770	13,174,311
\$45,000 and over	0	0	0	0	44,968	2,046,249	44,968	1,873,639

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>Total</b>	<b>2,007,404</b>	<b>16,948,938</b>	<b>7,498,302</b>	<b>155,051,931</b>	<b>7,498,302</b>	<b>26,010,108</b>	<b>392,219</b>	<b>165,989</b>
No adjusted gross income	22,616	206,908	34,746	533,162	34,746	108,512	* 6	* 15
\$1 under \$1,000	* 1,006	* 505	15,090	32,863	15,090	4,112	0	0
\$1,000 under \$2,000	8,683	29,042	33,317	77,808	33,317	20,558	0	0
\$2,000 under \$3,000	* 2,996	* 5,886	39,115	92,719	39,115	37,143	0	0
\$3,000 under \$4,000	13,332	54,131	56,929	214,584	56,929	85,056	0	0
\$4,000 under \$5,000	13,363	60,534	60,545	285,361	60,545	112,315	0	0
\$5,000 under \$6,000	12,926	54,917	67,462	363,390	67,462	142,537	0	0
\$6,000 under \$7,000	20,674	123,725	91,874	669,877	91,874	235,516	0	0
\$7,000 under \$8,000	23,330	136,389	108,663	847,515	108,663	332,377	0	0
\$8,000 under \$9,000	50,280	331,828	153,572	1,281,122	153,572	510,917	* 3	* 10
\$9,000 under \$10,000	54,214	433,849	167,579	1,532,502	167,579	597,874	0	0
\$10,000 under \$11,000	64,648	531,154	202,449	2,094,191	202,449	819,513	0	0
\$11,000 under \$12,000	83,990	696,193	219,189	2,483,689	219,189	971,838	0	0
\$12,000 under \$13,000	193,067	1,989,286	380,360	4,632,018	380,360	1,845,000	0	0
\$13,000 under \$14,000	186,170	1,895,876	386,654	5,119,388	386,654	1,934,344	0	0
\$14,000 under \$15,000	150,828	1,460,234	334,521	4,697,517	334,521	1,651,774	* 985	* 255
\$15,000 under \$16,000	123,146	1,276,307	342,495	5,098,905	342,495	1,709,393	* 1,005	* 286
\$16,000 under \$17,000	140,132	1,348,459	365,477	5,801,518	365,477	1,823,592	* 1,005	* 395
\$17,000 under \$18,000	44,520	375,836	223,178	3,738,919	223,178	1,078,257	* 2,012	* 354
\$18,000 under \$19,000	48,580	438,604	241,919	4,245,818	241,919	1,125,624	* 2,012	* 950
\$19,000 under \$20,000	44,369	412,788	252,640	4,697,326	252,640	1,146,296	* 3,018	* 646
\$20,000 under \$25,000	206,636	1,639,856	1,022,676	21,513,989	1,022,676	4,151,414	34,142	12,097
\$25,000 under \$30,000	150,228	1,187,552	931,190	24,182,433	931,190	2,903,870	40,219	20,748
\$30,000 under \$35,000	129,875	885,591	784,696	24,203,400	784,696	1,699,957	103,235	58,019
\$35,000 under \$40,000	113,165	697,560	589,927	20,888,038	589,927	734,950	129,307	52,556
\$40,000 under \$45,000	93,398	617,836	347,070	13,792,147	347,070	222,441	62,052	18,788
\$45,000 and over	11,232	58,094	44,968	1,931,733	44,968	4,930	13,217	870

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total</b>	<b>105,733</b>	<b>66,421</b>	<b>1,958,809</b>	<b>2,400,302</b>	<b>7,229,180</b>	<b>23,443,817</b>	<b>* 2,983</b>	<b>* 79,005</b>
No adjusted gross income	* 6	* 66	19,355	25,155	32,387	83,342	* 1,990	* 65,355
\$1 under \$1,000	0	0	* 2,012	* 119	15,090	3,993	0	0
\$1,000 under \$2,000	0	0	7,589	1,934	32,787	18,625	0	0
\$2,000 under \$3,000	0	0	* 2,996	* 779	39,115	36,364	0	0
\$3,000 under \$4,000	0	0	12,327	7,117	56,929	77,939	0	0
\$4,000 under \$5,000	0	0	12,828	7,953	60,545	104,362	0	0
\$5,000 under \$6,000	0	0	13,933	8,260	67,462	134,278	0	0
\$6,000 under \$7,000	0	0	22,685	15,985	91,874	219,531	0	0
\$7,000 under \$8,000	0	0	24,033	17,975	108,522	314,402	0	0
\$8,000 under \$9,000	* 3	* 195	48,994	48,509	153,569	462,398	0	0
\$9,000 under \$10,000	0	0	59,265	55,497	167,579	542,377	0	0
\$10,000 under \$11,000	0	0	66,360	71,530	202,114	747,983	* 993	* 13,650
\$11,000 under \$12,000	0	0	82,994	104,886	218,189	866,952	0	0
\$12,000 under \$13,000	0	0	192,124	266,853	380,360	1,578,147	0	0
\$13,000 under \$14,000	0	0	183,131	256,906	386,614	1,677,438	0	0
\$14,000 under \$15,000	0	0	150,733	206,594	334,521	1,444,925	0	0
\$15,000 under \$16,000	0	0	122,228	167,988	342,456	1,541,119	0	0
\$16,000 under \$17,000	0	0	133,838	200,069	364,492	1,623,128	0	0
\$17,000 under \$18,000	0	0	41,257	61,976	222,038	1,015,928	0	0
\$18,000 under \$19,000	0	0	44,177	70,364	241,919	1,054,311	0	0
\$19,000 under \$20,000	0	0	44,458	63,504	251,534	1,082,146	0	0
\$20,000 under \$25,000	0	0	201,005	286,774	1,014,366	3,852,543	0	0
\$25,000 under \$30,000	0	0	148,421	213,365	906,901	2,669,756	0	0
\$30,000 under \$35,000	* 8,026	* 2,769	139,726	133,484	740,125	1,508,454	0	0
\$35,000 under \$40,000	49,301	29,341	97,662	73,325	502,510	609,068	0	0
\$40,000 under \$45,000	41,113	30,668	74,692	32,518	265,495	171,134	0	0
\$45,000 and over	* 7,285	* 3,381	9,986	886	29,689	3,174	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with three or more qualifying children							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
<b>Total</b>	<b>3,433,400</b>	<b>83,082,661</b>	<b>3,023,686</b>	<b>70,299,822</b>	<b>982,504</b>	<b>10,400,927</b>	<b>3,433,400</b>	<b>80,724,635</b>
No adjusted gross income	14,864	-1,568,285	11,501	116,092	8,966	69,102	14,864	186,266
\$1 under \$1,000	10,739	8,060	8,546	21,895	* 2,201	* 7,211	10,739	29,105
\$1,000 under \$2,000	12,033	20,360	12,033	20,309	0	0	12,033	20,309
\$2,000 under \$3,000	19,005	47,074	17,007	46,347	* 1,998	* 5,001	19,005	51,349
\$3,000 under \$4,000	18,228	64,593	16,586	57,112	* 4,181	* 10,115	18,228	67,227
\$4,000 under \$5,000	25,364	114,195	23,353	102,141	* 2,328	* 7,130	25,364	109,271
\$5,000 under \$6,000	22,074	119,696	18,078	97,664	* 4,004	* 28,790	22,074	126,454
\$6,000 under \$7,000	32,083	208,831	28,051	167,027	9,059	32,454	32,083	199,480
\$7,000 under \$8,000	40,383	302,943	33,116	212,911	13,300	66,904	40,383	279,815
\$8,000 under \$9,000	49,611	417,163	40,579	334,774	11,536	88,996	49,611	429,300
\$9,000 under \$10,000	54,737	523,636	47,648	399,232	17,629	110,792	54,737	510,024
\$10,000 under \$11,000	72,678	761,692	60,544	588,207	18,340	183,109	72,678	787,574
\$11,000 under \$12,000	69,456	799,275	53,625	520,868	25,295	265,591	69,456	786,459
\$12,000 under \$13,000	110,915	1,388,545	83,264	834,530	54,764	516,067	110,915	1,350,596
\$13,000 under \$14,000	127,702	1,720,130	87,548	1,007,020	58,516	661,684	127,702	1,668,704
\$14,000 under \$15,000	112,202	1,627,439	77,300	982,838	54,961	594,470	112,202	1,577,309
\$15,000 under \$16,000	115,931	1,801,118	89,092	1,245,554	44,652	531,908	115,931	1,777,462
\$16,000 under \$17,000	140,989	2,330,789	107,397	1,388,128	72,741	872,136	140,989	2,260,263
\$17,000 under \$18,000	124,774	2,187,457	108,345	1,585,289	38,459	445,427	124,774	2,030,716
\$18,000 under \$19,000	118,002	2,181,158	105,032	1,741,025	25,638	304,096	118,002	2,045,121
\$19,000 under \$20,000	101,100	1,970,865	80,009	1,445,732	29,085	403,102	101,100	1,848,834
\$20,000 under \$25,000	487,981	10,931,989	428,494	8,648,538	149,133	1,756,527	487,981	10,405,065
\$25,000 under \$30,000	394,073	10,782,957	370,011	9,302,968	82,263	911,175	394,073	10,215,015
\$30,000 under \$35,000	384,653	12,506,616	362,833	10,883,552	93,317	1,086,568	384,653	11,970,119
\$35,000 under \$40,000	332,284	12,459,746	321,077	11,283,226	63,858	631,755	332,284	11,915,136
\$40,000 under \$45,000	295,502	12,488,299	288,393	11,078,272	62,385	618,197	295,502	11,696,469
\$45,000 and over	146,038	6,886,320	144,224	6,188,570	33,894	192,621	146,038	6,381,191

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with three or more qualifying children—continued					
	Total earned income credit		EIC used to offset income tax before credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)
<b>Total</b>	<b>3,433,400</b>	<b>12,874,009</b>	<b>45,278</b>	<b>21,490</b>	<b>12,051</b>	<b>7,686</b>
No adjusted gross income	14,864	52,601	* 4	* 11	* 4	* 7
\$1 under \$1,000	10,739	10,791	0	0	0	0
\$1,000 under \$2,000	12,033	9,161	0	0	0	0
\$2,000 under \$3,000	19,005	22,997	0	0	0	0
\$3,000 under \$4,000	18,228	28,936	0	0	0	0
\$4,000 under \$5,000	25,364	49,166	0	0	0	0
\$5,000 under \$6,000	22,074	56,862	0	0	0	0
\$6,000 under \$7,000	32,083	89,766	0	0	0	0
\$7,000 under \$8,000	40,383	125,820	0	0	0	0
\$8,000 under \$9,000	49,611	186,166	0	0	0	0
\$9,000 under \$10,000	54,737	228,039	0	0	0	0
\$10,000 under \$11,000	72,678	326,044	0	0	0	0
\$11,000 under \$12,000	69,456	342,529	0	0	0	0
\$12,000 under \$13,000	110,915	595,213	* 993	* 277	0	0
\$13,000 under \$14,000	127,702	709,284	0	0	0	0
\$14,000 under \$15,000	112,202	626,498	* 1,006	* 24	0	0
\$15,000 under \$16,000	115,931	652,260	0	0	0	0
\$16,000 under \$17,000	140,989	792,376	0	0	0	0
\$17,000 under \$18,000	124,774	676,533	0	0	0	0
\$18,000 under \$19,000	118,002	638,896	0	0	0	0
\$19,000 under \$20,000	101,100	535,946	* 1,006	* 622	0	0
\$20,000 under \$25,000	487,981	2,409,422	* 2,013	* 1,164	0	0
\$25,000 under \$30,000	394,073	1,542,068	* 3,005	* 2,101	0	0
\$30,000 under \$35,000	384,653	1,114,371	9,197	7,313	* 1,006	* 515
\$35,000 under \$40,000	332,284	659,399	* 9,054	* 5,416	* 1,006	* 606
\$40,000 under \$45,000	295,502	337,350	15,010	3,315	* 7,042	* 5,832
\$45,000 and over	146,038	55,513	* 3,990	* 1,245	* 2,994	* 726

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with three or more qualifying children—continued					
	EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)
<b>Total</b>	<b>982,736</b>	<b>1,378,173</b>	<b>3,320,226</b>	<b>11,474,345</b>	<b>* 4,541</b>	<b>* 23,887</b>
No adjusted gross income	8,006	11,131	14,247	41,459	* 536	* 1,072
\$1 under \$1,000	* 2,201	* 953	10,739	9,838	0	0
\$1,000 under \$2,000	0	0	12,033	9,161	0	0
\$2,000 under \$3,000	* 1,998	* 621	18,997	22,375	0	0
\$3,000 under \$4,000	* 3,653	* 1,285	18,125	27,651	0	0
\$4,000 under \$5,000	* 2,011	* 1,202	25,364	47,965	0	0
\$5,000 under \$6,000	* 4,004	* 3,834	22,074	53,028	0	0
\$6,000 under \$7,000	11,071	4,976	32,083	84,790	0	0
\$7,000 under \$8,000	15,299	9,688	40,383	116,132	0	0
\$8,000 under \$9,000	11,037	11,671	49,611	174,495	* 1,005	* 5,530
\$9,000 under \$10,000	17,153	14,918	54,737	213,122	0	0
\$10,000 under \$11,000	19,450	23,308	71,699	302,735	* 1,006	* 16,258
\$11,000 under \$12,000	25,295	34,923	69,456	307,606	0	0
\$12,000 under \$13,000	56,769	69,862	110,915	525,074	0	0
\$13,000 under \$14,000	59,523	87,947	127,702	621,338	0	0
\$14,000 under \$15,000	56,984	80,842	112,202	545,632	0	0
\$15,000 under \$16,000	42,641	70,252	115,931	582,008	0	0
\$16,000 under \$17,000	72,745	117,125	140,989	675,251	0	0
\$17,000 under \$18,000	39,466	58,287	124,580	618,246	0	0
\$18,000 under \$19,000	26,537	45,026	118,002	593,870	0	0
\$19,000 under \$20,000	30,117	58,575	101,100	476,749	0	0
\$20,000 under \$25,000	141,022	267,299	485,814	2,140,959	0	0
\$25,000 under \$30,000	80,282	136,191	386,159	1,403,775	* 993	* 872
\$30,000 under \$35,000	93,841	142,784	359,239	964,274	0	0
\$35,000 under \$40,000	61,677	67,257	311,822	586,726	* 1,000	* 155
\$40,000 under \$45,000	65,049	46,921	262,092	287,114	0	0
\$45,000 and over	34,905	11,297	124,132	42,971	0	0

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

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

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

# Partnership Returns, 2011

by Ron DeCarlo, Lauren Lee, and Nina Shumofsky

The number of partnerships and partners in the United States continued to increase for Tax Year 2011. Partnerships filed more than 3 million tax returns for the year, representing more than 24 million partners. The real estate and leasing sector contained nearly half of all partnerships (48.6 percent) and just under a third of all partners (31.4 percent). Total assets and total receipts increased over the previous year while total net income (loss) declined in 2011 (Figure A).<sup>1</sup> The finance and insurance sector made up the largest portion of each of these three critical financial figures.

Every partnership that engages in trade or business or has income from sources in the United States must file an annual informational 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. Between 2010 and 2011, the number of partnerships remained stable, growing 1.1 percent from 3,248,481 to 3,285,177 (Figure B). Since 2002, the number of partnerships has grown at an average annual rate of 4.4 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.<sup>2</sup>

The number of partners has grown during 9 of the last 10 years, increasing 8.7 percent (from 22,428,047 to 24,389,807) between 2010 and 2011. Partnerships with less than three partners made up more than half (56.6 percent) of all partnerships (Figure C). These same sized partnerships accounted for more than a quarter (26.4 percent) of all partnerships with total assets of \$100 million or more. Despite the large portion of partnerships in this size category, partners associated with the less than 1 percent of all partnerships with 100 or more partners accounted for almost half (46.9 percent) of all partners in 2011.

Partnerships do not pay taxes on their income, but “pass through” any profits and losses to their partners,

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**Figure A**

## Partnership Returns: Percentage Changes in Selected Items, Tax Years 2002–2011

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
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
2011	1.1	8.7	3.8	9.8	-2.2

who must include those profits and losses on their income tax returns. For 2011, partnerships passed through \$976.9 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a very slight increase from 2010 when partnerships passed through \$976.6 billion. The real estate and rental and leasing sector reported the largest change in passthrough dollars, increasing \$48 billion (from \$33.8 billion to \$81.8 billion) for 2011. The finance and insurance sector accounted for both the largest overall amount (\$591.3 billion) and percentage (60.5 percent) of all passthrough dollars reported for the year. In contrast with Tax Year 2010 when corporate partners received a larger share of this income, but more typical historically, individual partners received the largest portion of passthrough income for 2011.<sup>3</sup>

### 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. This sector reported approximately the same percentages of partnerships and partners for both years. Partnerships accounted for about half of these partnerships for 2011 (48.6 percent) and 2010 (47.9 percent). Partners made up about a third of all partners for 2011 (31.4 percent) and

<sup>1</sup> Tax Year 2010 data are referenced in this article. For further information on these data, see Shumofsky, Nina, et al., “Partnership Returns, 2010,” *Statistics of Income Bulletin*, Fall 2012, Volume 32, Number 2. Statistics of Income (SOI) has published partnership data annually since 1957. Prior to that, SOI published financial data for 1939, 1946, 1947, and 1953 only. 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 that year are available from the Statistics of Income Division, Internal Revenue Service.

<sup>2</sup> For more information on LLCs, see the Explanation of Selected Terms section of this article.

<sup>3</sup> For further discussion of passthrough income, see the Allocations to Partners section of this article.

# Partnership Returns, 2011

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**Figure B**

## Partnerships and Partners by Selected Industries, Tax Years 2010–2011

Industrial sector	Number of partnerships		Percentage change	Number of partners		Percentage change
	2010	2011		2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>3,248,481</b>	<b>3,285,177</b>	<b>1.1</b>	<b>22,428,047</b>	<b>24,389,807</b>	<b>8.7</b>
Agriculture, forestry, fishing and hunting	121,401	121,192	-0.2	401,045	393,200	-2.0
Mining	41,731	34,522	-17.3	1,352,731	1,367,314	1.1
Utilities	6,761	3,349	-50.5	169,072	113,472	-32.9
Construction	167,576	157,333	-6.1	446,521	404,683	-9.4
Manufacturing	60,192	64,418	7.0	516,074	682,535	32.3
Wholesale trade	59,803	73,201	22.4	425,981	538,253	26.4
Retail trade	160,359	161,596	0.8	434,660	647,523	49.0
Transportation and warehousing	51,242	40,351	-21.3	1,906,832	2,445,371	28.2
Information	47,143	44,068	-6.5	192,452	215,393	11.9
Finance and insurance	284,487	301,267	5.9	5,872,248	6,597,560	12.4
Securities, commodity contracts, and other financial investments and related activities	214,527	221,444	3.2	4,197,561	4,538,071	8.1
Securities and commodity contracts and exchanges	7,505	9,902	31.9	632,622	532,188	-15.9
Other financial investment activities	207,022	211,542	2.2	3,564,940	4,005,883	12.4
Funds, trusts and other financial vehicles	41,209	43,685	6.0	1,535,967	1,863,995	21.4
Other finance and insurance	28,751	36,137	25.7	138,720	195,494	40.9
Real estate and rental and leasing	1,557,435	1,595,757	2.5	7,381,816	7,654,683	3.7
Real estate	1,514,978	1,555,983	2.7	7,221,278	7,375,161	2.1
Lessors of residential buildings and dwellings and cooperative housing	452,419	507,373	12.1	2,435,108	2,657,254	9.1
Lessors of nonresidential buildings (except miniwarehouses)	592,120	606,678	2.5	2,599,932	2,542,735	-2.2
Lessors of Miniwarehouses and self-storage units	16,949	18,617	9.8	82,084	67,621	-17.6
Lessors of other real estate property	98,693	105,928	7.3	509,245	575,146	12.9
Other real estate activities	354,797	317,387	-10.5	1,594,909	1,532,404	-3.9
Rental and leasing services and lessors of nonfinancial intangible assets	42,457	39,773	-6.3	160,539	279,522	74.1
Professional, scientific, and technical services	227,966	225,785	-1.0	753,404	753,583	0.0
Management of companies (holding companies)	25,359	28,578	12.7	950,456	1,027,254	8.1
Administrative and support and waste management and remediation services	81,773	71,998	-12.0	190,540	173,707	-8.8
Educational services	12,953	12,968	0.1	30,930	33,200	7.3
Health care and social assistance	73,226	79,803	9.0	339,600	347,280	2.3
Arts, entertainment, and recreation	61,534	67,183	9.2	401,445	369,166	-8.0
Accommodation and food services	115,676	122,104	5.6	454,842	450,271	-1.0
Other services	87,103	77,346	-11.2	195,481	170,711	-12.7
Nature of business not allocable	* 4,762	* 2,360	* -50.4	* 11,915	* 4,646	* -61.0

\* 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.

2010 (32.9 percent) (Figure B). While partnerships in this sector made up the majority of all partnerships, they reported total receipts of only 6.5 percent and total assets of 22.5 percent for 2011 and similar percentages for 2010 (Figures D, E).

The finance and insurance sector represented a larger percentage of several key money amounts compared to all other sectors for 2011. Partnerships in this sector reported the largest share of total receipts (19.7 percent), total net income (loss) (47.3 percent), and total assets (55.1 percent). However, this sector accounted for a smaller

portion of total partnerships (9.2 percent) and partners (27.1 percent).

The other financial investment activities industry remained the dominant industry in the finance and insurance sector for the year. It represented the largest share of the sector's partnerships (70.2 percent), partners (60.7 percent), total assets (77.9 percent), total net income (loss) (82.6 percent), and total receipts (75.2 percent) for 2011. Furthermore, this industry has accounted for 60 percent or more of these categories for the last 5 years (Figures B, D).

**Figure C**

## Number of Partnerships and Partners by Number of Partners per Partnership, Tax Year 2011

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	3,285,177	20,678	0.6
<b>Number of partners per partnership:</b>			
Less than 3	1,858,751	5,469	0.3
3 less than 10	1,223,496	6,708	0.5
10 less than 20	127,177	1,914	1.5
20 less than 30	36,046	1,022	2.8
30 less than 40	13,011	812	6.2
40 less than 50	8,375	589	7.0
50 less than 60	2,940	484	16.5
60 less than 70	3,093	412	13.3
70 less than 80	2,352	409	17.4
80 less than 90	1,322	312	23.6
90 less than 100	990	295	29.8
100 or greater	7,623	2,253	29.6
1,000 or greater [1]	524	220	42.0

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	24,389,807	9,790,954	40.1
<b>Number of partners per partnership:</b>			
Less than 3	3,715,062	10,914	0.3
3 less than 10	5,076,521	30,651	0.6
10 less than 20	1,763,496	26,261	1.5
20 less than 30	851,323	24,819	2.9
30 less than 40	443,511	27,812	6.3
40 less than 50	370,882	26,254	7.1
50 less than 60	160,669	26,405	16.4
60 less than 70	197,252	26,637	13.5
70 less than 80	176,365	30,206	17.1
80 less than 90	111,791	26,442	23.7
90 less than 100	93,101	27,824	29.9
100 or greater	11,429,832	9,506,730	83.2
1,000 or greater [1]	9,950,288	9,019,984	90.7

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

### Total Assets

Total assets for all partnerships increased for the second year in a row. For 2011, some 16 (out of 20) sectors reported an increase, compared to 14 sectors for the previous year. For partnerships reporting balance sheet information, total assets rose 3.8 percent between 2010 and 2011, from \$19.8 trillion to \$20.6 trillion (Figure D). The finance and insurance sector accounted for the largest portion of this growth with

an increase of \$10,982.7 billion (from \$366.6 billion to \$11,349.3 billion), followed by the mining sector with an increase of \$57.7 billion (to \$430.5 billion) and information sector with an increase of \$53.8 billion (to \$715.9 billion).

### Total Net Income (Loss)

Total net income (loss) decreased 2.2 percent (from \$593.7 billion to \$580.9 billion) between 2010 and 2011 (Figure

# Partnership Returns, 2011

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**Figure D**

## Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Industrial group	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2010	2011		2010	2011		2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>19,820,206,570</b>	<b>20,574,459,139</b>	<b>3.8</b>	<b>5,501,658,948</b>	<b>6,039,572,210</b>	<b>9.8</b>	<b>593,727,733</b>	<b>580,896,723</b>	<b>-2.2</b>
Agriculture, forestry, fishing and hunting	166,580,186	191,859,785	15.2	42,435,957	47,914,260	12.9	1,501,492	3,143,471	109.4
Mining	372,852,545	430,511,310	15.5	166,698,851	205,460,621	23.3	44,603,376	59,098,992	32.5
Utilities	256,866,749	281,207,979	9.5	182,846,232	196,955,464	7.7	-660,612	-7,395,420	-1,019.5
Construction	218,340,126	194,356,284	-11.0	200,313,351	202,112,799	0.9	-793,468	222,592	[P]
Manufacturing	665,350,102	712,111,217	7.0	916,345,948	1,069,795,724	16.7	61,907,347	51,019,611	-17.6
Wholesale trade	202,242,878	218,187,546	7.9	592,870,760	703,572,157	18.7	14,604,182	15,573,793	6.6
Retail trade	133,675,245	161,364,701	20.7	391,988,510	444,426,624	13.4	5,465,151	6,320,122	15.6
Transportation and warehousing	309,678,154	342,274,699	10.5	155,750,543	175,369,493	12.6	3,410,047	1,648,871	-51.6
Information	662,099,639	715,915,213	8.1	290,152,753	322,617,171	11.2	31,949,867	21,948,783	-31.3
Finance and insurance	10,982,761,851	11,349,325,448	3.3	1,153,954,960	1,188,223,042	3.0	287,026,946	274,791,758	-4.3
Securities, commodity contracts, and other financial investments and related activities	9,350,591,191	9,758,720,773	4.4	960,651,165	1,014,602,778	5.6	247,301,087	228,041,416	-7.8
Securities and commodity contracts and exchanges	803,387,838	914,544,517	13.8	76,701,483	120,582,571	57.2	6,049,526	1,139,116	-81.2
Other financial investment activities	8,547,203,352	8,844,176,256	3.5	883,949,682	894,020,207	1.1	241,251,561	226,902,300	-5.9
Funds, trusts and other financial vehicles	1,182,819,451	1,371,661,458	16.0	95,201,236	114,956,430	20.8	32,226,687	36,564,316	13.5
Other finance and insurance	449,351,209	218,943,217	-51.3	98,102,558	58,663,834	-40.2	7,499,172	10,186,027	35.8
Real estate and rental and leasing	4,585,863,116	4,621,913,003	0.8	351,837,777	394,969,872	12.3	7,629,858	18,513,922	142.7
Real estate	4,464,292,270	4,495,875,900	0.7	315,194,789	354,813,888	12.6	671,305	15,052,336	2,142.2
Lessors of residential buildings and dwellings and cooperative housing	1,104,834,765	1,136,582,704	2.9	48,036,409	67,537,875	40.6	-15,286,291	-12,108,967	20.8
Lessors of nonresidential buildings (except miniwarehouses)	2,120,144,048	2,151,049,754	1.5	107,484,233	125,605,792	16.9	35,418,279	37,434,279	5.7
Lessors of miniwarehouses and self-storage units	45,017,093	46,197,378	2.6	3,074,910	3,359,050	9.2	810,220	1,395,073	72.2
Lessors of other real estate property	171,154,502	171,911,770	0.4	12,609,976	13,030,423	3.3	738,289	2,675,741	262.4
Other real estate activities	1,023,141,861	990,134,294	-3.2	143,989,260	145,280,747	0.9	-21,009,192	-14,343,790	31.7
Rental and leasing services and lessors of nonfinancial intangible assets	121,570,847	126,037,103	3.7	36,642,989	40,155,984	9.6	6,958,553	3,461,587	-50.3
Professional, scientific, and technical services	186,053,486	206,629,591	11.1	394,386,676	412,200,603	4.5	82,812,411	84,996,511	2.6
Management of companies (holding companies)	534,176,640	585,694,194	9.6	96,356,819	81,198,452	-15.7	26,693,959	19,445,392	-27.2
Administrative and support and waste management and remediation services	65,113,208	68,844,860	5.7	85,386,657	93,930,544	10.0	4,319,378	4,428,574	2.5
Educational services	3,287,151	3,555,615	8.2	3,993,946	5,187,872	29.9	199,789	508,019	154.3
Health care and social assistance	132,602,510	141,810,922	6.9	223,372,445	232,222,855	4.0	29,465,159	30,410,520	3.2
Arts, entertainment, and recreation	95,092,518	106,866,539	12.4	60,488,136	63,886,363	5.6	-1,813,666	-1,157,186	36.2
Accommodation and food services	225,723,194	220,904,342	-2.1	164,583,789	168,921,830	2.6	-5,016,474	-3,458,366	31.1
Other services	21,836,578	21,118,821	-3.3	27,682,703	30,524,406	10.3	328,862	833,921	153.6
Nature of business not allocable	* 10,693	* 7,069	* -33.9	* 212,135	* 82,057	* -61.3	* 94,128	* 2,842	* -97.0

\* 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 contains a positive value (income) compared to a prior year negative value (loss).

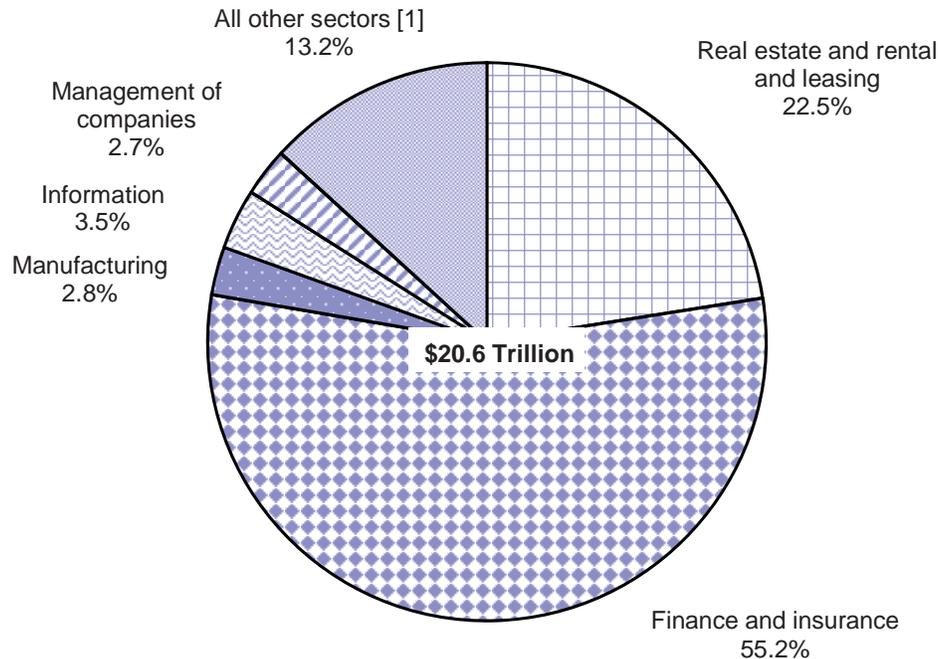
NOTE: Detail may not add to totals because of rounding.

F). Partnerships reported the largest decline in other net rental income (loss) (down 12.9 percent), followed by dividend income (down 8.1 percent) and interest income

(down 6.7 percent). In comparison, profits (or gains) increased for net rental real estate income (loss) (up 107.4 percent) and royalties (up 24.8 percent). While ordinary

Figure E

**All Partnership Returns: Percentage Distribution of Total Assets, by Industrial Sector, Tax Year 2011**



"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. NOTE: Percentages may not add to 100 percent because of rounding.

business income rose 0.5 percent for the year, this was a smaller gain than the 84.7-percent increase reported for 2010.

For Tax Year 2011, seven sectors reported a decline in profits, up from two sectors for the previous year. The finance and insurance sector reported the largest overall decrease in profits—a \$12.2 billion loss—compared to reporting the largest gain (up \$79.6 billion) in 2010. The securities, commodity contracts, and other financial investments and related activities industry (down \$19.3 billion) reported the largest portion of this decrease. Conversely, the mining sector accounted for the largest increase in profits (up \$14.5 billion) for the year, followed by the real estate and rental and leasing sector (up \$10.9 billion).

**Total Receipts**

Partnerships reported a 9.8-percent increase in total receipts (from \$5.5 trillion to \$6.0 trillion) between 2010 and 2011 (Figure D). Business receipts, which represented 73.6 percent of total receipts, showed a corresponding increase of \$508.1 billion to \$4.5 trillion for the year (Table 7). (See the Explanation of Selected Terms section for the definitions of total receipts and business receipts.) The manufacturing sector reported the largest dollar gain in total receipts, rising \$153.5 billion (from \$916.3 billion to \$1,069.8 billion). The next largest increase occurred in the wholesale trade sector, which grew from \$592.9 billion to \$703.6 billion. In 2011, some 18 (out of 20) sectors reported an increase in total receipts, which remains consistent with 2010.

# Partnership Returns, 2011

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## Figure F

### Partnership Returns: Total Net Income (Loss), Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Item	2010	2011	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>Total net income (loss) [1]</b>	<b>593,727,733</b>	<b>580,896,723</b>	<b>-12,831,010</b>	<b>-2.2</b>
Ordinary business income (loss)	254,553,535	255,751,530	1,197,995	0.5
Interest income	182,578,876	170,372,178	-12,206,698	-6.7
Dividend income	130,843,672	120,294,486	-10,549,186	-8.1
Royalties	19,329,352	24,121,426	4,792,074	24.8
Net rental real estate income (loss)	3,960,412	8,212,790	4,252,378	107.4
Other net rental income (loss)	2,461,886	2,144,314	-317,572	-12.9

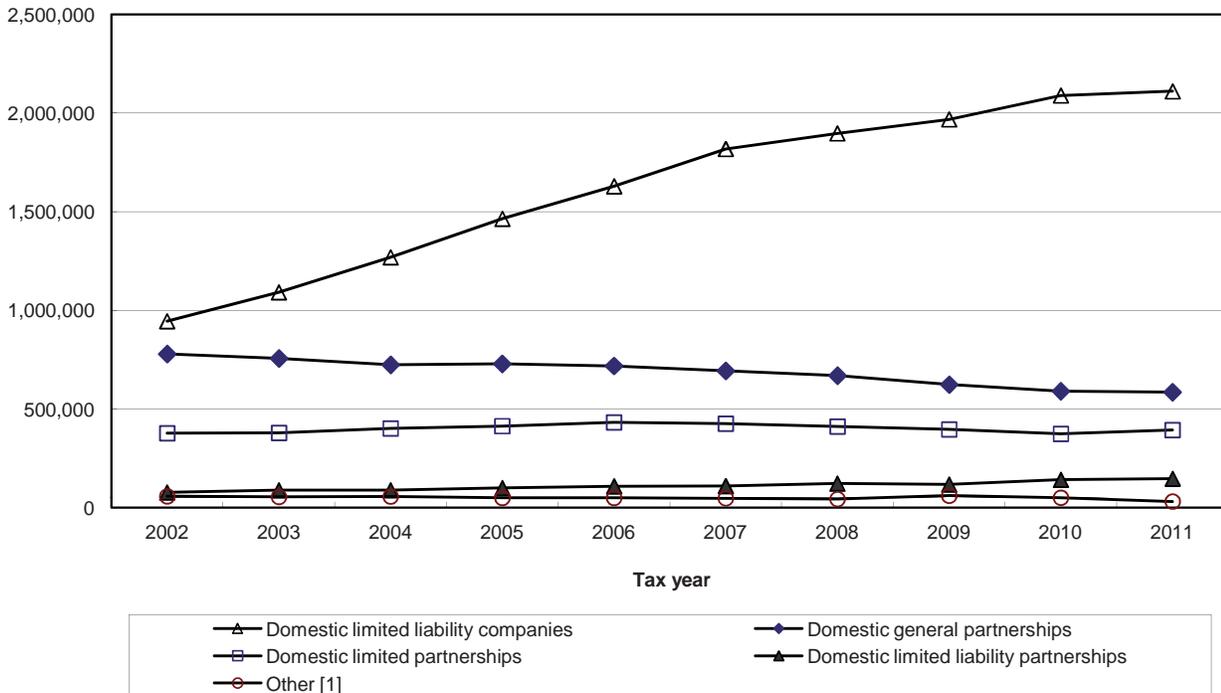
[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

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

## Figure G

### Number of Partnerships by Type of Entity, Tax Years 2002–2011

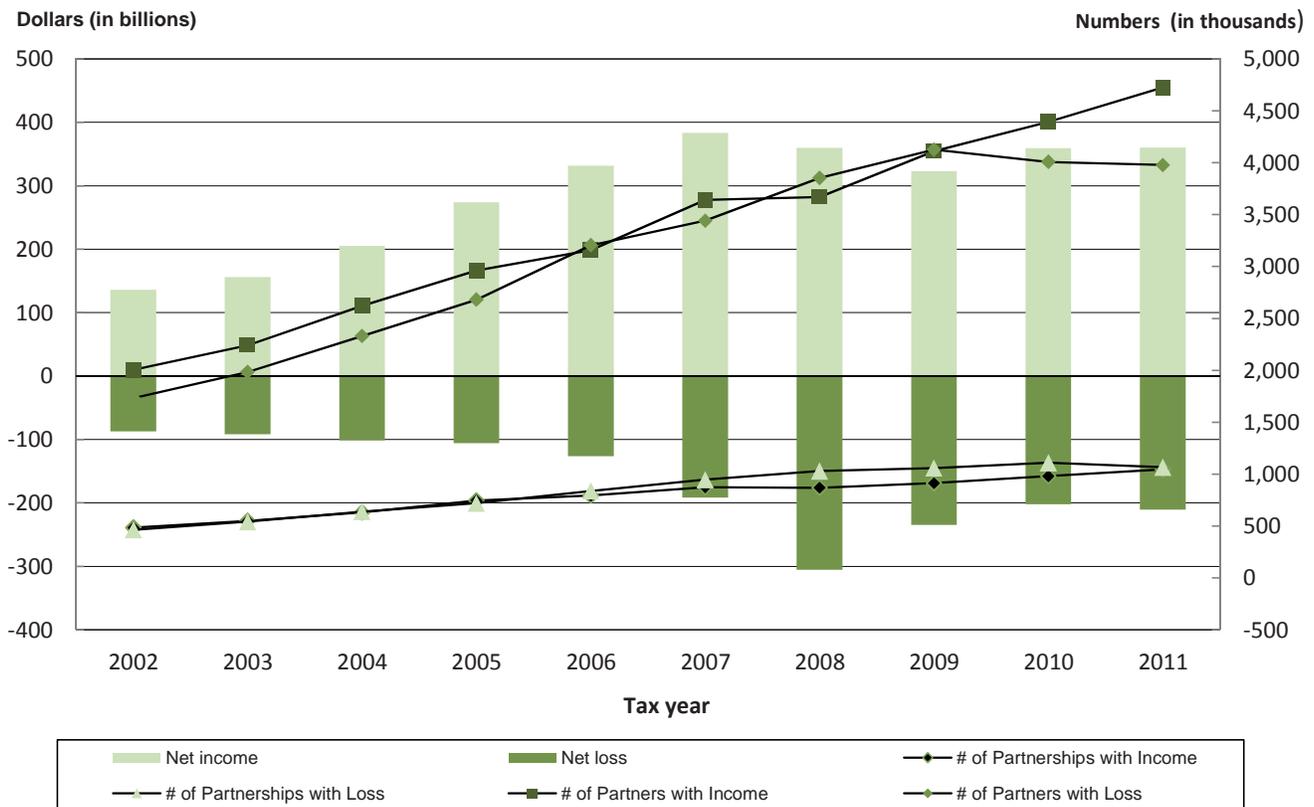
Number of partnerships



[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.

Figure H

Limited Liability Companies: Number of Partnerships, Partners, and Amount of Net Income (Loss), by Profit and Loss, Tax Years 2002–2011



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b and 9c.

### Partnerships by Entity Type

Partnerships classify their business structures as one of 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.)

Limited liability companies (LLCs) made up the majority (64.3 percent) of all partnerships, surpassing all other entity types for the 10th consecutive year and increasing almost 125 percent during this period (Figure G). The number of LLCs remained at 2.1 million after increasing 1 percent between 2010 and 2011. Partners associated with LLCs increased 3.6 percent (from 8.4 million to 8.7 million), while LLC profits declined 5.0 percent (from \$157.5 billion to \$149.6 billion). Despite the decline

in profits, LLCs still represented 25.8 percent of the overall profits for all partnerships for 2011. Looking at gains and losses separately, the losses for LLCs (\$210.7 billion) continued to be almost double the combined losses for general and limited partnerships (\$117.1 billion) and reduced the net profit amount for partnerships overall (Figure H).

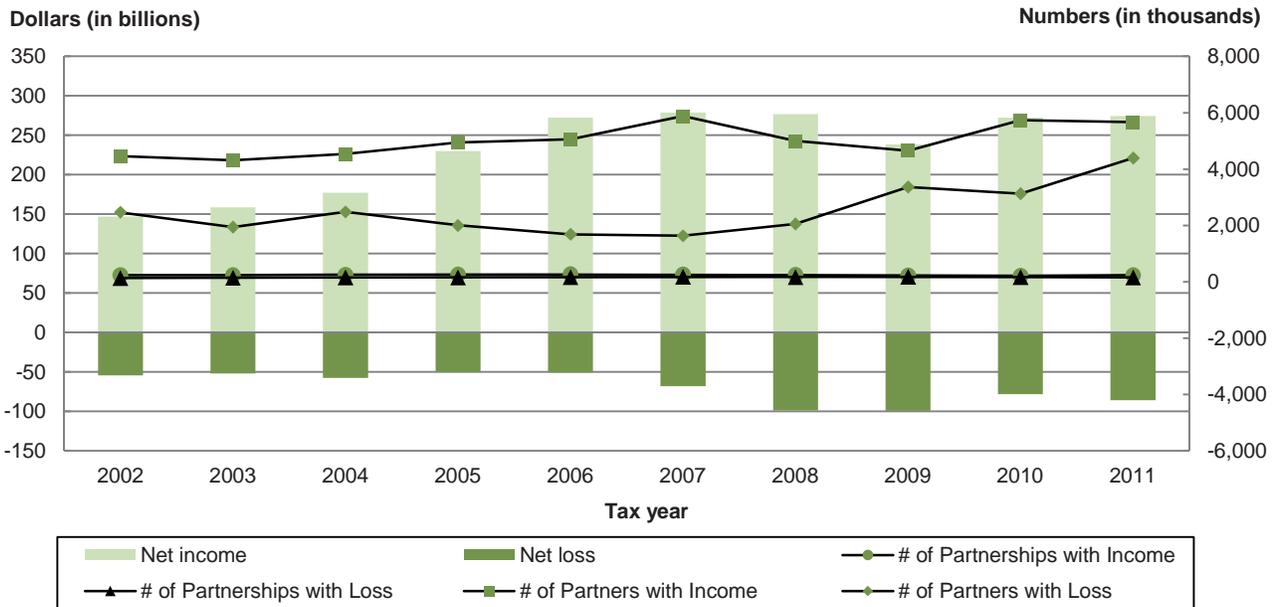
LLCs remained the most prevalent type of partnership, yet limited partnerships represented only 12 percent of all partnerships, reported the most profits (32.4 percent), and the largest share of partners (41.3 percent). Over the last 10 years, the number of limited partnerships increased only 4.5 percent, while the number of partners associated with those partnerships rose 45.4 percent (Figure I). Although the total net income (loss) for limited partnerships decreased \$6.2 billion (from \$194.6 to \$188.4 billion) between 2010 and 2011, it has increased more than 100 percent since 2002.

# Partnership Returns, 2011

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**Figure I**

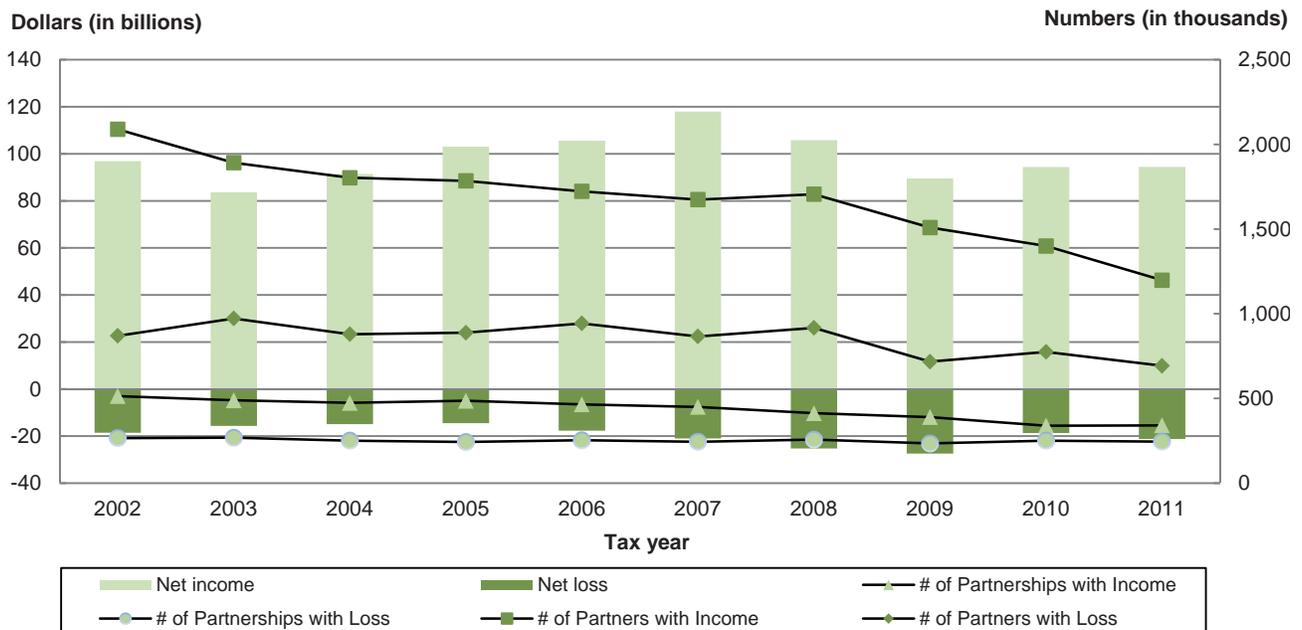
**Domestic Limited Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2002-2011**



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b, and 9c.

**Figure J**

**Domestic General Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2002-2011**



NOTE: For the full tabular data represented in this chart, see Tables 9a, 9b, and 9c.

Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. With the exception of a slight increase for 2005, the number of domestic general partnerships has declined 24.9 percent over the past 10 years (Figure J). This type of partnership accounted for 17.8 percent (0.6 million) of all partnerships for the year, following a decrease of less than 1 percent between 2010 and 2011.

### Allocations to Partners

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2011, all partnerships reported a total of \$1,267.9 billion in total income (loss) available for allocation, before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expenses), all partnerships reported a total of \$291 billion. The difference between total income (loss) and total deductions resulted in \$976.9 billion of total income (loss) minus total deductions available for allocation to partners, a slight increase of \$0.3 billion over 2010. Of the \$976.9 billion, some \$961.3 billion was identified by type of partner. The difference between total income (loss) minus total deductions available for allocation and

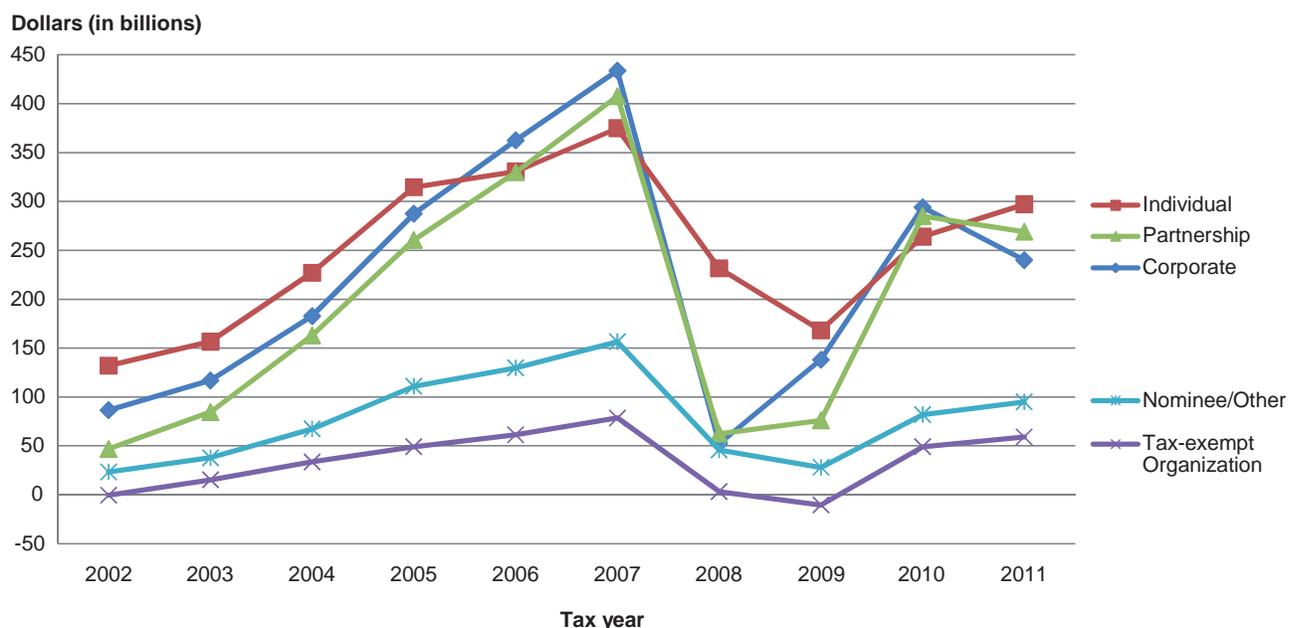
income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

Earlier trends in dollars allocated by partner type have fluctuated in recent years. For 2011, individuals surpassed both corporations and partnerships as the top income (loss) recipients. For the last 10 years, individuals as partners typically received the highest amounts of income (loss), with the exception of 2006, 2007, and 2010. Partnerships passed \$297.4 billion through to partners classified as individuals for 2011, a \$33.6 billion increase over the \$263.8 billion passed through for 2010. In addition, in 2011, partnerships passed \$269.4 billion through to partners classified as partnerships and \$240.3 billion through to partners classified as corporations (Figure K).

The real estate and rental and leasing sector reported the largest increase in total income (loss) minus total deductions, rising \$47.9 billion to \$81.8 billion for 2011. Since the North American Industry Classification System (NAICS) data were first reported in 1998, partnerships classified in the finance and insurance sector have had the largest share of allocations (with the exception of 2002). This trend continued for 2011, when this sector reported 60.2 percent of the total amount (Figure L).

**Figure K**

**Partnerships: Income (Loss) Allocations, by Type of Partner, Tax Years 2002–2011**



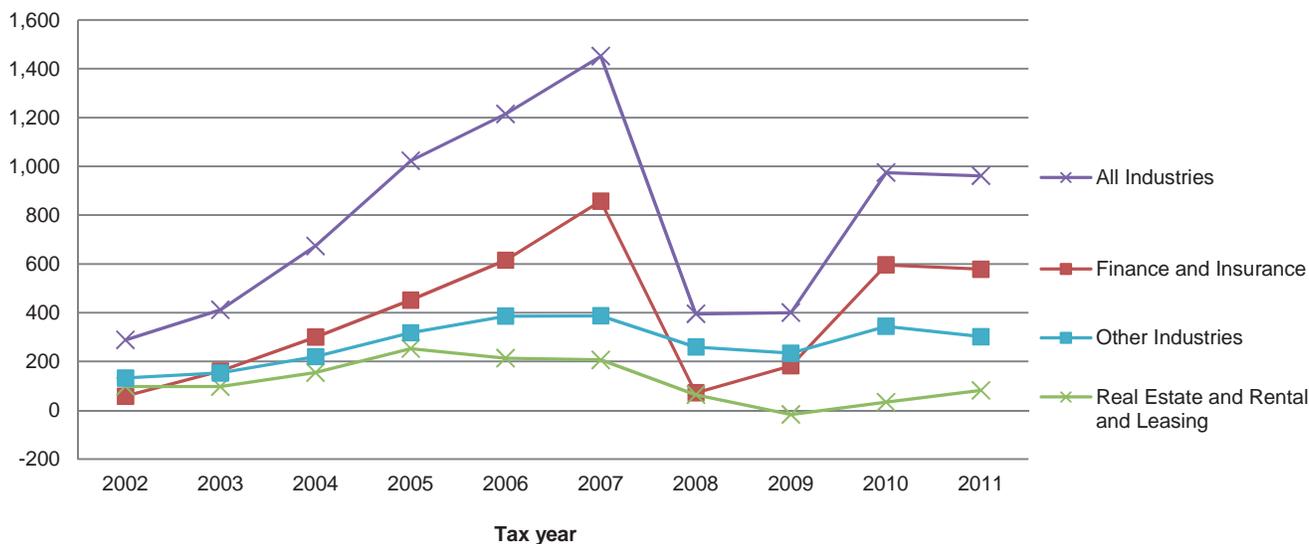
# Partnership Returns, 2011

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## Figure L

### Income (Loss) Allocated to Partners by Selected Industrial Group, 2002–2011

Dollars (in billions)



### Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased \$4.3 billion, more than doubling between 2010 and 2011 to \$8.2 billion (Figure M). This is the second year of reported gains, following 2 years of deficits for 2008 and 2009. The majority of this increase came from

increases in gross rents (up \$10.7 billion) outpacing rises in real estate rental expenses (up \$8.2 billion) (Table 4).

The real estate and rental and leasing sector reported the largest changes in net rental real estate income (loss). Within this sector, the lessors of nonresidential buildings (except miniwarehouses) industry reported \$33.5 billion for net rental real estate income, while other real estate

## Figure M

### Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2010–2011

[Money amounts are in thousands of dollars]

Industrial group	2010	2011	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>3,960,412</b>	<b>8,212,790</b>	<b>4,252,378</b>	<b>107.4</b>
Finance and insurance	-2,212,949	-2,042,807	170,142	7.7
Real estate and rental and leasing	6,107,300	10,232,815	4,125,515	67.6
Real estate	5,862,863	9,891,019	4,028,156	68.7
Lessors of residential buildings and dwellings and cooperative housing	-14,385,085	-15,254,239	-869,154	-6.0
Lessors of nonresidential buildings (except miniwarehouses)	31,279,475	33,476,310	2,196,835	7.0
Lessors of miniwarehouses and self-storage units	816,157	1,383,037	566,880	69.5
Lessors of other real estate property	1,405,064	1,851,923	446,859	31.8
Other real estate activities	-13,252,748	-11,566,012	1,686,736	12.7

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

activities and lessors of residential buildings reported net losses of \$11.5 billion and \$15.3 billion, respectively. In addition, partnerships classified in the finance and insurance sector reported net losses from rental real estate of \$2.0 billion for 2011.

## 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.

Some 2.1 million partnerships filed electronically for 2011, an increase of 24.7 percent from the 1.7 million partnerships that filed returns electronically for 2010. These partnerships represented 19.7 million partners for 2011, an 18.9-percent increase from the 16.6 million partners for 2010. In addition, for 2011, returns filed electronically represented 64.4 percent of all partnerships, 80.7 percent of all partners, 54.5 percent of total assets, and 58.1 percent of total net income (loss), all increases from the previous year.

## Electing Large Partnerships

The IRS introduced Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, 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 2011, some 105 partnerships filed Form 1065-B, up from 92 filed for 2010. The number of partners decreased 14 percent (from 32,298 to 27,929) between 2010 and 2011. However, total net income (loss) increased 2.9 percent (from \$269.9 million to \$277.8 million) and total assets rose 7.4 percent (from \$10.8 billion to \$11.6 billion) for the year.

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

For the past 6 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 2011, some 260,839 partnerships filed a Schedule M-3, up 3.8 percent from 251,221 partnerships that filed for 2010. More than 93 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 2011, partnerships that filed a Schedule M-3 reported \$763.1 billion in income (loss) per income statement, \$25.8 billion in temporary differences, \$35.7 billion in permanent differences, and \$824.7 billion in income (loss) per tax return.

## Data Sources and Limitations

Tax Year 2011 statistics are estimates based on a stratified probability sample of 40,160 returns selected from a population of 3,490,429 partnerships.<sup>4</sup> Tax Year 2011 covers returns processed by the IRS during Calendar Year 2012. 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*, defined as those reporting any items of income or deduction derived from a trade or business, or from rental or portfolio income.

SOI stratified the population 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). From these classes, SOI selected returns at various probabilities (from 0.04 percent to 100 percent) and weighted them to represent the total population. SOI ruled 458 sampled returns as "out of scope" because they had no activity or duplicated other returns already in the study. This

<sup>4</sup> For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

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resulted in a final sample of 39,702 returns and an estimated overall active population of 3,285,177.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To use the data properly, 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. At the table level, SOI rounded money amounts to the nearest \$1,000, and amounts of \$500 or more to the next highest 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, SOI either combined or deleted the estimate to avoid disclosing 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 was not so marked. For example, a sector amount could be based on 7 returns, 3 not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all 4 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. SOI did not estimate the assets and liabilities of partnerships that did not provide this information.

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. In addition, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and not 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 the largest component of gross receipts for industry groups, such as manufacturing. SOI did not adjust business receipts to include rental real estate activity, which was reported separately on the partnership's tax return.

**Electing large partnerships**—Partnerships with 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 reporting its 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. Partnerships submitting ELF returns electronically do so 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 passthrough 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

## Figure N

### Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2011

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation (percentages)			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	0.58	0.13	0.20	0.21
Agriculture, forestry, fishing, and hunting	8.88	4.94	4.30	4.14
Mining	16.33	1.47	1.22	1.48
Utilities	21.82	1.58	0.41	0.50
Construction	7.43	4.50	2.38	2.40
Manufacturing	13.23	0.61	0.34	0.35
Wholesale trade	11.24	1.33	0.64	0.64
Retail trade	7.59	2.15	1.12	1.13
Transportation and warehousing	14.11	1.22	1.33	1.31
Information	12.39	0.46	0.72	0.76
Finance and insurance	5.07	0.23	1.32	1.38
Real estate and rental and leasing	1.20	0.59	2.82	2.75
Professional, scientific, and technical services	6.70	2.28	1.19	1.26
Management of companies	19.53	1.33	3.91	4.21
Administrative and support and waste management and remediation services	12.78	4.17	3.41	3.41
Educational services	22.47	18.99	13.65	14.08
Health care and social assistance	5.48	2.62	1.49	1.58
Arts, entertainment, and recreation	13.87	3.78	3.30	3.42
Accommodation and food services	7.28	2.83	2.39	2.35
Other services	12.94	11.72	10.35	10.25
Nature of business not allocable	96.87	99.33	99.33	98.84

Item [1]	Coefficients of variation (percentages)—continued
	All industries
	(5)
Number of partnerships	0.58
Number of partners	1.74
Total assets	0.13
Total income	0.20
Business receipts	0.17
Total deductions	0.21
Cost of goods sold	0.27
Interest paid	0.87
Taxes and licenses	0.63
Depreciation	0.82
Ordinary business income	0.61
Ordinary business loss	1.20
Interest income	0.78
Portfolio income (loss) distributed directly to partners	0.70
Net rental real estate income	1.87
Net rental real estate loss	2.28
Other net rental income	7.03
Other net rental loss	6.20
Total net income (loss)	1.05
Total income (loss) minus total deductions available for allocation	1.66
Total receipts	0.28

[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).

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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 partnership study, SOI classified data using the North American Industry Classification System (NAICS), which 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, SOI grouped the partnership data into 20 industrial divisions in the Tax Year 1998 through Tax Year 2001 *SOI Bulletin* articles for presentation purposes and easier comparison between NAICS and SIC data. SOI dropped the industrial division for the Tax Year 2002 article and grouped the partnership data into the same 20 industrial sectors used in the NAICS system, except for: 1) excluding public administration, and 2) adding 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. SOI classified data within these industrial sectors 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:

- 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; and
- Nature of business not allocable.

In addition, in 2002 and 2007, NAICS updated its classification system. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. NAICS updated the information sector again in 2007, along with one financial industry. The North American Industry Classification System publication contains appendices comparing the 2002 and 2007 NAICS United States structures to the 1997 NAICS United States structure.<sup>5</sup>

Partnership industries were determined based on the activity from which the business derived the

<sup>5</sup> For further information about the North American Industry Classification System, including background, formats, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget (<http://www.census.gov/eos/www/naics/>).

largest percentage of its total receipts. For industry-coding purposes only, SOI defined total receipts 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
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

Total receipts for the partnership industry coding purposes differs 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 the relationship between two or more persons who join to carry on a trade

or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. 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 the following:

- 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 allow for 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 the Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 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

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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 differ from total receipts presented in Table 11 in the *Selected Historical and*

*Other Data* accessible online at <http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Data-Tables>. Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 11)).

