

# Sole Proprietorship Returns, 2011

by Adrian Dungan

**F**or Tax Year 2011, there were approximately 23.4 million individual income tax returns that reported nonfarm sole proprietorship activity, a 1.8-percent increase from 2010. Profits reported on these returns rose to \$282.6 billion in 2011, a 5.6-percent improvement over the previous year. In constant dollars, total nonfarm sole proprietorship profits increased 3.4 percent for 2011. Profits as a percent of business receipts dropped by 0.1 percent to 22.3 percent, resulting in the second highest level during the 24-year period, 1988 through 2011. All nonfarm sole proprietorship industries experienced increases in profits for 2011 with two exceptions: retail trade sector (down 2.9 percent) and all other industries (down 1.0 percent). The professional, scientific, and technical services sector reported the largest amount of profits (\$72.4 billion), followed by the healthcare and social assistance sector (\$51.3 billion). Profits in the professional, scientific, and technical services sector rose 2.3 percent in 2011 and this sector accounted for 25.6 percent of the total profits for all industry sectors. The healthcare and social assistance sector realized the largest absolute increase in profits (approximately \$2.6 billion) for the year, and accounted for 18.1 percent of the total profits for all sectors. In comparison, the transportation and warehousing sector reported the largest percentage increase in profits (up 27.4 percent), going from \$9.3 billion in 2010 to \$11.8 billion in 2011.

For sole proprietorships as a whole, receipts increased 5.9 percent, while deductions increased 6.0 percent. The retail trade sector reported the largest percentage of total business receipts (15.0 percent) and total business deductions (18.2 percent). In comparison, the transportation and warehousing sector reported the largest rise in business receipts, up 17.3 percent. Among all industrial sectors, real estate and rental and leasing was the only one to experience a downturn in receipts, losing \$0.2 billion or 0.5 percent for the year. This sector also reported the largest decrease in deductions, declining \$1.2 billion or 2.9 percent in 2011.

## Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2011 increased 1.8 percent to 23.4 million returns (Figure A).<sup>1</sup> The largest sector in terms of the number of returns was the professional, scientific, and technical services sector. In this sector, the number of returns rose to over 3.2 million, an increase of 0.6 percent. The second largest sector, the other services sector, was mainly comprised of personal and laundry services. For this sector, the number of returns rose from almost 2.8 million in 2010 to over 3 million in 2011, accounting for the largest percentage increase (up 9.0 percent) in the number of returns among all sectors for the year.

In current dollars, total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 5.9 percent, from \$1,195.5 billion to \$1,265.9 billion.<sup>2</sup> In constant dollar terms, total business receipts for 2011 increased 3.7 percent to \$1,116.8

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<sup>1</sup> For 2011, the 23,426,940 nonfarm sole proprietorship returns accounted for an estimated 26,112,473 nonfarm businesses. For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor’s dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries for 2011.

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

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

The North American Industry Classification System for industrial coding was introduced in Tax Year 1998. Due to coding changes, comparisons between data by industries from 1998–2011 with 1997 and prior years may show inconsistencies. A reason for this was that several types of sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons inappropriate. For example, in 1997, finance, insurance, and real estate were grouped by Standard Industrial Classification (SIC) codes as one industry, while, under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

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

**Figure A**

## Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2010 and 2011

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

Selected industrial sectors	Number of returns			Total business receipts			Total business deductions [1]		
	2010	2011	Percentage increase	2010	2011	Percentage increase	2010	2011	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All nonfarm industries</b>	<b>23,003.7</b>	<b>23,426.9</b>	<b>1.8</b>	<b>1,195.5</b>	<b>1,265.9</b>	<b>5.9</b>	<b>929.0</b>	<b>984.2</b>	<b>6.0</b>
Construction	2,659.6	2,624.6	-1.3	162.1	170.3	5.0	134.5	141.3	5.0
Specialty trade contractors	2,125.6	2,117.1	-0.4	116.0	122.4	5.5	93.1	98.5	5.8
Wholesale trade (merchant wholesalers)	343.6	358.6	4.4	51.7	54.6	5.7	47.2	50.0	5.8
Retail trade	2,276.4	2,312.5	1.6	181.8	190.1	4.5	171.0	179.6	5.0
Transportation and warehousing	1,066.1	1,145.0	7.4	76.4	89.6	17.3	67.2	77.8	15.8
Finance and insurance	642.3	629.1	-2.1	75.1	83.3	10.9	59.3	65.3	10.2
Real estate and rental and leasing	1,221.1	1,166.8	-4.5	53.5	53.3	-0.5	39.4	38.2	-2.9
Real estate	1,152.7	1,109.1	-3.8	49.5	49.8	0.6	35.3	34.5	-2.1
Professional, scientific, and technical services	3,228.4	3,246.5	0.6	165.2	167.9	1.6	94.7	95.6	1.0
Administrative and support and waste management and remediation services	2,408.3	2,550.1	5.9	61.0	67.3	10.3	42.1	46.7	11.0
Healthcare and social assistance	2,192.0	2,218.6	1.3	120.2	124.8	3.9	71.5	73.7	3.0
Arts, entertainment, and recreation	1,402.9	1,436.0	2.4	31.3	34.1	9.0	23.3	25.0	7.4
Performing arts, spectator sports, and related industries	1,157.5	1,165.5	0.7	23.4	25.3	8.4	15.8	16.9	7.1
Other services	2,778.6	3,029.1	9.0	86.9	94.0	8.2	64.2	70.0	9.0
Personal and laundry services	1,768.7	1,936.0	9.5	44.3	48.8	10.2	29.2	32.8	12.4
All other sectors	2,784.4	2,710.1	-2.7	130.3	136.7	4.9	114.5	121.0	5.7

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

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

billion (Figure B).<sup>3</sup> This increase put total business receipts in constant dollar terms just short of the \$1,117.8 billion total for 2002, and just above the 2003 level of \$1,116.0 billion.

In current dollars, the retail sector was the largest sector in terms of business receipts, accounting for 15.0 percent of total business receipts in 2011. For this sector, receipts increased 4.5 percent in 2011, following a 1.5-percent increase in 2010.<sup>4</sup> In the construction sector, business receipts increased 5.0 percent, from \$162.1 billion to \$170.3 billion. This was the first increase for the

construction sector in the last 5 years, following decreases of 6.1 percent in 2010, 16.4 percent in 2009, 10.5 percent in 2008, and 2.4 percent in 2007. The real estate and rental and leasing sector was the only industry to show a decline in business receipts, down 0.5 percent for the year.

The transportation and warehousing sector reported the largest percentage gain in business receipts (up 17.3 percent), followed by the finance and insurance sector (up 10.9 percent) for 2011. Additionally, transportation and warehousing realized the largest absolute increase

<sup>3</sup> Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	66.988	1994	79.872	2000	88.647	2006	103.257
1989	69.518	1995	81.536	2001	90.650	2007	106.296
1990	72.201	1996	83.088	2002	92.118	2008	108.619
1991	74.760	1997	84.555	2003	94.100	2009	109.615
1992	76.533	1998	85.511	2004	96.770	2010	110.992
1993	78.224	1999	86.768	2005	100.00	2011	113.359

<sup>4</sup> Adrian Dungan, "Sole Proprietorship Returns, 2010," *Statistics of Income Bulletin*, Summer 2012, Volume 32, Number 1, pp. 5–70. In 2010, business receipts in the retail trade sector decreased by 9 percent, dropping from \$179.1 billion to \$181.8 billion

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**Figure B**

## Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2011

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,003.2	[3]	545.7	814.6	[3]	126.3	188.5	[3]
1989	692.8	996.6	-0.7	560.2	805.8	-1.1	132.7	190.9	1.2
1990	730.6	1,011.9	1.5	589.2	816.1	1.3	141.4	195.8	2.6
1991	712.6	953.2	-5.8	571.2	764.0	-6.4	141.5	189.3	-3.4
1992	737.1	963.1	1.0	583.1	761.9	-0.3	154.0	201.2	6.3
1993	757.2	968.0	0.5	600.8	768.0	0.8	156.5	200.0	-0.6
1994	790.6	989.9	2.3	623.8	781.0	1.7	166.8	208.8	4.4
1995	807.4	990.2	[4]	638.1	782.6	0.2	169.3	207.6	-0.6
1996	843.2	1,014.9	2.5	666.5	802.1	2.5	176.8	212.7	2.5
1997	870.4	1,029.4	1.4	683.9	808.8	0.8	186.6	220.7	3.8
1998	918.3	1,073.9	4.3	716.2	837.5	3.6	202.3	236.5	7.2
1999	969.3	1,117.2	4.0	761.4	877.5	4.8	207.9	239.7	1.3
2000	1,021.0	1,151.7	3.1	806.4	909.7	3.7	214.7	242.2	1.1
2001	1,016.8	1,121.7	-2.6	799.6	882.1	-3.0	217.4	239.8	-1.0
2002	1,029.7	1,117.8	-0.3	808.9	878.1	-0.5	221.1	240.0	0.1
2003	1,050.2	1,116.0	-0.2	820.2	871.6	-0.7	230.3	244.7	2.0
2004	1,139.5	1,177.6	5.5	892.4	922.2	5.8	247.6	255.8	4.5
2005	1,222.9	1,222.9	3.8	953.4	953.4	3.4	269.9	269.9	5.5
2006	1,278.4	1,238.0	1.2	1,001.1	969.5	1.7	278.0	269.3	-0.2
2007	1,324.4	1,246.0	0.6	1,044.3	982.5	1.3	280.6	263.9	-2.0
2008	1,317.4	1,212.9	-2.7	1,053.7	970.1	-1.3	264.5	243.5	-7.7
2009	1,178.4	1,075.1	-11.4	934.5	852.6	-12.1	244.8	223.3	-8.3
2010	1,195.5	1,077.1	0.2	929.0	837.0	-1.8	267.7	241.2	8.0
2011	1,265.9	1,116.8	3.7	984.2	868.2	3.7	282.6	249.3	3.4

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

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

in receipts (up \$13.2 billion), compared to any other industrial sector.

### Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home office) in current dollars increased 6.0 percent from \$929.0 billion in 2010 to \$984.3 billion in 2011 (Figure

A).<sup>5,6</sup> In constant dollars, total business deductions increased for the first time in 4 years, rising 3.7 percent from \$837.0 billion in 2010 to \$868.2 billion in 2011. Deductions for the largest sector in terms of total business deductions, the retail trade sector, increased 5.0 percent from \$171.0 billion in 2010 to \$179.6 billion in 2011. The second largest sector, the construction sector, also reported an increase in deductions of 5.0 percent, up to

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

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

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\$141.3 billion. The largest percentage increase in business deductions for 2011 occurred within the transportation and warehousing sector, which rose 15.8 percent or \$10.6 billion. The largest percentage decrease occurred within the real estate and rental leasing sector, which dropped by 2.9 percent or \$1.2 billion.

The cost of sales and operations, which represented 40.0 percent of total 2011 business deductions, increased 7.4 percent from the 2010 level to \$393.9 billion (Figure C). Total business “expenses” (total business deductions minus the cost of sales and operations) were \$590.4 billion for 2011, a 5.0-percent increase from the 2010 amount.

Total business expenses for nonfarm sole proprietorships include salaries and wages, car and truck expenses, supplies, utilities, taxes paid, and other business expenses (Figure D). In 2011, car and truck expenses made up the largest business expense (\$83.4 billion) reported by nonfarm sole proprietorships, accounting for 14.1 percent of all expenses reported for the year. This expense item also had the largest percentage gain, increasing 13.9 percent from \$73.3 billion in 2010. Salaries and wages, the next largest business expense, totaled \$77.9 billion (13.2 percent), an increase of 5.7 percent from \$73.7 billion reported the previous year. Rent paid on business property, machinery, and equipment accounted for 7.3 percent of total business expenses, increasing 4.0 percent from \$41.6 billion in 2010 to \$43.2 billion in 2011. Contract labor accounted for 6.4 percent of business expenses, reporting a 9.7-percent increase for the year.

Based on constant dollars, depreciation increased almost every year from 1993 through 2003, before declining in 6 out of the 8 years spanning 2003 to 2011 (Figure E).<sup>7</sup> Increases observed in 2003 and 2008 coincided with legislative changes to section 179 of the Internal Revenue Code (IRC). These changes substantially increased the amount of certain investment property that could be expensed in a given year (rather than depreciated over time). Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction quadrupled, increasing from \$24,000 in 2002 to \$100,000 in 2003. This change to the IRC led to an 11.6-percent increase in depreciation for 2003; the highest growth in depreciation for any year between 1988 and 2011. However, a downward trend followed the initial jump in depreciation. From 2004 through 2007, constant

**Figure C**

## Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2010 and 2011

(Money amounts are in millions of dollars)

Business deductions	2010	2011	Percentage increase
	(1)	(2)	(3)
<b>Business deductions, total [1]</b>	<b>928,962.9</b>	<b>984,232.6</b>	<b>5.9</b>
<b>Cost of sales and operations, total</b>	<b>366,788.7</b>	<b>393,867.2</b>	<b>7.4</b>
Inventory, beginning of year	41,814.8	41,450.0	-0.9
Cost of labor	27,162.1	28,135.8	3.6
Purchases	239,643.1	255,734.1	6.7
Materials and supplies	44,701.8	49,038.9	9.7
Other costs	55,019.5	61,589.9	11.9
Inventory, end of year	41,552.6	42,081.6	1.3
<b>Business expenses, total</b>	<b>562,174.2</b>	<b>590,365.4</b>	<b>5.0</b>
Advertising expenses	13,259.2	13,404.5	1.1
Car and truck expenses	73,255.1	83,405.8	13.9
Commissions	12,235.2	12,683.3	3.7
Contract labor	34,439.3	37,782.1	9.7
Depletion	912.3	998.0	9.4
Depreciation [2]	35,124.0	35,615.3	1.4
Employee benefit programs	3,009.8	2,950.4	-2.0
Home office business deductions [2]	10,419.9	10,004.9	-4.0
Depreciation, Form 8829	1,390.5	1,345.4	-3.2
Insurance	16,300.2	16,630.2	2.0
Legal and professional services	10,159.9	10,884.1	7.1
Meals and entertainment deducted	7,996.6	8,413.8	5.2
Mortgage interest	4,928.5	4,430.2	-10.1
Other interest paid on business indebtedness	6,209.5	5,925.9	-4.6
Office expenses	11,677.5	11,594.9	-0.7
Pension and profit-sharing plans	1,044.5	1,056.5	1.1
Rent paid on machinery and equipment	8,185.1	8,481.4	3.6
Rent paid on other business property	33,365.5	34,730.3	4.1
Repairs	14,897.5	15,806.9	6.1
Salaries and wages	73,719.2	77,937.3	5.7
Supplies	29,723.5	32,160.3	8.2
Taxes paid	17,697.7	17,704.8	0.0
Travel	11,795.0	12,622.8	7.0
Utilities	24,416.2	26,906.0	10.2
Other business expenses	103,571.9	104,253.2	0.7
Schedule C-EZ business deductions	3,831.0	3,985.6	4.0

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

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

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

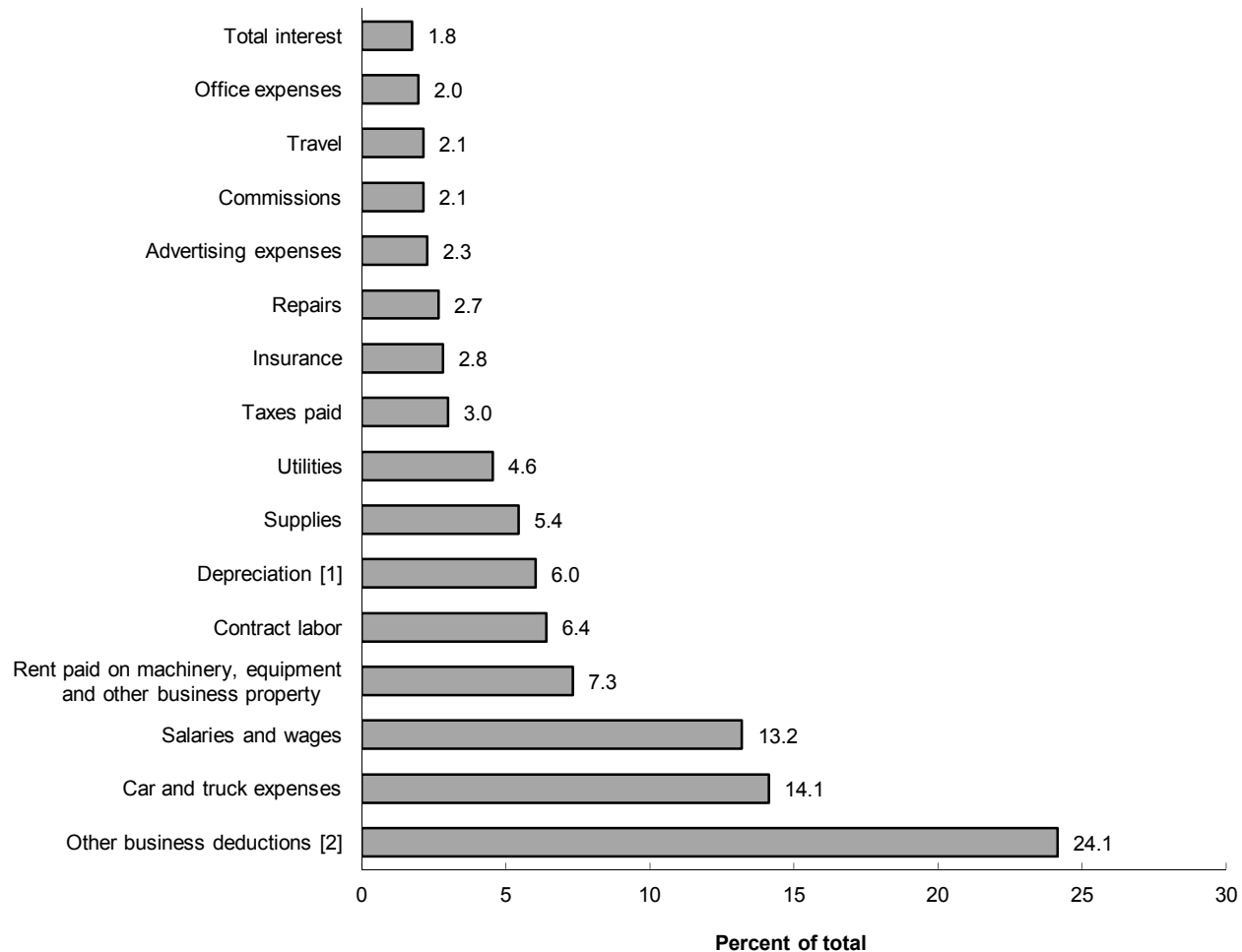
<sup>7</sup> Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment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

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**Figure D**

## Nonfarm Sole Proprietorship Business Expenses, Tax Year 2011



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

[2] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business deductions. Other business deductions also includes all Schedule C-EZ, *Net Profit from Business*, deductions (\$4.0 billion).

NOTES: Percents are based on an estimated total business expense of \$590.4 billion. Detail may not add to 100 percent because of rounding.

dollar declines in depreciation were witnessed each year. In 2004, depreciation deductions decreased by 0.1 percent, marking the first drop in 9 years. This downward trend became more evident as depreciation fell by 11.8 percent in 2005, 3.3 percent in 2006, and 1.3 percent in 2007. During this same 4-year period, section 179 limits

gradually increased for inflation, rising to \$125,000 in 2007.<sup>8</sup> In 2008, the section 179 limit was doubled to \$250,000, and depreciation increased 2.3 percent for the year. The \$250,000 limit remained constant for 2009 and depreciation dropped 17.4 percent; the largest decline observed since 1988. In 2010, the section 179 limit was

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

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**Figure E**

## Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2011

[Money amounts are in billions of dollars]

Tax year	Current dollars [1]			Constant dollars [1]			Percentage increase in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	217.2	28.7	39.0	[3]	[3]	[3]
1989	152.4	19.7	24.5	219.2	28.3	35.2	0.9	-1.1	-9.5
1990	161.7	20.2	23.7	224.0	28.0	32.8	2.2	-1.3	-6.9
1991	162.4	20.9	23.1	217.2	28.0	30.9	-3.0	-0.1	-5.9
1992	173.5	19.5	23.3	226.7	25.5	30.4	4.4	-8.9	-1.5
1993	177.0	20.5	25.0	226.3	26.2	32.0	-0.2	2.9	5.0
1994	187.8	21.0	26.2	235.1	26.3	32.8	3.9	0.3	2.6
1995	191.7	22.5	26.2	235.1	27.6	32.2	[4]	4.8	-1.9
1996	200.1	23.4	27.4	240.9	28.1	32.9	2.4	2.1	2.4
1997	210.5	23.8	28.6	248.9	28.2	33.9	3.3	0.2	2.8
1998	226.2	23.9	29.1	264.5	28.0	34.1	6.3	-0.7	0.6
1999	233.4	25.5	30.6	269.0	29.3	35.3	1.7	4.9	3.6
2000	245.2	30.5	32.2	276.6	34.4	36.3	2.8	17.3	2.9
2001	250.2	32.8	33.4	276.0	36.2	36.9	-0.2	5.1	1.5
2002	257.3	36.2	36.6	279.3	39.3	39.8	1.2	8.6	7.9
2003	269.1	38.8	41.8	286.0	41.2	44.4	2.4	4.9	11.6
2004	290.5	42.9	42.9	300.2	44.4	44.3	5.0	7.6	-0.1
2005	314.8	44.8	39.1	314.8	44.8	39.1	4.9	1.1	-11.8
2006	326.8	48.7	39.0	316.5	47.2	37.8	0.5	5.3	-3.3
2007	335.1	54.5	39.6	315.3	51.3	37.3	-0.4	8.7	-1.3
2008	325.3	60.8	41.4	299.5	55.9	38.2	-5.0	9.0	2.3
2009	308.9	64.1	34.5	281.8	58.4	31.5	-5.9	4.5	-17.4
2010	323.2	55.5	35.1	291.2	50.0	31.6	3.3	-14.4	0.4
2011	337.0	54.3	35.6	297.3	47.9	31.4	2.1	-4.1	-0.7

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

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

again doubled to \$500,000, and depreciation increased 0.4 percent, from \$31.5 billion to \$31.6 billion.<sup>9</sup> For 2011, constant dollar depreciation dropped 0.7 percent, declining to \$31.4 billion.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, *Net Profit from Business*, a simplified version of Schedule C, *Profit or Loss from Business*. (Schedule C and Schedule C-EZ are the source of sole proprietorship statistics.) For 2011, taxpayers could use Schedule C-EZ if they: had

business expenses of \$5,000 or less; used the cash accounting method; had no inventories; did not report a loss from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization*, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

<sup>9</sup> For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, *Depreciation and Amortization*, the Section 179 property deducted as an expense increased by 5.1 percent to \$49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2 percent to \$41.3 billion. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to \$16.2 billion between 2008 and 2009. For 2010, the amount taxpayers were able to deduct as section 179 property increased to \$500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to \$18.8 billion, representing a 15.6-percent increase from 2009. For 2010, the amount deducted on all individual returns increased to \$49.6 billion, a 20.3-percent increase from 2009. These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, *Supplemental Income and Loss*, the Schedule F, *Profit or Loss from Farming*, and the Form 4835, *Farm Rental Income and Expenses*.

# Sole Proprietorship Returns, 2011

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Approximately 4.6 million taxpayers filed Schedule C-EZ for Tax Year 2011, marking a 2.43-percent increase from the number filed for 2010 (Figure F). Taxpayers in the administrative and support sector filed 0.8 million Schedule C-EZ returns for 2011, accounting for the largest share (30.2 percent) of the total sole proprietorship returns for that sector.<sup>10</sup> Business receipts claimed by taxpayers who filed Schedule C-EZ totaled \$36.2 billion, or 2.9 percent of the business receipts reported for the year. Business deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or \$4.0 billion of the total \$984.2 billion. Despite having the largest concentration of Schedule C-EZ filers within its sector, receipts and deductions reported by administrative and support services accounted for only 8.9 percent of its business receipts and 1.2 percent of its total business deductions.

## Profits and Losses

In 2011, most of the largest principal industrial sectors for sole proprietorships reported an increase in profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 2010 and 2011.<sup>11</sup> Total profits increased 5.6 percent from \$267.7 billion in 2010 to \$282.6 billion in 2011. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships (25.6 percent), and had a 2.3-percent increase in profits for the year. Of all the principal industrial sectors, profits declined in only the retail sector, dropping 2.9 percent to \$10.6 billion. The healthcare and social assistance sector realized the largest dollar increase in profits, rising by \$2.6 billion or 5.4 percent between 2010 and 2011. In comparison, the transportation and warehousing sector had the largest percentage increase in profits (up 27.4 percent), realizing a gain of \$2.5 billion. This represents a reversal for the transportation and warehousing sector from 2010, when it was the only sector to report a decline in profits. The arts, entertainment and recreation sector (up 13.5 percent) and the finance and insurance sector (up 13.1 percent) had the second and third largest percentage increases for 2011.

Total profits (in constant dollars) rose by 3.4 percent for 2011, marking the second straight year profits increased (Figure B). These consecutive increases

occurred following a 4-year decline. (Figure H shows net income less deficits as a percentage of business receipts for 1988 through 2011.) In general, this percentage has increased slightly over time, beginning with a low of 18.8 percent in 1988, remaining between 20.7 percent and 22.1 percent since 1992, and peaking at 22.1 percent in 2005. However, this trend was broken in 2008, when the percentage dropped below this range to 20.1 percent, only to return in 2010 when profits increased to 20.8 percent. In 2010, profits as a percent of business receipts rose by 1.6 percent to hit the highest level of the 24-year period covered by this article at 22.4 percent. For 2011, the percentage dropped slightly to the second highest level since 1988, declining 0.1 percent to 22.3 percent. (Figure E presents net income and deficit separately for 1988 through 2011, in current and constant dollars.) For 2011, net income (in constant dollars) increased by 2.1 percent and net deficit (in constant dollars) decreased for the second straight year (down 4.1 percent). From 1998 through 2009, net deficits had increased every year.

## Industries

Using receipts as a measure of business size, Figure A and Figure I show that retail trade was the largest sole proprietorship industrial sector for 2011, accounting for 15.0 percent of all business receipts. Total receipts for this sector (\$190.1 billion) were 4.5 percent higher than the \$181.8 billion reported for 2010. Deductions for the retail trade sector also rose 5.0 percent in 2011 to \$179.6 billion. These modest increases in total receipts and total deductions led to a 2.9-percent decrease in profits (Figure G). In terms of receipts, the construction sector was the second largest sole proprietorship industrial sector, accounting for 13.4 percent of all business receipts and reporting a 5-percent growth in receipts for 2011. This marked a reversal in the trend of decreases in receipts that the construction sector has gone through in recent years. Tax Year 2009 was the first time in 5 years that construction was not the largest sole proprietorship industrial sector, due to a 16.4-percent decrease in total business receipts, from \$206.7 billion in 2008 to \$172.7 billion in 2009. Another 6.1 percent drop in 2010 left the construction sector as the third largest sector in terms of business receipts. In 2011, almost all industries reported an increase in total business receipts. Transportation and warehousing led the way with an increase of 17.3 percent in business receipts. The only industry that reported a

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

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

# Sole Proprietorship Returns, 2011

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**Figure F**

## All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2011

[Numbers of returns are in thousands, money amounts are in millions of dollar:

Selected industrial sectors	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All nonfarm industries</b>	<b>23,426,940</b>	<b>4,632,069</b>	<b>19.8</b>	<b>1,265,939.2</b>	<b>36,217.6</b>	<b>2.9</b>	<b>984,232.6</b>	<b>3,985.6</b>	<b>0.4</b>
Construction	2,624,614	476,662	18.2	170,264.8	4,143.3	2.4	141,253.8	416.1	0.3
Wholesale trade (merchant wholesalers)	358,559	39,190	10.9	54,622.7	324.4	0.6	49,987.5	45.1	0.1
Retail trade	2,312,523	266,246	11.5	190,069.5	1,726.3	0.9	179,551.1	184.6	0.1
Transportation and warehousing	1,145,033	131,404	11.5	89,584.1	956.1	1.1	77,848.1	148.9	0.2
Finance and insurance	629,096	56,770	9.0	83,298.9	541.8	0.7	65,337.5	60.5	0.1
Real estate and rental and leasing	1,166,757	108,181	9.3	53,291.2	1,014.7	1.9	38,214.4	156.0	0.4
Professional, scientific, and technical services	3,246,549	528,703	16.3	167,902.7	5,774.1	3.4	95,613.6	536.3	0.6
Administrative and support and waste management and remediation services	2,550,112	771,107	30.2	67,314.6	5,976.9	8.9	46,730.5	564.7	1.2
Health care and social assistance	2,218,569	598,005	27.0	124,842.1	5,551.7	4.4	73,652.6	475.5	0.6
Arts, entertainment, and recreation	1,435,977	315,502	22.0	34,080.4	1,535.6	4.5	25,040.1	270.2	1.1
Other services	3,029,079	692,214	22.9	93,991.4	5,350.0	5.7	69,994.6	705.7	1.0
All other sectors	2,710,073	648,085	23.9	136,676.8	3,322.9	2.4	121,008.9	422.1	0.3

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

NOTES: Certain smaller sole proprietorships could elect not to itemize business expenses by filing Schedule C-EZ, "Net Profit from Business." See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ. Detail may not add to totals because of rounding. Percentages were calculated before rounding.

**Figure G**

## Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2010 and 2011

[Money amounts are in billions of dollars]

Selected industrial sectors	Net income less deficit (profits)		
	2010	2011	Percentage increase
	(1)	(2)	(3)
<b>All nonfarm industries</b>	<b>267.7</b>	<b>282.6</b>	<b>5.6</b>
Construction	27.6	29.1	5.3
Specialty trade contractors	23.0	24.0	4.6
Wholesale trade (merchant wholesalers)	4.5	4.7	4.1
Retail trade	10.9	10.6	-2.9
Transportation and warehousing	9.3	11.8	27.4
Finance and insurance	15.9	18.0	13.1
Real estate and rental and leasing	14.3	15.1	5.8
Real estate	14.3	15.3	7.3
Professional, scientific, and technical services	70.7	72.4	2.3
Administrative and support and waste management and remediation services	19.0	20.6	8.6
Health care and social assistance	48.7	51.3	5.4
Arts, entertainment, and recreation	8.0	9.1	13.5
Performing arts, spectator sports, and related industries	7.7	8.5	11.1
Other services	22.7	24.1	5.8
Personal and laundry services	15.1	16.0	5.8
All other sectors	16.0	15.9	-1.0

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

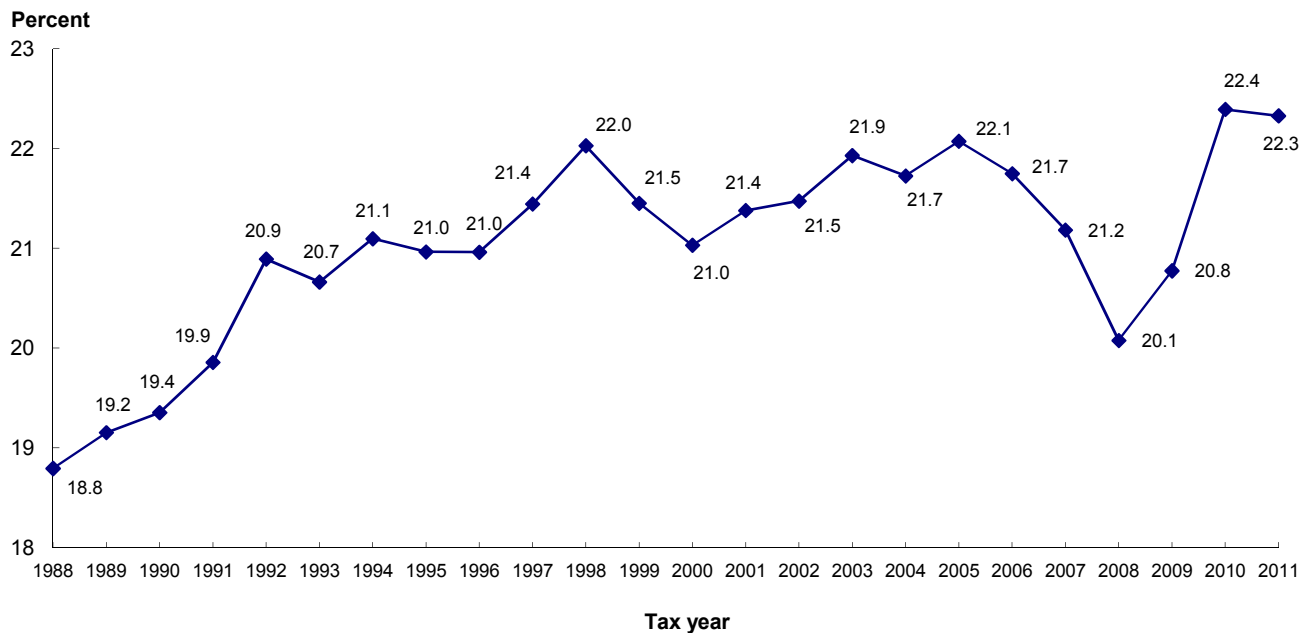


# Sole Proprietorship Returns, 2011

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**Figure H**

## Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2010



drop in business receipts was the real estate and rental and leasing sector (down 0.5 percent).

The professional, scientific, and technical services sector again had the largest percentage of sole proprietorship profits (25.6 percent) for 2011 (Figure J). The healthcare and social assistance sector accounted for the next highest percentage (18.1 percent), reporting a \$51.3 billion rise in profits for 2011, and a 5.4-percent increase from 2010 levels. These two sectors were followed by construction (10.3 percent), other services (8.5 percent), and administrative and support services (7.3 percent) in terms of the overall share of sole proprietor profits.

### Sole Proprietorships Registered as Limited Liability Companies

Tax Year 2001 is the first year in which data became available on the number of limited liability companies (LLCs) among sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single, individual member. In 2001, there were approximately 126,000 sole proprietorship returns that indicated status as an LLC (Figure K). For Tax Year 2011, the number of these sole proprietorships rose to

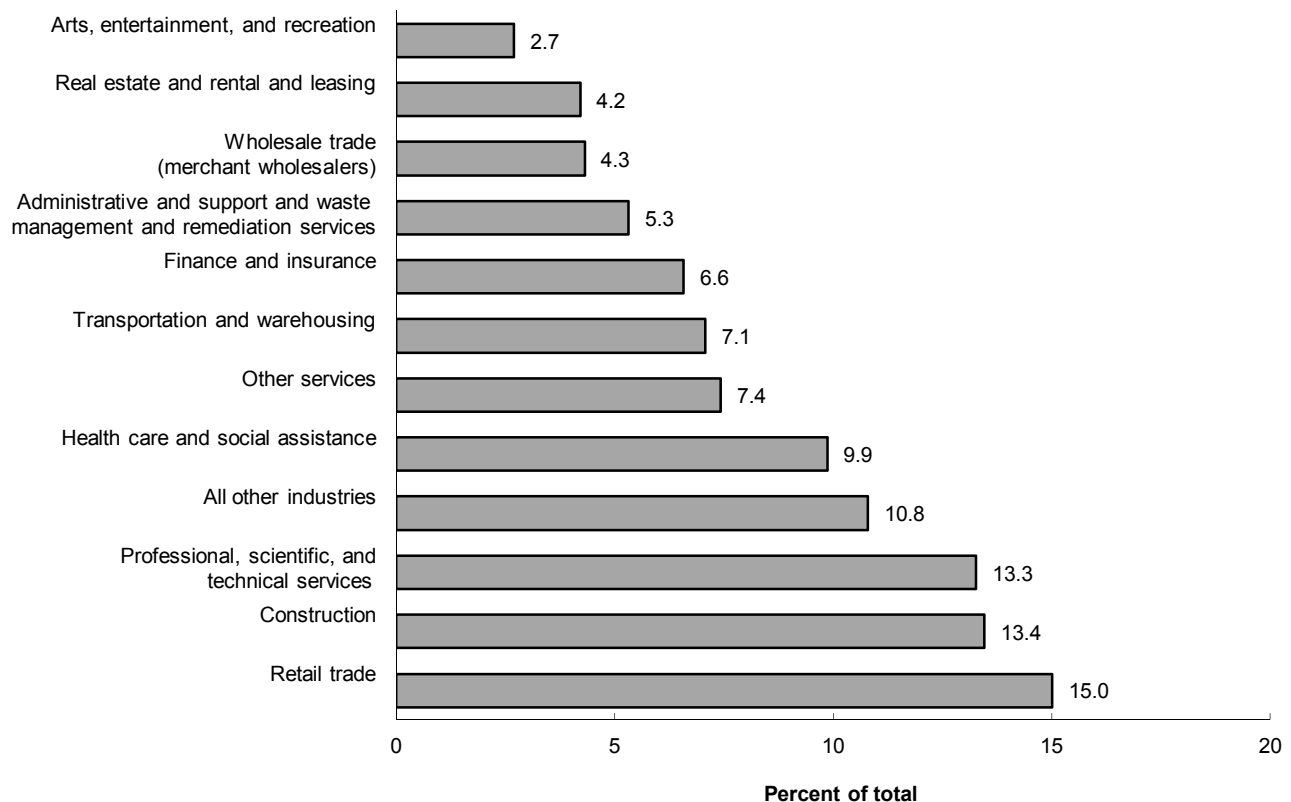
approximately 1,125,000. The 2011 level of LLCs among sole proprietorship returns accounted for 4.8 percent of the total nonfarm sole proprietorship returns, with the total number of returns with LLCs having increased nearly ninefold since 2001, when LLCs accounted for just 0.7 percent of the total nonfarm sole proprietorships. The increase in number of LLC returns has resulted in the LLC business receipts share of the total nonfarm sole proprietorship business receipts rising, from approximately 2.3 percent in 2001, to a little more than 19.3 percent in 2011 (Figure L). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased from 1.0 percent in 2001 to 9.6 percent in 2011.

### Summary

Profits for the 23.4 million returns with sole proprietorship activity for Tax Year 2011 increased 5.6 percent to a level of \$282.6 billion. In constant dollars, total nonfarm sole proprietorship profits increased 3.4 percent after increasing 8.0 percent in 2010. The professional, scientific, and technical services sector had the largest profits of any sector (\$72.4 billion), representing 25.6 percent of the total sole proprietorship profits, followed by the healthcare and social assistance sector (\$51.3 billion) with 18.1 percent of total profits. Transportation

**Figure I**

## Nonfarm Sole Proprietorship Total Business Receipts, by Selected Industrial Sectors, Tax Year 2011



NOTES: Percents are based on estimated total business receipts of \$1.3 trillion. Detail may not add to 100 percent because of rounding.

and warehousing (up 27.4 percent), arts, entertainment, and recreation (up 13.5 percent), and finance and insurance (up 13.1 percent) reported the largest percentage increases in profits.

For all sole proprietorships, receipts increased 5.9 percent, while deductions increased 6.0 percent. The largest sole proprietorship industrial sector, based on business receipts, was the retail trade sector, accounting for 15.0 percent of the total receipts. Transportation and warehousing reported the largest increases in receipts (up 17.3 percent) and deductions (up 15.8 percent). The real estate and rental and leasing sector is the only industrial sector that experienced a downturn in receipts from 2010 to 2011, losing \$0.2 billion, whereas the retail

trade sector was the only principal sector to experience a drop in profits, losing \$0.3 billion.

### Data Sources and Limitations

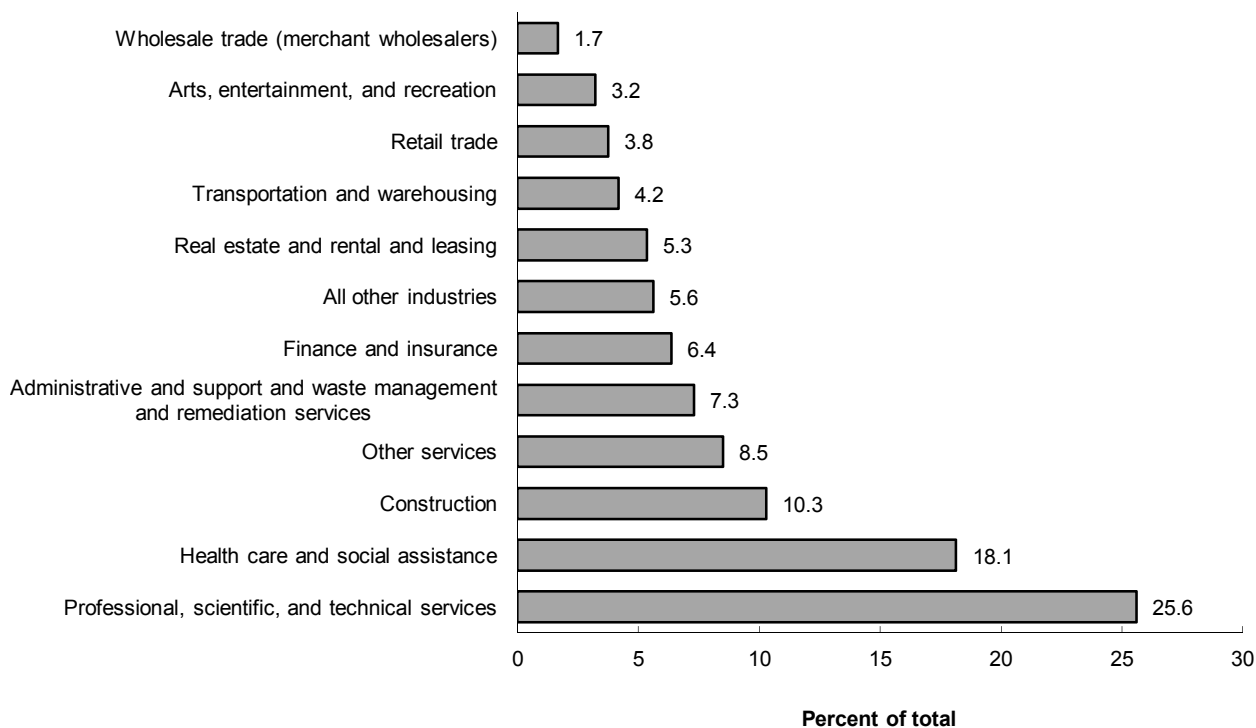
The 2011 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2012. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e.,

# Sole Proprietorship Returns, 2011

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**Figure J**

## Nonfarm Sole Proprietorship Total Profits, by Selected Industrial Sectors, Tax Year 2011



NOTES: Percentages are based on estimated total profits of \$282.6 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," shown elsewhere in this article.

“adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1 percent to 100 percent. The 2011 nonfarm sole proprietorship data are based on a sample of 85,549 returns and a population of 23,751,000 returns.<sup>12</sup> The corresponding 2010 data were based on a sample of 81,026 returns and a population of 23,332,487 returns.

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

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

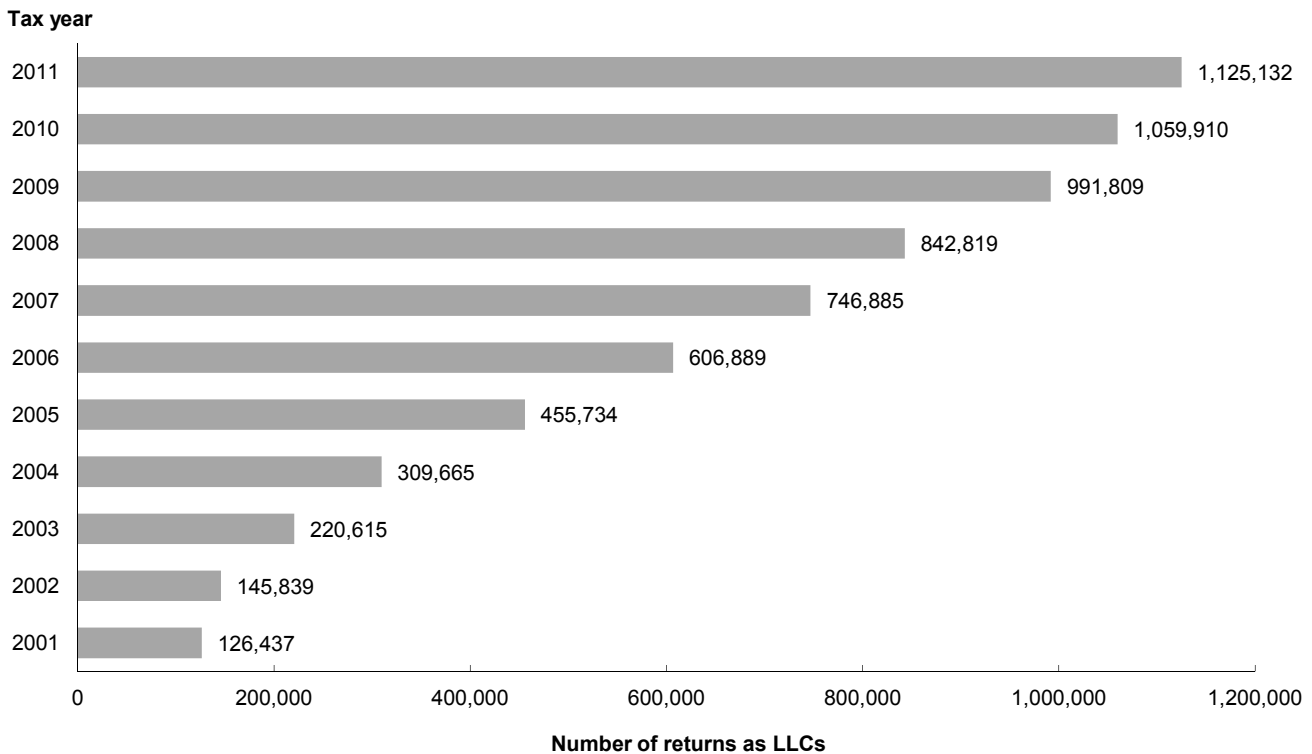
<sup>12</sup> The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition,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

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**Figure K**

## Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2011



**Figure L**

## Number of Returns, Business Receipts, and Profits For All Nonfarm Sole Proprietorships and Those Registered As Limited Liability Companies (LLC), Tax Years 2001–2011

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

Tax Year	Number of returns			Total business receipts			Net income less deficit		
	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	Percentage LLCs of all Nonfarm Sole Proprietorships	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	Percentage LLCs of all Nonfarm Sole Proprietorships	All Nonfarm Sole Proprietorships	Nonfarm Sole Proprietorships registered as LLCs	Percentage LLCs of all Nonfarm Sole Proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834.7	23,357.8	2.30	217,385.1	2,259.1	1.04
2002	18,925,517	145,839	0.8	1,029,691.8	39,239.7	3.81	221,113.3	3,378.8	1.53
2003	19,710,079	220,615	1.1	1,050,202.4	55,626.8	5.30	230,308.1	3,847.6	1.67
2004	20,590,691	309,665	1.5	1,139,523.8	82,850.7	7.27	247,567.2	6,743.7	2.72
2005	21,467,566	455,734	2.1	1,222,880.2	119,603.0	9.78	269,920.0	10,902.8	4.04
2006	22,074,953	606,889	2.7	1,278,359.8	151,746.2	11.87	278,032.6	14,270.5	5.13
2007	23,122,698	746,885	3.2	1,324,403.1	185,837.7	14.03	280,557.0	16,235.2	5.79
2008	22,614,483	842,819	3.7	1,317,443.0	205,646.0	15.61	264,508.4	18,215.2	6.89
2009	22,659,976	991,809	4.4	1,178,437.1	205,194.2	17.41	244,821.8	18,522.8	7.57
2010	23,003,656	1,059,910	4.6	1,195,538.6	220,116.9	18.41	267,699.7	23,915.5	8.93
2011	23,426,940	1,125,132	4.8	1,265,939.2	244,024.9	19.28	282,649.9	27,093.8	9.59

# Sole Proprietorship Returns, 2011

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## Figure M

### Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2010

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
<b>All nonfarm industries</b>	<b>0.58</b>	<b>0.65</b>	<b>1.46</b>	<b>0.77</b>	<b>1.43</b>
Construction	2.30	2.44	4.58	2.58	4.96
Specialty trade contractors	2.74	2.96	5.57	2.97	6.90
Wholesale trade (merchant wholesalers)	4.39	4.47	9.01	6.44	12.41
Retail trade	2.18	2.18	4.40	3.67	3.94
Transportation and warehousing	2.98	2.97	4.95	4.15	5.92
Finance and insurance	2.23	2.13	8.05	4.06	6.20
Real estate and rental and leasing	2.94	2.91	5.29	3.99	4.60
Real estate	3.07	3.08	6.70	4.09	4.97
Professional, scientific, and technical services	1.79	2.14	4.37	2.02	4.34
Administrative and support and waste management and remediation services	2.98	3.55	7.46	2.88	6.98
Health care and social assistance	1.85	2.01	4.54	2.16	6.36
Arts, entertainment, and recreation	3.54	3.53	5.16	4.56	5.51
Performing arts, spectator sports, and related industries	4.07	4.10	7.23	4.87	6.48
Other services	2.84	3.22	5.88	2.77	6.14
Personal and laundry services	3.27	3.89	8.36	3.26	8.40
All other sectors	2.20	2.28	3.47	2.90	3.51

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

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All nonfarm industries</b>	<b>23,426,940</b>	<b>1,265,939,196</b>	<b>36,960,619</b>	<b>8,481,360</b>	<b>34,730,269</b>	<b>10,356,183</b>	<b>106,073,133</b>	<b>282,649,926</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>288,265</b>	<b>17,776,526</b>	<b>1,437,362</b>	<b>119,196</b>	<b>208,109</b>	<b>277,261</b>	<b>1,540,472</b>	<b>974,778</b>
Animal production (including breeding of cats and dogs)	34,230	1,026,222	148,972	825	17,818	16,653	101,719	-348,272
Forestry and logging (including forest nurseries, timber tracts)	43,362	4,453,861	467,750	42,726	7,893	75,628	352,627	73,454
Fishing, hunting, and trapping	68,656	2,762,637	294,827	13,626	84,340	81,652	56,953	434,820
Support activities for agriculture and forestry	142,018	9,533,807	525,813	62,020	98,057	103,329	1,029,172	814,776
<b>Mining</b>	<b>116,903</b>	<b>12,332,442</b>	<b>1,225,018</b>	<b>52,736</b>	<b>66,389</b>	<b>215,576</b>	<b>692,357</b>	<b>1,082,772</b>
Oil and gas extraction	92,726	9,084,266	846,051	17,796	29,363	131,278	366,865	674,958
Other mining	6,086	742,693	97,551	11,441	4,888	42,618	108,373	-51,621
Support activities for mining	18,091	2,505,483	281,416	23,499	32,138	41,680	217,119	459,435
<b>Utilities</b>	<b>10,874</b>	<b>559,210</b>	<b>50,799</b>	<b>* 1,826</b>	<b>2,438</b>	<b>8,656</b>	<b>67,820</b>	<b>-6,723</b>
<b>Construction</b>	<b>2,624,614</b>	<b>170,264,842</b>	<b>4,735,037</b>	<b>952,307</b>	<b>1,429,372</b>	<b>1,086,823</b>	<b>18,954,056</b>	<b>29,076,255</b>
Construction of buildings	444,598	40,641,973	817,544	185,821	220,876	320,437	4,117,097	4,471,242
Heavy and civil engineering construction	62,947	7,205,587	450,927	48,863	52,369	114,047	696,068	578,323
Specialty trade contractors	2,117,070	122,417,283	3,466,566	717,623	1,156,127	652,339	14,140,891	24,026,689
<b>Manufacturing</b>	<b>345,097</b>	<b>25,572,015</b>	<b>969,154</b>	<b>120,978</b>	<b>713,113</b>	<b>303,613</b>	<b>3,013,199</b>	<b>3,001,963</b>
Food manufacturing	31,996	4,041,452	177,175	7,747	119,181	42,138	425,626	136,884
Textile and textile product mills	14,700	525,256	34,455	* 588	* 6,964	8,775	* 32,679	25,798
Apparel	16,504	751,339	22,336	4,884	52,389	2,997	39,735	129,531
Leather and allied products	7,696	187,574	* 7,413	* 124	* 302	* 829	* 23,254	41,904
Wood products	33,145	2,212,245	80,128	8,128	31,207	22,014	286,109	278,313
Paper products	**	**	**	**	**	**	**	**
Printing and related support activities	37,279	2,449,885	72,360	23,509	67,342	50,248	171,464	322,821
Petroleum and coal products	3,602	270,253	10,569	* 133	* 673	* 4,324	* 18,360	-4,226
Chemical manufacturing	16,121	973,781	14,477	* 10,228	7,796	5,652	72,995	239,549
Plastic and rubber products	1,765	267,140	8,086	* 43	* 2,057	* 812	* 37,127	28,995
Nonmetallic mineral products	15,459	957,737	55,510	* 2,238	25,210	7,453	214,377	65,916
Primary metal industries	4,102	405,529	36,020	* 347	* 19,872	* 869	49,811	70,599
Fabricated metal products	33,019	2,939,835	143,835	6,431	67,592	25,247	470,638	370,944
Machinery	28,432	2,435,280	73,806	5,606	92,424	34,589	302,750	519,096
Computer and electronic products	10,127	331,307	39,323	* 66	14,576	6,906	31,535	40,444
Electrical equipment, appliances, and components	6,740	658,372	19,871	* 5,044	17,388	* 10,398	49,062	106,569
Transportation equipment	7,265	1,024,037	18,905	* 18,494	32,424	5,098	163,542	-20,664
Furniture and related products	21,456	1,705,565	63,608	* 2,209	41,135	18,770	237,387	272,352
Miscellaneous manufacturing	** 55,689	** 3,435,428	** 91,277	** 25,159	** 114,581	** 56,495	** 386,748	** 377,137
<b>Wholesale trade (merchant wholesalers)</b>	<b>358,559</b>	<b>54,622,697</b>	<b>709,258</b>	<b>179,801</b>	<b>651,858</b>	<b>274,187</b>	<b>2,034,823</b>	<b>4,692,429</b>
Durable goods, including machinery, wood, metals, etc.	159,828	23,860,593	371,125	75,614	304,676	152,250	928,814	1,764,525
Nondurable goods, including food, fiber, chemicals, etc.	125,116	23,138,760	233,502	88,191	291,193	110,055	903,170	1,739,951
Wholesale electronic markets and agents and brokers	73,615	7,623,344	104,631	15,995	55,990	11,883	202,839	1,187,953