### **Additional Tabular Data on Tax Stats Website**

For additional partnership tabular data by size of total assets, see the Partnership section on the Tax Stats Website at [www.irs.gov/taxstats/index.html](http://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 2011**

[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)
<b>Number of partnerships</b>	<b>3,285,177</b>	<b>121,192</b>	<b>58,278</b>	<b>40,630</b>	<b>5,970</b>	<b>4,413</b>	<b>11,900</b>
<b>Number of partners</b>	<b>24,389,807</b>	<b>393,200</b>	<b>187,538</b>	<b>135,739</b>	<b>33,293</b>	<b>9,349</b>	<b>27,280</b>
<b>Total assets</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,787,734,130</b>	<b>40,087,215</b>	<b>12,464,872</b>	<b>10,035,387</b>	<b>3,016,671</b>	<b>2,485,648</b>	<b>12,084,637</b>
Business receipts	4,454,568,856	28,912,884	5,044,702	7,039,903	2,941,030	2,441,104	11,446,144
Ordinary income from other partnerships and fiduciaries	98,016,975	771,645	577,384	135,964	* 2,301	* 10,303	45,693
Farm net profit	8,614,611	8,512,336	6,156,386	2,277,042	* 14	0	* 78,893
Net gain, noncapital assets	21,342,803	965,275	449,991	472,843	8,945	* 21,607	11,889
Other income	205,190,886	925,076	236,409	109,634	64,380	12,634	502,018
<b>Total deductions</b>	<b>4,531,982,601</b>	<b>39,477,045</b>	<b>9,933,942</b>	<b>11,448,075</b>	<b>3,969,496</b>	<b>2,603,886</b>	<b>11,521,646</b>
Cost of good sold	2,731,677,851	20,216,154	3,191,222	5,418,750	2,019,467	1,182,687	8,404,027
Inventory, beginning of year	250,076,875	2,223,316	445,298	606,866	* 93,155	* 88,458	989,539
Purchases	1,976,008,984	14,359,778	2,161,999	3,754,647	1,008,629	* 171,820	7,262,683
Cost of labor	113,840,087	1,184,667	360,581	326,979	* 24,171	242,898	230,037
Additional inventory costs (section 263A)	12,638,235	69,336	* 22,511	* 2,391	* 2,518	* 23,821	18,094
Other costs	644,144,846	5,396,617	1,138,177	1,543,782	985,033	772,947	956,677
Less: Inventory, end of year	265,031,176	3,017,560	937,345	815,915	* 94,039	* 117,258	1,053,005
Salaries and wages	435,594,782	1,978,235	510,257	450,115	183,275	41,513	793,076
Guaranteed payments to partners	53,519,934	1,026,788	383,728	442,779	76,995	* 23,022	100,263
Rent paid	80,604,298	244,316	72,201	53,094	9,693	24,401	84,928
Interest paid	81,231,081	619,034	100,362	70,301	212,708	138,745	96,918
Taxes and licenses	68,872,988	484,452	153,913	58,747	122,963	19,222	129,606
Bad debts	14,788,745	44,848	* 18,157	12,276	* 4	* 820	13,592
Repairs and maintenance	24,873,513	387,070	55,978	80,265	65,411	59,095	126,322
Depreciation	172,267,579	1,394,456	113,322	453,773	128,585	263,244	435,532
Depletion	1,258,518	* 32,540	0	0	* 32,540	0	0
Retirement plans, etc.	13,559,083	28,225	* 4,250	3,929	* 2,412	410	17,223
Employee benefit programs	30,139,909	102,933	35,766	22,647	* 8,019	* 4,377	32,123
Ordinary loss from other partnerships and fiduciaries	65,704,048	635,668	19,349	143,621	347,862	* 111,742	* 13,094
Farm net loss	6,419,788	5,927,859	2,777,626	3,022,692	* 23,205	* 5,012	* 99,323
Net loss, noncapital assets	7,398,345	32,605	* 12,203	* 6,467	* 122	* 13,703	* 111
Other deductions	744,072,138	6,321,861	2,485,608	1,208,618	736,234	715,892	1,175,509
<b>Ordinary business income (loss)</b>	<b>255,751,530</b>	<b>610,170</b>	<b>2,530,930</b>	<b>-1,412,688</b>	<b>-952,825</b>	<b>-118,238</b>	<b>562,991</b>
Net income	528,156,205	10,421,853	6,568,386	2,486,818	172,850	284,395	909,404
Loss	272,404,676	9,811,683	4,037,456	3,899,506	1,125,675	402,633	346,413
<b>Portfolio income (loss) distributed directly to partners</b>	<b>665,684,115</b>	<b>3,136,673</b>	<b>775,526</b>	<b>1,108,588</b>	<b>1,050,377</b>	<b>102,967</b>	<b>99,215</b>
Interest income	170,372,178	793,420	225,406	111,649	421,265	11,985	23,116
Dividend income	120,294,486	435,506	164,781	36,356	101,004	78,723	54,643
Royalties	24,121,426	653,532	* 34,439	322,790	283,753	* 11,630	* 920
Net short-term capital gain (loss)	17,653,581	-15,529	-5,890	-7,543	* 763	* 273	* -3,133
Net long-term capital gain (loss)	333,242,445	1,269,745	356,791	645,337	243,593	* 355	* 23,669
<b>Net rental real estate income (loss)</b>	<b>8,212,790</b>	<b>443,989</b>	<b>180,719</b>	<b>170,458</b>	<b>76,549</b>	<b>* 2,067</b>	<b>14,197</b>
Net income	102,623,517	589,861	295,359	193,086	82,654	* 2,067	* 16,695
Loss	94,410,727	145,871	114,640	22,628	* 6,106	0	* 2,498
<b>Other net rental income (loss)</b>	<b>2,144,314</b>	<b>206,854</b>	<b>53,774</b>	<b>80,111</b>	<b>27,688</b>	<b>* 45,273</b>	<b>7</b>
Net income	7,207,481	211,131	53,774	84,388	27,688	* 45,273	7
Loss	5,063,167	* 4,277	0	* 4,277	0	0	0
<b>Total net income (loss) [1]</b>	<b>580,896,723</b>	<b>3,143,471</b>	<b>3,190,048</b>	<b>-691,325</b>	<b>-42,566</b>	<b>31,440</b>	<b>655,873</b>
Net income	913,019,192	12,247,590	7,112,626	2,930,414	832,696	377,114	994,740
Loss	332,122,470	9,104,119	3,922,578	3,621,738	875,262	345,673	338,866

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>34,522</b>	<b>29,064</b>	<b>2,509</b>	<b>2,949</b>	<b>3,349</b>	<b>157,333</b>	<b>72,897</b>
<b>Number of partners</b>	<b>1,367,314</b>	<b>1,149,895</b>	<b>181,587</b>	<b>35,833</b>	<b>113,472</b>	<b>404,683</b>	<b>199,835</b>
<b>Total assets</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>178,638,127</b>	<b>136,972,495</b>	<b>26,321,895</b>	<b>15,343,737</b>	<b>193,544,441</b>	<b>198,906,966</b>	<b>101,470,301</b>
Business receipts	162,143,865	122,294,964	25,112,645	14,736,256	189,661,508	191,670,186	96,445,010
Ordinary income from other partnerships and fiduciaries	5,753,691	4,960,306	528,423	* 264,962	1,901,562	895,815	477,799
Farm net profit	* 18,708	* 18,708	0	0	0	* 5,769	0
Net gain, noncapital assets	4,748,315	4,459,475	85,522	203,318	1,009,830	270,926	29,714
Other income	5,973,549	5,239,042	595,305	139,202	971,541	6,064,270	4,517,778
<b>Total deductions</b>	<b>125,095,416</b>	<b>85,489,840</b>	<b>24,539,202</b>	<b>15,066,374</b>	<b>201,314,417</b>	<b>198,745,624</b>	<b>103,544,559</b>
Cost of good sold	56,813,781	29,221,090	20,099,162	7,493,529	161,306,271	163,261,825	90,703,288
Inventory, beginning of year	3,809,857	1,438,555	1,848,715	522,588	3,258,040	45,694,448	32,585,498
Purchases	15,611,287	10,992,877	2,452,157	2,166,253	136,963,200	39,283,511	20,683,465
Cost of labor	4,608,561	430,652	2,550,880	1,627,029	476,758	17,485,556	4,930,507
Additional inventory costs (section 263A)	700,029	171,257	524,666	* 4,106	1,709	1,079,798	685,461
Other costs	36,008,112	17,416,252	14,892,651	3,699,209	23,698,963	99,234,182	60,699,075
Less: Inventory, end of year	3,924,065	1,228,502	2,169,907	525,656	3,092,398	39,515,670	28,880,718
Salaries and wages	4,465,201	2,481,012	469,917	1,514,272	2,248,188	7,640,058	2,462,031
Guaranteed payments to partners	234,470	164,868	* 7,983	61,619	113,380	1,839,025	697,349
Rent paid	648,903	377,180	60,237	211,486	744,851	1,166,383	354,566
Interest paid	4,590,877	4,089,059	317,154	184,663	4,096,436	1,869,397	1,016,314
Taxes and licenses	2,979,864	2,594,251	185,590	200,023	1,720,581	1,444,108	513,414
Bad debts	58,446	14,576	20,822	23,048	258,106	487,453	263,721
Repairs and maintenance	790,615	525,013	67,380	198,222	1,500,113	565,588	162,873
Depreciation	16,370,501	13,007,283	976,732	2,386,486	17,709,034	2,267,202	502,112
Depletion	880,528	47,172	824,010	* 9,346	* 12,816	* 3,271	0
Retirement plans, etc.	115,309	75,642	32,800	6,867	132,031	122,033	31,661
Employee benefit programs	581,534	419,167	96,179	66,187	221,731	468,166	120,325
Ordinary loss from other partnerships and fiduciaries	1,508,024	1,356,695	* 46,171	* 105,157	1,915,887	1,456,681	427,557
Farm net loss	32,385	28,121	0	4,265	0	* 4,314	0
Net loss, noncapital assets	51,932	24,363	21,847	5,723	7,167	595,963	423,660
Other deductions	34,973,045	31,064,348	1,313,218	2,595,480	9,327,826	15,557,056	5,865,688
<b>Ordinary business income (loss)</b>	<b>53,542,711</b>	<b>51,482,654</b>	<b>1,782,693</b>	<b>277,364</b>	<b>-7,769,977</b>	<b>161,342</b>	<b>-2,074,258</b>
Net income	68,369,053	63,137,952	3,650,011	1,581,090	6,430,892	13,278,567	4,966,524
Loss	14,826,342	11,655,298	1,867,318	1,303,726	14,200,869	13,117,225	7,040,783
<b>Portfolio income (loss) distributed directly to partners</b>	<b>7,794,293</b>	<b>6,712,862</b>	<b>643,435</b>	<b>437,996</b>	<b>1,662,816</b>	<b>896,068</b>	<b>149,899</b>
Interest income	1,023,130	896,004	79,248	47,878	322,092	346,628	127,980
Dividend income	284,361	259,713	* 4,325	* 20,323	156,831	38,940	10,643
Royalties	4,045,855	3,805,523	214,247	* 26,085	619	11,698	* 4,987
Net short-term capital gain (loss)	22,769	21,678	* 2,663	* -1,571	-24,740	120,441	49,109
Net long-term capital gain (loss)	2,418,178	1,729,944	342,952	* 345,282	1,208,013	378,361	-42,819
<b>Net rental real estate income (loss)</b>	<b>100,925</b>	<b>58,807</b>	<b>41,434</b>	<b>* 684</b>	<b>872</b>	<b>-379,905</b>	<b>-266,439</b>
Net income	122,145	80,027	41,434	* 684	955	262,760	110,354
Loss	21,220	21,220	0	0	* 83	642,664	376,794
<b>Other net rental income (loss)</b>	<b>102,010</b>	<b>77,807</b>	<b>8,157</b>	<b>* 16,046</b>	<b>* -105,858</b>	<b>43,889</b>	<b>15,144</b>
Net income	112,460	88,258	8,157	* 16,046	* 6,504	46,237	17,387
Loss	10,450	10,450	0	0	* 112,362	* 2,348	* 2,243
<b>Total net income (loss) [1]</b>	<b>59,098,992</b>	<b>56,580,508</b>	<b>2,130,105</b>	<b>388,379</b>	<b>-7,395,420</b>	<b>222,592</b>	<b>-2,181,944</b>
Net income	73,640,998	68,008,148	3,962,430	1,670,420	6,715,181	13,696,965	5,122,112
Loss	14,542,006	11,427,640	1,832,325	1,282,041	14,110,600	13,474,373	7,304,055

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	18,512	1,000	14,015	3,496	65,924	11,341	10,567
<b>Number of partners</b>	53,024	2,748	39,412	10,865	151,824	23,943	27,365
<b>Total assets</b>	55,411,545	7,998,660	33,427,409	13,985,477	22,013,163	3,532,397	1,956,427
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	40,345,112	6,799,077	6,673,989	26,872,047	57,091,552	9,229,348	7,183,489
Business receipts	39,163,526	6,586,738	6,003,716	26,573,072	56,061,651	9,119,289	7,087,067
Ordinary income from other partnerships and fiduciaries	384,488	* 117,204	228,082	39,203	33,527	* 93	* 3,515
Farm net profit	* 5,769	0	* 5,769	0	0	0	0
Net gain, noncapital assets	101,769	5,106	* 188	96,474	139,443	1,461	57,037
Other income	689,561	90,029	436,234	163,297	856,932	108,505	35,870
<b>Total deductions</b>	40,133,883	7,268,790	8,034,485	24,830,608	55,067,182	8,453,006	7,123,251
Cost of good sold	32,039,428	4,672,300	6,169,071	21,198,057	40,519,109	6,673,490	5,025,469
Inventory, beginning of year	12,193,157	* 10,231	12,028,930	153,997	915,793	100,064	219,617
Purchases	4,060,923	783,740	869,749	2,407,434	14,539,123	2,717,239	1,905,319
Cost of labor	3,832,724	682,295	* 12,886	3,137,544	8,722,324	1,309,766	1,567,525
Additional inventory costs (section 263A)	182,882	0	150,635	* 32,246	211,456	* 7,346	* 50,629
Other costs	21,189,045	3,208,268	2,377,972	15,602,805	17,346,062	2,716,714	1,367,507
Less: Inventory, end of year	9,419,303	* 12,234	9,271,101	135,969	1,215,648	177,641	85,128
Salaries and wages	1,075,566	270,639	116,864	688,063	4,102,460	458,489	696,625
Guaranteed payments to partners	279,632	* 87,607	* 15,092	176,933	862,044	173,805	83,547
Rent paid	162,722	33,929	13,958	114,835	649,096	88,507	54,463
Interest paid	515,669	59,570	372,811	83,288	337,414	36,161	42,687
Taxes and licenses	268,920	43,181	76,905	148,833	661,774	81,597	123,794
Bad debts	27,407	4,547	* 5,543	17,318	196,325	43,016	6,441
Repairs and maintenance	128,560	20,195	27,634	80,730	274,154	34,586	16,298
Depreciation	766,773	344,628	36,876	385,269	998,317	133,459	102,156
Depletion	* 371	0	* 7	364	0	0	0
Retirement plans, etc.	39,309	* 5,866	* 10,587	22,856	51,063	4,026	16,644
Employee benefit programs	92,870	22,195	* 3,288	67,387	254,972	22,663	59,383
Ordinary loss from other partnerships and fiduciaries	857,110	* 787,519	* 68,072	* 1,519	172,013	0	* 1,535
Farm net loss	* 4,314	0	* 4,314	0	0	0	0
Net loss, noncapital assets	170,296	* 1	* 168,721	* 1,575	2,007	* 159	162
Other deductions	3,704,935	916,614	944,741	1,843,581	5,986,433	703,048	894,048
<b>Ordinary business income (loss)</b>	211,229	-469,713	-1,360,496	2,041,439	2,024,371	776,342	60,239
Net income	4,303,771	655,664	910,087	2,738,020	4,008,271	870,442	430,233
Loss	4,092,542	1,125,377	2,270,583	696,582	1,983,900	94,100	369,994
<b>Portfolio income (loss) distributed directly to partners</b>	574,796	216,557	311,038	47,202	171,373	2,662	10,653
Interest income	194,589	26,810	136,071	31,709	24,059	2,511	4,530
Dividend income	14,072	* 406	* 11,439	2,227	14,225	* 157	0
Royalties	* 6,703	* 76	* 6,627	0	* 7	0	0
Net short-term capital gain (loss)	75,499	* 135	* 74,363	1,001	-4,166	* -12	* 1
Net long-term capital gain (loss)	283,932	189,131	82,538	12,264	137,248	* 7	* 6,122
<b>Net rental real estate income (loss)</b>	-130,230	* 470	-131,838	* 1,139	16,764	0	* 9,424
Net income	134,016	* 470	132,284	* 1,262	18,390	0	* 9,424
Loss	264,245	0	264,122	* 123	* 1,626	0	0
<b>Other net rental income (loss)</b>	28,803	4,107	* 2,844	* 21,851	* -58	36	9
Net income	28,803	4,107	* 2,844	* 21,851	* 47	36	9
Loss	0	0	0	0	105	0	0
<b>Total net income (loss) [1]</b>	325,167	-437,845	-1,335,353	2,098,365	2,079,368	779,046	74,202
Net income	4,526,400	681,213	1,056,350	2,788,837	4,048,454	873,061	444,022
Loss	4,201,232	1,119,057	2,391,703	690,472	1,969,086	94,016	369,821

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)	
<b>Number of partnerships</b>	<b>9,188</b>	<b>14,880</b>	<b>19,948</b>	<b>64,418</b>	<b>9,854</b>	<b>2,716</b>	<b>373</b>
<b>Number of partners</b>	<b>20,978</b>	<b>34,374</b>	<b>45,164</b>	<b>682,535</b>	<b>35,742</b>	<b>14,051</b>	<b>1,425</b>
<b>Total assets</b>	<b>3,949,119</b>	<b>2,053,453</b>	<b>10,521,768</b>	<b>712,111,217</b>	<b>48,078,517</b>	<b>50,660,437</b>	<b>2,598,655</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>10,362,536</b>	<b>7,259,256</b>	<b>23,056,923</b>	<b>1,054,847,089</b>	<b>83,418,980</b>	<b>30,297,773</b>	<b>5,536,549</b>
Business receipts	10,283,461	7,244,942	22,326,890	1,036,605,959	82,771,810	29,144,046	5,482,600
Ordinary income from other partnerships and fiduciaries	* 4,200	* 12	25,707	5,248,493	105,618	* 400	1,176
Farm net profit	0	0	0	176	176	0	0
Net gain, noncapital assets	3,376	* 879	76,690	833,060	68,461	24,882	* 1,274
Other income	71,499	13,422	627,635	12,159,401	472,915	1,128,445	51,498
<b>Total deductions</b>	<b>10,001,872</b>	<b>6,907,929</b>	<b>22,581,124</b>	<b>1,014,455,756</b>	<b>80,961,825</b>	<b>29,449,882</b>	<b>5,609,430</b>
Cost of good sold	7,082,324	5,086,065	16,651,761	863,906,417	68,676,673	18,995,139	4,813,068
Inventory, beginning of year	90,568	161,835	343,708	61,358,193	6,710,650	2,968,268	693,778
Purchases	2,418,286	2,453,308	5,044,970	632,092,812	58,608,467	14,069,962	3,680,569
Cost of labor	1,604,651	1,083,260	3,157,122	31,375,171	3,314,393	1,093,735	494,292
Additional inventory costs (section 263A)	* 33,943	* 45,765	73,772	3,871,358	376,103	76,127	11,647
Other costs	3,103,773	1,544,320	8,613,747	207,815,912	7,174,917	3,935,301	777,447
Less: Inventory, end of year	168,898	202,423	581,557	72,607,029	7,507,859	3,148,255	844,665
Salaries and wages	842,357	517,750	1,587,239	26,088,353	2,138,096	2,207,196	226,300
Guaranteed payments to partners	127,593	249,789	227,310	2,132,629	95,744	54,483	* 14,275
Rent paid	113,350	116,879	275,897	3,484,515	383,733	132,630	25,481
Interest paid	70,406	39,908	148,253	7,604,678	479,955	460,804	57,864
Taxes and licenses	146,130	91,298	218,956	10,877,504	299,538	458,073	20,416
Bad debts	26,127	14,091	106,650	376,671	44,124	56,594	7,916
Repairs and maintenance	29,819	16,102	177,349	2,508,762	295,919	151,591	14,053
Depreciation	118,280	62,062	582,361	17,519,312	784,742	1,173,149	26,030
Depletion	0	0	0	226,535	0	0	0
Retirement plans, etc.	11,446	* 1,155	17,791	2,677,112	100,951	348,653	6,095
Employee benefit programs	42,455	36,515	93,956	4,336,868	223,278	496,384	23,281
Ordinary loss from other partnerships and fiduciaries	* 155,621	3,001	* 11,857	801,899	110,353	* 12,289	* 3,393
Farm net loss	0	0	0	* 18,841	2,132	* 16,708	0
Net loss, noncapital assets	* 858	17	811	156,080	68,733	* 314	146
Other deductions	1,235,107	673,297	2,480,934	71,739,580	7,257,855	4,885,875	371,112
<b>Ordinary business income (loss)</b>	<b>360,664</b>	<b>351,328</b>	<b>475,799</b>	<b>40,391,333</b>	<b>2,457,155</b>	<b>847,891</b>	<b>-72,882</b>
Net income	600,221	493,630	1,613,746	62,340,358	3,626,767	1,845,951	96,831
Loss	239,557	142,302	1,137,947	21,949,025	1,169,612	998,060	169,713
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,718</b>	<b>-3,116</b>	<b>157,455</b>	<b>10,686,635</b>	<b>461,816</b>	<b>256,646</b>	<b>77,229</b>
Interest income	3,218	1,111	12,689	3,132,746	55,228	155,139	605
Dividend income	* 187	* 2	13,879	4,872,018	283,229	* 9,034	* 59,382
Royalties	0	0	* 7	2,125,424	76,934	* 31,357	* 17,492
Net short-term capital gain (loss)	* 162	* -4,240	* -77	23,683	* -11,329	0	6
Net long-term capital gain (loss)	* 152	* 11	130,957	532,765	57,754	* 61,116	* -257
<b>Net rental real estate income (loss)</b>	<b>* 1,932</b>	<b>0</b>	<b>* 5,408</b>	<b>24,174</b>	<b>652</b>	<b>* -28,438</b>	<b>* 897</b>
Net income	* 1,932	0	* 7,034	59,946	2,415	* 2,640	* 897
Loss	0	0	* 1,626	35,773	* 1,762	* 31,079	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>-103</b>	<b>473,917</b>	<b>2,287</b>	<b>* 3,505</b>	<b>* 336</b>
Net income	0	0	2	478,469	2,287	* 3,505	478
Loss	0	0	105	4,552	0	0	* 142
<b>Total net income (loss) [1]</b>	<b>366,002</b>	<b>352,441</b>	<b>507,679</b>	<b>51,019,611</b>	<b>2,875,485</b>	<b>1,018,488</b>	<b>5,832</b>
Net income	604,954	494,335	1,632,080	70,471,526	4,024,756	1,971,534	147,010
Loss	238,953	141,895	1,124,402	19,451,914	1,149,271	953,046	* 141,178

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>2,597</b>	<b>* 285</b>	<b>1,981</b>	<b>371</b>	<b>6,363</b>	<b>254</b>	<b>1,624</b>
<b>Number of partners</b>	<b>7,731</b>	<b>* 623</b>	<b>5,228</b>	<b>1,739</b>	<b>19,211</b>	<b>219,755</b>	<b>223,925</b>
<b>Total assets</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,971,389</b>	<b>* 319,949</b>	<b>10,522,016</b>	<b>23,832,148</b>	<b>7,727,230</b>	<b>458,984,294</b>	<b>154,002,968</b>
Business receipts	5,895,118	* 317,586	10,452,946	23,627,143	7,625,024	456,212,766	146,703,891
Ordinary income from other partnerships and fiduciaries	11,957	664	54	* 24,001	* 2,776	826,995	3,770,133
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 591	* 4	14,158	2,449	13,360	114,890	276,372
Other income	63,724	* 1,695	54,858	178,556	86,071	1,829,642	3,252,572
<b>Total deductions</b>	<b>5,865,749</b>	<b>* 323,629</b>	<b>10,823,941</b>	<b>23,911,073</b>	<b>7,742,813</b>	<b>448,110,601</b>	<b>132,685,603</b>
Cost of good sold	3,904,677	* 223,476	8,523,296	20,641,159	5,001,797	415,107,323	104,823,497
Inventory, beginning of year	701,541	* 14,757	1,291,954	1,643,421	271,538	9,390,560	10,355,263
Purchases	2,762,117	* 175,879	5,825,244	10,889,851	2,620,117	302,030,756	79,834,404
Cost of labor	459,249	* 33,828	917,833	2,548,194	887,962	1,209,892	2,263,042
Additional inventory costs (section 263A)	64,953	192	135,769	853,744	81,473	1,090,770	523,744
Other costs	691,575	* 17,744	1,755,411	6,537,502	1,509,636	115,399,319	23,178,904
Less: Inventory, end of year	774,758	* 18,924	1,402,914	1,831,553	368,928	14,013,974	11,331,859
Salaries and wages	621,492	* 31,820	584,994	859,772	908,086	1,234,162	5,159,855
Guaranteed payments to partners	24,229	0	39,964	43,044	108,826	681,943	91,573
Rent paid	119,346	* 5,165	73,421	75,208	154,949	496,809	508,811
Interest paid	58,000	* 145	175,842	579,554	152,489	1,177,508	1,074,422
Taxes and licenses	55,659	* 2,639	86,572	67,488	96,897	6,903,201	578,558
Bad debts	2,953	* 2,276	12,594	9,345	20,756	24,219	32,437
Repairs and maintenance	12,794	* 743	47,129	46,486	49,457	315,542	726,164
Depreciation	59,904	* 2,692	378,394	206,973	190,615	5,523,636	2,688,002
Depletion	0	0	354	0	0	119	212,435
Retirement plans, etc.	5,757	* 10	14,550	33,732	14,999	1,162,306	256,259
Employee benefit programs	28,766	* 159	94,613	50,554	80,324	318,063	748,380
Ordinary loss from other partnerships and fiduciaries	* 2,978	0	* 21,922	34,564	* 1,057	* 116,827	139,404
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,648	0	* 616	12,944	* 3,544	10,550	17,624
Other deductions	966,547	* 54,505	769,680	1,250,251	959,018	15,038,394	15,628,181
<b>Ordinary business income (loss)</b>	<b>105,640</b>	<b>* -3,680</b>	<b>-301,925</b>	<b>-78,925</b>	<b>-15,583</b>	<b>10,873,692</b>	<b>21,317,364</b>
Net income	445,968	* 16,801	303,719	518,505	397,460	15,798,588	24,019,913
Loss	340,328	* 20,480	605,644	597,430	413,043	4,924,896	2,702,549
<b>Portfolio income (loss) distributed directly to partners</b>	<b>63,937</b>	<b>28</b>	<b>24,809</b>	<b>544,572</b>	<b>41,150</b>	<b>3,655,668</b>	<b>1,746,882</b>
Interest income	16,391	28	12,806	184,941	5,997	1,373,645	301,961
Dividend income	0	0	7,301	422,799	* 1,128	2,384,571	468,351
Royalties	* 3,277	0	241	5,470	0	10,297	872,182
Net short-term capital gain (loss)	0	0	* 130	5	* 33,584	* -2,857	227
Net long-term capital gain (loss)	* 44,269	0	* 4,331	* -68,643	* 440	-109,989	104,161
<b>Net rental real estate income (loss)</b>	<b>68</b>	<b>0</b>	<b>* 1,443</b>	<b>* 1,699</b>	<b>* 78</b>	<b>* 444</b>	<b>4,575</b>
Net income	68	0	* 2,187	* 1,707	* 78	* 444	4,671
Loss	0	0	744	8	0	0	95
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,074</b>	<b>* 2,418</b>	<b>0</b>	<b>206,949</b>	<b>8,169</b>
Net income	0	0	* 1,074	* 2,418	0	209,769	8,170
Loss	0	0	0	0	0	2,820	1
<b>Total net income (loss) [1]</b>	<b>125,377</b>	<b>* -3,652</b>	<b>-279,060</b>	<b>538,403</b>	<b>-8,379</b>	<b>14,849,598</b>	<b>22,972,603</b>
Net income	461,917	* 16,828	322,538	1,119,531	399,574	19,265,459	25,513,219
Loss	336,541	* 20,480	601,598	581,128	407,953	4,415,862	2,540,616

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>632</b>	<b>1,254</b>	<b>1,647</b>	<b>4,308</b>	<b>5,236</b>	<b>5,971</b>	<b>1,615</b>
<b>Number of partners</b>	<b>3,407</b>	<b>3,241</b>	<b>4,220</b>	<b>13,447</b>	<b>31,570</b>	<b>30,976</b>	<b>5,140</b>
<b>Total assets</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>18,321,836</b>	<b>8,292,077</b>	<b>37,763,992</b>	<b>25,709,481</b>	<b>33,701,546</b>	<b>18,735,228</b>	<b>6,431,292</b>
Business receipts	18,148,583	8,141,370	37,574,904	25,315,700	33,000,749	17,560,920	6,172,957
Ordinary income from other partnerships and fiduciaries	* 15,519	* 7,566	* 80,549	* 11,713	* 6,256	* 20,812	* 226,116
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	19,371	34,933	5,168	51,105	60,514	12,019	1,938
Other income	138,362	108,207	103,371	330,963	634,026	1,141,478	30,281
<b>Total deductions</b>	<b>18,234,686</b>	<b>8,299,288</b>	<b>36,318,293</b>	<b>24,286,988</b>	<b>33,505,855</b>	<b>20,786,199</b>	<b>5,867,198</b>
Cost of good sold	14,610,133	6,168,851	33,430,828	19,242,822	24,638,818	14,225,678	4,273,580
Inventory, beginning of year	1,580,306	1,245,631	3,656,358	2,570,954	5,320,920	1,236,066	766,722
Purchases	9,514,630	3,206,800	25,131,504	12,398,980	13,229,382	9,154,114	2,807,287
Cost of labor	1,785,826	886,063	1,901,395	3,016,806	2,872,104	912,030	431,614
Additional inventory costs (section 263A)	69,180	26,247	58,441	136,806	88,492	112,406	16,715
Other costs	3,570,457	2,200,917	6,841,676	4,143,175	9,820,310	4,281,709	1,085,231
Less: Inventory, end of year	1,910,267	1,396,807	4,158,547	3,023,898	6,692,390	1,470,647	833,990
Salaries and wages	877,784	543,292	666,923	1,393,462	1,953,781	1,752,379	419,808
Guaranteed payments to partners	49,767	* 45,865	112,448	209,350	159,013	55,322	27,997
Rent paid	68,337	141,173	54,685	185,865	281,910	83,007	69,971
Interest paid	472,296	163,651	244,320	288,506	406,041	231,672	67,341
Taxes and licenses	95,469	90,418	118,801	199,319	902,397	100,922	47,349
Bad debts	12,567	17,961	6,649	19,249	32,653	9,679	9,154
Repairs and maintenance	76,838	67,298	60,308	155,630	110,436	175,246	10,166
Depreciation	289,287	181,772	310,020	507,703	470,131	778,205	56,138
Depletion	0	13,628	0	0	0	0	0
Retirement plans, etc.	41,522	26,731	38,244	49,466	49,857	94,978	13,958
Employee benefit programs	125,927	54,789	76,352	224,960	293,058	185,751	29,540
Ordinary loss from other partnerships and fiduciaries	* 65,728	* 10,230	* 14,345	118,097	13,598	* 110,542	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	3,032	* 2,731	6,425	5,049	8,849	2,703	* 1,481
Other deductions	1,445,999	770,897	1,177,946	1,687,508	4,185,313	2,980,114	840,715
<b>Ordinary business income (loss)</b>	<b>87,150</b>	<b>-7,211</b>	<b>1,445,699</b>	<b>1,422,493</b>	<b>195,691</b>	<b>-2,050,971</b>	<b>564,094</b>
Net income	751,179	384,307	2,071,256	2,000,829	2,197,803	978,939	702,049
Loss	664,029	391,518	625,557	578,337	2,002,112	3,029,910	137,955
<b>Portfolio income (loss) distributed directly to partners</b>	<b>180,677</b>	<b>21,952</b>	<b>108,911</b>	<b>92,092</b>	<b>1,218,349</b>	<b>576,519</b>	<b>46,841</b>
Interest income	106,677	3,114	66,372	31,383	679,875	46,902	10,007
Dividend income	* 27,379	6,824	31,424	51,165	194,776	* 445,811	* 19,819
Royalties	* 111,863	636	1,177	* 9,398	* 189,855	16,777	2,690
Net short-term capital gain (loss)	* -346	0	80	* -72	* -125	* 209	-111
Net long-term capital gain (loss)	* -64,896	* 11,379	* 9,859	* 217	* 153,968	* 66,819	* 14,436
<b>Net rental real estate income (loss)</b>	<b>* 1,160</b>	<b>* 597</b>	<b>* 1,085</b>	<b>* 2,800</b>	<b>* 13,220</b>	<b>* 21,085</b>	<b>* 3,828</b>
Net income	* 1,160	* 612	* 1,085	* 2,800	* 13,354	* 21,101	* 3,828
Loss	0	15	0	0	134	16	0
<b>Other net rental income (loss)</b>	<b>71</b>	<b>* -1,011</b>	<b>* 13,594</b>	<b>* 27</b>	<b>* 180,097</b>	<b>* 245</b>	<b>0</b>
Net income	71	* 377	* 13,599	* 217	* 180,098	* 245	0
Loss	0	* 1,387	4	190	2	0	0
<b>Total net income (loss) [1]</b>	<b>334,300</b>	<b>2,949</b>	<b>1,559,350</b>	<b>1,517,267</b>	<b>1,453,514</b>	<b>-1,520,151</b>	<b>600,438</b>
Net income	843,912	389,038	2,128,290	2,075,107	2,957,983	1,007,370	734,368
Loss	509,613	386,089	568,940	557,840	1,504,469	2,527,521	133,930

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>5,268</b>	<b>917</b>	<b>11,150</b>	<b>73,201</b>	<b>42,396</b>	<b>18,956</b>	<b>11,849</b>
<b>Number of partners</b>	<b>16,013</b>	<b>3,248</b>	<b>41,843</b>	<b>538,253</b>	<b>123,605</b>	<b>385,755</b>	<b>28,893</b>
<b>Total assets</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>100,045,495</b>	<b>2,483,929</b>	<b>22,748,917</b>	<b>700,973,230</b>	<b>181,642,616</b>	<b>505,674,313</b>	<b>13,656,301</b>
Business receipts	97,861,027	2,475,307	22,121,511	692,041,256	178,506,352	500,605,737	12,929,167
Ordinary income from other partnerships and fiduciaries	* 62,598	* 44	* 73,547	2,551,213	333,887	2,214,406	* 2,920
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,515	* 299	106,759	257,387	175,189	80,319	* 1,879
Other income	2,097,355	8,280	447,100	6,123,375	2,627,188	2,773,851	722,335
<b>Total deductions</b>	<b>98,611,624</b>	<b>2,604,671</b>	<b>20,456,406</b>	<b>686,375,440</b>	<b>175,991,820</b>	<b>497,494,030</b>	<b>12,889,590</b>
Cost of good sold	81,848,390	1,879,933	12,877,280	616,454,408	146,181,374	459,723,115	10,549,919
Inventory, beginning of year	8,054,499	211,562	2,673,444	39,759,863	18,557,286	20,736,060	466,517
Purchases	67,661,339	1,111,136	7,380,274	548,669,128	137,617,684	401,879,748	9,171,695
Cost of labor	5,206,777	382,246	757,891	3,194,657	2,012,886	1,155,785	* 25,986
Additional inventory costs (section 263A)	76,046	* 10,302	62,202	1,551,134	612,142	927,145	* 11,847
Other costs	9,917,797	412,180	4,564,703	68,752,768	9,006,296	58,140,228	1,606,244
Less: Inventory, end of year	9,068,068	247,492	2,561,235	45,473,142	21,624,920	23,115,851	732,370
Salaries and wages	2,638,296	189,844	1,681,010	20,511,918	9,363,596	10,454,097	694,226
Guaranteed payments to partners	58,040	* 73,896	186,850	1,895,801	936,702	807,179	151,920
Rent paid	351,166	49,334	223,514	3,302,554	1,646,252	1,579,438	76,863
Interest paid	1,196,269	68,550	249,449	3,052,290	1,270,841	1,727,764	53,685
Taxes and licenses	584,670	16,516	152,602	2,592,658	1,073,062	1,458,275	61,320
Bad debts	16,507	* 2,846	36,194	422,175	194,712	170,984	56,479
Repairs and maintenance	137,140	7,208	48,614	1,104,589	433,490	664,669	6,430
Depreciation	3,370,161	27,594	494,164	4,658,254	1,423,337	3,162,000	72,917
Depletion	0	0	0	16,413	0	16,413	0
Retirement plans, etc.	384,253	* 413	34,376	621,319	138,811	473,772	8,736
Employee benefit programs	1,077,038	7,437	198,213	1,923,534	843,446	1,047,592	32,496
Ordinary loss from other partnerships and fiduciaries	* 20,750	0	* 5,820	395,134	223,009	169,798	* 2,327
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	7,840	* 100	* 751	186,716	102,306	48,368	36,043
Other deductions	6,921,103	280,999	4,267,569	29,237,678	12,160,881	15,990,568	1,086,229
<b>Ordinary business income (loss)</b>	<b>1,433,870</b>	<b>-120,742</b>	<b>2,292,510</b>	<b>14,597,790</b>	<b>5,650,796</b>	<b>8,180,283</b>	<b>766,711</b>
Net income	2,888,779	106,189	3,188,524	20,472,368	8,548,512	11,017,649	906,207
Loss	1,454,909	* 226,930	896,013	5,874,578	2,897,716	2,837,366	139,497
<b>Portfolio income (loss) distributed directly to partners</b>	<b>666,126</b>	<b>* 1,778</b>	<b>900,654</b>	<b>1,610,509</b>	<b>293,395</b>	<b>1,098,152</b>	<b>218,962</b>
Interest income	72,656	* 239	8,781	321,930	91,771	221,199	8,960
Dividend income	314,785	1,539	* 142,701	571,115	120,254	450,617	* 244
Royalties	27,942	0	* 747,834	28,934	20,854	8,080	0
Net short-term capital gain (loss)	4,276	0	4	-733	-2,826	980	* 1,114
Net long-term capital gain (loss)	246,468	0	* 1,333	689,263	63,342	417,277	* 208,644
<b>Net rental real estate income (loss)</b>	<b>* -1,520</b>	<b>* 193</b>	<b>* 307</b>	<b>11,074</b>	<b>8,837</b>	<b>-5,023</b>	<b>* 7,261</b>
Net income	* 399	* 193	* 307	49,156	12,972	27,027	* 9,158
Loss	* 1,919	0	0	38,082	* 4,135	32,050	* 1,897
<b>Other net rental income (loss)</b>	<b>56,073</b>	<b>0</b>	<b>82</b>	<b>42,951</b>	<b>-6,301</b>	<b>49,155</b>	<b>* 97</b>
Net income	56,079	0	82	54,958	4,977	49,884	* 97
Loss	6	0	0	12,007	* 11,278	729	0
<b>Total net income (loss) [1]</b>	<b>1,903,805</b>	<b>-118,771</b>	<b>3,192,216</b>	<b>15,573,793</b>	<b>5,886,210</b>	<b>8,904,310</b>	<b>783,273</b>
Net income	2,973,417	107,920	4,011,754	21,316,824	8,753,027	11,647,200	916,597
Loss	1,069,611	* 226,691	819,538	5,743,031	2,866,816	2,742,890	133,324

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>161,596</b>	<b>14,137</b>	<b>5,913</b>	<b>4,775</b>	<b>5,184</b>	<b>22,981</b>	<b>5,686</b>
<b>Number of partners</b>	<b>647,523</b>	<b>37,379</b>	<b>13,582</b>	<b>16,794</b>	<b>20,883</b>	<b>57,670</b>	<b>46,651</b>
<b>Total assets</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>442,305,607</b>	<b>131,628,766</b>	<b>12,435,073</b>	<b>6,940,645</b>	<b>10,965,105</b>	<b>86,293,743</b>	<b>14,087,539</b>
Business receipts	432,992,715	127,976,423	12,121,322	6,899,960	10,866,923	83,745,302	13,979,293
Ordinary income from other partnerships and fiduciaries	673,486	126,820	5,339	0	* 1,334	129,690	* 5,377
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	184,568	95,324	390	* 150	6,097	22,582	* 121
Other income	8,454,837	3,430,200	308,022	40,535	90,750	2,396,170	102,747
<b>Total deductions</b>	<b>436,915,572</b>	<b>129,789,253</b>	<b>11,875,813</b>	<b>6,875,157</b>	<b>10,906,364</b>	<b>86,178,856</b>	<b>13,754,656</b>
Cost of good sold	345,708,488	111,307,465	7,187,912	4,782,536	7,824,598	64,458,448	8,874,422
Inventory, beginning of year	39,594,981	19,096,631	1,226,216	440,963	1,672,242	4,348,060	1,160,852
Purchases	333,818,886	109,798,722	6,378,885	4,628,675	7,201,256	62,770,776	8,506,560
Cost of labor	3,027,187	1,183,760	231,176	* 49,248	222,338	523,105	160,168
Additional inventory costs (section 263A)	938,939	230,974	132,284	21,721	17,706	101,707	41,294
Other costs	12,666,060	1,869,878	541,200	86,372	638,453	1,306,631	339,841
Less: Inventory, end of year	44,337,565	20,872,501	1,321,848	444,442	1,927,397	4,591,831	1,334,293
Salaries and wages	28,702,139	6,983,603	1,372,044	700,335	1,099,527	7,770,421	1,685,785
Guaranteed payments to partners	1,903,013	304,562	78,381	185,668	116,907	252,713	283,476
Rent paid	9,310,251	1,712,256	735,234	256,407	322,099	1,886,287	487,535
Interest paid	2,755,330	619,536	111,298	27,439	108,127	495,365	49,433
Taxes and licenses	4,423,130	1,050,067	213,163	95,277	139,338	1,103,067	180,921
Bad debts	566,197	94,013	23,644	17,488	20,106	17,333	60,292
Repairs and maintenance	1,767,050	265,286	66,882	18,058	68,877	559,004	44,351
Depreciation	5,623,438	897,798	120,145	63,713	131,838	1,513,560	316,251
Depletion	378	378	0	0	0	0	0
Retirement plans, etc.	486,663	40,792	13,077	* 1,889	5,718	326,233	13,815
Employee benefit programs	1,965,845	497,833	50,019	13,786	76,370	804,930	69,234
Ordinary loss from other partnerships and fiduciaries	158,719	4,682	* 1,841	* 154	0	* 22,687	* 20,337
Farm net loss	* 8,879	0	0	0	* 5,105	* 3,774	0
Net loss, noncapital assets	45,583	4,340	1,094	* 2,507	* 2,010	* 8,179	7,271
Other deductions	33,490,470	6,006,643	1,901,077	709,898	985,746	6,956,854	1,661,535
<b>Ordinary business income (loss)</b>	<b>5,390,036</b>	<b>1,839,513</b>	<b>559,261</b>	<b>65,488</b>	<b>58,741</b>	<b>114,887</b>	<b>332,883</b>
Net income	11,490,870	2,672,902	774,964	216,841	401,603	1,286,567	658,562
Loss	6,100,834	833,389	215,703	151,353	342,862	1,171,680	325,679
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,055,391</b>	<b>105,092</b>	<b>48,589</b>	<b>1,553</b>	<b>7,521</b>	<b>332,298</b>	<b>22,258</b>
Interest income	335,812	52,504	4,722	1,157	6,800	117,342	9,417
Dividend income	373,844	1,371	* 205	* 461	* 609	90,316	* 6,474
Royalties	19,910	* 3	50	0	* 24	* 7,068	5,523
Net short-term capital gain (loss)	6,078	* -290	69	* -133	* 145	* 8,058	* 172
Net long-term capital gain (loss)	319,746	51,504	* 43,543	* 68	* -56	109,514	* 671
<b>Net rental real estate income (loss)</b>	<b>147,642</b>	<b>-1,496</b>	<b>* 6,793</b>	<b>* -740</b>	<b>* 437</b>	<b>72,120</b>	<b>* 4,866</b>
Net income	299,526	4,855	* 6,841	* 78	* 437	83,779	* 4,866
Loss	151,884	* 6,351	48	* 818	0	* 11,659	0
<b>Other net rental income (loss)</b>	<b>52,877</b>	<b>* 3,104</b>	<b>* 394</b>	<b>* 3,679</b>	<b>* 891</b>	<b>* 6,013</b>	<b>578</b>
Net income	52,891	* 3,117	* 394	* 3,679	* 891	* 6,013	580
Loss	14	13	0	0	0	0	2
<b>Total net income (loss) [1]</b>	<b>6,320,122</b>	<b>1,894,999</b>	<b>571,425</b>	<b>70,045</b>	<b>67,501</b>	<b>407,746</b>	<b>359,743</b>
Net income	12,285,437	2,717,489	786,921	221,266	406,101	1,429,285	669,709
Loss	5,965,316	822,490	215,496	151,221	338,600	1,021,539	309,966

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>8,166</b>	<b>21,999</b>	<b>8,920</b>	<b>2,420</b>	<b>32,049</b>	<b>29,367</b>
<b>Number of partners</b>	<b>19,909</b>	<b>49,797</b>	<b>23,201</b>	<b>5,679</b>	<b>76,517</b>	<b>279,462</b>
<b>Total assets</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>89,463,132</b>	<b>12,532,225</b>	<b>5,478,349</b>	<b>10,849,741</b>	<b>20,014,327</b>	<b>41,616,961</b>
Business receipts	88,928,195	12,273,352	5,377,114	10,669,290	19,600,038	40,555,504
Ordinary income from other partnerships and fiduciaries	29,614	* 86,804	* 519	7,665	* 65,063	215,261
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	17,015	* 10,511	* 1,171	* 197	3,109	27,902
Other income	488,308	161,559	99,546	172,589	346,116	818,294
<b>Total deductions</b>	<b>89,076,967</b>	<b>12,175,672</b>	<b>5,570,392</b>	<b>10,485,501</b>	<b>19,232,229</b>	<b>40,994,710</b>
Cost of good sold	81,982,180	6,988,116	3,447,645	7,057,023	12,918,990	28,879,154
Inventory, beginning of year	1,123,240	2,439,824	764,065	1,589,846	3,767,697	1,965,344
Purchases	79,782,359	6,686,747	3,014,400	6,896,051	12,439,596	25,714,860
Cost of labor	121,266	* 81,646	* 30,910	* 6,296	179,120	238,156
Additional inventory costs (section 263A)	74,346	28,040	* 20,264	48,028	114,822	107,752
Other costs	2,097,611	369,076	1,266,203	225,487	852,407	3,072,903
Less: Inventory, end of year	1,216,643	2,617,216	1,648,198	1,708,683	4,434,652	2,219,860
Salaries and wages	1,772,048	1,428,821	559,110	1,214,980	1,611,075	2,504,390
Guaranteed payments to partners	45,409	58,040	* 61,889	* 13,209	217,967	284,791
Rent paid	678,644	875,548	254,243	448,785	1,239,503	413,709
Interest paid	502,753	111,822	100,200	78,115	161,639	389,602
Taxes and licenses	430,262	276,671	87,159	183,234	325,927	338,044
Bad debts	12,574	27,783	* 3,192	22,151	13,725	253,897
Repairs and maintenance	291,004	60,984	31,982	59,648	99,189	201,785
Depreciation	1,013,244	186,383	118,911	219,889	263,967	777,739
Depletion	0	0	0	0	0	0
Retirement plans, etc.	8,924	4,517	* 3,270	9,302	8,936	50,189
Employee benefit programs	42,760	53,349	37,414	50,933	75,390	193,827
Ordinary loss from other partnerships and fiduciaries	28,691	0	* 67,230	0	* 217	* 12,881
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	282	* 1,581	4,520	7,679	* 6,084	35
Other deductions	2,268,193	2,102,056	793,628	1,120,553	2,289,620	6,694,669
<b>Ordinary business income (loss)</b>	<b>386,164</b>	<b>356,553</b>	<b>-92,043</b>	<b>364,240</b>	<b>782,098</b>	<b>622,251</b>
Net income	716,202	770,560	195,425	539,538	1,351,291	1,906,415
Loss	330,037	414,006	287,468	175,298	569,192	1,284,165
<b>Portfolio income (loss) distributed directly to partners</b>	<b>7,774</b>	<b>13,305</b>	<b>6,327</b>	<b>277,775</b>	<b>103,647</b>	<b>129,252</b>
Interest income	6,722	4,569	6,264	12,728	67,047	46,538
Dividend income	443	* 2,058	* 63	264,668	* 361	6,816
Royalties	0	336	0	0	* 6,378	529
Net short-term capital gain (loss)	-1,993	0	0	0	* -10	* 60
Net long-term capital gain (loss)	2,601	* 6,343	0	379	* 29,871	* 75,309
<b>Net rental real estate income (loss)</b>	<b>-25,946</b>	<b>* 25,557</b>	<b>7</b>	<b>* 34,336</b>	<b>* 30,973</b>	<b>* 736</b>
Net income	102,990	* 29,463	7	* 34,336	* 31,139	* 736
Loss	* 128,936	* 3,906	0	0	166	0
<b>Other net rental income (loss)</b>	<b>7,768</b>	<b>838</b>	<b>0</b>	<b>7,741</b>	<b>* 25</b>	<b>* 21,846</b>
Net income	7,768	838	0	7,741	* 25	* 21,846
Loss	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>375,151</b>	<b>389,911</b>	<b>-85,708</b>	<b>683,712</b>	<b>886,882</b>	<b>698,716</b>
Net income	809,219	805,786	201,728	858,083	1,424,585	1,955,265
Loss	434,068	415,876	287,436	174,370	537,703	1,256,550

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>40,351</b>	<b>3,451</b>	<b>1,095</b>	<b>22,914</b>	<b>2,567</b>	<b>1,221</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,445,371</b>	<b>7,316</b>	<b>63,709</b>	<b>51,430</b>	<b>9,092</b>	<b>2,255,757</b>	<b>* 844</b>
<b>Total assets</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>173,169,667</b>	<b>9,750,510</b>	<b>7,774,629</b>	<b>28,754,734</b>	<b>2,721,889</b>	<b>86,660,935</b>	<b>* 479,601</b>
Business receipts	168,154,123	9,325,214	7,099,301	28,178,119	2,710,444	84,042,980	* 464,767
Ordinary income from other partnerships and fiduciaries	1,938,125	* 13,767	* 21,211	* 28,010	0	1,549,209	0
Farm net profit	* 449	0	445	0	0	0	0
Net gain, noncapital assets	829,716	307,139	116,336	156,810	* 873	221,992	56
Other income	2,247,254	104,390	537,337	391,795	* 10,573	846,754	* 14,778
<b>Total deductions</b>	<b>172,066,093</b>	<b>10,034,937</b>	<b>8,145,036</b>	<b>28,386,152</b>	<b>2,611,312</b>	<b>86,974,627</b>	<b>* 471,981</b>
Cost of good sold	102,361,958	6,906,892	2,909,520	14,864,600	* 640,069	54,687,405	* 153,352
Inventory, beginning of year	3,061,578	109,157	69,330	88,865	* 2,279	1,971,161	* 2,051
Purchases	63,106,338	4,417,276	* 623,213	6,487,990	0	40,847,944	* 14,273
Cost of labor	4,020,556	246,533	517,083	1,014,553	* 304,592	* 46,441	* 20,991
Additional inventory costs (section 263A)	222,655	2,013	0	* 199,992	0	* 4,088	0
Other costs	34,935,535	2,251,299	1,760,962	7,161,312	* 335,765	13,871,233	* 121,296
Less: Inventory, end of year	2,984,704	* 119,386	* 61,067	88,112	* 2,567	2,053,462	* 5,259
Salaries and wages	7,889,516	443,352	474,080	2,482,886	652,120	1,058,541	* 75,491
Guaranteed payments to partners	617,954	34,693	* 18,925	281,901	* 785	55,958	0
Rent paid	2,268,437	143,131	108,674	591,682	62,161	476,646	* 14,322
Interest paid	5,770,179	143,487	440,107	197,433	35,289	4,031,952	* 4,490
Taxes and licenses	2,216,966	69,057	75,728	409,521	83,669	1,199,473	* 12,303
Bad debts	91,361	8,096	* 3,726	34,820	* 1,809	6,186	0
Repairs and maintenance	2,413,921	146,812	91,887	671,997	40,612	1,078,681	* 7,685
Depreciation	19,814,196	991,087	790,655	1,146,414	112,323	15,646,609	* 47,316
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	260,200	* 7,081	4,217	24,750	* 1,552	101,153	* 216
Employee benefit programs	819,447	71,175	115,134	119,830	* 49,802	173,513	* 10,362
Ordinary loss from other partnerships and fiduciaries	479,688	* 1,756	* 3,492	* 28,615	1	351,709	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	56,305	46	54	* 1,026	0	33,099	0
Other deductions	27,005,965	1,068,273	3,108,837	7,530,677	931,122	8,073,702	* 146,446
<b>Ordinary business income (loss)</b>	<b>1,103,574</b>	<b>-284,427</b>	<b>-370,407</b>	<b>368,582</b>	<b>110,577</b>	<b>-313,692</b>	<b>* 7,620</b>
Net income	11,470,601	304,747	381,106	1,064,258	137,070	6,386,832	* 51,796
Loss	10,367,026	589,174	751,512	695,676	* 26,493	6,700,524	* 44,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,093,453</b>	<b>9,105</b>	<b>8,951</b>	<b>84,693</b>	<b>464</b>	<b>907,141</b>	<b>* 261</b>
Interest income	298,492	6,953	9,929	14,095	190	243,951	* 258
Dividend income	288,939	* 34	56,254	* 593	* 43	142,870	* 2
Royalties	* 9,032	107	[2]	0	0	8,912	0
Net short-term capital gain (loss)	-37,449	0	* 195	* 293	-6	-8,578	0
Net long-term capital gain (loss)	534,440	* 2,011	* -57,427	* 69,712	237	519,987	0
<b>Net rental real estate income (loss)</b>	<b>47,886</b>	<b>* 5,431</b>	<b>* 800</b>	<b>* 1,133</b>	<b>-151</b>	<b>* 24,114</b>	<b>0</b>
Net income	77,784	* 5,431	800	* 1,159	0	* 24,114	0
Loss	* 29,898	0	[2]	26	151	0	0
<b>Other net rental income (loss)</b>	<b>-99,052</b>	<b>* -72,367</b>	<b>2,997</b>	<b>* 10,105</b>	<b>-16,047</b>	<b>* 23,382</b>	<b>0</b>
Net income	52,262	0	2,997	* 22,868	0	* 23,382	0
Loss	* 151,314	* 72,368	0	* 12,763	16,047	0	0
<b>Total net income (loss) [1]</b>	<b>1,648,871</b>	<b>-344,269</b>	<b>-300,428</b>	<b>394,509</b>	<b>94,612</b>	<b>129,537</b>	<b>* 7,881</b>
Net income	11,988,808	313,598	408,483	1,079,732	137,143	6,727,166	* 52,057
Loss	10,339,937	657,867	708,911	685,223	* 42,531	6,597,629	* 44,176

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>6,858</b>	<b>195</b>	<b>1,648</b>	<b>44,068</b>	<b>10,496</b>	<b>13,836</b>	<b>3,183</b>
<b>Number of partners</b>	<b>52,850</b>	<b>556</b>	<b>3,816</b>	<b>215,393</b>	<b>42,437</b>	<b>43,143</b>	<b>48,106</b>
<b>Total assets</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>22,746,194</b>	<b>1,535,773</b>	<b>12,745,401</b>	<b>311,243,814</b>	<b>15,600,936</b>	<b>16,876,495</b>	<b>56,569,060</b>
Business receipts	22,329,475	1,531,585	12,472,239	292,325,567	14,993,569	16,017,700	52,639,813
Ordinary income from other partnerships and fiduciaries	150,448	1,366	174,113	10,115,078	* 69,021	260,171	2,302,162
Farm net profit	0	0	* 4	0	0	0	0
Net gain, noncapital assets	24,110	0	2,401	593,074	83,791	* 10,469	91,472
Other income	242,162	* 2,822	96,645	8,210,094	454,556	588,156	1,535,613
<b>Total deductions</b>	<b>22,144,622</b>	<b>1,503,205</b>	<b>11,794,221</b>	<b>297,608,455</b>	<b>15,538,596</b>	<b>20,203,488</b>	<b>49,891,422</b>
Cost of good sold	13,589,394	* 976,787	7,633,938	76,529,137	4,008,853	8,057,409	7,523,192
Inventory, beginning of year	263,477	* 1,612	553,646	4,109,651	365,454	427,303	4
Purchases	3,926,180	* 29,921	6,759,541	37,932,920	1,145,334	437,218	53,378
Cost of labor	1,657,736	* 86,039	126,588	1,466,694	461,213	* 190,297	* 98,236
Additional inventory costs (section 263A)	* 15,552	0	* 1,010	646,681	7,932	* 68,371	349
Other costs	7,956,065	* 861,651	615,952	36,292,483	2,391,653	7,216,684	7,420,485
Less: Inventory, end of year	229,615	* 2,436	422,799	3,919,291	362,734	282,463	49,260
Salaries and wages	1,713,624	111,003	878,419	26,982,898	3,632,441	1,555,620	5,691,239
Guaranteed payments to partners	201,456	* 8,136	* 16,101	1,042,634	190,903	410,727	* 39,427
Rent paid	294,459	16,872	560,492	8,451,901	327,776	503,168	663,766
Interest paid	693,927	* 37,553	185,940	9,995,479	338,263	673,514	3,174,550
Taxes and licenses	199,950	12,037	155,228	4,903,972	370,597	201,600	771,626
Bad debts	33,370	* 237	3,117	2,519,753	84,443	14,887	423,943
Repairs and maintenance	224,087	5,509	146,651	2,564,868	118,607	84,037	427,442
Depreciation	652,167	8,181	419,446	33,080,564	333,057	384,128	3,517,549
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	106,102	* 1,022	14,107	1,647,503	116,333	15,854	127,248
Employee benefit programs	184,963	* 2,877	91,792	2,582,620	320,578	81,770	654,733
Ordinary loss from other partnerships and fiduciaries	* 84,132	* 187	* 9,797	4,207,452	* 78,560	985,808	83,441
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 21,788	0	* 292	339,669	14,054	* 7,726	17,273
Other deductions	4,145,203	322,803	1,678,902	122,760,006	5,604,132	7,227,241	26,775,994
<b>Ordinary business income (loss)</b>	<b>601,572</b>	<b>32,568</b>	<b>951,181</b>	<b>13,635,358</b>	<b>62,339</b>	<b>-3,326,993</b>	<b>6,677,638</b>
Net income	1,961,334	52,385	1,131,073	35,282,599	1,232,278	1,479,557	8,544,597
Loss	1,359,763	* 19,817	179,893	21,647,241	1,169,938	4,806,550	1,866,960
<b>Portfolio income (loss) distributed directly to partners</b>	<b>54,972</b>	<b>* 254</b>	<b>27,612</b>	<b>8,459,391</b>	<b>320,591</b>	<b>3,033,098</b>	<b>511,052</b>
Interest income	11,974	* 253	10,888	4,437,317	82,648	38,052	322,262
Dividend income	72,353	* 1	16,788	261,378	1,487	11,868	110,916
Royalties	0	0	* 13	3,257,335	224,082	2,883,622	118,641
Net short-term capital gain (loss)	-29,331	0	-21	-13,914	* 3,893	* -56,610	* 42,028
Net long-term capital gain (loss)	* -25	0	* -55	517,276	8,482	156,166	-82,794
<b>Net rental real estate income (loss)</b>	<b>* 39,397</b>	<b>0</b>	<b>* -22,836</b>	<b>18,671</b>	<b>* 4,613</b>	<b>* 868</b>	<b>* 962</b>
Net income	* 40,703	0	* 5,578	22,733	* 5,373	* 2,363	* 962
Loss	* 1,306	0	* 28,414	* 4,062	* 761	1,495	0
<b>Other net rental income (loss)</b>	<b>* -47,122</b>	<b>0</b>	<b>0</b>	<b>338,725</b>	<b>7,872</b>	<b>* 23,097</b>	<b>* 100,592</b>
Net income	* 3,015	0	0	681,672	7,872	* 23,097	* 100,592
Loss	* 50,136	0	0	342,947	0	0	0
<b>Total net income (loss) [1]</b>	<b>678,174</b>	<b>32,822</b>	<b>956,033</b>	<b>21,948,783</b>	<b>383,041</b>	<b>-369,486</b>	<b>7,331,010</b>
Net income	2,056,850	52,416	1,161,363	39,420,731	1,477,558	2,155,206	9,004,261
Loss	1,378,676	* 19,594	205,331	17,471,948	1,094,517	2,524,692	1,673,252

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>5,373</b>	<b>3,898</b>	<b>7,280</b>	<b>301,267</b>	<b>* 7</b>	<b>14,909</b>	<b>2,593</b>
<b>Number of partners</b>	<b>32,548</b>	<b>12,150</b>	<b>37,010</b>	<b>6,597,560</b>	<b>* 137</b>	<b>105,983</b>	<b>7,908</b>
<b>Total assets</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>203,978,459</b>	<b>4,828,721</b>	<b>13,390,142</b>	<b>335,062,565</b>	<b>* 2,126,547</b>	<b>19,774,394</b>	<b>10,534,235</b>
Business receipts	190,986,736	4,434,658	13,253,092	196,303,981	* 2,063,692	12,880,549	9,587,543
Ordinary income from other partnerships and fiduciaries	7,367,375	* 33,732	* 82,618	36,583,615	6,050	1,169,069	* 115,122
Farm net profit	0	0	0	* 12,557	0	0	0
Net gain, noncapital assets	400,709	* 199	* 6,434	5,526,898	0	259,663	* 12,171
Other income	5,223,639	360,132	47,999	96,635,514	56,805	5,465,113	819,398
<b>Total deductions</b>	<b>196,098,476</b>	<b>4,752,772</b>	<b>11,123,701</b>	<b>298,841,208</b>	<b>* 1,882,681</b>	<b>16,674,768</b>	<b>8,531,065</b>
Cost of good sold	54,074,925	1,217,100	1,647,658	66,695,711	876,912	3,796,709	1,347,648
Inventory, beginning of year	3,276,193	* 1,031	* 39,665	4,219,551	1,829	* 295,233	* 18,802
Purchases	35,485,319	* 416,647	* 395,024	46,975,795	851,272	3,037,367	* 168,807
Cost of labor	524,485	* 45,611	* 146,853	943,765	0	* 37,995	* 43,307
Additional inventory costs (section 263A)	488,679	* 81,348	1	166,324	0	* 1,562	* -344
Other costs	17,460,390	673,470	1,129,801	18,938,997	23,811	795,110	1,142,595
Less: Inventory, end of year	3,160,140	* 1,008	* 63,686	4,548,721	0	* 370,559	* 25,519
Salaries and wages	11,622,730	1,432,046	3,048,822	65,206,651	440,310	2,755,222	1,669,556
Guaranteed payments to partners	205,398	* 55,391	140,789	10,717,011	4,580	203,036	* 137,217
Rent paid	6,575,352	110,455	271,383	5,537,023	49,069	303,987	140,430
Interest paid	5,124,926	152,273	531,954	13,485,954	* 8,884	1,766,904	264,602
Taxes and licenses	2,974,227	130,823	455,099	4,312,752	* 5,008	256,724	125,106
Bad debts	1,912,372	68,430	15,678	3,014,613	0	1,530,576	48,779
Repairs and maintenance	1,758,215	19,650	156,917	707,549	2,299	39,052	41,185
Depreciation	28,257,343	188,577	399,910	5,599,320	6,597	551,819	530,306
Depletion	0	0	0	40,245	0	0	0
Retirement plans, etc.	1,298,363	* 21,846	67,859	1,305,463	47,000	29,971	8,729
Employee benefit programs	1,255,570	72,450	197,519	2,890,691	38,482	165,451	101,941
Ordinary loss from other partnerships and fiduciaries	2,818,867	* 4,288	* 236,487	26,749,754	0	200,285	* 9,522
Farm net loss	0	0	0	92,237	0	0	0
Net loss, noncapital assets	300,213	96	* 307	2,710,495	0	445,578	0
Other deductions	77,919,974	1,279,348	3,953,319	89,775,739	403,540	4,629,453	4,106,044
<b>Ordinary business income (loss)</b>	<b>7,879,983</b>	<b>75,949</b>	<b>2,266,442</b>	<b>36,221,358</b>	<b>* 243,866</b>	<b>3,099,626</b>	<b>2,003,170</b>
Net income	19,791,403	542,058	3,692,706	95,189,488	* 243,866	4,812,307	2,433,678
Loss	11,911,420	466,109	1,426,264	58,968,131	0	1,712,681	430,509
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,223,861</b>	<b>126,473</b>	<b>244,317</b>	<b>551,163,935</b>	<b>* 83,382</b>	<b>3,111,695</b>	<b>128,684</b>
Interest income	3,939,907	22,917	31,531	137,466,048	* 12,252	2,558,888	92,265
Dividend income	106,485	* 249	* 30,373	94,403,017	61,769	50,926	* 199
Royalties	* 1,315	0	* 29,675	8,401,575	0	* 7	0
Net short-term capital gain (loss)	* -1,741	0	* -1,483	17,991,621	528	137,467	* 47,070
Net long-term capital gain (loss)	177,894	* 103,308	* 154,221	292,901,674	8,833	364,407	* -10,849
<b>Net rental real estate income (loss)</b>	<b>* -138</b>	<b>* 10,514</b>	<b>* 1,853</b>	<b>-2,042,807</b>	<b>1</b>	<b>-101,948</b>	<b>* -2,151</b>
Net income	* 593	* 10,514	2,927	2,362,323	1	64,429	* 219
Loss	* 731	0	* 1,075	4,405,130	0	166,377	* 2,370
<b>Other net rental income (loss)</b>	<b>206,128</b>	<b>0</b>	<b>1,036</b>	<b>342,568</b>	<b>0</b>	<b>* 52,688</b>	<b>-6</b>
Net income	549,075	0	1,036	772,845	0	* 52,688	0
Loss	342,947	0	0	430,277	0	0	6
<b>Total net income (loss) [1]</b>	<b>12,133,681</b>	<b>109,628</b>	<b>2,360,910</b>	<b>274,791,758</b>	<b>* 317,888</b>	<b>5,660,186</b>	<b>2,093,476</b>
Net income	22,430,289	574,540	3,778,876	322,755,970	* 317,888	7,401,791	2,508,639
Loss	10,296,608	464,913	1,417,967	47,964,211	0	1,741,604	415,163

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)	
<b>Number of partnerships</b>	<b>221,444</b>	<b>9,902</b>	<b>211,542</b>	<b>18,628</b>	<b>43,685</b>	<b>1,595,757</b>
<b>Number of partners</b>	<b>4,538,071</b>	<b>532,188</b>	<b>4,005,883</b>	<b>81,466</b>	<b>1,863,995</b>	<b>7,654,683</b>
<b>Total assets</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>273,254,701</b>	<b>98,367,814</b>	<b>174,886,886</b>	<b>20,149,667</b>	<b>9,223,021</b>	<b>148,482,481</b>
Business receipts	148,099,847	58,151,721	89,948,126	19,161,377	4,510,973	120,947,571
Ordinary income from other partnerships and fiduciaries	32,809,367	1,133,997	31,675,371	* 39,244	2,444,761	7,958,400
Farm net profit	* 12,557	* 888	* 11,668	0	0	60,221
Net gain, noncapital assets	5,145,700	241,828	4,903,873	4,751	104,613	4,465,939
Other income	87,187,229	38,839,380	48,347,849	944,294	2,162,674	15,050,351
<b>Total deductions</b>	<b>242,445,513</b>	<b>102,669,250</b>	<b>139,776,263</b>	<b>18,356,463</b>	<b>10,950,718</b>	<b>162,293,029</b>
Cost of good sold	56,266,072	44,048,297	12,217,775	3,084,620	1,323,750	62,377,456
Inventory, beginning of year	3,353,919	398,360	2,955,560	4,817	544,950	36,155,264
Purchases	41,568,634	35,340,969	6,227,666	484,405	865,310	24,423,056
Cost of labor	608,089	19,302	588,787	* 228,863	* 25,512	2,069,885
Additional inventory costs (section 263A)	84,881	61,244	23,637	* 80,255	-30	2,060,026
Other costs	14,534,592	8,449,071	6,085,522	2,289,778	153,110	31,909,130
Less: Inventory, end of year	3,884,045	220,649	3,663,396	3,497	* 265,102	34,239,905
Salaries and wages	55,918,318	24,324,875	31,593,443	3,362,508	1,060,736	14,152,063
Guaranteed payments to partners	9,129,259	1,750,716	7,378,543	841,336	401,582	1,935,027
Rent paid	4,393,631	1,521,901	2,871,730	497,300	152,605	2,832,176
Interest paid	11,030,822	4,923,271	6,107,552	71,706	343,037	8,553,165
Taxes and licenses	3,482,659	1,424,161	2,058,498	324,378	118,877	2,795,628
Bad debts	1,132,116	127,181	1,004,935	15,562	287,579	1,075,450
Repairs and maintenance	551,684	163,659	388,025	54,444	18,885	1,258,667
Depreciation	4,158,125	1,116,074	3,042,052	174,139	178,333	17,250,200
Depletion	40,245	0	40,245	0	0	* 12,732
Retirement plans, etc.	1,137,986	736,231	401,754	61,320	20,457	186,542
Employee benefit programs	2,280,095	1,045,554	1,234,541	260,835	43,887	699,461
Ordinary loss from other partnerships and fiduciaries	22,395,183	424,227	21,970,956	* 9,923	4,134,842	13,557,746
Farm net loss	79,987	0	79,987	0	* 12,250	299,158
Net loss, noncapital assets	2,178,584	71,411	2,107,173	43,256	43,077	2,311,702
Other deductions	68,270,746	20,991,693	47,279,053	9,555,135	2,810,821	32,995,855
<b>Ordinary business income (loss)</b>	<b>30,809,188</b>	<b>-4,301,436</b>	<b>35,110,624</b>	<b>1,793,204</b>	<b>-1,727,696</b>	<b>-13,810,548</b>
Net income	81,003,855	5,900,571	75,103,285	2,685,185	4,010,596	31,144,648
Loss	50,194,667	10,202,006	39,992,661	891,981	5,738,293	44,955,196
<b>Portfolio income (loss) distributed directly to partners</b>	<b>471,292,102</b>	<b>7,270,983</b>	<b>464,021,119</b>	<b>475,326</b>	<b>76,072,747</b>	<b>28,326,532</b>
Interest income	117,179,918	4,844,808	112,335,110	313,941	17,308,783	13,502,384
Dividend income	76,656,727	539,682	76,117,046	5,791	17,627,605	5,730,854
Royalties	5,289,674	5,270	5,284,404	* 412	3,111,483	2,542,599
Net short-term capital gain (loss)	15,470,960	197,543	15,273,416	* 40,246	2,295,350	-676,745
Net long-term capital gain (loss)	256,694,822	1,683,680	255,011,143	114,936	35,729,525	7,227,440
<b>Net rental real estate income (loss)</b>	<b>-2,020,045</b>	<b>50,607</b>	<b>-2,070,652</b>	<b>* 937</b>	<b>80,399</b>	<b>10,232,815</b>
Net income	1,790,991	68,241	1,722,750	* 2,173	504,511	97,325,077
Loss	3,811,036	17,634	3,793,402	* 1,235	424,111	87,092,262
<b>Other net rental income (loss)</b>	<b>125,953</b>	<b>186</b>	<b>125,768</b>	<b>* 191</b>	<b>163,741</b>	<b>315,818</b>
Net income	544,389	* 264	544,125	* 191	175,577	4,203,272
Loss	418,436	* 79	418,357	0	11,836	3,887,453
<b>Total net income (loss) [1]</b>	<b>228,041,416</b>	<b>1,139,116</b>	<b>226,902,300</b>	<b>2,114,475</b>	<b>36,564,316</b>	<b>18,513,922</b>
Net income	268,317,838	7,655,351	260,662,487	2,874,659	41,335,155	144,983,503
Loss	40,276,422	6,516,235	33,760,188	760,183	4,770,839	126,469,581

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>1,555,983</b>	<b>507,373</b>	<b>606,678</b>	<b>18,617</b>	<b>105,928</b>	<b>317,387</b>
<b>Number of partners</b>	<b>7,375,161</b>	<b>2,657,254</b>	<b>2,542,735</b>	<b>67,621</b>	<b>575,146</b>	<b>1,532,404</b>
<b>Total assets</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>114,481,781</b>	<b>7,881,072</b>	<b>13,325,211</b>	<b>928,507</b>	<b>3,041,105</b>	<b>89,305,885</b>
Business receipts	91,609,195	5,248,524	9,960,972	754,574	2,288,639	73,356,486
Ordinary income from other partnerships and fiduciaries	7,698,317	1,472,988	977,760	* 19,487	226,642	5,001,441
Farm net profit	60,221	* 229	* 8,359	0	* 20,697	* 30,937
Net gain, noncapital assets	2,599,057	391,220	1,209,723	* 126,204	164,614	707,296
Other income	12,514,990	768,111	1,168,399	28,242	340,512	10,209,726
<b>Total deductions</b>	<b>129,757,066</b>	<b>7,044,961</b>	<b>15,827,318</b>	<b>974,599</b>	<b>3,529,542</b>	<b>102,380,646</b>
Cost of good sold	53,756,226	2,774,970	4,346,091	83,607	763,310	45,788,248
Inventory, beginning of year	35,651,906	2,098,906	1,054,124	* 2,031	826,389	31,670,456
Purchases	21,910,526	493,679	1,714,446	* 4,400	569,064	19,128,937
Cost of labor	1,315,588	* 35,638	* 120,931	* 24,024	* 10,046	1,124,950
Additional inventory costs (section 263A)	2,012,468	* 142,667	* 75,590	0	0	1,794,210
Other costs	26,461,294	2,316,260	2,098,606	* 56,501	-362,340	22,352,267
Less: Inventory, end of year	33,595,555	2,312,180	717,606	* 3,349	279,848	30,282,572
Salaries and wages	11,654,818	708,220	1,084,523	* 69,482	266,550	9,526,043
Guaranteed payments to partners	1,720,175	58,582	245,211	* 923	38,708	1,376,750
Rent paid	2,218,388	81,201	380,950	* 1,906	152,493	1,601,838
Interest paid	7,087,112	578,539	1,459,403	* 107,287	390,458	4,551,425
Taxes and licenses	2,389,721	253,687	461,798	37,554	111,154	1,525,528
Bad debts	957,729	13,527	160,055	* 1,806	2,129	780,211
Repairs and maintenance	928,393	160,457	158,847	* 16,660	60,451	531,977
Depreciation	4,173,093	382,417	1,282,103	88,217	357,346	2,063,010
Depletion	* 3,738	0	0	0	* 3,738	0
Retirement plans, etc.	113,188	* 3,092	6,878	0	* 1,086	102,131
Employee benefit programs	464,630	29,153	57,995	* 2,460	12,117	362,906
Ordinary loss from other partnerships and fiduciaries	13,356,977	462,945	1,700,350	0	349,839	10,843,843
Farm net loss	299,158	* 91,111	* 97,706	0	* 46,013	* 64,328
Net loss, noncapital assets	2,309,584	85,239	438,324	* 129	* 30,245	1,755,647
Other deductions	28,324,137	1,361,822	3,947,082	564,568	943,906	21,506,759
<b>Ordinary business income (loss)</b>	<b>-15,275,286</b>	<b>836,111</b>	<b>-2,502,107</b>	<b>-46,093</b>	<b>-488,437</b>	<b>-13,074,760</b>
Net income	22,423,009	2,812,018	3,439,293	173,733	785,432	15,212,533
Loss	37,698,295	1,975,907	5,941,399	219,826	1,273,869	28,287,293
<b>Portfolio income (loss) distributed directly to partners</b>	<b>26,026,072</b>	<b>3,629,855</b>	<b>10,227,618</b>	<b>62,560</b>	<b>2,200,237</b>	<b>9,905,802</b>
Interest income	12,926,701	1,596,020	4,117,099	30,777	372,773	6,810,031
Dividend income	5,666,941	239,074	2,206,264	* 13,625	204,711	3,003,267
Royalties	1,017,838	153,249	64,612	* 10,037	552,701	237,238
Net short-term capital gain (loss)	-692,150	134,258	44,695	* -57,053	62,983	-877,033
Net long-term capital gain (loss)	7,106,743	1,507,254	3,794,948	* 65,173	1,007,068	732,299
<b>Net rental real estate income (loss)</b>	<b>9,891,019</b>	<b>-15,254,239</b>	<b>33,476,310</b>	<b>1,383,037</b>	<b>1,851,923</b>	<b>-11,566,012</b>
Net income	96,973,065	20,818,604	62,902,345	1,881,256	4,554,148	6,816,711
Loss	87,082,046	36,072,843	29,426,035	498,219	2,702,226	18,382,724
<b>Other net rental income (loss)</b>	<b>825,123</b>	<b>320,818</b>	<b>72,100</b>	<b>* 3,688</b>	<b>182,069</b>	<b>246,447</b>
Net income	1,297,496	334,409	281,151	* 5,078	329,116	347,743
Loss	472,374	* 13,590	209,051	* 1,389	* 147,047	101,296
<b>Total net income (loss) [1]</b>	<b>15,052,336</b>	<b>-12,108,967</b>	<b>37,434,279</b>	<b>1,395,073</b>	<b>2,675,741</b>	<b>-14,343,790</b>
Net income	131,247,237	24,402,685	70,155,414	2,100,851	6,319,820	28,268,467
Loss	116,194,902	36,511,652	32,721,135	705,779	3,644,079	42,612,257

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>35,263</b>	<b>4,511</b>	<b>225,785</b>	<b>34,068</b>	<b>24,464</b>	<b>19,644</b>	<b>16,118</b>
<b>Number of partners</b>	<b>141,911</b>	<b>137,611</b>	<b>753,583</b>	<b>168,697</b>	<b>89,544</b>	<b>54,877</b>	<b>44,500</b>
<b>Total assets</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>26,869,970</b>	<b>7,130,731</b>	<b>400,515,264</b>	<b>140,455,707</b>	<b>63,846,017</b>	<b>28,325,902</b>	<b>2,968,276</b>
Business receipts	23,088,740	6,249,635	383,709,987	138,644,668	62,629,035	26,605,863	2,928,409
Ordinary income from other partnerships and fiduciaries	93,700	* 166,382	6,694,490	126,748	123,825	261,224	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,849,992	* 16,889	194,805	6,286	26,442	6,769	* 7,580
Other income	1,837,537	697,824	9,915,982	1,678,005	1,066,715	1,452,045	32,286
<b>Total deductions</b>	<b>31,503,772</b>	<b>1,032,191</b>	<b>317,541,073</b>	<b>90,964,792</b>	<b>50,335,939</b>	<b>25,301,357</b>	<b>2,667,046</b>
Cost of good sold	8,469,257	* 151,973	73,161,635	1,634,451	5,269,448	12,018,081	1,162,298
Inventory, beginning of year	503,358	0	1,541,543	0	905	166,362	80,025
Purchases	2,496,554	15,976	24,939,018	* 15,471	* 410,054	1,742,691	528,196
Cost of labor	754,297	0	13,393,623	* 411,257	* 3,665,033	2,847,927	196,691
Additional inventory costs (section 263A)	* 47,558	0	519,073	* 77,324	* 47,192	* 4,684	* 25,905
Other costs	5,311,838	* 135,998	34,303,199	1,130,399	1,147,274	7,337,134	478,819
Less: Inventory, end of year	644,350	0	1,534,821	0	1,011	80,718	147,338
Salaries and wages	2,442,102	* 55,144	94,987,673	39,237,989	19,991,671	4,336,595	355,229
Guaranteed payments to partners	145,782	* 69,070	19,041,653	9,782,464	3,078,979	992,716	159,028
Rent paid	557,149	* 56,639	14,625,102	8,789,534	2,203,922	638,728	139,619
Interest paid	1,448,028	* 18,025	1,908,481	271,122	262,731	110,848	34,725
Taxes and licenses	398,988	6,920	8,312,677	3,588,854	1,559,867	446,284	42,013
Bad debts	117,618	* 104	421,002	115,172	20,504	18,695	3,298
Repairs and maintenance	330,193	* 81	1,389,968	673,075	210,634	84,131	10,576
Depreciation	13,005,095	72,012	4,937,191	1,720,901	602,936	327,335	48,367
Depletion	0	8,994	* 413	* 413	0	0	0
Retirement plans, etc.	73,233	121	4,250,266	1,645,792	957,093	145,239	11,703
Employee benefit programs	233,989	842	5,288,613	2,361,177	708,774	414,712	15,349
Ordinary loss from other partnerships and fiduciaries	* 200,026	* 744	1,086,308	85,082	7,396	13,381	* 4,913
Farm net loss	0	0	* 25,477	0	0	0	0
Net loss, noncapital assets	* 2,085	33	135,986	60,201	3,155	8,866	14
Other deductions	4,080,230	591,489	87,968,630	20,998,565	15,458,828	5,745,745	679,913
<b>Ordinary business income (loss)</b>	<b>-4,633,802</b>	<b>6,098,539</b>	<b>82,974,191</b>	<b>49,490,916</b>	<b>13,510,078</b>	<b>3,024,544</b>	<b>301,230</b>
Net income	2,516,590	6,205,049	90,459,811	49,919,236	13,665,996	3,382,829	468,456
Loss	7,150,392	106,509	7,485,620	428,320	155,918	358,285	* 167,226
<b>Portfolio income (loss) distributed directly to partners</b>	<b>590,873</b>	<b>1,709,587</b>	<b>7,206,272</b>	<b>278,258</b>	<b>192,751</b>	<b>670,013</b>	<b>98,514</b>
Interest income	400,305	175,378	739,466	37,450	40,023	12,270	1,102
Dividend income	61,958	* 1,956	368,557	13,589	12,632	26,035	0
Royalties	* 36	1,524,725	981,199	568	* 9,811	* 68,985	* 77,444
Net short-term capital gain (loss)	* 16,396	* -991	68,503	19,895	-111	* 5,975	0
Net long-term capital gain (loss)	112,178	* 8,519	5,048,547	206,756	130,397	556,748	* 19,968
<b>Net rental real estate income (loss)</b>	<b>105,792</b>	<b>* 236,004</b>	<b>-180,815</b>	<b>11,229</b>	<b>* 12,944</b>	<b>* -941</b>	<b>0</b>
Net income	116,008	* 236,004	100,228	18,758	* 20,890	* 1,435	0
Loss	* 10,216	0	281,043	7,529	* 7,946	* 2,376	0
<b>Other net rental income (loss)</b>	<b>-497,802</b>	<b>* -11,502</b>	<b>113,912</b>	<b>250</b>	<b>0</b>	<b>* 6,533</b>	<b>0</b>
Net income	2,822,919	* 82,857	118,639	254	0	* 6,533	0
Loss	3,320,720	* 94,359	4,726	4	0	0	0
<b>Total net income (loss) [1]</b>	<b>-4,563,513</b>	<b>8,025,100</b>	<b>84,996,511</b>	<b>49,554,002</b>	<b>13,585,488</b>	<b>3,137,427</b>	<b>379,776</b>
Net income	5,547,545	8,188,721	92,151,983	49,981,535	13,721,129	3,455,616	513,628
Loss	10,111,058	* 163,621	7,155,472	427,533	135,642	318,189	* 133,852

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	23,433	108,057	64,954	13,533	29,570	28,578
<b>Number of partners</b>	72,277	323,689	182,229	42,128	99,332	1,027,254
<b>Total assets</b>	13,944,168	120,028,596	58,118,771	12,251,632	49,658,193	585,694,194
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	24,437,301	140,482,062	77,145,649	20,970,857	42,365,555	30,807,213
Business receipts	24,241,878	128,660,134	70,032,690	20,486,166	38,141,278	15,200,179
Ordinary income from other partnerships and fiduciaries	* 1,263	6,181,430	3,287,309	* 40,978	2,853,143	10,513,608
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	7,867	139,860	95,904	16,932	27,025	796,027
Other income	186,293	5,500,637	3,729,746	426,782	1,344,110	4,297,399
<b>Total deductions</b>	22,057,354	126,214,586	67,421,789	19,468,723	39,324,073	31,235,118
Cost of good sold	7,721,292	45,356,064	17,512,661	8,881,012	18,962,391	7,808,542
Inventory, beginning of year	110,701	1,183,549	360,330	74,498	748,721	849,294
Purchases	3,130,269	19,112,336	4,253,796	2,706,847	12,151,693	6,126,092
Cost of labor	1,853,611	4,419,103	2,665,269	267,529	1,486,305	633,848
Additional inventory costs (section 263A)	* 129,280	234,687	* 12,740	* 139,887	* 82,060	43,150
Other costs	2,694,418	21,515,155	10,546,268	5,759,142	5,209,745	1,265,235
Less: Inventory, end of year	196,987	1,108,767	325,743	66,892	716,133	1,109,077
Salaries and wages	5,767,219	25,298,970	17,529,947	3,584,778	4,184,245	3,899,780
Guaranteed payments to partners	999,165	4,029,300	2,731,513	493,335	804,452	979,608
Rent paid	423,275	2,430,024	1,240,549	517,347	672,128	452,336
Interest paid	116,775	1,112,281	570,128	215,650	326,503	1,988,281
Taxes and licenses	485,735	2,189,924	1,408,498	341,505	439,921	268,432
Bad debts	18,766	244,568	150,195	71,862	22,511	79,660
Repairs and maintenance	61,997	349,554	166,039	70,576	112,940	100,881
Depreciation	428,763	1,808,887	784,255	398,874	625,758	675,689
Depletion	0	0	0	0	0	9,793
Retirement plans, etc.	147,610	1,342,829	1,064,353	60,821	217,655	44,784
Employee benefit programs	311,873	1,476,729	997,431	213,455	265,843	242,811
Ordinary loss from other partnerships and fiduciaries	* 99,685	875,850	488,998	7,291	379,562	8,332,236
Farm net loss	0	* 25,477	* 22,346	0	* 3,130	* 7,203
Net loss, noncapital assets	3,672	60,077	45,892	5,446	8,740	443,026
Other deductions	5,471,529	39,614,051	22,708,986	4,606,772	12,298,294	5,902,054
<b>Ordinary business income (loss)</b>	2,379,947	14,267,476	9,723,860	1,502,134	3,041,482	-427,905
Net income	3,227,076	19,796,218	12,086,198	2,228,278	5,481,742	12,057,022
Loss	847,129	5,528,742	2,362,338	726,144	2,440,260	12,484,927
<b>Portfolio income (loss) distributed directly to partners</b>	733,406	5,233,330	2,052,106	220,446	2,960,779	38,977,253
Interest income	84,373	564,248	427,778	10,068	126,403	6,448,144
Dividend income	* 1,641	314,660	148,736	346	165,578	11,920,676
Royalties	* 30,531	793,861	41,749	* 8	752,105	1,382,120
Net short-term capital gain (loss)	* 6,371	36,373	-13,291	* -86	49,750	150,107
Net long-term capital gain (loss)	610,490	3,524,188	1,447,135	* 210,110	1,866,944	19,076,205
<b>Net rental real estate income (loss)</b>	* -12,170	-191,877	-177,366	* -810	-13,701	-22,366
Net income	0	59,145	48,301	* 1,523	* 9,321	680,679
Loss	* 12,170	251,022	225,667	2,333	* 23,022	703,045
<b>Other net rental income (loss)</b>	0	107,129	23,879	* 33,418	49,832	144,723
Net income	0	111,852	25,089	* 33,418	* 53,345	196,168
Loss	0	* 4,722	* 1,209	0	* 3,513	51,446
<b>Total net income (loss) [1]</b>	2,484,321	15,855,497	10,188,635	1,545,164	4,121,698	19,445,392
Net income	3,330,545	21,149,531	12,586,188	2,235,394	6,327,948	29,417,297
Loss	846,223	5,294,033	2,397,553	690,230	2,206,250	9,971,905

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>71,998</b>	<b>68,005</b>	<b>3,993</b>	<b>12,968</b>	<b>79,803</b>	<b>25,883</b>	<b>13,469</b>
<b>Number of partners</b>	<b>173,707</b>	<b>161,607</b>	<b>12,101</b>	<b>33,200</b>	<b>347,280</b>	<b>112,268</b>	<b>33,230</b>
<b>Total assets</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>92,644,206</b>	<b>81,404,806</b>	<b>11,239,400</b>	<b>4,764,438</b>	<b>228,804,350</b>	<b>68,311,228</b>	<b>9,383,635</b>
Business receipts	87,203,605	76,080,936	11,122,668	4,601,924	214,422,858	60,176,020	9,056,260
Ordinary income from other partnerships and fiduciaries	473,205	459,721	* 13,484	* 82,138	3,015,655	744,127	* 117,518
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,263	14,996	9,266	* 16,367	233,870	39,554	* 534
Other income	4,943,134	4,849,152	93,982	64,009	11,131,967	7,351,526	209,322
<b>Total deductions</b>	<b>88,872,890</b>	<b>77,746,685</b>	<b>11,126,205</b>	<b>4,297,671</b>	<b>198,851,711</b>	<b>53,586,310</b>	<b>7,761,925</b>
Cost of good sold	36,275,306	30,667,883	5,607,423	566,305	10,489,786	2,343,967	773,214
Inventory, beginning of year	618,356	530,623	87,732	* 8,534	232,503	20,679	* 40,123
Purchases	5,866,445	4,701,241	1,165,204	* 46,762	2,940,553	786,043	473,453
Cost of labor	16,398,129	15,645,554	752,575	* 163,770	2,730,317	* 238,470	* 78,790
Additional inventory costs (section 263A)	305,827	303,336	* 2,492	* 66,916	* 21,010	* 2,772	0
Other costs	13,724,914	10,015,275	3,709,640	290,702	4,839,194	1,328,358	* 238,976
Less: Inventory, end of year	638,366	528,146	110,220	* 10,378	273,790	32,356	58,128
Salaries and wages	20,142,593	18,824,535	1,318,058	1,165,105	59,392,819	16,733,557	2,632,781
Guaranteed payments to partners	943,542	924,900	18,642	84,879	7,249,418	5,966,493	237,574
Rent paid	1,706,452	1,518,255	188,197	316,319	10,333,719	2,645,373	441,506
Interest paid	1,042,755	917,391	125,363	37,630	3,173,358	284,600	64,841
Taxes and licenses	2,191,064	2,003,012	188,051	129,609	7,278,531	1,259,341	233,268
Bad debts	195,529	176,342	19,186	45,473	4,791,101	276,487	* 28,139
Repairs and maintenance	622,961	337,237	285,724	28,824	2,683,072	460,776	49,014
Depreciation	1,938,600	1,385,702	552,898	116,012	6,673,196	854,854	83,610
Depletion	* 25,755	0	* 25,755	0	0	0	0
Retirement plans, etc.	245,441	225,390	20,051	14,436	1,023,985	688,911	19,147
Employee benefit programs	858,500	788,028	70,471	51,572	4,379,435	823,407	106,643
Ordinary loss from other partnerships and fiduciaries	617,523	531,351	* 86,172	* 90,332	236,958	26,101	0
Farm net loss	0	0	0	0	* 14	0	0
Net loss, noncapital assets	9,047	8,736	* 311	* 93	63,205	1,287	* 36
Other deductions	22,057,824	19,437,922	2,619,902	1,651,081	81,083,114	21,221,155	3,092,151
<b>Ordinary business income (loss)</b>	<b>3,771,315</b>	<b>3,658,121</b>	<b>113,195</b>	<b>466,767</b>	<b>29,952,639</b>	<b>14,724,918</b>	<b>1,621,709</b>
Net income	6,952,433	6,221,905	730,528	731,631	35,273,764	15,190,164	1,693,128
Loss	3,181,117	2,563,784	617,333	264,864	5,321,125	465,245	71,419
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,139,036</b>	<b>972,166</b>	<b>166,870</b>	<b>271,074</b>	<b>1,864,235</b>	<b>950,401</b>	<b>11,216</b>
Interest income	445,667	378,333	67,334	27,179	293,944	24,056	12,653
Dividend income	60,820	36,073	* 24,747	* 4,081	232,788	122,807	* 397
Royalties	* 117,794	* 117,794	0	* 12,706	3,424	0	0
Net short-term capital gain (loss)	17,893	17,893	0	* 18,201	6,157	-1,886	* 25
Net long-term capital gain (loss)	496,862	422,072	* 74,790	* 208,908	1,327,921	805,423	* -1,859
<b>Net rental real estate income (loss)</b>	<b>25,675</b>	<b>25,419</b>	<b>* 255</b>	<b>* -2,715</b>	<b>-186,882</b>	<b>6,943</b>	<b>0</b>
Net income	28,940	28,684	* 255	10	73,958	8,535	0
Loss	* 3,265	* 3,265	0	* 2,725	260,841	* 1,591	0
<b>Other net rental income (loss)</b>	<b>7,303</b>	<b>* 17,953</b>	<b>* -10,650</b>	<b>* 1</b>	<b>114,607</b>	<b>* 7,633</b>	<b>* 1,581</b>
Net income	* 47,049	* 26,808	20,242	* 1	117,204	* 8,655	* 1,581
Loss	* 39,746	* 8,855	* 30,892	0	* 2,597	1,021	0
<b>Total net income (loss) [1]</b>	<b>4,428,574</b>	<b>4,233,694</b>	<b>194,880</b>	<b>508,019</b>	<b>30,410,520</b>	<b>14,886,358</b>	<b>1,636,340</b>
Net income	7,514,422	6,712,034	802,388	755,082	35,860,457	15,340,422	1,706,943
Loss	3,085,848	2,478,340	607,508	247,064	5,449,937	454,063	70,603

Footnotes at end of table.

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**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 2011—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)
<b>Number of partnerships</b>	<b>8,044</b>	<b>7,037</b>	<b>1,832</b>	<b>2,439</b>	<b>1,086</b>	<b>9,749</b>	<b>10,265</b>
<b>Number of partners</b>	<b>64,616</b>	<b>42,297</b>	<b>5,038</b>	<b>7,213</b>	<b>15,158</b>	<b>42,974</b>	<b>24,487</b>
<b>Total assets</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>28,709,321</b>	<b>13,886,962</b>	<b>6,696,391</b>	<b>1,503,576</b>	<b>46,334,516</b>	<b>50,961,925</b>	<b>3,016,797</b>
Business receipts	27,617,431	12,284,294	5,896,967	1,473,059	44,867,842	50,110,610	2,940,375
Ordinary income from other partnerships and fiduciaries	498,169	744,533	* 29,689	* 22,052	629,616	229,952	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	96,259	3,692	* 2,774	0	80,915	9,953	* 188
Other income	497,462	854,443	766,961	* 8,464	756,143	611,411	* 76,235
<b>Total deductions</b>	<b>22,370,912</b>	<b>11,850,363</b>	<b>6,280,052</b>	<b>1,486,353</b>	<b>42,442,543</b>	<b>50,375,434</b>	<b>2,697,820</b>
Cost of good sold	1,578,938	861,368	1,213,940	* 353,187	580,337	2,319,736	465,098
Inventory, beginning of year	105,632	* 6,215	* 12,735	* 7,054	31,092	8,186	* 787
Purchases	841,329	* 79,367	* 213,116	* -4,991	246,970	155,431	* 149,834
Cost of labor	* 217,239	241,590	617,145	* 29,181	132,182	1,150,831	* 24,889
Additional inventory costs (section 263A)	5,712	0	619	0	* 11,858	48	0
Other costs	525,085	540,335	382,826	* 321,943	* 193,866	1,018,062	* 289,743
Less: Inventory, end of year	116,059	* 6,139	* 12,501	0	35,632	12,822	* 155
Salaries and wages	4,859,715	2,605,651	2,892,145	* 307,158	10,138,001	18,236,918	986,893
Guaranteed payments to partners	331,209	374,058	130,301	* 3,170	72,762	95,914	* 37,936
Rent paid	1,366,522	644,684	154,582	73,930	1,177,841	3,599,867	229,414
Interest paid	309,503	193,730	48,881	* 23,970	791,513	1,375,284	81,035
Taxes and licenses	636,729	322,438	231,579	31,375	1,442,176	3,021,774	99,852
Bad debts	471,103	361,122	24,609	* 85,083	3,158,836	384,120	* 1,601
Repairs and maintenance	416,499	326,859	23,129	13,632	757,462	598,532	37,169
Depreciation	1,045,308	718,503	54,890	41,980	2,094,671	1,733,315	46,065
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	57,933	70,659	12,287	* 1,050	105,461	65,146	* 3,391
Employee benefit programs	487,334	259,577	104,275	* 48,086	1,151,041	1,351,823	47,249
Ordinary loss from other partnerships and fiduciaries	* 11,126	* 1,126	* 17,419	0	119,560	61,626	0
Farm net loss	0	0	0	0	0	* 14	0
Net loss, noncapital assets	2,055	4,728	* 6,326	* 33,499	2,578	12,694	1
Other deductions	10,796,938	5,105,859	1,365,689	470,233	20,850,304	17,518,670	662,115
<b>Ordinary business income (loss)</b>	<b>6,338,409</b>	<b>2,036,599</b>	<b>416,339</b>	<b>17,223</b>	<b>3,891,973</b>	<b>586,492</b>	<b>318,977</b>
Net income	7,104,656	2,640,685	545,978	* 123,092	4,984,617	2,603,951	387,494
Loss	766,247	604,085	129,639	* 105,869	1,092,645	2,017,459	68,517
<b>Portfolio income (loss) distributed directly to partners</b>	<b>242,219</b>	<b>17,737</b>	<b>-2,392</b>	<b>* 586</b>	<b>482,684</b>	<b>160,210</b>	<b>1,573</b>
Interest income	34,226	4,932	1,472	* 69	182,678	32,285	1,573
Dividend income	103,496	* 6	* 403	0	1,461	* 4,218	0
Royalties	0	0	0	0	0	3,424	0
Net short-term capital gain (loss)	* 6,368	0	* -541	* 517	* 28	* 1,645	0
Net long-term capital gain (loss)	98,129	* 12,800	* -3,726	0	298,516	* 118,638	0
<b>Net rental real estate income (loss)</b>	<b>* 3,311</b>	<b>* -398</b>	<b>* -54</b>	<b>0</b>	<b>-16,665</b>	<b>-182,179</b>	<b>* 2,160</b>
Net income	* 3,573	* 1,352	* 120	0	20,132	38,087	* 2,160
Loss	* 262	* 1,751	* 174	0	36,797	220,266	0
<b>Other net rental income (loss)</b>	<b>* 337</b>	<b>* 48,877</b>	<b>0</b>	<b>0</b>	<b>51,998</b>	<b>* 4,182</b>	<b>0</b>
Net income	* 337	* 50,453	0	0	51,998	* 4,182	0
Loss	0	* 1,576	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>6,479,778</b>	<b>2,090,015</b>	<b>418,160</b>	<b>17,292</b>	<b>4,111,445</b>	<b>448,422</b>	<b>322,710</b>
Net income	7,245,489	2,694,829	547,217	* 123,136	5,161,282	2,650,094	391,045
Loss	765,711	604,815	129,057	* 105,845	1,049,837	2,201,671	68,335

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>67,183</b>	<b>46,787</b>	<b>* 279</b>	<b>20,116</b>	<b>122,104</b>	<b>31,942</b>	<b>90,162</b>
<b>Number of partners</b>	<b>369,166</b>	<b>228,177</b>	<b>* 837</b>	<b>140,152</b>	<b>450,271</b>	<b>152,801</b>	<b>297,470</b>
<b>Total assets</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>60,155,275</b>	<b>32,169,949</b>	<b>* 243,022</b>	<b>27,742,304</b>	<b>163,170,073</b>	<b>64,861,916</b>	<b>98,308,157</b>
Business receipts	52,306,085	26,001,122	* 225,343	26,079,620	159,285,009	62,811,500	96,473,509
Ordinary income from other partnerships and fiduciaries	2,098,683	1,278,833	0	819,851	594,167	383,901	210,266
Farm net profit	* 4,396	0	0	* 4,396	0	0	0
Net gain, noncapital assets	63,317	57,089	0	6,227	202,200	163,938	38,262
Other income	5,682,794	4,832,905	* 17,679	832,209	3,088,697	1,502,577	1,586,120
<b>Total deductions</b>	<b>61,899,954</b>	<b>33,971,201</b>	<b>* 278,717</b>	<b>27,650,037</b>	<b>167,205,466</b>	<b>69,864,531</b>	<b>97,340,935</b>
Cost of good sold	8,924,454	4,053,493	* 36,610	4,834,350	47,589,677	9,013,492	38,576,184
Inventory, beginning of year	850,248	331,836	* 2,681	515,730	1,928,389	644,075	1,284,314
Purchases	3,361,586	975,323	* 16,520	2,369,743	33,083,743	3,234,424	29,849,318
Cost of labor	1,133,006	660,406	* 20,038	452,562	6,950,650	1,591,194	5,359,456
Additional inventory costs (section 263A)	15,885	* 9,934	0	5,951	295,874	63,961	231,914
Other costs	4,505,088	2,454,256	0	2,050,832	7,313,475	4,081,719	3,231,755
Less: Inventory, end of year	941,359	378,262	* 2,628	560,469	1,982,454	601,881	1,380,573
Salaries and wages	16,304,632	10,611,935	* 36,102	5,656,595	29,641,259	11,363,444	18,277,815
Guaranteed payments to partners	662,168	460,939	0	201,230	662,080	123,419	538,661
Rent paid	2,521,663	802,031	* 56,367	1,663,265	9,619,968	2,301,722	7,318,245
Interest paid	2,393,465	1,135,057	* 348	1,258,060	7,676,633	6,535,256	1,141,377
Taxes and licenses	3,347,945	1,019,040	* 6,424	2,322,482	7,857,996	4,369,059	3,488,937
Bad debts	137,120	34,003	* 161	102,955	160,232	107,869	52,362
Repairs and maintenance	861,061	224,745	* 5,170	631,146	3,306,557	1,726,855	1,579,702
Depreciation	3,985,339	1,328,714	* 7,334	2,649,291	11,550,989	7,702,407	3,848,581
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	285,162	264,215	0	20,946	90,319	51,799	38,519
Employee benefit programs	822,965	334,141	0	488,823	1,643,725	1,156,793	486,932
Ordinary loss from other partnerships and fiduciaries	1,359,283	1,235,102	0	124,180	2,104,224	1,627,252	476,973
Farm net loss	* 3,420	0	0	* 3,420	0	0	0
Net loss, noncapital assets	81,468	67,961	0	13,507	169,531	95,814	73,717
Other deductions	20,209,811	12,399,825	* 130,201	7,679,786	45,132,277	23,689,349	21,442,929
<b>Ordinary business income (loss)</b>	<b>-1,744,679</b>	<b>-1,801,251</b>	<b>* -35,695</b>	<b>92,267</b>	<b>-4,035,393</b>	<b>-5,002,615</b>	<b>967,222</b>
Net income	6,004,576	2,970,288	* 14,921	3,019,367	8,666,721	3,383,521	5,283,200
Loss	7,749,256	4,771,540	* 50,616	2,927,100	12,702,114	8,386,136	4,315,978
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,135,850</b>	<b>1,236,096</b>	<b>* 6</b>	<b>-2,371,952</b>	<b>816,984</b>	<b>499,044</b>	<b>317,939</b>
Interest income	232,323	188,572	* 6	43,745	192,927	143,055	49,873
Dividend income	74,206	31,957	0	42,249	131,603	129,874	1,730
Royalties	322,064	313,757	0	* 8,306	205,576	173,310	* 32,265
Net short-term capital gain (loss)	219	1,268	0	* -1,049	1,039	-3,968	5,007
Net long-term capital gain (loss)	-1,764,663	700,542	0	-2,465,204	285,838	56,774	229,065
<b>Net rental real estate income (loss)</b>	<b>-48,945</b>	<b>46,619</b>	<b>0</b>	<b>-95,564</b>	<b>7,012</b>	<b>-102,708</b>	<b>109,720</b>
Net income	151,365	89,058	0	62,306	391,973	275,775	116,198
Loss	200,310	42,440	0	157,870	384,961	378,483	6,478
<b>Other net rental income (loss)</b>	<b>7,846</b>	<b>280</b>	<b>0</b>	<b>7,565</b>	<b>39,908</b>	<b>* 40,537</b>	<b>* -629</b>
Net income	12,556	* 3,912	0	* 8,644	41,848	* 40,538	* 1,311
Loss	4,710	3,632	0	* 1,078	* 1,940	1	* 1,939
<b>Total net income (loss) [1]</b>	<b>-1,157,186</b>	<b>-1,220,066</b>	<b>* -35,689</b>	<b>98,569</b>	<b>-3,458,366</b>	<b>-4,618,547</b>	<b>1,160,181</b>
Net income	6,474,909	3,378,554	* 14,927	3,081,428	9,091,306	3,717,224	5,374,083
Loss	7,632,094	4,598,620	* 50,616	2,982,858	12,549,672	8,335,771	4,213,902

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>77,346</b>	<b>39,165</b>	<b>32,661</b>	<b>6,504</b>	<b>35,892</b>	<b>* 2,289</b>	<b>* 2,360</b>
<b>Number of partners</b>	<b>170,711</b>	<b>83,613</b>	<b>68,585</b>	<b>15,028</b>	<b>82,519</b>	<b>* 4,579</b>	<b>* 4,646</b>
<b>Total assets</b>	<b>21,118,821</b>	<b>9,432,835</b>	<b>6,416,886</b>	<b>3,015,949</b>	<b>11,321,382</b>	<b>* 364,604</b>	<b>* 7,069</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>29,530,052</b>	<b>15,767,983</b>	<b>9,902,454</b>	<b>5,865,529</b>	<b>13,736,398</b>	<b>* 25,671</b>	<b>* 82,057</b>
Business receipts	25,997,535	15,636,971	9,849,046	5,787,925	10,334,893	* 25,671	* 82,057
Ordinary income from other partnerships and fiduciaries	* 153,908	* 3,178	* 1,674	1,504	* 150,730	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	126,966	15,913	* 4,040	11,873	111,053	0	0
Other income	3,251,642	111,921	47,694	64,227	3,139,721	0	0
<b>Total deductions</b>	<b>28,811,446</b>	<b>15,536,635</b>	<b>9,834,060</b>	<b>5,702,575</b>	<b>13,232,063</b>	<b>* 42,748</b>	<b>* 79,216</b>
Cost of good sold	11,153,529	8,751,339	5,065,796	3,685,543	2,402,190	0	* 77,010
Inventory, beginning of year	803,267	585,738	195,451	390,287	217,529	0	0
Purchases	6,408,074	5,474,480	3,605,362	1,869,119	933,593	0	0
Cost of labor	2,583,288	1,892,568	1,034,052	858,516	690,720	0	0
Additional inventory costs (section 263A)	* 62,513	* 62,513	* 12,635	* 49,877	0	0	0
Other costs	2,177,271	1,376,981	468,780	908,202	800,289	0	* 77,010
Less: Inventory, end of year	880,882	640,941	250,484	390,457	239,941	0	0
Salaries and wages	4,195,703	1,623,220	1,056,033	567,187	2,572,483	0	0
Guaranteed payments to partners	438,854	261,398	201,575	59,823	177,456	0	0
Rent paid	3,036,760	584,693	495,956	88,737	2,452,066	0	* 671
Interest paid	617,658	377,153	297,409	79,744	240,505	0	0
Taxes and licenses	735,121	346,970	253,560	93,410	384,082	* 4,069	0
Bad debts	43,554	24,500	17,307	7,193	19,054	0	0
Repairs and maintenance	311,399	173,410	135,254	38,156	137,989	0	0
Depreciation	1,104,086	655,898	483,760	172,137	448,188	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	22,292	7,922	5,220	2,702	14,369	0	0
Employee benefit programs	259,459	84,550	42,080	42,471	174,908	0	0
Ordinary loss from other partnerships and fiduciaries	10,139	* 6,168	0	* 6,168	* 3,972	0	* 393
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,771	* 794	* 134	661	* 977	0	0
Other deductions	6,881,122	2,638,620	1,779,974	858,646	4,203,824	* 38,679	* 1,141
<b>Ordinary business income (loss)</b>	<b>718,606</b>	<b>231,348</b>	<b>68,395</b>	<b>162,954</b>	<b>504,335</b>	<b>* -17,077</b>	<b>* 2,842</b>
Net income	2,115,715	924,735	611,501	313,234	1,190,980	0	* 3,235
Loss	1,397,109	693,387	543,107	150,280	686,646	* 17,077	* 393
<b>Portfolio income (loss) distributed directly to partners</b>	<b>659,415</b>	<b>217,804</b>	<b>1,223</b>	<b>216,581</b>	<b>358,205</b>	<b>* 83,406</b>	<b>0</b>
Interest income	12,532	1,818	495	1,323	10,713	0	0
Dividend income	84,950	* 21	* 7	13	* 1,524	* 83,406	0
Royalties	* 29	0	0	0	* 29	0	0
Net short-term capital gain (loss)	* -4,022	0	0	0	* -4,022	0	0
Net long-term capital gain (loss)	565,926	* 215,965	* 721	* 215,244	349,960	0	0
<b>Net rental real estate income (loss)</b>	<b>16,490</b>	<b>* -7,178</b>	<b>* -7,397</b>	<b>* 219</b>	<b>* 23,668</b>	<b>0</b>	<b>0</b>
Net income	24,099	* 219	0	* 219	* 23,880	0	0
Loss	* 7,609	* 7,397	* 7,397	0	* 212	0	0
<b>Other net rental income (loss)</b>	<b>* 1,314</b>	<b>* 1,314</b>	<b>* 1,314</b>	<b>0</b>	<b>[2]</b>	<b>0</b>	<b>0</b>
Net income	* 1,314	* 1,314	* 1,314	0	[2]	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>833,921</b>	<b>227,323</b>	<b>62,814</b>	<b>164,509</b>	<b>540,269</b>	<b>* 66,329</b>	<b>* 2,842</b>
Net income	2,226,968	927,791	613,218	314,573	1,215,771	* 83,406	* 3,235
Loss	1,393,047	700,468	550,404	150,064	675,502	* 17,077	* 393

\* 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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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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 2011**

[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)
<b>Number of partnerships</b>	<b>1,724,833</b>	<b>63,745</b>	<b>37,071</b>	<b>16,510</b>	<b>2,534</b>	<b>911</b>	<b>6,719</b>
<b>Number of partners</b>	<b>14,562,265</b>	<b>200,958</b>	<b>125,661</b>	<b>49,785</b>	<b>8,744</b>	<b>2,025</b>	<b>14,743</b>
<b>Total assets</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>3,354,599,742</b>	<b>31,460,607</b>	<b>10,884,917</b>	<b>6,790,123</b>	<b>1,877,747</b>	<b>1,973,148</b>	<b>9,934,671</b>
Business receipts	3,076,748,912	21,034,328	3,737,829	4,188,584	1,857,431	1,944,580	9,305,905
Ordinary income from other partnerships and fiduciaries	92,138,938	688,418	505,179	131,893	* 2,301	* 3,352	45,693
Farm net profit	8,357,689	8,290,448	6,109,324	2,102,217	* 14	0	* 78,893
Net gain, noncapital assets	17,768,610	748,759	394,090	318,005	* 6,193	* 21,530	8,941
Other income	159,585,593	698,654	138,495	49,424	11,809	* 3,685	495,240
<b>Total deductions</b>	<b>2,842,952,591</b>	<b>21,377,256</b>	<b>4,409,496</b>	<b>4,497,028</b>	<b>1,748,885</b>	<b>1,695,607</b>	<b>9,026,239</b>
Cost of good sold	1,742,533,452	14,709,694	2,311,082	3,197,672	1,256,308	983,425	6,961,209
Inventory, beginning of year	131,304,486	1,694,122	294,467	397,310	12,033	* 77,683	912,629
Purchases	1,278,505,767	10,805,876	1,850,456	2,145,150	* 533,517	* 160,556	6,116,198
Cost of labor	78,938,487	780,886	182,429	230,557	* 1,241	* 212,982	153,676
Additional inventory costs (section 263A)	8,504,308	48,159	* 22,671	* 2,520	2,199	* 824	19,946
Other costs	394,243,502	3,673,660	707,028	882,908	* 721,671	622,780	739,273
Less: Inventory, end of year	148,963,098	2,293,009	745,969	460,772	* 14,352	* 91,401	980,514
Salaries and wages	315,432,796	1,302,731	300,349	307,007	* 122,419	* 22,992	549,963
Guaranteed payments to partners	42,010,421	614,576	360,100	165,276	* 32,244	* 22,796	* 34,160
Rent paid	53,292,741	145,682	37,391	17,269	* 3,184	* 22,815	65,023
Interest paid	38,455,469	294,118	54,747	32,052	30,906	107,038	69,374
Taxes and licenses	48,275,312	269,300	106,639	37,375	16,173	11,698	97,414
Bad debts	8,412,850	21,786	* 8,217	* 1,903	0	* 819	10,847
Repairs and maintenance	15,003,422	228,502	33,496	29,970	* 50,056	* 15,576	99,404
Depreciation	70,909,409	457,562	76,029	93,730	* 74,539	23,342	189,923
Depletion	1,150,214	0	0	0	0	0	0
Retirement plans, etc.	10,922,334	22,582	* 4,250	2,766	1,784	189	13,593
Employee benefit programs	20,635,504	69,971	* 27,713	9,413	* 3,304	* 3,220	26,320
Ordinary loss from other partnerships and fiduciaries	6,757,062	72,124	* 18,928	33,435	* 10,537	* 319	* 8,906
Farm net loss	572,670	378,939	* 137,834	203,630	* 10,479	* 5,012	* 21,984
Net loss, noncapital assets	892,764	* 3,807	* 1,784	* 1,902	10	0	* 111
Other deductions	467,696,172	2,785,881	930,938	363,629	136,942	476,365	878,008
<b>Ordinary business income (loss)</b>	<b>511,647,151</b>	<b>10,083,351</b>	<b>6,475,422</b>	<b>2,293,095</b>	<b>128,862</b>	<b>277,540</b>	<b>908,432</b>
Net income	526,746,007	10,395,571	6,542,108	2,486,818	172,850	284,395	909,400
Loss	15,098,857	312,220	* 66,686	193,724	43,988	* 6,855	* 968
<b>Portfolio income (loss) distributed directly to partners</b>	<b>607,886,149</b>	<b>1,962,719</b>	<b>531,397</b>	<b>518,029</b>	<b>771,532</b>	<b>54,214</b>	<b>87,547</b>
Interest income	159,363,281	707,018	202,698	91,066	387,407	4,679	21,167
Dividend income	116,538,511	266,863	135,397	30,293	* 15,583	* 37,293	48,296
Royalties	22,373,851	612,040	* 34,333	308,360	* 256,884	* 11,544	* 920
Net short-term capital gain (loss)	14,766,483	-15,234	-4,999	* -10,484	0	* 273	* -24
Net long-term capital gain (loss)	294,844,023	392,033	163,968	98,794	* 111,658	* 425	* 17,188
<b>Net rental real estate income (loss)</b>	<b>97,428,801</b>	<b>385,642</b>	<b>211,541</b>	<b>127,751</b>	<b>* 29,647</b>	<b>* 784</b>	<b>* 15,918</b>
Net income	101,067,635	409,126	232,436	129,898	* 29,647	* 784	* 16,360
Loss	3,638,834	23,484	* 20,895	* 2,147	0	0	442
<b>Other net rental income (loss)</b>	<b>5,667,598</b>	<b>192,676</b>	<b>* 53,236</b>	<b>79,849</b>	<b>* 14,312</b>	<b>* 45,273</b>	<b>7</b>
Net income	6,108,753	192,676	* 53,236	79,849	* 14,312	* 45,273	7
Loss	441,156	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>913,019,192</b>	<b>12,247,590</b>	<b>7,112,626</b>	<b>2,930,414</b>	<b>832,696</b>	<b>377,114</b>	<b>994,740</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>22,212</b>	<b>18,765</b>	<b>1,946</b>	<b>1,502</b>	<b>1,236</b>	<b>81,938</b>	<b>31,528</b>
<b>Number of partners</b>	<b>1,153,351</b>	<b>958,167</b>	<b>165,500</b>	<b>29,684</b>	<b>10,317</b>	<b>192,765</b>	<b>75,659</b>
<b>Total assets</b>	<b>326,641,304</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>160,570,970</b>	<b>130,761,438</b>	<b>20,099,457</b>	<b>9,710,075</b>	<b>76,441,309</b>	<b>148,179,418</b>	<b>74,963,658</b>
Business receipts	146,248,252	117,966,069	19,044,928	9,237,255	73,977,460	141,919,675	70,522,792
Ordinary income from other partnerships and fiduciaries	4,953,608	4,164,648	523,999	* 264,961	1,237,469	846,083	448,636
Farm net profit	0	0	0	0	0	* 5,769	0
Net gain, noncapital assets	4,642,443	4,405,689	73,857	162,897	734,284	141,555	14,513
Other income	4,726,666	4,225,031	456,673	44,962	492,096	5,266,336	3,977,717
<b>Total deductions</b>	<b>92,336,145</b>	<b>67,741,280</b>	<b>16,456,217</b>	<b>8,138,648</b>	<b>70,039,197</b>	<b>134,996,850</b>	<b>70,020,524</b>
Cost of good sold	45,556,881	26,502,633	14,279,533	4,774,715	58,631,153	115,666,541	63,817,102
Inventory, beginning of year	3,224,485	1,418,192	1,440,658	365,635	1,241,753	11,270,813	8,629,349
Purchases	13,838,253	10,452,451	1,619,339	1,766,463	44,067,813	25,929,451	13,043,776
Cost of labor	2,963,724	341,951	1,710,901	910,872	325,234	12,914,068	3,585,540
Additional inventory costs (section 263A)	437,474	168,912	264,449	* 4,113	40	870,104	527,390
Other costs	28,261,605	15,298,339	10,772,678	2,190,588	14,261,638	75,436,982	46,343,701
Less: Inventory, end of year	3,168,660	1,177,211	1,528,492	462,957	1,265,326	10,754,877	8,312,655
Salaries and wages	2,715,941	1,799,105	203,971	712,865	1,234,559	4,628,080	1,420,230
Guaranteed payments to partners	194,184	149,257	* 7,100	37,827	27,025	1,261,903	473,119
Rent paid	433,015	285,959	30,633	116,423	231,133	773,574	210,533
Interest paid	3,951,198	3,729,628	160,001	61,569	1,407,785	467,386	232,629
Taxes and licenses	2,507,902	2,288,323	99,506	120,072	673,016	859,734	267,856
Bad debts	29,357	12,963	* 448	15,945	192,476	168,708	80,676
Repairs and maintenance	630,382	484,234	34,029	112,119	467,592	338,875	86,390
Depreciation	8,615,703	7,687,100	90,856	837,748	3,038,495	1,014,300	220,912
Depletion	813,632	33,953	771,502	* 8,177	* 11,218	* 280	0
Retirement plans, etc.	101,477	72,656	25,987	2,834	24,690	83,436	26,163
Employee benefit programs	468,037	373,925	59,196	34,916	134,243	287,177	78,134
Ordinary loss from other partnerships and fiduciaries	167,420	165,374	1,136	* 910	* 73,714	46,092	24,289
Farm net loss	16,581	12,316	0	4,265	0	* 53	0
Net loss, noncapital assets	22,629	12,437	7,834	* 2,357	* 888	6,095	422
Other deductions	26,111,808	24,131,416	684,486	1,295,906	3,891,211	9,394,617	3,082,069
<b>Ordinary business income (loss)</b>	<b>68,234,825</b>	<b>63,020,158</b>	<b>3,643,240</b>	<b>1,571,427</b>	<b>6,402,111</b>	<b>13,182,567</b>	<b>4,943,134</b>
Net income	68,365,100	63,133,999	3,650,011	1,581,090	6,414,441	13,231,159	4,957,847
Loss	130,275	113,841	* 6,771	* 9,663	* 12,329	48,591	14,713
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,722,834</b>	<b>6,169,238</b>	<b>290,087</b>	<b>263,509</b>	<b>1,034,181</b>	<b>616,632</b>	<b>142,273</b>
Interest income	944,246	831,415	69,535	43,297	164,175	235,086	76,848
Dividend income	268,455	251,055	* 4,109	* 13,291	141,374	35,774	8,923
Royalties	4,000,591	3,770,900	203,969	* 25,722	612	11,470	* 4,945
Net short-term capital gain (loss)	26,342	25,986	* 552	* -195	-34,887	116,110	49,234
Net long-term capital gain (loss)	1,483,200	1,289,883	* 11,922	* 181,395	762,908	218,192	2,324
<b>Net rental real estate income (loss)</b>	<b>96,531</b>	<b>55,570</b>	<b>* 40,323</b>	<b>* 637</b>	<b>* 630</b>	<b>193,226</b>	<b>71,693</b>
Net income	107,992	67,032	* 40,323	* 637	711	218,566	92,929
Loss	11,461	11,461	0	0	81	25,340	21,237
<b>Other net rental income (loss)</b>	<b>96,350</b>	<b>79,051</b>	<b>1,254</b>	<b>* 16,046</b>	<b>6,279</b>	<b>38,842</b>	<b>* 16,570</b>
Net income	103,847	86,547	1,254	* 16,046	6,309	38,946	* 16,570
Loss	7,497	7,497	0	0	30	105	0
<b>Total net income [1]</b>	<b>73,640,998</b>	<b>68,008,148</b>	<b>3,962,430</b>	<b>1,670,420</b>	<b>6,715,181</b>	<b>13,696,965</b>	<b>5,122,112</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>5,543</b>	<b>515</b>	<b>3,149</b>	<b>1,880</b>	<b>44,866</b>	<b>9,032</b>	<b>5,415</b>
<b>Number of partners</b>	<b>16,501</b>	<b>1,256</b>	<b>9,558</b>	<b>5,686</b>	<b>100,605</b>	<b>18,947</b>	<b>11,011</b>
<b>Total assets</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>30,359,479</b>	<b>5,650,696</b>	<b>3,119,436</b>	<b>21,589,348</b>	<b>42,856,281</b>	<b>7,222,622</b>	<b>4,972,313</b>
Business receipts	29,354,309	5,469,616	2,563,590	21,321,103	42,042,574	7,160,938	4,938,520
Ordinary income from other partnerships and fiduciaries	364,571	* 103,278	222,090	39,203	32,876	* 50	* 3,515
Farm net profit	* 5,769	0	* 5,769	0	0	0	0
Net gain, noncapital assets	95,578	3,790	* 180	91,609	31,464	* 1,147	7,924
Other income	539,252	74,012	327,807	137,433	749,367	60,487	22,354
<b>Total deductions</b>	<b>26,122,997</b>	<b>4,995,105</b>	<b>2,276,402</b>	<b>18,851,490</b>	<b>38,853,330</b>	<b>6,352,180</b>	<b>4,542,080</b>
Cost of good sold	22,422,012	3,831,468	2,051,251	16,539,293	29,427,426	5,053,633	3,386,067
Inventory, beginning of year	2,257,818	* 5,997	2,134,164	117,657	383,646	92,962	57,345
Purchases	2,818,284	522,852	456,208	1,839,225	10,067,391	2,036,274	1,150,740
Cost of labor	3,092,761	556,356	* 5,572	2,530,832	6,235,768	983,533	1,110,869
Additional inventory costs (section 263A)	127,736	0	* 95,562	* 32,174	214,979	* 4,380	* 48,537
Other costs	15,990,859	2,752,782	1,128,031	12,110,046	13,102,422	2,107,123	1,060,962
Less: Inventory, end of year	1,865,444	* 6,519	1,768,285	90,640	576,778	170,639	42,385
Salaries and wages	594,194	158,828	15,655	419,712	2,613,656	304,810	262,654
Guaranteed payments to partners	153,642	* 72,346	* 6,923	74,372	635,142	147,141	79,820
Rent paid	109,639	11,372	* 1,224	97,043	453,402	61,133	40,608
Interest paid	83,173	12,148	35,245	35,780	151,584	17,137	22,512
Taxes and licenses	163,432	31,428	14,221	117,783	428,446	53,353	65,816
Bad debts	15,950	* 3,285	* 5,261	7,404	72,082	28,730	4,844
Repairs and maintenance	65,098	9,102	6,909	49,088	187,387	29,015	9,258
Depreciation	282,074	101,522	14,072	166,481	511,314	96,589	66,929
Depletion	* 280	0	* 7	273	0	0	0
Retirement plans, etc.	28,099	* 5,866	0	22,234	29,174	* 1,269	4,938
Employee benefit programs	69,034	18,132	* 276	50,625	140,009	16,410	14,243
Ordinary loss from other partnerships and fiduciaries	* 13,748	* 26	* 12,633	1,089	* 8,055	0	* 1,535
Farm net loss	* 53	0	* 53	0	0	0	0
Net loss, noncapital assets	* 4,648	* 1	* 4,535	* 113	1,024	* 159	162
Other deductions	2,117,919	739,581	108,137	1,270,201	4,194,629	542,799	582,695
<b>Ordinary business income (loss)</b>	<b>4,236,482</b>	<b>655,591</b>	<b>843,033</b>	<b>2,737,858</b>	<b>4,002,951</b>	<b>870,442</b>	<b>430,233</b>
Net income	4,265,041	655,664	871,357	2,738,020	4,008,271	870,442	430,233
Loss	* 28,559	* 73	* 28,323	* 162	* 5,320	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>300,369</b>	<b>27,201</b>	<b>232,561</b>	<b>40,607</b>	<b>173,989</b>	<b>2,521</b>	<b>10,480</b>
Interest income	136,479	24,942	84,526	27,011	21,759	2,445	4,357
Dividend income	12,724	* 375	* 11,405	945	14,127	* 139	0
Royalties	* 6,525	* 43	* 6,482	0	0	0	0
Net short-term capital gain (loss)	71,034	* 104	* 69,761	1,169	-4,159	* -12	* 1
Net long-term capital gain (loss)	73,607	* 1,738	60,387	11,482	142,262	* -50	* 6,122
<b>Net rental real estate income (loss)</b>	<b>111,860</b>	<b>* 263</b>	<b>110,394</b>	<b>* 1,203</b>	<b>9,674</b>	<b>0</b>	<b>* 9,424</b>
Net income	114,337	* 263	112,852	* 1,223	* 11,299	0	* 9,424
Loss	* 2,478	0	* 2,458	20	* 1,626	0	0
<b>Other net rental income (loss)</b>	<b>* 22,329</b>	<b>0</b>	<b>* 509</b>	<b>* 21,820</b>	<b>* -58</b>	<b>36</b>	<b>9</b>
Net income	* 22,329	0	* 509	* 21,820	* 47	36	9
Loss	0	0	0	0	105	0	0
<b>Total net income [1]</b>	<b>4,526,400</b>	<b>681,213</b>	<b>1,056,350</b>	<b>2,788,837</b>	<b>4,048,454</b>	<b>873,061</b>	<b>444,022</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)	
<b>Number of partnerships</b>	<b>6,651</b>	<b>13,090</b>	<b>10,678</b>	<b>21,615</b>	<b>1,982</b>	<b>430</b>	<b>270</b>
<b>Number of partners</b>	<b>15,410</b>	<b>30,659</b>	<b>24,579</b>	<b>361,758</b>	<b>16,127</b>	<b>2,558</b>	<b>956</b>
<b>Total assets</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>7,677,331</b>	<b>5,685,778</b>	<b>17,298,237</b>	<b>711,200,030</b>	<b>66,075,684</b>	<b>17,400,071</b>	<b>3,570,426</b>
Business receipts	7,606,620	5,672,789	16,663,706	698,358,867	65,507,141	17,187,467	3,532,524
Ordinary income from other partnerships and fiduciaries	* 4,200	* 12	* 25,099	4,841,296	89,260	* 303	86
Farm net profit	0	0	0	176	176	0	0
Net gain, noncapital assets	1,034	* 192	21,168	542,920	64,472	16,230	* 1,039
Other income	65,477	12,785	588,264	7,456,772	414,635	196,071	36,777
<b>Total deductions</b>	<b>7,077,110</b>	<b>5,192,148</b>	<b>15,689,811</b>	<b>649,255,518</b>	<b>62,453,807</b>	<b>15,554,119</b>	<b>3,501,605</b>
Cost of good sold	5,107,609	3,846,790	12,033,328	563,167,085	53,560,332	11,347,233	3,043,361
Inventory, beginning of year	59,940	70,539	102,859	40,999,132	4,868,953	1,965,858	426,493
Purchases	1,863,761	1,854,549	3,162,067	466,453,392	46,426,166	7,035,863	2,597,108
Cost of labor	1,126,853	845,177	2,169,336	20,218,242	2,271,876	871,669	223,150
Additional inventory costs (section 263A)	* 33,815	* 41,217	87,030	2,447,850	221,571	57,586	* 620
Other costs	2,165,297	1,137,428	6,631,612	80,803,820	5,246,297	3,548,527	343,239
Less: Inventory, end of year	142,057	102,120	119,576	47,755,351	5,474,530	2,132,271	547,250
Salaries and wages	611,095	348,723	1,086,374	16,645,793	1,500,286	729,180	112,431
Guaranteed payments to partners	42,795	203,330	162,055	1,547,297	51,782	18,524	* 9,719
Rent paid	78,407	88,888	184,367	2,106,734	276,696	60,113	9,862
Interest paid	25,523	23,183	63,229	3,294,796	269,671	110,588	24,714
Taxes and licenses	122,634	61,428	125,214	9,039,060	197,840	229,471	7,888
Bad debts	16,295	11,656	10,556	257,325	30,478	56,219	3,757
Repairs and maintenance	24,038	11,299	113,778	1,454,174	187,324	78,245	6,308
Depreciation	82,940	35,111	229,745	7,071,985	497,243	301,918	18,949
Depletion	0	0	0	* 219,357	0	0	0
Retirement plans, etc.	5,979	* 995	15,992	1,997,647	75,553	222,694	* 3,316
Employee benefit programs	32,212	31,275	45,869	2,161,708	135,712	152,760	* 13,105
Ordinary loss from other partnerships and fiduciaries	0	0	* 6,520	245,271	26,542	* 4,297	* 3,382
Farm net loss	0	0	0	* 10,801	2,132	* 8,669	0
Net loss, noncapital assets	0	0	* 703	44,891	1,220	* 258	103
Other deductions	927,582	529,470	1,612,082	39,991,594	5,640,994	2,233,951	244,711
<b>Ordinary business income (loss)</b>	<b>600,221</b>	<b>493,630</b>	<b>1,608,426</b>	<b>61,944,513</b>	<b>3,621,877</b>	<b>1,845,951</b>	<b>68,820</b>
Net income	600,221	493,630	1,613,746	62,340,358	3,626,767	1,845,951	96,831
Loss	0	0	* 5,320	395,845	* 4,890	0	* 28,010
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,979</b>	<b>-3,523</b>	<b>161,533</b>	<b>8,421,182</b>	<b>342,421</b>	<b>184,449</b>	<b>76,757</b>
Interest income	2,743	703	11,511	2,207,366	49,523	84,250	478
Dividend income	* 187	* 2	13,799	4,027,347	282,674	* 7,726	* 59,315
Royalties	0	0	0	1,969,498	* 68,473	* 31,357	* 17,492
Net short-term capital gain (loss)	* 162	* -4,240	* -70	-6,915	* -11,329	0	0
Net long-term capital gain (loss)	* -113	* 11	136,291	223,886	-46,920	* 61,116	* -528
<b>Net rental real estate income (loss)</b>	<b>* 1,804</b>	<b>0</b>	<b>* -1,554</b>	<b>17,359</b>	<b>828</b>	<b>* 1,249</b>	<b>* 897</b>
Net income	* 1,804	0	* 72	19,141	1,313	* 1,267	* 897
Loss	0	0	* 1,626	1,782	* 484	18	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>-103</b>	<b>305,442</b>	<b>1,380</b>	<b>* 1,002</b>	<b>7</b>
Net income	0	0	2	305,636	1,380	* 1,002	7
Loss	0	0	105	194	0	0	0
<b>Total net income [1]</b>	<b>604,954</b>	<b>494,335</b>	<b>1,632,080</b>	<b>70,471,526</b>	<b>4,024,756</b>	<b>1,971,534</b>	<b>147,010</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	243	* 3	1,689	263	2,176	136	720
<b>Number of partners</b>	657	* 7	3,997	1,133	4,659	153,635	131,168
<b>Total assets</b>	2,196,339	* 43,206	2,998,152	39,302,274	2,223,578	118,739,969	86,879,741
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	4,983,065	* 176,000	4,417,993	18,843,671	4,507,773	297,599,493	132,624,694
Business receipts	4,911,584	* 173,637	4,382,917	18,699,664	4,457,484	295,531,292	125,733,881
Ordinary income from other partnerships and fiduciaries	11,957	664	0	* 24,001	* 2,776	640,422	3,649,025
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 591	* 4	10,991	341	* 927	10,187	193,939
Other income	58,933	* 1,695	24,085	119,665	46,586	1,417,592	3,047,849
<b>Total deductions</b>	4,537,730	* 159,200	4,114,679	18,325,165	4,110,313	281,827,078	108,608,804
Cost of good sold	3,250,748	* 145,444	3,070,310	16,140,580	2,724,290	264,440,945	87,487,046
Inventory, beginning of year	488,500	3,981	483,181	1,089,455	193,763	6,269,675	7,822,487
Purchases	2,280,269	* 132,960	2,049,681	8,072,461	1,271,104	252,054,488	68,762,624
Cost of labor	387,074	3,897	317,811	2,159,080	555,123	1,048,947	1,665,398
Additional inventory costs (section 263A)	53,681	192	119,672	443,379	* 14,753	676,297	503,356
Other costs	606,382	* 9,213	616,009	5,608,753	892,824	13,555,730	17,484,443
Less: Inventory, end of year	565,158	4,798	516,044	1,232,547	203,276	9,164,192	8,751,262
Salaries and wages	419,451	* 3,928	289,348	633,100	511,290	629,027	3,995,645
Guaranteed payments to partners	22,964	0	33,533	21,614	43,906	* 673,736	47,423
Rent paid	57,032	* 55	48,637	51,699	64,682	274,084	385,079
Interest paid	41,745	81	42,469	458,972	40,031	540,404	526,281
Taxes and licenses	35,024	* 359	45,009	35,701	55,992	6,505,589	461,584
Bad debts	1,777	36	6,805	3,939	7,639	14,621	24,319
Repairs and maintenance	8,970	10	34,417	24,992	13,280	115,030	514,185
Depreciation	40,621	* 251	73,325	58,326	91,919	2,381,335	1,647,944
Depletion	0	0	0	0	0	119	212,435
Retirement plans, etc.	5,757	0	4,702	27,524	14,037	973,151	245,389
Employee benefit programs	17,415	* 159	19,026	34,435	27,108	267,209	573,635
Ordinary loss from other partnerships and fiduciaries	* 2,978	0	* 4,592	20,333	* 846	21,516	119,475
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 304	0	* 470	* 4,126	0	8,589	14,361
Other deductions	632,943	* 8,877	442,035	809,824	515,291	4,981,721	12,354,005
<b>Ordinary business income (loss)</b>	445,335	* 16,801	303,314	518,505	397,460	15,772,415	24,015,890
Net income	445,968	* 16,801	303,719	518,505	397,460	15,798,588	24,019,913
Loss	* 633	0	* 406	0	0	* 26,172	* 4,023
<b>Portfolio income (loss) distributed directly to partners</b>	60,782	28	18,091	530,002	2,396	3,477,306	1,454,281
Interest income	16,225	28	11,003	170,515	940	1,071,789	251,648
Dividend income	0	0	* 5,917	422,799	* 1,096	2,302,919	451,120
Royalties	288	0	241	5,326	0	8,742	782,246
Net short-term capital gain (loss)	0	0	* 116	5	* -96	* 199	272
Net long-term capital gain (loss)	* 44,269	0	* 814	* -68,643	* 456	* 93,657	-31,005
<b>Net rental real estate income (loss)</b>	68	0	* 1,531	-8	* 78	429	4,437
Net income	68	0	* 1,531	0	* 78	429	4,533
Loss	0	0	0	8	0	0	95
<b>Other net rental income (loss)</b>	0	0	532	2,393	0	109,165	7,877
Net income	0	0	532	2,393	0	109,165	7,878
Loss	0	0	0	0	0	0	1
<b>Total net income [1]</b>	461,917	* 16,828	322,538	1,119,531	399,574	19,265,459	25,513,219