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All nonfarm industries</b>	<b>17,359,995</b>	<b>1,071,781,386</b>	<b>22,741,792</b>	<b>6,638,141</b>	<b>26,985,385</b>	<b>6,202,871</b>	<b>84,037,881</b>	<b>336,999,662</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>168,888</b>	<b>14,202,415</b>	<b>724,793</b>	<b>104,837</b>	<b>123,255</b>	<b>146,299</b>	<b>1,239,126</b>	<b>2,522,847</b>
Animal production (including breeding of cats and dogs)	11,935	737,978	37,070	* 310	* 6,443	* 9,443	86,607	94,610
Forestry and logging (including forest nurseries, timber tracts)	20,707	3,609,966	279,545	41,111	7,135	31,067	217,124	389,615
Fishing, hunting, and trapping	34,552	2,139,119	130,858	* 12,725	35,524	31,953	44,375	713,706
Support activities for agriculture and forestry	101,694	7,715,352	277,319	50,691	74,153	73,836	891,020	1,324,916
<b>Mining</b>	<b>79,481</b>	<b>9,098,909</b>	<b>539,022</b>	<b>25,751</b>	<b>32,306</b>	<b>83,761</b>	<b>468,752</b>	<b>2,687,108</b>
Oil and gas extraction	66,887	6,871,315	379,289	5,933	14,659	49,498	263,320	1,978,950
Other mining	1,517	419,525	36,096	* 4,432	* 3,423	2,859	79,676	51,475
Support activities for mining	11,078	1,808,069	123,637	15,387	14,224	31,404	125,756	656,683
<b>Utilities</b>	<b>4,337</b>	<b>515,425</b>	<b>9,478</b>	<b>* 330</b>	<b>* 820</b>	<b>* 3,132</b>	<b>* 53,272</b>	<b>112,904</b>
<b>Construction</b>	<b>2,156,217</b>	<b>145,922,117</b>	<b>3,421,752</b>	<b>737,673</b>	<b>1,112,400</b>	<b>631,876</b>	<b>15,433,519</b>	<b>34,314,306</b>
Construction of buildings	360,938	32,460,528	566,497	130,918	169,268	148,940	3,279,226	6,097,328
Heavy and civil engineering construction	43,707	5,272,773	291,948	39,305	39,902	40,419	483,478	1,223,980
Specialty trade contractors	1,751,572	108,188,816	2,563,307	567,450	903,230	442,517	11,670,816	26,992,997
<b>Manufacturing</b>	<b>226,384</b>	<b>21,401,904</b>	<b>644,730</b>	<b>62,125</b>	<b>551,557</b>	<b>168,020</b>	<b>2,304,742</b>	<b>4,380,063</b>
Food manufacturing	13,809	3,251,462	103,976	4,388	80,666	26,492	284,634	400,419
Textile and textile product mills	7,656	486,946	17,532	* 269	* 6,414	* 2,661	* 29,452	67,525
Apparel	12,193	474,250	7,187	* 3,519	42,133	* 76	* 21,552	175,102
Leather and allied products	* 5,387	* 125,824	* 2,978	* 120	0	* 829	* 14,796	* 54,091
Wood products	23,875	1,960,891	57,333	7,159	23,366	10,123	222,478	372,502
Paper products	**	**	**	**	**	**	**	**
Printing and related support activities	23,822	2,119,520	35,043	16,792	50,619	32,595	109,146	419,078
Petroleum and coal products	2,557	183,214	* 5,184	* 11	* 254	* 543	* 12,392	11,645
Chemical manufacturing	13,950	867,755	11,536	* 8,313	* 6,851	* 4,705	61,272	272,309
Plastic and rubber products	1,379	214,274	* 6,591	* 43	* 1,645	* 742	* 22,614	34,007
Nonmetallic mineral products	11,078	839,969	45,569	* 2,152	* 18,589	* 6,085	195,937	87,615
Primary metal industries	3,078	270,649	* 23,972	* 260	* 13,909	* 670	* 33,700	80,034
Fabricated metal products	22,505	2,710,621	121,557	2,553	62,941	22,204	434,044	489,663
Machinery	23,118	2,127,815	56,378	4,954	85,995	22,168	251,455	606,927
Computer and electronic products	4,884	302,744	32,003	* 17	11,614	* 6,432	* 23,364	82,204
Electrical equipment, appliances, and components	6,120	616,270	10,416	* 5,039	* 15,795	* 4,752	45,121	123,690
Transportation equipment	5,426	780,719	7,541	* 548	* 21,951	* 602	100,816	83,574
Furniture and related products	14,740	1,393,604	58,721	* 2,170	20,309	9,433	170,620	326,214
Miscellaneous manufacturing	** 30,807	** 2,675,376	** 41,212	** 3,820	** 88,505	** 16,910	** 271,348	** 693,463
<b>Wholesale trade (merchant wholesalers)</b>	<b>241,605</b>	<b>47,126,366</b>	<b>482,237</b>	<b>132,159</b>	<b>510,980</b>	<b>175,205</b>	<b>1,540,701</b>	<b>5,893,164</b>
Durable goods, including machinery, wood, metals, etc.	103,864	20,313,149	250,532	62,532	239,608	88,455	651,791	2,362,065
Nondurable goods, including food, fiber, chemicals, etc.	87,681	20,241,267	163,863	55,899	235,157	77,864	706,323	2,214,569
Wholesale electronic markets and agents and brokers	50,061	6,571,950	67,842	13,728	36,214	8,886	182,587	1,316,530

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Retail trade</b>	<b>2,312,523</b>	<b>190,069,499</b>	<b>2,328,072</b>	<b>634,303</b>	<b>5,772,823</b>	<b>1,333,549</b>	<b>9,527,616</b>	<b>10,622,197</b>
Motor vehicle and parts dealers	129,391	35,454,545	328,715	53,402	498,262	261,393	1,587,938	1,445,537
Furniture and home furnishing stores	35,339	3,463,204	44,537	11,168	222,717	31,002	290,505	131,519
Electronic and appliance stores	31,909	4,278,051	48,860	10,824	124,722	31,524	294,187	328,900
Building material and garden equipment and supplies dealers	38,607	5,681,993	170,145	6,173	84,563	78,201	602,484	363,427
Food and beverage stores	111,326	27,441,511	233,107	104,856	862,002	120,997	1,671,589	967,956
Health and personal care stores	128,459	8,542,482	79,701	52,690	242,736	34,796	627,547	711,120
Gasoline stations	16,495	25,993,055	168,821	29,887	284,630	130,841	751,695	254,522
Clothing and accessories stores	141,980	10,637,049	122,556	64,527	1,021,624	93,940	698,466	560,919
Sporting goods, hobby, book, and music stores	99,190	7,765,976	148,086	37,235	317,898	125,093	433,858	377,511
General merchandise stores	20,612	2,589,019	30,434	14,838	107,431	22,445	98,586	129,539
Miscellaneous store retailers	589,993	33,044,640	483,572	163,131	1,417,806	290,157	1,814,738	3,131,178
Nonstore retailers	969,223	25,177,973	469,538	85,571	588,433	113,160	656,023	2,220,071
<b>Transportation and warehousing</b>	<b>1,145,033</b>	<b>89,584,134</b>	<b>5,311,653</b>	<b>2,643,168</b>	<b>712,571</b>	<b>757,792</b>	<b>4,418,126</b>	<b>11,816,506</b>
Air and rail transportation	12,794	1,749,161	393,667	13,072	30,477	65,810	71,741	-254,296
Water transportation	7,660	895,721	305,001	13,009	10,977	14,721	141,111	18,822
Truck transportation	592,197	68,438,475	3,919,889	1,544,777	375,751	527,745	3,337,563	8,711,287
Other transit and ground transportation	256,641	8,088,392	257,870	1,005,855	125,302	77,666	257,551	1,994,768
Pipeline transportation	* 325	* 178,335	* 3,713	* 1,356	* 459	* 812	* 2,147	* 2,404
Scenic and sightseeing transportation	9,796	515,051	82,127	* 419	* 35,578	9,808	* 68,623	-18,198
Support activities for transportation (including motor vehicle towing)	62,899	3,545,370	199,139	32,661	51,419	37,210	415,265	294,302
Couriers and messengers	192,504	5,574,217	124,845	23,502	60,385	14,244	* 74,053	929,175
Warehousing and storage facilities	10,216	599,412	25,401	8,516	22,223	9,777	50,073	138,243
<b>Information</b>	<b>349,703</b>	<b>10,759,269</b>	<b>443,501</b>	<b>51,522</b>	<b>316,997</b>	<b>60,269</b>	<b>841,043</b>	<b>2,583,535</b>
Publishing industries (except internet)	62,056	1,844,669	28,932	5,414	19,833	10,719	259,661	464,198
Motion picture and sound recording	90,006	3,349,295	248,400	19,887	165,719	21,819	187,998	762,589
Broadcasting (except internet) and telecommunications and internet service providers	95,852	3,664,803	112,585	13,389	107,002	12,724	282,235	835,740
Data processing, internet publishing and broadcasting, and web search portals	101,789	1,900,502	53,584	12,832	24,443	15,009	111,150	521,008
<b>Finance and insurance</b>	<b>629,096</b>	<b>83,298,874</b>	<b>871,224</b>	<b>170,220</b>	<b>1,494,188</b>	<b>544,834</b>	<b>4,836,208</b>	<b>18,022,981</b>
Credit intermediation and related activities	48,313	3,198,163	84,797	31,779	76,551	66,964	239,447	439,831
Securities, commodity contracts, and other financial investments	168,595	52,318,459	357,047	60,625	530,320	222,098	1,863,868	7,182,648
Investment bankers and securities dealers	5,505	2,188,018	3,193	* 1,069	22,035	1,407	35,462	308,795
Securities brokers	16,500	7,660,559	29,528	9,492	25,821	4,596	72,853	793,217
Commodity contracts brokers and dealers	4,727	1,289,796	35,265	2,454	18,350	2,815	16,895	164,891
Securities and commodity exchanges	3,097	843,031	11,827	* 22	* 12,440	1,033	* 74,362	-73,427
Other financial investment activities (investment advice)	138,765	40,337,055	277,235	47,588	451,674	212,247	1,664,296	5,989,172
Insurance agents, brokers, and related activities	412,189	27,782,252	429,380	77,816	887,317	255,773	2,732,894	10,400,502
Insurance agencies and brokerages	313,624	23,175,058	343,436	68,317	800,334	224,306	2,567,051	8,480,840
Other insurance related activities and other financial vehicles	98,565	4,607,194	85,944	9,500	86,983	31,467	165,843	1,919,661

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Retail trade</b>	<b>1,260,119</b>	<b>151,837,161</b>	<b>1,297,273</b>	<b>392,689</b>	<b>3,994,195</b>	<b>838,541</b>	<b>6,806,528</b>	<b>18,107,034</b>
Motor vehicle and parts dealers	92,439	28,051,737	192,102	41,515	369,545	170,240	1,081,223	1,941,686
Furniture and home furnishing stores	21,302	2,554,720	19,092	4,598	118,832	13,880	208,117	397,093
Electronic and appliance stores	22,318	3,454,448	41,537	* 6,720	97,379	27,211	210,077	427,237
Building material and garden equipment and supplies dealers	20,421	4,671,502	95,915	3,596	59,887	55,331	460,797	575,800
Food and beverage stores	74,750	22,563,672	134,583	83,368	633,075	88,906	1,329,439	1,472,812
Health and personal care stores	62,664	7,511,074	53,153	33,494	196,008	25,496	494,781	1,065,013
Gasoline stations	10,995	19,069,485	102,625	22,985	216,793	74,993	533,334	417,824
Clothing and accessories stores	82,296	8,601,096	89,393	42,078	732,951	56,098	505,478	1,231,026
Sporting goods, hobby, book, and music stores	40,914	5,850,908	61,295	13,406	184,166	59,336	278,311	791,981
General merchandise stores	13,547	1,920,818	20,944	* 4,127	70,578	14,929	47,884	242,535
Miscellaneous store retailers	350,397	27,241,021	260,097	99,080	909,071	191,693	1,257,865	4,927,213
Nonstore retailers	468,076	20,346,680	226,537	37,721	405,910	60,427	399,223	4,616,815
<b>Transportation and warehousing</b>	<b>913,388</b>	<b>76,188,756</b>	<b>3,347,126</b>	<b>2,397,980</b>	<b>522,555</b>	<b>525,720</b>	<b>3,033,972</b>	<b>14,760,469</b>
Air and rail transportation	9,179	991,833	29,012	* 3,331	10,794	5,395	25,164	162,237
Water transportation	3,953	380,804	19,031	* 10,554	* 779	1,120	28,293	247,801
Truck transportation	491,247	59,362,021	2,898,366	1,365,218	307,378	418,478	2,442,637	9,970,770
Other transit and ground transportation	214,897	7,266,054	161,970	972,988	104,857	60,845	174,119	2,363,346
Pipeline transportation	* 319	* 178,146	* 3,220	* 1,356	* 459	* 812	* 2,147	* 2,797
Scenic and sightseeing transportation	5,318	450,583	* 41,085	* 418	* 26,040	* 8,830	* 53,957	44,609
Support activities for transportation (including motor vehicle towing)	44,903	2,652,309	103,996	23,069	37,910	16,696	252,571	504,623
Couriers and messengers	136,808	4,438,555	78,204	16,189	23,705	7,491	* 12,063	1,295,427
Warehousing and storage facilities	6,766	468,451	12,241	* 4,857	* 10,633	6,053	43,021	168,859
<b>Information</b>	<b>231,613</b>	<b>9,151,630</b>	<b>258,970</b>	<b>33,324</b>	<b>203,624</b>	<b>21,536</b>	<b>550,163</b>	<b>3,658,829</b>
Publishing industries (except internet)	39,355	1,433,818	17,995	* 2,057	12,366	* 4,516	163,769	619,712
Motion picture and sound recording	49,825	2,815,534	124,768	6,885	78,066	7,610	138,529	1,127,612
Broadcasting (except internet) and telecommunications and internet service providers	65,805	3,182,595	84,371	12,655	94,362	5,842	177,686	1,137,488
Data processing, internet publishing and broadcasting, and web search portals	76,629	1,719,683	31,836	11,727	18,830	3,568	70,179	774,016
<b>Finance and insurance</b>	<b>420,533</b>	<b>55,547,124</b>	<b>549,001</b>	<b>135,461</b>	<b>1,263,536</b>	<b>338,807</b>	<b>4,102,363</b>	<b>20,555,116</b>
Credit intermediation and related activities	31,416	2,850,752	31,542	15,262	65,861	34,209	203,746	700,451
Securities, commodity contracts, and other financial investments	97,447	28,120,963	192,230	52,296	430,723	82,009	1,426,942	8,632,026
Investment bankers and securities dealers	3,387	1,288,707	2,685	* 420	19,053	* 589	32,489	339,605
Securities brokers	12,919	3,537,997	12,460	* 8,799	23,956	1,595	68,572	843,449
Commodity contracts brokers and dealers	1,856	991,957	20,609	* 329	16,365	* 2,020	7,335	239,728
Securities and commodity exchanges	1,381	481,977	7,715	* 16	* 9,773	* 868	* 7,222	68,242
Other financial investment activities (investment advice)	77,904	21,820,324	148,761	42,733	361,576	76,937	1,311,324	7,141,002
Insurance agents, brokers, and related activities	291,670	24,575,410	325,229	67,903	766,952	222,589	2,471,675	11,222,640
Insurance agencies and brokerages	220,997	20,332,505	273,614	60,748	691,624	198,523	2,315,762	9,076,362
Other insurance related activities and other financial vehicles	70,673	4,242,904	51,616	7,155	75,329	24,066	155,913	2,146,278

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Real estate and rental and leasing</b>	<b>1,166,757</b>	<b>53,291,172</b>	<b>2,697,431</b>	<b>291,147</b>	<b>863,971</b>	<b>1,162,696</b>	<b>2,285,650</b>	<b>15,093,447</b>
Real estate	1,109,121	49,814,216	1,497,633	252,077	774,288	1,005,195	1,984,431	15,344,623
Lessors of real estate (including miniwarehouses and self storage)	49,659	2,194,124	305,341	9,452	66,968	273,691	140,671	143,131
Offices of real estate agents, brokers, property managers, and appraisers	811,474	34,386,620	804,965	156,363	527,757	317,223	1,202,552	13,018,964
Other activities related to real estate	247,988	13,233,472	387,328	86,262	179,564	414,281	641,208	2,182,528
Rental and leasing services	57,323	3,472,427	1,199,625	39,070	89,418	157,500	301,186	-251,090
Automotive equipment rental and leasing	13,973	396,227	185,114	4,114	1,913	12,144	* 17,371	-67,705
Consumer electronics and appliances rental	* 3,328	* 41,648	* 8,647	* 2,263	* 737	* 218	* 3,306	* 10,691
Formal wear and costume rental	* 193	* 4,864	0	0	* 1,850	0	0	* 3,014
Video tape and disc rental	2,825	281,213	* 17,030	* 145	* 28,778	* 2,524	* 48,733	-5,541
General rental centers and other consumer goods rental	15,770	872,663	89,680	15,691	33,221	18,836	116,220	-33,884
Commercial and industrial machinery and equipment rental and leasing	21,235	1,875,812	899,153	16,857	22,919	123,779	115,558	-157,665
Lessors of nonfinancial intangible assets (except copyrighted works)	* 313	* 4,528	* 173	* 1	* 265	* 1	* 33	* -86
<b>Professional, scientific, and technical services</b>	<b>3,246,549</b>	<b>167,902,717</b>	<b>3,931,212</b>	<b>757,389</b>	<b>4,186,263</b>	<b>844,916</b>	<b>13,372,491</b>	<b>72,366,655</b>
Legal services	353,151	39,906,046	426,727	191,443	1,859,353	262,825	4,408,289	17,536,312
Offices of certified public accountants	47,236	4,104,686	82,234	15,453	155,382	30,662	607,558	1,953,524
Other accounting services	348,048	9,170,086	204,044	48,542	273,420	51,656	829,320	3,780,074
Architectural, engineering, and related services	254,076	13,887,989	436,792	69,820	216,609	59,251	1,410,002	4,916,993
Architectural services	98,943	5,229,767	235,758	33,717	110,946	25,508	628,824	1,262,563
Engineering services	81,651	6,052,526	156,902	24,553	90,370	26,286	564,098	2,477,155
Drafting, building inspections, and geophysical surveying	52,522	1,827,190	19,637	11,143	* 9,278	4,277	94,681	911,105
Surveying and mapping (except geophysical) services	** 20,960	** 778,506	** 24,495	** 407	** 6,014	** 3,180	** 122,398	** 266,170
Testing laboratories	**	**	**	**	**	**	**	**
Specialized design services	246,439	7,490,398	219,506	27,713	159,956	41,642	359,443	2,310,625
Computer systems design services	250,998	9,982,090	240,056	40,956	151,702	44,931	864,296	4,497,085
Other professional, scientific, and technical services	1,746,602	83,361,423	2,321,854	363,462	1,369,840	353,949	4,893,584	37,372,043
Management, scientific, and technical consulting services	894,136	44,491,754	1,004,774	185,831	616,353	171,316	1,774,506	23,867,319
Scientific research and development services	43,435	1,067,284	52,464	5,436	13,443	6,273	102,965	501,670
Advertising and related services	139,125	7,714,283	139,109	21,708	139,904	40,307	407,839	2,079,567
Market research and public opinion polling	33,279	1,229,164	30,044	* 13,312	12,076	* 6,816	65,977	494,629
Other miscellaneous services	636,627	28,858,939	1,095,463	137,175	588,064	129,237	2,542,296	10,428,856

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

Statistics of Income Bulletin | Summer 2013

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Real estate and rental and leasing</b>	<b>740,737</b>	<b>44,296,766</b>	<b>1,196,669</b>	<b>201,838</b>	<b>605,331</b>	<b>514,074</b>	<b>1,390,479</b>	<b>19,955,486</b>
Real estate	715,375	42,087,258	835,054	183,112	559,583	453,073	1,218,831	19,379,773
Lessors of real estate (including miniwarehouses and self storage)	23,751	1,392,916	137,486	3,136	13,495	126,169	63,978	496,647
Offices of real estate agents, brokers, property managers, and appraisers	528,578	30,770,250	501,228	117,436	421,050	205,279	798,005	15,022,140
Other activities related to real estate	163,046	9,924,092	196,340	62,541	125,038	121,624	356,848	3,860,986
Rental and leasing services	25,358	2,205,020	361,443	18,725	45,483	61,001	171,615	573,256
Automotive equipment rental and leasing	6,966	221,357	47,368	* 3,543	* 1,371	5,201	* 941	52,208
Consumer electronics and appliances rental	* 2,030	* 27,377	* 2	* 2,013	0	0	0	* 15,132
Formal wear and costume rental	* 193	* 4,864	0	0	* 1,850	0	0	* 3,014
Video tape and disc rental	* 1,091	* 178,151	* 9,216	* 9	* 20,781	* 555	* 23,979	* 17,944
General rental centers and other consumer goods rental	5,204	677,450	38,119	* 3,075	11,667	9,187	97,036	134,647
Commercial and industrial machinery and equipment rental and leasing	9,873	1,095,820	266,738	10,084	9,813	46,059	49,658	350,310
Lessors of nonfinancial intangible assets (except copyrighted works)	* 4	* 4,487	* 173	* 1	* 265	* 1	* 33	* 2,458
<b>Professional, scientific, and technical services</b>	<b>2,411,344</b>	<b>156,969,442</b>	<b>2,688,638</b>	<b>596,387</b>	<b>3,520,857</b>	<b>603,137</b>	<b>11,426,524</b>	<b>79,026,268</b>
Legal services	273,935	38,042,786	340,911	161,111	1,676,768	206,441	4,070,009	18,375,819
Offices of certified public accountants	35,619	3,928,008	77,848	11,670	148,268	28,491	551,611	1,995,162
Other accounting services	290,688	8,367,287	164,484	46,747	221,187	48,361	589,605	4,044,794
Architectural, engineering, and related services	205,326	12,676,386	304,434	43,882	165,096	36,241	1,083,145	5,406,281
Architectural services	76,356	4,508,250	159,010	27,128	83,653	15,866	448,810	1,523,808
Engineering services	64,982	5,748,126	104,621	15,401	69,260	17,124	474,461	2,646,923
Drafting, building inspections, and geophysical surveying	46,711	1,753,112	17,103	* 946	* 9,241	* 272	* 90,360	948,661
Surveying and mapping (except geophysical) services	** 17,277	** 666,898	** 23,701	** 407	** 2,942	** 2,980	** 69,514	** 286,889
Testing laboratories	**	**	**	**	**	**	**	**
Specialized design services	167,231	6,684,134	132,548	16,884	124,420	28,957	273,001	2,733,974
Computer systems design services	196,095	9,417,577	169,179	31,757	113,147	22,851	741,461	4,993,449
Other professional, scientific, and technical services	1,242,450	77,853,264	1,499,234	284,337	1,071,970	231,795	4,117,692	41,476,789
Management, scientific, and technical consulting services	632,625	41,889,850	696,641	135,460	447,446	104,102	1,376,528	26,175,854
Scientific research and development services	30,977	977,752	28,025	* 534	10,050	* 4,164	66,090	622,479
Advertising and related services	95,700	7,032,447	85,344	17,652	115,470	24,425	347,295	2,415,147
Market research and public opinion polling	24,809	1,185,052	22,681	* 10,495	8,775	* 6,395	62,815	601,721
Other miscellaneous services	458,340	26,768,163	666,543	120,196	490,230	92,709	2,264,964	11,661,587