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>234</b>	<b>1,149</b>	<b>322</b>	<b>3,679</b>	<b>1,502</b>	<b>435</b>	<b>1,459</b>
<b>Number of partners</b>	<b>1,478</b>	<b>2,715</b>	<b>1,270</b>	<b>11,391</b>	<b>4,646</b>	<b>2,129</b>	<b>3,779</b>
<b>Total assets</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>11,772,776</b>	<b>4,845,389</b>	<b>29,722,392</b>	<b>18,966,893</b>	<b>26,056,099</b>	<b>10,535,914</b>	<b>5,134,370</b>
Business receipts	11,701,528	4,740,954	29,618,380	18,677,506	25,436,925	10,402,954	4,881,726
Ordinary income from other partnerships and fiduciaries	* 15,478	* 2,259	* 7,237	* 11,689	* 6,256	* 20,812	* 226,116
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,185	26,070	4,042	50,043	58,236	* 5,156	* 1,466
Other income	54,586	76,106	92,733	227,654	554,683	106,994	25,062
<b>Total deductions</b>	<b>11,080,711</b>	<b>4,461,082</b>	<b>27,652,087</b>	<b>16,976,770</b>	<b>24,043,196</b>	<b>9,556,975</b>	<b>4,432,321</b>
Cost of good sold	9,185,596	3,374,117	25,548,225	13,365,267	18,735,609	6,711,471	3,240,976
Inventory, beginning of year	909,031	705,043	2,910,692	1,653,767	3,530,335	673,425	577,262
Purchases	6,104,757	2,073,252	19,440,744	8,491,061	8,511,528	4,413,600	2,007,759
Cost of labor	1,079,884	376,069	1,407,105	2,171,389	2,138,748	505,589	302,455
Additional inventory costs (section 263A)	36,239	18,180	23,978	111,640	59,225	10,526	* 7,942
Other costs	2,176,557	905,306	5,033,549	2,922,924	8,979,349	1,921,088	971,355
Less: Inventory, end of year	1,120,871	703,733	3,267,843	1,985,513	4,483,577	812,758	625,797
Salaries and wages	571,454	241,734	537,152	1,114,451	1,394,218	1,085,020	294,883
Guaranteed payments to partners	27,839	* 43,246	71,439	181,303	99,157	53,458	21,203
Rent paid	29,259	52,962	36,142	126,968	243,004	49,416	55,468
Interest paid	127,743	57,393	108,917	164,935	325,546	47,222	50,191
Taxes and licenses	60,722	41,293	97,043	136,770	814,832	48,352	32,791
Bad debts	6,971	10,246	6,155	12,364	22,278	2,598	7,150
Repairs and maintenance	52,884	25,747	55,103	130,409	67,202	43,470	7,628
Depreciation	184,762	98,031	228,842	241,356	220,999	225,120	25,248
Depletion	0	* 6,804	0	0	0	0	0
Retirement plans, etc.	32,907	20,181	31,848	42,988	41,145	90,462	12,402
Employee benefit programs	76,540	20,739	46,030	200,290	178,100	129,274	20,459
Ordinary loss from other partnerships and fiduciaries	* 2,135	* 7,542	* 2,769	* 4,850	11,641	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,374	* 2,326	* 1,451	1,292	4,068	* 337	* 1,401
Other deductions	719,524	458,720	880,972	1,253,526	1,885,396	1,070,775	662,522
<b>Ordinary business income (loss)</b>	<b>692,066</b>	<b>384,307</b>	<b>2,070,305</b>	<b>1,990,122</b>	<b>2,012,904</b>	<b>978,939</b>	<b>702,049</b>
Net income	751,179	384,307	2,071,256	2,000,829	2,197,803	978,939	702,049
Loss	* 59,114	0	951	10,707	184,900	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>85,438</b>	<b>15,542</b>	<b>66,574</b>	<b>82,548</b>	<b>922,113</b>	<b>28,760</b>	<b>28,718</b>
Interest income	29,242	1,741	51,159	25,661	386,100	5,621	5,983
Dividend income	* 24,969	* 1,785	* 5,128	50,199	189,592	* 20,684	* 19,818
Royalties	* 96,476	636	348	* 6,542	* 189,141	2,127	2,690
Net short-term capital gain (loss)	* -346	0	80	* -72	* -125	217	-111
Net long-term capital gain (loss)	* -64,903	* 11,379	* 9,859	* 217	* 157,405	* 112	338
<b>Net rental real estate income (loss)</b>	<b>* 1,160</b>	<b>* 232</b>	<b>* 362</b>	<b>* 2,641</b>	<b>* 149</b>	<b>0</b>	<b>* 3,828</b>
Net income	* 1,160	* 232	* 362	* 2,641	* 284	0	* 3,828
Loss	0	0	0	0	134	0	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>* 337</b>	<b>* 988</b>	<b>* -58</b>	<b>* 180,097</b>	<b>0</b>	<b>0</b>
Net income	0	* 337	* 988	* 127	* 180,098	0	0
Loss	0	0	0	185	2	0	0
<b>Total net income [1]</b>	<b>843,912</b>	<b>389,038</b>	<b>2,128,290</b>	<b>2,075,107</b>	<b>2,957,983</b>	<b>1,007,370</b>	<b>734,368</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>3,297</b>	<b>83</b>	<b>1,542</b>	<b>43,397</b>	<b>21,573</b>	<b>10,754</b>	<b>11,069</b>
<b>Number of partners</b>	<b>11,475</b>	<b>229</b>	<b>7,749</b>	<b>347,853</b>	<b>63,663</b>	<b>261,638</b>	<b>22,553</b>
<b>Total assets</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,955,654</b>	<b>2,740,620</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>33,846,836</b>	<b>1,262,749</b>	<b>18,857,742</b>	<b>466,491,983</b>	<b>139,206,958</b>	<b>315,816,189</b>	<b>11,468,836</b>
Business receipts	33,214,972	1,259,475	18,306,854	458,835,357	136,354,581	311,405,247	11,075,528
Ordinary income from other partnerships and fiduciaries	* 59,410	0	* 73,547	2,525,584	325,301	2,197,363	* 2,920
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	6,224	* 159	91,620	155,993	82,707	72,335	* 950
Other income	566,231	* 3,115	385,721	4,975,049	2,444,369	2,141,244	389,437
<b>Total deductions</b>	<b>30,959,576</b>	<b>1,156,560</b>	<b>15,743,739</b>	<b>446,033,228</b>	<b>130,663,228</b>	<b>304,806,506</b>	<b>10,563,076</b>
Cost of good sold	26,617,612	862,220	10,315,703	399,509,901	110,640,937	279,745,295	9,123,668
Inventory, beginning of year	4,311,237	115,171	2,000,821	28,611,805	13,031,091	15,222,775	357,938
Purchases	18,527,041	* 569,777	5,631,150	337,946,815	104,820,179	225,277,571	7,849,065
Cost of labor	2,086,622	* 131,637	514,718	2,196,796	1,565,982	626,141	* 4,672
Additional inventory costs (section 263A)	56,129	* 5,097	27,787	1,118,821	449,533	661,090	* 8,198
Other costs	5,744,889	* 187,102	4,050,287	63,720,175	6,588,044	55,735,319	1,396,812
Less: Inventory, end of year	4,108,306	146,564	1,909,060	34,084,512	15,813,892	17,777,602	493,018
Salaries and wages	1,324,558	102,215	1,156,421	13,878,224	6,480,327	7,024,245	373,652
Guaranteed payments to partners	42,438	* 2,986	81,026	1,281,243	736,557	429,988	114,698
Rent paid	148,228	* 16,906	120,444	2,129,589	1,088,127	986,144	55,318
Interest paid	232,016	* 8,829	117,050	1,861,032	623,081	1,215,893	22,058
Taxes and licenses	132,894	8,004	91,900	1,796,911	764,103	1,001,329	31,479
Bad debts	11,507	* 1,911	26,554	219,640	103,256	109,419	6,965
Repairs and maintenance	56,929	* 2,690	29,349	763,324	275,383	484,984	2,957
Depreciation	364,167	* 11,292	360,337	2,802,674	823,995	1,919,393	59,286
Depletion	0	0	0	16,413	0	16,413	0
Retirement plans, etc.	121,227	* 413	31,950	316,483	109,884	199,345	7,255
Employee benefit programs	101,557	* 6,039	142,116	1,106,110	501,651	576,537	27,922
Ordinary loss from other partnerships and fiduciaries	12,038	0	* 333	160,806	142,201	18,557	48
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	1,645	* 100	* 465	45,844	7,401	2,402	36,040
Other deductions	1,792,759	132,956	3,270,092	20,145,036	8,366,742	11,076,563	701,731
<b>Ordinary business income (loss)</b>	<b>2,887,261</b>	<b>106,189</b>	<b>3,114,002</b>	<b>20,458,755</b>	<b>8,543,312</b>	<b>11,009,683</b>	<b>905,760</b>
Net income	2,888,779	106,189	3,188,524	20,469,056	8,546,930	11,015,919	906,207
Loss	1,518	0	74,521	10,301	* 3,618	* 6,235	447
<b>Portfolio income (loss) distributed directly to partners</b>	<b>145,579</b>	<b>* 1,610</b>	<b>897,787</b>	<b>906,454</b>	<b>204,113</b>	<b>698,911</b>	<b>3,430</b>
Interest income	38,317	* 71	7,070	249,215	78,026	167,856	3,333
Dividend income	* 37,368	1,539	* 142,700	562,463	113,910	448,310	* 243
Royalties	9,681	0	* 747,691	17,839	9,759	8,080	0
Net short-term capital gain (loss)	4,276	0	0	-2,802	-2,593	-52	* -157
Net long-term capital gain (loss)	* 55,938	0	326	79,739	5,010	74,718	* 11
<b>Net rental real estate income (loss)</b>	<b>* -851</b>	<b>* 121</b>	<b>208</b>	<b>12,011</b>	<b>9,943</b>	<b>-5,194</b>	<b>* 7,261</b>
Net income	191	* 121	208	33,636	11,179	13,300	* 9,158
Loss	* 1,042	0	0	21,626	* 1,236	18,494	* 1,897
<b>Other net rental income (loss)</b>	<b>1,641</b>	<b>0</b>	<b>82</b>	<b>16,541</b>	<b>-1,923</b>	<b>18,465</b>	<b>0</b>
Net income	1,648	0	82	20,227	* 1,559	18,668	0
Loss	6	0	0	3,686	3,483	203	0
<b>Total net income [1]</b>	<b>2,973,417</b>	<b>107,920</b>	<b>4,011,754</b>	<b>21,316,824</b>	<b>8,753,027</b>	<b>11,647,200</b>	<b>916,597</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>77,305</b>	<b>7,170</b>	<b>3,533</b>	<b>1,371</b>	<b>2,224</b>	<b>11,709</b>	<b>3,400</b>
<b>Number of partners</b>	<b>296,515</b>	<b>19,498</b>	<b>8,629</b>	<b>3,274</b>	<b>7,788</b>	<b>29,412</b>	<b>39,577</b>
<b>Total assets</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>307,176,892</b>	<b>105,986,125</b>	<b>9,357,732</b>	<b>4,656,544</b>	<b>6,289,136</b>	<b>42,408,060</b>	<b>10,006,333</b>
Business receipts	301,068,529	102,984,413	9,069,928	4,645,605	6,241,751	41,517,854	9,949,673
Ordinary income from other partnerships and fiduciaries	632,723	120,839	5,339	0	* 51	129,296	* 5,377
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	119,362	58,370	312	* 150	799	18,861	* 84
Other income	5,356,278	2,822,503	282,152	10,789	46,535	742,050	51,198
<b>Total deductions</b>	<b>295,779,562</b>	<b>103,315,378</b>	<b>8,582,792</b>	<b>4,439,703</b>	<b>5,887,533</b>	<b>41,183,145</b>	<b>9,349,779</b>
Cost of good sold	238,496,855	89,097,074	5,253,699	3,108,636	4,396,005	31,098,081	6,129,330
Inventory, beginning of year	25,927,487	12,810,359	835,419	271,483	809,963	2,176,154	668,010
Purchases	231,562,838	88,201,747	4,743,244	2,987,123	4,103,004	30,521,643	5,752,650
Cost of labor	2,150,564	1,001,330	215,319	* 41,809	* 112,748	244,826	160,168
Additional inventory costs (section 263A)	674,335	105,799	130,777	* 21,705	12,000	77,764	34,892
Other costs	8,096,768	1,470,071	265,976	83,814	344,926	409,169	320,282
Less: Inventory, end of year	29,915,135	14,492,232	937,035	297,298	986,635	2,331,474	806,672
Salaries and wages	18,014,157	5,580,936	937,532	462,058	570,241	3,180,329	1,054,123
Guaranteed payments to partners	1,399,515	246,040	69,231	93,753	* 80,319	207,903	258,440
Rent paid	5,896,285	1,286,751	497,838	126,544	137,131	1,096,309	240,458
Interest paid	1,580,707	429,194	72,958	13,979	29,907	231,871	33,596
Taxes and licenses	2,794,677	805,461	159,752	61,947	70,435	487,817	130,402
Bad debts	449,366	79,724	22,133	8,798	9,304	8,938	32,106
Repairs and maintenance	1,158,147	201,087	47,437	6,010	37,685	301,551	26,848
Depreciation	3,034,403	526,818	74,599	45,322	72,195	624,082	136,770
Depletion	378	378	0	0	0	0	0
Retirement plans, etc.	208,550	35,533	12,785	* 1,844	5,580	73,487	8,239
Employee benefit programs	1,058,777	391,255	38,546	11,608	42,431	218,410	30,436
Ordinary loss from other partnerships and fiduciaries	17,156	4,172	* 1,841	* 154	0	* 1,888	* 114
Farm net loss	* 3,774	0	0	0	0	* 3,774	0
Net loss, noncapital assets	9,151	3,216	667	108	* 10	699	* 469
Other deductions	21,657,663	4,627,738	1,393,772	498,942	436,292	3,648,004	1,268,446
<b>Ordinary business income (loss)</b>	<b>11,397,329</b>	<b>2,670,747</b>	<b>774,940</b>	<b>216,841</b>	<b>401,603</b>	<b>1,224,916</b>	<b>656,554</b>
Net income	11,489,114	2,672,902	774,964	216,841	401,603	1,286,567	658,562
Loss	91,785	* 2,154	24	0	0	* 61,651	* 2,009
<b>Portfolio income (loss) distributed directly to partners</b>	<b>899,834</b>	<b>85,388</b>	<b>48,343</b>	<b>1,475</b>	<b>3,221</b>	<b>258,853</b>	<b>8,382</b>
Interest income	266,794	41,246	4,589	1,079	2,562	100,479	1,246
Dividend income	368,594	567	* 205	* 461	* 609	90,154	* 6,464
Royalties	* 8,190	* 3	0	0	0	* 7,068	0
Net short-term capital gain (loss)	5,947	* -114	69	* -133	0	* 8,051	0
Net long-term capital gain (loss)	250,308	43,686	43,481	* 68	50	53,101	* 671
<b>Net rental real estate income (loss)</b>	<b>197,767</b>	<b>1,809</b>	<b>* 6,793</b>	<b>* -795</b>	<b>* 437</b>	<b>943</b>	<b>* 4,866</b>
Net income	216,767	4,851	* 6,841	* 23	* 437	12,040	* 4,866
Loss	19,000	* 3,042	48	* 818	0	11,097	0
<b>Other net rental income (loss)</b>	<b>46,762</b>	<b>* 3,117</b>	<b>* 394</b>	<b>* 3,679</b>	<b>* 891</b>	<b>* 5,725</b>	<b>578</b>
Net income	46,764	* 3,117	* 394	* 3,679	* 891	* 5,725	580
Loss	2	0	0	0	0	0	2
<b>Total net income [1]</b>	<b>12,285,437</b>	<b>2,717,489</b>	<b>786,921</b>	<b>221,266</b>	<b>406,101</b>	<b>1,429,285</b>	<b>669,709</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>4,597</b>	<b>11,211</b>	<b>5,119</b>	<b>1,459</b>	<b>13,642</b>	<b>11,871</b>
<b>Number of partners</b>	<b>10,597</b>	<b>25,808</b>	<b>10,974</b>	<b>3,350</b>	<b>32,737</b>	<b>104,871</b>
<b>Total assets</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>65,945,470</b>	<b>9,492,690</b>	<b>2,673,420</b>	<b>9,215,024</b>	<b>15,613,091</b>	<b>25,533,268</b>
Business receipts	65,519,493	9,255,095	2,581,662	9,038,630	15,409,082	24,855,344
Ordinary income from other partnerships and fiduciaries	24,876	* 86,804	288	7,665	* 51,484	* 200,704
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	9,799	* 9,468	* 282	168	* 699	20,369
Other income	391,303	141,323	* 91,188	168,561	151,826	456,851
<b>Total deductions</b>	<b>65,236,373</b>	<b>8,722,130</b>	<b>2,477,995</b>	<b>8,675,721</b>	<b>14,265,910</b>	<b>23,643,105</b>
Cost of good sold	60,484,411	5,138,818	1,580,740	5,853,205	10,386,409	15,970,448
Inventory, beginning of year	730,673	1,688,729	446,117	1,302,868	2,955,794	1,231,918
Purchases	58,521,651	5,015,787	1,576,834	5,921,291	10,500,585	13,717,280
Cost of labor	78,046	* 68,216	* 7,813	* 3,941	80,431	135,916
Additional inventory costs (section 263A)	53,764	* 9,221	* 20,264	* 36,143	90,803	81,201
Other costs	1,934,431	290,217	67,505	104,924	479,134	2,326,320
Less: Inventory, end of year	834,153	1,933,353	537,794	1,515,961	3,720,339	1,522,188
Salaries and wages	1,174,126	1,005,771	261,891	1,024,130	1,055,879	1,707,141
Guaranteed payments to partners	22,990	37,017	* 58,735	* 12,140	166,132	146,815
Rent paid	423,936	595,053	146,346	351,392	770,621	223,905
Interest paid	334,974	73,375	22,381	48,569	66,414	223,488
Taxes and licenses	287,022	201,797	36,676	155,633	185,245	212,490
Bad debts	8,190	27,418	* 2,209	22,007	2,947	225,591
Repairs and maintenance	214,675	36,670	7,887	45,023	70,516	162,759
Depreciation	705,625	110,767	40,726	159,135	125,077	413,286
Depletion	0	0	0	0	0	0
Retirement plans, etc.	8,458	4,274	* 111	8,054	7,865	42,319
Employee benefit programs	31,912	35,374	11,629	44,681	49,316	153,179
Ordinary loss from other partnerships and fiduciaries	* 2,760	0	* 1,792	0	* 217	* 4,218
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 159	* 1,415	0	1,814	* 557	35
Other deductions	1,537,136	1,454,380	306,872	949,936	1,378,715	4,157,432
<b>Ordinary business income (loss)</b>	<b>709,097</b>	<b>770,560</b>	<b>195,425</b>	<b>539,303</b>	<b>1,347,181</b>	<b>1,890,163</b>
Net income	714,446	770,560	195,425	539,538	1,351,291	1,906,415
Loss	* 5,349	0	0	236	* 4,110	16,252
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,771</b>	<b>12,633</b>	<b>6,296</b>	<b>277,292</b>	<b>76,882</b>	<b>117,298</b>
Interest income	5,299	4,232	6,233	12,245	46,046	41,538
Dividend income	401	* 2,058	* 63	264,668	* 356	2,588
Royalties	0	0	0	0	* 591	529
Net short-term capital gain (loss)	-1,994	0	0	0	* 8	* 60
Net long-term capital gain (loss)	64	* 6,343	0	379	* 29,881	* 72,583
<b>Net rental real estate income (loss)</b>	<b>90,150</b>	<b>* 28,099</b>	<b>7</b>	<b>* 34,336</b>	<b>* 30,386</b>	<b>* 736</b>
Net income	92,615	* 29,463	7	* 34,336	* 30,552	* 736
Loss	* 2,465	* 1,364	0	0	166	0
<b>Other net rental income (loss)</b>	<b>4,272</b>	<b>838</b>	<b>0</b>	<b>7,531</b>	<b>* 25</b>	<b>19,712</b>
Net income	4,272	838	0	7,531	* 25	19,712
Loss	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>809,219</b>	<b>805,786</b>	<b>201,728</b>	<b>858,083</b>	<b>1,424,585</b>	<b>1,955,265</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>18,384</b>	<b>149</b>	<b>187</b>	<b>10,683</b>	<b>1,507</b>	<b>1,014</b>	<b>* 25</b>
<b>Number of partners</b>	<b>1,435,007</b>	<b>461</b>	<b>2,475</b>	<b>24,286</b>	<b>6,970</b>	<b>1,352,357</b>	<b>* 90</b>
<b>Total assets</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>126,774,249</b>	<b>8,129,403</b>	<b>3,700,396</b>	<b>18,831,041</b>	<b>2,237,714</b>	<b>63,948,089</b>	<b>* 457,576</b>
Business receipts	123,002,890	8,006,753	3,058,735	18,598,311	2,226,767	61,744,863	* 449,441
Ordinary income from other partnerships and fiduciaries	1,796,516	* 11,467	* 21,210	* 27,746	0	1,427,814	0
Farm net profit	* 449	0	445	0	0	0	0
Net gain, noncapital assets	422,141	7,193	* 103,590	112,180	* 520	192,084	56
Other income	1,552,253	103,990	516,415	92,804	* 10,428	583,329	* 8,079
<b>Total deductions</b>	<b>115,353,690</b>	<b>7,828,022</b>	<b>3,319,533</b>	<b>17,784,217</b>	<b>2,100,644</b>	<b>57,561,955</b>	<b>* 405,779</b>
Cost of good sold	77,430,957	6,105,362	1,228,629	10,213,840	* 465,808	40,850,798	* 143,525
Inventory, beginning of year	1,846,940	* 101,134	20,416	79,651	* 2,279	851,028	* 2,051
Purchases	49,704,599	* 4,415,272	* 257,502	6,022,412	0	29,210,557	* 14,273
Cost of labor	2,401,119	* 151,495	* 81,407	534,091	* 225,210	22,729	* 20,991
Additional inventory costs (section 263A)	202,558	2,013	0	* 197,880	0	* -4,581	0
Other costs	25,108,144	1,547,579	880,738	3,458,542	* 240,885	11,770,589	* 111,468
Less: Inventory, end of year	1,832,402	* 112,131	* 11,432	78,735	* 2,567	999,524	* 5,259
Salaries and wages	4,957,718	381,150	147,655	1,354,939	511,897	505,882	* 75,491
Guaranteed payments to partners	426,896	34,663	* 15,411	154,096	* 785	* 9,886	0
Rent paid	1,340,143	130,465	6,320	260,795	50,093	325,089	* 14,322
Interest paid	2,994,586	55,471	54,247	74,037	30,659	2,571,766	* 4,490
Taxes and licenses	1,427,042	55,822	17,686	223,105	73,165	786,488	* 12,286
Bad debts	44,634	4,077	* 493	13,750	* 1,809	3,039	0
Repairs and maintenance	1,653,959	106,010	* 15,906	354,509	18,108	872,430	* 5,199
Depreciation	7,254,206	138,565	183,441	542,811	77,428	5,805,121	* 13,473
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	169,869	* 7,067	* 621	17,924	* 1,552	62,998	* 216
Employee benefit programs	553,727	70,898	43,342	76,081	* 47,133	109,888	* 10,362
Ordinary loss from other partnerships and fiduciaries	3,537	* 1,756	38	* 17	1	* 390	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,437	46	54	* 289	0	* 2,985	0
Other deductions	17,091,977	736,670	1,605,690	4,498,025	822,207	5,655,195	* 126,417
<b>Ordinary business income (loss)</b>	<b>11,420,559</b>	<b>301,380</b>	<b>380,863</b>	<b>1,046,824</b>	<b>137,070</b>	<b>6,386,135</b>	<b>* 51,796</b>
Net income	11,447,093	304,747	381,106	1,059,488	137,070	6,386,832	* 51,796
Loss	* 26,534	3,366	* 242	* 12,664	0	* 697	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>957,505</b>	<b>8,798</b>	<b>-29,611</b>	<b>79,806</b>	<b>* 455</b>	<b>820,343</b>	<b>* 261</b>
Interest income	231,961	6,646	2,293	9,771	* 184	194,854	* 258
Dividend income	227,332	* 34	* 25,326	* 46	41	113,086	* 2
Royalties	* 112	107	[2]	0	0	0	0
Net short-term capital gain (loss)	-27,386	0	* 195	* 293	-6	1,485	0
Net long-term capital gain (loss)	525,486	* 2,011	* -57,427	* 69,696	237	510,919	0
<b>Net rental real estate income (loss)</b>	<b>74,534</b>	<b>* 5,431</b>	<b>[2]</b>	<b>* 806</b>	<b>-151</b>	<b>* 24,082</b>	<b>0</b>
Net income	74,685	* 5,431	0	* 806	0	* 24,082	0
Loss	* 151	0	[2]	0	151	0	0
<b>Other net rental income (loss)</b>	<b>* 34,310</b>	<b>0</b>	<b>0</b>	<b>* 22,286</b>	<b>0</b>	<b>9,010</b>	<b>0</b>
Net income	* 34,310	0	0	* 22,286	0	9,010	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>11,988,808</b>	<b>313,598</b>	<b>408,483</b>	<b>1,079,732</b>	<b>137,143</b>	<b>6,727,166</b>	<b>* 52,057</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>3,985</b>	<b>190</b>	<b>644</b>	<b>22,172</b>	<b>6,226</b>	<b>6,147</b>	<b>1,476</b>
<b>Number of partners</b>	<b>46,215</b>	<b>502</b>	<b>1,650</b>	<b>63,782</b>	<b>19,736</b>	<b>14,384</b>	<b>4,294</b>
<b>Total assets</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>16,710,470</b>	<b>1,456,931</b>	<b>11,302,630</b>	<b>194,808,523</b>	<b>9,772,556</b>	<b>8,056,543</b>	<b>42,566,475</b>
Business receipts	16,412,012	1,452,742	11,053,266	179,310,158	9,444,984	7,594,792	39,389,935
Ordinary income from other partnerships and fiduciaries	132,800	1,366	174,113	9,055,796	* 65,382	* 169,311	2,016,601
Farm net profit	0	0	* 4	0	0	0	0
Net gain, noncapital assets	4,328	0	2,191	486,424	83,573	* 10,442	86,081
Other income	161,330	* 2,822	73,056	5,956,145	178,618	281,998	1,073,859
<b>Total deductions</b>	<b>14,777,387</b>	<b>1,404,546</b>	<b>10,171,606</b>	<b>160,956,566</b>	<b>8,548,858</b>	<b>7,980,067</b>	<b>34,038,765</b>
Cost of good sold	10,260,658	* 976,787	7,185,552	45,983,880	2,124,065	3,280,391	5,989,799
Inventory, beginning of year	239,804	* 1,612	548,965	1,662,119	242,628	27,020	4
Purchases	3,281,297	* 29,921	6,473,366	18,253,265	693,039	373,095	0
Cost of labor	1,161,171	* 86,039	* 117,987	945,237	164,987	* 168,022	39,803
Additional inventory costs (section 263A)	* 6,267	0	979	605,619	3,507	* 68,195	349
Other costs	5,774,231	* 861,651	462,462	25,981,707	1,249,961	2,666,946	5,998,902
Less: Inventory, end of year	202,112	* 2,436	418,206	1,464,066	230,056	22,888	49,260
Salaries and wages	1,265,547	95,283	619,876	18,297,312	2,199,828	915,445	3,955,560
Guaranteed payments to partners	196,714	* 8,136	* 7,206	708,115	134,791	294,442	* 5,687
Rent paid	186,341	14,823	351,895	3,814,622	183,715	261,366	450,420
Interest paid	64,464	* 2,029	137,425	3,836,911	87,812	121,809	1,167,477
Taxes and licenses	133,190	11,288	114,011	3,223,018	196,364	121,665	461,627
Bad debts	19,997	* 237	1,232	1,299,548	52,866	4,084	253,935
Repairs and maintenance	160,814	5,509	115,474	1,568,024	74,417	41,930	256,600
Depreciation	208,541	7,475	277,350	17,229,330	190,266	198,020	1,676,862
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	68,362	* 1,022	10,106	1,352,975	52,144	8,159	79,218
Employee benefit programs	123,421	* 2,877	69,724	1,730,297	215,131	46,104	482,763
Ordinary loss from other partnerships and fiduciaries	* 356	* 187	* 793	524,284	4,747	332,448	* 45,813
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 785	0	* 278	44,163	* 1,360	13	14,404
Other deductions	2,088,197	278,892	1,280,685	61,344,086	3,031,352	2,354,192	19,198,599
<b>Ordinary business income (loss)</b>	<b>1,933,083</b>	<b>52,385</b>	<b>1,131,023</b>	<b>33,851,957</b>	<b>1,223,698</b>	<b>76,475</b>	<b>8,527,710</b>
Net income	1,942,597	52,385	1,131,073	35,282,599	1,232,278	1,479,557	8,544,597
Loss	* 9,514	0	* 50	1,430,642	* 8,580	1,403,082	16,887
<b>Portfolio income (loss) distributed directly to partners</b>	<b>52,588</b>	<b>* 31</b>	<b>24,835</b>	<b>5,552,833</b>	<b>241,620</b>	<b>2,214,331</b>	<b>344,885</b>
Interest income	9,776	* 30	8,147	2,773,491	17,455	30,016	173,906
Dividend income	72,037	* 1	16,759	165,219	346	* 7,359	* 101,928
Royalties	0	0	5	2,404,035	223,241	2,040,733	109,754
Net short-term capital gain (loss)	-29,331	0	-21	39,626	* 32	* -180	41,075
Net long-term capital gain (loss)	105	0	* -55	170,461	545	* 136,403	* -81,778
<b>Net rental real estate income (loss)</b>	<b>* 38,939</b>	<b>0</b>	<b>* 5,428</b>	<b>13,473</b>	<b>* 4,945</b>	<b>* -1,330</b>	<b>* 934</b>
Net income	* 38,939	0	* 5,428	16,549	* 4,945	* 165	* 934
Loss	0	0	0	* 3,076	0	1,495	0
<b>Other net rental income (loss)</b>	<b>* 3,015</b>	<b>0</b>	<b>0</b>	<b>212,555</b>	<b>7,872</b>	<b>1,953</b>	<b>90,029</b>
Net income	* 3,015	0	0	325,591	7,872	1,953	90,029
Loss	0	0	0	113,037	0	0	0
<b>Total net income [1]</b>	<b>2,056,850</b>	<b>52,416</b>	<b>1,161,363</b>	<b>39,420,731</b>	<b>1,477,558</b>	<b>2,155,206</b>	<b>9,004,261</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>2,520</b>	<b>1,937</b>	<b>3,866</b>	<b>208,417</b>	<b>* 7</b>	<b>8,047</b>	<b>1,502</b>
<b>Number of partners</b>	<b>8,411</b>	<b>6,002</b>	<b>10,956</b>	<b>5,291,887</b>	<b>* 137</b>	<b>80,606</b>	<b>5,287</b>
<b>Total assets</b>	<b>281,108,288</b>	<b>7,149,034</b>	<b>8,156,746</b>	<b>8,916,551,419</b>	<b>* 7,203,218</b>	<b>127,121,617</b>	<b>24,259,691</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>119,352,961</b>	<b>3,420,208</b>	<b>11,639,781</b>	<b>250,331,744</b>	<b>* 2,126,547</b>	<b>16,908,744</b>	<b>9,663,488</b>
Business receipts	108,305,009	3,035,325	11,540,114	130,243,164	* 2,063,692	10,745,350	8,959,716
Ordinary income from other partnerships and fiduciaries	6,688,805	* 33,732	* 81,966	35,878,463	6,050	1,146,503	* 115,122
Farm net profit	0	0	0	* 12,557	0	0	0
Net gain, noncapital assets	306,258	22	* 48	5,129,559	0	254,934	* 12,005
Other income	4,052,888	351,129	17,653	79,068,001	56,805	4,761,958	576,644
<b>Total deductions</b>	<b>99,562,918</b>	<b>2,878,882</b>	<b>7,947,075</b>	<b>163,634,051</b>	<b>* 1,882,681</b>	<b>12,172,560</b>	<b>7,229,809</b>
Cost of good sold	32,702,949	1,048,871	837,806	21,187,011	876,912	3,400,259	1,296,190
Inventory, beginning of year	1,387,598	* 1,031	* 3,838	3,451,739	1,829	* 260,321	* 8,483
Purchases	16,672,005	* 380,199	* 134,928	13,342,997	851,272	2,917,236	* 163,752
Cost of labor	482,275	* 2,443	* 87,707	696,182	0	* 37,995	* 43,307
Additional inventory costs (section 263A)	487,468	* 46,099	1	101,545	0	* 1,562	* -344
Other costs	14,834,325	* 620,108	611,464	7,801,571	23,811	537,381	* 1,096,611
Less: Inventory, end of year	1,160,722	* 1,008	132	4,207,023	0	* 354,236	* 15,618
Salaries and wages	7,874,468	872,544	2,479,467	48,997,261	440,310	2,250,294	1,340,036
Guaranteed payments to partners	* 88,302	* 45,786	139,107	8,123,002	4,580	143,377	* 79,465
Rent paid	2,643,003	37,442	238,676	3,947,440	49,069	232,276	126,613
Interest paid	1,906,141	64,611	489,061	8,551,924	* 8,884	1,092,289	180,452
Taxes and licenses	2,087,847	78,619	276,896	3,311,445	* 5,008	176,526	102,706
Bad debts	918,374	56,805	13,486	1,708,969	0	1,057,610	45,093
Repairs and maintenance	1,030,833	12,936	151,308	479,065	2,299	27,971	39,337
Depreciation	14,821,395	56,750	286,036	2,740,629	6,597	240,075	141,749
Depletion	0	0	0	40,245	0	0	0
Retirement plans, etc.	1,134,903	* 14,132	64,419	1,141,495	47,000	28,478	* 2,667
Employee benefit programs	798,563	38,683	149,053	2,330,252	38,482	148,776	87,315
Ordinary loss from other partnerships and fiduciaries	140,192	0	* 1,084	3,608,827	0	8,612	* 4,303
Farm net loss	0	0	0	67,325	0	0	0
Net loss, noncapital assets	28,225	82	79	522,598	0	* 74,072	0
Other deductions	33,387,723	551,622	2,820,598	56,876,565	403,540	3,291,943	3,783,885
<b>Ordinary business income (loss)</b>	<b>19,790,043</b>	<b>541,325</b>	<b>3,692,706</b>	<b>86,697,693</b>	<b>* 243,866</b>	<b>4,736,184</b>	<b>2,433,678</b>
Net income	19,791,403	542,058	3,692,706	95,157,141	* 243,866	4,812,030	2,433,678
Loss	* 1,361	* 733	0	8,459,448	0	75,846	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,531,687</b>	<b>118,535</b>	<b>101,776</b>	<b>517,208,247</b>	<b>* 83,382</b>	<b>3,417,598</b>	<b>111,640</b>
Interest income	2,503,196	22,655	26,263	133,818,247	* 12,252	2,521,109	75,511
Dividend income	25,480	* 60	* 30,046	92,850,472	61,769	50,122	* 199
Royalties	* 631	0	* 29,675	8,296,591	0	* 7	0
Net short-term capital gain (loss)	* 141	0	* -1,442	14,154,572	528	76,571	* 47,033
Net long-term capital gain (loss)	2,238	* 95,819	* 17,234	268,088,364	8,833	769,789	* -11,104
<b>Net rental real estate income (loss)</b>	<b>* -726</b>	<b>* 10,500</b>	<b>* -849</b>	<b>615,308</b>	<b>1</b>	<b>41,689</b>	<b>* -743</b>
Net income	6	* 10,500	0	2,114,149	1	59,122	* 219
Loss	* 731	0	* 849	1,498,840	0	17,433	962
<b>Other net rental income (loss)</b>	<b>111,665</b>	<b>0</b>	<b>1,036</b>	<b>477,658</b>	<b>0</b>	<b>52,680</b>	<b>-6</b>
Net income	224,701	0	1,036	576,241	0	52,680	0
Loss	113,036	0	0	98,582	0	0	6
<b>Total net income [1]</b>	<b>22,430,289</b>	<b>574,540</b>	<b>3,778,876</b>	<b>322,755,970</b>	<b>* 317,888</b>	<b>7,401,791</b>	<b>2,508,639</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)	
<b>Number of partnerships</b>	<b>153,909</b>	<b>5,205</b>	<b>148,705</b>	<b>10,245</b>	<b>34,706</b>	<b>791,907</b>
<b>Number of partners</b>	<b>3,385,609</b>	<b>35,422</b>	<b>3,350,188</b>	<b>43,470</b>	<b>1,776,777</b>	<b>3,614,960</b>
<b>Total assets</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>200,716,492</b>	<b>49,887,659</b>	<b>150,828,833</b>	<b>13,252,987</b>	<b>7,663,487</b>	<b>87,600,389</b>
Business receipts	93,061,389	16,164,235	76,897,154	12,290,358	3,122,659	68,885,567
Ordinary income from other partnerships and fiduciaries	32,128,809	952,589	31,176,220	* 39,244	2,442,734	6,971,669
Farm net profit	* 12,557	* 888	* 11,668	0	0	* 48,291
Net gain, noncapital assets	4,762,128	* 200,014	4,562,114	950	99,542	3,198,289
Other income	70,751,610	32,569,933	38,181,676	922,434	1,998,551	8,496,573
<b>Total deductions</b>	<b>127,441,759</b>	<b>47,352,310</b>	<b>80,089,449</b>	<b>10,586,788</b>	<b>4,320,455</b>	<b>59,545,687</b>
Cost of good sold	12,733,202	4,717,671	8,015,532	2,110,500	769,946	24,190,315
Inventory, beginning of year	2,816,440	209,801	2,606,639	4,817	* 359,849	7,152,651
Purchases	8,376,959	4,335,859	4,041,101	484,405	* 549,372	11,350,080
Cost of labor	372,711	11,876	360,835	* 228,863	* 13,307	1,019,933
Additional inventory costs (section 263A)	20,103	1,326	18,776	* 80,255	-30	1,197,777
Other costs	4,716,155	375,756	4,340,399	1,315,658	* 111,955	11,211,155
Less: Inventory, end of year	3,569,166	216,946	3,352,219	3,497	* 264,506	7,741,282
Salaries and wages	41,665,234	19,967,344	21,697,890	2,647,661	653,726	8,894,611
Guaranteed payments to partners	6,788,855	1,181,488	5,607,367	762,602	344,123	1,455,715
Rent paid	3,131,856	1,276,013	1,855,843	348,985	58,642	1,477,728
Interest paid	7,051,070	3,665,230	3,385,839	49,425	169,805	1,963,920
Taxes and licenses	2,753,430	1,211,035	1,542,395	232,179	41,596	1,146,216
Bad debts	340,378	29,255	311,123	7,207	* 258,682	208,781
Repairs and maintenance	358,777	150,984	207,794	44,150	6,531	457,181
Depreciation	2,189,106	649,488	1,539,617	106,561	56,541	2,682,208
Depletion	40,245	0	40,245	0	0	* 12,732
Retirement plans, etc.	988,979	630,215	358,763	56,504	17,868	90,148
Employee benefit programs	1,820,204	931,059	889,144	216,301	19,174	306,240
Ordinary loss from other partnerships and fiduciaries	3,102,742	60,351	3,042,391	* 2,200	490,970	886,792
Farm net loss	55,075	0	55,075	0	* 12,250	71,313
Net loss, noncapital assets	436,258	8,917	427,341	* 9,622	* 2,645	72,666
Other deductions	43,986,350	12,873,260	31,113,091	3,992,892	1,417,956	15,629,121
<b>Ordinary business income (loss)</b>	<b>73,274,733</b>	<b>2,535,349</b>	<b>70,739,384</b>	<b>2,666,199</b>	<b>3,343,032</b>	<b>28,054,702</b>
Net income	80,972,250	5,900,571	75,071,680	2,685,185	4,010,132	29,926,454
Loss	7,697,517	3,365,222	4,332,296	* 18,986	667,100	1,871,752
<b>Portfolio income (loss) distributed directly to partners</b>	<b>439,751,829</b>	<b>5,725,773</b>	<b>434,026,056</b>	<b>214,908</b>	<b>73,628,891</b>	<b>21,670,005</b>
Interest income	114,148,323	4,609,182	109,539,141	205,491	16,855,560	10,433,008
Dividend income	75,193,138	450,262	74,742,875	2,669	17,542,576	5,279,595
Royalties	5,187,194	1,326	5,185,869	* 412	3,108,979	2,528,287
Net short-term capital gain (loss)	11,867,063	-269,260	12,136,323	* 457	2,162,921	309,312
Net long-term capital gain (loss)	233,356,112	934,263	232,421,849	5,879	33,958,855	3,119,803
<b>Net rental real estate income (loss)</b>	<b>254,403</b>	<b>59,026</b>	<b>195,377</b>	<b>* -303</b>	<b>320,262</b>	<b>94,847,218</b>
Net income	1,557,869	67,560	1,490,309	87	496,850	96,656,551
Loss	1,303,466	8,533	1,294,932	* 391	176,588	1,809,332
<b>Other net rental income (loss)</b>	<b>260,047</b>	<b>206</b>	<b>259,841</b>	<b>* 191</b>	<b>164,746</b>	<b>3,840,694</b>
Net income	347,939	* 229	347,710	* 191	175,432	3,976,226
Loss	87,891	* 23	87,869	0	10,685	135,532
<b>Total net income [1]</b>	<b>268,317,838</b>	<b>7,655,351</b>	<b>260,662,487</b>	<b>2,874,659</b>	<b>41,335,155</b>	<b>144,983,503</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>773,149</b>	<b>205,090</b>	<b>383,143</b>	<b>11,129</b>	<b>61,202</b>	<b>112,584</b>
<b>Number of partners</b>	<b>3,402,988</b>	<b>948,179</b>	<b>1,577,678</b>	<b>36,529</b>	<b>324,243</b>	<b>516,359</b>
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>71,157,920</b>	<b>5,344,882</b>	<b>7,148,139</b>	<b>389,300</b>	<b>2,108,809</b>	<b>56,166,790</b>
Business receipts	54,915,861	3,277,158	4,404,073	310,520	1,645,691	45,278,419
Ordinary income from other partnerships and fiduciaries	6,719,840	1,429,299	842,977	* 19,487	130,846	4,297,230
Farm net profit	* 48,291	0	* 102	0	* 19,479	* 28,710
Net gain, noncapital assets	2,119,047	134,840	1,167,589	* 35,427	* 164,220	616,970
Other income	7,354,881	503,585	733,397	23,865	148,572	5,945,461
<b>Total deductions</b>	<b>51,705,029</b>	<b>3,019,117</b>	<b>4,508,021</b>	<b>220,655</b>	<b>1,529,255</b>	<b>42,427,981</b>
Cost of good sold	21,662,551	1,453,007	1,691,087	16,082	452,247	18,050,128
Inventory, beginning of year	6,968,329	* 1,039,605	234,829	* 1,460	* 115,072	5,577,363
Purchases	10,022,692	* 245,594	596,550	* 2,784	327,336	8,850,428
Cost of labor	728,497	0	* 11,281	* 4,965	* 3,234	709,018
Additional inventory costs (section 263A)	1,170,167	0	* 75,584	0	0	1,094,582
Other costs	10,328,384	1,046,080	949,692	* 9,668	* 141,751	8,181,193
Less: Inventory, end of year	7,555,517	878,272	176,849	* 2,795	* 135,145	6,362,456
Salaries and wages	8,306,954	501,933	445,920	* 13,496	175,779	7,169,826
Guaranteed payments to partners	1,345,986	* 28,060	193,676	* 923	* 19,749	1,103,578
Rent paid	1,240,079	45,094	190,621	* 1,507	64,989	937,869
Interest paid	1,604,708	173,169	269,937	* 46,145	146,474	968,984
Taxes and licenses	1,039,824	120,278	105,231	* 18,317	51,770	744,228
Bad debts	179,714	* 350	7,656	* 630	* 859	170,219
Repairs and maintenance	321,262	21,513	28,819	* 4,055	20,270	246,606
Depreciation	943,834	132,965	141,349	* 22,181	67,314	580,025
Depletion	* 3,738	0	0	0	* 3,738	0
Retirement plans, etc.	83,823	* 1,197	* 5,059	0	* 830	76,738
Employee benefit programs	280,907	* 13,409	23,514	* 64	* 4,562	239,358
Ordinary loss from other partnerships and fiduciaries	881,468	21,987	210,790	0	17,753	630,938
Farm net loss	71,313	* 6,624	* 51,295	0	* 12,399	* 994
Net loss, noncapital assets	71,168	* 3,852	* 27,447	* 98	* 30,077	9,693
Other deductions	13,667,700	495,679	1,115,619	97,157	460,445	11,498,799
<b>Ordinary business income (loss)</b>	<b>19,452,891</b>	<b>2,325,765</b>	<b>2,640,118</b>	<b>168,644</b>	<b>579,553</b>	<b>13,738,810</b>
Net income	21,260,869	2,459,681	3,235,428	171,842	713,872	14,680,046
Loss	1,807,978	133,916	595,310	* 3,197	134,319	941,237
<b>Portfolio income (loss) distributed directly to partners</b>	<b>19,491,691</b>	<b>2,319,025</b>	<b>7,709,776</b>	<b>58,463</b>	<b>1,498,707</b>	<b>7,905,720</b>
Interest income	9,950,144	1,007,413	3,265,344	26,680	241,208	5,409,497
Dividend income	5,247,921	200,588	1,977,683	* 13,625	194,727	2,861,297
Royalties	1,003,551	153,053	53,403	* 10,037	552,642	234,415
Net short-term capital gain (loss)	294,236	96,667	317,980	* -57,053	-8,673	-54,684
Net long-term capital gain (loss)	2,995,839	861,303	2,095,365	* 65,173	518,802	-544,804
<b>Net rental real estate income (loss)</b>	<b>94,501,711</b>	<b>20,465,767</b>	<b>62,017,591</b>	<b>1,876,786</b>	<b>4,452,423</b>	<b>5,689,143</b>
Net income	96,310,638	20,756,437	62,616,280	1,876,786	4,496,285	6,564,850
Loss	1,808,927	290,669	598,689	0	43,861	875,707
<b>Other net rental income (loss)</b>	<b>1,091,020</b>	<b>250,098</b>	<b>201,274</b>	<b>* 5,078</b>	<b>299,265</b>	<b>335,305</b>
Net income	1,149,000	262,240	246,476	* 5,078	299,265	335,941
Loss	57,980	* 12,142	45,202	0	0	* 636
<b>Total net income [1]</b>	<b>131,247,237</b>	<b>24,402,685</b>	<b>70,155,414</b>	<b>2,100,851</b>	<b>6,319,820</b>	<b>28,268,467</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>15,417</b>	<b>3,342</b>	<b>138,440</b>	<b>27,217</b>	<b>15,732</b>	<b>12,820</b>	<b>10,359</b>
<b>Number of partners</b>	<b>76,738</b>	<b>135,233</b>	<b>496,207</b>	<b>152,412</b>	<b>63,607</b>	<b>40,718</b>	<b>28,352</b>
<b>Total assets</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,434,908</b>	<b>7,007,561</b>	<b>358,463,861</b>	<b>136,935,321</b>	<b>61,837,609</b>	<b>24,151,867</b>	<b>2,539,811</b>
Business receipts	7,841,846	6,127,860	342,634,903	135,180,351	60,704,944	22,509,310	2,508,013
Ordinary income from other partnerships and fiduciaries	* 85,447	* 166,382	6,608,629	126,489	123,825	254,529	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,062,354	* 16,889	176,637	6,286	26,424	6,734	* 7,323
Other income	445,262	696,430	9,043,692	1,622,194	982,417	1,381,294	* 24,475
<b>Total deductions</b>	<b>7,000,903</b>	<b>839,755</b>	<b>268,271,148</b>	<b>87,016,705</b>	<b>48,173,280</b>	<b>20,795,602</b>	<b>2,071,355</b>
Cost of good sold	2,375,790	* 151,973	56,502,989	1,409,517	4,719,465	9,994,750	1,009,151
Inventory, beginning of year	184,322	0	1,146,069	0	905	* 49,145	* 56,631
Purchases	1,311,413	15,976	16,866,004	* 1,971	* 401,752	1,549,830	346,649
Cost of labor	291,435	0	11,014,593	* 319,316	* 3,505,150	2,221,625	196,691
Additional inventory costs (section 263A)	* 27,610	0	419,288	* 77,324	* 47,192	* 4,525	* 19,753
Other costs	746,774	* 135,998	28,199,486	1,010,907	765,477	6,238,763	476,017
Less: Inventory, end of year	185,765	0	1,142,450	0	1,011	69,138	* 86,590
Salaries and wages	543,782	* 43,875	85,383,338	38,217,761	19,425,842	3,593,402	278,761
Guaranteed payments to partners	40,659	* 69,070	16,575,717	8,999,499	2,943,768	830,313	* 151,237
Rent paid	181,827	* 55,821	13,398,400	8,569,326	2,127,497	560,689	108,113
Interest paid	341,187	* 18,025	1,154,711	242,461	257,850	64,496	14,520
Taxes and licenses	99,598	6,794	7,406,565	3,505,299	1,511,225	377,281	35,591
Bad debts	28,963	* 104	283,178	110,272	20,045	17,512	* 2,843
Repairs and maintenance	135,838	* 81	1,214,787	657,000	204,978	71,571	8,549
Depreciation	1,728,982	* 9,392	3,427,464	1,516,494	557,065	288,061	18,769
Depletion	0	8,994	* 413	* 413	0	0	0
Retirement plans, etc.	6,204	121	4,090,561	1,638,331	947,180	135,145	* 11,510
Employee benefit programs	24,491	842	4,799,331	2,303,209	676,038	392,029	* 12,790
Ordinary loss from other partnerships and fiduciaries	* 4,581	* 744	120,372	26,850	5,187	* 3,642	* 4,913
Farm net loss	0	0	* 13,617	0	0	0	0
Net loss, noncapital assets	* 1,465	33	75,575	59,507	3,130	* 8,225	14
Other deductions	1,487,536	473,885	73,824,130	19,760,765	14,774,010	4,458,485	414,593
<b>Ordinary business income (loss)</b>	<b>2,434,005</b>	<b>6,167,806</b>	<b>90,192,713</b>	<b>49,918,615</b>	<b>13,664,329</b>	<b>3,356,265</b>	<b>468,456</b>
Net income	2,460,537	6,205,049	90,459,129	49,919,236	13,665,996	3,382,829	468,456
Loss	26,531	* 37,243	266,417	* 621	1,667	* 26,564	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>468,732</b>	<b>1,709,582</b>	<b>3,800,898</b>	<b>98,344</b>	<b>76,048</b>	<b>154,185</b>	<b>65,141</b>
Interest income	307,490	175,375	602,180	37,285	37,670	11,418	856
Dividend income	29,719	* 1,955	338,746	13,588	11,236	13,360	0
Royalties	11	1,524,725	863,800	568	* 9,811	* 68,985	* 44,317
Net short-term capital gain (loss)	* 16,067	* -991	75,154	19,895	-111	* 5,955	0
Net long-term capital gain (loss)	115,446	* 8,519	1,921,018	27,009	17,442	54,467	* 19,968
<b>Net rental real estate income (loss)</b>	<b>109,503</b>	<b>* 236,004</b>	<b>38,768</b>	<b>11,229</b>	<b>* -1,916</b>	<b>* -945</b>	<b>0</b>
Net income	* 109,909	* 236,004	78,845	18,758	* 6,029	* 1,431	0
Loss	* 406	0	40,077	7,529	* 7,946	* 2,376	0
<b>Other net rental income (loss)</b>	<b>2,666,817</b>	<b>* 82,857</b>	<b>115,776</b>	<b>250</b>	<b>0</b>	<b>* 6,533</b>	<b>0</b>
Net income	2,744,369	* 82,857	116,998	254	0	* 6,533	0
Loss	* 77,552	0	1,222	4	0	0	0
<b>Total net income [1]</b>	<b>5,547,545</b>	<b>8,188,721</b>	<b>92,151,983</b>	<b>49,981,535</b>	<b>13,721,129</b>	<b>3,455,616</b>	<b>513,628</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>15,270</b>	<b>57,042</b>	<b>32,492</b>	<b>9,109</b>	<b>15,441</b>	<b>18,343</b>
<b>Number of partners</b>	<b>46,272</b>	<b>164,846</b>	<b>100,415</b>	<b>22,894</b>	<b>41,537</b>	<b>368,456</b>
<b>Total assets</b>	<b>7,460,878</b>	<b>77,054,919</b>	<b>40,037,131</b>	<b>8,649,923</b>	<b>28,367,865</b>	<b>370,963,613</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>19,410,013</b>	<b>113,589,241</b>	<b>63,588,671</b>	<b>16,617,743</b>	<b>33,382,827</b>	<b>25,691,123</b>
Business receipts	19,288,994	102,443,290	56,716,007	16,197,293	29,529,990	11,542,647
Ordinary income from other partnerships and fiduciaries	* 939	6,102,846	3,278,336	* 39,471	2,785,039	10,433,317
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 5,881	123,989	90,969	* 14,108	18,913	795,331
Other income	114,197	4,919,116	3,503,359	366,871	1,048,885	2,919,827
<b>Total deductions</b>	<b>16,183,904</b>	<b>94,030,303</b>	<b>51,573,862</b>	<b>14,422,273</b>	<b>28,034,167</b>	<b>15,349,985</b>
Cost of good sold	6,469,536	32,900,570	12,656,763	7,025,000	13,218,807	5,835,811
Inventory, beginning of year	108,530	930,858	233,139	* 46,191	651,528	647,794
Purchases	2,833,353	11,732,450	1,809,790	1,895,417	8,027,243	4,509,758
Cost of labor	1,393,644	3,378,167	1,818,875	253,896	1,305,395	527,469
Additional inventory costs (section 263A)	* 129,280	* 141,213	* 8,378	51,451	* 81,384	23,427
Other costs	2,173,048	17,535,275	8,968,207	4,810,043	3,757,024	982,042
Less: Inventory, end of year	168,320	817,392	181,627	* 31,998	603,767	854,680
Salaries and wages	4,079,273	19,788,299	14,016,773	2,668,995	3,102,531	2,492,515
Guaranteed payments to partners	724,871	2,926,030	2,095,397	337,775	492,858	958,674
Rent paid	318,581	1,714,194	915,953	327,917	470,324	276,991
Interest paid	35,908	539,477	278,343	129,536	131,598	948,532
Taxes and licenses	324,844	1,652,324	1,091,776	255,854	304,694	179,438
Bad debts	11,438	121,067	41,549	61,772	17,747	46,490
Repairs and maintenance	42,241	230,449	119,310	50,879	60,261	59,410
Depreciation	165,997	881,077	506,457	156,479	218,141	270,768
Depletion	0	0	0	0	0	9,793
Retirement plans, etc.	86,804	1,271,591	1,019,573	40,300	211,718	24,921
Employee benefit programs	219,145	1,196,120	821,256	172,662	202,202	182,046
Ordinary loss from other partnerships and fiduciaries	* 8,618	71,161	54,702	5,267	11,192	627,183
Farm net loss	0	* 13,617	* 13,617	0	0	* 6,833
Net loss, noncapital assets	* 406	4,293	1,743	* 65	* 2,484	1,069
Other deductions	3,696,242	30,720,034	17,940,651	3,189,772	9,589,612	3,429,511
<b>Ordinary business income (loss)</b>	<b>3,226,109</b>	<b>19,558,939</b>	<b>12,014,809</b>	<b>2,195,469</b>	<b>5,348,660</b>	<b>10,341,138</b>
Net income	3,227,076	19,795,536	12,085,517	2,228,278	5,481,742	12,035,587
Loss	* 967	236,598	70,707	* 32,809	133,082	1,694,449
<b>Portfolio income (loss) distributed directly to partners</b>	<b>173,483</b>	<b>3,233,698</b>	<b>1,301,625</b>	<b>120,579</b>	<b>1,811,494</b>	<b>33,825,637</b>
Interest income	72,345	442,607	340,718	7,058	94,831	5,788,226
Dividend income	* 1,641	298,922	138,159	295	160,468	11,451,252
Royalties	* 30,531	709,589	41,453	* 7	668,129	1,123,028
Net short-term capital gain (loss)	* -275	49,690	-91	* -86	49,867	81,909
Net long-term capital gain (loss)	* 69,241	1,732,890	781,386	* 113,305	838,200	15,381,222
<b>Net rental real estate income (loss)</b>	<b>* -81</b>	<b>30,481</b>	<b>27,326</b>	<b>* -693</b>	<b>* 3,847</b>	<b>562,063</b>
Net income	0	52,626	44,244	* 1,523	* 6,859	658,462
Loss	* 81	22,146	16,917	2,216	* 3,012	96,399
<b>Other net rental income (loss)</b>	<b>0</b>	<b>108,993</b>	<b>23,722</b>	<b>* 33,257</b>	<b>* 52,014</b>	<b>151,590</b>
Net income	0	110,211	24,932	* 33,257	* 52,022	189,381
Loss	0	* 1,218	* 1,209	0	* 8	37,790
<b>Total net income [1]</b>	<b>3,330,545</b>	<b>21,149,531</b>	<b>12,586,188</b>	<b>2,235,394</b>	<b>6,327,948</b>	<b>29,417,297</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>34,949</b>	<b>32,507</b>	<b>2,442</b>	<b>6,486</b>	<b>55,875</b>	<b>20,104</b>	<b>11,954</b>
<b>Number of partners</b>	<b>88,384</b>	<b>82,739</b>	<b>5,646</b>	<b>16,659</b>	<b>252,273</b>	<b>89,621</b>	<b>29,856</b>
<b>Total assets</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>69,908,492</b>	<b>62,425,234</b>	<b>7,483,258</b>	<b>3,533,717</b>	<b>185,236,357</b>	<b>60,138,006</b>	<b>8,050,631</b>
Business receipts	64,795,586	57,382,215	7,413,371	3,380,469	172,674,165	52,104,822	7,915,025
Ordinary income from other partnerships and fiduciaries	446,978	433,494	* 13,484	* 82,086	2,787,428	671,172	* 117,409
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	11,865	7,709	4,155	* 16,335	125,931	38,962	* 480
Other income	4,654,064	4,601,816	52,248	54,828	9,648,833	7,323,050	17,717
<b>Total deductions</b>	<b>62,973,038</b>	<b>56,214,445</b>	<b>6,758,592</b>	<b>2,802,086</b>	<b>149,985,382</b>	<b>44,951,608</b>	<b>6,357,502</b>
Cost of good sold	26,214,279	22,466,881	3,747,397	332,412	8,460,147	2,159,973	701,921
Inventory, beginning of year	552,601	493,942	58,659	* 3,873	166,084	20,679	* 39,815
Purchases	4,785,602	3,950,294	835,308	* 11,183	2,691,823	727,348	443,475
Cost of labor	12,185,662	11,737,784	447,879	* 159,768	2,143,180	* 238,470	* 30,858
Additional inventory costs (section 263A)	40,209	37,755	* 2,454	* 66,916	* 18,189	0	0
Other costs	9,114,838	6,630,080	2,484,759	* 96,208	3,637,413	1,205,831	* 231,709
Less: Inventory, end of year	464,634	382,973	81,661	* 5,535	196,542	32,356	* 43,936
Salaries and wages	15,421,261	14,597,561	823,700	678,733	45,093,687	15,044,639	1,997,247
Guaranteed payments to partners	645,163	627,076	18,087	* 54,526	5,736,994	4,598,079	218,985
Rent paid	1,117,598	1,034,300	83,298	202,326	7,555,791	2,208,646	373,053
Interest paid	640,829	584,937	55,892	26,469	1,539,861	218,687	40,671
Taxes and licenses	1,667,273	1,536,575	130,697	80,404	5,393,507	1,119,262	173,334
Bad debts	93,803	86,682	7,120	43,683	3,213,058	253,597	* 9,244
Repairs and maintenance	446,033	232,897	213,135	17,352	1,950,806	387,120	28,066
Depreciation	1,059,846	779,138	280,708	87,698	4,300,255	633,849	49,234
Depletion	* 25,755	0	* 25,755	0	0	0	0
Retirement plans, etc.	170,895	155,044	15,851	11,660	891,276	623,134	15,737
Employee benefit programs	622,159	581,197	40,963	30,474	3,336,634	744,819	68,530
Ordinary loss from other partnerships and fiduciaries	89,043	62,879	* 26,164	* 746	31,431	9,065	0
Farm net loss	0	0	0	0	* 14	0	0
Net loss, noncapital assets	8,149	8,149	0	0	10,727	1,220	0
Other deductions	14,750,952	13,461,129	1,289,824	1,235,603	62,471,194	16,949,517	2,681,481
<b>Ordinary business income (loss)</b>	<b>6,935,454</b>	<b>6,210,789</b>	<b>724,666</b>	<b>731,631</b>	<b>35,250,975</b>	<b>15,186,397</b>	<b>1,693,128</b>
Net income	6,952,433	6,221,905	730,528	731,631	35,270,654	15,190,164	1,693,128
Loss	* 16,978	* 11,116	* 5,862	0	19,680	* 3,766	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>883,910</b>	<b>720,097</b>	<b>163,814</b>	<b>262,061</b>	<b>1,526,179</b>	<b>874,654</b>	<b>10,242</b>
Interest income	376,991	313,609	63,383	21,530	268,524	19,237	11,837
Dividend income	52,246	27,511	* 24,735	* 3,530	232,758	122,787	* 397
Royalties	* 117,794	* 117,794	0	0	3,424	0	0
Net short-term capital gain (loss)	17,980	17,980	0	* 18,780	6,640	-1,777	* 25
Net long-term capital gain (loss)	318,899	243,203	* 75,696	* 218,221	1,014,834	734,406	* -2,018
<b>Net rental real estate income (loss)</b>	<b>24,641</b>	<b>24,385</b>	<b>* 255</b>	<b>* -1,609</b>	<b>12,414</b>	<b>4,399</b>	<b>0</b>
Net income	24,981	24,726	* 255	10	54,244	5,990	0
Loss	* 340	* 340	0	* 1,619	41,830	* 1,591	0
<b>Other net rental income (loss)</b>	<b>7,296</b>	<b>* 17,946</b>	<b>* -10,650</b>	<b>0</b>	<b>92,363</b>	<b>* 7,601</b>	<b>* 1,581</b>
Net income	* 47,042	* 26,801	20,242	0	94,032	* 8,622	* 1,581
Loss	* 39,746	* 8,855	* 30,892	0	* 1,669	1,021	0
<b>Total net income [1]</b>	<b>7,514,422</b>	<b>6,712,034</b>	<b>802,388</b>	<b>755,082</b>	<b>35,860,457</b>	<b>15,340,422</b>	<b>1,706,943</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	5,673	3,941	830	* 788	706	5,673	6,205
<b>Number of partners</b>	52,118	26,961	2,726	* 2,920	11,685	23,127	13,257
<b>Total assets</b>	18,094,238	5,346,635	1,097,224	* 304,847	32,827,312	21,407,180	918,680
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	25,564,931	11,717,543	4,488,251	* 780,330	36,482,977	35,649,260	2,364,428
Business receipts	24,605,188	10,156,358	4,432,634	* 752,013	35,330,833	35,088,072	2,289,221
Ordinary income from other partnerships and fiduciaries	491,722	741,041	* 29,689	* 22,052	496,698	217,646	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	33,038	2,502	* 2,774	0	39,744	8,242	* 188
Other income	434,983	817,642	23,155	* 6,265	615,701	335,300	* 75,020
<b>Total deductions</b>	18,460,276	9,076,887	3,942,274	* 657,238	31,509,278	33,053,385	1,976,934
Cost of good sold	1,232,610	754,321	874,047	* 59,338	549,148	1,865,256	* 263,532
Inventory, beginning of year	59,736	* 4,173	* 8,630	0	25,685	6,578	* 787
Purchases	757,409	* 64,723	* 192,333	0	215,671	141,029	* 149,834
Cost of labor	* 133,580	* 215,968	* 514,597	* 29,181	132,182	823,454	* 24,889
Additional inventory costs (section 263A)	5,712	0	619	0	* 11,858	0	0
Other costs	342,310	473,644	* 166,479	* 30,157	* 193,866	905,240	* 88,177
Less: Inventory, end of year	66,138	* 4,187	* 8,611	0	30,115	11,044	* 155
Salaries and wages	4,093,724	2,071,976	1,598,254	* 181,329	7,082,218	12,155,978	868,322
Guaranteed payments to partners	287,216	372,246	113,732	* 3,170	66,174	55,730	* 21,662
Rent paid	1,001,533	492,567	88,573	* 14,007	822,514	2,387,352	167,546
Interest paid	182,993	109,665	22,359	* 1,859	375,386	546,546	41,695
Taxes and licenses	529,288	252,851	166,800	* 20,472	998,627	2,053,548	79,325
Bad debts	454,462	86,723	19,603	* 70,995	2,063,741	253,091	* 1,601
Repairs and maintenance	347,502	247,489	20,574	* 9,894	551,677	332,059	26,425
Depreciation	799,233	519,739	33,950	* 21,061	1,483,477	736,353	23,360
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	54,252	64,222	11,515	* 860	78,352	39,813	* 3,391
Employee benefit programs	427,446	239,617	66,292	* 36,804	825,425	880,452	47,249
Ordinary loss from other partnerships and fiduciaries	* 77	* 1,117	0	0	4,663	16,508	0
Farm net loss	0	0	0	0	0	* 14	0
Net loss, noncapital assets	2,055	* 4,639	* 43	0	1,995	* 773	1
Other deductions	9,047,884	3,859,716	926,532	* 237,449	16,605,881	11,729,910	432,823
<b>Ordinary business income (loss)</b>	<b>7,104,656</b>	<b>2,640,656</b>	<b>545,978</b>	<b>* 123,092</b>	<b>4,973,699</b>	<b>2,595,875</b>	<b>387,494</b>
Net income	7,104,656	2,640,685	545,978	* 123,092	4,984,617	2,600,841	387,494
Loss	0	28	0	0	10,919	* 4,966	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>241,619</b>	<b>17,567</b>	<b>-2,432</b>	<b>* 562</b>	<b>277,692</b>	<b>104,885</b>	<b>1,391</b>
Interest income	33,690	4,762	890	* 45	173,276	23,397	1,391
Dividend income	103,496	* 6	* 403	0	1,461	* 4,208	0
Royalties	0	0	0	0	0	3,424	0
Net short-term capital gain (loss)	* 6,201	0	0	* 517	* 28	* 1,645	0
Net long-term capital gain (loss)	98,233	* 12,800	* -3,726	0	102,927	* 72,211	0
<b>Net rental real estate income (loss)</b>	<b>* 3,311</b>	<b>* -398</b>	<b>* -54</b>	<b>0</b>	<b>-16,086</b>	<b>19,083</b>	<b>* 2,160</b>
Net income	* 3,573	* 1,352	* 120	0	18,927	22,122	* 2,160
Loss	* 262	* 1,751	* 174	0	35,013	* 3,039	0
<b>Other net rental income (loss)</b>	<b>* 337</b>	<b>* 49,805</b>	<b>0</b>	<b>0</b>	<b>28,933</b>	<b>* 4,107</b>	<b>0</b>
Net income	* 337	* 50,453	0	0	28,933	* 4,107	0
Loss	0	* 648	0	0	0	0	0
<b>Total net income [1]</b>	<b>7,245,489</b>	<b>2,694,829</b>	<b>547,217</b>	<b>* 123,136</b>	<b>5,161,282</b>	<b>2,650,094</b>	<b>391,045</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>24,825</b>	<b>18,551</b>	<b>* 10</b>	<b>6,264</b>	<b>54,785</b>	<b>13,800</b>	<b>40,985</b>
<b>Number of partners</b>	<b>106,900</b>	<b>84,051</b>	<b>* 30</b>	<b>22,819</b>	<b>177,939</b>	<b>51,976</b>	<b>125,964</b>
<b>Total assets</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>35,727,666</b>	<b>19,460,709</b>	<b>* 122,701</b>	<b>16,144,256</b>	<b>94,268,588</b>	<b>30,034,636</b>	<b>64,233,952</b>
Business receipts	29,969,310	14,999,647	* 105,278	14,864,385	91,579,125	28,560,895	63,018,230
Ordinary income from other partnerships and fiduciaries	1,653,743	1,033,453	0	620,290	546,725	358,522	188,203
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	28,857	* 26,578	0	2,279	177,566	146,079	31,487
Other income	4,075,757	3,401,031	* 17,423	657,303	1,965,171	969,139	996,032
<b>Total deductions</b>	<b>29,872,453</b>	<b>16,607,045</b>	<b>* 107,780</b>	<b>13,157,628</b>	<b>85,775,874</b>	<b>26,813,860</b>	<b>58,962,014</b>
Cost of good sold	5,070,701	2,123,820	* 36,610	2,910,271	28,226,004	3,497,043	24,728,961
Inventory, beginning of year	282,887	47,157	* 2,681	233,049	1,002,186	226,732	775,454
Purchases	1,900,793	392,668	* 16,520	1,491,605	20,530,629	1,408,227	19,122,402
Cost of labor	540,513	347,644	* 20,038	* 172,831	3,934,120	634,783	3,299,337
Additional inventory costs (section 263A)	12,362	* 9,926	0	* 2,437	169,758	6,577	163,181
Other costs	2,649,458	1,388,866	0	1,260,592	3,619,357	1,455,189	2,164,168
Less: Inventory, end of year	315,313	62,441	* 2,628	250,243	1,030,046	234,465	795,581
Salaries and wages	7,787,212	5,061,544	* 20,532	2,705,135	16,178,864	5,069,159	11,109,705
Guaranteed payments to partners	428,507	351,628	0	76,879	387,251	30,233	357,018
Rent paid	1,199,879	320,211	* 7,687	871,981	5,036,503	633,617	4,402,886
Interest paid	928,759	466,175	* 302	462,282	2,776,098	2,256,073	520,025
Taxes and licenses	1,866,473	551,164	* 3,571	1,311,739	4,160,680	2,048,279	2,112,402
Bad debts	42,443	11,178	* 161	31,103	59,915	47,679	12,236
Repairs and maintenance	343,623	123,989	* 3,216	216,419	1,597,171	673,701	923,470
Depreciation	1,520,163	634,348	* 6,689	879,126	3,869,443	2,418,451	1,450,992
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	154,071	142,761	0	11,311	52,421	17,484	34,937
Employee benefit programs	477,804	176,160	0	301,644	759,912	477,268	282,644
Ordinary loss from other partnerships and fiduciaries	28,966	* 28,294	0	* 671	49,904	36,763	13,141
Farm net loss	* 3,420	0	0	* 3,420	0	0	0
Net loss, noncapital assets	2,255	* 328	0	* 1,927	17,141	7,676	9,466
Other deductions	10,018,177	6,615,446	* 29,012	3,373,719	22,604,568	9,600,436	13,004,132
<b>Ordinary business income (loss)</b>	<b>5,855,213</b>	<b>2,853,664</b>	<b>* 14,921</b>	<b>2,986,628</b>	<b>8,492,714</b>	<b>3,220,776</b>	<b>5,271,938</b>
Net income	6,004,576	2,970,288	* 14,921	3,019,367	8,654,961	3,372,056	5,282,905
Loss	149,363	* 116,624	0	* 32,739	162,247	151,281	* 10,966
<b>Portfolio income (loss) distributed directly to partners</b>	<b>593,126</b>	<b>462,950</b>	<b>* 6</b>	<b>130,170</b>	<b>662,764</b>	<b>408,666</b>	<b>254,097</b>
Interest income	167,774	144,880	* 6	22,888	96,504	72,681	23,823
Dividend income	70,200	28,108	0	* 42,091	112,594	111,316	1,277
Royalties	298,311	294,725	0	3,586	* 118,225	109,846	* 8,379
Net short-term capital gain (loss)	-720	-101	0	* -619	2,055	1,561	* 494
Net long-term capital gain (loss)	57,560	-4,664	0	* 62,224	333,386	113,262	220,124
<b>Net rental real estate income (loss)</b>	<b>85,119</b>	<b>58,290</b>	<b>0</b>	<b>26,830</b>	<b>238,411</b>	<b>170,046</b>	<b>68,365</b>
Net income	124,820	87,097	0	* 37,724	242,892	173,877	69,015
Loss	* 39,701	* 28,807	0	* 10,894	4,481	* 3,831	* 650
<b>Other net rental income (loss)</b>	<b>-1,709</b>	<b>-1,113</b>	<b>0</b>	<b>* -596</b>	<b>* 32,859</b>	<b>* 32,558</b>	<b>300</b>
Net income	* 354	* 33	0	* 321	* 32,859	* 32,559	300
Loss	2,063	1,146	0	* 917	1	1	0
<b>Total net income [1]</b>	<b>6,474,909</b>	<b>3,378,554</b>	<b>* 14,927</b>	<b>3,081,428</b>	<b>9,091,306</b>	<b>3,717,224</b>	<b>5,374,083</b>

Footnotes at end of table.

# Partnership Returns, 2011

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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 2011—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)
<b>Number of partnerships</b>	<b>38,729</b>	<b>18,253</b>	<b>13,695</b>	<b>4,558</b>	<b>20,473</b>	<b>* 4</b>	<b>* 75</b>
<b>Number of partners</b>	<b>86,221</b>	<b>39,787</b>	<b>29,489</b>	<b>10,297</b>	<b>46,427</b>	<b>* 7</b>	<b>* 75</b>
<b>Total assets</b>	<b>9,893,843</b>	<b>4,183,549</b>	<b>2,332,813</b>	<b>1,850,736</b>	<b>5,345,690</b>	<b>* 364,604</b>	<b>* 7,069</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>20,651,765</b>	<b>10,443,973</b>	<b>6,211,550</b>	<b>4,232,423</b>	<b>10,207,792</b>	<b>0</b>	<b>* 82,057</b>
Business receipts	17,206,403	10,343,355	6,174,310	4,169,044	6,863,048	0	* 82,057
Ordinary income from other partnerships and fiduciaries	* 152,406	* 2,616	* 1,674	943	* 149,790	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	114,358	9,472	* 3,951	* 5,520	104,886	0	0
Other income	3,178,598	88,531	31,615	56,916	3,090,068	0	0
<b>Total deductions</b>	<b>18,536,050</b>	<b>9,519,238</b>	<b>5,600,049</b>	<b>3,919,189</b>	<b>9,016,812</b>	<b>0</b>	<b>* 78,822</b>
Cost of good sold	7,283,826	5,848,366	3,315,422	2,532,943	1,435,460	0	* 77,010
Inventory, beginning of year	419,947	323,893	111,208	212,685	96,054	0	0
Purchases	3,954,596	3,472,971	2,338,152	1,134,818	481,625	0	0
Cost of labor	1,821,198	1,371,910	677,265	694,645	449,287	0	0
Additional inventory costs (section 263A)	* 49,877	* 49,877	0	* 49,877	0	0	0
Other costs	1,510,463	1,001,233	315,508	685,725	509,230	0	* 77,010
Less: Inventory, end of year	472,255	371,519	126,711	244,807	100,736	0	0
Salaries and wages	2,830,800	1,103,866	661,249	442,617	1,726,935	0	0
Guaranteed payments to partners	184,117	109,338	74,733	34,604	74,780	0	0
Rent paid	2,208,641	258,827	202,321	56,505	1,949,814	0	* 671
Interest paid	235,847	114,282	89,034	25,249	121,564	0	0
Taxes and licenses	472,650	204,914	136,477	68,437	267,735	0	0
Bad debts	29,689	15,080	9,676	5,403	14,610	0	0
Repairs and maintenance	175,014	101,440	68,782	32,658	73,574	0	0
Depreciation	432,276	216,309	151,901	64,409	215,967	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	17,175	5,272	* 2,650	2,622	11,903	0	0
Employee benefit programs	220,604	73,275	32,600	40,675	147,330	0	0
Ordinary loss from other partnerships and fiduciaries	* 3,395	* 587	0	* 587	* 2,808	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 680	661	0	661	* 20	0	0
Other deductions	4,441,335	1,467,022	855,203	611,819	2,974,313	0	* 1,141
<b>Ordinary business income (loss)</b>	<b>2,115,715</b>	<b>924,735</b>	<b>611,501</b>	<b>313,234</b>	<b>1,190,980</b>	<b>0</b>	<b>* 3,235</b>
Net income	2,115,715	924,735	611,501	313,234	1,190,980	0	* 3,235
Loss	0	0	0	0	0	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>379,145</b>	<b>165,460</b>	<b>1,124</b>	<b>164,336</b>	<b>130,279</b>	<b>* 83,406</b>	<b>0</b>
Interest income	10,944	1,627	396	1,231	9,317	0	0
Dividend income	* 83,698	* 21	* 7	13	* 272	* 83,406	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	0	0	0	0	0	0	0
Net long-term capital gain (loss)	284,502	* 163,812	* 721	* 163,091	* 120,690	0	0
<b>Net rental real estate income (loss)</b>	<b>* 15,296</b>	<b>* 94</b>	<b>0</b>	<b>* 94</b>	<b>* 15,202</b>	<b>0</b>	<b>0</b>
Net income	* 15,508	* 94	0	* 94	* 15,414	0	0
Loss	* 212	0	0	0	* 212	0	0
<b>Other net rental income (loss)</b>	<b>* 1,314</b>	<b>* 1,314</b>	<b>* 1,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net income	* 1,314	* 1,314	* 1,314	0	0	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>2,226,968</b>	<b>927,791</b>	<b>613,218</b>	<b>314,573</b>	<b>1,215,771</b>	<b>* 83,406</b>	<b>* 3,235</b>

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

[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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011**

[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)
<b>Number of partnerships [1]</b>	<b>3,285,177</b>	<b>121,192</b>	<b>58,278</b>	<b>40,630</b>	<b>5,970</b>	<b>4,413</b>	<b>11,900</b>
<b>Number of partners</b>	<b>24,389,807</b>	<b>393,200</b>	<b>187,538</b>	<b>135,739</b>	<b>33,293</b>	<b>9,349</b>	<b>27,280</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>2,474,044</b>	<b>86,803</b>	<b>42,741</b>	<b>31,731</b>	<b>4,296</b>	<b>1,454</b>	<b>6,581</b>
<b>Number of partners</b>	<b>21,779,003</b>	<b>299,678</b>	<b>137,342</b>	<b>114,838</b>	<b>27,426</b>	<b>3,431</b>	<b>16,641</b>
<b>Total assets</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
Cash	1,136,045,788	8,820,599	3,997,863	2,759,758	1,145,239	212,627	705,112
Trade notes and accounts receivable	706,205,640	5,902,451	1,491,919	1,985,886	1,240,637	156,002	1,028,006
Less: Allowance for bad debts	19,595,995	37,787	10,412	5,426	386	1,058	20,505
Inventories	285,098,559	11,281,850	2,294,483	7,707,354	110,931	* 114,882	1,054,200
U.S. Government obligations	163,157,351	* 58,986	0	* 58,918	0	69	0
Tax-exempt securities	46,928,950	* 108,926	0	* 108,926	0	0	0
Other current assets	2,382,402,022	10,196,377	4,131,851	2,693,764	2,381,708	343,597	645,457
Loans to partners	49,500,324	72,797	* 5,989	* 19,565	0	* 41,349	* 5,893
Mortgage and real estate loans	95,100,384	2,454,754	* 637,411	* 328,151	* 1,489,192	0	0
Other investments	9,349,721,463	20,255,170	5,340,044	4,283,001	8,729,326	* 1,282,099	620,700
Depreciable assets	4,983,712,438	97,928,456	46,835,896	41,383,051	2,701,838	2,249,348	4,758,323
Less: Accumulated depreciation	1,647,115,595	60,714,257	31,276,621	24,457,476	1,143,629	943,574	2,892,956
Depletable assets	212,232,528	12,009,431	* 45,767	* 29,595	11,934,069	0	0
Less: Accumulated depletion	46,256,590	2,303,634	* 1,449	* 16,128	2,286,058	0	0
Land	922,404,080	53,562,372	25,917,335	17,056,724	9,739,352	* 237,574	611,387
Intangible assets	800,069,987	3,359,120	1,186,745	496,465	83,924	1,217,022	374,964
Less: Accumulated amortization	170,548,597	829,225	318,996	179,501	59,008	142,584	129,136
Other assets	1,325,396,402	29,733,398	8,271,937	3,950,325	16,927,227	333,524	250,385
<b>Total liabilities and capital</b>	<b>20,574,459,139</b>	<b>191,859,785</b>	<b>68,549,763</b>	<b>58,202,954</b>	<b>52,994,362</b>	<b>5,100,877</b>	<b>7,011,829</b>
Accounts payable	504,493,070	3,995,862	1,494,553	1,538,266	103,892	182,678	676,473
Mortgages, notes, bonds payable in less than 1 year	393,589,703	15,353,496	7,516,066	6,925,151	* 73,551	127,276	711,452
Other current liabilities	2,745,714,787	10,782,365	5,883,103	3,214,330	323,795	279,450	1,081,686
Nonrecourse loans	1,212,525,105	2,425,364	* 639,076	* 1,270,802	* 515,485	0	0
Loans from partners	139,111,031	438,552	277,264	* 32,806	* 8,912	* 116,213	* 3,357
Mortgages, notes, bonds payable in 1 year or more	2,559,485,500	47,494,674	23,214,529	17,532,727	3,672,535	1,847,040	1,227,843
Other liabilities	1,383,980,355	9,688,858	3,109,675	3,259,218	1,658,925	1,575,775	85,265
Partners capital accounts	11,635,559,587	101,680,615	26,415,496	24,429,654	46,637,267	972,446	3,225,753

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011**

[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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,724,833	63,745	37,071	16,510	2,534	911	6,719
Number of partners	14,562,265	200,958	125,661	49,785	8,744	2,025	14,743
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	1,371,918	47,458	30,257	11,738	1,541	237	3,685
Number of partners	13,444,496	156,205	101,130	39,455	6,267	678	8,675
<b>Total assets</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
Cash	875,517,522	6,186,799	3,206,588	1,906,627	423,320	162,273	487,991
Trade notes and accounts receivable	509,585,504	4,564,854	1,127,140	1,262,322	1,141,281	133,236	900,874
Less: Allowance for bad debts	12,573,191	31,353	* 6,391	4,319	359	1,020	19,263
Inventories	160,728,600	6,297,415	1,076,040	4,116,764	* 31,529	* 91,371	981,710
U.S. Government obligations	155,409,817	* 56,359	0	* 56,359	0	0	0
Tax-exempt securities	36,138,440	0	0	0	0	0	0
Other current assets	1,447,877,710	7,141,961	3,084,831	951,130	2,393,527	77,608	634,865
Loans to partners	33,511,205	* 33,838	* 5,077	* 9,104	0	* 13,764	* 5,893
Mortgage and real estate loans	69,165,009	* 1,292,616	* 332,569	* 169,668	790,379	0	0
Other investments	7,331,777,731	8,603,745	3,510,677	3,028,823	1,649,002	* 186,036	229,206
Depreciable assets	2,699,451,938	54,481,663	30,252,943	18,959,680	1,183,863	1,173,585	2,911,592
Less: Accumulated depreciation	1,040,625,383	38,053,967	22,246,982	12,660,573	691,638	648,050	1,806,724
Depletable assets	152,338,719	3,110,312	* 11,896	* 17,946	3,080,470	0	0
Less: Accumulated depletion	38,362,900	808,387	* 1,449	* 10,890	* 796,048	0	0
Land	472,485,766	24,564,427	15,505,937	5,103,931	3,694,826	* 73,500	186,232
Intangible assets	452,496,865	1,844,594	638,851	131,572	* 14,100	967,943	92,129
Less: Accumulated amortization	103,924,287	374,646	116,691	102,577	* 7,165	* 117,661	30,551
Other assets	871,163,747	23,244,606	7,052,498	1,646,646	13,815,229	* 291,105	439,129
<b>Total liabilities and capital</b>	<b>14,072,162,812</b>	<b>102,154,837</b>	<b>43,433,534</b>	<b>24,582,213</b>	<b>26,722,315</b>	<b>2,403,691</b>	<b>5,013,084</b>
Accounts payable	318,131,142	2,069,474	892,205	533,097	34,429	75,829	533,915
Mortgages, notes, bonds payable in less than 1 year	254,136,708	7,793,641	4,698,436	2,355,640	* 48,985	* 75,759	614,821
Other current liabilities	1,617,629,933	4,628,546	2,231,809	1,343,818	104,491	182,655	765,772
Nonrecourse loans	554,342,840	* 968,691	* 561,657	* 407,034	0	0	0
Loans from partners	53,746,760	286,970	* 254,692	* 5,717	* 8,912	* 14,849	* 2,799
Mortgages, notes, bonds payable in 1 year or more	1,334,751,662	23,767,153	14,502,947	5,342,111	* 1,634,731	* 1,515,809	771,555
Other liabilities	774,048,632	3,313,771	1,445,620	1,642,504	* 77,028	* 107,514	41,106
Partners capital accounts	9,165,375,135	59,326,591	18,846,167	12,952,292	24,813,739	431,277	2,283,116

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>34,522</b>	<b>29,064</b>	<b>2,509</b>	<b>2,949</b>	<b>3,349</b>	<b>157,333</b>	<b>72,897</b>
<b>Number of partners</b>	<b>1,367,314</b>	<b>1,149,895</b>	<b>181,587</b>	<b>35,833</b>	<b>113,472</b>	<b>404,683</b>	<b>199,835</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>24,983</b>	<b>19,686</b>	<b>2,367</b>	<b>2,931</b>	<b>3,292</b>	<b>110,762</b>	<b>55,170</b>
<b>Number of partners</b>	<b>1,294,516</b>	<b>1,080,784</b>	<b>178,169</b>	<b>35,563</b>	<b>113,152</b>	<b>301,780</b>	<b>162,174</b>
<b>Total assets</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
Cash	25,994,844	22,811,538	2,102,826	1,080,480	6,943,320	17,709,367	9,400,917
Trade notes and accounts receivable	27,105,466	21,632,260	3,368,917	2,104,290	24,509,955	23,730,616	10,954,562
Less: Allowance for bad debts	155,401	113,102	13,049	29,250	100,887	155,302	64,385
Inventories	5,202,296	1,589,664	3,037,404	575,228	3,398,254	40,022,741	29,147,408
U.S. Government obligations	* 39,158	* 39,158	0	0	1,512	* 205,393	* 2,006
Tax-exempt securities	301,818	301,818	0	0	280	471,250	* 406,096
Other current assets	24,123,412	20,795,974	2,808,675	518,763	10,113,738	29,976,263	19,430,058
Loans to partners	422,682	* 301,778	* 113,150	* 7,755	* 3,975	336,637	207,075
Mortgage and real estate loans	* 769,160	* 592,830	* 165,581	* 10,748	0	635,983	389,088
Other investments	40,402,155	37,924,039	1,798,273	679,843	62,841,135	14,939,551	5,945,910
Depreciable assets	180,360,556	142,231,745	27,358,699	10,770,112	171,130,722	36,913,595	13,257,234
Less: Accumulated depreciation	83,076,434	66,004,139	12,259,231	4,813,064	42,553,829	17,035,512	4,601,557
Depletable assets	184,008,197	173,581,658	9,476,896	* 949,643	* 1,132,451	* 98,108	0
Less: Accumulated depletion	41,005,825	38,799,414	2,079,113	* 127,297	* 472,716	* 2,903	0
Land	5,251,121	2,903,959	2,195,517	151,645	871,854	23,243,562	18,096,664
Intangible assets	36,480,292	31,775,215	3,460,060	1,245,018	21,911,987	3,868,057	830,328
Less: Accumulated amortization	11,585,033	10,553,425	872,975	158,634	5,199,928	1,030,787	273,308
Other assets	35,872,847	26,019,088	6,204,941	3,648,818	26,676,158	20,429,666	13,803,481
<b>Total liabilities and capital</b>	<b>430,511,310</b>	<b>367,030,643</b>	<b>46,866,572</b>	<b>16,614,095</b>	<b>281,207,979</b>	<b>194,356,284</b>	<b>116,931,577</b>
Accounts payable	21,963,294	18,803,829	2,005,288	1,154,177	19,551,403	17,594,705	10,843,996
Mortgages, notes, bonds payable in less than 1 year	3,717,096	2,282,568	1,039,850	394,678	5,137,689	14,041,319	11,534,996
Other current liabilities	25,752,612	21,122,063	3,456,506	1,174,043	17,053,838	25,845,780	13,426,864
Nonrecourse loans	4,888,911	4,270,405	* 493,420	* 125,085	3,884,465	7,303,702	5,725,866
Loans from partners	2,721,021	2,462,145	* 121,452	* 137,424	* 1,443,688	3,619,336	2,775,753
Mortgages, notes, bonds payable in 1 year or more	48,665,380	37,848,511	7,828,293	2,988,576	50,795,941	45,281,465	26,319,000
Other liabilities	39,527,004	29,979,095	8,065,108	1,482,801	44,807,001	19,578,812	11,656,001
Partners capital accounts	283,275,993	250,262,026	23,856,655	9,157,311	138,533,953	61,091,166	34,649,099

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>22,212</b>	<b>18,765</b>	<b>1,946</b>	<b>1,502</b>	<b>1,236</b>	<b>81,938</b>	<b>31,528</b>
<b>Number of partners</b>	<b>1,153,351</b>	<b>958,167</b>	<b>165,500</b>	<b>29,684</b>	<b>10,317</b>	<b>192,765</b>	<b>75,659</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>18,160</b>	<b>14,728</b>	<b>[d]</b>	<b>[d]</b>	<b>1,210</b>	<b>60,273</b>	<b>26,841</b>
<b>Number of partners</b>	<b>1,101,838</b>	<b>906,686</b>	<b>[d]</b>	<b>[d]</b>	<b>10,205</b>	<b>146,617</b>	<b>65,015</b>
<b>Total assets</b>	<b>326,641,305</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
Cash	22,148,522	20,183,074	1,559,755	405,693	3,510,916	14,623,002	7,621,846
Trade notes and accounts receivable	24,228,375	20,321,428	2,742,612	1,164,335	6,581,318	17,909,280	8,493,023
Less: Allowance for bad debts	110,768	88,532	6,611	15,626	53,466	97,713	51,685
Inventories	3,495,043	1,464,412	1,545,246	485,385	1,332,686	10,579,839	8,028,196
U.S. Government obligations	* 39,158	* 39,158	0	0	0	* 205,393	* 2,006
Tax-exempt securities	301,818	301,818	0	0	0	471,250	* 406,096
Other current assets	20,790,782	18,647,621	1,905,321	237,841	5,353,679	13,710,649	10,102,194
Loans to partners	159,386	* 156,894	2,297	* 196	* 3,591	175,575	52,093
Mortgage and real estate loans	* 185,249	* 18,919	* 165,581	* 748	0	* 140,311	* 11,941
Other investments	35,126,712	33,789,254	1,038,787	* 298,671	10,846,789	6,609,796	2,714,906
Depreciable assets	138,264,226	113,819,489	18,953,554	5,491,184	59,271,202	17,600,216	4,739,490
Less: Accumulated depreciation	65,631,986	53,128,063	9,301,554	3,202,369	19,224,731	10,209,252	2,430,417
Depletable assets	136,191,283	130,728,882	5,090,400	372,001	* 1,132,279	* 8,716	0
Less: Accumulated depletion	34,989,383	33,167,332	1,770,664	51,387	* 472,590	* 2,425	0
Land	3,122,002	1,551,432	1,474,426	96,144	279,473	4,769,887	3,590,431
Intangible assets	31,004,441	28,233,381	2,417,417	353,644	6,266,351	1,546,883	246,300
Less: Accumulated amortization	9,964,218	9,318,167	593,825	52,226	2,621,946	346,945	97,222
Other assets	22,280,662	16,780,558	3,487,839	2,012,265	7,980,999	6,017,313	3,047,371
<b>Total liabilities and capital</b>	<b>326,641,305</b>	<b>290,334,226</b>	<b>28,710,579</b>	<b>7,596,499</b>	<b>80,186,550</b>	<b>83,711,774</b>	<b>46,476,569</b>
Accounts payable	18,059,674	16,613,683	931,949	514,042	6,157,763	12,780,218	8,215,833
Mortgages, notes, bonds payable in less than 1 year	1,691,365	1,317,957	200,116	173,292	1,581,257	4,458,504	3,247,204
Other current liabilities	20,977,703	19,310,682	1,258,708	408,313	5,597,892	16,250,701	7,944,330
Nonrecourse loans	4,376,711	3,884,320	* 478,555	* 13,836	* 1,690,686	1,921,931	1,854,059
Loans from partners	2,416,463	* 2,395,223	0	* 21,239	* 251,968	645,547	458,980
Mortgages, notes, bonds payable in 1 year or more	36,189,861	29,770,814	5,286,378	1,132,669	19,138,903	12,386,294	7,195,430
Other liabilities	24,566,923	20,112,350	3,801,694	652,879	10,019,290	4,287,072	1,448,098
Partners capital accounts	218,362,604	196,929,196	16,753,179	4,680,229	35,748,791	30,981,508	16,112,636

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>18,512</b>	<b>1,000</b>	<b>14,015</b>	<b>3,496</b>	<b>65,924</b>	<b>11,341</b>	<b>10,567</b>
<b>Number of partners</b>	<b>53,024</b>	<b>2,748</b>	<b>39,412</b>	<b>10,865</b>	<b>151,824</b>	<b>23,943</b>	<b>27,365</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,276</b>	<b>[d]</b>	<b>[d]</b>	<b>2,414</b>	<b>41,316</b>	<b>6,461</b>	<b>6,554</b>
<b>Number of partners</b>	<b>42,914</b>	<b>[d]</b>	<b>[d]</b>	<b>8,433</b>	<b>96,692</b>	<b>14,038</b>	<b>14,766</b>
<b>Total assets</b>	<b>55,411,545</b>	<b>7,998,660</b>	<b>33,427,409</b>	<b>13,985,477</b>	<b>22,013,163</b>	<b>3,532,397</b>	<b>1,956,427</b>
Cash	5,622,953	1,160,639	730,158	3,732,156	2,685,497	485,030	404,240
Trade notes and accounts receivable	5,584,607	765,825	1,400,065	3,418,718	7,191,448	1,077,841	806,441
Less: Allowance for bad debts	17,866	* 1,076	0	16,790	73,051	* 4,221	5,642
Inventories	9,683,967	* 22,016	9,530,216	131,735	1,191,366	170,000	78,194
U.S. Government obligations	* 203,387	42,189	0	* 161,197	0	0	0
Tax-exempt securities	* 33,359	* 7,620	0	* 25,740	* 31,794	* 16,563	0
Other current assets	7,463,177	718,332	4,385,382	2,359,463	3,083,028	1,125,908	128,846
Loans to partners	* 105,456	* 1,107	* 87,078	* 17,271	24,107	* 647	0
Mortgage and real estate loans	* 246,896	0	* 246,896	0	0	0	0
Other investments	7,741,584	1,700,514	4,993,545	1,047,525	1,252,057	* 9,421	* 36,472
Depreciable assets	13,502,211	3,394,466	5,857,862	4,249,883	10,154,150	1,379,598	766,558
Less: Accumulated depreciation	5,613,387	1,281,991	1,719,695	2,611,701	6,820,568	1,036,753	587,231
Depletable assets	* 98,019	0	* 97,419	600	* 89	* 89	0
Less: Accumulated depletion	* 2,814	0	* 2,753	61	* 89	* 89	0
Land	4,664,586	* 15,016	4,586,216	63,354	482,311	* 32,789	* 19,611
Intangible assets	882,905	458,657	219,682	204,566	2,154,824	192,660	190,525
Less: Accumulated amortization	261,619	69,571	138,370	53,678	495,860	59,436	47,953
Other assets	5,474,125	1,064,915	3,153,710	1,255,499	1,152,061	142,350	166,366
<b>Total liabilities and capital</b>	<b>55,411,545</b>	<b>7,998,660</b>	<b>33,427,409</b>	<b>13,985,477</b>	<b>22,013,163</b>	<b>3,532,397</b>	<b>1,956,427</b>
Accounts payable	3,149,681	589,724	420,189	2,139,769	3,601,027	554,946	303,526
Mortgages, notes, bonds payable in less than 1 year	1,110,764	350,916	380,402	379,446	1,395,558	251,962	201,735
Other current liabilities	7,117,035	1,035,924	2,457,324	3,623,787	5,301,881	546,912	985,004
Nonrecourse loans	1,516,007	* 139,785	* 1,337,364	* 38,858	* 61,828	* 578	* 24,299
Loans from partners	* 652,130	* 623	* 651,506	0	191,453	* 11,055	* 2,896
Mortgages, notes, bonds payable in 1 year or more	13,948,023	1,019,333	10,406,161	2,522,529	5,014,442	517,161	263,228
Other liabilities	5,712,152	572,957	4,180,053	959,142	2,210,659	-247,038	94,518
Partners capital accounts	22,205,753	4,289,396	13,594,411	4,321,946	4,236,314	1,896,823	81,219

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	5,543	515	3,149	1,880	44,866	9,032	5,415
Number of partners	16,501	1,256	9,558	5,686	100,605	18,947	11,011
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	5,269	[d]	[d]	1,607	28,163	4,826	4,056
Number of partners	15,684	[d]	[d]	4,872	65,918	10,388	8,292
<b>Total assets</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
Cash	4,611,359	948,272	301,492	3,361,595	2,389,797	449,576	359,378
Trade notes and accounts receivable	4,206,031	469,938	1,043,175	2,692,918	5,210,226	796,742	587,888
Less: Allowance for bad debts	10,309	* 979	0	9,330	35,719	* 1,506	5,056
Inventories	1,997,360	* 16,302	1,890,100	90,958	554,283	162,999	35,451
U.S. Government obligations	* 203,387	42,189	0	* 161,197	0	0	0
Tax-exempt securities	* 33,359	* 7,620	0	* 25,740	* 31,794	* 16,563	0
Other current assets	2,168,166	254,821	698,758	1,214,587	1,440,289	417,854	105,804
Loans to partners	* 105,440	* 1,107	* 87,078	* 17,255	18,043	* 647	0
Mortgage and real estate loans	* 128,370	0	* 128,370	0	0	0	0
Other investments	3,315,738	528,950	1,938,194	848,595	579,152	* 8,063	* 36,155
Depreciable assets	6,678,849	2,210,417	1,632,581	2,835,852	6,181,876	1,060,516	630,245
Less: Accumulated depreciation	3,359,566	1,112,322	478,018	1,769,225	4,419,269	801,046	502,933
Depletable assets	* 8,626	0	* 8,626	0	* 89	* 89	0
Less: Accumulated depletion	* 2,336	0	* 2,336	0	* 89	* 89	0
Land	1,052,094	* 5,038	1,002,891	44,166	127,362	* 30,543	* 19,611
Intangible assets	280,369	188,222	57,117	35,031	1,020,214	45,128	29,058
Less: Accumulated amortization	73,098	* 10,304	54,629	8,165	176,626	* 7,047	8,104
Other assets	2,146,767	517,120	1,375,675	253,972	823,175	122,054	165,848
<b>Total liabilities and capital</b>	<b>23,490,607</b>	<b>4,066,389</b>	<b>9,629,074</b>	<b>9,795,145</b>	<b>13,744,598</b>	<b>2,301,086</b>	<b>1,453,345</b>
Accounts payable	2,152,629	423,769	173,086	1,555,773	2,411,757	370,537	191,751
Mortgages, notes, bonds payable in less than 1 year	555,517	137,005	* 187,072	231,440	655,783	103,401	124,289
Other current liabilities	4,750,169	956,787	739,529	3,053,853	3,556,202	495,963	463,528
Nonrecourse loans	* 53,131	* 9,785	* 4,783	38,562	* 14,742	* 578	* 602
Loans from partners	* 86,494	0	* 86,494	0	100,072	* 3,462	0
Mortgages, notes, bonds payable in 1 year or more	3,534,450	448,131	2,429,767	656,552	1,656,413	215,177	212,234
Other liabilities	2,362,087	* 70,377	1,609,355	682,355	476,886	* 75,934	* 6,604
Partners capital accounts	9,996,129	2,020,535	4,398,986	3,576,608	4,872,743	1,036,033	454,339

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)	
<b>Number of partnerships [1]</b>	<b>9,188</b>	<b>14,880</b>	<b>19,948</b>	<b>64,418</b>	<b>9,854</b>	<b>2,716</b>	<b>373</b>
<b>Number of partners</b>	<b>20,978</b>	<b>34,374</b>	<b>45,164</b>	<b>682,535</b>	<b>35,742</b>	<b>14,051</b>	<b>1,425</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>8,246</b>	<b>8,287</b>	<b>11,768</b>	<b>38,472</b>	<b>6,299</b>	<b>2,696</b>	<b>373</b>
<b>Number of partners</b>	<b>18,824</b>	<b>21,179</b>	<b>27,885</b>	<b>620,624</b>	<b>28,597</b>	<b>13,920</b>	<b>1,425</b>
<b>Total assets</b>	<b>3,949,119</b>	<b>2,053,453</b>	<b>10,521,768</b>	<b>712,111,217</b>	<b>48,078,517</b>	<b>50,660,437</b>	<b>2,598,655</b>
Cash	359,568	281,593	1,155,066	34,235,450	1,932,831	554,069	104,628
Trade notes and accounts receivable	1,380,340	668,810	3,258,017	108,959,251	6,329,951	9,662,578	686,853
Less: Allowance for bad debts	15,698	* 3,900	43,589	1,040,104	97,419	31,390	26,429
Inventories	176,651	190,574	575,946	70,826,402	7,511,070	2,936,825	837,578
U.S. Government obligations	0	0	0	1,852	162	0	0
Tax-exempt securities	0	0	* 15,231	24,350	0	21,550	0
Other current assets	302,183	191,710	1,334,382	46,239,053	2,571,010	822,301	57,179
Loans to partners	* 6,328	* 6,119	* 11,013	1,128,564	* 58,566	* 1,764	0
Mortgage and real estate loans	0	0	0	* 17,302	0	2,880	0
Other investments	787,266	* 8,456	410,442	126,800,280	9,518,358	2,342,676	* 67,395
Depreciable assets	1,288,487	1,082,977	5,636,530	297,309,117	20,764,645	12,675,524	1,986,201
Less: Accumulated depreciation	907,694	758,131	3,530,760	130,698,935	10,452,855	4,405,047	1,327,162
Depletable assets	0	0	0	1,189,725	* 10,161	0	0
Less: Accumulated depletion	0	0	0	100,406	* 9,454	0	0
Land	* 19,325	* 236,356	174,230	5,900,791	325,275	1,263,527	25,570
Intangible assets	581,915	* 81,279	1,108,445	97,303,255	7,273,447	19,885,876	153,070
Less: Accumulated amortization	203,788	* 19,155	165,528	18,247,534	1,225,269	825,006	47,856
Other assets	174,235	86,766	582,343	72,262,803	3,568,039	5,752,310	81,629
<b>Total liabilities and capital</b>	<b>3,949,119</b>	<b>2,053,453</b>	<b>10,521,768</b>	<b>712,111,217</b>	<b>48,078,517</b>	<b>50,660,437</b>	<b>2,598,655</b>
Accounts payable	654,911	349,530	1,738,115	91,373,980	5,071,417	10,452,728	380,780
Mortgages, notes, bonds payable in less than 1 year	226,592	112,608	602,661	18,820,777	2,746,877	459,635	323,109
Other current liabilities	855,632	280,479	2,633,854	56,544,490	3,731,157	3,166,486	399,244
Nonrecourse loans	* 719	0	* 36,233	8,175,683	* 620,381	* 323,197	2,740
Loans from partners	* 19,876	* 12,636	* 144,991	7,041,591	862,342	* 314,163	* 457,037
Mortgages, notes, bonds payable in 1 year or more	572,494	477,150	3,184,409	88,761,579	6,640,997	7,459,349	749,513
Other liabilities	45,497	* 14,633	2,303,049	63,169,426	939,022	1,574,722	1,211,042
Partners capital accounts	1,573,398	806,417	-121,543	378,223,690	27,466,323	26,910,158	-924,812

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	6,651	13,090	10,678	21,615	1,982	430	270
Number of partners	15,410	30,659	24,579	361,758	16,127	2,558	956
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	5,709	6,498	7,074	16,100	1,977	410	270
Number of partners	13,256	17,475	16,507	347,673	16,084	2,427	956
<b>Total assets</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
Cash	289,736	249,942	1,041,164	18,628,544	1,501,559	460,760	80,597
Trade notes and accounts receivable	1,005,952	498,840	2,320,803	75,478,401	4,969,233	3,774,188	455,074
Less: Allowance for bad debts	10,613	* 3,157	15,386	660,813	79,155	5,616	* 4,516
Inventories	150,965	100,387	104,481	47,152,295	5,440,941	1,965,114	543,482
U.S. Government obligations	0	0	0	1,852	162	0	0
Tax-exempt securities	0	0	* 15,231	24,350	0	21,550	0
Other current assets	240,688	169,736	506,207	27,367,726	2,129,927	400,892	40,957
Loans to partners	* 6,328	* 6,119	* 4,949	966,509	* 37	0	0
Mortgage and real estate loans	0	0	0	2,880	0	2,880	0
Other investments	* 153,540	* 8,456	372,939	97,929,212	8,301,344	* 1,721,121	* 55,082
Depreciable assets	985,902	573,725	2,931,489	179,019,126	15,049,175	7,611,252	1,205,453
Less: Accumulated depreciation	715,736	415,077	1,984,477	88,411,980	8,370,749	2,873,779	845,110
Depletable assets	0	0	0	420,999	* 10,161	0	0
Less: Accumulated depletion	0	0	0	58,673	* 9,454	0	0
Land	* 17,612	* 7,091	52,506	3,028,534	243,231	674,014	18,122
Intangible assets	116,152	* 75,009	754,866	66,648,245	5,147,069	9,545,447	56,425
Less: Accumulated amortization	24,728	* 19,155	117,591	13,592,168	998,001	661,781	15,214
Other assets	107,556	85,572	342,144	44,444,782	1,785,937	2,116,453	65,926
<b>Total liabilities and capital</b>	<b>2,323,354</b>	<b>1,337,488</b>	<b>6,329,325</b>	<b>458,389,821</b>	<b>35,121,417</b>	<b>24,752,495</b>	<b>1,656,278</b>
Accounts payable	486,062	209,225	1,154,182	49,308,283	3,230,493	2,713,304	184,224
Mortgages, notes, bonds payable in less than 1 year	117,320	99,216	211,556	8,612,472	1,891,897	253,381	* 150,409
Other current liabilities	659,366	221,714	1,715,631	32,980,093	2,410,588	2,106,813	136,125
Nonrecourse loans	0	0	* 13,562	6,800,101	* 149,342	* 121,240	2,740
Loans from partners	* 4,525	* 12,636	* 79,449	1,632,335	* 89,992	* 165,306	* 346,731
Mortgages, notes, bonds payable in 1 year or more	243,747	224,537	760,719	37,108,283	3,657,301	1,865,229	376,196
Other liabilities	* 34,699	4,591	355,059	20,347,801	273,581	1,365,335	* 48,878
Partners capital accounts	777,635	565,569	2,039,167	301,600,453	23,418,222	16,161,886	410,975

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	2,597	* 285	1,981	371	6,363	254	1,624
<b>Number of partners</b>	7,731	* 623	5,228	1,739	19,211	219,755	223,925
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	2,572	* 285	1,308	371	3,799	[d]	1,606
<b>Number of partners</b>	7,630	* 623	3,881	1,739	13,534	[d]	220,071
<b>Total assets</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
Cash	205,423	* 12,799	382,125	273,727	391,597	5,918,854	4,418,490
Trade notes and accounts receivable	560,997	* 16,088	812,839	1,177,561	1,017,375	18,474,200	23,310,871
Less: Allowance for bad debts	20,966	* 418	21,851	39,158	40,431	33,005	240,669
Inventories	755,623	* 18,913	1,391,936	2,211,415	360,315	14,085,927	10,960,626
U.S. Government obligations	0	0	0	0	0	0	1,690
Tax-exempt securities	0	0	2,800	0	0	0	0
Other current assets	235,614	* 568,325	497,913	2,229,985	251,563	3,705,400	10,094,414
Loans to partners	665	0	* 3,163	* 7,105	* 575	981	* 81,342
Mortgage and real estate loans	0	0	0	0	0	0	* 14,421
Other investments	229,714	1,244	189,212	14,061,262	109,069	59,448,097	11,711,569
Depreciable assets	471,140	* 22,195	4,556,900	19,362,854	3,750,483	87,244,821	57,724,131
Less: Accumulated depreciation	311,684	* 7,795	2,520,396	7,431,429	2,460,518	27,342,155	29,369,689
Depletable assets	0	0	* 754,880	6,802	0	7,268	341,367
Less: Accumulated depletion	0	0	* 43,616	0	0	1,036	35,748
Land	* 640	241	236,728	62,890	19,328	743,012	1,278,799
Intangible assets	559,356	* 11,478	782,293	11,979,422	1,069,829	2,784,328	17,631,389
Less: Accumulated amortization	120,229	* 743	72,055	731,429	280,831	637,493	7,613,723
Other assets	48,685	* 2,132	536,973	1,453,331	214,208	13,909,965	10,852,178
<b>Total liabilities and capital</b>	<b>2,614,979</b>	<b>* 644,459</b>	<b>7,489,845</b>	<b>44,624,336</b>	<b>4,402,562</b>	<b>178,309,165</b>	<b>111,161,461</b>
Accounts payable	381,562	* 5,968	492,343	1,537,152	458,336	24,595,570	9,891,706
Mortgages, notes, bonds payable in less than 1 year	107,383	0	520,449	508,255	247,379	3,932,139	3,170,316
Other current liabilities	660,977	* 25,840	475,073	1,562,789	620,691	6,215,445	14,087,845
Nonrecourse loans	* 113,259	0	* 159,339	* 75,177	13,930	4,793,792	714,866
Loans from partners	* 52,175	0	* 65,987	124,840	* 20,364	* 65,625	2,449,908
Mortgages, notes, bonds payable in 1 year or more	247,824	274	2,424,918	10,759,576	1,605,884	18,374,789	8,156,466
Other liabilities	819,524	0	926,681	933,633	354,034	-846,568	6,873,289
Partners capital accounts	232,276	* 612,377	2,425,055	29,122,913	1,081,945	121,178,373	65,817,065

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>243</b>	<b>* 3</b>	<b>1,689</b>	<b>263</b>	<b>2,176</b>	<b>136</b>	<b>720</b>
<b>Number of partners</b>	<b>657</b>	<b>* 7</b>	<b>3,997</b>	<b>1,133</b>	<b>4,659</b>	<b>153,635</b>	<b>131,168</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>228</b>	<b>* 3</b>	<b>1,015</b>	<b>263</b>	<b>2,166</b>	<b>[d]</b>	<b>707</b>
<b>Number of partners</b>	<b>577</b>	<b>* 7</b>	<b>2,650</b>	<b>1,133</b>	<b>4,629</b>	<b>[d]</b>	<b>131,028</b>
<b>Total assets</b>	<b>2,196,339</b>	<b>* 43,206</b>	<b>2,998,152</b>	<b>39,302,274</b>	<b>2,223,578</b>	<b>118,739,969</b>	<b>86,879,741</b>
Cash	172,959	* 8,385	324,068	197,306	260,481	2,841,232	3,440,968
Trade notes and accounts receivable	466,377	* 15,795	380,435	593,088	575,815	12,375,306	20,972,940
Less: Allowance for bad debts	12,338	125	15,058	32,460	20,358	9,066	196,552
Inventories	555,201	4,787	508,745	1,676,289	199,539	9,387,752	8,350,840
U.S. Government obligations	0	0	0	0	0	0	1,690
Tax-exempt securities	0	0	2,800	0	0	0	0
Other current assets	212,230	* 2,342	167,011	1,922,352	64,871	3,073,595	9,192,012
Loans to partners	665	0	* 1,579	4,301	0	981	792
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	224,231	1,244	117,843	13,657,051	* 158,084	51,647,238	10,377,222
Depreciable assets	317,667	* 7,683	1,584,877	15,873,024	2,319,636	47,608,559	42,120,441
Less: Accumulated depreciation	210,235	* 3,046	1,031,188	6,223,181	1,600,967	17,115,809	23,034,695
Depletable assets	0	0	* 3,484	6,802	0	7,268	341,367
Less: Accumulated depletion	0	0	* 2,420	0	0	1,036	35,748
Land	* 640	241	47,328	21,423	* 5,778	416,456	636,566
Intangible assets	541,939	4,795	551,692	11,653,856	211,310	2,434,407	13,040,586
Less: Accumulated amortization	112,208	0	20,954	646,215	43,219	556,843	6,698,354
Other assets	39,212	* 1,107	377,910	598,639	92,610	6,629,929	8,369,664
<b>Total liabilities and capital</b>	<b>2,196,339</b>	<b>* 43,206</b>	<b>2,998,152</b>	<b>39,302,274</b>	<b>2,223,578</b>	<b>118,739,969</b>	<b>86,879,741</b>
Accounts payable	273,164	* 5,336	134,499	1,099,708	199,260	14,538,519	8,251,557
Mortgages, notes, bonds payable in less than 1 year	77,252	0	199,333	205,174	75,309	940,499	1,799,025
Other current liabilities	349,285	* 6,196	201,038	893,353	336,255	2,638,791	10,767,316
Nonrecourse loans	* 113,259	0	4,500	* 36,287	0	4,792,521	657,079
Loans from partners	* 10,670	0	* 21,196	90	* 10,717	3,464	224,609
Mortgages, notes, bonds payable in 1 year or more	* 209,709	274	673,181	8,232,990	412,681	6,832,968	5,033,461
Other liabilities	330,588	0	55,917	583,740	* 98,597	-3,545,228	3,979,354
Partners capital accounts	832,412	* 31,400	1,708,486	28,250,933	1,090,758	92,538,434	56,167,340

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	632	1,254	1,647	4,308	5,236	5,971	1,615
<b>Number of partners</b>	3,407	3,241	4,220	13,447	31,570	30,976	5,140
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	595	1,236	477	3,592	2,370	[d]	928
<b>Number of partners</b>	3,063	3,180	1,855	11,944	23,161	[d]	3,764
<b>Total assets</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
Cash	627,408	297,119	1,202,177	999,759	5,210,327	2,083,590	186,650
Trade notes and accounts receivable	2,354,684	1,138,904	3,550,552	3,208,695	12,620,091	2,273,714	768,360
Less: Allowance for bad debts	44,433	54,943	43,201	89,165	76,302	33,613	10,941
Inventories	1,813,261	1,254,415	3,965,849	3,042,782	5,857,316	1,392,631	817,411
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,351,411	226,551	2,282,812	699,641	2,024,648	1,292,934	686,740
Loans to partners	0	0	* 5,223	* 1,835	* 742,660	* 2,275	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	2,052,640	334,627	1,485,866	604,074	10,542,002	4,417,567	131,545
Depreciable assets	6,685,830	7,123,564	12,690,741	10,522,955	6,913,854	12,615,548	1,359,924
Less: Accumulated depreciation	3,762,167	3,419,458	6,901,073	5,968,324	3,506,423	6,768,327	953,236
Depletable assets	0	* 50,191	* 6,498	106	* 12,451	0	0
Less: Accumulated depletion	0	* 7,978	* 2,483	90	0	0	0
Land	87,734	485,047	234,595	145,281	418,076	42,800	21,990
Intangible assets	2,671,892	1,171,284	992,834	2,509,446	6,754,370	4,244,000	1,228,325
Less: Accumulated amortization	365,597	215,298	316,838	688,550	849,331	979,305	129,675
Other assets	2,073,677	589,947	1,484,469	3,978,987	6,875,718	6,509,970	953,252
<b>Total liabilities and capital</b>	<b>15,546,338</b>	<b>8,973,972</b>	<b>20,638,020</b>	<b>18,967,432</b>	<b>53,539,457</b>	<b>27,093,782</b>	<b>5,060,346</b>
Accounts payable	1,708,777	671,354	2,724,961	1,778,689	9,630,118	2,065,489	540,090
Mortgages, notes, bonds payable in less than 1 year	865,233	611,180	1,011,675	1,150,181	667,676	259,781	257,387
Other current liabilities	1,117,948	796,077	1,727,108	1,571,686	5,425,170	2,497,696	813,587
Nonrecourse loans	* 188,521	* 396,984	* 331,613	* 215,994	* 113,043	* 27,593	0
Loans from partners	* 8,041	437	304,913	* 298,511	* 1,230,961	* 341,794	* 42,193
Mortgages, notes, bonds payable in 1 year or more	3,201,098	2,111,760	1,907,744	2,870,500	2,495,140	2,903,535	987,005
Other liabilities	3,205,892	1,129,237	1,727,545	2,401,617	1,548,818	3,355,386	102,834
Partners capital accounts	5,250,828	3,256,944	10,902,462	8,680,254	32,428,531	15,642,508	2,317,249

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>234</b>	<b>1,149</b>	<b>322</b>	<b>3,679</b>	<b>1,502</b>	<b>435</b>	<b>1,459</b>
<b>Number of partners</b>	<b>1,478</b>	<b>2,715</b>	<b>1,270</b>	<b>11,391</b>	<b>4,646</b>	<b>2,129</b>	<b>3,779</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>207</b>	<b>1,136</b>	<b>311</b>	<b>2,974</b>	<b>1,222</b>	<b>[d]</b>	<b>782</b>
<b>Number of partners</b>	<b>1,175</b>	<b>2,669</b>	<b>1,223</b>	<b>9,917</b>	<b>4,049</b>	<b>[d]</b>	<b>2,414</b>
<b>Total assets</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
Cash	549,066	205,705	1,133,667	888,984	4,885,970	736,968	151,271
Trade notes and accounts receivable	1,256,911	616,234	2,581,911	2,153,547	6,395,126	1,401,382	531,885
Less: Allowance for bad debts	29,391	15,982	33,764	67,039	61,026	23,740	9,167
Inventories	1,040,124	619,095	3,091,013	1,940,804	4,360,848	786,334	595,366
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,229,951	122,807	1,544,771	537,840	1,673,544	681,632	584,241
Loans to partners	0	0	* 5,205	* 1,619	* 742,648	0	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	711,790	* 86,498	311,841	580,254	1,643,137	278,540	128,190
Depreciable assets	4,394,114	3,484,805	9,278,679	8,244,410	4,130,670	2,699,799	818,003
Less: Accumulated depreciation	2,854,745	2,142,623	5,319,040	4,960,501	2,186,426	1,899,333	504,588
Depletable assets	0	34,263	5,097	106	* 12,451	0	0
Less: Accumulated depletion	0	7,909	2,016	90	0	0	0
Land	56,392	139,262	190,377	96,925	342,584	* 19,571	* 19,694
Intangible assets	1,668,877	951,076	634,203	2,055,521	6,335,056	2,642,420	1,024,556
Less: Accumulated amortization	172,483	95,564	78,786	510,839	793,022	321,664	63,422
Other assets	359,808	540,937	1,073,906	3,654,866	6,797,252	490,892	698,574
<b>Total liabilities and capital</b>	<b>8,210,415</b>	<b>4,538,605</b>	<b>14,417,064</b>	<b>14,616,407</b>	<b>34,278,810</b>	<b>7,492,802</b>	<b>3,974,605</b>
Accounts payable	898,768	404,050	1,641,120	1,086,345	3,308,361	1,393,044	333,509
Mortgages, notes, bonds payable in less than 1 year	286,141	158,298	679,046	417,311	452,803	164,242	132,688
Other current liabilities	705,469	361,388	1,019,665	1,149,137	3,940,931	1,293,322	551,134
Nonrecourse loans	0	394,752	* 188,477	* 156,659	* 113,043	* 167	0
Loans from partners	* 5,469	0	247,688	* 102,017	* 361,357	0	0
Mortgages, notes, bonds payable in 1 year or more	1,772,019	841,949	755,973	1,758,303	1,701,911	482,696	530,738
Other liabilities	591,310	165,520	448,560	1,980,994	1,721,546	333,859	123,330
Partners capital accounts	3,951,239	2,212,648	9,436,534	7,965,642	22,678,856	3,825,472	2,303,206

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>5,268</b>	<b>917</b>	<b>11,150</b>	<b>73,201</b>	<b>42,396</b>	<b>18,956</b>	<b>11,849</b>
<b>Number of partners</b>	<b>16,013</b>	<b>3,248</b>	<b>41,843</b>	<b>538,253</b>	<b>123,605</b>	<b>385,755</b>	<b>28,893</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>1,133</b>	<b>917</b>	<b>6,473</b>	<b>46,210</b>	<b>29,688</b>	<b>13,827</b>	<b>2,695</b>
<b>Number of partners</b>	<b>5,449</b>	<b>3,248</b>	<b>32,381</b>	<b>478,113</b>	<b>93,100</b>	<b>374,429</b>	<b>10,584</b>
<b>Total assets</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
Cash	8,713,313	133,382	587,183	9,746,274	4,103,287	4,999,196	643,790
Trade notes and accounts receivable	11,101,308	253,962	9,639,669	59,231,882	19,432,284	38,771,268	1,028,330
Less: Allowance for bad debts	102,227	* 3,593	29,949	988,651	438,141	542,370	8,140
Inventories	8,987,545	242,628	2,382,334	47,252,047	20,976,185	25,608,645	667,216
U.S. Government obligations	0	0	0	* 19,332	0	* 19,332	0
Tax-exempt securities	0	0	0	* 15,842	0	* 15,842	0
Other current assets	15,125,889	72,731	1,441,992	13,195,359	5,371,916	7,490,682	332,761
Loans to partners	* 13,970	* 1,832	* 206,608	137,298	37,428	97,162	* 2,707
Mortgage and real estate loans	0	0	0	* 16,149	* 2,432	* 13,697	* 19
Other investments	3,059,392	0	6,493,972	10,675,701	2,285,374	8,157,154	233,173
Depreciable assets	24,907,826	428,052	5,501,928	50,707,051	12,890,171	37,307,327	509,553
Less: Accumulated depreciation	10,281,051	256,822	3,253,323	18,682,376	7,094,165	11,336,066	252,145
Depletable assets	0	0	0	* 513	* 505	8	0
Less: Accumulated depletion	0	0	0	* 307	* 299	8	0
Land	464,655	* 5,520	39,083	2,580,350	889,327	1,603,640	* 87,383
Intangible assets	10,521,291	255,982	4,823,343	27,430,250	10,363,467	16,678,122	388,661
Less: Accumulated amortization	1,839,416	66,908	1,241,982	5,480,337	2,896,176	2,523,396	60,764
Other assets	3,808,369	198,801	9,370,164	22,331,171	6,552,234	15,272,212	506,725
<b>Total liabilities and capital</b>	<b>74,480,866</b>	<b>1,265,565</b>	<b>35,961,023</b>	<b>218,187,546</b>	<b>72,475,830</b>	<b>141,632,447</b>	<b>4,079,268</b>
Accounts payable	17,330,112	146,741	1,510,088	51,595,056	16,146,170	34,698,369	750,517
Mortgages, notes, bonds payable in less than 1 year	997,818	332,863	651,440	13,147,891	5,939,727	7,003,223	204,941
Other current liabilities	9,662,990	168,110	1,818,571	22,640,019	6,757,956	14,647,869	1,234,194
Nonrecourse loans	80,801	0	4,453	858,977	405,242	318,097	* 135,637
Loans from partners	* 129,562	* 50,405	* 222,334	2,844,607	814,090	1,973,002	* 57,514
Mortgages, notes, bonds payable in 1 year or more	13,653,747	338,421	1,873,038	36,935,328	10,183,021	26,377,374	374,933
Other liabilities	27,834,575	* 175,045	8,903,098	10,438,460	3,842,510	6,472,971	122,979
Partners capital accounts	4,791,261	53,980	20,978,002	79,727,208	28,387,114	50,141,543	1,198,553

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	3,297	83	1,542	43,397	21,573	10,754	11,069
Number of partners	11,475	229	7,749	347,853	63,663	261,638	22,553
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	326	83	1,450	26,925	17,317	7,692	1,916
Number of partners	3,249	229	7,501	310,657	50,915	255,495	4,247
<b>Total assets</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,955,654</b>	<b>2,740,620</b>
Cash	294,869	79,857	413,873	7,861,761	3,407,585	3,947,382	506,795
Trade notes and accounts receivable	9,515,629	* 134,100	6,313,425	43,817,350	16,035,718	27,056,057	725,575
Less: Allowance for bad debts	21,419	* 804	23,237	612,504	290,760	314,032	7,712
Inventories	4,064,239	145,721	1,876,061	36,888,973	16,094,104	20,286,950	507,918
U.S. Government obligations	0	0	0	* 19,332	0	* 19,332	0
Tax-exempt securities	0	0	0	13,892	0	13,892	0
Other current assets	2,409,581	* 27,775	1,349,395	9,850,757	3,948,478	5,712,962	189,316
Loans to partners	242	* 1,832	* 206,608	127,086	33,144	92,042	1,900
Mortgage and real estate loans	0	0	0	* 14,760	* 2,432	* 12,308	* 19
Other investments	1,525,629	0	6,402,874	9,817,463	1,857,231	7,727,059	233,173
Depreciable assets	7,779,816	234,409	4,256,654	34,597,145	8,400,700	25,797,228	399,216
Less: Accumulated depreciation	4,543,182	151,437	2,541,347	12,411,870	4,717,615	7,507,932	186,323
Depletable assets	0	0	0	* 513	* 505	8	0
Less: Accumulated depletion	0	0	0	* 307	* 299	8	0
Land	66,981	* 564	32,386	1,210,447	531,959	668,390	* 10,098
Intangible assets	4,901,778	* 17,506	3,229,727	19,100,246	5,775,947	13,025,957	298,341
Less: Accumulated amortization	1,273,905	* 1,992	527,703	3,306,735	1,392,939	1,856,680	57,116
Other assets	1,424,534	* 7,957	9,318,670	16,905,987	4,511,830	12,274,737	119,420
<b>Total liabilities and capital</b>	<b>26,144,792</b>	<b>495,488</b>	<b>30,307,387</b>	<b>163,894,296</b>	<b>54,198,022</b>	<b>106,983,199</b>	<b>2,740,620</b>
Accounts payable	8,673,859	* 64,695	874,466	39,083,072	12,736,320	25,775,000	571,752
Mortgages, notes, bonds payable in less than 1 year	466,683	* 41,173	221,810	9,493,009	4,123,328	5,192,720	176,961
Other current liabilities	2,507,945	86,308	1,519,033	14,600,912	3,818,765	9,783,333	998,813
Nonrecourse loans	65,582	0	4,453	548,494	329,461	219,033	0
Loans from partners	* 5,602	0	* 37,425	791,787	611,296	174,837	* 5,654
Mortgages, notes, bonds payable in 1 year or more	1,046,511	* 56,459	867,735	24,686,629	5,182,816	19,318,902	184,910
Other liabilities	3,485,870	* 2,423	8,303,626	7,764,202	2,058,595	5,583,530	122,076
Partners capital accounts	9,892,739	* 244,430	18,478,840	66,926,193	25,337,441	40,935,845	680,454

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>161,596</b>	<b>14,137</b>	<b>5,913</b>	<b>4,775</b>	<b>5,184</b>	<b>22,981</b>	<b>5,686</b>
<b>Number of partners</b>	<b>647,523</b>	<b>37,379</b>	<b>13,582</b>	<b>16,794</b>	<b>20,883</b>	<b>57,670</b>	<b>46,651</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>107,837</b>	<b>12,237</b>	<b>4,573</b>	<b>4,491</b>	<b>4,788</b>	<b>18,271</b>	<b>4,546</b>
<b>Number of partners</b>	<b>530,322</b>	<b>33,530</b>	<b>10,082</b>	<b>16,199</b>	<b>20,018</b>	<b>44,742</b>	<b>43,894</b>
<b>Total assets</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
Cash	11,735,149	3,553,970	347,752	328,094	337,263	2,211,033	500,233
Trade notes and accounts receivable	14,488,093	4,853,589	779,754	470,515	680,762	1,030,447	776,519
Less: Allowance for bad debts	420,766	33,078	24,938	3,994	13,091	50,950	50,129
Inventories	43,186,761	20,277,900	1,197,539	393,893	1,895,136	4,535,880	1,305,080
U.S. Government obligations	* 4,209	* 2,379	0	0	0	0	0
Tax-exempt securities	* 11,017	8	0	0	0	0	* 628
Other current assets	8,885,991	1,307,802	326,186	39,495	1,377,519	1,189,557	318,032
Loans to partners	419,842	41,392	370	0	246	* 9,054	* 5,632
Mortgage and real estate loans	238,136	* 10,551	21,917	0	698	* 26,081	0
Other investments	7,546,028	996,382	* 72,706	* 8,084	65,234	2,140,777	30,422
Depreciable assets	60,340,360	7,974,250	1,758,902	496,240	3,073,976	18,127,347	1,535,626
Less: Accumulated depreciation	30,416,099	3,819,580	868,511	219,515	2,314,617	9,274,143	831,432
Depletable assets	* 276,523	0	32	0	* 61,264	0	0
Less: Accumulated depletion	* 75,331	0	0	0	* 1,103	0	0
Land	7,510,864	990,693	* 114,957	* 90,759	766,685	1,997,249	* 8,217
Intangible assets	19,731,310	3,880,324	332,218	625,764	670,069	2,284,846	1,598,523
Less: Accumulated amortization	4,241,569	642,578	96,514	41,494	417,996	811,456	186,047
Other assets	22,144,184	1,398,687	352,782	65,858	364,024	540,656	430,971
<b>Total liabilities and capital</b>	<b>161,364,701</b>	<b>40,792,692</b>	<b>4,315,152</b>	<b>2,253,699</b>	<b>6,546,069</b>	<b>23,956,378</b>	<b>5,442,273</b>
Accounts payable	16,435,592	2,473,007	726,157	479,204	1,222,714	3,684,626	736,916
Mortgages, notes, bonds payable in less than 1 year	19,831,707	15,732,289	249,627	* 66,802	695,927	371,401	179,260
Other current liabilities	17,732,751	3,679,088	930,758	463,638	1,296,648	3,085,248	606,726
Nonrecourse loans	1,623,452	364,370	* 156,629	* 12,425	* 6,716	440,396	* 180,047
Loans from partners	3,132,265	343,394	* 13,830	* 73,580	* 214,555	325,988	* 28,766
Mortgages, notes, bonds payable in 1 year or more	30,447,017	5,477,140	998,225	262,200	1,324,446	6,438,807	797,866
Other liabilities	27,194,498	1,360,017	406,346	143,981	145,211	2,578,559	266,785
Partners capital accounts	44,967,420	11,363,387	833,580	751,869	1,639,851	7,031,352	2,645,907

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>77,305</b>	<b>7,170</b>	<b>3,533</b>	<b>1,371</b>	<b>2,224</b>	<b>11,709</b>	<b>3,400</b>
<b>Number of partners</b>	<b>296,515</b>	<b>19,498</b>	<b>8,629</b>	<b>3,274</b>	<b>7,788</b>	<b>29,412</b>	<b>39,577</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>57,897</b>	<b>6,864</b>	<b>2,193</b>	<b>1,356</b>	<b>2,149</b>	<b>10,539</b>	<b>2,714</b>
<b>Number of partners</b>	<b>252,132</b>	<b>18,857</b>	<b>5,146</b>	<b>3,216</b>	<b>7,565</b>	<b>25,425</b>	<b>38,184</b>
<b>Total assets</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
Cash	8,996,639	2,891,602	276,796	219,198	223,410	1,584,660	379,321
Trade notes and accounts receivable	11,323,447	3,886,470	708,402	413,924	406,902	484,776	623,132
Less: Allowance for bad debts	372,347	26,845	23,399	* 2,798	11,266	46,051	42,419
Inventories	29,592,570	14,521,707	828,212	238,867	988,923	2,330,962	777,987
U.S. Government obligations	* 1,830	0	0	0	0	0	0
Tax-exempt securities	10,389	8	0	0	0	0	0
Other current assets	5,784,042	1,068,317	262,426	32,051	121,447	816,330	124,429
Loans to partners	273,670	36,552	370	0	246	* 8,843	* 5,632
Mortgage and real estate loans	42,441	5,200	21,917	0	698	0	0
Other investments	5,876,909	975,016	* 72,697	* 8,084	24,377	1,896,318	* 36,267
Depreciable assets	36,847,364	5,607,286	1,304,890	258,172	819,541	9,750,329	843,088
Less: Accumulated depreciation	19,310,224	2,732,555	666,475	142,956	577,182	5,140,482	579,074
Depletable assets	* 173,983	0	32	0	* 61,264	0	0
Less: Accumulated depletion	* 74,667	0	0	0	* 1,103	0	0
Land	4,552,156	802,459	* 114,957	* 11,204	76,913	1,334,217	* 4,256
Intangible assets	11,729,003	2,903,638	198,477	102,999	140,247	1,287,615	633,675
Less: Accumulated amortization	2,780,880	501,509	74,598	9,947	41,288	678,096	97,395
Other assets	8,809,782	987,583	214,081	62,475	124,921	196,256	126,855
<b>Total liabilities and capital</b>	<b>101,476,109</b>	<b>30,424,928</b>	<b>3,238,784</b>	<b>1,191,273</b>	<b>2,358,050</b>	<b>13,825,677</b>	<b>2,835,752</b>
Accounts payable	9,764,860	1,827,498	523,439	337,303	435,816	1,580,780	446,804
Mortgages, notes, bonds payable in less than 1 year	13,921,601	11,694,465	190,619	* 54,949	106,481	249,813	142,539
Other current liabilities	10,481,602	2,823,568	601,341	185,534	202,804	1,290,914	325,567
Nonrecourse loans	853,829	277,799	* 156,629	* 5,693	0	105,862	* 157,627
Loans from partners	1,339,466	190,332	* 13,830	* 3,170	* 131,515	63,638	* 28,706
Mortgages, notes, bonds payable in 1 year or more	15,979,841	3,604,544	669,866	123,304	390,716	1,909,506	412,148
Other liabilities	11,161,309	694,878	171,373	141,893	52,155	1,592,024	114,807
Partners capital accounts	37,973,602	9,311,844	911,686	339,426	1,038,564	7,033,140	1,207,554

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>8,166</b>	<b>21,999</b>	<b>8,920</b>	<b>2,420</b>	<b>32,049</b>	<b>29,367</b>
<b>Number of partners</b>	<b>19,909</b>	<b>49,797</b>	<b>23,201</b>	<b>5,679</b>	<b>76,517</b>	<b>279,462</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>6,909</b>	<b>16,302</b>	<b>3,671</b>	<b>2,150</b>	<b>16,222</b>	<b>13,677</b>
<b>Number of partners</b>	<b>17,321</b>	<b>38,402</b>	<b>12,030</b>	<b>4,797</b>	<b>44,863</b>	<b>244,444</b>
<b>Total assets</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
Cash	661,003	565,418	520,319	238,143	1,097,944	1,373,977
Trade notes and accounts receivable	1,581,690	720,763	111,118	434,005	560,460	2,488,471
Less: Allowance for bad debts	10,440	55,837	* 5,305	* 26,423	13,644	132,938
Inventories	1,217,187	2,546,494	1,580,708	1,425,151	4,505,549	2,306,245
U.S. Government obligations	0	* 1,830	0	0	0	0
Tax-exempt securities	5,381	5,000	0	0	0	0
Other current assets	1,008,295	534,333	80,474	44,341	603,756	2,056,200
Loans to partners	* 3,506	* 906	0	266,874	* 7,253	* 84,608
Mortgage and real estate loans	* 10,436	* 673	0	0	* 163,239	* 4,541
Other investments	942,483	147,205	* 21,375	* 403,201	102,759	2,615,401
Depreciable assets	10,573,498	1,727,685	1,086,848	2,900,303	3,246,356	7,839,330
Less: Accumulated depreciation	4,736,692	963,173	452,277	1,289,945	1,800,473	3,845,743
Depletable assets	0	0	0	0	0	* 215,227
Less: Accumulated depletion	0	0	0	0	0	* 74,228
Land	2,926,330	* 20,937	* 20,786	165,349	60,970	347,933
Intangible assets	2,313,655	1,041,503	1,727,172	223,004	560,095	4,474,136
Less: Accumulated amortization	287,463	287,180	77,292	41,873	164,127	1,187,549
Other assets	442,282	5,646,732	205,954	98,126	1,166,625	11,431,487
<b>Total liabilities and capital</b>	<b>16,651,151</b>	<b>11,653,291</b>	<b>4,819,881</b>	<b>4,840,256</b>	<b>10,096,763</b>	<b>29,997,098</b>
Accounts payable	2,261,656	925,231	610,139	377,019	1,042,992	1,895,930
Mortgages, notes, bonds payable in less than 1 year	323,393	397,174	217,613	* 37,219	531,307	1,029,695
Other current liabilities	1,470,467	1,298,313	636,163	290,386	1,880,656	2,094,659
Nonrecourse loans	94,465	* 85,557	* 25,431	* 16,889	* 12,950	* 227,575
Loans from partners	522,070	* 255,411	* 77,964	* 35,085	352,843	* 888,779
Mortgages, notes, bonds payable in 1 year or more	7,023,713	1,002,295	1,496,257	575,035	747,167	4,303,866
Other liabilities	846,133	6,594,849	387,899	455,346	1,696,405	12,312,968
Partners capital accounts	4,109,255	1,094,460	1,368,415	3,053,276	3,832,442	7,243,625

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>4,597</b>	<b>11,211</b>	<b>5,119</b>	<b>1,459</b>	<b>13,642</b>	<b>11,871</b>
<b>Number of partners</b>	<b>10,597</b>	<b>25,808</b>	<b>10,974</b>	<b>3,350</b>	<b>32,737</b>	<b>104,871</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>4,444</b>	<b>8,963</b>	<b>2,160</b>	<b>1,459</b>	<b>11,345</b>	<b>3,712</b>
<b>Number of partners</b>	<b>10,292</b>	<b>21,311</b>	<b>4,382</b>	<b>3,350</b>	<b>28,143</b>	<b>86,262</b>
<b>Total assets</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
Cash	534,682	428,053	409,525	210,099	888,360	950,934
Trade notes and accounts receivable	1,390,400	674,553	61,526	404,412	459,737	1,809,213
Less: Allowance for bad debts	8,748	* 55,499	* 3,739	* 26,423	9,885	115,275
Inventories	832,601	1,886,382	471,621	1,228,775	3,908,438	1,578,095
U.S. Government obligations	0	* 1,830	0	0	0	0
Tax-exempt securities	5,381	5,000	0	0	0	0
Other current assets	876,451	520,952	52,988	84,927	380,976	1,442,748
Loans to partners	* 40	* 906	0	204,074	* 325	* 16,682
Mortgage and real estate loans	* 9,413	* 673	0	0	0	* 4,541
Other investments	532,132	* 123,792	* 8,077	* 403,201	76,372	1,720,575
Depreciable assets	7,032,593	1,155,165	457,467	2,404,076	1,827,385	5,387,371
Less: Accumulated depreciation	3,236,834	659,950	258,342	1,066,931	1,218,818	3,030,624
Depletable assets	0	0	0	0	0	* 112,687
Less: Accumulated depletion	0	0	0	0	0	* 73,564
Land	1,778,547	* 20,049	534	74,005	39,856	295,160
Intangible assets	1,890,707	942,197	* 240,335	127,231	224,545	3,037,338
Less: Accumulated amortization	174,204	234,593	* 49,503	23,847	50,753	845,148
Other assets	258,822	5,584,596	14,604	92,895	937,246	209,448
<b>Total liabilities and capital</b>	<b>11,721,984</b>	<b>10,394,108</b>	<b>1,405,094</b>	<b>4,116,494</b>	<b>7,463,785</b>	<b>12,500,182</b>
Accounts payable	1,550,559	630,408	194,633	319,179	738,654	1,179,787
Mortgages, notes, bonds payable in less than 1 year	184,210	310,393	* 67,805	* 19,619	370,305	530,404
Other current liabilities	1,106,112	682,701	409,992	230,413	1,273,849	1,348,806
Nonrecourse loans	* 13,955	* 84,859	* 25,431	0	* 206	* 25,767
Loans from partners	* 476,142	* 235,303	* 1,860	* 30,623	205,717	* -41,371
Mortgages, notes, bonds payable in 1 year or more	4,528,492	690,289	* 121,085	506,625	362,951	2,660,313
Other liabilities	644,577	5,926,253	* 38,813	248,069	730,358	806,109
Partners capital accounts	3,217,937	1,833,903	545,474	2,761,965	3,781,744	5,990,366

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>40,351</b>	<b>3,451</b>	<b>1,095</b>	<b>22,914</b>	<b>2,567</b>	<b>1,221</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,445,371</b>	<b>7,316</b>	<b>63,709</b>	<b>51,430</b>	<b>9,092</b>	<b>2,255,757</b>	<b>* 844</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>26,629</b>	<b>3,431</b>	<b>[d]</b>	<b>11,559</b>	<b>2,567</b>	<b>506</b>	<b>* 402</b>
<b>Number of partners</b>	<b>2,404,246</b>	<b>7,095</b>	<b>[d]</b>	<b>27,957</b>	<b>9,092</b>	<b>2,252,945</b>	<b>* 844</b>
<b>Total assets</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
Cash	8,109,627	374,055	754,878	529,251	120,184	4,742,099	* 49,538
Trade notes and accounts receivable	43,760,610	6,769,563	810,754	1,753,162	133,966	26,131,941	* 72,944
Less: Allowance for bad debts	149,891	9,141	* 10,111	19,257	* 2,570	20,807	* 200
Inventories	3,533,951	137,151	* 116,127	90,905	* 17,217	2,440,897	* 5,259
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	* 2	0	0	0	0	0	0
Other current assets	10,094,085	516,009	295,660	834,488	234,624	6,699,953	* 50,171
Loans to partners	514,921	7,575	2,574	* 6,183	* 44,780	60,679	* 49,215
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	35,480,287	670,038	2,220,200	314,092	* 24,055	27,416,129	* 90,643
Depreciable assets	238,685,749	6,409,528	16,271,733	8,154,259	1,312,650	185,724,687	* 1,146,512
Less: Accumulated depreciation	63,185,679	2,532,346	4,044,677	5,076,118	497,549	44,147,474	* 389,728
Depletable assets	* 1,320,923	0	0	* 11,679	0	* 1,309,243	0
Less: Accumulated depletion	* 229,252	0	0	0	0	* 229,252	0
Land	2,026,082	* 57,170	4,854	97,325	2	1,186,656	0
Intangible assets	25,513,103	214,719	3,087,641	575,814	* 285,250	11,564,127	* 73,808
Less: Accumulated amortization	3,550,105	66,227	323,976	219,890	* 21,352	1,541,521	* 25,301
Other assets	40,350,285	1,351,526	3,040,688	284,409	69,658	31,295,941	* 30,162
<b>Total liabilities and capital</b>	<b>342,274,699</b>	<b>13,899,620</b>	<b>22,226,343</b>	<b>7,336,303</b>	<b>1,720,914</b>	<b>252,633,298</b>	<b>* 1,153,024</b>
Accounts payable	35,844,442	4,959,646	284,931	915,042	136,803	21,137,486	* 36,555
Mortgages, notes, bonds payable in less than 1 year	11,353,644	145,378	620,992	563,648	* 80,380	8,869,289	* 17,337
Other current liabilities	16,391,989	2,556,165	1,496,132	1,229,817	256,495	8,410,489	* 256,045
Nonrecourse loans	13,125,078	5,212	2,837,499	338,991	* 9,245	3,489,635	0
Loans from partners	1,297,568	* 6,572	* 23,669	94,792	* 7,721	0	0
Mortgages, notes, bonds payable in 1 year or more	99,955,074	2,265,880	5,830,447	2,460,931	268,931	79,477,960	* 201,875
Other liabilities	22,794,737	1,123,063	2,949,903	355,303	* 249,662	10,774,987	* 36,956
Partners capital accounts	141,512,166	2,837,703	8,182,771	1,377,779	711,676	120,473,452	* 604,256

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	18,384	149	187	10,683	1,507	1,014	* 25
Number of partners	1,435,007	461	2,475	24,286	6,970	1,352,357	* 90
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	12,261	139	187	6,818	1,507	322	* 25
Number of partners	1,420,152	441	2,475	16,469	6,970	1,349,612	* 90
<b>Total assets</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
Cash	5,969,177	263,499	429,450	466,745	69,029	3,693,078	* 43,711
Trade notes and accounts receivable	39,391,067	6,684,614	405,381	1,157,179	106,061	23,910,466	* 72,944
Less: Allowance for bad debts	104,163	8,612	* 1,137	10,639	* 2,570	10,969	* 200
Inventories	2,266,096	* 125,530	* 11,432	78,476	* 17,217	1,334,285	* 5,259
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	* 2	0	0	0	0	0	0
Other current assets	7,855,656	463,459	121,853	703,188	108,685	5,411,986	* 48,525
Loans to partners	417,723	7,575	2,574	0	* 44,780	60,679	* 49,215
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	23,844,400	54,577	* 941,918	249,028	* 4,341	18,929,420	* 90,643
Depreciable assets	136,811,217	2,039,192	3,314,467	4,660,865	685,510	114,541,235	* 502,745
Less: Accumulated depreciation	43,940,687	737,058	1,448,730	3,263,291	344,651	33,747,100	* 258,771
Depletable assets	* 777	0	0	* 234	0	542	0
Less: Accumulated depletion	371	0	0	0	0	371	0
Land	903,117	* 44,716	3,484	66,632	2	541,033	0
Intangible assets	9,293,417	203,193	* 62,849	345,097	* 256,101	6,209,703	* 44,624
Less: Accumulated amortization	975,927	61,672	* 16,092	174,196	* 19,764	350,281	* 21,167
Other assets	26,883,136	299,899	178,763	196,208	23,646	22,776,604	* 30,162
<b>Total liabilities and capital</b>	<b>208,614,636</b>	<b>9,378,912</b>	<b>4,006,213</b>	<b>4,475,529</b>	<b>948,388</b>	<b>163,300,313</b>	<b>* 607,690</b>
Accounts payable	32,521,665	4,907,327	112,309	569,530	60,245	19,121,666	* 36,555
Mortgages, notes, bonds payable in less than 1 year	7,853,662	52,530	439,292	224,597	* 70,155	6,716,030	* 17,337
Other current liabilities	10,471,612	2,098,976	189,275	821,241	238,761	5,374,165	* 249,622
Nonrecourse loans	1,493,951	5,212	0	* 116,590	* 9,245	1,238,480	0
Loans from partners	498,617	0	0	* 37,972	* 7,721	0	0
Mortgages, notes, bonds payable in 1 year or more	64,063,268	399,207	1,129,077	1,122,088	211,068	56,413,198	* 201,875
Other liabilities	7,533,459	622,093	* 184,702	235,084	* 13,145	4,589,756	* 36,398
Partners capital accounts	84,178,403	1,293,565	1,951,558	1,348,428	338,047	69,847,018	* 65,903

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>6,858</b>	<b>195</b>	<b>1,648</b>	<b>44,068</b>	<b>10,496</b>	<b>13,836</b>	<b>3,183</b>
<b>Number of partners</b>	<b>52,850</b>	<b>556</b>	<b>3,816</b>	<b>215,393</b>	<b>42,437</b>	<b>43,143</b>	<b>48,106</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>5,227</b>	<b>[d]</b>	<b>1,648</b>	<b>29,231</b>	<b>6,192</b>	<b>8,080</b>	<b>2,486</b>
<b>Number of partners</b>	<b>48,428</b>	<b>[d]</b>	<b>3,816</b>	<b>173,261</b>	<b>28,219</b>	<b>30,225</b>	<b>46,024</b>
<b>Total assets</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
Cash	1,051,498	40,497	447,628	25,622,459	958,757	2,094,724	3,368,042
Trade notes and accounts receivable	2,856,642	* 224,911	5,006,726	66,454,252	2,681,132	6,938,248	7,440,514
Less: Allowance for bad debts	81,172	* 1,933	4,700	2,377,459	682,037	149,638	473,314
Inventories	301,092	* 2,436	422,866	6,467,746	466,431	2,147,283	* 76,537
U.S. Government obligations	0	0	0	* 33,549	19	25,269	* 8,261
Tax-exempt securities	* 2	0	0	* 32,957	0	* 32,957	0
Other current assets	1,222,386	42,384	198,410	43,050,385	3,261,637	3,157,059	8,672,498
Loans to partners	7,195	0	* 336,720	13,088,531	* 42,780	* 159	* 122
Mortgage and real estate loans	0	0	0	* 25,929	0	0	* 22,427
Other investments	2,717,356	154	2,027,620	134,507,471	1,414,260	4,333,134	7,967,692
Depreciable assets	9,061,013	69,635	10,535,732	223,582,396	4,350,043	10,763,252	34,516,115
Less: Accumulated depreciation	3,834,264	55,131	2,608,391	115,701,999	2,723,283	8,031,336	15,147,981
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	75,280	300	604,494	1,680,280	163,832	152,633	760,886
Intangible assets	7,666,770	* 258,699	1,786,275	264,344,396	10,478,314	8,544,326	68,423,246
Less: Accumulated amortization	1,041,933	* 38,124	271,781	31,396,453	4,333,606	4,862,883	7,667,306
Other assets	3,450,099	* 2,946	824,857	86,500,773	4,922,572	7,843,526	13,428,260
<b>Total liabilities and capital</b>	<b>23,451,964</b>	<b>546,775</b>	<b>19,306,458</b>	<b>715,915,213</b>	<b>21,000,851</b>	<b>32,988,714</b>	<b>121,395,999</b>
Accounts payable	1,463,944	* 44,465	6,865,570	37,109,882	1,267,489	2,138,223	3,477,101
Mortgages, notes, bonds payable in less than 1 year	489,023	* 1,586	566,011	12,757,355	425,028	838,829	2,163,316
Other current liabilities	1,235,182	200,298	751,365	61,710,771	4,012,058	8,106,532	-2,603,969
Nonrecourse loans	* 6,298,148	0	* 146,346	5,987,309	0	* 1,344,085	* 42,893
Loans from partners	* 682,817	* 3,948	* 478,050	14,420,773	* 109,387	* 387,473	* 622,119
Mortgages, notes, bonds payable in 1 year or more	4,888,703	* 314,214	4,246,134	91,379,759	2,940,208	6,436,723	42,735,816
Other liabilities	6,592,571	* 8,884	703,408	40,808,384	5,860,570	9,030,740	10,922,164
Partners capital accounts	1,801,576	-26,621	5,549,574	451,740,979	6,386,112	4,706,109	64,036,558