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Administrative and support and waste management and remediation services</b>	<b>2,550,112</b>	<b>67,314,640</b>	<b>2,383,784</b>	<b>395,589</b>	<b>751,623</b>	<b>334,464</b>	<b>6,780,966</b>	<b>20,633,061</b>
Administrative and support services	2,532,393	65,468,501	2,214,430	379,380	727,905	302,286	6,540,545	20,437,271
Waste management and remediation services	17,719	1,846,139	169,354	16,208	23,719	32,178	240,421	195,790
<b>Educational services</b>	<b>697,834</b>	<b>9,773,041</b>	<b>327,708</b>	<b>44,823</b>	<b>608,396</b>	<b>53,768</b>	<b>630,663</b>	<b>3,739,082</b>
<b>Health care and social assistance</b>	<b>2,218,569</b>	<b>124,842,067</b>	<b>2,983,218</b>	<b>576,968</b>	<b>5,552,294</b>	<b>1,118,644</b>	<b>17,882,196</b>	<b>51,268,531</b>
Ambulatory health care services	1,130,754	101,321,964	2,333,202	480,618	4,749,412	776,970	15,046,479	42,519,527
Offices of physicians (except mental health specialists)	185,119	34,025,962	560,339	167,991	1,346,383	142,245	4,624,199	15,845,575
Offices of physicians, mental health specialists	31,568	3,271,024	65,020	23,570	171,236	11,103	121,746	1,892,764
Offices of dentists	80,941	28,483,156	1,086,207	94,891	1,221,394	404,436	6,536,985	9,429,957
Offices of chiropractors	43,354	5,211,814	106,883	20,743	521,728	56,975	578,853	1,974,916
Offices of optometrists	21,994	4,212,590	112,044	9,796	280,046	29,928	676,805	1,289,614
Offices of mental health practitioners and social therapists	199,080	9,755,587	153,326	86,887	623,914	20,745	736,980	4,905,450
Offices of podiatrists	6,574	1,266,972	21,132	13,381	134,116	7,620	152,990	473,284
Outpatient care centers and other miscellaneous health practitioners	168,959	6,025,912	81,727	16,417	289,950	14,052	354,903	2,855,974
Medical and diagnostic laboratories	30,190	1,269,305	32,556	13,284	38,297	15,023	164,489	427,089
Home health care services	318,740	6,213,433	83,848	23,977	76,740	68,895	951,812	2,758,653
Other ambulatory health care services (including ambulance services, blood and organ banks)	44,235	1,586,208	30,121	9,681	45,607	5,950	146,719	666,251
Hospitals	7,116	606,397	13,137	* 1,978	7,054	* 5,414	123,997	281,645
Nursing and residential care facilities	72,404	5,079,465	160,131	29,118	263,014	199,538	1,170,971	674,856
Social assistance	1,008,296	17,834,241	476,748	65,254	532,814	136,721	1,540,749	7,792,504
<b>Arts, entertainment, and recreation</b>	<b>1,435,977</b>	<b>34,080,353</b>	<b>1,646,166</b>	<b>275,001</b>	<b>1,174,746</b>	<b>323,478</b>	<b>1,739,710</b>	<b>9,138,856</b>
Performing arts, spectator sports, and related industries	1,165,478	25,342,005	1,103,562	166,457	686,968	128,793	768,038	8,527,961
Museums, historical sites, and similar institutions	3,508	227,511	2,457	* 15	* 1,670	* 107	* 5,027	63,209
Amusement, gambling, and recreation industries	266,992	8,510,836	540,148	108,528	486,108	194,577	966,644	547,686
<b>Accommodation, food services, and drinking places</b>	<b>489,017</b>	<b>53,848,375</b>	<b>1,988,388</b>	<b>374,638</b>	<b>3,756,140</b>	<b>901,454</b>	<b>9,543,977</b>	<b>2,405,041</b>
Accommodation	50,829	5,578,002	681,292	29,927	152,600	511,183	759,344	129,183
Travel accommodation (including hotels, motels, and bed and breakfast inns)	26,618	4,156,675	485,540	16,251	119,256	424,782	658,541	63,808
RV (recreational vehicle) parks and recreational camps	16,252	741,602	110,588	* 13,061	* 427	39,228	21,851	39,853
Rooming and boarding houses	7,959	679,725	85,165	* 616	32,916	47,173	78,951	25,522
Food services and drinking places	438,188	48,270,373	1,307,095	344,711	3,603,540	390,271	8,784,633	2,275,858

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Administrative and support and waste management and remediation services</b>	<b>2,116,592</b>	<b>58,757,038</b>	<b>1,573,008</b>	<b>272,224</b>	<b>514,411</b>	<b>241,187</b>	<b>5,124,638</b>	<b>23,924,684</b>
Administrative and support services	2,108,021	57,337,519	1,460,218	258,874	500,910	216,430	4,935,070	23,664,653
Waste management and remediation services	8,571	1,419,518	112,790	13,350	13,501	24,758	189,568	260,031
<b>Educational services</b>	<b>547,147</b>	<b>8,375,131</b>	<b>190,863</b>	<b>32,944</b>	<b>470,878</b>	<b>19,134</b>	<b>448,852</b>	<b>4,400,022</b>
<b>Health care and social assistance</b>	<b>1,896,661</b>	<b>116,753,116</b>	<b>2,347,220</b>	<b>496,788</b>	<b>4,942,403</b>	<b>871,107</b>	<b>16,242,211</b>	<b>53,551,797</b>
Ambulatory health care services	942,411	96,280,431	1,922,891	427,709	4,298,346	640,802	14,105,015	44,017,770
Offices of physicians (except mental health specialists)	153,813	32,447,652	512,351	159,952	1,245,042	125,227	4,358,551	16,136,745
Offices of physicians, mental health specialists	29,182	3,162,583	50,669	21,429	143,449	10,816	117,907	1,919,315
Offices of dentists	70,589	27,459,890	856,395	90,967	1,140,802	366,261	6,302,656	9,653,608
Offices of chiropractors	37,977	4,923,360	100,884	18,620	464,661	55,235	549,031	2,018,035
Offices of optometrists	20,545	4,061,415	109,486	9,762	273,406	29,888	638,098	1,292,932
Offices of mental health practitioners and social therapists	155,299	9,242,991	111,084	71,554	559,564	16,560	659,443	5,170,910
Offices of podiatrists	4,504	1,239,345	19,900	10,032	130,154	7,620	151,940	477,338
Outpatient care centers and other miscellaneous health practitioners	137,759	5,660,785	62,793	10,749	238,539	8,384	281,480	3,080,945
Medical and diagnostic laboratories	24,352	1,186,818	21,973	13,179	32,620	9,425	159,029	482,833
Home health care services	273,243	5,486,915	57,144	17,506	51,516	7,349	783,212	3,055,145
Other ambulatory health care services (including ambulance services, blood and organ banks)	35,148	1,408,677	20,212	3,960	18,593	4,038	103,668	729,964
Hospitals	6,114	497,845	* 7,436	* 1,600	* 6,880	* 2,479	* 83,173	291,638
Nursing and residential care facilities	59,533	3,949,920	94,642	20,830	202,454	127,022	884,456	812,988
Social assistance	888,603	16,024,920	322,251	46,649	434,723	100,804	1,169,567	8,429,402
<b>Arts, entertainment, and recreation</b>	<b>909,607</b>	<b>27,656,760</b>	<b>646,317</b>	<b>178,612</b>	<b>750,530</b>	<b>106,870</b>	<b>916,945</b>	<b>12,883,414</b>
Performing arts, spectator sports, and related industries	735,713	21,987,816	508,863	102,444	465,979	70,058	468,581	11,363,529
Museums, historical sites, and similar institutions	2,503	222,811	* 801	0	* 1,332	* 16	* 2,754	80,367
Amusement, gambling, and recreation industries	171,391	5,446,133	136,653	76,168	283,220	36,797	445,610	1,439,519
<b>Accommodation, food services, and drinking places</b>	<b>314,726</b>	<b>39,898,737</b>	<b>908,808</b>	<b>217,516</b>	<b>2,749,397</b>	<b>406,381</b>	<b>6,451,432</b>	<b>5,319,753</b>
Accommodation	28,414	3,297,486	306,456	15,771	99,730	219,480	372,980	651,562
Travel accommodation (including hotels, motels, and bed and breakfast inns)	15,712	2,564,642	202,637	2,816	83,132	198,827	307,110	485,709
RV (recreational vehicle) parks and recreational camps	9,275	317,660	59,258	* 12,955	* 44	* 1,314	* 13,630	83,169
Rooming and boarding houses	3,427	415,184	* 44,561	0	* 16,554	* 19,339	* 52,240	82,684
Food services and drinking places	286,312	36,601,251	602,352	201,746	2,649,666	186,902	6,078,452	4,668,191

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Other services</b>	<b>3,029,079</b>	<b>93,991,394</b>	<b>2,845,665</b>	<b>767,520</b>	<b>6,379,818</b>	<b>725,490</b>	<b>7,609,810</b>	<b>24,056,364</b>
Auto repair and maintenance	395,085	25,955,090	915,094	124,449	1,243,008	307,202	3,068,044	2,962,829
Automotive mechanical and electrical repair and maintenance	194,238	12,024,763	349,861	46,733	614,393	129,837	1,219,621	1,448,367
Automotive body shops	95,945	8,201,033	243,550	42,149	339,145	73,849	1,087,350	1,061,601
Other auto repair and maintenance (including oil change, lubrication, and car washes)	104,902	5,729,293	321,683	35,567	289,471	103,516	761,073	452,861
Miscellaneous repairs	424,239	15,566,527	629,973	66,356	383,578	110,512	985,415	3,364,048
Personal and laundry services	1,936,011	48,789,465	1,248,724	562,271	4,680,880	302,185	3,540,015	16,006,454
Religious, grantmaking, civic, professional and similar organizations	273,744	3,680,313	51,873	14,443	72,352	* 5,590	16,336	1,723,032
<b>Unclassified establishments</b>	<b>412,381</b>	<b>6,055,929</b>	<b>75,970</b>	<b>72,228</b>	<b>89,159</b>	<b>28,712</b>	<b>301,950</b>	<b>2,082,194</b>

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

Statistics of Income Bulletin | Summer 2013

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2011—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Other services</b>	<b>2,387,973</b>	<b>83,220,883</b>	<b>1,865,038</b>	<b>581,253</b>	<b>5,051,167</b>	<b>500,674</b>	<b>6,280,394</b>	<b>28,354,699</b>
Auto repair and maintenance	283,184	22,285,402	582,596	81,793	947,028	224,520	2,555,617	4,053,097
Automotive mechanical and electrical repair and maintenance	141,680	10,386,187	249,698	31,818	479,086	96,137	1,007,441	1,911,043
Automotive body shops	72,378	7,234,471	182,207	36,114	270,267	61,509	927,186	1,242,002
Other auto repair and maintenance (including oil change, lubrication, and car washes)	69,125	4,664,744	150,691	13,860	197,676	66,874	620,990	900,052
Miscellaneous repairs	314,298	14,036,298	479,372	44,900	279,266	89,028	885,435	3,964,960
Personal and laundry services	1,584,245	43,507,896	781,827	445,624	3,775,934	186,792	2,825,276	18,248,561
Religious, grantmaking, civic, professional and similar organizations	206,246	3,391,286	21,244	* 8,936	48,939	* 334	14,066	2,088,082
<b>Unclassified establishments</b>	<b>332,642</b>	<b>4,861,705</b>	<b>50,849</b>	<b>38,250</b>	<b>65,185</b>	<b>7,408</b>	<b>223,269</b>	<b>2,591,699</b>

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

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

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

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

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

Source: IRS, Statistics of Income, July 2011.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011**

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns [1]</b>	<b>23,426,940</b>	<b>288,265</b>	<b>34,230</b>	<b>43,362</b>	<b>68,656</b>	<b>142,018</b>
<b>Business receipts, total [1,2]</b>	<b>1,265,939,196</b>	<b>17,776,526</b>	<b>1,026,222</b>	<b>4,453,861</b>	<b>2,762,637</b>	<b>9,533,807</b>
Income from sales and operations [1]	1,246,203,934	17,387,618	984,334	4,390,840	2,657,581	9,354,863
Other business income (loss) [1]	19,735,262	388,908	41,888	63,021	105,056	178,944
<b>Business deductions, total [1,2]</b>	<b>984,232,565</b>	<b>16,804,847</b>	<b>1,375,300</b>	<b>4,380,872</b>	<b>2,334,526</b>	<b>8,714,149</b>
Cost of sales and operations, total	393,867,193	5,700,927	324,543	1,279,535	427,047	3,669,803
Inventory, beginning of year	41,450,035	455,194	73,397	89,005	* 56,796	235,996
Cost of labor	28,135,817	275,531	* 68,339	103,521	35,296	68,374
Purchases	255,734,112	4,396,022	151,468	794,798	84,063	3,365,694
Materials and supplies	49,038,859	387,221	54,806	86,774	157,288	88,354
Other costs	61,589,932	688,467	58,867	318,392	121,932	189,277
Inventory, end of year	42,081,563	501,509	82,334	112,955	* 28,329	277,891
Advertising expenses	13,404,462	87,865	12,743	12,328	24,432	38,362
Car and truck expenses	83,405,796	1,114,673	103,762	276,609	161,809	572,493
Commissions	12,683,341	88,971	32,913	4,109	4,196	47,752
Contract labor	37,782,056	992,634	15,338	430,425	121,165	425,705
Depletion	998,009	82	* 1	* 7	* 26	* 47
Depreciation	35,615,262	1,424,722	146,895	466,509	289,241	522,077
Employee benefit programs	2,950,434	8,779	1,179	2,606	* 365	4,630
Insurance	16,630,243	343,673	19,696	121,617	52,379	149,982
Legal and professional services	10,884,148	107,572	16,613	13,913	26,037	51,009
Meals and entertainment deducted	8,413,751	70,954	10,889	5,690	23,486	30,890
Mortgage interest	4,430,249	93,346	8,932	16,159	32,896	35,358
Other interest paid on business indebtedness	5,925,935	183,915	7,721	59,469	48,755	67,970
Office expenses	11,594,858	59,543	7,709	8,152	10,513	33,169
Pension and profit-sharing plans	1,056,535	4,305	* 47	* 908	* 27	* 3,323
Rent paid on machinery and equipment	8,481,360	119,196	825	42,726	13,626	62,020
Rent paid on other business property	34,730,269	208,109	17,818	7,893	84,340	98,057
Repairs	15,806,852	662,579	26,054	285,382	137,385	213,758
Supplies	32,160,286	502,395	83,466	79,056	132,481	207,392
Salaries and wages	77,937,316	1,264,940	33,380	249,106	21,657	960,798
Taxes paid	17,704,790	315,145	17,690	60,333	44,232	192,891
Travel	12,622,816	140,277	43,031	13,753	30,319	53,175
Utilities	26,906,033	254,841	38,435	45,033	55,970	115,403
Other business expenses	104,253,244	2,958,254	384,855	883,157	573,602	1,116,641
Home office business deductions, total	10,004,852	68,706	14,550	12,199	13,832	28,126
Depreciation, Form 8829 [3]	1,345,357	12,640	2,076	1,241	* 5,586	3,737
Casualty loss, Form 8829 [3]	* 1	* 1	* 1	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	7,796	* 147	* 147	0	0	0
<b>Net income less deficit [1,2]</b>	<b>282,649,926</b>	<b>974,778</b>	<b>-348,272</b>	<b>73,454</b>	<b>434,820</b>	<b>814,776</b>
Net income [1,2]	336,999,662	2,522,847	94,610	389,615	713,706	1,324,916
Deficit [2]	54,349,737	1,548,070	442,881	316,161	278,887	510,140



# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
<b>BUSINESSES WITH NET INCOME</b>						
<b>Number of returns [1]</b>	<b>17,359,995</b>	<b>168,888</b>	<b>11,935</b>	<b>20,707</b>	<b>34,552</b>	<b>101,694</b>
<b>Business receipts, total [1,2]</b>	<b>1,071,781,386</b>	<b>14,202,415</b>	<b>737,978</b>	<b>3,609,966</b>	<b>2,139,119</b>	<b>7,715,352</b>
Income from sales and operations [1]	1,055,369,815	13,947,506	698,844	3,577,800	2,064,923	7,605,939
Other business income	16,411,571	254,910	39,134	32,166	74,196	109,414
<b>Business deductions, total [1,2]</b>	<b>734,977,156</b>	<b>11,679,753</b>	<b>643,465</b>	<b>3,220,351</b>	<b>1,425,412</b>	<b>6,390,524</b>
Cost of sales and operations, total	297,474,162	4,327,801	238,033	1,091,453	315,567	2,682,749
Inventory, beginning of year	23,749,102	364,976	* 56,175	76,550	* 54,701	177,551
Cost of labor	22,394,446	216,398	* 68,304	* 51,746	* 35,125	61,224
Purchases	195,572,341	3,365,509	116,698	747,705	* 65,687	2,435,418
Materials and supplies	39,257,858	328,952	* 44,804	* 43,622	153,614	86,912
Other costs	41,384,884	439,071	* 19,442	260,149	32,700	126,780
Inventory, end of year	24,884,468	387,105	* 67,390	88,319	* 26,260	205,135
Advertising expenses	9,911,557	56,307	3,950	5,496	17,125	29,736
Car and truck expenses	62,388,321	758,095	36,774	197,513	97,046	426,763
Commissions	9,502,962	70,729	* 24,186	3,405	* 438	42,699
Contract labor	31,046,399	746,009	* 12,750	326,445	52,998	353,816
Depletion	702,178	* 48	* 1	* 7	* 4	* 35
Depreciation	21,878,279	718,604	36,776	278,490	129,111	274,226
Employee benefit programs	2,273,005	5,473	* 457	979	* 99	3,938
Insurance	12,894,507	232,903	9,540	80,928	29,449	112,987
Legal and professional services	7,762,356	64,092	8,148	5,781	9,077	41,086
Meals and entertainment deducted	6,650,137	41,260	1,046	3,417	12,679	24,118
Mortgage interest	2,596,379	48,755	* 5,132	7,238	* 13,501	22,883
Other interest paid on business indebtedness	3,606,492	97,544	* 4,311	23,828	18,452	50,954
Office expenses	8,885,663	36,208	* 5,875	3,758	4,201	22,375
Pension and profit-sharing plans	975,992	4,159	* 3	* 896	0	* 3,260
Rent paid on machinery and equipment	6,638,141	104,837	* 310	41,111	* 12,725	50,691
Rent paid on other business property	26,985,385	123,255	* 6,443	7,135	35,524	74,153
Repairs	11,365,192	433,704	9,371	190,842	92,189	141,302
Supplies	24,168,385	309,994	41,199	52,898	55,827	160,070
Salaries and wages	61,643,436	1,022,728	* 18,303	165,378	* 9,250	829,796
Taxes paid	13,392,574	199,106	5,929	41,399	28,634	123,144
Travel	9,524,360	97,646	23,800	12,451	18,587	42,807
Utilities	19,370,046	151,768	9,023	24,885	35,636	82,223
Other business deductions	71,764,359	1,958,770	134,140	640,426	424,878	759,325
Home office business deductions, total	7,680,832	47,319	* 1,748	11,669	* 7,709	26,194
Depreciation, Form 8829 [3]	863,512	6,189	* 294	1,055	* 1,746	3,093
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 256	0	0	0	0	0
<b>Net income [1,2]</b>	<b>336,999,662</b>	<b>2,522,847</b>	<b>94,610</b>	<b>389,615</b>	<b>713,706</b>	<b>1,324,916</b>
<b>Returns with Schedule C-EZ:</b>						
Number of returns	4,632,069	47,793	* 4,052	* 4,947	7,263	31,532
Business receipts	36,217,638	252,347	* 11,939	* 49,340	42,402	148,666
Business deductions	3,985,622	28,440	* 6,215	* 4,198	* 4,707	13,319
Net income	32,232,016	223,907	* 5,723	* 45,142	37,695	135,347

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>116,903</b>	<b>92,726</b>	<b>6,086</b>	<b>18,091</b>	<b>10,874</b>	<b>2,624,614</b>	<b>444,598</b>
<b>Business receipts, total [1,2]</b>	<b>12,332,442</b>	<b>9,084,266</b>	<b>742,693</b>	<b>2,505,483</b>	<b>559,210</b>	<b>170,264,842</b>	<b>40,641,973</b>
Income from sales and operations [1]	11,809,124	8,592,965	736,388	2,479,771	555,932	168,638,536	40,431,597
Other business income (loss) [1]	523,318	491,301	6,305	25,712	3,278	1,626,307	210,376
<b>Business deductions, total [1,2]</b>	<b>11,251,234</b>	<b>8,411,078</b>	<b>794,314</b>	<b>2,045,842</b>	<b>565,979</b>	<b>141,253,795</b>	<b>36,159,222</b>
Cost of sales and operations, total	2,365,026	1,522,704	237,485	604,837	107,031	68,401,499	21,394,945
Inventory, beginning of year	145,126	104,819	27,424	12,883	* 6,927	5,729,494	2,975,345
Cost of labor	161,141	102,809	34,412	23,920	* 170	12,096,999	2,933,978
Purchases	539,452	282,717	63,759	192,977	* 101,237	19,056,203	5,046,374
Materials and supplies	81,243	25,205	30,014	26,024	* 790	23,800,418	6,535,606
Other costs	1,621,866	1,133,821	114,115	373,930	* 5,847	13,034,077	6,647,708
Inventory, end of year	183,802	126,668	32,238	* 24,896	* 7,940	5,315,692	2,744,065
Advertising expenses	28,225	20,144	1,233	6,848	1,469	927,632	151,963
Car and truck expenses	340,760	167,667	35,969	137,123	57,215	12,948,926	2,368,170
Commissions	60,932	36,262	* 940	23,730	* 4,837	398,088	113,893
Contract labor	168,354	88,938	4,746	74,669	* 57,868	12,295,352	2,946,537
Depletion	913,997	886,663	19,346	7,988	* 2,896	10,677	* 579
Depreciation	1,221,882	844,554	97,530	279,798	47,504	4,615,662	786,117
Employee benefit programs	20,443	9,185	6,668	4,590	* 4,379	318,152	45,287
Insurance	139,251	82,526	11,510	45,215	8,257	3,133,082	591,516
Legal and professional services	135,547	106,440	7,562	21,545	11,027	869,808	190,560
Meals and entertainment deducted	34,610	12,661	146	21,802	4,130	584,053	99,099
Mortgage interest	54,040	38,031	11,513	* 4,495	2,879	400,171	160,183
Other interest paid on business indebtedness	161,536	93,247	31,105	37,184	5,778	686,652	160,254
Office expenses	63,816	48,694	2,164	12,959	3,249	932,443	197,644
Pension and profit-sharing plans	6,732	2,370	* 1,501	* 2,861	* 1,311	24,444	6,708
Rent paid on machinery and equipment	52,736	17,796	11,441	23,499	* 1,826	952,307	185,821
Rent paid on other business property	66,389	29,363	4,888	32,138	2,438	1,429,372	220,876
Repairs	244,274	148,703	35,602	59,969	6,899	1,635,617	303,083
Supplies	123,609	57,274	7,425	58,909	33,263	7,746,671	1,673,324
Salaries and wages	531,216	264,055	73,961	193,199	67,650	6,857,057	1,183,120
Taxes paid	333,195	282,687	15,138	35,371	7,027	1,809,304	335,660
Travel	71,031	44,131	2,391	24,510	7,795	931,526	144,463
Utilities	118,402	66,157	15,188	37,058	13,310	2,698,091	465,601
Other business expenses	3,958,266	3,515,429	158,180	284,657	96,167	9,274,972	2,182,070
Home office business deductions, total	22,743	12,007	* 83	10,652	* 9,682	956,177	183,735
Depreciation, Form 8829 [3]	3,136	1,497	* 21	* 1,618	* 3,295	119,375	31,427
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 3	0	0	* 3	0	0	0
<b>Net income less deficit [1,2]</b>	<b>1,082,772</b>	<b>674,958</b>	<b>-51,621</b>	<b>459,435</b>	<b>-6,723</b>	<b>29,076,255</b>	<b>4,471,242</b>
Net income [1,2]	2,687,108	1,978,950	51,475	656,683	112,904	34,314,306	6,097,328
Deficit [2]	1,604,336	1,303,992	103,096	197,248	119,627	5,238,051	1,626,086