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	3,985	190	644	22,172	6,226	6,147	1,476
Number of partners	46,215	502	1,650	63,782	19,736	14,384	4,294
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	2,428	190	644	14,610	4,229	3,185	779
Number of partners	41,942	502	1,650	40,389	11,544	7,761	2,212
<b>Total assets</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
Cash	607,637	* 32,895	363,133	20,152,757	656,389	862,232	2,709,001
Trade notes and accounts receivable	2,099,000	* 68,930	4,886,491	30,281,034	1,459,659	3,033,147	5,162,016
Less: Allowance for bad debts	64,342	* 1,933	3,762	1,211,739	163,540	* 104,161	401,181
Inventories	273,019	* 2,436	418,441	1,797,142	194,353	473,584	* 75,177
U.S. Government obligations	0	0	0	25,269	0	25,269	0
Tax-exempt securities	* 2	0	0	* 32,957	0	* 32,957	0
Other current assets	786,549	39,999	171,410	36,306,116	1,809,152	2,023,645	7,937,299
Loans to partners	6,168	0	* 246,732	10,629,251	0	* 159	0
Mortgage and real estate loans	0	0	0	* 3,251	0	0	0
Other investments	1,780,152	154	1,794,166	77,383,670	1,093,139	1,330,044	7,313,232
Depreciable assets	3,716,150	57,515	7,293,538	129,244,790	2,585,850	4,413,166	16,776,421
Less: Accumulated depreciation	2,071,031	45,837	2,024,219	71,375,963	1,748,684	2,780,824	8,115,749
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	7,531	300	239,418	1,076,676	105,840	* 88,699	456,383
Intangible assets	575,308	* 32,896	1,563,645	127,682,309	6,293,786	4,895,615	51,059,242
Less: Accumulated amortization	89,547	* 380	242,828	16,579,552	3,058,255	3,171,056	5,802,960
Other assets	2,780,104	* 2,804	594,946	63,265,633	3,457,638	1,247,403	10,075,448
<b>Total liabilities and capital</b>	<b>10,406,700</b>	<b>189,780</b>	<b>15,301,112</b>	<b>408,713,602</b>	<b>12,685,326</b>	<b>12,369,878</b>	<b>87,244,329</b>
Accounts payable	947,554	* 43,728	6,722,751	16,299,185	827,955	464,487	2,746,073
Mortgages, notes, bonds payable in less than 1 year	106,592	* 1,586	225,543	4,763,461	95,029	616,152	894,176
Other current liabilities	826,540	56,749	616,283	44,835,597	1,980,219	3,374,829	-420,677
Nonrecourse loans	* 11,288	0	* 113,135	* 3,262,043	0	43,736	* 11,499
Loans from partners	* 177,721	* 3,948	271,255	3,580,375	0	* 335,505	* 18,168
Mortgages, notes, bonds payable in 1 year or more	2,316,595	* 7,542	2,262,618	38,384,940	616,562	1,295,169	20,776,916
Other liabilities	1,492,804	* 8,884	350,592	20,251,632	3,370,214	2,457,616	8,369,481
Partners capital accounts	4,527,606	67,342	4,738,935	277,336,369	5,795,347	3,782,384	54,848,693

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>5,373</b>	<b>3,898</b>	<b>7,280</b>	<b>301,267</b>	<b>* 7</b>	<b>14,909</b>	<b>2,593</b>
<b>Number of partners</b>	<b>32,548</b>	<b>12,150</b>	<b>37,010</b>	<b>6,597,560</b>	<b>* 137</b>	<b>105,983</b>	<b>7,908</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,763</b>	<b>2,902</b>	<b>5,809</b>	<b>248,340</b>	<b>* 7</b>	<b>12,271</b>	<b>2,441</b>
<b>Number of partners</b>	<b>27,525</b>	<b>9,268</b>	<b>32,000</b>	<b>6,332,352</b>	<b>* 137</b>	<b>100,596</b>	<b>7,525</b>
<b>Total assets</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
Cash	16,734,130	647,673	1,819,134	701,107,189	* 3,073,809	8,102,894	2,215,372
Trade notes and accounts receivable	43,568,319	4,412,051	1,413,989	176,239,624	* 11,525	19,688,777	2,913,369
Less: Allowance for bad debts	1,006,513	54,299	11,658	1,699,986	0	818,917	9,582
Inventories	3,708,701	* 1,008	* 67,787	9,428,720	0	2,014,053	* 12,017
U.S. Government obligations	0	0	0	161,362,267	135,113	* 72,749	0
Tax-exempt securities	0	0	0	40,532,894	591,591	114,895	0
Other current assets	26,786,471	384,096	788,623	1,862,694,689	* 506,166	15,772,751	6,781,534
Loans to partners	13,000,241	0	* 45,229	16,742,464	595,860	2,561,129	* 2,782
Mortgage and real estate loans	251	* 3,251	0	57,616,566	0	21,903,631	* 521,684
Other investments	119,570,811	514,704	706,871	7,674,119,982	0	25,316,176	6,459,389
Depreciable assets	168,394,658	1,431,704	4,126,624	73,194,275	34,234	3,906,925	1,888,190
Less: Accumulated depreciation	86,803,563	455,867	2,539,971	22,545,997	2,055	1,774,022	843,155
Depletable assets	0	0	0	3,754,515	0	0	0
Less: Accumulated depletion	0	0	0	1,007,815	0	0	0
Land	524,906	9,000	* 69,023	13,002,705	0	669,121	* 4,541
Intangible assets	170,202,132	3,513,351	3,183,028	46,739,308	18,166	1,741,634	9,974,780
Less: Accumulated amortization	13,715,955	182,624	634,079	8,632,583	2,422	321,540	1,559,099
Other assets	56,590,618	1,076,963	2,638,833	546,676,630	* 2,241,231	51,124,405	8,154,564
<b>Total liabilities and capital</b>	<b>517,555,206</b>	<b>11,301,011</b>	<b>11,673,432</b>	<b>11,349,325,448</b>	<b>* 7,203,218</b>	<b>150,074,660</b>	<b>36,516,385</b>
Accounts payable	29,229,718	293,596	703,756	136,858,055	729	2,009,753	298,297
Mortgages, notes, bonds payable in less than 1 year	6,817,136	1,805,319	707,726	149,497,618	* 892,937	8,469,874	2,544,036
Other current liabilities	48,343,217	1,466,173	2,386,761	2,167,692,633	* 5,075,411	9,658,098	7,174,010
Nonrecourse loans	1,424,834	0	3,175,497	77,276,832	0	10,196,333	* 544,795
Loans from partners	13,116,880	* 56,428	* 128,486	30,508,903	108,253	3,494,995	19
Mortgages, notes, bonds payable in 1 year or more	37,290,416	1,647,041	329,556	289,331,321	0	28,625,528	6,140,304
Other liabilities	11,052,080	814,537	3,128,293	596,803,134	416,608	17,918,804	1,840,797
Partners capital accounts	370,280,925	5,217,917	1,113,357	7,901,356,953	* 709,280	69,701,275	17,974,127

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>773,149</b>	<b>205,090</b>	<b>383,143</b>	<b>11,129</b>	<b>61,202</b>	<b>112,584</b>
<b>Number of partners</b>	<b>3,402,988</b>	<b>948,179</b>	<b>1,577,678</b>	<b>36,529</b>	<b>324,243</b>	<b>516,359</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>664,338</b>	<b>179,077</b>	<b>335,734</b>	<b>9,845</b>	<b>40,838</b>	<b>98,844</b>
<b>Number of partners</b>	<b>3,064,848</b>	<b>888,629</b>	<b>1,416,620</b>	<b>33,835</b>	<b>243,265</b>	<b>482,499</b>
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Cash	118,085,783	28,709,316	60,897,398	699,451	5,025,241	22,754,377
Trade notes and accounts receivable	24,696,708	2,091,263	13,876,050	396,354	772,380	7,560,662
Less: Allowance for bad debts	789,347	82,039	363,872	* 1,921	143,717	197,798
Inventories	8,677,031	931,445	244,093	* 2,848	* 139,133	7,359,512
U.S. Government obligations	1,121,389	* 12,194	1,058,635	0	0	50,560
Tax-exempt securities	4,036,750	* 1,176,259	2,197,567	0	0	* 662,924
Other current assets	104,452,483	19,885,828	47,506,495	400,707	3,025,233	33,634,221
Loans to partners	3,881,048	641,054	2,286,391	* 116,662	* 153,107	683,833
Mortgage and real estate loans	21,070,341	3,798,916	6,840,575	0	* 1,669,139	8,761,710
Other investments	415,941,571	41,723,591	131,221,633	2,025,428	14,331,211	226,639,709
Depreciable assets	1,585,469,538	370,626,729	1,058,094,148	27,735,967	41,388,276	87,624,418
Less: Accumulated depreciation	510,399,224	148,943,170	316,626,913	7,979,833	17,202,597	19,646,711
Depletable assets	4,692,291	* 89,202	* 4,419,315	0	* 178,957	* 4,817
Less: Accumulated depletion	400,286	* 81,445	* 246,799	0	* 68,529	* 3,512
Land	404,547,079	75,335,722	242,930,823	6,860,825	35,053,478	44,366,231
Intangible assets	61,564,254	8,235,038	45,348,233	1,065,893	1,670,882	5,244,206
Less: Accumulated amortization	29,213,930	3,999,775	21,673,496	633,558	839,577	2,067,525
Other assets	129,270,457	26,062,555	62,823,329	1,035,480	7,009,505	32,339,587
<b>Total liabilities and capital</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Accounts payable	17,072,122	2,157,907	9,587,380	170,817	222,365	4,933,654
Mortgages, notes, bonds payable in less than 1 year	40,893,332	7,477,115	25,307,637	131,960	1,227,911	6,748,709
Other current liabilities	67,044,089	17,479,471	35,310,195	536,086	232,582	13,485,755
Nonrecourse loans	459,425,681	140,514,572	279,191,202	2,934,959	8,421,913	28,363,035
Loans from partners	11,553,214	1,176,789	7,904,077	* 816	* 51,791	2,419,741
Mortgages, notes, bonds payable in 1 year or more	724,564,281	141,909,270	473,433,284	13,084,114	24,702,684	71,434,929
Other liabilities	144,880,614	30,915,543	64,388,081	2,117,290	3,658,377	43,801,323
Partners capital accounts	881,270,600	84,582,016	445,711,750	12,748,260	53,644,502	284,584,072

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)	
<b>Number of partnerships [1]</b>	<b>221,444</b>	<b>9,902</b>	<b>211,542</b>	<b>18,628</b>	<b>43,685</b>	<b>1,595,757</b>
<b>Number of partners</b>	<b>4,538,071</b>	<b>532,188</b>	<b>4,005,883</b>	<b>81,466</b>	<b>1,863,995</b>	<b>7,654,683</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>178,764</b>	<b>5,235</b>	<b>173,529</b>	<b>16,518</b>	<b>38,340</b>	<b>1,292,924</b>
<b>Number of partners</b>	<b>4,303,799</b>	<b>522,679</b>	<b>3,781,120</b>	<b>76,948</b>	<b>1,843,348</b>	<b>6,521,493</b>
<b>Total assets</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
Cash	636,289,941	145,094,874	491,195,067	4,341,857	47,083,317	178,567,033
Trade notes and accounts receivable	142,567,664	78,127,016	64,440,649	1,903,191	9,155,098	47,934,594
Less: Allowance for bad debts	673,690	134,867	538,823	85,624	* 112,173	1,963,157
Inventories	7,255,542	1,558,186	5,697,357	3,497	143,610	36,540,332
U.S. Government obligations	130,490,658	1,459,381	129,031,278	* 44,844	30,618,903	1,189,801
Tax-exempt securities	31,541,270	* 492,652	31,048,617	0	8,285,138	4,497,450
Other current assets	1,734,209,572	382,194,535	1,352,015,037	1,690,036	103,734,630	217,676,566
Loans to partners	11,591,118	* 1,136,688	10,454,430	* 1,045	1,990,530	7,443,745
Mortgage and real estate loans	28,401,935	* 3,972,350	24,429,585	0	6,789,315	32,249,450
Other investments	6,523,537,188	134,873,098	6,388,664,090	9,360,369	1,109,446,860	793,395,198
Depreciable assets	51,943,073	9,443,498	42,499,575	1,127,965	14,293,888	3,065,854,864
Less: Accumulated depreciation	17,059,974	5,133,202	11,926,772	677,735	2,189,056	867,372,502
Depletable assets	2,867,616	0	2,867,616	0	* 886,898	7,649,148
Less: Accumulated depletion	829,170	0	829,170	0	* 178,645	946,052
Land	10,387,725	94,026	10,293,699	* 16,247	1,925,072	760,757,156
Intangible assets	31,825,940	9,738,851	22,087,089	2,491,619	687,169	127,263,073
Less: Accumulated amortization	5,943,577	1,152,642	4,790,935	692,472	113,472	52,115,247
Other assets	440,317,941	152,780,072	287,537,869	5,624,114	39,214,376	263,291,552
<b>Total liabilities and capital</b>	<b>9,758,720,773</b>	<b>914,544,517</b>	<b>8,844,176,256</b>	<b>25,148,954</b>	<b>1,371,661,458</b>	<b>4,621,913,003</b>
Accounts payable	128,272,206	108,074,606	20,197,600	2,902,211	3,374,859	38,786,561
Mortgages, notes, bonds payable in less than 1 year	118,681,254	96,924,368	21,756,885	205,545	18,703,971	99,125,556
Other current liabilities	2,044,890,504	371,016,751	1,673,873,753	3,295,916	97,598,693	171,258,914
Nonrecourse loans	63,211,055	* 569,193	62,641,862	* 527,781	2,796,869	1,034,706,749
Loans from partners	25,707,486	* 2,116,545	23,590,941	* 42	1,198,108	52,426,330
Mortgages, notes, bonds payable in 1 year or more	228,919,169	97,719,522	131,199,646	672,748	24,973,573	1,470,442,216
Other liabilities	499,236,150	87,549,551	411,686,600	15,172,397	62,218,378	342,659,580
Partners capital accounts	6,649,802,950	150,573,981	6,499,228,969	2,372,315	1,160,797,006	1,412,507,097

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)	
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	153,909	5,205	148,705	10,245	34,706	791,907
Number of partners	3,385,609	35,422	3,350,188	43,470	1,776,777	3,614,960
<b>Partnerships reporting balance sheet data:</b>						
Number of partnerships	123,968	2,830	121,138	9,567	29,436	676,611
Number of partners	3,216,740	30,517	3,186,223	42,114	1,756,379	3,240,153
<b>Total assets</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
Cash	503,540,491	132,862,136	370,678,355	3,091,597	41,428,077	120,841,808
Trade notes and accounts receivable	113,896,678	61,509,118	52,387,560	1,657,834	6,271,693	30,896,427
Less: Allowance for bad debts	248,882	132,150	116,732	30,546	* 14,638	842,784
Inventories	6,326,746	988,784	5,337,962	3,497	* 142,711	9,265,630
U.S. Government obligations	125,347,517	727,544	124,619,973	* 44,844	28,109,894	1,121,389
Tax-exempt securities	22,258,523	* 485,303	21,773,220	0	7,747,857	4,036,750
Other current assets	1,017,237,242	92,201,341	925,035,902	1,112,250	80,013,534	110,182,303
Loans to partners	9,484,727	672,270	8,812,457	* 1,045	* 1,984,771	4,633,946
Mortgage and real estate loans	22,405,048	* 3,972,350	18,432,699	0	3,989,405	21,070,341
Other investments	5,368,608,665	116,935,937	5,251,672,727	5,675,121	967,201,639	423,420,230
Depreciable assets	30,698,437	6,412,927	24,285,509	899,874	12,293,451	1,626,119,430
Less: Accumulated depreciation	10,635,387	3,058,821	7,576,566	604,093	1,351,024	535,876,397
Depletable assets	2,381,966	0	2,381,966	0	* 886,898	7,521,720
Less: Accumulated depletion	820,475	0	820,475	0	* 178,645	933,254
Land	4,516,469	88,779	4,427,691	* 14,366	1,766,595	405,394,666
Intangible assets	24,780,848	8,448,287	16,332,561	1,904,562	408,156	68,984,275
Less: Accumulated amortization	4,428,875	1,046,056	3,382,819	542,397	52,982	29,580,301
Other assets	319,478,711	83,873,667	235,605,044	3,164,718	36,098,380	138,061,326
<b>Total liabilities and capital</b>	<b>7,554,828,448</b>	<b>504,941,414</b>	<b>7,049,887,034</b>	<b>16,392,673</b>	<b>1,186,745,772</b>	<b>2,404,317,504</b>
Accounts payable	87,965,122	71,226,960	16,738,163	1,673,853	2,842,330	18,178,955
Mortgages, notes, bonds payable in less than 1 year	111,692,457	96,908,941	14,783,516	123,377	17,078,425	42,178,552
Other current liabilities	1,227,783,344	95,783,761	1,131,999,583	2,006,705	57,678,808	70,031,170
Nonrecourse loans	40,220,428	* 551,103	39,669,325	* 134,973	2,406,089	461,784,793
Loans from partners	20,209,537	* 2,082,045	18,127,492	* 42	1,195,882	12,063,603
Mortgages, notes, bonds payable in 1 year or more	176,945,646	82,972,496	93,973,150	615,482	15,950,152	734,383,336
Other liabilities	387,117,251	41,470,842	345,646,409	5,578,475	24,680,063	148,050,417
Partners capital accounts	5,502,894,662	113,945,267	5,388,949,396	6,259,766	1,064,914,024	917,646,678

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>1,555,983</b>	<b>507,373</b>	<b>606,678</b>	<b>18,617</b>	<b>105,928</b>	<b>317,387</b>
<b>Number of partners</b>	<b>7,375,161</b>	<b>2,657,254</b>	<b>2,542,735</b>	<b>67,621</b>	<b>575,146</b>	<b>1,532,404</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>1,266,570</b>	<b>389,376</b>	<b>530,110</b>	<b>14,373</b>	<b>71,702</b>	<b>261,008</b>
<b>Number of partners</b>	<b>6,293,025</b>	<b>2,100,317</b>	<b>2,320,407</b>	<b>53,743</b>	<b>445,798</b>	<b>1,372,760</b>
<b>Total assets</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
Cash	173,270,734	46,851,595	81,376,144	922,858	7,829,832	36,290,304
Trade notes and accounts receivable	37,719,466	3,686,961	19,684,303	464,526	1,397,373	12,486,302
Less: Allowance for bad debts	1,835,721	230,720	586,737	10,039	178,462	829,763
Inventories	35,439,648	3,037,711	888,619	4,246	1,773,935	29,735,138
U.S. Government obligations	1,189,801	* 74,479	1,064,762	0	0	50,560
Tax-exempt securities	4,497,450	* 1,290,398	2,197,567	0	* 346,561	* 662,924
Other current assets	209,188,519	44,088,378	75,908,486	1,719,703	6,526,271	80,945,681
Loans to partners	6,683,040	1,164,384	3,965,896	* 121,910	* 153,107	1,277,742
Mortgage and real estate loans	32,249,450	5,595,691	10,801,813	0	3,109,634	12,742,312
Other investments	775,623,953	126,184,729	209,821,632	3,290,285	26,393,564	409,933,743
Depreciable assets	2,952,280,459	963,954,798	1,655,347,535	38,294,689	73,169,019	221,514,418
Less: Accumulated depreciation	808,961,245	285,899,245	446,245,749	10,298,863	24,102,431	42,414,956
Depletable assets	4,816,640	* 131,131	* 4,454,943	0	* 225,750	* 4,817
Less: Accumulated depletion	412,238	* 86,084	* 251,180	0	* 71,462	* 3,512
Land	759,509,342	164,940,068	394,533,913	9,216,363	58,419,858	132,399,142
Intangible assets	116,315,436	24,737,175	71,342,415	1,826,278	3,882,462	14,527,106
Less: Accumulated amortization	51,129,414	10,174,023	32,878,573	762,709	1,618,955	5,695,155
Other assets	249,430,580	47,235,279	99,623,965	1,408,132	14,655,715	86,507,490
<b>Total liabilities and capital</b>	<b>4,495,875,900</b>	<b>1,136,582,704</b>	<b>2,151,049,754</b>	<b>46,197,378</b>	<b>171,911,770</b>	<b>990,134,294</b>
Accounts payable	36,104,191	6,830,820	18,536,294	210,671	747,476	9,778,930
Mortgages, notes, bonds payable in less than 1 year	96,131,279	22,011,194	47,287,097	995,795	4,045,428	21,791,766
Other current liabilities	165,005,964	47,735,415	64,932,691	1,108,776	2,091,428	49,137,654
Nonrecourse loans	1,023,956,353	389,669,093	513,043,880	3,792,895	18,365,066	99,085,419
Loans from partners	36,788,302	8,105,656	19,803,245	* 201,548	490,124	8,187,729
Mortgages, notes, bonds payable in 1 year or more	1,435,509,506	350,152,268	799,850,076	21,416,534	46,308,843	217,781,784
Other liabilities	334,696,898	87,218,913	119,477,508	2,885,784	10,533,094	114,581,599
Partners capital accounts	1,367,683,407	224,859,346	568,118,962	15,585,375	89,330,311	469,789,413

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>773,149</b>	<b>205,090</b>	<b>383,143</b>	<b>11,129</b>	<b>61,202</b>	<b>112,584</b>
<b>Number of partners</b>	<b>3,402,988</b>	<b>948,179</b>	<b>1,577,678</b>	<b>36,529</b>	<b>324,243</b>	<b>516,359</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>664,338</b>	<b>179,077</b>	<b>335,734</b>	<b>9,845</b>	<b>40,838</b>	<b>98,844</b>
<b>Number of partners</b>	<b>3,064,848</b>	<b>888,629</b>	<b>1,416,620</b>	<b>33,835</b>	<b>243,265</b>	<b>482,499</b>
<b>Total assets</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Cash	118,085,783	28,709,316	60,897,398	699,451	5,025,241	22,754,377
Trade notes and accounts receivable	24,696,708	2,091,263	13,876,050	396,354	772,380	7,560,662
Less: Allowance for bad debts	789,347	82,039	363,872	* 1,921	143,717	197,798
Inventories	8,677,031	931,445	244,093	* 2,848	* 139,133	7,359,512
U.S. Government obligations	1,121,389	* 12,194	1,058,635	0	0	50,560
Tax-exempt securities	4,036,750	* 1,176,259	2,197,567	0	0	* 662,924
Other current assets	104,452,483	19,885,828	47,506,495	400,707	3,025,233	33,634,221
Loans to partners	3,881,048	641,054	2,286,391	* 116,662	* 153,107	683,833
Mortgage and real estate loans	21,070,341	3,798,916	6,840,575	0	* 1,669,139	8,761,710
Other investments	415,941,571	41,723,591	131,221,633	2,025,428	14,331,211	226,639,709
Depreciable assets	1,585,469,538	370,626,729	1,058,094,148	27,735,967	41,388,276	87,624,418
Less: Accumulated depreciation	510,399,224	148,943,170	316,626,913	7,979,833	17,202,597	19,646,711
Depletable assets	4,692,291	* 89,202	* 4,419,315	0	* 178,957	* 4,817
Less: Accumulated depletion	400,286	* 81,445	* 246,799	0	* 68,529	* 3,512
Land	404,547,079	75,335,722	242,930,823	6,860,825	35,053,478	44,366,231
Intangible assets	61,564,254	8,235,038	45,348,233	1,065,893	1,670,882	5,244,206
Less: Accumulated amortization	29,213,930	3,999,775	21,673,496	633,558	839,577	2,067,525
Other assets	129,270,457	26,062,555	62,823,329	1,035,480	7,009,505	32,339,587
<b>Total liabilities and capital</b>	<b>2,346,703,933</b>	<b>426,212,683</b>	<b>1,340,833,605</b>	<b>31,724,303</b>	<b>92,162,123</b>	<b>455,771,219</b>
Accounts payable	17,072,122	2,157,907	9,587,380	170,817	222,365	4,933,654
Mortgages, notes, bonds payable in less than 1 year	40,893,332	7,477,115	25,307,637	131,960	1,227,911	6,748,709
Other current liabilities	67,044,089	17,479,471	35,310,195	536,086	232,582	13,485,755
Nonrecourse loans	459,425,681	140,514,572	279,191,202	2,934,959	8,421,913	28,363,035
Loans from partners	11,553,214	1,176,789	7,904,077	* 816	* 51,791	2,419,741
Mortgages, notes, bonds payable in 1 year or more	724,564,281	141,909,270	473,433,284	13,084,114	24,702,684	71,434,929
Other liabilities	144,880,614	30,915,543	64,388,081	2,117,290	3,658,377	43,801,323
Partners capital accounts	881,270,600	84,582,016	445,711,750	12,748,260	53,644,502	284,584,072

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>35,263</b>	<b>4,511</b>	<b>225,785</b>	<b>34,068</b>	<b>24,464</b>	<b>19,644</b>	<b>16,118</b>
<b>Number of partners</b>	<b>141,911</b>	<b>137,611</b>	<b>753,583</b>	<b>168,697</b>	<b>89,544</b>	<b>54,877</b>	<b>44,500</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>23,006</b>	<b>3,349</b>	<b>143,603</b>	<b>27,980</b>	<b>17,265</b>	<b>11,725</b>	<b>4,647</b>
<b>Number of partners</b>	<b>93,180</b>	<b>135,287</b>	<b>569,952</b>	<b>155,881</b>	<b>74,162</b>	<b>38,707</b>	<b>16,967</b>
<b>Total assets</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
Cash	4,779,610	516,689	42,586,772	16,586,755	5,540,569	1,654,755	274,400
Trade notes and accounts receivable	8,595,079	1,620,049	33,435,330	3,674,706	4,461,702	3,307,022	288,744
Less: Allowance for bad debts	120,110	* 7,326	793,719	69,700	404,578	43,043	* 1,899
Inventories	1,100,684	0	1,464,360	* 5,547	* 9,080	46,324	124,449
U.S. Government obligations	0	0	155,468	154,972	0	0	0
Tax-exempt securities	0	0	* 517,850	4	0	0	0
Other current assets	7,770,260	717,787	24,810,632	5,079,210	2,935,085	1,018,903	188,895
Loans to partners	753,750	* 6,954	329,691	28,844	* 13,048	* 1,704	0
Mortgage and real estate loans	0	0	* 16,282	0	0	176	0
Other investments	16,135,023	1,636,222	33,085,527	1,024,807	884,348	1,241,372	* 26,223
Depreciable assets	111,816,745	1,757,660	57,461,924	23,426,454	7,338,289	2,899,300	556,857
Less: Accumulated depreciation	57,617,353	793,904	33,827,067	15,774,043	4,431,332	2,231,323	312,945
Depletable assets	* 3,078	2,829,430	* 30,577	0	* 17,784	9,354	0
Less: Accumulated depletion	* 846	532,968	* 10,769	0	* 6,556	3,638	0
Land	1,009,260	* 238,554	1,057,465	57,732	31,381	* 44,809	* 4,163
Intangible assets	1,839,352	9,108,284	33,586,436	1,066,790	2,849,381	2,159,759	1,201,466
Less: Accumulated amortization	364,739	621,094	7,861,505	333,200	590,784	816,628	101,529
Other assets	9,688,906	4,172,067	20,584,334	2,507,343	4,380,722	537,856	116,939
<b>Total liabilities and capital</b>	<b>105,388,700</b>	<b>20,648,403</b>	<b>206,629,591</b>	<b>37,436,222</b>	<b>23,028,140</b>	<b>9,826,703</b>	<b>2,365,761</b>
Accounts payable	2,460,096	222,275	10,068,788	713,876	714,139	1,232,060	138,998
Mortgages, notes, bonds payable in less than 1 year	2,986,241	* 8,036	6,362,086	1,589,528	614,724	730,906	* 48,157
Other current liabilities	5,556,189	696,762	37,476,243	8,394,053	5,449,574	1,159,049	663,054
Nonrecourse loans	10,673,321	* 77,075	3,243,022	436,583	* 818,871	* 53,118	0
Loans from partners	15,632,915	5,112	1,854,505	354,921	* 92,566	* 134,086	0
Mortgages, notes, bonds payable in 1 year or more	33,344,048	* 1,588,662	24,455,807	2,125,656	2,829,441	955,102	* 225,559
Other liabilities	5,783,046	2,179,635	21,416,165	2,326,506	3,092,283	1,117,972	* 690,332
Partners capital accounts	28,952,844	15,870,846	101,752,975	21,495,100	9,416,544	4,444,410	599,662

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	15,417	3,342	138,440	27,217	15,732	12,820	10,359
Number of partners	76,738	135,233	496,207	152,412	63,607	40,718	28,352
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	10,092	2,180	99,830	23,426	11,039	10,234	4,628
Number of partners	42,395	132,910	406,735	144,221	53,910	35,215	16,891
<b>Total assets</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
Cash	2,343,138	412,887	37,997,741	16,379,609	5,301,141	1,360,582	252,603
Trade notes and accounts receivable	4,609,042	1,590,678	28,988,078	3,342,868	4,449,548	2,783,618	232,867
Less: Allowance for bad debts	52,126	* 1,310	696,790	50,408	403,053	36,124	* 1,668
Inventories	588,599	0	1,105,518	* 5,547	* 9,034	35,041	* 82,593
U.S. Government obligations	0	0	155,468	154,972	0	0	0
Tax-exempt securities	0	0	* 517,850	4	0	0	0
Other current assets	5,083,840	645,980	20,850,449	4,399,064	2,920,900	845,858	144,724
Loans to partners	* 745,944	* 6,954	231,849	28,759	* 9,704	* 1,704	0
Mortgage and real estate loans	0	0	* 10,984	0	0	176	0
Other investments	5,845,387	1,633,272	18,021,475	1,022,528	884,348	620,600	* 26,223
Depreciable assets	39,526,722	1,123,170	43,228,729	22,468,369	6,922,464	2,363,922	453,332
Less: Accumulated depreciation	24,910,645	566,529	28,553,923	15,333,138	4,100,377	1,815,216	274,838
Depletable assets	0	2,829,430	* 28,519	0	* 17,784	9,354	0
Less: Accumulated depletion	0	532,968	* 10,193	0	* 6,556	3,638	0
Land	642,448	* 205,139	893,349	55,019	28,075	* 12,482	* 4,163
Intangible assets	848,355	6,571,667	19,463,278	837,498	2,810,305	1,677,441	450,225
Less: Accumulated amortization	118,702	247,669	5,714,745	280,813	577,456	793,333	* 25,129
Other assets	4,955,191	3,835,678	14,539,293	2,480,694	3,887,202	367,830	102,101
<b>Total liabilities and capital</b>	<b>40,107,192</b>	<b>17,506,379</b>	<b>151,056,928</b>	<b>35,510,573</b>	<b>22,153,065</b>	<b>7,430,299</b>	<b>1,447,195</b>
Accounts payable	901,234	205,599	7,026,174	552,606	709,821	839,738	86,273
Mortgages, notes, bonds payable in less than 1 year	1,277,184	* 8,036	3,515,048	832,396	589,039	646,100	* 15,161
Other current liabilities	2,402,257	584,824	30,718,991	8,047,338	5,152,513	998,403	537,578
Nonrecourse loans	2,359,111	0	2,841,143	436,583	* 818,871	* 45,260	0
Loans from partners	* 505,277	5,112	1,172,132	354,921	* 84,631	* 124,087	0
Mortgages, notes, bonds payable in 1 year or more	9,608,976	* 210,079	14,218,852	1,837,932	2,818,151	570,024	* 128,817
Other liabilities	1,063,458	2,106,346	13,062,285	2,139,316	2,972,061	944,066	10,779
Partners capital accounts	21,989,695	14,386,382	78,502,304	21,309,481	9,007,977	3,262,622	668,587

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>23,433</b>	<b>108,057</b>	<b>64,954</b>	<b>13,533</b>	<b>29,570</b>	<b>28,578</b>
<b>Number of partners</b>	<b>72,277</b>	<b>323,689</b>	<b>182,229</b>	<b>42,128</b>	<b>99,332</b>	<b>1,027,254</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>17,108</b>	<b>64,877</b>	<b>42,174</b>	<b>5,342</b>	<b>17,362</b>	<b>17,649</b>
<b>Number of partners</b>	<b>55,786</b>	<b>228,450</b>	<b>130,896</b>	<b>23,416</b>	<b>74,138</b>	<b>975,430</b>
<b>Total assets</b>	<b>13,944,168</b>	<b>120,028,596</b>	<b>58,118,771</b>	<b>12,251,632</b>	<b>49,658,193</b>	<b>585,694,194</b>
Cash	2,416,988	16,113,305	10,782,155	1,367,309	3,963,841	24,494,731
Trade notes and accounts receivable	2,656,966	19,046,191	6,094,795	3,161,251	9,790,145	24,120,166
Less: Allowance for bad debts	22,011	252,488	149,899	49,887	52,702	148,708
Inventories	189,967	1,088,991	259,319	67,827	761,845	1,383,286
U.S. Government obligations	0	496	496	0	0	69,047
Tax-exempt securities	0	* 517,846	0	4,082	* 513,764	* 397,530
Other current assets	2,027,711	13,560,828	6,803,275	1,653,132	5,104,422	45,796,158
Loans to partners	* 11,502	274,593	64,772	* 156,236	* 53,585	7,696,089
Mortgage and real estate loans	0	* 16,106	* 15,955	0	* 151	* 661,492
Other investments	818,542	29,090,235	13,667,535	274,948	15,147,752	355,949,313
Depreciable assets	2,913,335	20,327,690	12,379,648	3,069,887	4,878,154	33,858,236
Less: Accumulated depreciation	1,585,734	9,491,690	4,761,378	1,893,437	2,836,875	7,368,402
Depletable assets	0	* 3,439	* 3,439	0	0	* 468,435
Less: Accumulated depletion	0	* 575	* 575	0	0	* 1,531
Land	7,104	912,276	735,802	* 70,389	106,086	3,490,075
Intangible assets	4,623,036	21,686,005	7,387,791	3,464,511	10,833,702	12,260,838
Less: Accumulated amortization	981,235	5,038,129	1,035,022	708,306	3,294,801	2,282,290
Other assets	867,997	12,173,477	5,870,663	1,613,690	4,689,124	84,849,728
<b>Total liabilities and capital</b>	<b>13,944,168</b>	<b>120,028,596</b>	<b>58,118,771</b>	<b>12,251,632</b>	<b>49,658,193</b>	<b>585,694,194</b>
Accounts payable	1,105,761	6,163,955	2,610,055	1,931,474	1,622,427	3,062,419
Mortgages, notes, bonds payable in less than 1 year	290,232	3,088,539	1,449,978	299,787	1,338,774	3,905,016
Other current liabilities	2,199,253	19,611,261	10,880,294	693,480	8,037,487	51,848,294
Nonrecourse loans	* 223,733	1,710,717	1,442,886	* 204,921	* 62,910	9,415,839
Loans from partners	47,537	1,225,395	558,021	* 118,265	* 549,109	10,237,683
Mortgages, notes, bonds payable in 1 year or more	1,086,547	17,233,502	10,501,798	2,264,240	4,467,464	34,406,267
Other liabilities	1,372,319	12,816,753	7,735,393	1,623,894	3,457,467	65,614,236
Partners capital accounts	7,618,787	58,178,473	22,940,345	5,115,572	30,122,556	407,204,441

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>						
<b>Number of partnerships [1]</b>	<b>15,270</b>	<b>57,042</b>	<b>32,492</b>	<b>9,109</b>	<b>15,441</b>	<b>18,343</b>
<b>Number of partners</b>	<b>46,272</b>	<b>164,846</b>	<b>100,415</b>	<b>22,894</b>	<b>41,537</b>	<b>368,456</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>11,318</b>	<b>39,184</b>	<b>23,409</b>	<b>3,472</b>	<b>12,303</b>	<b>10,431</b>
<b>Number of partners</b>	<b>34,651</b>	<b>121,847</b>	<b>77,526</b>	<b>9,291</b>	<b>35,029</b>	<b>323,495</b>
<b>Total assets</b>	<b>7,460,878</b>	<b>77,054,919</b>	<b>40,037,131</b>	<b>8,649,923</b>	<b>28,367,865</b>	<b>370,963,613</b>
Cash	1,908,658	12,795,147	8,851,852	955,794	2,987,502	21,471,927
Trade notes and accounts receivable	1,820,792	16,358,385	4,840,042	2,430,532	9,087,811	18,407,265
Less: Allowance for bad debts	10,706	194,831	114,949	34,748	45,134	80,677
Inventories	161,300	812,002	181,263	* 32,135	598,604	801,311
U.S. Government obligations	0	496	496	0	0	69,047
Tax-exempt securities	0	* 517,846	0	4,082	* 513,764	* 8,721
Other current assets	1,531,163	11,008,740	5,675,560	1,355,976	3,977,204	41,335,445
Loans to partners	* 11,502	180,181	* 63,622	* 62,973	* 53,585	* 931,935
Mortgage and real estate loans	0	* 10,808	* 10,656	0	* 151	* 634,234
Other investments	258,697	15,209,079	9,665,229	242,732	5,301,118	222,294,896
Depreciable assets	1,259,062	9,761,580	5,408,098	1,797,944	2,555,538	6,346,986
Less: Accumulated depreciation	934,258	6,096,096	2,992,698	1,304,949	1,798,448	2,251,332
Depletable assets	0	* 1,381	* 1,381	0	0	* 467,250
Less: Accumulated depletion	0	0	0	0	0	* 482
Land	0	793,610	695,652	* 60,801	* 37,156	1,939,233
Intangible assets	1,938,111	11,749,698	4,312,703	2,168,390	5,268,605	4,933,790
Less: Accumulated amortization	680,364	3,357,650	547,962	471,278	2,338,410	1,554,875
Other assets	196,921	7,504,544	3,986,186	1,349,539	2,168,819	55,208,940
<b>Total liabilities and capital</b>	<b>7,460,878</b>	<b>77,054,919</b>	<b>40,037,131</b>	<b>8,649,923</b>	<b>28,367,865</b>	<b>370,963,613</b>
Accounts payable	842,833	3,994,904	1,682,313	1,230,241	1,082,350	1,574,404
Mortgages, notes, bonds payable in less than 1 year	154,992	1,277,360	717,461	171,832	388,067	2,492,104
Other current liabilities	1,470,708	14,512,451	7,918,494	345,804	6,248,153	18,364,431
Nonrecourse loans	* 11,883	1,528,546	1,428,533	* 37,104	* 62,910	2,161,166
Loans from partners	* 17,016	591,477	487,710	* 69,583	* 34,184	2,546,337
Mortgages, notes, bonds payable in 1 year or more	309,658	8,554,270	4,149,239	1,894,434	2,510,597	11,992,459
Other liabilities	653,650	6,342,413	2,810,621	1,279,442	2,252,350	39,041,942
Partners capital accounts	4,000,139	40,253,498	20,842,759	3,621,484	15,789,255	292,790,771

Footnotes at end of table.

**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>71,998</b>	<b>68,005</b>	<b>3,993</b>	<b>12,968</b>	<b>79,803</b>	<b>25,883</b>	<b>13,469</b>
<b>Number of partners</b>	<b>173,707</b>	<b>161,607</b>	<b>12,101</b>	<b>33,200</b>	<b>347,280</b>	<b>112,268</b>	<b>33,230</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>38,668</b>	<b>35,427</b>	<b>3,241</b>	<b>7,919</b>	<b>62,795</b>	<b>23,476</b>	<b>11,021</b>
<b>Number of partners</b>	<b>102,773</b>	<b>92,175</b>	<b>10,597</b>	<b>22,900</b>	<b>298,660</b>	<b>105,449</b>	<b>28,333</b>
<b>Total assets</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
Cash	5,390,418	4,773,668	616,751	532,515	12,426,163	3,276,023	790,809
Trade notes and accounts receivable	12,288,762	11,001,156	1,287,606	377,615	27,157,154	2,684,062	369,838
Less: Allowance for bad debts	170,240	129,388	40,853	35,990	8,976,168	649,273	* 43,159
Inventories	678,507	537,978	140,529	23,450	628,754	93,690	61,556
U.S. Government obligations	0	0	0	0	6,387	500	0
Tax-exempt securities	* 1,143	0	* 1,143	0	* 1,308	0	0
Other current assets	8,080,101	7,279,049	801,052	174,813	9,662,950	1,130,048	362,154
Loans to partners	211,958	155,351	* 56,607	* 6,338	70,405	31,852	0
Mortgage and real estate loans	* 98,438	* 98,438	0	0	* 628	* 590	0
Other investments	8,773,498	8,267,667	505,831	* 978,690	8,606,568	906,223	* 44,501
Depreciable assets	17,537,578	10,911,489	6,626,089	881,164	94,680,480	9,766,614	1,211,193
Less: Accumulated depreciation	9,440,934	6,092,559	3,348,375	423,471	40,204,122	6,975,874	782,904
Depletable assets	115,975	0	115,975	* 54	0	0	0
Less: Accumulated depletion	45,215	0	45,215	* 54	0	0	0
Land	372,649	271,425	101,225	* 68,113	5,779,876	71,700	* 30,514
Intangible assets	17,084,494	15,112,953	1,971,542	685,297	21,262,326	3,133,129	357,232
Less: Accumulated amortization	2,871,882	2,572,562	299,320	66,587	3,039,256	664,242	127,846
Other assets	10,739,609	8,138,288	2,601,321	353,668	13,747,471	760,930	436,087
<b>Total liabilities and capital</b>	<b>68,844,860</b>	<b>57,752,953</b>	<b>11,091,907</b>	<b>3,555,615</b>	<b>141,810,922</b>	<b>13,565,974</b>	<b>2,709,975</b>
Accounts payable	3,813,724	3,239,981	573,743	120,093	6,279,303	439,024	105,205
Mortgages, notes, bonds payable in less than 1 year	1,695,005	1,368,437	326,568	38,931	4,181,433	767,596	288,376
Other current liabilities	10,755,738	9,345,421	1,410,318	744,839	14,943,345	2,885,270	636,211
Nonrecourse loans	146,564	146,564	0	0	6,108,975	* 259,379	83,484
Loans from partners	705,034	680,371	* 24,663	* 4,218	943,330	120,111	* 116,264
Mortgages, notes, bonds payable in 1 year or more	10,370,363	7,966,277	2,404,087	385,943	42,719,094	2,881,585	486,702
Other liabilities	12,072,843	11,906,281	166,562	635,156	21,051,109	5,426,604	* 134,423
Partners capital accounts	29,285,589	23,099,621	6,185,968	1,626,435	45,584,334	786,404	859,309

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>34,949</b>	<b>32,507</b>	<b>2,442</b>	<b>6,486</b>	<b>55,875</b>	<b>20,104</b>	<b>11,954</b>
<b>Number of partners</b>	<b>88,384</b>	<b>82,739</b>	<b>5,646</b>	<b>16,659</b>	<b>252,273</b>	<b>89,621</b>	<b>29,856</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>22,077</b>	<b>20,383</b>	<b>1,694</b>	<b>3,491</b>	<b>45,339</b>	<b>17,733</b>	<b>10,205</b>
<b>Number of partners</b>	<b>58,890</b>	<b>54,741</b>	<b>4,150</b>	<b>10,509</b>	<b>222,399</b>	<b>83,099</b>	<b>26,356</b>
<b>Total assets</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
Cash	4,366,131	3,940,494	425,637	462,848	10,437,683	2,707,009	756,169
Trade notes and accounts receivable	10,200,144	9,457,428	742,716	341,592	20,347,587	2,230,388	292,753
Less: Allowance for bad debts	76,123	67,852	8,271	* 35,296	6,578,068	544,761	* 29,579
Inventories	462,310	387,394	74,917	* 17,518	482,130	88,385	47,364
U.S. Government obligations	0	0	0	0	500	500	0
Tax-exempt securities	* 1,143	0	* 1,143	0	* 1,308	0	0
Other current assets	5,798,638	5,298,972	499,666	170,457	7,111,769	934,468	249,903
Loans to partners	207,981	151,932	* 56,049	2,333	60,166	26,502	0
Mortgage and real estate loans	* 85,350	* 85,350	0	0	* 628	* 590	0
Other investments	7,781,569	7,708,944	* 72,625	* 795,466	4,278,108	572,055	* -2,333
Depreciable assets	11,239,053	7,083,484	4,155,569	648,948	60,369,143	8,568,614	822,058
Less: Accumulated depreciation	6,553,094	4,317,358	2,235,736	306,886	30,908,986	6,234,385	614,608
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	270,990	208,361	62,629	* 42,243	2,379,955	63,806	* 27,254
Intangible assets	10,777,209	10,079,288	697,921	430,186	15,422,644	2,523,666	227,813
Less: Accumulated amortization	1,745,397	1,652,438	92,959	43,096	1,980,975	532,210	107,002
Other assets	6,888,671	4,387,684	2,500,987	244,154	11,642,793	576,816	419,033
<b>Total liabilities and capital</b>	<b>49,704,576</b>	<b>42,751,684</b>	<b>6,952,892</b>	<b>2,770,467</b>	<b>93,066,383</b>	<b>10,981,442</b>	<b>2,088,825</b>
Accounts payable	2,642,323	2,290,938	351,385	78,214	3,788,331	312,878	71,207
Mortgages, notes, bonds payable in less than 1 year	1,039,228	905,321	133,907	22,287	2,707,064	573,152	* 55,286
Other current liabilities	6,496,109	5,706,499	789,610	468,339	10,688,716	2,412,078	366,085
Nonrecourse loans	* 53,270	* 53,270	0	0	2,620,649	* 259,379	83,484
Loans from partners	597,469	597,469	0	* 3,102	373,462	86,804	* 110,323
Mortgages, notes, bonds payable in 1 year or more	5,370,604	4,271,670	1,098,934	240,155	18,685,512	2,197,333	349,942
Other liabilities	7,581,152	7,582,497	-1,344	343,729	10,808,090	4,658,263	* 7,081
Partners capital accounts	25,924,421	21,344,020	4,580,400	1,614,641	43,394,559	481,555	1,045,416

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>8,044</b>	<b>7,037</b>	<b>1,832</b>	<b>2,439</b>	<b>1,086</b>	<b>9,749</b>	<b>10,265</b>
<b>Number of partners</b>	<b>64,616</b>	<b>42,297</b>	<b>5,038</b>	<b>7,213</b>	<b>15,158</b>	<b>42,974</b>	<b>24,487</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,891</b>	<b>5,269</b>	<b>1,662</b>	<b>852</b>	<b>1,040</b>	<b>8,486</b>	<b>4,097</b>
<b>Number of partners</b>	<b>56,704</b>	<b>36,651</b>	<b>4,699</b>	<b>3,385</b>	<b>14,370</b>	<b>40,377</b>	<b>8,692</b>
<b>Total assets</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
Cash	2,459,594	927,364	181,012	* 49,094	1,954,265	2,619,247	168,754
Trade notes and accounts receivable	4,804,627	1,466,906	441,010	* 122,006	11,781,451	5,338,908	148,346
Less: Allowance for bad debts	1,455,979	511,956	27,898	* 36,501	5,837,912	410,803	* 2,687
Inventories	234,108	29,283	* 12,422	807	161,181	35,535	* 170
U.S. Government obligations	0	0	0	0	5,887	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,308
Other current assets	1,330,983	1,008,383	83,114	* 10,689	2,962,956	2,714,675	59,948
Loans to partners	* 25,995	* 2,262	* 457	0	* 1,283	* 7,316	* 1,241
Mortgage and real estate loans	* 37	0	0	0	0	0	0
Other investments	2,015,475	1,032,220	* 117,710	* 85,017	2,662,226	1,674,904	* 68,292
Depreciable assets	11,455,500	7,586,988	706,935	* 122,107	26,316,345	36,405,839	1,108,959
Less: Accumulated depreciation	6,360,346	5,113,703	379,630	* 65,891	11,185,022	9,049,974	290,779
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	124,548	* 42,763	* 57,552	79	1,282,971	4,036,622	* 133,128
Intangible assets	6,485,098	1,691,572	359,809	* 70,060	4,728,641	4,047,468	389,318
Less: Accumulated amortization	547,435	364,540	34,597	* 1,615	394,501	838,210	66,270
Other assets	1,819,379	242,340	133,343	* 41,807	7,568,438	2,640,663	104,485
<b>Total liabilities and capital</b>	<b>22,391,584</b>	<b>8,039,883</b>	<b>1,651,239</b>	<b>* 397,658</b>	<b>42,008,210</b>	<b>49,222,189</b>	<b>1,824,212</b>
Accounts payable	1,269,138	260,457	87,189	* 5,855	1,608,145	2,459,972	44,317
Mortgages, notes, bonds payable in less than 1 year	607,144	529,169	115,225	220	499,993	1,292,436	* 81,273
Other current liabilities	2,407,449	753,511	294,098	* 45,652	2,863,654	4,920,598	136,902
Nonrecourse loans	* 55,537	* 8,661	0	0	326,980	5,374,932	0
Loans from partners	184,312	* 12,680	* 3,946	0	* 6,940	458,386	* 40,691
Mortgages, notes, bonds payable in 1 year or more	3,230,833	2,942,060	431,354	* 16,968	7,281,465	24,478,970	969,156
Other liabilities	4,052,426	271,422	115,944	* 46,431	3,523,606	7,394,044	* 86,210
Partners capital accounts	10,584,744	3,261,922	603,483	282,532	25,897,427	2,842,851	465,662

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>5,673</b>	<b>3,941</b>	<b>830</b>	<b>* 788</b>	<b>706</b>	<b>5,673</b>	<b>6,205</b>
<b>Number of partners</b>	<b>52,118</b>	<b>26,961</b>	<b>2,726</b>	<b>* 2,920</b>	<b>11,685</b>	<b>23,127</b>	<b>13,257</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>5,268</b>	<b>3,584</b>	<b>801</b>	<b>* 133</b>	<b>695</b>	<b>5,033</b>	<b>1,888</b>
<b>Number of partners</b>	<b>45,701</b>	<b>26,248</b>	<b>2,668</b>	<b>* 957</b>	<b>11,424</b>	<b>21,777</b>	<b>4,169</b>
<b>Total assets</b>	<b>18,094,238</b>	<b>5,346,635</b>	<b>1,097,224</b>	<b>* 304,847</b>	<b>32,827,312</b>	<b>21,407,180</b>	<b>918,680</b>
Cash	2,318,154	745,631	157,509	* 39,263	1,812,404	1,788,009	113,537
Trade notes and accounts receivable	3,973,494	945,705	317,501	* 104,813	8,639,622	3,735,285	* 108,025
Less: Allowance for bad debts	1,343,322	317,437	19,668	* 26,219	3,961,844	332,549	* 2,687
Inventories	156,680	26,842	* 8,532	0	127,277	26,879	* 170
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,308
Other current assets	1,220,974	731,001	84,891	* 10,492	1,906,297	1,915,170	* 58,574
Loans to partners	* 25,995	* 2,262	* 442	0	* 1,283	* 2,442	* 1,241
Mortgage and real estate loans	* 37	0	0	0	0	0	0
Other investments	846,713	891,814	* 205,417	* 84,109	972,847	707,487	0
Depreciable assets	9,445,124	5,599,931	297,516	* 84,936	20,345,939	14,697,705	507,319
Less: Accumulated depreciation	5,500,170	4,165,966	214,461	* 41,138	8,966,825	4,954,288	217,143
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	112,170	* 5,037	* 6,712	0	951,578	1,139,284	* 74,114
Intangible assets	5,614,551	1,076,575	189,001	* 48,155	3,898,749	1,576,030	268,105
Less: Accumulated amortization	415,901	268,372	19,873	* 149	315,707	272,468	49,293
Other assets	1,639,740	73,613	83,706	585	7,415,692	1,378,195	* 55,412
<b>Total liabilities and capital</b>	<b>18,094,238</b>	<b>5,346,635</b>	<b>1,097,224</b>	<b>* 304,847</b>	<b>32,827,312</b>	<b>21,407,180</b>	<b>918,680</b>
Accounts payable	531,494	129,373	49,079	* 5,158	1,196,306	1,453,664	* 39,173
Mortgages, notes, bonds payable in less than 1 year	421,274	277,605	* 28,369	220	383,533	952,261	* 15,363
Other current liabilities	2,069,661	578,709	164,306	* 24,893	2,015,142	2,951,627	106,214
Nonrecourse loans	* 55,537	* 8,661	0	0	279,071	1,934,515	0
Loans from partners	106,116	* 12,680	* 3,946	0	* 5,354	* 8,272	39,969
Mortgages, notes, bonds payable in 1 year or more	1,988,849	1,382,375	* 102,566	* 16,626	3,039,431	9,268,465	* 339,925
Other liabilities	1,076,085	116,455	114,949	* 1,665	2,059,926	2,687,666	* 86,000
Partners capital accounts	11,845,221	2,840,777	634,010	* 256,284	23,848,549	2,150,709	292,037

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	<b>67,183</b>	<b>46,787</b>	<b>* 279</b>	<b>20,116</b>	<b>122,104</b>	<b>31,942</b>	<b>90,162</b>
<b>Number of partners</b>	<b>369,166</b>	<b>228,177</b>	<b>* 837</b>	<b>140,152</b>	<b>450,271</b>	<b>152,801</b>	<b>297,470</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>36,393</b>	<b>19,728</b>	<b>* 279</b>	<b>16,386</b>	<b>97,452</b>	<b>25,489</b>	<b>71,963</b>
<b>Number of partners</b>	<b>251,530</b>	<b>118,655</b>	<b>* 837</b>	<b>132,038</b>	<b>364,372</b>	<b>116,425</b>	<b>247,946</b>
<b>Total assets</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
Cash	7,179,161	3,935,311	* 7,447	3,236,402	13,401,012	9,394,897	4,006,116
Trade notes and accounts receivable	4,045,100	2,875,677	* 5,816	1,163,607	5,042,766	2,661,832	2,380,934
Less: Allowance for bad debts	142,669	70,797	0	71,872	185,085	166,075	19,010
Inventories	921,059	389,252	* 2,628	529,178	1,991,238	668,486	1,322,752
U.S. Government obligations	* 115	* 115	0	0	* 10,276	* 6,020	* 4,255
Tax-exempt securities	0	0	0	0	* 14,333	* 13,828	* 504
Other current assets	7,772,671	4,893,593	* 35,912	2,843,166	9,036,223	6,503,704	2,532,519
Loans to partners	* 64,634	* 56,699	* 102	* 7,832	767,957	708,632	59,325
Mortgage and real estate loans	* 15,278	2	0	* 15,276	276,770	* 275,695	* 1,075
Other investments	18,329,529	9,043,351	0	9,286,178	2,974,787	1,332,073	1,642,714
Depreciable assets	60,560,439	17,145,887	* 57,970	43,356,582	206,742,998	168,477,705	38,265,293
Less: Accumulated depreciation	26,324,760	6,561,920	* 25,087	19,737,754	70,642,431	50,965,204	19,677,227
Depletable assets	363	363	0	0	* 177,590	* 164,449	* 13,141
Less: Accumulated depletion	0	0	0	0	* 54,781	* 41,734	* 13,046
Land	7,399,076	1,322,158	0	6,076,918	25,953,737	24,379,298	1,574,439
Intangible assets	17,953,541	13,805,922	* 10,376	4,137,243	19,078,343	7,656,909	11,421,434
Less: Accumulated amortization	5,929,346	5,194,675	* 4,803	729,868	5,326,703	2,520,736	2,805,967
Other assets	15,022,347	10,902,657	0	4,119,690	11,645,313	8,988,218	2,657,094
<b>Total liabilities and capital</b>	<b>106,866,539</b>	<b>52,543,597</b>	<b>* 90,363</b>	<b>54,232,579</b>	<b>220,904,342</b>	<b>177,537,996</b>	<b>43,366,346</b>
Accounts payable	3,281,217	1,847,166	* 29,241	1,404,810	5,928,679	2,993,132	2,935,548
Mortgages, notes, bonds payable in less than 1 year	4,373,448	2,147,494	* 577	2,225,377	9,513,364	6,849,019	2,664,345
Other current liabilities	15,580,163	10,597,553	* 8,299	4,974,311	19,283,483	11,099,591	8,183,892
Nonrecourse loans	3,855,196	* 1,714,164	0	2,141,033	28,763,892	27,170,184	1,593,708
Loans from partners	1,893,720	* 678,579	* 71,225	1,143,916	3,434,162	2,623,838	810,324
Mortgages, notes, bonds payable in 1 year or more	36,957,204	13,768,606	* 2,014	23,186,585	101,738,983	87,967,433	13,771,550
Other liabilities	22,937,132	15,823,244	* 19,720	7,094,167	19,177,680	15,185,077	3,992,604
Partners capital accounts	17,988,458	5,966,792	* -40,714	12,062,380	33,064,099	23,649,722	9,414,377

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>24,825</b>	<b>18,551</b>	<b>* 10</b>	<b>6,264</b>	<b>54,785</b>	<b>13,800</b>	<b>40,985</b>
<b>Number of partners</b>	<b>106,900</b>	<b>84,051</b>	<b>* 30</b>	<b>22,819</b>	<b>177,939</b>	<b>51,976</b>	<b>125,964</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,011</b>	<b>9,759</b>	<b>* 10</b>	<b>4,242</b>	<b>46,803</b>	<b>10,983</b>	<b>35,820</b>
<b>Number of partners</b>	<b>79,994</b>	<b>61,191</b>	<b>* 30</b>	<b>18,773</b>	<b>154,828</b>	<b>39,737</b>	<b>115,091</b>
<b>Total assets</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
Cash	4,283,787	2,630,700	* 5,324	1,647,764	6,922,282	4,282,251	2,640,031
Trade notes and accounts receivable	2,234,393	1,532,353	* 2,106	699,934	3,333,120	1,200,106	2,133,013
Less: Allowance for bad debts	78,966	37,562	0	41,404	50,541	43,093	7,447
Inventories	249,897	64,757	* 2,628	182,512	1,047,456	261,654	785,801
U.S. Government obligations	0	0	0	0	* 4,103	0	* 4,103
Tax-exempt securities	0	0	0	0	* 5,145	4,640	* 504
Other current assets	3,961,478	2,384,881	* 34,388	1,542,209	4,729,076	3,133,873	1,595,204
Loans to partners	* 10,843	* 3,011	0	* 7,832	207,921	* 191,206	16,715
Mortgage and real estate loans	* 15,278	2	0	* 15,276	* 30,817	* 29,743	* 1,075
Other investments	13,485,467	6,080,347	0	7,405,120	2,271,780	1,848,914	422,866
Depreciable assets	31,269,128	7,815,426	* 35,718	23,417,985	81,549,099	61,966,573	19,582,525
Less: Accumulated depreciation	15,585,103	3,808,237	* 22,620	11,754,246	34,995,873	23,771,882	11,223,990
Depletable assets	363	363	0	0	* 13,141	0	* 13,141
Less: Accumulated depletion	0	0	0	0	* 13,046	0	* 13,046
Land	1,555,036	202,435	0	1,352,601	9,375,572	8,682,272	693,300
Intangible assets	8,728,808	6,740,087	0	1,988,721	9,273,623	3,395,580	5,878,043
Less: Accumulated amortization	3,001,192	2,701,285	0	299,906	2,756,226	941,609	1,814,617
Other assets	6,403,636	4,301,994	0	2,101,641	5,567,776	4,272,908	1,294,868
<b>Total liabilities and capital</b>	<b>53,532,854</b>	<b>25,209,271</b>	<b>* 57,545</b>	<b>28,266,038</b>	<b>86,515,227</b>	<b>64,513,137</b>	<b>22,002,090</b>
Accounts payable	1,413,011	911,935	* 5,651	495,425	2,491,280	782,409	1,708,871
Mortgages, notes, bonds payable in less than 1 year	771,305	412,342	* 577	358,385	4,268,783	2,686,209	1,582,574
Other current liabilities	6,745,099	4,248,445	* 194	2,496,459	7,310,006	4,051,906	3,258,100
Nonrecourse loans	1,908,452	* 1,016,569	0	* 891,883	9,967,821	9,393,373	574,448
Loans from partners	* 210,732	* 198,388	0	* 12,343	328,838	* 54,094	274,744
Mortgages, notes, bonds payable in 1 year or more	17,568,881	5,723,918	* 2,014	11,842,949	37,768,638	31,747,197	6,021,441
Other liabilities	6,484,811	4,466,964	* 19,720	1,998,127	5,801,859	4,609,755	1,192,104
Partners capital accounts	18,430,565	8,230,710	* 29,389	10,170,466	18,578,002	11,188,194	7,389,808

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>Number of partnerships [1]</b>	77,346	39,165	32,661	6,504	35,892	* 2,289	* 2,360
<b>Number of partners</b>	170,711	83,613	68,585	15,028	82,519	* 4,579	* 4,646
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	54,006	28,441	24,503	3,938	25,561	* 4	* 75
<b>Number of partners</b>	123,773	62,024	52,269	9,755	61,742	* 7	* 75
<b>Total assets</b>	21,118,821	9,432,835	6,416,886	3,015,949	11,321,382	* 364,604	* 7,069
Cash	1,436,634	603,079	333,086	269,994	833,555	0	* 7,069
Trade notes and accounts receivable	1,421,954	894,826	157,762	737,064	527,128	0	0
Less: Allowance for bad debts	54,024	44,596	* 804	* 43,791	9,428	0	0
Inventories	866,806	628,620	239,294	389,326	238,186	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	822,557	239,331	113,859	125,472	583,227	0	0
Loans to partners	* 41,795	* 22,391	* 1,909	* 20,483	* 19,404	0	0
Mortgage and real estate loans	* 8,067	* 896	0	* 896	* 7,171	0	0
Other investments	60,595	33,326	* 9,453	* 23,872	-337,335	* 364,604	0
Depreciable assets	15,982,477	8,983,402	7,387,079	1,596,323	6,999,074	0	0
Less: Accumulated depreciation	6,900,791	4,706,290	4,018,795	687,495	2,194,501	0	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,895,953	1,363,564	1,358,545	* 5,019	532,389	0	0
Intangible assets	4,214,561	1,433,951	1,146,833	287,118	2,780,611	0	0
Less: Accumulated amortization	862,230	442,527	415,250	27,277	419,703	0	0
Other assets	2,184,467	422,863	103,917	318,946	1,761,604	0	0
<b>Total liabilities and capital</b>	21,118,821	9,432,835	6,416,886	3,015,949	11,321,382	* 364,604	* 7,069
Accounts payable	830,015	512,014	252,034	259,980	318,001	0	0
Mortgages, notes, bonds payable in less than 1 year	736,273	411,905	291,713	120,193	324,368	0	0
Other current liabilities	1,669,697	682,526	316,197	366,329	987,171	0	* 6,821
Nonrecourse loans	735,097	* 60,201	* 74	* 60,127	* 674,896	0	0
Loans from partners	143,745	91,956	* 82,747	* 9,210	* 51,789	0	0
Mortgages, notes, bonds payable in 1 year or more	8,962,084	5,019,623	4,216,552	803,071	3,942,461	0	0
Other liabilities	3,606,141	853,408	540,696	312,712	2,752,733	0	0
Partners capital accounts	4,435,769	1,801,202	716,874	1,084,327	2,269,963	* 364,604	* 248

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2011—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)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	38,729	18,253	13,695	4,558	20,473	* 4	* 75
Number of partners	86,221	39,787	29,489	10,297	46,427	* 7	* 75
<b>Partnerships reporting balance sheet data:</b>							
Number of partnerships	26,064	11,784	9,782	2,002	14,277	* 4	* 75
Number of partners	60,841	26,849	21,664	5,185	33,985	* 7	* 75
<b>Total assets</b>	<b>9,893,843</b>	<b>4,183,549</b>	<b>2,332,813</b>	<b>1,850,736</b>	<b>5,345,690</b>	<b>* 364,604</b>	<b>* 7,069</b>
Cash	914,286	404,398	190,204	214,195	509,888	0	* 7,069
Trade notes and accounts receivable	941,768	595,119	83,990	511,130	346,649	0	0
Less: Allowance for bad debts	10,351	* 4,109	* 538	3,570	* 6,243	0	0
Inventories	466,185	365,217	120,841	244,376	100,968	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	519,913	142,270	73,577	68,694	377,642	0	0
Loans to partners	* 36,150	* 20,483	0	* 20,483	* 15,667	0	0
Mortgage and real estate loans	* 8,067	* 896	0	* 896	* 7,171	0	0
Other investments	-135,734	* 26,596	* 6,922	* 19,674	* -526,934	* 364,604	0
Depreciable assets	6,148,974	3,261,214	2,605,487	655,728	2,887,760	0	0
Less: Accumulated depreciation	3,138,543	1,960,592	1,548,147	412,444	1,177,952	0	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	729,798	414,130	413,749	* 381	315,668	0	0
Intangible assets	1,715,745	658,360	430,762	227,598	1,057,385	0	0
Less: Accumulated amortization	350,944	148,883	136,827	12,057	202,061	0	0
Other assets	2,048,529	408,449	92,794	315,655	1,640,080	0	0
<b>Total liabilities and capital</b>	<b>9,893,843</b>	<b>4,183,549</b>	<b>2,332,813</b>	<b>1,850,736</b>	<b>5,345,690</b>	<b>* 364,604</b>	<b>* 7,069</b>
Accounts payable	409,507	287,308	116,380	170,928	122,199	0	0
Mortgages, notes, bonds payable in less than 1 year	444,098	233,248	158,905	74,343	210,850	0	0
Other current liabilities	969,614	341,034	131,726	209,308	628,579	0	* 6,821
Nonrecourse loans	456,865	* 60,201	* 74	* 60,127	* 396,665	0	0
Loans from partners	* 39,413	* 14,495	* 12,536	* 1,959	* 24,918	0	0
Mortgages, notes, bonds payable in 1 year or more	3,149,047	1,504,254	1,265,331	238,923	1,644,793	0	0
Other liabilities	1,268,628	392,191	* 120,641	271,550	876,437	0	0
Partners capital accounts	3,156,671	1,350,818	527,221	823,597	1,441,249	* 364,604	* 248

\* 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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2011**

[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)
<b>Number of partnerships</b>	1,422,199	18,475	2,125	20	12,152	675	728	4,007
<b>Number of partners</b>	7,627,030	61,542	18,939	352	47,680	10,264	51,101	11,134
<b>Gross rents from rental real estate</b>	459,302,803	1,080,676	182,618	841	1,374,137	99,454	137,014	523,675
<b>Real estate rental expenses, total</b>	440,693,343	714,521	92,490	191	1,675,329	100,257	130,542	457,933
Advertising	2,420,091	* 462	* 88	0	3,898	5	21	* 220
Auto and travel	795,154	* 703	* 84	0	1,369	1	* 10,997	* 137
Cleaning and maintenance	16,480,328	7,922	* 262	1	65,518	* 468	* 266	4,699
Commissions	1,618,783	* 191	* 196	0	2,763	33	0	* 391
Insurance	10,065,587	16,124	7,957	14	32,652	2,232	1,352	4,611
Legal and other professional fees	24,218,907	30,614	4,897	2	55,180	* 209	* 3,305	9,022
Interest expense	119,236,552	197,116	28,596	41	467,077	30,912	31,578	113,837
Repairs	19,826,031	29,215	9,491	4	70,599	2,804	3,760	12,466
Taxes	46,762,576	52,648	6,202	30	192,197	6,695	12,121	20,966
Utilities	27,673,259	17,396	6,420	1	72,301	6,060	1,507	3,397
Wages and salaries	17,019,937	* 6,703	* 4,282	0	22,182	* 701	1,016	* 4,234
Depreciation	102,305,054	222,437	17,082	27	617,149	44,464	50,478	205,989
Other expenses	52,271,084	132,989	6,933	70	72,443	5,674	14,140	77,964
<b>Net gain (loss) from sales of business property</b>	183,331	* 51	0	0	* 2,439	* -315	106	* -2,055
<b>Net income (loss) from partnerships, estates</b>	-10,580,000	77,783	10,796	* 221	-81,152	25,292	4,495	83,955
Net income	22,206,804	88,182	16,489	* 223	106,975	26,371	7,576	89,976
Loss	32,786,805	10,399	5,693	1	188,127	1,079	3,080	6,020
<b>Net rental real estate income (loss)</b>	8,212,790	443,989	100,925	872	-379,905	24,174	11,074	147,642
Net income	102,623,517	589,861	122,145	* 955	262,760	59,946	49,156	299,526
Loss	94,410,727	145,871	21,220	83	642,664	35,773	38,082	151,884