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>79,481</b>	<b>66,887</b>	<b>1,517</b>	<b>11,078</b>	<b>4,337</b>	<b>2,156,217</b>	<b>360,938</b>
<b>Business receipts, total [1,2]</b>	<b>9,098,909</b>	<b>6,871,315</b>	<b>419,525</b>	<b>1,808,069</b>	<b>515,425</b>	<b>145,922,117</b>	<b>32,460,528</b>
Income from sales and operations [1]	8,673,958	6,466,623	414,274	1,793,062	515,260	144,542,215	32,355,888
Other business income	424,951	404,693	5,251	15,007	* 166	1,379,902	104,640
<b>Business deductions, total [1,2]</b>	<b>6,412,003</b>	<b>4,895,371</b>	<b>368,050</b>	<b>1,148,582</b>	<b>402,521</b>	<b>111,612,671</b>	<b>26,363,216</b>
Cost of sales and operations, total	1,381,988	953,074	120,875	308,038	* 104,139	54,231,086	15,641,595
Inventory, beginning of year	64,953	43,689	* 10,652	* 10,612	* 354	2,221,359	1,122,467
Cost of labor	147,991	102,311	* 25,045	* 20,635	0	10,094,899	2,493,047
Purchases	282,313	196,812	* 11,138	* 74,362	* 99,118	15,727,638	3,936,392
Materials and supplies	65,540	20,713	* 21,569	* 23,258	* 7	19,451,676	5,107,073
Other costs	910,499	644,451	63,033	203,014	* 5,624	9,083,641	4,206,631
Inventory, end of year	89,308	54,901	* 10,563	* 23,844	* 964	2,348,127	1,224,017
Advertising expenses	13,582	10,198	797	2,587	* 426	711,136	106,538
Car and truck expenses	239,283	129,170	8,386	101,727	* 43,985	10,412,443	1,774,902
Commissions	37,542	24,079	* 383	* 13,080	* 4,498	276,629	57,816
Contract labor	113,903	52,009	* 2,913	58,980	* 57,356	10,376,607	2,254,036
Depletion	646,787	633,051	9,579	4,157	* 2,867	* 3,958	* 358
Depreciation	536,924	377,982	36,075	122,867	9,226	3,330,035	546,233
Employee benefit programs	12,823	3,936	* 5,790	3,096	* 1,471	230,182	19,788
Insurance	98,114	59,753	6,522	31,839	5,111	2,503,829	422,990
Legal and professional services	67,713	55,270	1,531	10,912	3,958	627,144	109,022
Meals and entertainment deducted	26,220	9,789	56	16,375	* 3,604	475,491	83,358
Mortgage interest	23,643	21,162	* 838	* 1,643	* 1,378	198,263	58,388
Other interest paid on business indebtedness	60,119	28,337	2,022	29,760	* 1,754	433,613	90,551
Office expenses	47,818	36,366	1,001	10,450	1,699	734,200	141,922
Pension and profit-sharing plans	2,873	1,209	* 1,408	* 256	* 1,253	16,938	3,740
Rent paid on machinery and equipment	25,751	5,933	* 4,432	15,387	* 330	737,673	130,918
Rent paid on other business property	32,306	14,659	* 3,423	14,224	* 820	1,112,400	169,268
Repairs	156,120	89,111	24,011	42,998	* 3,511	1,212,979	229,546
Supplies	81,033	36,495	3,476	41,063	32,558	6,253,981	1,309,838
Salaries and wages	320,760	161,009	54,631	105,121	* 53,272	5,338,620	786,178
Taxes paid	224,320	194,373	7,458	22,488	5,103	1,363,437	224,837
Travel	42,259	27,420	249	14,590	* 1,884	756,614	107,803
Utilities	81,801	51,856	8,177	21,769	8,340	2,101,071	346,642
Other business deductions	2,105,773	1,896,172	63,352	146,249	52,837	6,959,577	1,526,199
Home office business deductions, total	19,371	10,612	* 66	8,692	* 1,047	812,166	152,740
Depreciation, Form 8829 [3]	2,098	1,307	* 21	* 770	* 251	91,717	20,264
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>2,687,108</b>	<b>1,978,950</b>	<b>51,475</b>	<b>656,683</b>	<b>112,904</b>	<b>34,314,306</b>	<b>6,097,328</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	17,381	15,940	* 1,138	302	* 189	476,662	66,476
Business receipts	93,375	56,902	* 7,969	28,504	* 1,599	4,143,252	669,398
Business deductions	14,223	13,391	* 598	* 233	* 94	416,060	68,013
Net income	79,152	43,511	* 7,371	28,271	* 1,505	3,727,192	601,385

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>62,947</b>	<b>2,117,070</b>	<b>345,097</b>	<b>31,996</b>	<b>14,700</b>	<b>16,504</b>	<b>7,696</b>
<b>Business receipts, total [1,2]</b>	<b>7,205,587</b>	<b>122,417,283</b>	<b>25,572,015</b>	<b>4,041,452</b>	<b>525,256</b>	<b>751,339</b>	<b>187,574</b>
Income from sales and operations [1]	6,891,346	121,315,593	25,361,293	4,013,380	528,942	747,132	187,322
Other business income (loss) [1]	314,241	1,101,690	210,722	28,071	* -3,686	* 4,207	* 252
<b>Business deductions, total [1,2]</b>	<b>6,630,061</b>	<b>98,464,511</b>	<b>22,605,228</b>	<b>3,905,715</b>	<b>499,458</b>	<b>622,495</b>	<b>145,670</b>
Cost of sales and operations, total	3,939,479	43,067,075	12,105,173	2,399,319	210,384	265,397	* 89,777
Inventory, beginning of year	1,617,825	1,136,323	1,650,375	458,350	26,238	43,728	* 68,528
Cost of labor	391,429	8,771,592	1,169,215	148,496	* 10,913	* 9,658	* 15,709
Purchases	1,115,941	12,893,888	7,751,289	1,836,535	180,363	189,963	* 30,492
Materials and supplies	800,304	16,464,508	2,110,881	285,506	* 10,602	66,613	* 38,044
Other costs	1,430,003	4,956,365	1,317,892	131,268	* 7,776	15,273	* 8,478
Inventory, end of year	1,416,023	1,155,603	1,894,479	460,837	25,508	59,838	71,474
Advertising expenses	36,995	738,673	199,441	55,072	3,179	10,549	* 2,971
Car and truck expenses	316,191	10,264,565	971,760	145,531	17,599	29,359	* 4,808
Commissions	17,674	266,521	127,294	21,745	* 288	4,339	* 13
Contract labor	114,490	9,234,325	457,131	20,561	* 1,921	54,032	* 837
Depletion	2,949	* 7,149	2,785	* 551	0	0	0
Depreciation	450,324	3,379,220	942,404	174,678	32,814	21,739	* 7,413
Employee benefit programs	15,541	257,324	79,554	9,653	* 225	* 669	* 320
Insurance	109,337	2,432,228	320,196	36,887	3,763	2,872	* 1,017
Legal and professional services	70,240	609,008	216,365	32,642	3,512	4,575	* 2,334
Meals and entertainment deducted	27,049	457,905	63,823	9,993	1,794	2,341	* 61
Mortgage interest	46,658	193,330	112,590	14,203	* 1,543	0	0
Other interest paid on business indebtedness	67,389	459,009	191,024	27,935	7,233	2,997	* 829
Office expenses	34,721	700,078	171,585	32,438	3,747	5,424	* 1,126
Pension and profit-sharing plans	3,790	13,946	15,937	363	* 32	* 2	0
Rent paid on machinery and equipment	48,863	717,623	120,978	7,747	* 588	4,884	* 124
Rent paid on other business property	52,369	1,156,127	713,113	119,181	* 6,964	52,389	* 302
Repairs	135,923	1,196,611	331,791	48,266	10,915	6,233	* 2,544
Supplies	146,434	5,926,913	755,410	60,351	108,965	9,809	* 13,568
Salaries and wages	304,639	5,369,298	1,843,984	277,129	* 21,766	30,077	* 7,546
Taxes paid	95,154	1,378,490	390,619	50,094	8,954	9,004	* 773
Travel	57,167	729,896	162,144	18,699	1,148	3,968	* 486
Utilities	78,999	2,153,491	598,801	81,334	13,982	25,626	* 3,541
Other business expenses	431,946	6,660,956	1,498,532	241,845	30,027	72,036	* 4,233
Home office business deductions, total	22,699	749,744	189,504	18,681	* 6,947	* 4,175	* 1,046
Depreciation, Form 8829 [3]	603	87,346	26,750	* 2,497	* 1,640	* 597	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>578,323</b>	<b>24,026,689</b>	<b>3,001,963</b>	<b>136,884</b>	<b>25,798</b>	<b>129,531</b>	<b>41,904</b>
Net income [1,2]	1,223,980	26,992,997	4,380,063	400,419	67,525	175,102	* 54,091
Deficit [2]	645,657	2,966,308	1,378,100	263,535	41,727	45,571	* 12,187

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>43,707</b>	<b>1,751,572</b>	<b>226,384</b>	<b>13,809</b>	<b>7,656</b>	<b>12,193</b>	<b>* 5,387</b>
<b>Business receipts, total [1,2]</b>	<b>5,272,773</b>	<b>108,188,816</b>	<b>21,401,904</b>	<b>3,251,462</b>	<b>486,946</b>	<b>474,250</b>	<b>* 125,824</b>
Income from sales and operations [1]	5,025,736	107,160,591	21,230,740	3,223,256	486,927	470,868	* 125,723
Other business income	247,037	1,028,225	171,164	28,206	* 19	* 3,382	* 101
<b>Business deductions, total [1,2]</b>	<b>4,049,570</b>	<b>81,199,885</b>	<b>17,023,581</b>	<b>2,851,090</b>	<b>419,421</b>	<b>299,148</b>	<b>* 71,733</b>
Cost of sales and operations, total	2,330,607	36,258,885	9,343,373	1,839,945	* 192,706	74,389	* 40,495
Inventory, beginning of year	308,967	789,926	989,051	253,646	* 13,382	* 10,613	* 9,147
Cost of labor	274,557	7,327,295	837,537	49,481	* 9,739	* 3,170	* 12,827
Purchases	635,219	11,156,027	6,091,749	1,478,400	* 177,946	* 58,337	* 22,220
Materials and supplies	561,196	13,783,407	1,661,901	240,609	0	* 10,326	* 4,321
Other costs	874,376	4,002,633	887,434	73,110	* 7,446	* 7,891	* 8,262
Inventory, end of year	323,707	800,403	1,124,300	255,301	* 15,808	* 15,949	* 16,281
Advertising expenses	26,285	578,313	129,503	20,956	* 2,162	5,389	* 1,089
Car and truck expenses	212,238	8,425,303	734,141	107,655	8,815	19,178	* 4,386
Commissions	13,588	205,224	92,307	14,267	* 83	* 389	0
Contract labor	47,671	8,074,900	334,231	15,072	* 1,628	* 52,940	0
Depletion	* 2,773	* 827	* 1,734	0	0	0	0
Depreciation	291,506	2,492,295	631,784	103,711	* 16,762	6,636	* 2,978
Employee benefit programs	10,137	200,257	50,075	3,994	0	* 272	* 320
Insurance	75,129	2,005,710	244,564	25,115	* 1,893	1,867	* 551
Legal and professional services	43,982	474,140	113,980	20,511	* 1,428	2,851	* 1,792
Meals and entertainment deducted	21,855	370,278	51,357	8,797	* 1,262	2,060	* 31
Mortgage interest	16,519	123,355	64,707	10,589	* 1,543	0	0
Other interest paid on business indebtedness	23,900	319,162	103,314	15,903	* 1,118	* 76	* 829
Office expenses	22,489	569,790	128,877	27,492	* 3,393	4,113	* 1,064
Pension and profit-sharing plans	* 1,172	12,027	13,076	* 239	* 32	0	0
Rent paid on machinery and equipment	39,305	567,450	62,125	4,388	* 269	* 3,519	* 120
Rent paid on other business property	39,902	903,230	551,557	80,666	* 6,414	42,133	0
Repairs	90,637	892,797	258,071	37,119	* 10,888	3,179	* 2,502
Supplies	110,856	4,833,287	591,354	33,160	105,453	7,329	* 8,852
Salaries and wages	208,921	4,343,521	1,467,205	235,153	* 19,712	* 18,383	* 1,969
Taxes paid	55,565	1,083,034	315,382	36,062	* 8,051	7,110	* 503
Travel	43,891	604,919	106,425	14,258	* 74	2,565	* 99
Utilities	60,396	1,694,033	438,262	48,837	12,587	19,879	* 2,205
Other business deductions	239,901	5,193,477	1,050,271	144,527	17,549	20,722	* 1,677
Home office business deductions, total	17,305	642,121	122,682	* 1,856	* 4,432	* 4,170	* 272
Depreciation, Form 8829 [3]	* 441	71,012	12,945	* 266	* 770	* 551	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>1,223,980</b>	<b>26,992,997</b>	<b>4,380,063</b>	<b>400,419</b>	<b>67,525</b>	<b>175,102</b>	<b>* 54,091</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	7,338	402,847	39,485	* 1,369	* 2,515	* 2,069	0
Business receipts	51,640	3,422,214	220,140	* 3,238	* 9,842	* 23,021	0
Business deductions	* 3,041	345,006	23,288	* 816	* 1,168	0	0
Net income	48,599	3,077,208	196,852	* 2,422	* 8,674	* 23,021	0

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>33,145</b>	**	<b>37,279</b>	<b>3,602</b>	<b>16,121</b>	<b>1,765</b>	<b>15,459</b>
<b>Business receipts, total [1,2]</b>	<b>2,212,245</b>	**	<b>2,449,885</b>	<b>270,253</b>	<b>973,781</b>	<b>267,140</b>	<b>957,737</b>
Income from sales and operations [1]	2,183,859	**	2,440,530	263,709	971,675	265,252	942,399
Other business income (loss) [1]	28,386	**	9,355	* 6,544	2,106	* 1,888	15,338
<b>Business deductions, total [1,2]</b>	<b>1,934,202</b>	**	<b>2,133,283</b>	<b>272,631</b>	<b>734,894</b>	<b>238,181</b>	<b>892,846</b>
Cost of sales and operations, total	1,161,459	**	987,081	* 200,650	350,423	172,249	380,083
Inventory, beginning of year	108,377	**	60,777	* 11,191	31,901	* 10,605	88,169
Cost of labor	140,965	**	* 38,112	* 2,579	* 7,165	* 18,738	90,108
Purchases	817,494	**	679,609	* 162,220	215,508	* 71,610	184,562
Materials and supplies	128,030	**	187,449	* 19,167	68,330	* 80,709	85,805
Other costs	97,150	**	102,107	* 17,769	65,878	* 9,250	26,412
Inventory, end of year	130,557	**	80,972	* 12,277	* 38,359	* 18,663	94,974
Advertising expenses	6,751	**	27,066	* 521	6,138	* 984	6,044
Car and truck expenses	95,538	**	99,930	* 215	51,608	* 3,737	26,616
Commissions	* 2,061	**	3,009	* 3,503	15,103	* 3,654	* 2,055
Contract labor	4,693	**	68,031	* 175	* 42,182	* 713	17,138
Depletion	* 12	**	0	* 1,892	0	0	0
Depreciation	79,025	**	64,164	10,569	13,015	7,606	53,889
Employee benefit programs	4,557	**	4,063	* 321	* 5,321	* 1,860	* 5,504
Insurance	21,763	**	20,542	* 1,222	14,363	* 1,571	31,020
Legal and professional services	6,596	**	15,536	951	12,174	3,530	9,484
Meals and entertainment deducted	3,106	**	8,025	* 159	2,905	* 570	2,696
Mortgage interest	13,171	**	* 8,700	0	* 3,446	* 288	* 2,732
Other interest paid on business indebtedness	8,843	**	41,547	* 4,324	2,206	* 523	4,721
Office expenses	13,033	**	26,135	367	8,866	* 989	3,854
Pension and profit-sharing plans	* 1,044	**	* 789	* 401	* 52	* 1,418	0
Rent paid on machinery and equipment	8,128	**	23,509	* 133	* 10,228	* 43	* 2,238
Rent paid on other business property	31,207	**	67,342	* 673	7,796	* 2,057	25,210
Repairs	55,446	**	28,395	* 472	9,934	* 354	17,390
Supplies	66,307	**	137,440	* 233	15,186	* 1,315	12,822
Salaries and wages	145,144	**	133,352	* 15,781	65,830	* 18,390	124,269
Taxes paid	24,771	**	60,727	2,051	12,300	* 2,309	22,189
Travel	9,743	**	14,263	* 2,259	9,860	* 1,504	4,622
Utilities	46,356	**	88,667	1,093	21,257	* 785	21,574
Other business expenses	109,991	**	146,603	24,610	36,974	9,404	105,281
Home office business deductions, total	* 14,622	**	54,394	0	* 16,835	* 2,327	* 11,044
Depreciation, Form 8829 [3]	* 1,104	**	8,195	0	* 1,461	* 480	* 1,620
Casualty loss, Form 8829 [3]	0	**	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	**	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>278,313</b>	**	<b>322,821</b>	<b>-4,226</b>	<b>239,549</b>	<b>28,995</b>	<b>65,916</b>
Net income [1,2]	372,502	**	419,078	11,645	272,309	34,007	87,615
Deficit [2]	94,189	**	96,257	* 15,871	32,759	* 5,012	21,699

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>23,875</b>	**	<b>23,822</b>	<b>2,557</b>	<b>13,950</b>	<b>1,379</b>	<b>11,078</b>
<b>Business receipts, total [1,2]</b>	<b>1,960,891</b>	**	<b>2,119,520</b>	<b>183,214</b>	<b>867,755</b>	<b>214,274</b>	<b>839,969</b>
Income from sales and operations [1]	1,934,622	**	2,113,746	182,297	866,699	212,560	825,460
Other business income	26,269	**	* 5,774	* 917	* 1,057	* 1,714	* 14,509
<b>Business deductions, total [1,2]</b>	<b>1,588,389</b>	**	<b>1,700,442</b>	<b>171,569</b>	<b>595,447</b>	<b>* 180,302</b>	<b>752,354</b>
Cost of sales and operations, total	991,229	**	847,688	* 139,062	276,506	* 126,089	322,037
Inventory, beginning of year	92,340	**	* 46,711	* 6,034	* 25,143	* 8,525	65,350
Cost of labor	111,515	**	* 23,327	* 756	* 1,032	* 5,090	* 83,811
Purchases	719,428	**	596,591	* 133,648	160,489	* 41,244	* 157,329
Materials and supplies	* 113,208	**	149,346	0	* 63,431	* 80,709	75,768
Other costs	60,087	**	88,059	* 7,187	* 56,087	* 7,199	* 10,315
Inventory, end of year	105,349	**	56,346	* 8,564	* 29,677	* 16,678	70,536
Advertising expenses	3,408	**	21,472	* 51	2,573	* 397	4,742
Car and truck expenses	81,355	**	76,948	* 74	49,615	* 3,737	24,806
Commissions	* 2,023	**	* 1,927	* 1,665	* 13,531	* 516	* 2,036
Contract labor	* 3,678	**	61,051	* 95	* 32,782	* 709	* 9,543
Depletion	0	**	0	* 1,725	0	0	0
Depreciation	57,225	**	29,834	* 5,184	10,074	* 6,111	45,130
Employee benefit programs	1,771	**	* 2,549	* 269	* 4,913	* 420	* 3,046
Insurance	18,060	**	17,829	* 591	10,708	* 1,160	29,363
Legal and professional services	3,813	**	7,342	* 236	6,758	* 2,517	7,871
Meals and entertainment deducted	2,678	**	6,690	* 63	1,932	* 561	2,372
Mortgage interest	* 4,536	**	* 7,813	0	* 3,099	* 288	* 2,652
Other interest paid on business indebtedness	5,587	**	24,782	* 543	* 1,607	* 454	* 3,433
Office expenses	11,843	**	19,214	* 173	8,496	* 529	3,221
Pension and profit-sharing plans	* 682	**	* 739	* 401	* 52	* 1,377	0
Rent paid on machinery and equipment	7,159	**	16,792	* 11	* 8,313	* 43	* 2,152
Rent paid on other business property	23,366	**	50,619	* 254	* 6,851	* 1,645	* 18,589
Repairs	44,396	**	19,770	* 277	7,358	* 183	14,635
Supplies	49,512	**	110,652	* 166	9,032	* 1,300	11,233
Salaries and wages	110,963	**	85,819	* 11,636	60,240	* 17,524	* 112,126
Taxes paid	17,826	**	51,102	* 1,468	10,366	* 1,478	20,308
Travel	6,915	**	* 10,568	* 1,916	9,210	* 1,430	* 3,983
Utilities	34,436	**	58,745	* 442	17,185	* 590	18,484
Other business deductions	93,489	**	122,132	* 5,211	26,518	* 8,916	81,294
Home office business deductions, total	* 11,608	**	44,453	0	* 16,835	* 2,327	* 8,927
Depreciation, Form 8829 [3]	* 108	**	* 5,210	0	* 1,461	* 480	* 439
Casualty loss, Form 8829 [3]	0	**	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	**	0	0	0	0	0
<b>Net income [1,2]</b>	<b>372,502</b>	**	<b>419,078</b>	<b>11,645</b>	<b>272,309</b>	<b>34,007</b>	<b>87,615</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 1,328	**	* 2,533	* 2,320	* 4,229	* 987	* 2,973
Business receipts	* 3,143	**	* 28,763	* 5,145	* 16,449	* 1,443	* 4,024
Business deductions	* 835	**	* 3,972	* 55	* 891	0	* 371
Net income	* 2,308	**	* 24,791	* 5,089	* 15,558	* 1,443	* 3,653

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>4,102</b>	<b>33,019</b>	<b>28,432</b>	<b>10,127</b>	<b>6,740</b>	<b>7,265</b>	<b>21,456</b>	<b>** 55,689</b>
<b>Business receipts, total [1,2]</b>	<b>405,529</b>	<b>2,939,835</b>	<b>2,435,280</b>	<b>331,307</b>	<b>658,372</b>	<b>1,024,037</b>	<b>1,705,565</b>	<b>** 3,435,428</b>
Income from sales and operations [1]	403,989	2,918,324	2,432,568	311,057	655,891	990,630	1,704,561	** 3,400,073
Other business income (loss) [1]	* 1,541	21,511	2,712	* 20,251	2,481	* 33,407	* 1,005	** 35,355
<b>Business deductions, total [1,2]</b>	<b>340,853</b>	<b>2,570,207</b>	<b>1,914,075</b>	<b>290,868</b>	<b>551,797</b>	<b>1,044,911</b>	<b>1,435,027</b>	<b>** 3,078,114</b>
Cost of sales and operations, total	163,645	1,348,797	966,013	90,383	355,202	501,454	830,522	** 1,632,337
Inventory, beginning of year	* 3,148	140,296	133,092	18,228	40,562	* 43,945	59,350	** 303,890
Cost of labor	* 9,408	183,100	142,759	* 6,893	* 18,684	61,935	127,736	** 136,257
Purchases	* 111,151	730,133	608,147	72,445	151,036	291,401	432,560	** 986,062
Materials and supplies	* 34,199	252,130	130,182	* 1,274	* 123,307	78,101	234,109	** 287,322
Other costs	12,644	214,484	105,211	* 11,766	73,691	81,744	34,947	** 302,044
Inventory, end of year	* 6,906	171,346	153,378	20,224	52,077	55,673	58,179	** 383,237
Advertising expenses	* 618	15,661	5,374	3,545	4,218	2,348	4,949	** 43,454
Car and truck expenses	10,199	105,731	99,570	21,123	19,147	71,855	44,274	** 124,918
Commissions	* 200	10,498	18,098	* 6,832	* 4,981	7,743	* 1,374	** 21,797
Contract labor	* 1,466	66,952	39,959	* 1,280	9,893	* 61,486	23,435	** 42,377
Depletion	* 2	0	0	* 175	0	0	0	** 153
Depreciation	36,020	142,528	71,656	38,844	19,548	18,830	61,349	** 88,716
Employee benefit programs	* 1,274	10,638	14,697	* 2,252	* 2,332	* 1,829	* 4,963	** 9,077
Insurance	7,124	40,431	39,930	5,188	2,215	17,537	34,161	** 38,590
Legal and professional services	2,178	45,498	19,222	9,533	6,480	4,450	9,806	** 27,863
Meals and entertainment deducted	698	5,146	4,923	2,296	1,489	1,835	2,080	** 13,706
Mortgage interest	* 1	10,802	* 14,654	* 5,046	* 34	* 382	* 7,345	** 30,242
Other interest paid on business indebtedness	* 868	14,445	19,935	* 1,860	* 10,364	4,716	11,425	** 26,253
Office expenses	1,948	14,728	15,060	2,425	2,948	4,071	8,737	** 25,691
Pension and profit-sharing plans	* 250	* 2,632	* 5,456	* 14	* 1,070	* 246	* 69	** 2,100
Rent paid on machinery and equipment	* 347	6,431	5,606	* 66	* 5,044	* 18,494	* 2,209	** 25,159
Rent paid on other business property	* 19,872	67,592	92,424	14,576	17,388	32,424	41,135	** 114,581
Repairs	6,631	43,715	26,391	5,861	5,016	14,520	18,985	** 30,724
Supplies	11,136	49,603	68,837	10,680	3,728	36,305	38,681	** 110,444
Salaries and wages	40,403	287,537	159,991	* 24,642	30,379	101,607	109,651	** 250,491
Taxes paid	3,707	48,652	45,269	5,130	5,539	12,408	21,842	** 54,901
Travel	* 616	13,631	7,113	10,655	5,809	7,356	8,390	** 42,022
Utilities	13,926	66,427	64,812	12,710	8,275	19,565	39,301	** 69,571
Other business expenses	17,707	139,991	97,090	13,409	29,004	101,606	98,260	** 220,460
Home office business deductions, total	* 21	* 9,866	* 8,436	* 2,342	* 1,137	* 1,843	* 12,084	** 23,701
Depreciation, Form 8829 [3]	0	* 1,307	* 2,150	* 479	* 323	* 76	* 2,259	** 2,561
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	**
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	**
<b>Net income less deficit [1,2]</b>	<b>70,599</b>	<b>370,944</b>	<b>519,096</b>	<b>40,444</b>	<b>106,569</b>	<b>-20,664</b>	<b>272,352</b>	<b>** 377,137</b>
Net income [1,2]	80,034	489,663	606,927	82,204	123,690	83,574	326,214	** 693,463
Deficit [2]	* 9,435	118,719	87,831	41,760	17,121	104,239	53,861	** 316,327

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Manufacturing—continued							
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>3,078</b>	<b>22,505</b>	<b>23,118</b>	<b>4,884</b>	<b>6,120</b>	<b>5,426</b>	<b>14,740</b>	<b>** 30,807</b>
<b>Business receipts, total [1,2]</b>	<b>270,649</b>	<b>2,710,621</b>	<b>2,127,815</b>	<b>302,744</b>	<b>616,270</b>	<b>780,719</b>	<b>1,393,604</b>	<b>** 2,675,376</b>
Income from sales and operations [1]	269,761	2,693,362	2,125,444	282,524	613,841	747,514	1,392,665	** 2,663,472
Other business income	* 888	17,259	* 2,372	* 20,221	2,429	* 33,205	* 938	** 11,904
<b>Business deductions, total [1,2]</b>	<b>190,615</b>	<b>2,222,151</b>	<b>1,520,888</b>	<b>220,540</b>	<b>492,575</b>	<b>697,145</b>	<b>1,067,390</b>	<b>** 1,982,382</b>
Cost of sales and operations, total	* 76,162	1,227,398	784,893	77,247	332,170	365,661	599,508	** 1,030,187
Inventory, beginning of year	* 2,836	103,483	67,672	* 13,674	37,959	* 26,297	38,856	** 167,385
Cost of labor	* 267	167,035	134,499	* 6,155	* 18,281	* 50,518	* 68,902	** 91,131
Purchases	* 59,462	661,734	441,923	* 58,332	142,234	* 248,811	362,791	** 570,829
Materials and supplies	* 10,896	242,833	126,580	* 1,036	* 106,312	* 25,648	* 155,900	** 254,978
Other costs	* 5,332	188,773	77,055	* 11,015	* 73,309	* 51,094	* 8,381	** 146,832
Inventory, end of year	* 2,631	136,459	62,836	* 12,964	* 45,925	* 36,707	35,322	** 200,967
Advertising expenses	* 579	13,171	4,750	3,314	* 3,616	* 894	3,856	** 37,084
Car and truck expenses	* 7,087	52,601	92,580	10,111	* 17,098	67,753	37,155	** 73,187
Commissions	0	4,211	16,834	* 6,545	* 3,938	* 7,167	* 693	** 16,482
Contract labor	* 1,397	62,066	35,480	* 1,135	* 5,706	* 3,925	* 17,696	** 29,328
Depletion	0	0	0	0	0	0	0	** 9
Depreciation	* 23,972	120,250	56,066	32,003	10,146	7,466	57,219	** 41,018
Employee benefit programs	* 828	8,823	10,614	* 1,478	* 1,866	* 1,635	* 2,291	** 4,985
Insurance	* 5,534	34,513	34,177	* 5,022	* 1,825	* 7,912	26,392	** 22,052
Legal and professional services	* 1,370	14,269	10,674	5,532	5,658	2,192	5,376	** 13,789
Meals and entertainment deducted	* 559	2,749	4,183	1,891	* 1,434	* 1,681	1,289	** 11,124
Mortgage interest	* 1	9,370	* 12,459	* 4,736	* 34	0	* 3,567	** 4,021
Other interest paid on business indebtedness	* 669	12,834	9,709	* 1,696	* 4,718	* 602	5,866	** 12,889
Office expenses	* 1,320	10,346	10,185	868	2,772	* 3,660	3,759	** 16,432
Pension and profit-sharing plans	* 107	* 1,697	* 5,313	* 14	* 1,070	0	* 69	** 1,284
Rent paid on machinery and equipment	* 260	2,553	4,954	* 17	* 5,039	* 548	* 2,170	** 3,820
Rent paid on other business property	* 13,909	62,941	85,995	11,614	* 15,795	* 21,951	20,309	** 88,505
Repairs	* 3,186	33,645	23,786	5,159	* 4,704	* 12,448	16,932	** 17,904
Supplies	* 4,404	42,253	40,611	8,218	3,707	23,314	31,512	** 100,647
Salaries and wages	* 33,433	267,009	116,956	* 17,209	26,839	* 50,298	* 101,718	** 180,218
Taxes paid	* 2,180	41,156	37,717	3,774	5,200	9,796	15,139	** 46,146
Travel	* 588	4,567	4,514	5,907	5,320	4,472	4,464	** 25,316
Utilities	* 7,976	60,815	47,691	9,372	7,238	10,489	29,012	** 52,278
Other business deductions	* 5,075	120,778	66,158	6,262	24,986	91,416	71,290	** 142,273
Home office business deductions, total	* 21	* 9,866	* 1,028	* 1,415	* 1,137	* 1,606	* 10,108	** 2,619
Depreciation, Form 8829 [3]	0	* 1,307	* 311	0	* 270	* 76	* 1,501	** 194
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	**
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	**
<b>Net income [1,2]</b>	<b>80,034</b>	<b>489,663</b>	<b>606,927</b>	<b>82,204</b>	<b>123,690</b>	<b>83,574</b>	<b>326,214</b>	<b>** 693,463</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	* 137	* 4,003	* 3,020	0	* 1,522	* 8	* 1,993	** 8,480
Business receipts	* 635	* 31,348	* 9,314	0	* 4,519	* 57	* 6,752	** 72,446
Business deductions	0	* 2,272	* 3,560	0	* 560	0	0	** 8,787
Net income	* 635	* 29,076	* 5,754	0	* 3,959	* 57	* 6,752	** 63,659

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>358,559</b>	<b>159,828</b>	<b>125,116</b>	<b>73,615</b>	<b>2,312,523</b>	<b>129,391</b>	<b>35,339</b>
<b>Business receipts, total [1,2]</b>	<b>54,622,697</b>	<b>23,860,593</b>	<b>23,138,760</b>	<b>7,623,344</b>	<b>190,069,499</b>	<b>35,454,545</b>	<b>3,463,204</b>
Income from sales and operations [1]	54,083,859	23,650,966	22,829,797	7,603,095	187,981,934	35,066,159	3,433,597
Other business income (loss) [1]	538,838	209,626	308,963	20,248	2,087,565	388,386	29,607
<b>Business deductions, total [1,2]</b>	<b>49,987,525</b>	<b>22,096,185</b>	<b>21,454,665</b>	<b>6,436,675</b>	<b>179,551,061</b>	<b>34,018,300</b>	<b>3,331,939</b>
Cost of sales and operations, total	37,556,033	16,533,548	16,333,456	4,689,029	127,016,304	27,580,531	1,701,702
Inventory, beginning of year	3,274,175	2,015,549	1,054,300	204,326	21,193,746	5,004,949	693,754
Cost of labor	455,670	223,443	183,836	* 48,391	1,832,977	487,489	99,992
Purchases	32,443,587	14,660,477	13,951,049	3,832,060	114,763,603	25,278,886	1,434,795
Materials and supplies	1,892,474	865,913	548,782	477,779	5,845,817	931,691	112,737
Other costs	2,959,111	819,049	1,742,645	397,417	4,983,875	1,072,556	105,992
Inventory, end of year	3,468,983	2,050,883	1,147,155	270,945	21,603,714	5,195,040	745,569
Advertising expenses	332,835	150,622	89,785	92,428	1,967,094	263,017	82,220
Car and truck expenses	1,620,235	723,205	603,704	293,326	5,510,642	500,268	146,066
Commissions	375,789	195,373	129,412	51,004	1,473,439	291,249	16,489
Contract labor	551,886	198,612	261,880	91,394	1,230,748	195,596	100,544
Depletion	3,336	* 2	3,335	0	5,101	* 1,926	0
Depreciation	671,288	345,819	226,445	99,024	2,214,655	326,522	43,428
Employee benefit programs	77,867	29,910	33,983	13,973	229,457	38,545	6,334
Insurance	276,752	145,906	111,865	18,981	1,231,908	221,451	33,390
Legal and professional services	221,943	87,114	90,547	44,281	828,334	77,556	15,754
Meals and entertainment deducted	190,471	93,982	60,399	36,089	433,398	38,123	8,915
Mortgage interest	89,614	42,138	43,864	3,611	540,827	78,558	17,095
Other interest paid on business indebtedness	184,574	110,112	66,191	8,271	792,722	182,835	13,908
Office expenses	241,073	98,878	85,514	56,681	1,003,935	98,312	37,926
Pension and profit-sharing plans	25,566	6,605	12,343	6,618	34,385	2,267	* 1,177
Rent paid on machinery and equipment	179,801	75,614	88,191	15,995	634,303	53,402	11,168
Rent paid on other business property	651,858	304,676	291,193	55,990	5,772,823	498,262	222,717
Repairs	291,649	162,093	116,916	12,640	1,212,445	278,969	32,437
Supplies	418,416	233,205	136,385	48,826	2,808,718	304,222	152,643
Salaries and wages	1,579,154	705,371	719,335	154,448	7,694,638	1,100,449	190,512
Taxes paid	335,635	175,565	136,741	23,329	2,499,873	349,976	80,549
Travel	456,356	181,102	182,133	93,121	1,000,719	62,394	36,781
Utilities	545,237	255,779	211,727	77,732	3,457,398	312,579	97,728
Other business expenses	2,850,172	1,101,439	1,340,810	407,923	9,027,067	1,133,016	256,778
Home office business deductions, total	214,869	118,822	63,715	32,332	745,543	15,742	18,157
Depreciation, Form 8829 [3]	37,969	25,306	7,057	5,607	113,417	2,193	* 1,109
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 755	* 755	0	0	* 21	0	0
<b>Net income less deficit [1,2]</b>	<b>4,692,429</b>	<b>1,764,525</b>	<b>1,739,951</b>	<b>1,187,953</b>	<b>10,622,197</b>	<b>1,445,537</b>	<b>131,519</b>
Net income [1,2]	5,893,164	2,362,065	2,214,569	1,316,530	18,107,034	1,941,686	397,093
Deficit [2]	1,200,735	597,540	474,618	128,577	7,484,837	496,149	265,574

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Wholesale trade (merchant wholesalers)				Retail trade		
	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>241,605</b>	<b>103,864</b>	<b>87,681</b>	<b>50,061</b>	<b>1,260,119</b>	<b>92,439</b>	<b>21,302</b>
<b>Business receipts, total [1,2]</b>	<b>47,126,366</b>	<b>20,313,149</b>	<b>20,241,267</b>	<b>6,571,950</b>	<b>151,837,161</b>	<b>28,051,737</b>	<b>2,554,720</b>
Income from sales and operations [1]	46,662,107	20,135,544	19,962,523	6,564,040	149,989,440	27,744,545	2,529,988
Other business income	464,260	177,606	278,745	7,909	1,847,720	307,192	24,732
<b>Business deductions, total [1,2]</b>	<b>41,231,847</b>	<b>17,950,592</b>	<b>18,025,431</b>	<b>5,255,824</b>	<b>133,744,974</b>	<b>26,111,544</b>	<b>2,157,881</b>
Cost of sales and operations, total	31,995,876	14,044,454	13,971,517	3,979,905	98,968,730	21,407,493	1,124,686
Inventory, beginning of year	2,442,018	1,627,021	684,549	130,447	13,427,581	3,298,226	359,114
Cost of labor	317,619	109,551	159,677	* 48,391	1,214,025	286,678	91,722
Purchases	27,457,567	12,499,648	11,798,096	3,159,823	89,754,517	19,778,110	1,008,793
Materials and supplies	1,676,118	688,334	511,243	476,541	4,339,929	503,390	* 51,771
Other costs	2,699,994	722,935	1,616,732	360,327	4,176,712	949,513	30,490
Inventory, end of year	2,597,439	1,603,037	798,779	195,624	13,944,035	3,408,424	417,205
Advertising expenses	224,837	113,628	66,838	44,371	1,315,185	181,909	46,463
Car and truck expenses	1,201,754	469,324	506,664	225,765	3,137,526	399,356	92,990
Commissions	329,047	167,766	112,763	48,518	1,160,861	261,491	15,741
Contract labor	479,349	159,011	235,473	84,864	875,111	104,593	69,372
Depletion	* 1,943	* 1	* 1,941	0	2,229	* 1,759	0
Depreciation	453,353	229,044	161,247	63,062	1,249,017	189,964	18,242
Employee benefit programs	55,688	23,763	18,432	13,494	177,189	26,665	5,039
Insurance	204,330	98,234	91,416	14,679	854,423	152,265	18,750
Legal and professional services	162,989	57,066	68,419	37,505	527,082	57,007	8,302
Meals and entertainment deducted	150,383	66,587	55,442	28,354	292,219	32,304	5,902
Mortgage interest	51,617	25,017	24,128	* 2,472	376,081	57,704	7,680
Other interest paid on business indebtedness	123,588	63,438	53,737	6,414	462,460	112,536	6,201
Office expenses	168,436	69,013	65,694	33,729	609,207	72,717	24,738
Pension and profit-sharing plans	24,795	6,256	11,983	6,555	31,068	1,815	* 1,176
Rent paid on machinery and equipment	132,159	62,532	55,899	13,728	392,689	41,515	4,598
Rent paid on other business property	510,980	239,608	235,157	36,214	3,994,195	369,545	118,832
Repairs	233,900	139,063	86,880	7,957	789,969	207,139	17,736
Supplies	299,655	179,684	78,763	41,209	1,476,228	193,192	125,635
Salaries and wages	1,223,082	542,240	546,646	134,196	5,592,503	794,544	116,395
Taxes paid	242,824	118,013	104,948	19,863	1,840,436	275,075	55,830
Travel	348,251	123,645	146,159	78,447	636,652	43,546	30,173
Utilities	403,997	182,586	165,051	56,360	2,197,873	227,236	48,666
Other business deductions	1,991,620	653,345	1,094,437	243,837	6,184,595	873,818	170,903
Home office business deductions, total	172,280	96,581	50,999	24,699	424,933	15,197	* 16,312
Depreciation, Form 8829 [3]	28,884	21,488	2,616	4,781	48,256	2,138	* 850
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>5,893,164</b>	<b>2,362,065</b>	<b>2,214,569</b>	<b>1,316,530</b>	<b>18,107,034</b>	<b>1,941,686</b>	<b>397,093</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	39,190	17,303	12,505	9,382	266,246	16,226	* 3,605
Business receipts	324,359	132,109	118,300	73,951	1,726,313	152,536	* 42,901
Business deductions	45,117	20,692	14,796	9,628	184,586	* 12,531	* 7,521
Net income	279,242	111,417	103,504	64,322	1,541,727	140,005	* 35,380

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Retail trade—continued						
	Electronic and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>31,909</b>	<b>38,607</b>	<b>111,326</b>	<b>128,459</b>	<b>16,495</b>	<b>141,980</b>	<b>99,190</b>
<b>Business receipts, total [1,2]</b>	<b>4,278,051</b>	<b>5,681,993</b>	<b>27,441,511</b>	<b>8,542,482</b>	<b>25,993,055</b>	<b>10,637,049</b>	<b>7,765,976</b>
Income from sales and operations [1]	4,236,890	5,755,179	27,076,002	8,513,181	25,780,701	10,409,990	7,687,199
Other business income (loss) [1]	41,162	-73,186	365,510	29,302	212,353	227,059	78,777
<b>Business deductions, total [1,2]</b>	<b>3,950,655</b>	<b>5,321,372</b>	<b>26,478,435</b>	<b>7,831,591</b>	<b>25,754,792</b>	<b>10,105,100</b>	<b>7,387,763</b>
Cost of sales and operations, total	2,646,993	3,612,524	19,769,343	5,368,172	22,952,567	5,944,552	4,800,662
Inventory, beginning of year	390,608	883,716	1,885,941	671,138	507,680	1,985,985	2,249,677
Cost of labor	* 79,725	217,952	162,002	* 46,263	53,460	96,447	43,906
Purchases	2,297,207	3,071,699	18,646,596	4,847,474	21,885,820	5,163,276	4,361,258
Materials and supplies	64,032	73,267	529,151	378,564	732,802	377,011	278,548
Other costs	78,961	290,933	322,804	114,037	335,578	416,974	164,660
Inventory, end of year	263,540	925,044	1,777,151	689,304	562,772	2,095,141	2,297,388
Advertising expenses	77,743	66,021	116,739	105,602	23,994	204,103	109,050
Car and truck expenses	93,290	121,890	213,724	171,924	94,406	215,185	205,453
Commissions	47,949	19,090	113,193	44,697	48,368	38,705	39,559
Contract labor	46,840	36,484	111,595	80,128	20,940	45,716	53,983
Depletion	* 1	* 26	* 64	0	* 8	* 3	* 437
Depreciation	48,116	169,655	232,453	72,982	168,800	109,185	142,504
Employee benefit programs	5,362	16,146	24,973	23,281	9,508	11,338	10,096
Insurance	41,307	77,004	185,624	53,842	77,652	79,914	63,002
Legal and professional services	13,919	28,136	83,308	50,159	34,390	70,690	38,977
Meals and entertainment deducted	8,928	11,036	19,299	18,361	4,193	21,862	16,718
Mortgage interest	22,622	42,897	53,733	7,343	66,384	30,022	40,679
Other interest paid on business indebtedness	8,902	35,304	67,264	27,453	64,457	63,917	84,413
Office expenses	31,064	23,950	63,171	72,185	22,888	88,255	67,067
Pension and profit-sharing plans	* 595	5,104	804	4,552	683	* 2,200	* 728
Rent paid on machinery and equipment	10,824	6,173	104,856	52,690	29,887	64,527	37,235
Rent paid on other business property	124,722	84,563	862,002	242,736	284,630	1,021,624	317,898
Repairs	18,937	58,202	200,622	42,526	141,264	64,827	54,306
Supplies	71,368	74,096	272,935	92,322	35,691	212,017	136,241
Salaries and wages	214,462	384,532	1,509,587	581,284	698,235	602,019	389,953
Taxes paid	76,220	112,050	453,209	107,955	238,120	200,754	120,052
Travel	21,625	20,139	33,113	41,139	4,754	61,182	45,244
Utilities	90,298	136,456	665,305	130,177	250,446	265,437	165,235
Other business expenses	216,681	175,448	1,313,930	391,227	476,979	589,234	418,517
Home office business deductions, total	11,393	4,206	4,538	39,196	* 1,525	80,945	26,901
Depreciation, Form 8829 [3]	* 743	490	654	6,719	* 21	13,372	5,582
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>328,900</b>	<b>363,427</b>	<b>967,956</b>	<b>711,120</b>	<b>254,522</b>	<b>560,919</b>	<b>377,511</b>
Net income [1,2]	427,237	575,800	1,472,812	1,065,013	417,824	1,231,026	791,981
Deficit [2]	98,337	212,372	504,856	353,893	163,302	670,108	414,470

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Retail trade—continued						
	Electronic and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>22,318</b>	<b>20,421</b>	<b>74,750</b>	<b>62,664</b>	<b>10,995</b>	<b>82,296</b>	<b>40,914</b>
<b>Business receipts, total [1,2]</b>	<b>3,454,448</b>	<b>4,671,502</b>	<b>22,563,672</b>	<b>7,511,074</b>	<b>19,069,485</b>	<b>8,601,096</b>	<b>5,850,908</b>
Income from sales and operations [1]	3,419,264	4,656,957	22,245,021	7,486,110	18,884,382	8,396,373	5,779,525
Other business income	35,184	14,545	318,651	24,964	185,103	204,724	71,383
<b>Business deductions, total [1,2]</b>	<b>3,027,211</b>	<b>4,095,702</b>	<b>21,094,834</b>	<b>6,446,373</b>	<b>18,651,286</b>	<b>7,370,325</b>	<b>5,058,927</b>
Cost of sales and operations, total	1,998,728	2,975,621	15,992,610	4,673,459	16,701,366	4,558,705	3,534,475
Inventory, beginning of year	317,818	664,585	1,432,489	440,556	383,831	1,356,398	1,097,567
Cost of labor	* 49,345	196,803	129,303	* 45,334	12,408	55,585	* 16,736
Purchases	1,751,002	2,486,914	15,093,941	4,174,929	15,943,784	3,997,602	3,286,613
Materials and supplies	* 31,203	18,022	486,181	364,347	515,299	329,496	237,903
Other costs	* 54,098	278,697	262,021	110,860	279,671	330,749	124,308
Inventory, end of year	204,739	669,400	1,411,326	462,568	433,626	1,511,126	1,228,653
Advertising expenses	45,595	46,667	76,835	73,430	19,401	139,300	70,326
Car and truck expenses	60,111	85,196	140,071	88,636	53,619	97,688	109,510
Commissions	* 47,773	11,543	109,343	39,581	43,965	30,299	35,811
Contract labor	46,189	30,870	89,609	69,982	8,967	28,258	31,224
Depletion	0	0	* 45	0	* 2	* [4]	* 12
Depreciation	41,173	95,489	134,360	49,961	102,621	79,532	60,589
Employee benefit programs	* 1,632	13,223	21,385	22,771	3,261	10,380	5,959
Insurance	31,933	46,655	146,708	38,928	54,460	57,659	39,760
Legal and professional services	10,394	11,578	62,904	41,073	26,373	46,858	17,628
Meals and entertainment deducted	8,257	6,628	14,397	12,648	3,729	11,875	10,448
Mortgage interest	21,301	33,493	45,035	5,132	41,862	14,914	35,875
Other interest paid on business indebtedness	5,910	21,838	43,871	20,364	33,131	41,184	23,460
Office expenses	26,665	16,891	35,085	50,405	16,159	57,816	32,195
Pension and profit-sharing plans	* 418	* 5,080	603	4,298	* 664	* 2,200	* 728
Rent paid on machinery and equipment	* 6,720	3,596	83,368	33,494	22,985	42,078	13,406
Rent paid on other business property	97,379	59,887	633,075	196,008	216,793	732,951	184,166
Repairs	14,528	33,234	155,134	36,068	68,377	37,356	32,994
Supplies	68,536	30,933	182,715	55,480	23,992	74,813	84,445
Salaries and wages	160,732	263,993	1,200,136	449,447	520,926	449,893	261,574
Taxes paid	61,634	83,982	349,952	87,418	161,622	156,374	83,187
Travel	19,682	14,942	14,121	28,909	1,367	31,891	23,373
Utilities	70,050	83,190	492,552	87,015	188,709	161,079	101,256
Other business deductions	172,041	117,014	1,064,509	249,934	331,467	438,781	252,870
Home office business deductions, total	* 9,336	3,918	* 3,359	22,273	* 1,446	51,556	10,805
Depreciation, Form 8829 [3]	* 364	* 426	* 223	3,192	* 4	9,862	* 706
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>427,237</b>	<b>575,800</b>	<b>1,472,812</b>	<b>1,065,013</b>	<b>417,824</b>	<b>1,231,026</b>	<b>791,981</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 2,069	* 1,986	19,271	13,038	* 1,010	11,281	4,217
Business receipts	* 15,701	* 12,259	175,320	92,708	* 7,296	94,836	26,545
Business deductions	* 495	* 240	* 3,052	9,659	* 4,021	* 16,886	* 2,853
Net income	* 15,207	* 12,019	172,267	83,049	* 3,275	77,950	23,692

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Retail trade—continued			Transportation and warehousing			
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>20,612</b>	<b>589,993</b>	<b>969,223</b>	<b>1,145,033</b>	<b>12,794</b>	<b>7,660</b>	<b>592,197</b>
<b>Business receipts, total [1,2]</b>	<b>2,589,019</b>	<b>33,044,640</b>	<b>25,177,973</b>	<b>89,584,134</b>	<b>1,749,161</b>	<b>895,721</b>	<b>68,438,475</b>
Income from sales and operations [1]	2,568,853	32,720,496	24,733,688	88,459,206	1,630,042	888,670	67,723,417
Other business income (loss) [1]	20,166	324,144	444,285	1,124,928	119,119	7,051	715,059
<b>Business deductions, total [1,2]</b>	<b>2,459,481</b>	<b>29,926,778</b>	<b>22,984,857</b>	<b>77,848,117</b>	<b>2,058,338</b>	<b>885,054</b>	<b>59,734,014</b>
Cost of sales and operations, total	1,688,486	18,438,676	12,512,095	10,224,566	969,595	87,201	7,304,317
Inventory, beginning of year	408,709	4,448,445	2,063,141	200,556	90,294	* 1,496	55,519
Cost of labor	* 7,512	398,228	140,002	1,468,727	13,240	* 12,136	1,290,996
Purchases	1,533,028	15,518,822	10,724,742	3,169,279	469,508	* 20,919	1,766,613
Materials and supplies	* 67,951	1,646,060	654,003	875,449	91,125	* 10,433	666,760
Other costs	126,996	909,195	1,045,187	4,728,937	390,828	47,885	3,603,739
Inventory, end of year	455,711	4,482,074	2,114,980	218,383	85,400	* 5,669	79,310
Advertising expenses	20,792	360,424	537,389	239,238	5,128	1,532	81,562
Car and truck expenses	44,811	1,423,142	2,280,483	25,320,104	38,777	40,921	20,684,608
Commissions	1,305	333,152	479,684	998,835	17,987	15,772	729,206
Contract labor	19,443	251,009	268,470	4,708,675	19,397	12,334	3,698,685
Depletion	0	1,647	* 990	2,183	* 24	* [4]	* 2,089
Depreciation	30,356	461,295	409,359	5,294,495	393,534	304,977	3,906,409
Employee benefit programs	* 718	55,201	27,956	73,664	3,634	5,907	52,712
Insurance	13,297	235,120	150,305	2,741,542	25,293	33,190	2,181,611
Legal and professional services	8,243	218,173	189,030	311,148	28,643	5,506	202,865
Meals and entertainment deducted	4,442	126,681	154,840	2,077,406	3,908	1,833	1,962,257
Mortgage interest	15,297	139,497	26,699	304,892	26,845	3,996	186,576
Other interest paid on business indebtedness	7,148	150,660	86,460	452,900	38,965	10,725	341,169
Office expenses	9,023	217,452	272,642	367,480	5,900	2,909	228,748
Pension and profit-sharing plans	* 69	9,347	6,858	4,555	71	* 1,267	2,322
Rent paid on machinery and equipment	14,838	163,131	85,571	2,643,168	13,072	13,009	1,544,777
Rent paid on other business property	107,431	1,417,806	588,433	712,571	30,477	10,977	375,751
Repairs	12,829	183,977	123,548	4,900,496	100,725	46,462	4,314,266
Supplies	84,463	649,543	723,177	1,001,442	5,186	17,642	733,140
Salaries and wages	91,073	1,416,510	516,022	2,949,399	58,502	128,975	2,046,566
Taxes paid	42,517	503,305	215,166	1,227,554	13,838	15,454	993,766
Travel	6,176	300,384	367,788	779,615	19,932	5,202	584,504
Utilities	68,694	729,937	545,105	1,144,790	9,235	5,275	804,683
Other business expenses	166,730	1,890,382	1,998,146	9,042,822	219,239	113,789	6,592,681
Home office business deductions, total	* 1,300	193,718	347,924	175,721	2,310	* 139	131,974
Depreciation, Form 8829 [3]	* 78	22,278	60,179	17,158	* 133	* 24	13,480
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	* 21	* 5	* 5	0	* 1
<b>Net income less deficit [1,2]</b>	<b>129,539</b>	<b>3,131,178</b>	<b>2,220,071</b>	<b>11,816,506</b>	<b>-254,296</b>	<b>18,822</b>	<b>8,711,287</b>
Net income [1,2]	242,535	4,927,213	4,616,815	14,760,469	162,237	247,801	9,970,770
Deficit [2]	112,996	1,796,035	2,396,744	2,943,963	416,533	228,979	1,259,483