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities			Funds, trusts and other financial vehicles	Other finance and insurance
				Total	Securities and commodity contracts and exchanges	Other financial investment activities		
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>Number of partnerships</b>	969	106	57,265	44,728	1,156	43,572	11,528	1,009
<b>Number of partners</b>	129,884	1,054	855,044	694,887	4,965	689,922	142,657	17,500
<b>Gross rents from rental real estate</b>	276,946	49,984	2,665,055	1,816,700	* 105,157	1,711,543	705,902	142,454
<b>Real estate rental expenses, total</b>	223,333	28,828	2,769,616	2,129,751	* 41,343	2,088,409	392,890	246,975
Advertising	* 8	76	9,009	8,158	0	8,158	* 203	* 648
Auto and travel	* 18	* 10	9,127	4,885	* 247	4,638	* 4,103	* 140
Cleaning and maintenance	* 1,464	* 19	107,348	52,341	0	52,341	53,776	1,232
Commissions	0	0	6,773	3,876	0	3,876	* 882	* 2,015
Insurance	* 8,749	* 297	46,735	35,691	* 892	34,799	8,111	2,933
Legal and other professional fees	* 1,408	* 345	224,226	152,837	2,042	150,794	44,664	26,726
Interest expense	68,761	* 8,788	494,799	348,731	* 7,856	340,875	40,627	105,441
Repairs	* 3,547	* 1,780	89,650	64,448	* 2,960	61,488	8,519	16,683
Taxes	5,091	* 1,298	262,795	170,997	* 4,617	166,380	56,019	35,779
Utilities	* 1,911	* 302	99,731	80,723	* 507	80,216	15,413	3,596
Wages and salaries	* 13,463	131	80,980	77,050	379	76,671	* 2,695	* 1,235
Depreciation	98,127	14,465	584,036	437,538	* 16,508	421,031	111,234	35,263
Other expenses	20,786	1,316	754,407	692,477	* 5,336	687,141	46,646	15,284
<b>Net gain (loss) from sales of business property</b>	0	0	4,566	* 2,364	0	* 2,364	0	* 2,202
<b>Net income (loss) from partnerships, estates</b>	* -5,727	* -2,486	-1,942,812	-1,709,357	-13,207	-1,696,149	-232,612	-843
Net income	* 769	* 590	1,721,751	1,520,049	1,856	1,518,193	157,209	44,493
Loss	* 6,496	* 3,076	3,664,562	3,229,405	15,063	3,214,342	389,821	45,336
<b>Net rental real estate income (loss)</b>	47,886	18,671	-2,042,807	-2,020,045	50,607	-2,070,652	80,399	-103,161
Net income	77,784	22,733	2,362,323	1,790,991	68,241	1,722,750	504,511	66,821
Loss	* 29,898	4,062	4,405,130	3,811,036	17,634	3,793,402	424,111	169,983

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2011—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)	
<b>Number of partnerships</b>	<b>1,293,493</b>	<b>1,290,687</b>	<b>477,902</b>	<b>588,685</b>	<b>16,969</b>	<b>81,722</b>	<b>125,410</b>	<b>2,806</b>
<b>Number of partners</b>	<b>6,223,193</b>	<b>6,211,259</b>	<b>2,501,727</b>	<b>2,445,325</b>	<b>63,122</b>	<b>470,963</b>	<b>730,121</b>	<b>11,934</b>
<b>Gross rents from rental real estate</b>	<b>449,038,842</b>	<b>448,473,956</b>	<b>154,074,602</b>	<b>250,997,584</b>	<b>7,368,873</b>	<b>13,873,210</b>	<b>22,159,686</b>	<b>564,886</b>
<b>Real estate rental expenses, total</b>	<b>430,653,119</b>	<b>430,423,676</b>	<b>163,625,940</b>	<b>223,061,531</b>	<b>6,302,940</b>	<b>11,487,023</b>	<b>25,946,243</b>	<b>229,443</b>
Advertising	2,369,639	2,367,883	1,206,660	771,838	154,439	136,533	98,413	* 1,756
Auto and travel	757,761	754,260	329,168	300,081	34,099	44,413	46,499	* 3,501
Cleaning and maintenance	16,240,818	16,240,747	6,147,455	9,152,227	94,720	283,842	562,503	* 71
Commissions	1,605,131	1,604,776	532,451	880,921	10,025	45,134	136,245	* 356
Insurance	9,871,226	9,867,186	4,784,358	4,164,207	162,871	263,908	491,842	* 4,041
Legal and other professional fees	23,784,574	23,774,760	9,606,412	11,385,901	435,201	720,443	1,626,802	9,814
Interest expense	116,868,432	116,823,707	38,260,609	66,805,707	1,468,547	2,596,405	7,692,439	44,724
Repairs	19,496,283	19,488,347	9,816,187	8,169,974	222,940	483,680	795,566	* 7,937
Taxes	45,959,451	45,932,122	14,679,224	26,954,103	629,079	1,314,071	2,355,645	27,328
Utilities	27,261,464	27,253,823	12,840,781	12,299,098	278,441	763,682	1,071,821	* 7,641
Wages and salaries	16,504,398	16,502,463	10,070,151	4,469,540	536,999	592,212	833,561	1,935
Depreciation	99,647,959	99,561,265	37,842,485	51,631,954	1,253,932	2,808,616	6,024,278	86,694
Other expenses	50,285,983	50,252,338	17,509,998	26,075,980	1,021,648	1,434,082	4,210,629	33,646
<b>Net gain (loss) from sales of business property</b>	<b>177,442</b>	<b>177,442</b>	<b>-150,269</b>	<b>320,348</b>	<b>* 1,184</b>	<b>3,652</b>	<b>2,527</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates</b>	<b>-8,330,349</b>	<b>-8,336,702</b>	<b>-5,552,632</b>	<b>5,219,908</b>	<b>315,921</b>	<b>-537,917</b>	<b>-7,781,983</b>	<b>* 6,353</b>
Net income	19,423,094	19,416,711	3,676,792	10,710,743	318,611	535,827	4,174,737	* 6,383
Loss	27,753,443	27,753,413	9,229,424	5,490,835	* 2,691	1,073,744	11,956,720	* 30
<b>Net rental real estate income (loss)</b>	<b>10,232,815</b>	<b>9,891,019</b>	<b>-15,254,239</b>	<b>33,476,310</b>	<b>1,383,037</b>	<b>1,851,923</b>	<b>-11,566,012</b>	<b>341,796</b>
Net income	97,325,077	96,973,065	20,818,604	62,902,345	1,881,256	4,554,148	6,816,711	352,012
Loss	87,092,262	87,082,046	36,072,843	29,426,035	498,219	2,702,226	18,382,724	* 10,216

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)
<b>Number of partnerships</b>	<b>5,957</b>	<b>9,401</b>	<b>4,097</b>	<b>* 12</b>	<b>918</b>	<b>2,837</b>	<b>6,432</b>	<b>2,530</b>	<b>0</b>
<b>Number of partners</b>	<b>30,275</b>	<b>59,908</b>	<b>8,784</b>	<b>* 82</b>	<b>11,506</b>	<b>75,045</b>	<b>26,054</b>	<b>5,187</b>	<b>0</b>
<b>Gross rents from rental real estate</b>	<b>386,208</b>	<b>459,209</b>	<b>50,726</b>	<b>* 17,726</b>	<b>1,385,383</b>	<b>293,459</b>	<b>1,270,546</b>	<b>* 10,303</b>	<b>0</b>
<b>Real estate rental expenses, total</b>	<b>389,435</b>	<b>433,451</b>	<b>25,508</b>	<b>* 20,451</b>	<b>1,574,027</b>	<b>222,522</b>	<b>1,173,425</b>	<b>* 8,367</b>	<b>0</b>
Advertising	* 2,286	* 411	8	0	30,370	* 229	3,360	0	0
Auto and travel	* 3,692	* 847	* 0	* 12	* 7,705	* 261	2,429	0	0
Cleaning and maintenance	9,113	17,648	* 1,752	0	13,789	* 1,369	7,872	0	0
Commissions	* 442	* 580	* 0	0	0	* 822	* 1,461	0	0
Insurance	6,398	14,445	* 422	* 30	23,833	4,379	24,121	* 9	0
Legal and other professional fees	* 12,677	26,642	* 382	0	24,455	10,249	30,719	* 0	0
Interest expense	75,233	110,792	7,336	* 263	384,452	61,278	287,263	* 0	0
Repairs	3,451	34,035	* 1,435	* 74	30,113	2,946	33,923	* 455	0
Taxes	22,000	57,916	1,088	* 1,342	76,357	7,980	73,826	* 2,573	0
Utilities	8,794	13,322	* 1,300	* 49	89,289	13,852	71,518	* 4,643	0
Wages and salaries	* 19,524	* 4,104	* 0	0	296,166	* 6,077	55,977	0	0
Depreciation	60,689	111,062	7,287	* 4,820	282,118	80,054	256,507	* 305	0
Other expenses	165,134	41,648	4,498	* 13,861	315,381	33,025	324,449	* 381	0
<b>Net gain (loss) from sales of business property</b>	<b>0</b>	<b>* 689</b>	<b>* 0</b>	<b>0</b>	<b>* 0</b>	<b>0</b>	<b>* 409</b>	<b>0</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates</b>	<b>-177,588</b>	<b>-48,812</b>	<b>457</b>	<b>* 10</b>	<b>1,761</b>	<b>-119,882</b>	<b>-90,518</b>	<b>* 14,554</b>	<b>0</b>
Net income	39,639	575,626	3,388	10	9,508	35,175	46,599	* 14,864	0
Loss	217,227	624,438	* 2,931	0	7,747	155,057	137,117	* 310	0
<b>Net rental real estate income (loss)</b>	<b>-180,815</b>	<b>-22,366</b>	<b>25,675</b>	<b>* -2,715</b>	<b>-186,882</b>	<b>-48,945</b>	<b>7,112</b>	<b>16,490</b>	<b>0</b>
Net income	100,228	680,679	28,940	* 10	73,958	151,365	391,973	* 24,099	0
Loss	281,043	703,045	* 3,265	* 2,725	260,841	200,310	384,961	* 7,609	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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011**

[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)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>3,274,720</b>	<b>120,740</b>	<b>34,502</b>	[d]	<b>156,739</b>	<b>64,328</b>	<b>73,184</b>
<b>Number of partners</b>	<b>24,344,235</b>	<b>381,558</b>	<b>1,367,224</b>	[d]	<b>403,481</b>	<b>681,988</b>	<b>538,205</b>
<b>Total income (loss)</b>	<b>1,267,861,828</b>	<b>9,138,880</b>	<b>79,764,501</b>	<b>-5,211,334</b>	<b>4,213,382</b>	<b>56,261,116</b>	<b>18,832,314</b>
Ordinary business income (loss)	255,751,530	610,170	53,542,711	-7,769,977	161,342	40,391,333	14,597,790
Net rental real estate income (loss)	8,212,790	443,989	100,925	872	-379,905	24,174	11,074
Other net rental income (loss)	2,144,314	206,854	102,010	* -105,858	43,889	473,917	42,951
Interest income	170,372,178	793,420	1,023,130	322,092	346,628	3,132,746	321,930
Dividend income	120,294,486	435,506	284,361	156,831	38,940	4,872,018	571,115
Royalties	24,121,426	653,532	4,045,855	619	11,698	2,125,424	28,934
Net short-term capital gain (loss)	17,653,581	-15,529	22,769	-24,740	120,441	23,683	-733
Net long-term capital gain (loss)	333,242,445	1,269,745	2,418,178	1,208,013	378,361	532,765	689,263
Guaranteed payments to partners	63,514,965	1,299,617	262,353	129,797	1,878,472	2,069,304	1,902,514
Net section 1231 gain (loss)	91,402,159	3,492,714	14,032,368	640,993	121,728	1,657,742	325,511
Other income (loss)	181,151,956	-51,138	3,929,841	230,023	1,491,788	958,011	341,966
<b>Total deductions</b>	<b>290,994,121</b>	<b>3,436,248</b>	<b>56,990,384</b>	<b>2,266,339</b>	<b>1,142,071</b>	<b>5,236,152</b>	<b>1,329,341</b>
Contributions	4,323,760	113,260	55,755	8,962	112,128	360,932	171,565
Section 179 deductions	6,812,143	2,408,008	156,290	* 726	391,134	343,731	255,147
Investment interest expense	66,474,806	81,118	58,351	* 174,267	141,023	38,162	29,546
Foreign taxes	21,065,719	6,815	9,076,351	332,695	9,458	1,961,660	242,468
Qualified expenditures (section 59(e))	55,847,704	* 6,368	45,653,012	* 44,828	6,014	620,863	35,813
Other deductions	136,469,990	820,680	1,990,624	1,704,860	482,314	1,910,803	594,803
<b>Total income (loss) minus total deductions</b>	<b>976,867,707</b>	<b>5,702,632</b>	<b>22,774,117</b>	<b>-7,477,672</b>	<b>3,071,311</b>	<b>51,024,964</b>	<b>17,502,973</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>961,250,023</b>	<b>5,776,469</b>	<b>22,647,951</b>	<b>-7,477,672</b>	<b>2,947,088</b>	<b>50,215,235</b>	<b>17,413,903</b>
Corporate general partners	61,890,361	-129,778	-7,405,533	165,322	1,815,352	16,951,655	654,399
Corporate limited partners	178,388,658	726,540	18,510,541	-1,349,229	-177,376	19,956,158	5,898,840
Individual general partners	73,255,189	2,839,082	772,632	* -90,150	468,257	189,316	945,341
Individual limited partners	224,145,283	818,144	6,790,209	-1,626	2,100,985	3,104,847	6,199,776
Partnership general partners	68,010,435	98,608	-4,075,935	121,318	80,971	1,161,030	78,452
Partnership limited partners	201,429,142	671,667	7,518,624	-5,643,792	-1,046,014	4,851,109	2,917,743
Tax-exempt organization general partners	1,559,865	* 8,711	-2,295	0	0	* 3,907	0
Tax-exempt organization limited partners	57,369,776	-1,952	298,920	-63,405	-103,874	25,304	8,354
Nominee and other general partners	6,781,200	24,911	-1,085,362	* 19,815	65,996	232,917	58,922
Nominee and other limited partners	88,420,115	720,536	1,326,149	-635,925	-257,209	3,738,991	652,076

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—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)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>161,534</b>	<b>39,577</b>	<b>[d]</b>	<b>300,440</b>	<b>220,965</b>	<b>9,898</b>	<b>211,067</b>
<b>Number of partners</b>	<b>647,399</b>	<b>2,443,090</b>	<b>[d]</b>	<b>6,595,168</b>	<b>4,537,061</b>	<b>532,181</b>	<b>4,004,881</b>
<b>Total income (loss)</b>	<b>8,919,767</b>	<b>3,456,591</b>	<b>24,917,007</b>	<b>758,204,822</b>	<b>659,517,592</b>	<b>16,357,678</b>	<b>643,159,914</b>
Ordinary business income (loss)	5,390,036	1,103,574	13,635,358	36,221,358	30,809,188	-4,301,436	35,110,624
Net rental real estate income (loss)	147,642	47,886	18,671	-2,042,807	-2,020,045	50,607	-2,070,652
Other net rental income (loss)	52,877	-99,052	338,725	342,568	125,953	186	125,768
Interest income	335,812	298,492	4,437,317	137,466,048	117,179,918	4,844,808	112,335,110
Dividend income	373,844	288,939	261,378	94,403,017	76,656,727	539,682	76,117,046
Royalties	19,910	* 9,032	3,257,335	8,401,575	5,289,674	5,270	5,284,404
Net short-term capital gain (loss)	6,078	-37,449	-13,914	17,991,621	15,470,960	197,543	15,273,416
Net long-term capital gain (loss)	319,746	534,440	517,276	292,901,674	256,694,822	1,683,680	255,011,143
Guaranteed payments to partners	1,939,700	702,073	1,094,699	18,674,449	16,207,196	1,769,296	14,437,899
Net section 1231 gain (loss)	-24,875	498,906	169,273	11,187,645	8,229,756	-365,765	8,595,521
Other income (loss)	358,996	109,749	1,200,890	142,657,675	134,873,443	11,933,807	122,939,636
<b>Total deductions</b>	<b>917,572</b>	<b>3,530,538</b>	<b>8,507,284</b>	<b>166,951,372</b>	<b>145,627,867</b>	<b>1,792,255</b>	<b>143,835,611</b>
Contributions	122,774	29,010	96,385	1,288,414	1,088,598	76,896	1,011,702
Section 179 deductions	308,401	240,725	88,407	260,752	215,771	10,922	204,849
Investment interest expense	9,548	97,173	289,056	59,096,781	53,813,970	402,255	53,411,714
Foreign taxes	121,707	82,005	922,932	5,301,500	4,355,571	193,263	4,162,308
Qualified expenditures (section 59(e))	* 7,183	* 140,920	377,750	7,980,337	6,842,213	18,048	6,824,165
Other deductions	347,960	2,940,705	6,732,755	93,023,588	79,311,744	1,090,870	78,220,873
<b>Total income (loss) minus total deductions</b>	<b>8,002,195</b>	<b>-73,947</b>	<b>16,409,723</b>	<b>591,253,450</b>	<b>513,889,725</b>	<b>14,565,422</b>	<b>499,324,303</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>8,011,465</b>	<b>-73,947</b>	<b>16,373,657</b>	<b>578,261,931</b>	<b>513,704,898</b>	<b>14,566,152</b>	<b>499,138,747</b>
Corporate general partners	838,960	2,497,961	8,232,995	20,506,404	12,765,872	147,441	12,618,431
Corporate limited partners	1,875,988	-1,217,700	-162,707	109,667,653	97,678,545	243,555	97,434,989
Individual general partners	904,250	573,862	248,077	6,915,482	5,613,691	179,304	5,434,387
Individual limited partners	2,700,579	-1,611,724	627,459	90,124,776	80,411,369	8,627,453	71,783,916
Partnership general partners	4,449	1,424,685	5,372,679	53,274,884	49,071,899	1,242,668	47,829,230
Partnership limited partners	1,392,055	-1,443,430	2,039,812	173,846,451	162,465,365	3,016,768	159,448,598
Tax-exempt organization general partners	* 2,466	0	* 29,953	1,116,952	1,062,275	26,512	1,035,763
Tax-exempt organization limited partners	43,874	-643,492	360,683	55,097,860	47,518,922	-181,488	47,700,410
Nominee and other general partners	95,747	* 66,900	-11,301	3,790,344	2,531,933	* -5,119	2,537,052
Nominee and other limited partners	153,098	278,992	-363,992	63,921,123	54,585,027	1,269,057	53,315,970

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—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)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>43,594</b>	<b>35,881</b>	<b>1,593,220</b>	<b>1,553,448</b>	<b>506,813</b>	<b>606,658</b>	<b>18,617</b>
<b>Number of partners</b>	<b>1,863,544</b>	<b>194,563</b>	<b>7,641,071</b>	<b>7,361,551</b>	<b>2,655,985</b>	<b>2,542,599</b>	<b>67,621</b>
<b>Total income (loss)</b>	<b>85,601,405</b>	<b>13,085,825</b>	<b>103,147,326</b>	<b>98,803,419</b>	<b>18,883,556</b>	<b>71,645,235</b>	<b>1,692,638</b>
Ordinary business income (loss)	-1,727,696	7,139,866	-13,810,548	-15,275,286	836,111	-2,502,107	-46,093
Net rental real estate income (loss)	80,399	-103,161	10,232,815	9,891,019	-15,254,239	33,476,310	1,383,037
Other net rental income (loss)	163,741	* 52,873	315,818	825,123	320,818	72,100	* 3,688
Interest income	17,308,783	2,977,346	13,502,384	12,926,701	1,596,020	4,117,099	30,777
Dividend income	17,627,605	118,685	5,730,854	5,666,941	239,074	2,206,264	* 13,625
Royalties	3,111,483	* 419	2,542,599	1,017,838	153,249	64,612	* 10,037
Net short-term capital gain (loss)	2,295,350	225,311	-676,745	-692,150	134,258	44,695	* -57,053
Net long-term capital gain (loss)	35,729,525	477,327	7,227,440	7,106,743	1,507,254	3,794,948	* 65,173
Guaranteed payments to partners	1,281,025	1,186,228	3,579,046	3,205,214	573,498	801,759	* 24,672
Net section 1231 gain (loss)	2,551,731	406,158	54,945,107	54,650,116	25,032,786	26,002,180	264,718
Other income (loss)	7,179,458	604,774	19,558,556	19,481,161	3,744,728	3,567,374	* 55
<b>Total deductions</b>	<b>19,593,706</b>	<b>1,729,799</b>	<b>21,387,618</b>	<b>20,506,921</b>	<b>3,334,436</b>	<b>7,240,857</b>	<b>116,932</b>
Contributions	151,827	47,989	608,441	596,904	74,438	249,354	1,458
Section 179 deductions	12,609	32,372	625,696	362,363	16,312	169,482	* 31,401
Investment interest expense	4,676,849	605,962	4,850,657	4,845,737	487,467	1,223,877	* 705
Foreign taxes	931,502	14,426	756,544	668,979	6,425	169,946	-267
Qualified expenditures (section 59(e))	1,133,849	* 4,275	253,874	216,842	14,628	9,393	0
Other deductions	12,687,070	1,024,774	14,292,405	13,816,097	2,735,166	5,418,805	83,634
<b>Total income (loss) minus total deductions</b>	<b>66,007,699</b>	<b>11,356,026</b>	<b>81,759,708</b>	<b>78,296,498</b>	<b>15,549,121</b>	<b>64,404,378</b>	<b>1,575,706</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>53,281,249</b>	<b>11,275,784</b>	<b>81,185,531</b>	<b>77,941,839</b>	<b>15,462,671</b>	<b>64,272,561</b>	<b>1,551,964</b>
Corporate general partners	6,378,809	1,361,723	7,678,893	8,281,065	1,574,506	5,550,127	60,363
Corporate limited partners	9,067,359	2,921,749	3,572,058	-1,256,556	-1,858,649	1,539,913	510,810
Individual general partners	684,502	617,290	10,243,301	10,080,719	2,792,084	5,364,032	-86,357
Individual limited partners	6,779,812	2,933,595	42,450,112	41,683,367	9,188,923	27,932,886	507,354
Partnership general partners	4,005,169	197,816	5,870,142	6,119,649	1,291,847	3,098,790	91,353
Partnership limited partners	9,157,984	2,223,101	-2,088,833	-2,375,398	-2,865,414	12,725,431	211,930
Tax-exempt organization general partners	54,310	* 367	60,531	60,531	-29,477	* 86,379	0
Tax-exempt organization limited partners	7,286,591	292,347	-45,601	-88,238	-41,410	569,811	* -9,391
Nominee and other general partners	1,252,710	* 5,701	3,099,134	2,987,974	1,093,744	1,718,393	* 40,033
Nominee and other limited partners	8,614,002	722,094	10,345,793	12,448,726	4,316,517	5,686,800	225,869

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—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)
<b>AVAILABLE FOR ALLOCATION</b>						
<b>Number of partnerships</b>	<b>105,192</b>	<b>316,169</b>	<b>39,772</b>	<b>223,776</b>	<b>28,498</b>	<b>70,549</b>
<b>Number of partners</b>	<b>567,050</b>	<b>1,528,296</b>	<b>279,520</b>	<b>749,332</b>	<b>1,027,054</b>	<b>170,797</b>
<b>Total income (loss)</b>	<b>4,772,335</b>	<b>1,809,654</b>	<b>4,343,907</b>	<b>113,073,819</b>	<b>45,289,607</b>	<b>5,834,496</b>
Ordinary business income (loss)	-488,437	-13,074,760	1,464,737	82,974,191	-427,905	3,771,315
Net rental real estate income (loss)	1,851,923	-11,566,012	341,796	-180,815	-22,366	25,675
Other net rental income (loss)	182,069	246,447	-509,304	113,912	144,723	7,303
Interest income	372,773	6,810,031	575,683	739,466	6,448,144	445,667
Dividend income	204,711	3,003,267	63,914	368,557	11,920,676	60,820
Royalties	552,701	237,238	1,524,761	981,199	1,382,120	* 117,794
Net short-term capital gain (loss)	62,983	-877,033	* 15,405	68,503	150,107	17,893
Net long-term capital gain (loss)	1,007,068	732,299	120,697	5,048,547	19,076,205	496,862
Guaranteed payments to partners	105,554	1,699,731	373,832	19,336,369	485,089	970,639
Net section 1231 gain (loss)	678,025	2,672,408	294,991	1,367,253	1,393,558	-109,053
Other income (loss)	242,965	11,926,039	77,394	2,256,636	4,739,255	29,582
<b>Total deductions</b>	<b>610,010</b>	<b>9,204,687</b>	<b>880,696</b>	<b>7,553,741</b>	<b>6,915,441</b>	<b>599,701</b>
Contributions	74,955	196,700	11,537	658,254	245,267	50,845
Section 179 deductions	* 46,573	98,594	263,333	655,547	68,250	162,123
Investment interest expense	77,625	3,056,063	* 4,920	139,119	1,350,459	* 37,342
Foreign taxes	33,841	459,032	87,566	655,101	1,460,152	22,524
Qualified expenditures (section 59(e))	* 115	192,706	* 37,032	292,228	357,322	0
Other deductions	376,900	5,201,592	476,308	5,153,492	3,433,991	326,867
<b>Total income (loss) minus total deductions</b>	<b>4,162,325</b>	<b>-7,395,033</b>	<b>3,463,210</b>	<b>105,520,078</b>	<b>38,374,166</b>	<b>5,234,796</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>						
<b>All partners</b>	<b>4,156,664</b>	<b>-7,502,022</b>	<b>3,243,692</b>	<b>104,515,614</b>	<b>38,528,756</b>	<b>5,175,723</b>
Corporate general partners	19,854	1,076,216	-602,171	5,492,158	821,643	143,703
Corporate limited partners	-858,068	-590,562	4,828,614	5,222,599	7,607,010	841,946
Individual general partners	1,199,345	811,615	162,582	43,324,178	682,990	458,882
Individual limited partners	2,978,484	1,075,720	766,744	43,490,956	6,715,382	2,677,620
Partnership general partners	-26,400	1,664,060	-249,507	1,893,636	858,755	205,852
Partnership limited partners	305,889	-12,753,233	286,565	2,673,955	15,091,385	610,234
Tax-exempt organization general partners	0	* 3,628	0	145	* -511	* 12,120
Tax-exempt organization limited partners	1,044	-608,292	42,637	540,493	74,293	* 82,709
Nominee and other general partners	58,458	77,346	111,160	128,419	444,222	* -73,202
Nominee and other limited partners	478,059	1,741,481	-2,102,933	1,749,075	6,233,587	215,858

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2011—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)
<b>AVAILABLE FOR ALLOCATION</b>						
<b>Number of partnerships</b>	<b>12,968</b>	<b>78,606</b>	<b>67,104</b>	<b>121,835</b>	<b>77,346</b>	<b>* 2,360</b>
<b>Number of partners</b>	<b>33,200</b>	<b>341,816</b>	<b>368,905</b>	<b>449,733</b>	<b>170,711</b>	<b>* 4,646</b>
<b>Total income (loss)</b>	<b>935,964</b>	<b>39,815,735</b>	<b>-429,143</b>	<b>-427,274</b>	<b>2,121,410</b>	<b>* 2,842</b>
Ordinary business income (loss)	466,767	29,952,639	-1,744,679	-4,035,393	718,606	* 2,842
Net rental real estate income (loss)	* -2,715	-186,882	-48,945	7,012	16,490	0
Other net rental income (loss)	* 1	114,607	7,846	39,908	* 1,314	0
Interest income	27,179	293,944	232,323	192,927	12,532	0
Dividend income	* 4,081	232,788	74,206	131,603	84,950	0
Royalties	* 12,706	3,424	322,064	205,576	* 29	0
Net short-term capital gain (loss)	* 18,201	6,157	219	1,039	* -4,022	0
Net long-term capital gain (loss)	* 208,908	1,327,921	-1,764,663	285,838	565,926	0
Guaranteed payments to partners	85,792	7,293,799	695,968	666,931	448,353	0
Net section 1231 gain (loss)	* 119,389	579,879	870,896	-59,885	193,011	0
Other income (loss)	* -4,345	197,459	925,621	2,137,169	* 84,221	0
<b>Total deductions</b>	<b>78,382</b>	<b>2,317,055</b>	<b>885,113</b>	<b>758,214</b>	<b>191,557</b>	<b>0</b>
Contributions	12,719	163,573	144,548	66,771	14,158	0
Section 179 deductions	* 4,900	450,261	56,422	258,517	77,106	0
Investment interest expense	* 1,008	* 9,883	42,948	23,776	* 4,591	0
Foreign taxes	* 343	* 36	89,328	22,731	* 1,369	0
Qualified expenditures (section 59(e))	45	0	71,142	4	0	0
Other deductions	59,367	1,693,303	480,726	386,414	94,333	0
<b>Total income (loss) minus total deductions</b>	<b>857,582</b>	<b>37,498,680</b>	<b>-1,314,256</b>	<b>-1,185,488</b>	<b>1,929,854</b>	<b>* 2,842</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>						
<b>All partners</b>	<b>835,135</b>	<b>37,429,880</b>	<b>-1,257,147</b>	<b>-1,146,864</b>	<b>1,887,708</b>	<b>* -393</b>
Corporate general partners	1,264	3,053,251	287,008	259,881	24,820	0
Corporate limited partners	349,776	5,523,867	1,031,310	299,139	212,243	0
Individual general partners	13,623	4,254,978	-38,007	318,994	230,103	0
Individual limited partners	230,158	17,187,480	-756,343	-7,836	1,304,723	* -393
Partnership general partners	* 176	263,076	751,873	615,434	* 10,349	0
Partnership limited partners	180,621	4,012,537	-2,271,101	-1,998,589	114,707	0
Tax-exempt organization general partners	0	326,202	* 22	* 1,662	0	0
Tax-exempt organization limited partners	0	1,777,094	-54,390	-21,095	* -5,999	0
Nominee and other general partners	* -5,645	33,979	-79,567	-8,655	* -16,375	0
Nominee and other limited partners	65,162	997,415	-127,951	-605,799	13,137	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] 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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011**

[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)
<b>Number of LLCs</b>	<b>2,111,059</b>	<b>54,118</b>	<b>17,806</b>	<b>2,131</b>	<b>111,562</b>	<b>41,901</b>	<b>50,837</b>
Number of partners	8,702,727	168,089	466,961	10,148	283,061	245,321	144,582
Total assets	7,753,031,139	110,541,734	175,117,591	209,510,884	135,545,157	419,317,194	122,950,639
Total income	2,694,442,508	22,248,866	78,012,719	122,320,208	132,188,836	566,720,000	374,311,199
Total deductions	2,635,508,803	24,131,917	59,461,625	131,654,689	132,737,718	555,500,443	364,077,188
Ordinary business income (loss)	58,933,705	-1,883,052	18,551,094	-9,334,481	-548,882	11,219,557	10,234,012
Portfolio income (loss) distributed directly to partners	174,338,900	1,686,425	2,621,749	1,451,118	564,452	4,454,524	1,116,919
Interest income	48,289,969	623,984	393,015	204,236	184,781	968,010	203,970
Dividend income	31,650,519	195,401	87,182	134,950	32,454	1,743,697	345,259
Royalties	10,767,776	284,846	618,183	619	11,468	1,186,107	20,447
Net short-term capital gain (loss)	5,951,354	-8,658	-7,545	* -26,596	109,221	17,557	-988
Net long-term capital gain (loss)	77,679,281	590,852	1,530,914	1,137,910	226,528	539,154	548,232
Net rental real estate income (loss)	-1,395,070	182,718	15,414	* 572	-240,757	16,298	1,021
Other net rental income (loss)	1,317,786	37,294	32,617	* -109,461	36,605	168,697	27,821
Total net income (loss) [1]	149,564,685	-558,808	19,697,504	-9,103,565	-524,331	15,302,366	10,832,529

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)	
<b>Number of LLCs</b>	<b>98,740</b>	<b>32,658</b>	<b>33,033</b>	<b>149,685</b>	<b>104,143</b>	<b>3,178</b>	<b>100,965</b>
Number of partners	293,774	180,929	133,080	1,257,923	958,537	17,928	940,610
Total assets	100,383,601	110,215,130	380,796,303	2,652,078,916	2,244,806,692	504,434,838	1,740,371,854
Total income	294,358,602	74,662,477	160,542,404	176,122,688	134,691,072	50,682,841	84,008,232
Total deductions	291,556,552	77,111,617	168,256,942	160,579,029	123,319,505	52,323,708	70,995,797
Ordinary business income (loss)	2,802,049	-2,449,140	-7,714,537	15,543,659	11,371,568	-1,640,867	13,012,435
Portfolio income (loss) distributed directly to partners	484,759	410,024	5,608,883	114,082,310	97,721,859	2,942,025	94,779,834
Interest income	140,972	63,679	1,833,327	31,875,835	26,439,782	1,357,296	25,082,486
Dividend income	14,161	86,334	215,645	20,018,396	17,448,691	275,006	17,173,685
Royalties	* 13,729	* 114	3,220,423	2,478,545	1,763,430	* 3,993	1,759,436
Net short-term capital gain (loss)	-389	215	-15,353	6,384,138	5,520,130	573,844	4,946,286
Net long-term capital gain (loss)	316,287	259,682	354,841	53,325,396	46,549,826	731,885	45,817,940
Net rental real estate income (loss)	55,332	44,526	8,265	-898,120	-670,813	51,442	-722,255
Other net rental income (loss)	16,787	-90,490	475,436	168,778	140,832	* 140	140,692
Total net income (loss) [1]	3,043,031	-2,344,977	-1,961,440	69,187,093	56,493,489	47,011	56,446,478

Footnotes at end of table.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011—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)
<b>Number of LLCs</b>	<b>20,720</b>	<b>24,822</b>	<b>1,057,935</b>	<b>1,033,587</b>	<b>326,144</b>	<b>406,448</b>
Number of partners	195,944	103,441	3,994,073	3,890,167	1,284,781	1,509,838
Total assets	262,442,380	144,829,844	2,501,196,029	2,435,299,273	581,991,341	1,185,765,504
Total income	4,884,521	36,547,095	96,613,353	80,060,053	4,705,962	7,474,207
Total deductions	6,259,074	31,000,450	107,305,152	90,527,456	4,692,458	9,199,889
Ordinary business income (loss)	-1,374,553	5,546,645	-10,691,799	-10,467,403	13,504	-1,725,683
Portfolio income (loss) distributed directly to partners	14,075,901	2,284,550	9,836,148	8,424,310	786,713	4,365,068
Interest income	4,264,857	1,171,196	6,256,884	5,902,814	654,342	1,708,352
Dividend income	2,518,722	50,983	1,348,214	1,340,336	107,573	367,297
Royalties	714,703	412	1,296,638	277,321	* 22,216	45,967
Net short-term capital gain (loss)	706,178	157,830	-562,036	-562,225	-127,848	-11,378
Net long-term capital gain (loss)	5,871,441	904,130	1,496,448	1,466,063	130,430	2,254,830
Net rental real estate income (loss)	-157,431	-69,876	89,897	-140,496	-6,525,177	12,310,906
Other net rental income (loss)	27,753	* 193	361,333	462,327	314,981	107,228
Total net income (loss) [1]	5,994,051	6,699,553	-1,338,833	-2,625,101	-5,412,561	12,814,068

Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services	Management of companies (holding companies)
	Real estate—continued			Rental and leasing services and lessors of nonfinancial intangible assets		
	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(21)	(22)	(23)	(24)	(25)	(26)
<b>Number of LLCs</b>	<b>12,411</b>	<b>68,844</b>	<b>219,740</b>	<b>24,348</b>	<b>150,106</b>	<b>14,094</b>
Number of partners	35,513	225,806	834,229	103,906	443,539	94,562
Total assets	26,005,104	92,448,919	549,088,405	65,896,756	98,631,153	343,921,524
Total income	767,198	2,055,293	65,057,393	16,553,301	170,540,593	20,847,280
Total deductions	849,599	2,361,888	73,423,622	16,777,696	151,524,450	21,532,570
Ordinary business income (loss)	-82,400	-306,595	-8,366,229	-224,396	19,016,142	-685,291
Portfolio income (loss) distributed directly to partners	80,887	1,151,662	2,039,980	1,411,839	4,268,764	26,450,879
Interest income	15,825	170,206	3,354,089	354,071	360,486	4,470,557
Dividend income	* 0	107,302	758,164	7,878	219,073	6,907,354
Royalties	0	* 184,509	24,628	1,019,317	250,631	983,203
Net short-term capital gain (loss)	1,590	* 80,965	-505,553	* 188	-7,164	29,766
Net long-term capital gain (loss)	* 63,473	608,680	-1,591,349	* 30,385	3,445,738	14,060,000
Net rental real estate income (loss)	619,770	738,703	-7,284,698	230,392	-228,946	-271,943
Other net rental income (loss)	* 3,011	-23,620	60,727	-100,994	43,457	10,794
Total net income (loss) [1]	556,205	870,505	-11,453,318	1,286,268	19,660,845	11,414,674

Footnotes at end of table.

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**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2011—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)
<b>Number of LLCs</b>	<b>42,558</b>	<b>7,903</b>	<b>55,998</b>	<b>47,263</b>	<b>89,340</b>	<b>51,030</b>	<b>* 2,360</b>
Number of partners	104,099	21,856	226,744	181,412	332,787	115,142	* 4,646
Total assets	48,103,616	2,398,472	99,111,620	61,028,295	164,905,166	17,271,046	* 7,069
Total income	71,764,933	4,071,777	152,263,675	35,142,227	119,269,240	22,359,374	* 82,057
Total deductions	69,262,256	3,696,972	133,459,620	37,503,294	124,287,149	21,790,404	* 79,216
Ordinary business income (loss)	2,502,677	374,805	18,804,056	-2,361,067	-5,017,909	568,970	* 2,842
Portfolio income (loss) distributed directly to partners	773,089	217,206	1,005,600	-1,631,709	584,267	353,489	* 0
Interest income	344,066	20,784	136,431	93,859	103,404	11,691	* 0
Dividend income	27,907	3,530	135,175	19,871	115,708	206	0
Royalties	1,868	* 12,577	3,424	266,862	118,092	0	0
Net short-term capital gain (loss)	35,528	* 430	7,776	-4,431	-297	* 181	* 0
Net long-term capital gain (loss)	363,720	* 179,885	722,794	-2,007,871	247,359	* 341,411	* 0
Net rental real estate income (loss)	7,200	* -1,609	20,873	-79,177	-120,258	* 3,622	0
Other net rental income (loss)	* 46,966	0	52,267	5,297	* 33,588	0	0
<b>Total net income (loss) [1]</b>	<b>2,930,683</b>	<b>410,087</b>	<b>19,152,226</b>	<b>-2,054,355</b>	<b>-4,767,375</b>	<b>584,490</b>	<b>* 2,842</b>

\* 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.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2011**

[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)
<b>All industries</b>	<b>6,039,572,210</b>	<b>4,454,568,856</b>	<b>98,016,975</b>	<b>8,614,611</b>	<b>21,342,803</b>	<b>205,190,886</b>	<b>790,539,884</b>	<b>170,372,178</b>
Agriculture, forestry, fishing, and hunting	47,914,260	28,912,884	771,645	8,512,336	965,275	925,076	3,168,288	793,420
Mining	205,460,621	162,143,865	5,753,691	* 18,708	4,748,315	5,973,549	7,975,391	1,023,130
Utilities	196,955,464	189,661,508	1,901,562	0	1,009,830	971,541	1,925,366	322,092
Construction	202,112,799	191,670,186	895,815	* 5,769	270,926	6,064,270	1,076,278	346,628
Manufacturing	1,069,795,724	1,036,605,959	5,248,493	176	833,060	12,159,401	11,256,615	3,132,746
Wholesale trade	703,572,157	692,041,256	2,551,213	0	257,387	6,123,375	1,726,838	321,930
Retail trade	444,426,624	432,992,715	673,486	0	184,568	8,454,837	1,065,481	335,812
Transportation and warehousing	175,369,493	168,154,123	1,938,125	* 449	829,716	2,247,254	1,200,965	298,492
Information	322,617,171	292,325,567	10,115,078	0	593,074	8,210,094	8,776,672	4,437,317
Finance and insurance	1,188,223,042	196,303,981	36,583,615	* 12,557	5,526,898	96,635,514	648,880,259	137,466,048
Securities, commodity contracts, and other financial investments and related activities	1,014,602,778	148,099,847	32,809,367	* 12,557	5,145,700	87,187,229	554,022,084	117,179,918
Securities and commodity contracts and exchanges	120,582,571	58,151,721	1,133,997	* 888	241,828	38,839,380	9,123,799	4,844,808
Other financial investment activities	894,020,207	89,948,126	31,675,371	* 11,668	4,903,873	48,347,849	544,898,285	112,335,110
Funds, trusts, and other financial vehicles	114,956,430	4,510,973	2,444,761	0	104,613	2,162,674	90,176,289	17,308,783
Other finance and insurance	58,663,834	43,693,161	1,329,486	0	276,585	7,285,611	4,681,887	2,977,346
Real estate and rental and leasing	394,969,872	120,947,571	7,958,400	60,221	4,465,939	15,050,351	46,355,059	13,502,384
Real estate	354,813,888	91,609,195	7,698,317	60,221	2,599,057	12,514,990	44,040,109	12,926,701
Lessors of residential buildings and dwellings and cooperative housing	67,537,875	5,248,524	1,472,988	* 229	391,220	768,111	4,337,726	1,596,020
Lessors of nonresidential buildings (except miniwarehouses)	125,605,792	9,960,972	977,760	* 8,359	1,209,723	1,168,399	12,158,566	4,117,099
Lessors of miniwarehouses and self-storage units	3,359,050	754,574	* 19,487	0	* 126,204	28,242	124,393	30,777
Lessors of other real estate property	13,030,423	2,288,639	226,642	* 20,697	164,614	340,512	2,534,703	372,773
Other real estate activities	145,280,747	73,356,486	5,001,441	* 30,937	707,296	10,209,726	24,884,721	6,810,031
Rental and leasing services and lessors of nonfinancial intangible assets	40,155,984	29,338,375	260,082	0	1,866,881	2,535,361	2,314,950	575,683
Professional, scientific, and technical services	412,200,603	383,709,987	6,694,490	0	194,805	9,915,982	7,390,718	739,466
Management of companies (holding companies)	81,198,452	15,200,179	10,513,608	0	796,027	4,297,399	42,767,083	6,448,144
Administrative and support and waste management and remediation services	93,930,544	87,203,605	473,205	0	24,263	4,943,134	1,160,295	445,667
Educational services	5,187,872	4,601,924	* 82,138	0	* 16,367	64,009	281,850	27,179
Health care and social assistance	232,222,855	214,422,858	3,015,655	0	233,870	11,131,967	1,900,258	293,944
Arts, entertainment, and recreation	63,886,363	52,306,085	2,098,683	* 4,396	63,317	5,682,794	1,647,839	232,323
Accommodation and food services	168,921,830	159,285,009	594,167	0	202,200	3,088,697	1,320,688	192,927
Other services	30,524,406	25,997,535	* 153,908	0	126,966	3,251,642	663,941	12,532
Nature of business not allocable	* 82,057	* 82,057	0	0	0	0	0	0

Footnotes at end of table.

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**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2011—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)
<b>All industries</b>	<b>120,294,486</b>	<b>24,121,426</b>	<b>65,059,168</b>	<b>410,692,627</b>	<b>123,851,902</b>	<b>227,615,296</b>	<b>102,623,517</b>	<b>7,207,481</b>
Agriculture, forestry, fishing, and hunting	435,506	653,532	9,691	1,276,140	3,650,779	206,986	589,861	211,131
Mining	284,361	4,045,855	63,442	2,558,603	14,589,258	4,023,240	122,145	112,460
Utilities	156,831	619	16,294	1,429,530	1,114,905	363,294	955	* 6,504
Construction	38,940	11,698	128,732	550,281	326,604	1,493,955	262,760	46,237
Manufacturing	4,872,018	2,125,424	40,642	1,085,786	2,017,816	1,135,789	59,946	478,469
Wholesale trade	571,115	28,934	4,456	800,403	399,851	368,124	49,156	54,958
Retail trade	373,844	19,910	9,202	326,712	333,345	369,774	299,526	52,891
Transportation and warehousing	288,939	* 9,032	* 2,280	602,223	673,716	195,099	77,784	52,262
Information	261,378	3,257,335	47,389	773,254	603,882	1,288,400	22,733	681,672
Finance and insurance	94,403,017	8,401,575	61,919,969	346,689,650	14,594,346	186,550,704	2,362,323	772,845
Securities, commodity contracts, and other financial investments and related activities	76,656,727	5,289,674	54,395,083	300,500,681	11,205,719	173,784,895	1,790,991	544,389
Securities and commodity contracts and exchanges	539,682	5,270	1,745,241	1,988,798	101,822	12,920,630	68,241	* 264
Other financial investment activities	76,117,046	5,284,404	52,649,842	298,511,884	11,103,896	160,864,264	1,722,750	544,125
Funds, trusts, and other financial vehicles	17,627,605	3,111,483	7,294,098	44,834,319	2,862,791	12,014,241	504,511	175,577
Other finance and insurance	118,685	* 419	230,788	1,354,649	525,836	751,568	66,821	* 52,879
Real estate and rental and leasing	5,730,854	2,542,599	1,972,727	22,606,495	77,798,117	20,805,866	97,325,077	4,203,272
Real estate	5,666,941	1,017,838	1,956,232	22,472,397	77,292,988	20,728,450	96,973,065	1,297,496
Lessors of residential buildings and dwellings and cooperative housing	239,074	153,249	447,384	1,901,999	30,079,186	4,086,879	20,818,604	334,409
Lessors of nonresidential buildings (except miniwarehouses)	2,206,264	64,612	663,844	5,106,747	32,980,047	3,958,472	62,902,345	281,151
Lessors of miniwarehouses and self-storage units	* 13,625	* 10,037	* 4,566	* 65,387	419,730	* 86	1,881,256	* 5,078
Lessors of other real estate property	204,711	552,701	87,616	1,316,901	2,317,409	253,942	4,554,148	329,116
Other real estate activities	3,003,267	237,238	752,823	14,081,362	11,496,616	12,429,070	6,816,711	347,743
Rental and leasing services and lessors of nonfinancial intangible assets	63,914	1,524,761	* 16,494	134,098	505,129	77,417	352,012	2,905,775
Professional, scientific, and technical services	368,557	981,199	139,106	5,162,389	1,747,855	2,327,899	100,228	118,639
Management of companies (holding companies)	11,920,676	1,382,120	622,546	22,393,598	1,735,939	5,011,369	680,679	196,168
Administrative and support and waste management and remediation services	60,820	* 117,794	* 37,901	498,113	16,643	33,411	28,940	* 47,049
Educational services	* 4,081	* 12,706	* 18,780	* 219,104	* 138,506	* 3,067	10	* 1
Health care and social assistance	232,788	3,424	9,300	1,360,801	1,098,187	228,897	73,958	117,204
Arts, entertainment, and recreation	74,206	322,064	9,137	1,010,109	950,382	968,947	151,365	12,556
Accommodation and food services	131,603	205,576	7,395	783,187	1,841,029	2,156,217	391,973	41,848
Other services	84,950	* 29	* 181	566,249	* 220,742	* 84,258	24,099	* 1,314
Nature of business not allocable	0	0	0	0	0	0	0	0

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

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

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2010–2011**

[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)
<b>2010</b>									
<b>All industries</b>	<b>590,512</b>	<b>2,175,147</b>	<b>75,703,274</b>	<b>374,889</b>	<b>8,861,464</b>	<b>194,612,720</b>	<b>2,090,019</b>	<b>8,401,806</b>	<b>157,477,529</b>
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 (except copyrighted works)	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

Footnotes at end of table.

# Partnership Returns, 2011

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**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2010–2011—Continued**

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

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2011</b>									
<b>All industries</b>	<b>585,887</b>	<b>1,891,451</b>	<b>73,251,373</b>	<b>394,093</b>	<b>10,062,205</b>	<b>188,440,351</b>	<b>2,111,059</b>	<b>8,702,727</b>	<b>149,564,685</b>
Agriculture, forestry, fishing, and hunting	45,240	121,794	4,147,047	15,397	72,893	17,505	54,118	168,089	-558,808
Mining	9,361	125,887	1,123,219	6,604	771,514	16,669,511	17,806	466,961	19,697,504
Utilities	604	2,131	237,200	561	101,025	708,473	2,131	10,148	-9,103,565
Construction	28,274	60,426	2,343,462	12,568	48,403	-1,640,934	111,562	283,061	-524,331
Manufacturing	14,250	35,867	12,901,207	2,408	385,908	22,536,097	41,901	245,321	15,302,366
Wholesale trade	11,744	29,996	878,846	3,110	344,742	3,118,926	50,837	144,582	10,832,529
Retail trade	48,725	113,261	1,078,547	6,834	223,910	1,961,500	98,740	293,774	3,043,031
Transportation and warehousing	2,833	9,858	976,582	2,629	2,201,414	2,412,956	32,658	180,929	-2,344,977
Information	7,645	23,243	12,114,551	2,413	54,871	11,767,965	33,033	133,080	-1,961,440
Finance and insurance	46,868	266,171	12,907,102	77,813	2,654,074	108,848,304	149,685	1,257,923	69,187,093
Securities, commodity contracts, and other financial investments and related activities	34,565	214,708	6,908,302	62,638	2,416,637	96,864,770	104,143	958,537	56,493,489
Securities and commodity contracts and exchanges	4,915	9,852	-443,063	1,740	503,935	1,583,273	3,178	17,928	47,011
Other financial investment activities	29,650	204,855	7,351,365	60,898	1,912,702	95,281,497	100,965	940,610	56,446,478
Funds, trusts, and other financial vehicles	5,626	30,866	5,334,760	12,994	171,884	10,312,167	20,720	195,944	5,994,051
Other finance and insurance	6,677	20,598	664,040	2,180	65,552	1,671,367	24,822	103,441	6,699,553
Real estate and rental and leasing	233,225	755,640	11,391,594	228,017	2,103,258	8,396,120	1,057,935	3,994,073	-1,338,833
Real estate	221,161	728,280	11,393,760	226,093	2,076,322	6,606,902	1,033,587	3,890,167	-2,625,101
Lessors of residential buildings and dwellings and cooperative housing	59,202	167,264	2,283,432	96,065	831,534	-8,656,258	326,144	1,284,781	-5,412,561
Lessors of nonresidential buildings (except miniwarehouses)	94,488	314,035	7,275,055	76,124	587,676	16,217,258	406,448	1,509,838	12,814,068
Lessors of miniwarehouses and self-storage units	3,639	8,303	183,424	2,567	23,805	655,444	12,411	35,513	556,205
Lessors of other real estate property	21,457	110,181	1,335,767	9,874	214,370	557,197	68,844	225,806	870,505
Other real estate activities	42,374	128,498	316,082	41,463	418,938	-2,166,739	219,740	834,229	-11,453,318
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,064	27,360	-2,166	1,924	26,936	1,789,218	24,348	103,906	1,286,268
Professional, scientific, and technical services	37,433	87,035	5,152,707	6,636	43,856	5,137,600	150,106	443,539	19,660,845
Management of companies (holding companies)	910	11,601	2,606,722	12,938	827,782	2,799,110	14,094	94,562	11,414,674
Administrative and support and waste management and remediation services	26,202	58,879	232,406	2,177	8,059	1,114,716	42,558	104,099	2,930,683
Educational services	* 3,178	* 7,510	* 15,536	* 11	* 33	* 72,465	7,903	21,856	410,087
Health care and social assistance	12,031	35,977	4,194,877	4,475	52,292	3,310,061	55,998	226,744	19,152,226
Arts, entertainment, and recreation	13,880	46,416	650,058	1,981	112,465	92,259	47,263	181,412	-2,054,355
Accommodation and food services	21,819	54,520	237,483	6,861	53,616	964,861	89,340	332,787	-4,767,375
Other services	21,666	45,240	62,226	659	2,093	152,857	51,030	115,142	584,490
Nature of business not allocable	0	0	0	0	0	0	* 2,360	* 4,646	* 2,842

\* 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 2011 there were 147,578 "LLPs," 14,836 "foreign," 9,531 "other," and 31,726 "nonresponse."

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 9a. Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. 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)
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
2011	3,285	341	245	235	159	1,045	1,066	87	61	7	7	10	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 are included in the "loss" columns.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

**Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. 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)
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
2011	580.9	94.5	21.2	274.3	85.9	360.3	210.7	66.0	5.6	91.8	6.0	26.2	3.5

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

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

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Partnership Returns, 2011

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**Table 9c. Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2002–2011**

[All figures are estimates based on samples. Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	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	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
2011	24,390	1,198	693	5,668	4,394	4,725	3,978	375	214	392	448	2,204	101

[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 are included in the "loss" columns.

Source: IRS Statistics of Income Division, Fall 2013 *SOI Bulletin*.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

by Victoria L. Bryant and Jon Gober

**B**y the end of 2010, the fair market values for Individual Retirement Arrangements (IRAs) had recovered from their precipitous decline in 2008 to reach levels higher than their previous peak in 2007. Prior to 2008, the value of investments in IRAs exhibited steady growth, reaching \$4.7 trillion for 2007. In 2008, year-end values dropped nearly 23 percent, to \$3.7 trillion.<sup>1</sup> Since then, year-end values have recovered, reaching \$4.5 trillion in 2009 and \$5.0 trillion in 2010 (Figure A).

The 1-year decline from 2007 to 2008 was mainly attributable to substantial losses in financial asset

values. Coupled with these losses, in 2008, IRA contribution amounts fell while IRA withdrawals increased. Rollovers, primarily the switch from a qualified retirement plan into an IRA also declined. However, such activity only accounted for marginal declines in year-end values. The nearly 37-percent rebound from 2008 to 2010 was entirely the result of improvements in the value of investments. In 2010, total contributions were lower and total withdrawals were higher than 2008 levels (Figure B). The amount of rollovers increased between 2008 and 2010, but these were still well below 2007 levels.

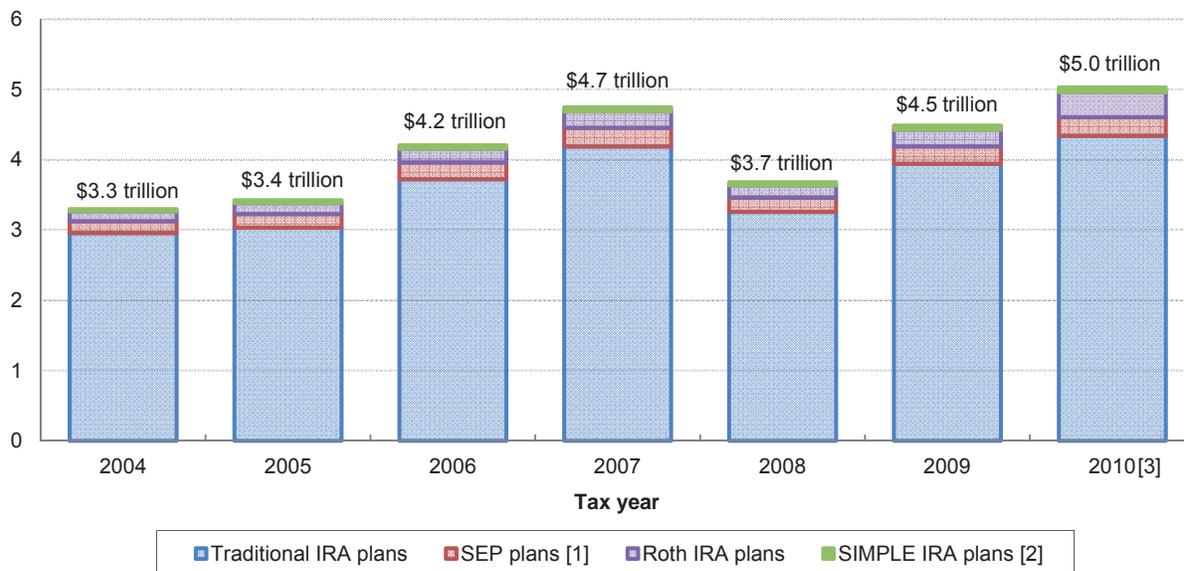
Roth IRA conversions increased significantly in 2010, although these were not responsible for changes in year-end fair market values. The amount converted to Roth IRAs rose over 800 percent, to \$64.8 billion in 2010, surpassing contributions for the first time. This explosive growth was primarily due to new tax provisions expanding the availability of conversions to all income levels.

*Victoria L. Bryant and Jon Gober are economists with the Individual Special Projects Section. This article was prepared under the direction of Lisa Rosenmerkel, Acting Chief.*

**Figure A**

**Individual Retirement Arrangements End-of-Year Fair Market Value, by Type of Plan, Tax Years 2004–2010**

Trillions of dollars



[1] SEP—Simplified Employee Pension

[2] SIMPLE—Savings Incentive Match Plans for Employees

[3] Exact amounts can be found in Table 1: IRA Plans by Type.

<sup>1</sup> For more information see Bryant, Victoria (2012), "Accumulation and Distribution of Individual Retirement Arrangements, 2008," *SOI Bulletin*, Spring 2012, Volume 31, Number 4, pp. 89-104.

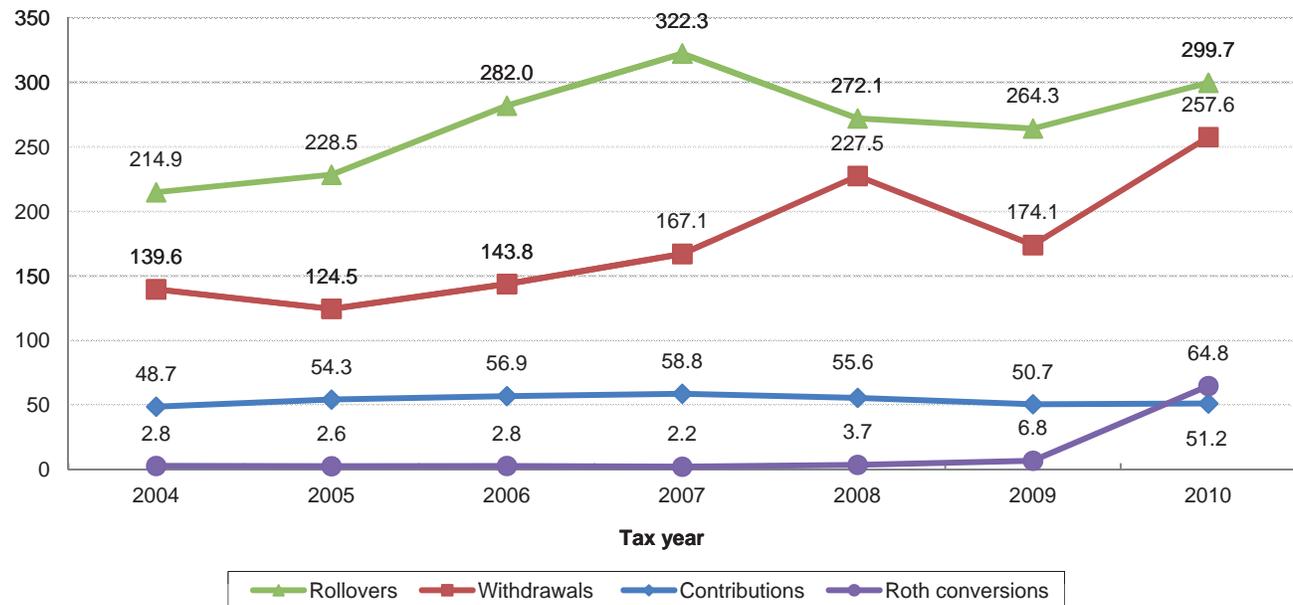
# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Figure B**

## Individual Retirement Account Activity, Tax Years 2004–2010

Billions of dollars



## Types of Plans

### Traditional IRAs

The Employee Retirement Income Security Act (ERISA) of 1974 created IRAs. These first retirement accounts, termed traditional IRAs, remained the primary type of Individual Retirement Arrangements held by taxpayers in 2010. In general, individuals receiving taxable compensation, such as wages, salaries, commissions, and self-employment income, can contribute to IRAs. For 2010, the maximum contribution amount to a traditional IRA was the smaller of the individual's taxable compensation or \$5,000, which was unchanged from the 2009 limit. For taxpayers age 50 and older, an additional \$1,000 "catch-up" contribution was allowed for both years. The amount that could be contributed in any particular tax year was restricted based on the taxpayer's coverage under an employer retirement plan, age, income, and filing status.

In general, a taxpayer who was under age 70½ and not covered by a retirement plan at work, could make a traditional IRA contribution that was deductible from

his or her taxable income. However, this deduction was limited or eliminated based on income level, filing status, and whether the taxpayer's spouse was covered by an employer-sponsored retirement plan. For example, in 2010, a single taxpayer with employer coverage had his or her deduction limited when modified adjusted gross income (AGI) level reached \$56,000 or more, and eliminated when modified AGI levels reached \$66,000 or more.<sup>2</sup> Married taxpayers filing jointly, with each spouse having employer coverage, had their deduction limited when modified AGI levels exceeded \$89,000 and eliminated when modified AGI reached \$109,000 or more. Married taxpayers filing jointly having coverage only through their spouses had their deduction limited when modified AGI levels reached \$167,000 or more, and eliminated when modified AGI reached \$177,000 or more. Married taxpayers filing separately did not get a deduction if their modified AGI exceeded \$10,000. Most withdrawals from traditional IRAs made before age 59½ were subject to a 10-percent additional tax.

Generally, distributions were required to begin by April 1 of the year following the year in which the

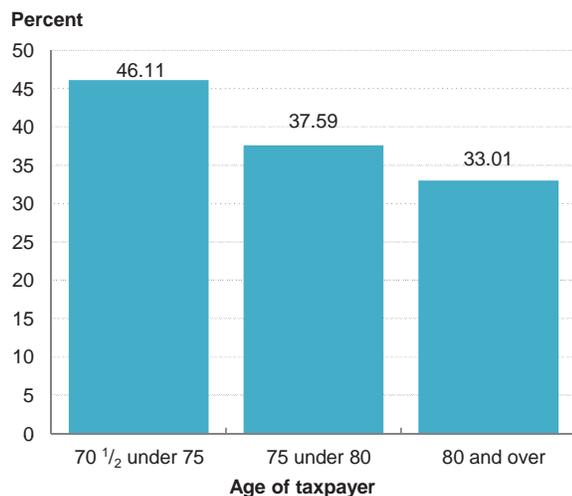
<sup>2</sup> See *Explanation of Selected Terms* for the definition of modified adjusted gross income.

taxpayer reached age 70½ and were taxed as ordinary income. However, the Worker, Retiree, and Employer Recovery Act of 2008 suspended this rule for 2009 for all individuals regardless of marital status or account balance. Of the 8.1 million taxpayers age 70½ and over holding a traditional IRA in 2009, some 3.2 million taxpayers took advantage of the suspension by not withdrawing money from their accounts. Proportionally, most taxpayers who took advantage were under age 75; of that group's 3.0 million taxpayers, 46 percent chose not to take a withdrawal (Figure C).

Of the 3.5 million taxpayers in 2010 who contributed to a traditional IRA, 2.2 million, or 62 percent, were age 50 or older and were therefore entitled to the catch-up contribution allowance (Table 5). Nearly 47 percent of these taxpayers made the full \$1,000 catch-up contribution, resulting in the maximum contribution of \$6,000. An additional 1.7 percent took advantage of some portion of the catch-up allowance.

**Figure C**

**Taxpayers with Individual Retirement Account: Percentage Taking Advantage of Required Minimum Distribution Suspension, by Age Group, Tax Year 2010**



### Simplified Employee Pension IRAs

Employer-sponsored Simplified Employee Pension IRAs (SEP-IRAs), introduced in the Revenue Act of 1978, allowed employers to contribute to their employees' retirements. Self-employed individuals could also use a SEP-IRA to contribute to their own retirement. In 2009 and

2010, an employer could contribute up to 20 percent of the first \$245,000 of an employee's compensation, for a maximum contribution of \$49,000. The statistics in this article include the contributions made by employers on behalf of the employees and contributions made by self-employed individuals.

In 2010, nearly 1.1 million taxpayers contributed \$12.0 billion to SEP-IRAs (Table 3). At year-end, 3.4 million taxpayers held \$265.5 billion in SEP-IRA accounts. SEP-IRAs had the largest average contribution of any IRA account type, at \$11,352 in 2010. This was driven by the sizable average contribution made by taxpayers with higher incomes coupled with the higher dollar limitations placed on SEP-IRA contributions relative to traditional and Roth IRAs.

### Savings Incentive Match Plans for Employees IRAs

The Small Business Job Protection Act of 1996 introduced the Savings Incentive Match Plans for Employees (SIMPLE) IRAs. This Act provided a mechanism for employers (including self-employed individuals) to offer a tax-favored retirement plan for their employees. Employees have the option to make a salary reduction contribution, in which they transfer a portion of their pre-tax compensation to the account. Additionally, employers must make either matching contributions or nonelective contributions.<sup>3</sup> For 2010, employee salary reduction contributions to SIMPLE IRAs were limited to \$11,500, with an additional catch-up contribution of up to \$2,500 available to employees age 50 and over. Employer-matching contributions could not be more than 3 percent of an employee's compensation for the year. Nonelective contributions were fixed at 2 percent of an employee's yearly compensation. Only \$245,000 of an employee's compensation could be used to determine the nonelective contribution limit. The statistics reported in this article include both the amounts contributed as employee-determined salary reduction contributions, as well as the employer's matching or nonelective contributions.

For 2010, some 1.7 million taxpayers contributed to a SIMPLE IRA (Table 1). The total amount contributed by taxpayers and employers was \$7.9 billion. SIMPLE IRA contributions represented the lowest share of all IRA contributions, accounting for 15.4 percent of all contributions.

### Roth IRAs

Roth IRAs, introduced in the Taxpayer Relief Act of 1997, differ from traditional IRAs in several substantive ways.

<sup>3</sup> See *Explanation of Selected Terms* for the definition of nonelective contribution.

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First, contributions to Roth IRAs are not tax-deductible. Subsequently, unlike traditional IRAs, qualified distributions from these plans are tax-free and taxpayers are not required to take qualified distributions from these plans based on age. And finally, contributions can be made regardless of age.

Similar to other IRA plans investment returns in the plan are not taxed each year. However, contributions are limited based on income. For 2010, married taxpayers filing jointly were not permitted to make Roth IRA contributions if their modified AGI exceeded \$177,000. Married taxpayers filing separately were not permitted to contribute to a Roth if their modified AGI were over \$10,000. For unmarried taxpayers, the corresponding limit was \$120,000.

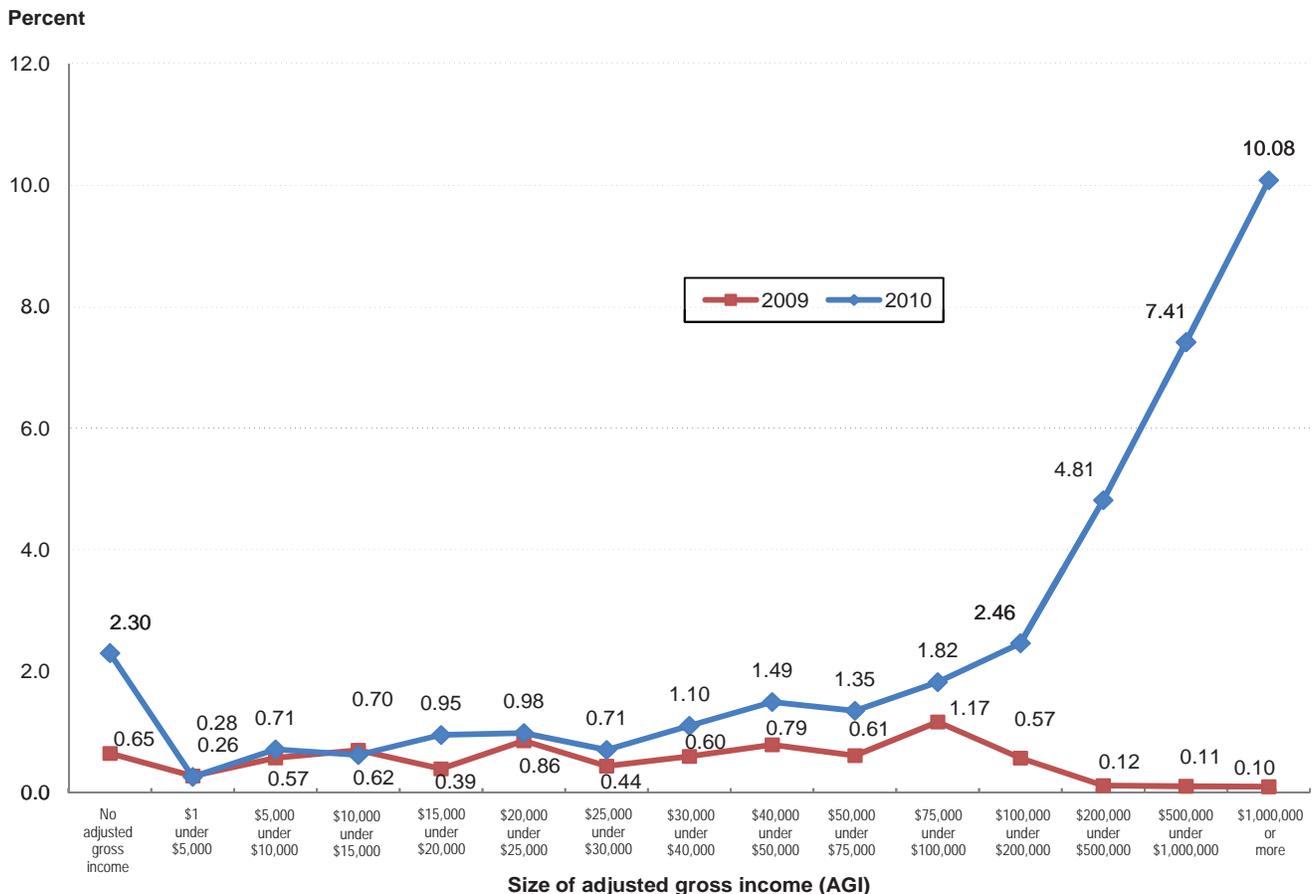
While contributions remained limited, starting in 2010, the income restrictions on converting to a Roth

IRA were lifted. Prior to 2010, only individuals with a modified AGI of less than \$100,000 could convert to a Roth IRA. The total amount converted significantly increased for nearly all income classes between 2009 and 2010, with the largest increases occurring at income levels of \$200,000 or more. The number of taxpayers who converted from a traditional IRA to a Roth IRA also increased significantly (Figure D).