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Retail trade—continued			Transportation and warehousing			
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>13,547</b>	<b>350,397</b>	<b>468,076</b>	<b>913,388</b>	<b>9,179</b>	<b>3,953</b>	<b>491,247</b>
<b>Business receipts, total [1,2]</b>	<b>1,920,818</b>	<b>27,241,021</b>	<b>20,346,680</b>	<b>76,188,756</b>	<b>991,833</b>	<b>380,804</b>	<b>59,362,021</b>
Income from sales and operations [1]	1,900,813	26,959,696	19,986,766	75,164,035	915,093	379,055	58,690,117
Other business income	20,005	281,325	359,914	1,024,722	76,740	* 1,749	671,904
<b>Business deductions, total [1,2]</b>	<b>1,678,283</b>	<b>22,317,115</b>	<b>15,735,494</b>	<b>61,437,123</b>	<b>830,204</b>	<b>138,236</b>	<b>49,392,420</b>
Cost of sales and operations, total	1,295,749	14,967,160	9,738,677	7,788,133	617,615	* 2,748	5,822,870
Inventory, beginning of year	267,629	2,499,848	1,309,520	109,864	* 24,203	0	41,300
Cost of labor	* 7,183	272,229	50,698	1,097,926	* 2,463	0	981,624
Purchases	1,183,936	12,705,228	8,343,665	2,488,466	* 320,002	* 76	1,523,466
Materials and supplies	* 15,494	1,244,976	541,847	653,216	* 71,706	* 396	569,631
Other costs	120,261	798,398	837,644	3,566,214	222,968	* 2,276	2,772,398
Inventory, end of year	298,754	2,553,518	1,344,696	127,552	* 23,727	0	65,549
Advertising expenses	7,983	240,454	366,823	177,542	1,570	619	67,613
Car and truck expenses	26,698	798,484	1,185,169	20,710,920	7,621	5,720	17,668,988
Commissions	* 315	206,589	358,410	807,402	* 8,174	* 895	604,099
Contract labor	* 10,761	215,486	169,801	3,897,490	* 13,874	* 4,334	3,125,607
Depletion	0	* 402	* 9	* 2,153	* 4	* [4]	* 2,082
Depreciation	20,866	251,723	204,496	3,335,136	28,998	19,007	2,888,892
Employee benefit programs	* 692	41,198	24,985	52,558	* 2,707	* 287	39,923
Insurance	7,280	161,259	98,767	2,208,019	7,730	8,251	1,818,338
Legal and professional services	4,174	155,511	85,280	238,500	20,445	1,262	165,606
Meals and entertainment deducted	2,640	95,412	87,978	1,813,988	2,441	683	1,741,490
Mortgage interest	* 12,245	96,321	4,517	240,545	* 1,432	* 24	170,050
Other interest paid on business indebtedness	* 2,684	95,372	55,910	285,175	3,964	1,096	248,427
Office expenses	3,391	140,750	132,394	289,774	4,678	489	186,523
Pension and profit-sharing plans	* 69	7,566	6,451	2,770	* 15	* 62	1,953
Rent paid on machinery and equipment	* 4,127	99,080	37,721	2,397,980	* 3,331	* 10,554	1,365,218
Rent paid on other business property	70,578	909,071	405,910	522,555	10,794	* 779	307,378
Repairs	4,164	118,088	65,153	3,868,540	4,221	11,170	3,543,839
Supplies	8,015	353,797	274,676	756,882	3,166	3,467	633,631
Salaries and wages	40,700	985,636	348,526	1,936,045	22,701	28,293	1,461,013
Taxes paid	28,606	359,853	136,903	984,451	2,815	4,967	819,800
Travel	2,114	211,276	215,258	624,718	9,247	1,307	503,263
Utilities	39,492	428,401	270,226	910,597	5,158	1,734	672,032
Other business deductions	83,642	1,208,907	1,220,709	7,289,918	37,654	30,293	5,375,743
Home office business deductions, total	* 1,297	114,559	174,876	151,402	* 1,728	* 134	111,271
Depreciation, Form 8829 [3]	* 78	8,374	22,040	11,990	* 14	* 24	9,474
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	* 1	0	0	* 1
<b>Net income [1,2]</b>	<b>242,535</b>	<b>4,927,213</b>	<b>4,616,815</b>	<b>14,760,469</b>	<b>162,237</b>	<b>247,801</b>	<b>9,970,770</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 1,008	93,304	99,229	131,404	5,428	* 1,009	45,735
Business receipts	* 12,166	663,635	430,410	956,054	19,158	* 10,703	464,419
Business deductions	0	56,611	70,716	148,855	8,120	* 60	46,770
Net income	* 12,166	607,024	359,694	807,198	11,038	* 10,643	417,649

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>256,641</b>	<b>* 325</b>	<b>9,796</b>	<b>62,899</b>	<b>192,504</b>	<b>10,216</b>	<b>349,703</b>	<b>62,056</b>
<b>Business receipts, total [1,2]</b>	<b>8,088,392</b>	<b>* 178,335</b>	<b>515,051</b>	<b>3,545,370</b>	<b>5,574,217</b>	<b>599,412</b>	<b>10,759,269</b>	<b>1,844,669</b>
Income from sales and operations [1]	8,016,863	* 178,335	489,625	3,482,846	5,452,734	596,676	10,599,821	1,848,188
Other business income (loss) [1]	71,529	0	* 25,426	62,524	* 121,484	2,736	159,448	-3,519
<b>Business deductions, total [1,2]</b>	<b>6,093,617</b>	<b>* 175,931</b>	<b>542,022</b>	<b>3,251,046</b>	<b>4,647,139</b>	<b>460,957</b>	<b>8,222,862</b>	<b>1,403,411</b>
Cost of sales and operations, total	225,299	* 148,192	* 102,249	1,076,942	189,208	121,563	2,347,083	478,570
Inventory, beginning of year	* 235	* 1,129	0	29,214	* 7,000	* 15,668	117,641	24,353
Cost of labor	* 49,402	0	* 4,008	* 54,002	* 25,033	* 19,911	276,723	142,171
Purchases	* 126,812	* 147,666	0	478,224	* 65,371	* 94,166	843,735	54,967
Materials and supplies	* 2,972	0	* 8,233	92,640	* 3,287	0	179,725	38,113
Other costs	46,075	0	* 90,009	451,480	* 90,811	8,109	1,046,130	247,059
Inventory, end of year	* 197	* 602	0	28,618	* 2,294	* 16,292	116,871	28,093
Advertising expenses	51,896	* 743	49,868	29,065	16,152	3,292	179,665	25,034
Car and truck expenses	1,392,652	* 7,089	* 17,607	363,180	2,733,991	41,280	514,481	104,332
Commissions	150,994	0	* 5,257	21,298	47,733	* 10,588	128,649	11,199
Contract labor	155,745	* 225	* 42,592	150,764	555,657	73,276	520,601	28,825
Depletion	0	* 2	0	0	0	* 67	* 73	* 20
Depreciation	256,657	* 3,713	82,127	198,938	123,887	24,253	395,511	23,345
Employee benefit programs	5,346	0	* 939	4,081	* 393	650	30,502	15,119
Insurance	295,980	* 1,478	10,719	91,159	95,980	6,133	70,539	11,132
Legal and professional services	27,489	* 132	944	19,016	20,806	5,747	181,566	22,579
Meals and entertainment deducted	56,228	0	* 322	21,871	30,383	604	88,821	7,668
Mortgage interest	55,530	0	* 8,893	11,659	* 7,058	* 4,335	12,839	* 2,524
Other interest paid on business indebtedness	22,135	* 812	* 915	25,550	7,187	5,443	47,431	8,195
Office expenses	45,616	0	2,993	23,516	54,717	3,083	169,526	26,020
Pension and profit-sharing plans	* 202	0	0	* 481	* 47	* 165	2,719	* 1,027
Rent paid on machinery and equipment	1,005,855	* 1,356	* 419	32,661	23,502	8,516	51,522	5,414
Rent paid on other business property	125,302	* 459	* 35,578	51,419	60,385	22,223	316,997	19,833
Repairs	302,983	* 746	14,717	58,109	53,196	9,293	75,954	15,216
Supplies	64,997	* 1,010	6,397	79,579	81,467	12,023	239,042	25,345
Salaries and wages	208,149	* 2,147	* 64,615	361,263	* 49,020	30,161	564,320	117,490
Taxes paid	102,780	* 3,351	14,737	46,581	22,237	14,811	94,240	16,495
Travel	58,501	0	3,663	58,690	41,906	7,217	232,497	28,144
Utilities	126,581	* 4,476	18,643	63,942	102,521	9,436	318,886	37,093
Other business expenses	1,283,460	0	57,829	449,597	288,194	38,033	1,335,761	311,525
Home office business deductions, total	16,909	0	0	4,275	15,745	* 4,367	264,554	55,168
Depreciation, Form 8829 [3]	* 1,213	0	0	* 202	958	* 1,148	47,989	5,587
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	* 255	0
<b>Net income less deficit [1,2]</b>	<b>1,994,768</b>	<b>* 2,404</b>	<b>-18,198</b>	<b>294,302</b>	<b>929,175</b>	<b>138,243</b>	<b>2,583,535</b>	<b>464,198</b>
Net income [1,2]	2,363,346	* 2,797	44,609	504,623	1,295,427	168,859	3,658,829	619,712
Deficit [2]	368,578	* 393	62,807	210,321	366,252	30,616	1,075,294	155,515

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Transportation and warehousing—continued						Information	
	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>214,897</b>	<b>* 319</b>	<b>5,318</b>	<b>44,903</b>	<b>136,808</b>	<b>6,766</b>	<b>231,613</b>	<b>39,355</b>
<b>Business receipts, total [1,2]</b>	<b>7,266,054</b>	<b>* 178,146</b>	<b>450,583</b>	<b>2,652,309</b>	<b>4,438,555</b>	<b>468,451</b>	<b>9,151,630</b>	<b>1,433,818</b>
Income from sales and operations [1]	7,195,609	* 178,146	425,278	2,594,258	4,320,534	465,944	9,021,991	1,416,600
Other business income	70,445	0	* 25,306	58,051	* 118,021	* 2,507	129,639	17,219
<b>Business deductions, total [1,2]</b>	<b>4,902,707</b>	<b>* 175,349</b>	<b>405,974</b>	<b>2,147,686</b>	<b>3,145,165</b>	<b>299,380</b>	<b>5,493,561</b>	<b>814,857</b>
Cost of sales and operations, total	109,709	* 148,192	* 101,838	786,086	* 149,285	49,789	1,817,790	299,621
Inventory, beginning of year	* 235	* 1,129	0	23,380	* 4,287	* 15,329	72,424	6,637
Cost of labor	* 46,515	0	* 4,008	* 42,307	* 1,098	* 19,911	236,773	* 104,656
Purchases	* 50,600	* 147,628	0	369,957	* 52,703	* 24,033	733,726	43,153
Materials and supplies	* 563	0	* 8,233	* 498	* 2,188	0	164,738	* 26,983
Other costs	* 11,993	0	* 89,597	371,316	* 89,009	* 6,657	672,014	123,547
Inventory, end of year	* 197	* 564	0	21,372	0	* 16,142	61,886	5,355
Advertising expenses	34,694	* 743	* 47,347	14,627	9,616	* 712	83,540	7,180
Car and truck expenses	1,043,153	* 7,089	* 14,381	237,013	1,687,358	39,595	315,387	80,059
Commissions	137,664	0	* 1,012	9,413	45,889	* 255	105,346	* 4,825
Contract labor	83,133	* 183	* 42,510	65,611	491,728	70,509	384,192	10,426
Depletion	0	0	0	0	0	* 67	* 23	* 20
Depreciation	161,403	* 3,220	* 41,085	103,818	77,621	11,093	227,357	14,933
Employee benefit programs	4,836	0	* 551	3,436	* 393	* 426	17,507	* 11,928
Insurance	238,115	* 1,478	* 4,590	49,705	75,714	4,099	44,843	6,349
Legal and professional services	22,642	* 132	* 717	11,381	13,402	2,914	76,117	7,849
Meals and entertainment deducted	43,593	0	* 302	7,348	17,743	388	64,612	4,942
Mortgage interest	* 50,606	0	* 7,994	* 6,699	* 2,478	* 1,261	5,602	* 2,499
Other interest paid on business indebtedness	10,239	* 812	* 836	9,997	* 5,013	4,792	15,934	* 2,017
Office expenses	27,886	0	* 2,822	19,501	45,614	2,261	121,712	13,792
Pension and profit-sharing plans	* 202	0	0	* 453	0	* 84	2,102	* 1,007
Rent paid on machinery and equipment	972,988	* 1,356	* 418	23,069	16,189	* 4,857	33,324	* 2,057
Rent paid on other business property	104,857	* 459	* 26,040	37,910	23,705	* 10,633	203,624	12,366
Repairs	221,499	* 701	* 1,730	42,014	35,575	7,790	45,049	9,262
Supplies	37,444	* 1,010	* 1,892	33,052	35,001	8,219	153,446	11,068
Salaries and wages	127,604	* 2,147	* 49,949	210,264	* 10,964	23,110	313,390	* 59,113
Taxes paid	90,387	* 3,351	* 10,847	35,230	7,421	9,632	60,320	8,966
Travel	31,729	0	* 860	36,253	35,035	* 7,024	152,003	17,399
Utilities	92,447	* 4,476	* 16,565	42,082	71,583	4,521	190,687	22,625
Other business deductions	1,190,063	0	* 31,687	351,238	246,655	26,584	827,551	168,120
Home office business deductions, total	14,411	0	0	4,077	15,414	* 4,367	193,121	30,335
Depreciation, Form 8829 [3]	* 567	0	0	* 178	* 583	* 1,148	31,612	3,062
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	* 255	0
<b>Net income [1,2]</b>	<b>2,363,346</b>	<b>* 2,797</b>	<b>44,609</b>	<b>504,623</b>	<b>1,295,427</b>	<b>168,859</b>	<b>3,658,829</b>	<b>619,712</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	37,014	0	* 1	14,347	24,875	* 2,995	54,292	10,815
Business receipts	209,103	0	* 287	81,926	146,215	* 24,244	349,437	53,957
Business deductions	56,329	0	0	* 7,411	25,768	* 4,398	39,083	6,101
Net income	152,774	0	* 287	74,515	120,447	* 19,846	310,354	47,856

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Finance and insurance						
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>90,006</b>	<b>95,852</b>	<b>101,789</b>	<b>629,096</b>	<b>48,313</b>	<b>168,595</b>	<b>5,505</b>
<b>Business receipts, total [1,2]</b>	<b>3,349,295</b>	<b>3,664,803</b>	<b>1,900,502</b>	<b>83,298,874</b>	<b>3,198,163</b>	<b>52,318,459</b>	<b>2,188,018</b>
Income from sales and operations [1]	3,275,154	3,639,198	1,837,280	80,971,196	3,182,678	50,898,695	2,173,596
Other business income (loss) [1]	74,141	25,605	63,222	2,327,678	15,485	1,419,764	14,423
<b>Business deductions, total [1,2]</b>	<b>2,610,949</b>	<b>2,829,195</b>	<b>1,379,307</b>	<b>65,337,473</b>	<b>2,759,840</b>	<b>45,160,380</b>	<b>1,879,020</b>
Cost of sales and operations, total	556,620	1,043,297	268,595	34,319,678	1,191,518	31,921,301	1,414,796
Inventory, beginning of year	29,004	14,403	49,882	332,974	84,403	158,041	* 13,080
Cost of labor	* 87,457	26,770	* 20,325	245,113	* 66,528	102,638	* 1,027
Purchases	67,277	609,123	112,368	22,397,399	313,002	21,762,502	* 1,231,047
Materials and supplies	28,560	93,433	19,620	487,930	* 138,729	315,459	0
Other costs	377,408	318,658	103,005	11,248,066	671,105	9,797,096	* 184,956
Inventory, end of year	33,085	19,089	36,604	391,805	82,250	214,434	* 15,313
Advertising expenses	48,632	37,525	68,473	1,020,017	51,877	216,741	6,262
Car and truck expenses	141,234	202,569	66,347	2,529,276	113,543	445,145	3,660
Commissions	20,446	44,845	52,159	3,053,638	58,381	1,180,289	20,360
Contract labor	193,561	177,051	121,164	748,570	17,394	339,357	* 133
Depletion	0	* 50	* 4	1,637	* 180	1,187	0
Depreciation	223,561	105,893	42,713	810,450	82,893	341,304	2,781
Employee benefit programs	3,595	9,412	2,376	211,472	7,934	78,046	2,121
Insurance	26,526	24,699	8,182	514,546	16,809	134,792	2,061
Legal and professional services	89,940	38,506	30,540	753,525	31,386	503,106	8,820
Meals and entertainment deducted	34,186	29,366	17,600	490,730	20,190	152,488	2,152
Mortgage interest	8,973	* 1,342	0	126,586	12,000	32,334	* 22
Other interest paid on business indebtedness	12,845	11,382	15,009	418,249	54,963	189,764	1,386
Office expenses	36,827	53,390	53,289	851,558	32,259	280,470	5,617
Pension and profit-sharing plans	432	* 711	* 549	111,384	* 913	68,184	* 1,282
Rent paid on machinery and equipment	19,887	13,389	12,832	170,220	31,779	60,625	* 1,069
Rent paid on other business property	165,719	107,002	24,443	1,494,188	76,551	530,320	22,035
Repairs	18,404	21,357	20,977	198,961	21,148	48,864	220
Supplies	81,587	86,019	46,092	541,130	46,949	170,512	16,018
Salaries and wages	100,541	255,464	90,826	4,591,095	172,919	1,761,230	34,435
Taxes paid	27,879	38,336	11,531	627,096	28,894	250,917	6,590
Travel	108,716	53,447	42,191	745,701	26,310	311,966	14,493
Utilities	103,722	89,639	88,432	1,030,039	73,408	269,849	4,434
Other business expenses	490,794	319,376	214,066	9,621,303	572,816	5,773,319	302,253
Home office business deductions, total	88,636	54,082	66,668	295,968	14,201	89,421	1,088
Depreciation, Form 8829 [3]	24,839	6,692	10,871	60,774	1,904	15,743	* 412
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 255	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>762,589</b>	<b>835,740</b>	<b>521,008</b>	<b>18,022,981</b>	<b>439,831</b>	<b>7,182,648</b>	<b>308,795</b>
Net income [1,2]	1,127,612	1,137,488	774,016	20,555,116	700,451	8,632,026	339,605
Deficit [2]	365,023	301,748	253,008	2,532,136	260,620	1,449,378	30,809

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Finance and insurance						
	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments	
						Total	Investment bankers and securities dealers
	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>49,825</b>	<b>65,805</b>	<b>76,629</b>	<b>420,533</b>	<b>31,416</b>	<b>97,447</b>	<b>3,387</b>
<b>Business receipts, total [1,2]</b>	<b>2,815,534</b>	<b>3,182,595</b>	<b>1,719,683</b>	<b>55,547,124</b>	<b>2,850,752</b>	<b>28,120,963</b>	<b>1,288,707</b>
Income from sales and operations [1]	2,772,556	3,172,214	1,660,622	54,032,639	2,837,901	27,277,328	1,285,687
Other business income	42,978	10,381	59,061	1,514,485	12,851	843,634	3,020
<b>Business deductions, total [1,2]</b>	<b>1,687,939</b>	<b>2,045,106</b>	<b>945,659</b>	<b>35,008,098</b>	<b>2,153,310</b>	<b>19,502,197</b>	<b>949,075</b>
Cost of sales and operations, total	475,463	803,272	239,434	14,239,301	1,063,830	12,259,235	* 801,789
Inventory, beginning of year	11,868	* 12,613	* 41,306	195,320	* 65,354	69,575	* 482
Cost of labor	* 87,175	* 24,862	* 20,080	230,304	* 66,528	88,500	* 1,027
Purchases	56,469	543,021	* 91,084	10,301,001	302,796	9,787,838	* 802,017
Materials and supplies	* 27,973	90,865	* 18,916	182,222	* 138,666	9,816	0
Other costs	303,112	149,101	96,254	3,556,806	556,056	2,400,234	* 1,809
Inventory, end of year	11,134	* 17,190	* 28,207	226,354	* 65,570	96,728	* 3,547
Advertising expenses	24,929	30,214	21,218	871,724	45,506	166,143	3,353
Car and truck expenses	78,473	118,522	38,333	1,925,727	70,498	318,278	3,604
Commissions	17,607	32,432	50,482	1,956,157	45,718	807,419	* 10,119
Contract labor	129,712	174,331	69,723	585,945	14,665	262,353	0
Depletion	0	0	* 4	1,533	* 180	1,117	0
Depreciation	106,692	79,342	26,391	517,739	30,449	181,442	2,338
Employee benefit programs	* 1,623	2,587	1,369	179,036	4,852	61,305	* 1,883
Insurance	16,897	17,048	4,549	413,513	11,311	102,296	1,834
Legal and professional services	29,604	25,856	12,808	473,570	19,672	278,596	4,480
Meals and entertainment deducted	23,470	23,145	13,055	387,871	13,404	116,189	2,006
Mortgage interest	* 2,149	* 954	0	85,446	5,932	18,092	* 22
Other interest paid on business indebtedness	5,461	4,888	3,568	253,361	28,277	63,916	* 567
Office expenses	29,076	44,603	34,242	699,795	20,140	208,499	5,361
Pension and profit-sharing plans	* 332	* 693	* 70	107,010	* 913	66,182	* 1,282
Rent paid on machinery and equipment	6,885	12,655	11,727	135,461	15,262	52,296	* 420
Rent paid on other business property	78,066	94,362	18,830	1,263,536	65,861	430,723	19,053
Repairs	9,589	7,455	18,743	156,457	15,596	36,200	* 188
Supplies	45,751	68,269	28,358	401,148	31,563	102,171	1,163
Salaries and wages	51,354	152,824	50,099	3,872,059	137,217	1,338,442	31,462
Taxes paid	20,313	23,196	7,845	522,022	22,462	196,501	4,377
Travel	60,499	43,878	30,227	594,019	18,471	215,589	14,003
Utilities	51,642	58,704	57,716	805,686	46,017	198,079	4,217
Other business deductions	346,568	163,553	149,311	4,277,266	414,669	1,948,556	34,498
Home office business deductions, total	68,196	51,283	43,307	228,103	8,223	69,415	1,049
Depreciation, Form 8829 [3]	18,077	5,028	5,445	31,262	* 1,093	10,787	* 348
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 255	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>1,127,612</b>	<b>1,137,488</b>	<b>774,016</b>	<b>20,555,116</b>	<b>700,451</b>	<b>8,632,026</b>	<b>339,605</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	5,187	17,165	21,125	56,770	6,403	12,870	* 1,306
Business receipts	91,239	116,570	87,671	541,825	67,601	234,170	* 13,290
Business deductions	7,683	11,048	14,251	60,458	* 2,624	8,847	* 4,933
Net income	83,555	105,522	73,420	481,367	64,977	225,323	* 8,357

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments—continued				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>16,500</b>	<b>4,727</b>	<b>3,097</b>	<b>138,765</b>	<b>412,189</b>	<b>313,624</b>	<b>98,565</b>
<b>Business receipts, total [1,2]</b>	<b>7,660,559</b>	<b>1,289,796</b>	<b>843,031</b>	<b>40,337,055</b>	<b>27,782,252</b>	<b>23,175,058</b>	<b>4,607,194</b>
Income from sales and operations [1]	7,193,936	1,239,427	838,511	39,453,225	26,889,824	22,357,178	4,532,645
Other business income (loss) [1]	466,623	50,369	* 4,520	883,830	892,429	817,880	74,549
<b>Business deductions, total [1,2]</b>	<b>6,867,341</b>	<b>1,139,046</b>	<b>916,458</b>	<b>34,358,515</b>	<b>17,417,253</b>	<b>14,731,011</b>	<b>2,686,243</b>
Cost of sales and operations, total	5,846,881	727,369	630,843	23,301,411	1,206,859	858,366	348,493
Inventory, beginning of year	* 26,766	* 9,059	* 1,105	108,031	90,530	88,544	* 1,986
Cost of labor	* 13,310	* 52	0	88,249	75,947	74,705	* 1,242
Purchases	1,342,982	673,837	* 445,039	18,069,596	321,896	186,686	* 135,209
Materials and supplies	* 6,132	0	0	309,327	33,743	* 26,275	* 7,467
Other costs	4,482,885	59,804	* 185,181	4,884,269	779,866	575,470	204,396
Inventory, end of year	* 25,193	* 15,384	* 483	158,060	95,122	93,314	* 1,807
Advertising expenses	13,274	4,827	3,616	188,761	751,399	697,085	54,314
Car and truck expenses	44,797	8,028	* 33,410	355,251	1,970,588	1,569,245	401,344
Commissions	138,699	141,739	* 4,191	875,300	1,814,968	1,607,200	207,767
Contract labor	70,118	16,973	* 5,119	247,014	391,820	277,833	113,986
Depletion	* 122	0	0	1,065	270	264	* 6
Depreciation	27,096	35,253	11,598	264,576	386,253	319,765	66,488
Employee benefit programs	* 4,294	670	* 2,184	68,779	125,491	115,869	9,623
Insurance	13,556	893	* 2,601	115,682	362,944	311,856	51,089
Legal and professional services	20,923	10,247	3,191	459,925	219,032	175,680	43,352
Meals and entertainment deducted	11,992	6,132	2,909	129,303	318,052	255,261	62,791
Mortgage interest	* 2,328	* 1	* 110	29,874	82,251	73,713	8,538
Other interest paid on business indebtedness	2,268	2,813	923	182,374	173,522	150,592	22,929
Office expenses	20,839	9,528	7,107	237,379	538,829	450,027	88,802
Pension and profit-sharing plans	* 8,743	* 941	* 75	57,142	42,287	39,723	2,563
Rent paid on machinery and equipment	9,492	2,454	* 22	47,588	77,816	68,317	9,500
Rent paid on other business property	25,821	18,350	* 12,440	451,674	887,317	800,334	86,983
Repairs	4,659	183	* 4,451	39,350	128,949	121,914	7,035
Supplies	7,463	20,018	* 21,256	105,757	323,669	274,520	49,149
Salaries and wages	59,543	16,843	* 74,362	1,576,047	2,656,947	2,492,346	164,601
Taxes paid	16,107	1,684	3,249	223,288	347,284	312,990	34,294
Travel	11,719	17,150	2,047	266,557	407,424	275,020	132,404
Utilities	23,105	6,967	9,108	226,235	686,782	582,605	104,176
Other business expenses	475,240	89,823	75,996	4,830,006	3,275,168	2,734,231	540,938
Home office business deductions, total	8,053	* 128	* 5,644	74,508	192,346	137,534	54,812
Depreciation, Form 8829 [3]	2,432	* 12	* 229	12,658	43,127	23,671	19,456
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>793,217</b>	<b>164,891</b>	<b>-73,427</b>	<b>5,989,172</b>	<b>10,400,502</b>	<b>8,480,840</b>	<b>1,919,661</b>
Net income [1,2]	843,449	239,728	68,242	7,141,002	11,222,640	9,076,362	2,146,278
Deficit [2]	50,232	74,836	141,669	1,151,831	822,138	595,521	226,617