The contribution limits for Roth IRAs are the same as those for traditional IRAs. In 2010, of the 5.8 million taxpayers who contributed to a Roth IRA, 2.2 million, or 38.4 percent, were age 50 or older, entitling them to an additional \$1,000 in catch-up contributions (Table 6). However, only 49.9 percent of these taxpayers took advantage of some or all of the catch-up contribution allowance. Of the 1.1 million taxpayers who made a catch-up contribution, 93.2 percent contributed the maximum amount.

**Figure D**

**Percentage of Taxpayers with a Traditional Individual Retirement Account Choosing To Convert to a Roth IRA, by Size of Adjusted Gross Income, Tax Years 2009–2010**



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## Trends and Highlights

For 2010, some 145.6 million taxpayers, or 74.1 percent of all taxpayers, were eligible to contribute to an IRA. This percentage has progressively declined from the 78.4 percent eligible in 2007.<sup>4</sup> Additionally, the percentage of eligible taxpayers contributing to an IRA has declined every year since 2005, falling from 9.6 percent to 7.9 in 2010.<sup>5</sup>

While the absolute number of eligible taxpayers contributing has decreased since 2007, the average contribution has increased 3.8 percent from 2009 to 2010. In other words, fewer eligible taxpayers contributed to an IRA, but those who did, contributed more to their accounts, on average. Only those taxpayers with an AGI of less than \$10,000 did not follow this pattern. This increase in average contributions from 2009 to 2010 also held for all age groups, with the exception of taxpayers under age 25 and those ages 65 and over.

For 2010 and consistent with earlier years, the percentage of taxpayers making contributions increased as income level rose for taxpayers reporting a non-zero AGI (Figure E). In fact, those making between \$100,000 and \$200,000 per year were more than twice as likely to contribute to an IRA as those making \$30,000 to \$40,000 annually. Taxpayers reporting no AGI had high participation rates and average contributions, which were most

likely due to the inclusion of many wealthy individuals who experienced temporary losses. Along with the percentage of taxpayers contributing, average contributions also rose with higher income levels for those with an AGI greater than zero.

Consistent with prior years, for 2010, both the number of taxpayers making contributions and the total amount contributed peaked for taxpayers in the age 50-under-60 group (Figure F). However, average IRA contributions increased with the age of the taxpayer through taxpayers in the age 70 and over group. This suggests that even though fewer taxpayers chose to contribute to an IRA, those who did contributed more on an individual basis than their counterparts in younger age groups.

The number of taxpayers who withdrew funds from their IRAs increased 13.9 percent from 2009 to 13.5 million for 2010 (Table 1). The amount of withdrawals also increased 48 percent from the 2009 level to \$257.6 billion for 2010. Driving this result were taxpayers at higher income levels, primarily those with an AGI of \$100,000 or more, whose withdrawal amounts more than doubled from 2009 to 2010 (Figure G).

## Explanation of Selected Terms

*Individual Retirement Arrangements*—Any retirement savings vehicle established by an individual.

**Figure E**

### Market Value of IRAs, by Size of Adjusted Gross Income, Tax Year 2010

Size of adjusted gross income	IRA contributors		IRA contributions		End-of-year fair market value of IRAs		
	Number of taxpayers [1]	Percent eligible to make IRA contribution	Amount (\$1,000)	Average (\$1)	Number of taxpayers [2]	Amount (\$1,000)	Average (\$1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All taxpayers, total</b>	<b>11,540,392</b>	<b>7.9</b>	<b>51,210,692</b>	<b>4,438</b>	<b>54,428,898</b>	<b>5,029,473,427</b>	<b>92,404</b>
Taxpayers on returns reporting:							
No adjusted gross income	96,041	10.2	406,395	4,231	829,255	77,135,522	93,018
\$1 under \$10,000	288,913	1.7	717,096	2,482	2,456,376	120,111,340	48,898
\$10,000 under \$20,000	465,630	2.3	1,226,129	2,633	3,723,744	195,150,132	52,407
\$20,000 under \$30,000	685,942	4.1	1,859,318	2,711	3,955,463	233,487,179	59,029
\$30,000 under \$40,000	825,027	5.9	2,461,419	2,983	4,021,014	245,152,843	60,968
\$40,000 under \$50,000	922,110	8.1	2,777,308	3,012	3,924,013	238,660,236	60,820
\$50,000 under \$75,000	2,252,168	10.1	7,684,515	3,412	9,490,661	704,097,506	74,188
\$75,000 under \$100,000	1,947,622	12.1	7,583,757	3,894	8,191,997	716,447,836	87,457
\$100,000 under \$200,000	3,095,444	14.7	15,912,920	5,141	12,753,063	1,436,580,026	112,646
\$200,000 or more	961,495	16.1	10,581,835	11,006	5,083,312	1,062,650,807	209,047

[1] The number of taxpayers who made an IRA contribution.

[2] The number of taxpayers reporting an end-of-year fair market value.

<sup>4</sup> The decline between 2007 and 2010 is statistically significant.

<sup>5</sup> The decline between 2005 and 2010 is also statistically significant.

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**Figure F**

## Taxpayers with Individual Retirement Arrangements, Contribution Amounts, and End-of-Year Fair Market Value of IRAs, by Age of Taxpayer, Tax Year 2010

Age of taxpayer	IRA contributors		IRA contributions		End-of-year fair market value of IRAs		
	Number of taxpayers [1]	Percent eligible to make IRA contribution	Amount (\$1,000)	Average (\$1)	Number of taxpayers [2]	Amount (\$1,000)	Average (\$1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All taxpayers, total</b>	<b>11,540,393</b>	<b>7.9</b>	<b>51,210,690</b>	<b>4,438</b>	<b>54,428,897</b>	<b>5,029,473,427</b>	<b>92,404</b>
Taxpayers on returns reporting:							
No age information	2,990	1.4	5,774	1,931	33,917	1,612,929	47,555
Under 30	1,266,502	3.6	3,345,857	2,642	2,682,210	23,017,598	8,582
30 under 40	2,197,075	7.3	7,211,174	3,282	6,791,427	138,769,333	20,433
40 under 50	2,645,298	8.1	11,348,937	4,290	10,494,219	492,351,598	46,916
50 under 60	3,361,651	11.2	17,524,437	5,213	13,880,769	1,202,480,867	86,629
60 under 70	1,899,295	13.5	10,725,047	5,647	11,686,658	1,827,269,131	156,355
70 and over	167,582	5.2	1,049,464	6,262	8,859,697	1,343,971,971	151,695

[1] The number of taxpayers who made an IRA contribution.

[2] The number of taxpayers reporting an end-of-year fair market value.

Contained within are individual retirement accounts and individual retirement annuities.

**Modified adjusted gross income**—Adjusted gross income figured without taking into account any IRA deduction or foreign-earned income exclusion or foreign housing exclusion (deduction), any deduction for student loan interest, any qualified bond interest exclusion, and exclusions for certain tax-exempt interest amounts.

**Eligible taxpayer**—Those who qualified under Federal income tax law to make deductible or nondeductible contributions to a traditional and/or Roth IRA plan. In other words, they include all taxpayers under age 70½ with earned income for traditional IRAs, as well as older taxpayers with earned income and modified adjusted gross income under the legally specified limits for Roth IRAs.

**Fair market value (FMV)**—On Form 5498, *IRA Contribution Information*, the trustee holding an IRA account reports to the owner and to the IRS the value of that account as of year's end (i.e., December 31).

**Nonelective contribution**—A mandatory contribution made by an employer towards his or her eligible employees' SIMPLE IRAs without regard to salary reduction contributions made by the employee.

**Rollovers**—Rollovers are amounts transferred from one account to another. In most cases, the amounts identified as "rollovers" on Form 5498, *IRA Contribution Information*, represent withdrawals from employer-sponsored plans that are then moved from one traditional IRA

plan to another—but only if the taxpayer makes the withdrawal on his or her own and deposits the amount into another IRA account within 60 days. Trustee-to-trustee transfers are not generally considered rollovers; however, if a taxpayer contributed to one IRA during the current year, and later in the year decided to "recharacterize" it as a contribution to another IRA, the amount recharacterized is also shown as a rollover.

**Roth conversions**—Owners of traditional IRAs were able to convert them to Roth IRAs as long as they met the income limitations for making Roth IRA contributions. Under certain circumstances, SEP or SIMPLE IRAs could also be converted to Roth IRAs; however, these amounts could not be identified separately for the purpose of these statistics.

### Data Sources and Limitations

The data presented in this article are based on information collected from matched samples of Forms 1040, *U.S. Individual Income Tax Returns*; Forms 5498, *IRA Contribution Information*; and Forms 1099-R, *Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.* for Tax Years 2009 and 2010. Data from individual income tax returns (Form 1040) are based on a stratified weighted sample.<sup>6</sup>

In addition to the limitations of the Form 1040 sample described in the above-referenced report, special limitations apply to the Form 5498 data. As with

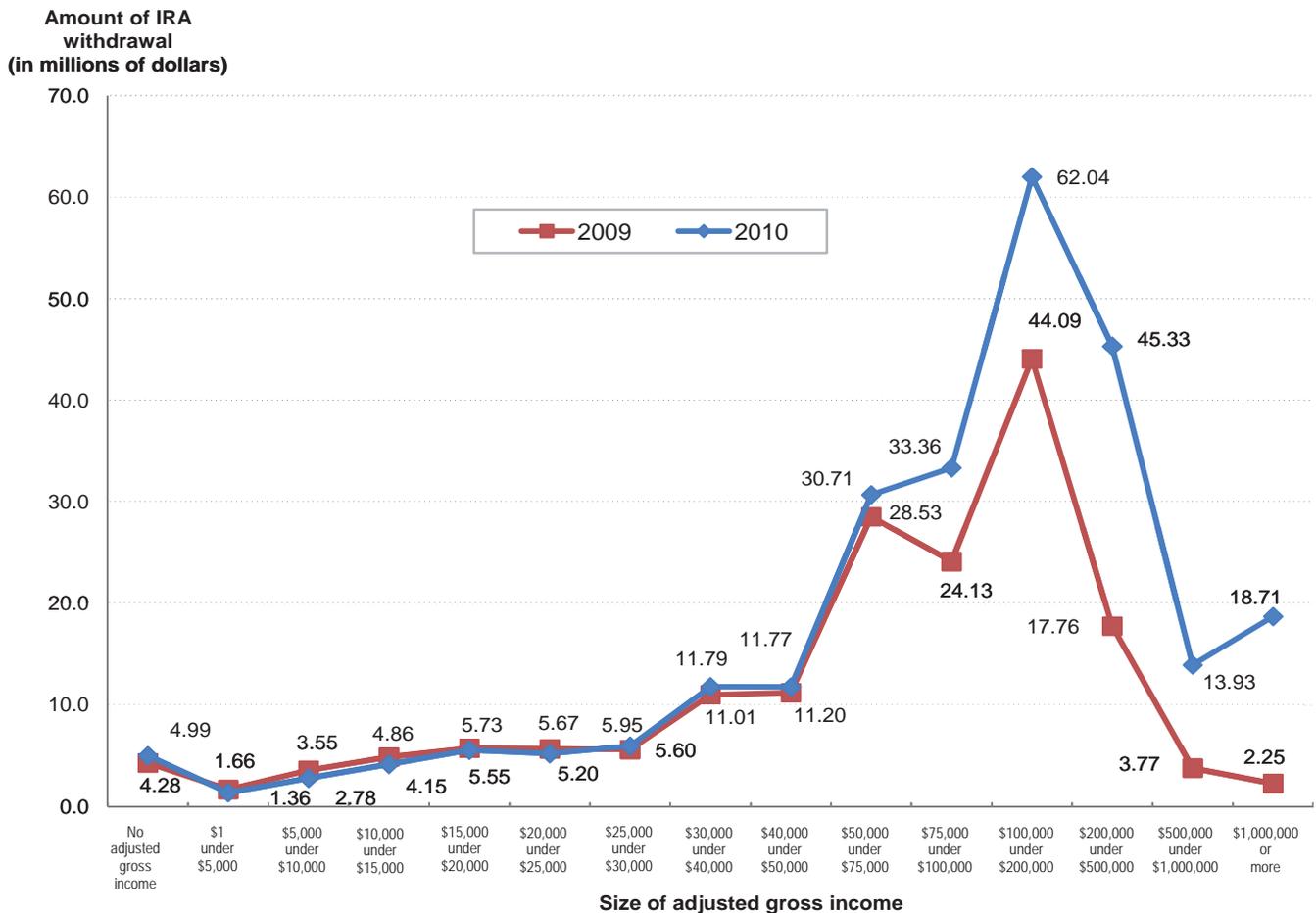
<sup>6</sup> For more information on matching and sampling procedures, see Sailer, Peter J.; Michael E. Weber; and Kurt S. Gurka (2002), "Are Taxpayers Increasing the Buildup of Retirement Assets? Preliminary Results from a Matched File of Tax Year 1999 Tax Returns and Information Returns," *National Tax Association Proceedings*, Ninety-fifth Annual Conference, pp. 364–369.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Figure G**

**Taxpayers with Individual Retirement Arrangements by Total Amount of Withdrawals and Size of Adjusted Gross Income, Tax Years 2009–2010**



the Form 1040, these data are before audit. In the case of contributions to IRA plans, this means that some Forms 5498 show amounts in excess of the maximum allowable contribution. If these excess amounts are identified by the taxpayer or trustee during the tax year, the excess amounts would be refunded and the amount of the refund documented on Form 1099-R. In these cases, the refund would be included in the “withdrawals” columns of these tables. On the other hand, the excess amounts may also include cases where rollovers or conversions were improperly reported as contributions, and the subsequent corrected Form 5498 was not available at the time the sample used in these statistics was created.

## References

- Bryant, Victoria (2012), “Accumulation and Distribution of Individual Retirement Arrangements, 2008,” *SOI Bulletin*, Spring 2012, Volume 31, Number 4, pp. 89–104.
- Bryant, Victoria (2008), “Accumulation and Distribution of Individual Retirement Arrangements, 2004,” *SOI Bulletin*, Spring 2008, Volume 27, Number 4, pp. 90–101.
- Department of Treasury, Internal Revenue Service, *Individual Retirement Arrangements (IRAs)*, Publication 590, for more information on eligibility requirements and limitations.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 1. Taxpayers with Individual Retirement Arrangement (IRA) Plans, by Type of Plan, Tax Year 2010**

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

Type of plan	Total contributions [1]		Contributions deducted on Form 1040		Rollovers	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total [4]</b>	<b>11,540,393</b>	<b>51,210,690</b>	<b>4,166,699</b>	<b>20,737,719</b>	<b>4,323,498</b>	<b>299,715,386</b>
Traditional IRA plans	3,487,945	12,801,391	3,019,530	11,443,203	4,053,966	288,422,617
SEP plans	1,053,876	11,963,079	614,383	7,101,137	59,173	3,519,745
SIMPLE plans	1,709,465	7,881,701	591,901	2,193,379	N/A	N/A
Roth IRA plans	5,801,369	18,564,519	n.a.	n.a.	294,844	7,773,023

Type of plan	Roth conversions [2]		Withdrawals [3]		End-of-year fair market value of IRAs	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Total [4]</b>	<b>869,400</b>	<b>64,767,827</b>	<b>13,459,026</b>	<b>257,611,338</b>	<b>54,428,897</b>	<b>5,029,473,427</b>
Traditional IRA plans	869,400	-64,767,827	13,345,209	243,310,067	42,991,769	4,339,604,304
SEP plans	N/A	N/A	500,395	13,669,685	3,357,006	265,456,010
SIMPLE plans	N/A	N/A	29,322	58,000	2,703,260	69,479,389
Roth IRA plans	869,400	64,767,827	118,577	573,585	16,688,937	354,933,723

SEP—Simplified Employee Pension

SIMPLE—Savings Incentive Match Plans for Employees

n.a.—Not available

N/A—Not applicable

[1] For SEP and SIMPLE plans, total contributions include contributions made by the taxpayer directly as well as those made by an employer.

[2] For Tax Year 2010 owners of traditional IRAs were able to convert traditional IRAs to Roth IRAs as long as they met the income limitations for making Roth IRA contributions. Under certain circumstances, SEP or SIMPLE IRAs could also be converted to Roth IRAs; however, these amounts could not be identified separately for the purpose of these statistics.

[3] Withdrawals are reported on Form 1099-R; does not include withdrawals made for the purpose of rollovers to other IRA accounts if the transfer was made by the trustee; Roth IRA conversions are shown separately.

[4] The total represents the number of taxpayers who have at least one IRA account. Taxpayers may have multiple types of IRA plans. Consequently, the sum of the number of taxpayers with the various types of IRA plans will exceed the total shown in the table.

NOTE: Details may not add to total due to rounding.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 2. Taxpayers with Individual Retirement Arrangement (IRA) Plans by Size of Adjusted Gross Income, Tax Year 2010**

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

Size of adjusted gross income [1]	Number of taxpayers			Taxpayers with IRA accounts reported on Form 5498			
	Total	With pension coverage on Forms W-2 [2]	Eligible to make IRA contributions [3]	Total contributions		Contributions deducted on Form 1040	
				Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All taxpayers</b>	<b>196,420,134</b>	<b>66,208,129</b>	<b>145,552,563</b>	<b>11,540,392</b>	<b>51,210,692</b>	<b>4,166,698</b>	<b>20,737,720</b>
Taxpayers on returns reporting:							
No adjusted gross income	3,247,002	152,450	938,463	96,041	406,395	17,598	86,964
\$1 under \$5,000	10,748,428	480,351	7,486,434	135,345	320,673	29,275	79,917
\$5,000 under \$10,000	13,452,537	1,037,579	9,872,870	153,568	396,423	55,613	112,107
\$10,000 under \$15,000	14,628,090	1,633,033	10,220,974	188,004	487,667	70,526	202,079
\$15,000 under \$20,000	13,870,643	2,410,417	9,646,751	277,626	738,462	129,536	345,896
\$20,000 under \$25,000	12,409,899	2,993,995	8,752,064	330,765	916,490	171,633	481,967
\$25,000 under \$30,000	11,214,835	3,259,197	7,941,166	355,177	942,828	216,575	570,579
\$30,000 under \$40,000	18,904,882	6,464,171	13,920,594	825,027	2,461,419	439,501	1,388,281
\$40,000 under \$50,000	15,048,859	5,930,157	11,390,255	922,110	2,777,308	452,246	1,601,379
\$50,000 under \$75,000	28,802,812	12,925,000	22,189,129	2,252,168	7,684,515	811,455	3,282,420
\$75,000 under \$100,000	20,423,380	10,349,365	16,149,833	1,947,622	7,583,757	561,455	2,534,737
\$100,000 under \$200,000	25,682,096	14,564,771	21,065,200	3,095,444	15,912,920	849,076	5,383,705
\$200,000 under \$500,000	6,463,878	3,363,835	4,954,315	763,425	7,948,845	287,834	3,507,787
\$500,000 under \$1,000,000	1,009,075	446,995	699,851	135,105	1,755,538	49,860	756,019
\$1,000,000 or more	513,718	196,813	324,664	62,965	877,452	24,515	403,883

Size of adjusted gross income [1]	Taxpayers with IRA accounts reported on Form 5498							
	Rollovers		Roth conversions [4]		Withdrawals [5]		End of year fair market value of IRAs	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All taxpayers</b>	<b>4,323,498</b>	<b>299,715,385</b>	<b>869,400</b>	<b>64,767,828</b>	<b>13,459,027</b>	<b>257,611,337</b>	<b>54,428,898</b>	<b>5,029,473,427</b>
Taxpayers on returns reporting:								
No adjusted gross income	45,839	2,837,875	14,801	2,460,273	170,129	4,990,660	829,255	77,135,522
\$1 under \$5,000	49,719	1,697,357	2,065	49,765	304,500	1,359,367	1,045,227	49,324,508
\$5,000 under \$10,000	72,378	2,473,485	8,074	116,514	567,374	2,780,382	1,411,149	70,786,832
\$10,000 under \$15,000	127,203	2,909,380	9,452	137,767	796,663	4,152,167	1,789,760	91,059,658
\$15,000 under \$20,000	135,274	3,994,665	15,053	699,557	779,410	5,547,405	1,933,984	104,090,474
\$20,000 under \$25,000	165,881	5,597,567	15,779	380,077	658,699	5,202,583	2,004,979	118,775,509
\$25,000 under \$30,000	163,458	5,569,602	11,000	292,789	614,614	5,945,905	1,950,484	114,711,670
\$30,000 under \$40,000	319,747	12,200,977	34,598	1,013,552	1,160,630	11,791,525	4,021,014	245,152,843
\$40,000 under \$50,000	302,632	14,292,538	45,835	1,394,359	1,039,678	11,770,474	3,924,013	238,660,236
\$50,000 under \$75,000	733,321	40,373,785	99,949	2,777,832	2,366,513	30,706,865	9,490,661	704,097,506
\$75,000 under \$100,000	695,805	41,107,885	116,289	4,567,962	1,852,041	33,360,346	8,191,997	716,447,836
\$100,000 under \$200,000	1,054,412	91,253,622	250,889	9,987,392	2,248,180	62,036,160	12,753,063	1,436,580,026
\$200,000 under \$500,000	365,074	51,821,332	168,184	18,159,529	712,342	45,330,540	4,053,457	762,599,669
\$500,000 under \$1,000,000	59,430	12,012,279	45,830	8,356,295	122,659	13,929,427	687,697	177,406,765
\$1,000,000 or more	33,325	11,573,036	31,602	14,374,165	65,595	18,707,531	342,158	122,644,373

[1] For joint returns, both taxpayers are placed into the same adjusted gross income class, as determined by the total amount on the return.

[2] Number of taxpayers with pension coverage is determined from Form W-2, box 13, which indicates participation in a retirement plan.

[3] Those individuals qualifying under Federal Income Tax law to make deductible or nondeductible contributions to a traditional IRA and/or Roth IRA plan.

[4] Owners of traditional IRAs were able to convert them to Roth IRAs as long as they met the income limitations for making Roth IRA contributions. Under certain circumstances, SEP or SIMPLE IRAs could also be converted to Roth IRAs; however, these amounts could not be identified separately for the purpose of these statistics.

[5] Withdrawals are reported on Form 1099-R; does not include withdrawals for the purpose of rollovers to other IRA accounts if the transfer was made by the trustee; Roth IRA conversions are shown separately.

NOTE: Details may not add to total due to rounding.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

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**Table 3. Taxpayers with Individual Retirement Arrangement (IRA) Plans, by Type of Plan and by Size of Adjusted Gross Income, Tax Year 2010**

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

Size of adjusted gross income [1]	Traditional IRA plans					
	Total contributions			End of year fair market value of IRAs		
	Number of taxpayers	Amount (\$1,000)	Average (\$1) [2]	Number of taxpayers	Amount (\$1,000)	Average (\$1)
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All taxpayers</b>	<b>3,487,945</b>	<b>12,801,392</b>	<b>3,670</b>	<b>42,991,769</b>	<b>4,339,604,302</b>	<b>100,940</b>
Taxpayers on returns reporting:						
No adjusted gross income	27,238	92,757	3,405	634,886	61,569,631	96,977
\$1 under \$5,000	27,332	60,378	2,209	785,132	44,254,342	56,365
\$5,000 under \$10,000	31,349	83,775	2,672	1,123,748	63,249,928	56,285
\$10,000 under \$15,000	48,338	124,950	2,585	1,515,652	83,888,710	55,348
\$15,000 under \$20,000	92,270	253,404	2,746	1,574,209	93,850,309	59,617
\$20,000 under \$25,000	108,007	315,540	2,921	1,600,237	107,668,600	67,283
\$25,000 under \$30,000	112,463	320,788	2,852	1,552,306	103,217,189	66,493
\$30,000 under \$40,000	275,467	873,013	3,169	3,125,882	218,045,713	69,755
\$40,000 under \$50,000	318,907	1,088,662	3,414	3,042,099	212,870,789	69,975
\$50,000 under \$75,000	655,386	2,165,658	3,304	7,352,840	616,371,352	83,828
\$75,000 under \$100,000	508,152	1,747,357	3,439	6,325,803	622,924,808	98,474
\$100,000 under \$200,000	821,018	3,367,178	4,101	10,082,418	1,233,455,801	122,337
\$200,000 under \$500,000	351,270	1,724,450	4,909	3,392,912	639,478,722	188,475
\$500,000 under \$1,000,000	73,181	383,720	5,243	589,553	146,244,540	248,060
\$1,000,000 or more	37,567	199,762	5,317	294,092	92,513,868	314,575
Size of adjusted gross income [1]	SEP plans [3]					
	Total contributions			End of year fair market value of IRAs		
	Number of taxpayers	Amount (\$1,000)	Average (\$1)	Number of taxpayers	Amount (\$1,000)	Average (\$1)
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All taxpayers</b>	<b>1,053,876</b>	<b>11,963,079</b>	<b>11,352</b>	<b>3,357,006</b>	<b>265,456,011</b>	<b>79,075</b>
Taxpayers on returns reporting:						
No adjusted gross income	6,067	56,591	9,328	79,830	5,685,021	71,214
\$1 under \$5,000	* 5,187	* 17,773	* 3,426	50,184	1,456,337	29,020
\$5,000 under \$10,000	9,162	26,937	2,940	55,375	2,079,887	37,560
\$10,000 under \$15,000	11,964	30,008	2,508	53,314	2,320,236	43,520
\$15,000 under \$20,000	14,550	70,148	4,821	71,472	2,628,970	36,783
\$20,000 under \$25,000	17,708	62,557	3,533	72,556	3,556,745	49,021
\$25,000 under \$30,000	23,438	63,389	2,705	92,896	4,015,587	43,227
\$30,000 under \$40,000	56,744	263,961	4,652	194,961	6,990,621	35,857
\$40,000 under \$50,000	51,404	160,851	3,129	189,267	6,625,695	35,007
\$50,000 under \$75,000	148,769	889,894	5,982	472,693	24,859,784	52,592
\$75,000 under \$100,000	130,345	936,946	7,188	464,560	27,749,912	59,734
\$100,000 under \$200,000	317,334	3,685,975	11,615	919,313	79,885,970	86,897
\$200,000 under \$500,000	206,291	4,134,765	20,043	500,560	71,326,939	142,494
\$500,000 under \$1,000,000	37,373	1,012,552	27,093	95,185	17,257,610	181,306
\$1,000,000 or more	17,540	550,732	31,399	44,840	9,016,697	201,086

Footnotes at end of table.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 3. Taxpayers with Individual Retirement Arrangement (IRA) Plans, by Type of Plan and by Size of Adjusted Gross Income, Tax Year 2010—Continued**

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

Size of adjusted gross income [1]	SIMPLE plans [4]					
	Total contributions			End of year fair market value of IRAs		
	Number of taxpayers	Amount (\$1,000)	Average (\$1)	Number of taxpayers	Amount (\$1,000)	Average (\$1)
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All taxpayers</b>	<b>1,709,466</b>	<b>7,881,700</b>	<b>4,611</b>	<b>2,703,262</b>	<b>69,479,389</b>	<b>25,702</b>
Taxpayers on returns reporting:						
No adjusted gross income	10,095	66,903	6,627	37,305	1,191,032	31,927
\$1 under \$5,000	* 2,974	* 4,582	* 1,541	16,727	174,327	10,422
\$5,000 under \$10,000	18,665	19,030	1,020	42,145	581,451	13,796
\$10,000 under \$15,000	15,944	27,226	1,708	46,714	422,915	9,053
\$15,000 under \$20,000	38,155	39,842	1,044	82,663	842,836	10,196
\$20,000 under \$25,000	58,914	66,514	1,129	116,282	852,651	7,333
\$25,000 under \$30,000	81,710	181,310	2,219	129,968	1,427,903	10,987
\$30,000 under \$40,000	176,508	343,991	1,949	256,618	3,280,637	12,784
\$40,000 under \$50,000	144,863	399,468	2,758	221,546	3,040,449	13,724
\$50,000 under \$75,000	334,811	977,203	2,919	523,132	9,668,604	18,482
\$75,000 under \$100,000	290,517	1,138,726	3,920	429,209	9,603,368	22,375
\$100,000 under \$200,000	361,404	2,451,514	6,783	545,704	20,530,191	37,621
\$200,000 under \$500,000	142,826	1,720,044	12,043	209,064	14,111,181	67,497
\$500,000 under \$1,000,000	24,305	331,331	13,632	34,573	2,707,302	78,307
\$1,000,000 or more	7,775	114,016	14,664	11,612	1,044,542	89,954
Size of adjusted gross income [1]	Roth IRA plans					
	Total contributions			End of year fair market value of IRAs		
	Number of taxpayers	Amount (\$1,000)	Average (\$1)	Number of taxpayers	Amount (\$1,000)	Average (\$1)
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All taxpayers</b>	<b>5,801,369</b>	<b>18,564,517</b>	<b>3,200</b>	<b>16,688,936</b>	<b>354,933,723</b>	<b>21,268</b>
Taxpayers on returns reporting:						
No adjusted gross income	57,130	190,143	3,328	234,054	8,689,838	37,127
\$1 under \$5,000	100,854	237,940	2,359	298,716	3,439,502	11,514
\$5,000 under \$10,000	96,923	266,681	2,751	340,089	4,875,566	14,336
\$10,000 under \$15,000	118,125	305,483	2,586	367,409	4,427,797	12,051
\$15,000 under \$20,000	140,520	375,067	2,669	434,986	6,768,358	15,560
\$20,000 under \$25,000	159,788	471,879	2,953	480,755	6,697,513	13,931
\$25,000 under \$30,000	151,517	377,341	2,490	434,439	6,050,991	13,928
\$30,000 under \$40,000	341,921	980,454	2,867	1,041,747	16,835,871	16,161
\$40,000 under \$50,000	445,796	1,128,326	2,531	1,134,317	16,123,303	14,214
\$50,000 under \$75,000	1,215,827	3,651,760	3,004	2,996,313	53,197,766	17,754
\$75,000 under \$100,000	1,124,217	3,760,728	3,345	2,889,518	56,169,748	19,439
\$100,000 under \$200,000	1,745,087	6,408,253	3,672	4,772,496	102,708,064	21,521
\$200,000 under \$500,000	94,818	369,585	3,898	1,073,986	37,682,827	35,087
\$500,000 under \$1,000,000	6,106	27,936	4,575	127,862	11,197,313	87,573
\$1,000,000 or more	2,740	12,941	4,723	62,249	20,069,266	322,403

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

[1] For joint returns, both taxpayers are placed into the same adjusted gross income class, as determined by the total amount on the return.

[2] The statistics are based on unaudited data and contain some amounts in excess of the legal maximum. For additional explanation, see *Data Sources and Limitations* found in Bryant, Victoria, "Accumulation and Distribution of Individual Retirement Arrangements, 2004" *SOI Bulletin*, Spring 2008, Volume 27, Number 4, pp. 90–101.

[3] For SEP plans, total contributions include contributions made by the taxpayer directly as well as those made by an employer.

[4] For SIMPLE plans, total contributions include contributions made by the taxpayer directly as well as those made by an employer.

NOTE: Details may not add to total due to rounding.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 4. Taxpayers with Individual Retirement Arrangement (IRA) Plans, by Age of Taxpayer, Tax Year 2010**

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

Age of taxpayer	Number of taxpayers			Taxpayers with IRA accounts reported on Form 5498			
	Total	With pension coverage on Forms W-2 [1]	Eligible to make IRA contributions [2]	Total contributions		Contributions deducted on Form 1040	
				Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All taxpayers</b>	<b>196,420,136</b>	<b>66,208,127</b>	<b>145,552,561</b>	<b>11,540,393</b>	<b>51,210,690</b>	<b>4,166,696</b>	<b>20,737,721</b>
No age information	570,290	36,088	212,992	2,990	5,774	* 4,047	* 19,526
Under 15	266,858	* 8,093	52,611	* 8,535	* 26,434	* 2,002	* 7,651
15 under 20	5,214,054	312,140	4,570,388	43,210	83,960	9,037	9,697
20 under 25	16,305,519	3,494,957	14,698,685	331,598	788,100	88,581	155,391
25 under 30	18,436,965	6,547,598	15,919,494	883,159	2,447,363	253,655	732,180
30 under 35	18,203,139	7,297,582	15,250,367	1,064,433	3,303,182	251,101	888,053
35 under 40	17,992,003	7,605,274	15,010,823	1,132,642	3,907,992	282,911	1,186,321
40 under 45	18,789,856	8,329,080	15,826,674	1,220,967	4,975,593	341,046	1,666,709
45 under 50	19,770,639	8,894,509	16,753,367	1,424,331	6,373,344	495,985	2,320,343
50 under 55	19,553,706	9,028,008	16,149,338	1,616,601	8,208,863	632,620	3,385,862
55 under 60	17,494,344	7,561,744	13,800,863	1,745,050	9,315,574	759,543	4,264,715
60 under 65	14,588,464	4,789,871	9,651,095	1,305,078	7,328,053	648,191	3,720,579
65 under 70	10,097,243	1,564,397	4,410,253	594,217	3,396,994	330,408	1,933,858
70 under 75	7,158,551	518,607	1,915,869	119,341	754,798	47,435	304,203
75 under 80	5,074,985	162,798	829,533	31,228	202,264	15,975	104,686
80 and over	6,903,520	57,381	500,209	17,013	92,402	4,159	37,947

Age of taxpayer	Taxpayers with IRA accounts reported on Form 5498—continued							
	Rollovers		Roth conversions [3]		Withdrawals [4]		End of year fair market value of IRAs	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All taxpayers</b>	<b>4,323,498</b>	<b>299,715,386</b>	<b>869,399</b>	<b>64,767,827</b>	<b>13,459,025</b>	<b>257,611,337</b>	<b>54,428,897</b>	<b>5,029,473,427</b>
No age information	3,085	116,096	* 1,027	* 8,174	6,808	163,765	33,917	1,612,929
Under 15	* 999	* 248	0	0	* 2,847	* 18,765	17,204	252,107
15 under 20	0	0	0	0	* 7,603	* 26,240	81,925	1,020,961
20 under 25	47,352	199,694	9,141	52,650	33,050	166,087	658,032	4,271,227
25 under 30	202,529	1,321,044	37,441	332,877	119,126	792,404	1,925,049	17,473,303
30 under 35	286,381	4,678,547	54,813	1,039,397	192,747	2,215,303	3,006,027	45,393,159
35 under 40	295,877	9,583,106	78,745	2,495,288	300,579	5,204,728	3,785,400	93,376,174
40 under 45	367,424	13,296,221	78,426	2,843,586	430,490	7,951,289	4,697,248	176,972,598
45 under 50	468,464	22,149,836	96,986	4,254,894	552,923	12,142,947	5,796,971	315,379,000
50 under 55	494,322	32,847,413	97,662	7,015,421	734,126	18,769,743	6,745,970	496,102,528
55 under 60	613,104	55,192,434	111,744	7,082,497	847,323	22,109,707	7,134,799	706,378,339
60 under 65	702,617	76,813,889	123,120	11,929,298	1,429,492	43,292,551	6,664,113	949,927,965
65 under 70	432,028	46,867,330	114,100	13,204,280	1,347,126	41,021,477	5,022,545	877,341,166
70 under 75	243,423	22,483,037	33,595	8,296,679	2,705,865	43,716,677	3,563,566	627,955,155
75 under 80	81,107	6,424,724	23,372	3,793,114	2,209,310	29,937,344	2,530,225	408,213,641
80 and over	84,786	7,741,767	9,227	2,419,672	2,539,610	30,082,310	2,765,906	307,803,175

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

[1] Number of taxpayers with pension coverage is determined from Form W-2 box 13, which indicates participation in a retirement plan.

[2] Those individuals qualifying under Federal Income Tax law to make deductible or nondeductible contributions to a traditional IRA and/or Roth IRA plan.

[3] Owners of traditional IRAs were able to convert them to Roth IRAs as long as they met the income limitations for making Roth IRA contributions. Under certain circumstances, SEP or SIMPLE IRAs could also be converted to Roth IRAs; however, these amounts could not be identified separately for the purpose of these statistics.

[4] Withdrawals are reported on Form 1099-R; does not include withdrawals for the purpose of rollovers to other IRA accounts if the transfer was made by the trustee; Roth IRA conversions are shown separately.

NOTE: Details may not add to total due to rounding.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 5. Taxpayers with Traditional Individual Retirement Arrangement (IRA) Contributions, by Size of Contribution and Age of Taxpayer, Tax Year 2010**

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

Age of taxpayer	Total contributions to Traditional IRA Plans					
	Total		Under \$2,000		Exactly \$2,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All taxpayers</b>	<b>3,487,944</b>	<b>12,801,392</b>	<b>974,532</b>	<b>718,179</b>	<b>169,555</b>	<b>339,109</b>
No age information	* 19	* 92	0	0	0	0
Under 15	* 1,001	* 4,999	0	0	0	0
15 under 20	* 2,034	* 1,583	* 2,024	* 1,532	0	0
20 under 25	29,804	55,416	17,982	8,887	* 1,001	* 2,002
25 under 30	122,630	314,774	54,979	35,588	* 5,999	* 11,998
30 under 35	177,786	518,154	66,135	44,939	9,072	18,144
35 under 40	238,299	673,425	100,160	62,614	6,765	13,529
40 under 45	301,290	961,527	99,857	71,485	10,603	21,206
45 under 50	441,647	1,438,694	137,156	107,151	23,845	47,690
50 under 55	553,866	2,042,809	155,725	122,092	42,743	85,486
55 under 60	693,750	2,849,479	151,314	116,517	34,481	68,963
60 under 65	605,975	2,539,441	126,517	100,459	25,726	51,451
65 under 70½	319,843	1,400,999	62,683	46,915	9,320	18,640

Age of taxpayer	Total contributions to Traditional IRA Plans—continued					
	Over \$2,000, under \$3,000		Exactly \$3,000		Over \$3,000, under \$3,500	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All taxpayers</b>	<b>174,189</b>	<b>425,505</b>	<b>144,269</b>	<b>432,809</b>	<b>41,554</b>	<b>134,470</b>
No age information	0	0	0	0	0	0
Under 15	0	0	0	0	0	0
15 under 20	0	0	0	0	0	0
20 under 25	* 1,001	* 2,503	* 3,540	* 10,620	0	0
25 under 30	10,086	25,225	* 4,073	* 12,219	* 300	* 929
30 under 35	11,945	29,111	* 4,453	* 13,359	* 5,296	* 17,450
35 under 40	11,571	28,721	7,901	23,702	5,273	16,678
40 under 45	13,459	33,550	13,832	41,496	4,938	15,855
45 under 50	26,152	63,213	11,157	33,472	* 3,614	* 11,284
50 under 55	25,065	59,820	22,349	67,047	4,193	13,003
55 under 60	33,635	82,291	32,682	98,047	8,255	26,726
60 under 65	27,809	67,170	33,663	100,989	5,628	19,198
65 under 70½	13,466	33,901	10,619	31,858	* 4,057	* 13,347

Footnotes at end of table.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 5. Taxpayers with Traditional Individual Retirement Arrangement (IRA) Contributions, by Size of Contribution and Age of Taxpayer, Tax Year 2010—Continued**

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

Age of taxpayer	Total contributions to Traditional IRA Plans—continued					
	Exactly \$3,500		Over \$3,500, under \$4,000		Exactly \$4,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All taxpayers</b>	<b>23,108</b>	<b>80,880</b>	<b>42,308</b>	<b>160,161</b>	<b>92,373</b>	<b>369,495</b>
No age information	0	0	0	0	0	0
Under 15	0	0	0	0	0	0
15 under 20	0	0	0	0	0	0
20 under 25	0	0	0	0	0	0
25 under 30	0	0	* 2,023	* 7,797	* 4,024	* 16,098
30 under 35	* 1,038	* 3,632	* 2,628	* 9,970	* 3,144	* 12,578
35 under 40	* 1,001	* 3,504	* 1,950	* 7,744	686	2,745
40 under 45	* 2,009	* 7,032	2,598	9,835	7,757	31,030
45 under 50	* 944	* 3,305	9,032	34,422	4,831	19,323
50 under 55	* 4,264	* 14,923	5,147	19,147	22,300	89,200
55 under 60	7,255	25,393	6,708	25,456	23,729	94,916
60 under 65	* 5,621	* 19,674	6,718	25,242	17,770	71,079
65 under 70½	* 976	* 3,417	5,504	20,548	8,132	32,526

Age of taxpayer	Total contributions to Traditional IRA Plans—continued					
	Over \$4,000, under \$4,500		Exactly \$4,500		Over \$4,500, under \$5,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All taxpayers</b>	<b>19,291</b>	<b>82,441</b>	<b>13,103</b>	<b>58,967</b>	<b>51,259</b>	<b>247,333</b>
No age information	0	0	0	0	* 8	* 41
Under 15	0	0	0	0	* 1,001	* 4,999
15 under 20	0	0	0	0	0	0
20 under 25	0	0	0	0	0	0
25 under 30	0	0	0	0	* 3,407	* 16,229
30 under 35	* 1,034	* 4,545	* 209	* 943	3,448	16,562
35 under 40	* 458	* 1,914	* 300	* 1,350	3,406	16,779
40 under 45	* 11	* 46	* 1,001	* 4,505	4,815	23,441
45 under 50	4,664	19,744	* 2,016	* 9,071	12,704	62,365
50 under 55	* 1,385	* 5,996	* 3,026	* 13,618	6,585	31,484
55 under 60	4,989	21,139	* 4,319	* 19,435	7,431	35,587
60 under 65	3,046	13,159	* 1,897	* 8,538	6,970	32,746
65 under 70½	* 3,704	* 15,898	* 335	* 1,507	* 1,484	* 7,100

Footnotes at end of table.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 5. Taxpayers with Traditional Individual Retirement Arrangement (IRA) Contributions, by Size of Contribution and Age of Taxpayer, Tax Year 2010—Continued**

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

Age of taxpayer	Total contributions to Traditional IRA Plans—continued					
	Exactly \$5,000		Over \$5,000, under \$6,000		Exactly \$6,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
<b>All taxpayers</b>	<b>683,606</b>	<b>3,418,034</b>	<b>37,611</b>	<b>206,892</b>	<b>1,021,186</b>	<b>6,127,115</b>
No age information	* 10	* 51	0	0	0	0
Under 15	0	0	0	0	0	0
15 under 20	* 10	* 51	0	0	0	0
20 under 25	6,281	31,404	0	0	0	0
25 under 30	37,738	188,691	0	0	0	0
30 under 35	69,385	346,923	0	0	0	0
35 under 40	98,829	494,144	0	0	0	0
40 under 45	140,409	702,046	0	0	0	0
45 under 50	205,531	1,027,654	0	0	0	0
50 under 55	39,939	199,697	11,326	62,380	209,819	1,258,914
55 under 60	33,351	166,755	8,766	47,248	336,835	2,021,007
60 under 65	31,020	155,101	14,719	81,401	298,872	1,793,232
65 under 70½	21,103	105,517	2,800	15,863	175,660	1,053,962

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

NOTE: Details may not add to total due to rounding.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

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**Table 6. Taxpayers with Roth Individual Retirement Account (IRA) Contributions, by Size of Contributions and Age of Taxpayer, Tax Year 2010**

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

Age of taxpayer	Total contributions to Roth IRA plans					
	Total		Under \$2,000		Exactly \$2,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All taxpayers</b>	<b>5,801,368</b>	<b>18,564,517</b>	<b>2,234,573</b>	<b>1,861,207</b>	<b>135,688</b>	<b>271,376</b>
No age information	* 2,928	* 5,334	* 1,949	* 439	0	0
Under 15	* 6,533	* 17,588	* 3,529	* 4,575	0	0
15 under 20	36,173	80,033	18,613	12,070	* 3,037	* 6,074
20 under 25	249,876	643,741	113,652	74,244	* 5,048	* 10,096
25 under 30	607,905	1,609,021	285,734	222,607	17,129	34,257
30 under 35	690,908	1,817,142	326,430	263,332	13,235	26,470
35 under 40	662,888	1,670,602	331,048	282,618	15,798	31,596
40 under 45	637,689	1,756,685	273,586	228,005	20,944	41,887
45 under 50	676,785	2,011,294	262,326	228,686	16,607	33,215
50 under 55	706,750	2,561,409	242,528	214,291	16,109	32,219
55 under 60	760,906	2,944,617	229,730	202,180	13,855	27,710
60 under 65	491,141	2,223,398	94,255	84,317	9,484	18,967
65 under 70	176,838	793,606	34,548	25,251	4,146	8,293
70 and over	94,048	430,047	16,645	18,592	* 296	* 592

Age of taxpayer	Total contributions to Roth IRA plans—continued					
	Over \$2,000, under \$3,000		Exactly \$3,000		Over \$3,000, under \$3,500	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All taxpayers</b>	<b>368,177</b>	<b>891,109</b>	<b>181,243</b>	<b>543,726</b>	<b>55,989</b>	<b>183,813</b>
No age information	0	0	0	0	0	0
Under 15	0	0	* 1,001	* 3,003	0	0
15 under 20	* 2,016	* 5,034	* 998	* 2,993	0	0
20 under 25	20,641	51,272	12,552	37,656	* 1,057	* 3,473
25 under 30	34,124	82,117	18,750	56,250	* 3,894	* 12,437
30 under 35	50,596	122,740	17,075	51,226	* 3,893	* 12,727
35 under 40	48,101	115,199	18,412	55,235	11,834	39,422
40 under 45	50,350	120,897	18,185	54,556	7,628	25,258
45 under 50	47,881	116,965	23,195	69,586	7,897	25,458
50 under 55	38,229	94,294	24,853	74,558	7,095	23,054
55 under 60	44,519	105,809	27,170	81,509	4,680	15,208
60 under 65	18,510	46,048	12,678	38,033	5,362	18,018
65 under 70	7,785	18,431	* 2,317	* 6,951	* 1,542	* 4,997
70 and over	* 5,425	* 12,303	* 4,057	* 12,170	* 1,107	* 3,761

Footnotes at end of table.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

Statistics of Income Bulletin | Fall 2013

**Table 6. Taxpayers with Roth Individual Retirement Account (IRA) Contributions, by Size of Contributions and Age of Taxpayer, Tax Year 2010—Continued**

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

Age of taxpayer	Total contributions to Roth IRA plans—continued					
	Exactly \$3,500		Over \$3,500, under \$4,000		Exactly \$4,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(13)	(14)	(15)	(16)	(17)	(18)
<b>All taxpayers</b>	<b>21,701</b>	<b>75,948</b>	<b>164,854</b>	<b>620,102</b>	<b>87,452</b>	<b>349,807</b>
No age information	0	0	0	0	0	0
Under 15	0	0	0	0	0	0
15 under 20	0	0	* 1,929	* 7,370	* 1,018	* 4,072
20 under 25	* 2,016	* 7,055	* 4,316	* 16,153	* 7,069	* 28,275
25 under 30	* 5,328	* 18,646	11,084	41,883	12,090	48,359
30 under 35	* 2,319	* 8,116	28,018	107,266	9,956	39,824
35 under 40	* 2,146	* 7,510	18,212	68,362	8,090	32,362
40 under 45	* 148	* 520	28,347	108,253	11,213	44,850
45 under 50	* 40	* 139	26,616	100,164	14,562	58,248
50 under 55	* 1,196	* 4,186	22,032	81,695	9,321	37,284
55 under 60	* 5,033	* 17,614	13,740	50,536	7,385	29,540
60 under 65	* 2,177	* 7,618	8,006	29,150	* 2,448	* 9,790
65 under 70	* 1,001	* 3,504	* 1,053	* 3,802	* 1,685	* 6,741
70 and over	* 297	* 1,040	* 1,501	* 5,468	* 2,615	* 10,462

Age of taxpayer	Total contributions to Roth IRA plans—continued					
	Over \$4,000, under \$4,500		Exactly \$4,500		Over \$4,500, under \$5,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(19)	(20)	(21)	(22)	(23)	(24)
<b>All taxpayers</b>	<b>48,622</b>	<b>204,475</b>	<b>19,654</b>	<b>88,446</b>	<b>211,268</b>	<b>1,034,447</b>
No age information	0	0	0	0	0	0
Under 15	0	0	0	0	0	0
15 under 20	0	0	0	0	* 972	* 4,470
20 under 25	* 1,001	* 4,204	* 1,001	* 4,505	* 5,871	* 28,547
25 under 30	* 4,978	* 20,493	0	0	25,492	125,456
30 under 35	9,969	42,290	* 1,306	* 5,879	37,865	186,050
35 under 40	6,088	25,820	* 1,292	* 5,814	39,142	193,036
40 under 45	* 1,922	* 7,871	* 1,984	* 8,926	19,730	97,395
45 under 50	7,039	29,766	* 1,028	* 4,627	37,773	185,334
50 under 55	* 3,624	* 15,065	* 2,576	* 11,594	17,022	81,669
55 under 60	8,766	37,265	* 5,671	* 25,518	10,958	53,173
60 under 65	2,812	11,816	* 3,675	* 16,539	12,859	62,171
65 under 70	* 2,317	* 9,423	* 1,121	* 5,044	* 592	* 2,889
70 and over	* 106	* 462	0	0	* 2,992	* 14,257

Footnotes at end of table.

# Accumulation and Distribution of Individual Retirement Arrangements, 2010

Statistics of Income Bulletin | Fall 2013

**Table 6. Taxpayers with Roth Individual Retirement Account (IRA) Contributions, by Size of Contributions and Age of Taxpayer, Tax Year 2010—Continued**

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

Age of taxpayer	Total contributions to Roth IRA plans—continued					
	Exactly \$5,000		Over \$5,000, under \$6,000		Exactly \$6,000	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
<b>All taxpayers</b>	<b>1,159,810</b>	<b>5,799,051</b>	<b>75,210</b>	<b>418,218</b>	<b>1,037,133</b>	<b>6,222,794</b>
No age information	* 979	* 4,896	0	0	0	0
Under 15	* 2,002	* 10,010	0	0	0	0
15 under 20	* 7,590	* 37,951	0	0	0	0
20 under 25	75,652	378,260	0	0	0	0
25 under 30	189,303	946,515	0	0	0	0
30 under 35	190,244	951,221	0	0	0	0
35 under 40	162,726	813,629	0	0	0	0
40 under 45	203,654	1,018,268	0	0	0	0
45 under 50	231,821	1,159,106	0	0	0	0
50 under 55	35,252	176,261	15,613	87,446	271,299	1,627,793
55 under 60	25,690	128,450	27,254	151,351	336,459	2,018,753
60 under 65	22,717	113,587	21,623	120,130	274,536	1,647,214
65 under 70	9,382	46,909	8,918	48,785	100,431	602,587
70 and over	2,798	13,988	1,802	10,506	54,408	326,447

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

NOTE: Roth IRA refers to an individual retirement plan that is subject to the rules that apply to a traditional IRA with exceptions, as defined by Publication 590, p. 36.

Source: Matched file of Forms 1040, 1099-R, and 5498 for Tax Year 2010. IRS, Statistics of Income Division, June 2013.

# Sampling Methodology and Data Limitations

**T**his article discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports. More technical information is available, on request, by writing to the Director, Statistics of Income Division RAS:S, Internal Revenue Service, 1111 Constitution Avenue, NW, K-Room 4112, Washington, DC 20224-0002.

## Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on such criteria as: industry, presence or absence of a tax form or schedule, and various income factors or other measures of economic size (such as total assets, total receipts, size of gift, and size of estate). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years—3 for corporations because of the incidence of fiscal (noncalendar) year reporting and extensions of filing time. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means, in practice, that both the population and the sample size can differ from those planned. However, these factors do not compromise the validity of the estimates.

The probability of a return's selection depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated processing costs or the target size of the total sample for the program.

For most SOI studies, returns are designated by computer from the IRS Master Files based on the taxpayer identification number (TIN), which is either the Social Security number (SSN) or the Employer Identification Number (EIN). A fixed and essentially

random number is associated with each possible TIN. If that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise, it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TINs designated from one year's sample are, for the most part, selected for the next year's, so that a very high proportion of the returns selected in the current year's sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

## Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. "Weights" are computed by dividing the count of returns filed for a given stratum by the number of population sample returns for that same stratum. These weights are usually adjusted for unavailable returns and outliers. Weights are used to adjust for the various sampling rates used, relative to the population—the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into "poststrata," based on additional criteria or refinements of those used in the original stratification. Weights are then computed for these poststrata using additional population counts. The data on each sample return in a stratum are then multiplied by that weight. To produce the tabulated estimates, the weighted data are summed to produce the published statistical totals.

## Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the

**Sample returns are designated by computer from the IRS Master Files based on the taxpayer identification number.**

## Sampling Methodology and Data Limitations

**In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.**

average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports, the standard error is not directly presented. Instead, the ratio of

the standard error to the estimate itself is presented in percentage form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its CV to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 2 percent, then the following arithmetic procedure would be followed to construct a 68-percent confidence interval estimate:

$$\begin{array}{ll} 150,000 & \text{(sample estimate)} \\ \times 0.02 & \text{(coefficient of variation)} \\ = 3,000 & \text{(standard error of estimate)} \end{array}$$

then:

$$\begin{array}{ll} 150,000 & \text{(sample estimate)} \\ + \text{ or } - 3,000 & \text{(standard error)} \\ = \{147,000, 153,000\} & \text{(68-percent confidence interval).} \end{array}$$

Based on these data, the interval estimate is from 147 to 153 thousand returns. This means that the average estimate of the number of returns lies within an interval computed in this way. Such an estimate would be correct for approximately two-thirds of all possible samples similarly selected. To obtain this interval estimate with 95-percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study may be obtained, on request, by writing to the Director, Statistics of Income Division, at the address given above.

### Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors and

inconsistencies, processing errors, and the effects of any early cutoff of sampling. Additional information on nonsampling error as it applies to individual and corporation income tax returns is presented in the separate SOI reports on these returns.

In transcribing and tabulating the information from returns or forms selected for the sample, steps are taken to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during the statistical abstracting and "editing" process that takes place in IRS submission processing centers. This is done to improve data consistency from return to return and to achieve definitions of the data items more in keeping with the needs of major users. In some cases, not all of the data are available from the tax return as originally filed. Sometimes, the missing data can be obtained by the Statistics of Income Division in Washington, DC, through field followup. More often, though, they are obtained through manual or computerized imputation. For this purpose, other information in the return or in accompanying schedules may be sufficient to serve as the basis for making an estimate. Prior-year data for the same taxpayer can be used for this same purpose, or comparable data from business reference books may be substituted.

Data abstracted or "edited" from returns for statistical use are subjected to a number of validation checks, including systematic verifications of a sampling of the work of each tax examiner involved in the SOI process. Data reported on sampled returns and previously transcribed as part of processing for the IRS Master Files are subject to validation as part of the administrative process before SOI processing begins. However, during the administrative process, it is only practical to transcribe corrections to errors that have a direct bearing on the tax reported or the refund claimed. Therefore, during the SOI process, checks must also be made to correct any errors or inconsistencies left in the administrative data before the data can be accepted for the statistics.

The Statistics of Income program includes many more tax return items than are transcribed and perfected for IRS tax administration needs, especially for items reported in tax return schedules in support of the various summary totals reported on the return. Therefore, checks must also be designed to validate these additional data items and to assure that they are consistent with other data entries.

Most of the data validation checks made during the SOI process take the form of computerized tests of each record. In addition to verifying that internal consistency and proper balance and relationships among the tax return items and statistical classifications are maintained, this process is intended to check on consistency with

## Sampling Methodology and Data Limitations

tax law provisions, acceptable reporting practices, and generally accepted accounting principles. Most testing occurs during the data abstracting and editing operation, while the tax return source document is still on hand, although some testing for certain programs occurs later on. Records failing the tests are subjected to further review and correction.

Finally, before publication, the statistics are reviewed for accuracy and reasonableness in light of the tax law provisions, taxpayer reporting variations and other limitations, tolerances and statistical techniques allowed or employed in data processing and estimating, economic conditions, and comparability with other statistical series. However, these controls do not completely eliminate the possibility of error. When discovered, errors in *Bulletin* tables are corrected, through a published errata.

### Table Conventions

Published estimates subject to excessive sampling variability are identified for most of the statistics by means of an asterisk (\*) presented alongside the estimate or in place of an estimate. Presence of an asterisk means that the sampling rate was less than 100 percent of the population and that there were fewer than 10 sample observations available for estimation purposes. This method produces a rough indication of excessive sampling variability. However, the results will differ somewhat from more precise indicators of excessive sampling variability

based on the standard statistical formula. For some of the statistics based on samples, asterisking was not possible because of resource and other constraints. Users should keep this limitation in mind when using these data.

A zero, in place of a frequency or an amount, in any given table cell presenting data based on an SOI sample, indicates either that (1) there were no returns in the population with the particular characteristic, or (2) because of its rarity, instances of the characteristic were not present among the sampled returns. However, for statistics based on returns selected for the sample at the 100-percent rate, a zero indicates a presumption of no returns with the particular characteristic in the population.

In addition to sampling variability, Statistics of Income is required to prevent disclosure of information about specific taxpayers or businesses in its tables. Therefore, a weighted frequency (and the associated amount, where applicable) of less than 3 is either combined with data in an adjacent cell(s) so as to meet the criteria, or deleted altogether. Similar steps are taken to prevent indirect disclosure through subtraction. However, any combined or deleted data are included in the appropriate totals. Most data on tax-exempt, nonprofit organizations are excluded from disclosure review because the Internal Revenue Code and regulations permit public access to most of the information reported by these organizations.

# SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: [sis@irs.gov](mailto:sis@irs.gov)

Project name and contact	Program content and frequency	Program year	End of tax year	Close of Filing Period	Close of filing period (with extensions)	Close of sampling period	Date of public release
Corporations, Foreign-Controlled Domestic: James Hobbs	This annual study covers domestic corporations with 50-percent-or-more stock ownership by a single foreign "person." It covers balance sheet, income statement, and tax-related data, which are classified by industry group, country, and size and age of the corporations. Data are compared to those for other domestic corporations.	2011	June 2012	September 2012	March 2013	June 2013	December 2013
Corporations, Source Book: Bill Rush	This annual publication presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups and size of total assets for all returns and separately for returns with net income.	2011	June 2012	September 2012	March 2013	June 2013	December 2013
Corporations, U.S. Controlled Foreign: Jason Wenrich	This semiannual study provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry group and country.	2010	June 2011	September 2011	March 2012	June 2012	January 2014
Estate Tax: Brian Raub; Joseph Newcomb	This annual study provides information on a gross estate and its composition, deductions, and tax and information on the age, sex, and marital status of decedents. Basic estate tax return data, by year in which returns are filed, are produced each year. Other statistics are available on a year-of-death basis (approximately every 3 years).	2012	N/A	N/A	N/A	December 2012	October 2013
Gift Tax: Melissa Belvedere	This annual study provides data for type and amount of gift, information on donee, and tax computation items. Information about the donor and gift splitting is also available.	2012	N/A	N/A	N/A	December 2012	October 2013
Individuals, Advance Data: Scott Hollenbeck; Maureen Keenan Kahr; Michael Parisi; Karen Turnbull-Saunders	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules. The file contains information on returns filed through Cycle 38 weighted up to represent a full year of data.	2012	December 2012	April 2013	October 2013	September 2013	February 2014
Individuals, County Income: Kevin Pierce	County or State income data are available annually.	2011	December 2011	April 2012	October 2012	December 2012	January 2014
Individuals, Foreign Earned Income and Foreign Tax Credit: Scott Hollenbeck; Maureen Keenan Kahr	This periodic study is conducted every 5 years. It covers foreign-earned income, foreign-earned exclusion, foreign housing exclusion, foreign income, foreign taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income and country.	2011	December 2011	April 2012	October 2012	December 2012	February 2014

## SOI Projects, Contacts, and Public Release Information

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Project name and contact	Program content and frequency	Program year	End of tax year	Close of Filing Period	Close of filing period (with extensions)	Close of sampling period	Date of public release
Individuals, Income Tax Percentile Tabulations: Michael Parisi; Tony Hall	This annual study provides data on income and tax distribution for all non dependent individual income tax returns by percentiles.	2011	December 2011	April 2012	October 2012	December 2012	October 2013
Individuals, Mid-November Filing Season Statistics: Barry Johnson	Number of returns, total income, total tax and share of income composed of capital gains, by AGI category, reported through week 47 of the processing season.	2013	December 2013	N/A	N/A	N/A	December 2013
Individuals, Noncash Charitable Contributions: Janette Wilson; P.J. Liddell; Young Lim	This study of individual income tax returns provides detailed asset donations, descriptions of the donees, donor cost, fair market value, and deduction claimed on Form 8283, Noncash Charitable Contributions.	2011	December 2011	April 2012	October 2012	December 2012	February 2014
Individuals, Withholding on Foreign Recipients of U.S. Income: Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.	2011	December 2011	March 2012	April 2012	March 2013	September 2013
International Boycott Report: Lissa Costa	This study provides data on business operations of U.S. "persons" in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.	2011	December 2011	April 2012	September 2012	July 2013	October 2013
Migration Flow Data: Kevin Pierce	Migration flow data (based on year-to-year changes in individual tax return addresses) provide data on the number of returns, number of exemptions, and aggregate adjusted gross income at the state and county level.	2011	December 2011	April 2012	October 2012	December 2012	January 2014
SOI Bulletin: Wayne Kei	Winter Issue	2014	N/A	N/A	N/A	N/A	February 2014
Tax-Exempt Organizations, Unrelated Business Income: Jael Jackson	This annual study provides data on unrelated business income and deductions for organizations classified as tax-exempt under the Internal Revenue Code.	2010	November 2011	April 2012	October 2012	December 2012	November 2013

## SOI Projects, Contacts, and Public Release Information

**General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: [sis@irs.gov](mailto:sis@irs.gov)**

<b>Project name and contact</b>	<b>Program content and frequency</b>	<b>Program year</b>	<b>End of tax year</b>	<b>Close of Filing Period</b>	<b>Close of filing period (with extensions)</b>	<b>Close of sampling period</b>	<b>Date of public release</b>
Trusts (and Estates), Income Tax: Joseph Newcomb	This annual study provides data on income, deductions, gains, and losses reported by estates and trusts, as well as distributions to beneficiaries and income tax liability.	2012	N/A	N/A	N/A	December 2012	November 2013
Trusts, Split-Interest: Lisa Rosenmerkel	This annual study provides information on charitable remainder trusts, charitable lead trusts, and pooled income funds. Data include balance sheet, income, deductions, and detail from accumulation and distribution schedules.	2012	N/A	N/A	N/A	December 2012	October 2013
ZIP Code Data: Kevin Pierce	This study provides detailed tabulations of individual income tax return data at the state and ZIP code level.	2008	December 2008	April 2009	October 2009	December 2008	January 2014

# SOI Products and Services

**S**tatistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS)**:

**Statistical Information Services** (sis@irs.gov)  
Statistics of Income Division  
Internal Revenue Service • RAS:S  
1111 Constitution Avenue, NW, K-Room 4112  
Washington, DC 20224-0002  
(202) 803-9285 • Fax: (202) 803-9393

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, at (202) 317-4000.

## Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. Almost 12,000 files are currently available at:

[www.irs.gov/taxstats](http://www.irs.gov/taxstats)

There is also a direct link to our Website from FedStats, the gateway to official statistics from the Federal Government: [www.fedstats.gov](http://www.fedstats.gov).

## Tax Stats

On the Tax Stats home page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

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#### Statistics of Income—2010, Corporation Income Tax Returns

*Publication 16*

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2010 through June 2011. Data are classified by industry, size of total assets, and size of business receipts.

#### Corporation Source Book

Data from the 2000 through 2010 *Corporation Source Books* are available at no charge from the Tax Stats Website. Data for most years from 1964 through 1999 are also available in the archive section of Tax Stats.

## SOI Products and Services

### **Statistics of Income—2010, Corporation Source Book**

*Publication 1053*

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series.

### **Individual Income Tax Returns**

#### **Statistics of Income—2011, Individual Income Tax Returns**

*Publication 1304*

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2011 than those published earlier in the *SOI Bulletin*.

Presents information on: Classifies data by:

- sources of income
- exemptions
- itemized deductions
- tax computations
- size of adjusted gross income
- marital status
- type of tax computation
- age

### **Compendium of Federal Estate Tax and Personal Wealth Studies**

*Publication 1773*

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916–1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962–1989, and a discussion of the relationship among realized income, wealth, and well-being.

### **County-to-County Migration Data**

Data are based on the year-to-year changes in the addresses shown on the population of returns from

the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total adjusted gross income. Available for Filing Years 1989–2010. All years are available at [www.irs.gov/taxstats](http://www.irs.gov/taxstats). Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

### **State-to-State Migration Data**

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total adjusted gross income. Available for Filing Years 1989–2010. All years are available at [www.irs.gov/taxstats](http://www.irs.gov/taxstats). Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

### **County Income Data**

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989–2009 for the entire United States. All years are available at [www.irs.gov/taxstats](http://www.irs.gov/taxstats). Click on “County Income” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

### **ZIP Code Area Data**

Statistics are available for Tax Years 1998, 2002, and 2004–2008 showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; and contributions; by State and 5-digit ZIP Code. In addition, data for Tax Year 2004–2008 show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum

tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. All years are available at [www.irs.gov/taxstats](http://www.irs.gov/taxstats). Click on “Zip Code Data (SOI)” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

### **Tax-Exempt Organizations**

#### **Compendium of Studies of Tax-Exempt Organizations, 1989–1998**

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)–(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations’ unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the Compendium includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research.

#### **Microdata Records for Tax Year 2009**

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 17,300 Internal Revenue Code section 501(c)(3) organizations and 6,592 section 501(c)(4)–(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI’s Tax Stats Website.

#### **Microdata Records for Tax Years 1992–2008**

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets

and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI’s Tax Stats Website.

### **Private Foundations (and Charitable Trusts)**

#### **Microdata Records for Tax Year 2009**

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 16,545 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI’s Tax Stats Website.

#### **Microdata Records for Tax Years 1992–2008**

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI’s Tax Stats Website.

### **Products for Sale From SOI**

#### **Individual Public-Use Microdata Files**

Files for 1992 through 2008 are available on CD-ROM by contacting SOI’s Statistical Information Services at [sis@irs.gov](mailto:sis@irs.gov) or (202) 803-9285. These microdata files have been edited to protect the confidentiality of individual taxpayers. The cost is \$4,000 for each year requested.

## SOI Products and Services

### Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, by calling (202) 512-1800, or faxing (202) 512-2250. Credit cards are accepted.

#### Superintendent of Documents

P.O. Box 371954  
Pittsburgh, PA 15250-7954

\* If you determine from the Government Printing Office that any of the following items is out of print, call Statistical Information Services on (202) 803-9285 for assistance.

#### Statistics of Income—2010, Individual Income Tax Returns

*Publication 1304, Stock No. 048-004-02552-3*  
Price: \$24.50 Foreign: \$34.30

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2010 than those published earlier in the *SOI Bulletin*.

Presents information on: Classifies data by:

- sources of income
- exemptions
- itemized deductions
- tax computations
- size of adjusted gross income
- marital status
- type of tax computation
- age

#### IRS Data Book, 2012

*Annually, Publication 55B, Stock No. 048-004-02531-1*  
Price: \$15.00 048-004-02542-6

This volume pertains to Fiscal Year (FY) 2012—October 1, 2011, through September 30, 2012. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, IRS budget and workforce, and other selected activities.

#### Statistics of Income Bulletin

*Quarterly, Publication 1136, Stock No. 748-005-00000-5*  
Subscription price: \$67

*Summer 2013, Single copy, Stock No. 748-005-00116-8*  
Single copy price: \$44

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, formerly published in every issue of the *Bulletin* are now published only on the IRS Website ([www.irs.gov/taxstats](http://www.irs.gov/taxstats)).