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Finance and insurance—continued						
	Securities, commodity contracts, and other financial investments—continued				Insurance agents, brokers, and related activities		
	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>12,919</b>	<b>1,856</b>	<b>1,381</b>	<b>77,904</b>	<b>291,670</b>	<b>220,997</b>	<b>70,673</b>
<b>Business receipts, total [1,2]</b>	<b>3,537,997</b>	<b>991,957</b>	<b>481,977</b>	<b>21,820,324</b>	<b>24,575,410</b>	<b>20,332,505</b>	<b>4,242,904</b>
Income from sales and operations [1]	3,532,029	991,062	477,457	20,991,094	23,917,410	19,728,044	4,189,365
Other business income	5,969	* 896	* 4,520	829,230	658,000	604,461	53,539
<b>Business deductions, total [1,2]</b>	<b>2,694,548</b>	<b>763,852</b>	<b>413,734</b>	<b>14,680,988</b>	<b>13,352,591</b>	<b>11,255,964</b>	<b>2,096,626</b>
Cost of sales and operations, total	* 2,017,409	476,326	* 301,706	8,662,005	916,236	569,515	346,720
Inventory, beginning of year	* 12,078	* 3,662	* 1	53,352	60,391	* 59,933	* 457
Cost of labor	* 13,310	0	0	74,164	* 75,276	* 74,034	* 1,242
Purchases	* 231,259	* 464,219	* 301,589	7,988,754	210,367	75,157	* 135,209
Materials and supplies	* 6,132	0	0	3,684	33,741	* 26,274	* 7,467
Other costs	* 1,765,135	* 14,182	* 117	618,990	600,517	397,893	202,623
Inventory, end of year	* 10,505	* 5,737	* 1	76,938	64,055	* 63,776	* 279
Advertising expenses	11,083	2,443	* 3,347	145,917	660,074	610,455	49,620
Car and truck expenses	40,376	5,976	* 20,069	248,254	1,536,951	1,210,600	326,351
Commissions	70,686	141,359	* 661	584,593	1,103,020	948,906	154,114
Contract labor	69,728	* 14,449	* 5,119	173,058	308,926	247,966	60,960
Depletion	* 113	0	0	1,004	236	231	* 6
Depreciation	10,590	20,597	* 7,492	140,425	305,848	259,678	46,170
Employee benefit programs	* 4,203	* 430	* 172	54,618	112,879	103,900	8,979
Insurance	13,361	823	* 2,511	83,767	299,906	267,468	32,438
Legal and professional services	17,545	6,450	973	249,147	175,302	139,043	36,259
Meals and entertainment deducted	10,433	4,185	* 1,971	97,594	258,279	213,787	44,492
Mortgage interest	* 773	* 1	* 105	17,192	61,422	59,732	* 1,690
Other interest paid on business indebtedness	822	* 2,018	* 763	59,745	161,167	138,791	22,376
Office expenses	14,573	5,725	* 3,607	179,232	471,157	400,873	70,283
Pension and profit-sharing plans	* 8,743	* 939	* 75	55,143	39,915	37,352	2,563
Rent paid on machinery and equipment	* 8,799	* 329	* 16	42,733	67,903	60,748	7,155
Rent paid on other business property	23,956	16,365	* 9,773	361,576	766,952	691,624	75,329
Repairs	4,329	* 139	* 4,451	27,093	104,661	98,921	5,740
Supplies	7,414	1,726	* 19,529	72,339	267,415	229,281	38,134
Salaries and wages	55,262	7,335	* 7,222	1,237,161	2,396,400	2,241,728	154,672
Taxes paid	15,711	1,207	* 1,394	173,812	303,059	274,700	28,359
Travel	8,900	6,879	* 1,274	184,532	359,959	243,244	116,715
Utilities	21,750	5,802	* 8,934	157,375	561,590	481,029	80,561
Other business deductions	250,065	42,190	6,924	1,614,879	1,914,041	1,587,114	326,927
Home office business deductions, total	7,714	* 128	* 5,638	54,886	150,465	110,719	39,746
Depreciation, Form 8829 [3]	* 1,870	* 12	* 222	8,335	19,382	13,936	5,446
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>843,449</b>	<b>239,728</b>	<b>68,242</b>	<b>7,141,002</b>	<b>11,222,640</b>	<b>9,076,362</b>	<b>2,146,278</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 1,787	* 10	* 3	9,764	37,497	24,621	12,877
Business receipts	* 133,181	* 4,629	* 79	82,992	240,053	130,546	109,507
Business deductions	* 209	* 32	* 5	3,669	48,987	28,719	20,268
Net income	* 132,972	* 4,598	* 74	79,323	191,067	101,827	89,240

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Real estate and rental and leasing						
	Total	Real estate				Rental and leasing services	
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>1,166,757</b>	<b>1,109,121</b>	<b>49,659</b>	<b>811,474</b>	<b>247,988</b>	<b>57,323</b>	<b>13,973</b>
<b>Business receipts, total [1,2]</b>	<b>53,291,172</b>	<b>49,814,216</b>	<b>2,194,124</b>	<b>34,386,620</b>	<b>13,233,472</b>	<b>3,472,427</b>	<b>396,227</b>
Income from sales and operations [1]	51,551,328	48,140,072	2,097,271	33,177,412	12,865,389	3,406,769	392,837
Other business income (loss) [1]	1,739,843	1,674,144	96,854	1,209,207	368,083	65,658	3,390
<b>Business deductions, total [1,2]</b>	<b>38,214,365</b>	<b>34,528,476</b>	<b>2,057,356</b>	<b>21,410,983</b>	<b>11,060,138</b>	<b>3,681,274</b>	<b>465,026</b>
Cost of sales and operations, total	7,753,536	6,970,102	116,022	2,181,051	4,673,029	782,888	53,721
Inventory, beginning of year	2,713,247	2,541,753	95,620	453,096	1,993,037	171,026	* 21,717
Cost of labor	196,403	131,261	* 2,656	84,563	44,042	65,142	* 9,597
Purchases	4,214,033	3,801,618	51,145	1,128,731	2,621,742	412,007	* 13,800
Materials and supplies	647,225	558,836	* 25,767	190,365	342,703	88,389	* 1,672
Other costs	2,489,031	2,309,979	26,104	773,384	1,510,492	178,882	30,841
Inventory, end of year	2,506,403	2,373,345	85,270	449,088	1,838,988	132,558	* 23,907
Advertising expenses	1,544,433	1,506,710	34,445	1,255,092	217,174	37,613	5,035
Car and truck expenses	4,810,496	4,570,318	70,430	3,650,969	848,919	240,178	88,336
Commissions	2,572,716	2,527,079	57,820	2,111,306	357,953	45,637	* 32,385
Contract labor	890,342	844,089	24,714	624,906	194,469	46,171	* 3,483
Depletion	1,904	1,788	* 86	244	1,458	116	* 1
Depreciation	2,611,388	1,412,808	303,270	733,081	376,457	1,198,407	185,099
Employee benefit programs	99,172	93,288	7,556	51,054	34,678	5,884	* 85
Insurance	555,661	492,112	64,524	321,849	105,740	63,549	5,966
Legal and professional services	915,827	866,572	63,039	511,194	292,339	47,947	1,856
Meals and entertainment deducted	471,934	455,624	7,884	356,205	91,535	16,101	690
Mortgage interest	663,524	632,079	230,872	194,232	206,975	31,445	* 1,990
Other interest paid on business indebtedness	499,172	373,116	42,819	122,991	207,306	126,055	10,154
Office expenses	919,000	900,887	26,471	722,071	152,345	18,105	1,609
Pension and profit-sharing plans	47,141	45,983	* 10,999	11,404	23,580	1,158	* 5
Rent paid on machinery and equipment	291,147	252,077	9,452	156,363	86,262	39,070	4,114
Rent paid on other business property	863,971	774,288	66,968	527,757	179,564	89,418	1,913
Repairs	724,395	625,603	137,218	324,215	164,170	98,767	6,791
Supplies	691,864	633,650	41,802	457,255	134,593	58,212	1,911
Salaries and wages	2,089,247	1,853,169	138,015	1,117,989	597,166	236,045	* 7,773
Taxes paid	829,173	761,006	172,888	368,731	219,388	68,159	4,456
Travel	516,736	481,762	17,112	332,130	132,521	34,825	1,687
Utilities	1,586,662	1,529,519	139,473	1,052,181	337,864	57,116	2,303
Other business expenses	5,549,971	5,220,920	247,695	3,700,977	1,272,249	327,384	43,001
Home office business deductions, total	561,154	553,265	16,749	425,802	110,714	7,889	* 662
Depreciation, Form 8829 [3]	86,043	84,825	2,070	71,884	10,871	1,218	* 15
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>15,093,447</b>	<b>15,344,623</b>	<b>143,131</b>	<b>13,018,964</b>	<b>2,182,528</b>	<b>-251,090</b>	<b>-67,705</b>
Net income [1,2]	19,955,486	19,379,773	496,647	15,022,140	3,860,986	573,256	52,208
Deficit [2]	4,862,039	4,035,149	353,515	2,003,176	1,678,458	824,346	119,913

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Real estate and rental and leasing						
	Total	Real estate			Rental and leasing services		
		Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>740,737</b>	<b>715,375</b>	<b>23,751</b>	<b>528,578</b>	<b>163,046</b>	<b>25,358</b>	<b>6,966</b>
<b>Business receipts, total [1,2]</b>	<b>44,296,766</b>	<b>42,087,258</b>	<b>1,392,916</b>	<b>30,770,250</b>	<b>9,924,092</b>	<b>2,205,020</b>	<b>221,357</b>
Income from sales and operations [1]	42,957,577	40,780,816	1,358,159	29,723,943	9,698,713	2,172,274	220,668
Other business income	1,339,189	1,306,443	34,757	1,046,307	225,379	32,746	690
<b>Business deductions, total [1,2]</b>	<b>24,342,465</b>	<b>22,709,586</b>	<b>896,332</b>	<b>15,749,800</b>	<b>6,063,454</b>	<b>1,630,850</b>	<b>169,256</b>
Cost of sales and operations, total	4,819,747	4,286,459	66,692	1,920,681	2,299,086	532,743	* 2,455
Inventory, beginning of year	940,560	826,150	* 72,458	247,911	505,781	113,943	* 11,492
Cost of labor	151,080	107,408	* 984	69,529	36,895	* 43,672	* 330
Purchases	2,931,136	2,659,969	42,929	959,399	1,657,641	270,758	* 3,688
Materials and supplies	332,805	255,916	* 3,773	160,139	92,005	76,889	* 1,672
Other costs	1,307,543	1,185,215	10,674	693,234	481,306	122,159	* [4]
Inventory, end of year	843,377	748,199	* 64,127	209,531	474,541	94,678	* 14,727
Advertising expenses	1,242,223	1,226,297	17,178	1,052,607	156,512	15,816	* 3,739
Car and truck expenses	3,228,623	3,135,449	24,605	2,537,417	573,427	93,174	29,147
Commissions	1,892,437	1,854,734	44,685	1,561,947	248,102	37,703	* 32,110
Contract labor	686,502	657,495	15,901	519,693	121,901	28,924	* 3,393
Depletion	1,557	1,525	* 23	* 122	* 1,381	* 31	0
Depreciation	1,150,708	789,765	137,060	465,273	187,431	360,771	47,353
Employee benefit programs	61,607	59,080	5,774	38,339	14,967	2,527	* 16
Insurance	340,743	316,950	24,267	229,654	63,030	23,793	2,623
Legal and professional services	559,850	544,803	36,506	352,040	156,257	14,843	652
Meals and entertainment deducted	355,379	349,314	3,883	276,565	68,866	5,856	* 564
Mortgage interest	323,412	311,201	101,773	126,502	82,927	12,211	* 1,675
Other interest paid on business indebtedness	190,662	141,871	24,396	78,778	38,698	48,790	3,526
Office expenses	689,622	683,451	17,415	547,888	118,149	6,164	1,295
Pension and profit-sharing plans	34,543	33,717	* 112	10,596	23,009	* 826	* 5
Rent paid on machinery and equipment	201,838	183,112	3,136	117,436	62,541	18,725	* 3,543
Rent paid on other business property	605,331	559,583	13,495	421,050	125,038	45,483	* 1,371
Repairs	401,958	356,978	55,299	228,584	73,095	44,956	6,056
Supplies	464,561	442,574	27,882	328,924	85,767	21,986	1,441
Salaries and wages	1,239,399	1,111,423	62,993	728,476	319,954	127,942	* 612
Taxes paid	452,568	416,457	57,988	240,634	117,836	36,103	2,078
Travel	373,635	362,440	5,816	257,286	99,338	11,045	* 1,220
Utilities	1,024,450	1,002,556	47,245	746,105	209,206	21,867	1,174
Other business deductions	3,417,911	3,307,824	89,203	2,537,184	681,437	109,900	22,951
Home office business deductions, total	430,483	424,911	4,984	326,120	93,808	5,572	* 257
Depreciation, Form 8829 [3]	45,961	45,289	* 426	35,955	8,909	* 672	* 15
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>19,955,486</b>	<b>19,379,773</b>	<b>496,647</b>	<b>15,022,140</b>	<b>3,860,986</b>	<b>573,256</b>	<b>52,208</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	108,181	105,775	7,736	63,125	34,914	2,405	* 304
Business receipts	1,014,684	972,137	102,844	610,147	259,146	42,540	* 761
Business deductions	155,988	152,849	* 11,221	99,935	41,693	* 3,138	* 2
Net income	858,696	819,288	91,623	510,213	217,452	39,402	* 759

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Real estate and rental and leasing—continued						Professional, scientific, and technical services
	Rental and leasing services—continued						
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>* 3,328</b>	<b>* 193</b>	<b>2,825</b>	<b>15,770</b>	<b>21,235</b>	<b>* 313</b>	<b>3,246,549</b>
<b>Business receipts, total [1,2]</b>	<b>* 41,648</b>	<b>* 4,864</b>	<b>281,213</b>	<b>872,663</b>	<b>1,875,812</b>	<b>* 4,528</b>	<b>167,902,717</b>
Income from sales and operations [1]	* 41,580	* 4,864	280,734	858,715	1,828,039	* 4,487	164,562,606
Other business income (loss) [1]	* 68	0	* 479	13,948	47,773	* 42	3,340,110
<b>Business deductions, total [1,2]</b>	<b>* 30,957</b>	<b>* 1,850</b>	<b>286,754</b>	<b>900,107</b>	<b>1,996,580</b>	<b>* 4,614</b>	<b>95,613,588</b>
Cost of sales and operations, total	* 1,790	0	* 101,758	331,199	294,421	* 545	18,748,914
Inventory, beginning of year	* 214	0	* 18,891	68,101	62,104	* 467	866,356
Cost of labor	0	0	0	* 40,031	15,514	0	1,850,040
Purchases	* 1,472	0	* 90,824	* 173,817	132,094	* 408	7,502,484
Materials and supplies	* 346	0	* 119	* 36,394	49,857	0	2,249,594
Other costs	* 194	0	* 4,671	43,240	99,935	* 170	7,218,911
Inventory, end of year	* 436	0	* 12,747	* 30,385	65,084	* 500	938,471
Advertising expenses	* 596	0	* 2,177	22,973	6,832	* 110	2,354,462
Car and truck expenses	* 287	0	* 14,874	37,655	99,026	0	7,346,219
Commissions	0	0	0	* 983	12,269	0	1,223,164
Contract labor	* 17	0	* 48	28,494	14,129	* 83	5,037,794
Depletion	0	0	0	* 7	* 108	0	15,955
Depreciation	* 8,647	0	* 16,976	89,174	898,510	* 173	3,566,907
Employee benefit programs	* 8	0	* 136	3,124	2,529	0	683,470
Insurance	* 101	0	* 4,033	12,265	41,185	0	1,642,484
Legal and professional services	* 244	0	* 4,213	7,793	33,840	* 1,308	2,653,260
Meals and entertainment deducted	* 2,541	0	* 29	3,771	9,070	* 209	1,254,052
Mortgage interest	0	0	0	6,062	23,392	0	296,637
Other interest paid on business indebtedness	* 218	0	* 2,524	12,773	100,386	* 1	548,279
Office expenses	* 1,217	0	* 1,003	7,736	6,540	* 7	2,629,861
Pension and profit-sharing plans	0	0	0	* 613	540	0	285,517
Rent paid on machinery and equipment	* 2,263	0	* 145	15,691	16,857	* 1	757,389
Rent paid on other business property	* 737	* 1,850	* 28,778	33,221	22,919	* 265	4,186,263
Repairs	* 1,183	0	* 2,027	19,226	69,540	* 25	869,754
Supplies	* 134	0	* 3,383	37,096	15,688	* 2	3,033,329
Salaries and wages	* 3,306	0	* 48,733	76,189	100,044	* 33	11,522,451
Taxes paid	* 494	0	* 12,683	23,760	26,765	* 8	1,822,796
Travel	* 1,141	0	* 1	6,804	25,192	* 149	3,770,468
Utilities	* 1,708	0	* 12,060	22,183	18,862	* 28	3,479,267
Other business expenses	* 4,325	0	28,564	95,654	155,840	* 1,667	14,738,363
Home office business deductions, total	0	0	* 2,608	* 2,582	* 2,037	0	2,610,202
Depreciation, Form 8829 [3]	0	0	* 54	* 506	* 643	0	364,305
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	* 6,604
<b>Net income less deficit [1,2]</b>	<b>* 10,691</b>	<b>* 3,014</b>	<b>-5,541</b>	<b>-33,884</b>	<b>-157,665</b>	<b>* -86</b>	<b>72,366,655</b>
Net income [1,2]	* 15,132	* 3,014	* 17,944	134,647	350,310	* 2,458	79,026,268
Deficit [2]	* 4,441	0	* 23,485	168,531	507,975	* 2,543	6,659,612

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Real estate and rental and leasing —continued						Professional, scientific, and technical services
	Rental and leasing services —continued						
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)	Total
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	* 2,030	* 193	* 1,091	5,204	9,873	* 4	2,411,344
<b>Business receipts, total [1,2]</b>	* 27,377	* 4,864	* 178,151	677,450	1,095,820	* 4,487	156,969,442
Income from sales and operations [1]	* 27,377	* 4,864	* 177,688	673,019	1,068,658	* 4,487	153,903,330
Other business income	0	0	* 463	* 4,431	27,162	0	3,066,112
<b>Business deductions, total [1,2]</b>	* 12,245	* 1,850	* 160,207	542,803	744,488	* 2,029	78,006,536
Cost of sales and operations, total	0	0	* 66,319	* 292,232	171,737	* 545	15,898,338
Inventory, beginning of year	0	0	* 10,618	* 48,645	* 43,188	* 467	585,817
Cost of labor	0	0	0	* 37,086	* 6,257	0	1,468,153
Purchases	0	0	* 66,319	* 157,419	43,332	* 408	6,560,447
Materials and supplies	0	0	0	* 32,717	42,500	0	1,890,182
Other costs	0	0	0	* 39,419	82,740	* 170	6,075,093
Inventory, end of year	0	0	* 10,618	* 23,053	* 46,279	* 500	681,354
Advertising expenses	0	0	* 1,952	7,422	2,704	* 110	1,880,077
Car and truck expenses	* 2	0	* 8,932	9,631	45,462	0	5,513,087
Commissions	0	0	0	* 690	4,904	0	1,007,278
Contract labor	0	0	0	* 19,360	6,170	* 83	4,398,997
Depletion	0	0	0	* 6	* 25	0	12,827
Depreciation	* 2	0	* 9,162	37,732	266,522	* 173	2,432,751
Employee benefit programs	0	0	0	* 1,009	* 1,502	0	543,305
Insurance	* [4]	0	* 1,762	6,788	12,620	0	1,339,080
Legal and professional services	* 67	0	* 1,817	3,488	8,820	* 204	2,104,331
Meals and entertainment deducted	* 2,517	0	0	832	1,944	* 209	1,039,050
Mortgage interest	0	0	0	* 3,168	7,368	0	222,527
Other interest paid on business indebtedness	0	0	* 555	6,018	38,690	* 1	380,610
Office expenses	* 1,208	0	* 276	1,065	2,320	* 7	2,182,102
Pension and profit-sharing plans	0	0	0	* 613	* 208	0	265,782
Rent paid on machinery and equipment	* 2,013	0	* 9	* 3,075	10,084	* 1	596,387
Rent paid on other business property	0	* 1,850	* 20,781	11,667	9,813	* 265	3,520,857
Repairs	* 1,015	0	* 981	4,321	32,583	* 25	627,521
Supplies	0	0	* 1,507	14,522	4,515	* 2	2,427,799
Salaries and wages	0	0	* 23,979	59,950	43,401	* 33	9,958,371
Taxes paid	* 3	0	* 4,945	18,556	10,521	* 7	1,565,498
Travel	* 1,007	0	0	3,957	4,862	* 149	3,073,792
Utilities	* 1,380	0	* 6,210	7,288	5,815	* 28	2,728,323
Other business deductions	* 3,031	0	* 8,781	24,434	50,703	* 187	11,638,092
Home office business deductions, total	0	0	* 2,238	* 1,941	* 1,135	0	2,119,105
Depreciation, Form 8829 [3]	0	0	* 54	* 388	* 216	0	255,887
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	* 15,132	* 3,014	* 17,944	134,647	350,310	* 2,458	79,026,268
<b>Returns with Schedule C-EZ:</b>							
Number of returns	0	0	0	* 1,047	1,054	* 1	528,703
Business receipts	0	0	0	* 4,500	37,278	* 8	5,774,063
Business deductions	0	0	0	* 3,077	* 58	* 1	536,329
Net income	0	0	0	* 1,423	37,220	* 7	5,237,734

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services —continued						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>353,151</b>	<b>47,236</b>	<b>348,048</b>	<b>254,076</b>	<b>98,943</b>	<b>81,651</b>	<b>52,522</b>
<b>Business receipts, total [1,2]</b>	<b>39,906,046</b>	<b>4,104,686</b>	<b>9,170,086</b>	<b>13,887,989</b>	<b>5,229,767</b>	<b>6,052,526</b>	<b>1,827,190</b>
Income from sales and operations [1]	39,476,319	4,040,042	9,032,899	13,620,454	5,074,497	5,988,613	1,780,465
Other business income (loss) [1]	429,727	64,644	137,187	267,535	155,271	63,912	* 46,725
<b>Business deductions, total [1,2]</b>	<b>22,425,319</b>	<b>2,151,163</b>	<b>5,391,889</b>	<b>8,990,042</b>	<b>3,969,931</b>	<b>3,591,625</b>	<b>916,085</b>
Cost of sales and operations, total	2,336,681	27,172	735,130	2,236,199	918,810	1,121,561	48,800
Inventory, beginning of year	30,124	* 13,426	42,781	53,472	* 8,548	39,407	* 2,184
Cost of labor	60,005	* 2,095	* 189,985	297,247	116,076	138,102	* 23,110
Purchases	57,540	* 4,610	164,750	638,337	255,516	323,680	* 4,498
Materials and supplies	20,933	* 37	17,921	528,301	226,269	295,824	* 884
Other costs	2,196,616	20,349	351,812	775,062	323,703	364,209	* 20,444
Inventory, end of year	28,537	* 13,345	* 32,119	56,219	* 11,303	39,661	* 2,320
Advertising expenses	926,793	22,211	88,976	104,709	48,153	41,346	12,038
Car and truck expenses	1,028,565	103,579	658,807	792,516	248,710	231,094	227,738
Commissions	218,975	* 4,029	129,776	55,799	38,220	10,228	* 7,262
Contract labor	829,265	88,258	313,226	555,853	212,135	272,390	65,429
Depletion	1,946	* 3	* 36	* 3,222	0	* 2,846	* 375
Depreciation	394,247	75,197	179,362	415,624	229,428	146,955	15,708
Employee benefit programs	226,743	43,765	28,663	105,383	29,837	52,330	* 15,939
Insurance	597,817	52,730	97,915	238,769	127,973	59,767	33,287
Legal and professional services	767,093	38,763	80,772	284,139	111,401	134,989	33,448
Meals and entertainment deducted	216,121	21,124	60,745	91,328	17,393	52,594	20,786
Mortgage interest	100,353	10,700	22,281	8,707	5,698	2,737	* 75
Other interest paid on business indebtedness	162,472	19,961	29,374	50,544	19,811	23,550	4,202
Office expenses	944,811	106,234	187,845	155,081	57,597	66,833	24,974
Pension and profit-sharing plans	122,998	13,947	15,446	29,719	7,590	20,996	* 126
Rent paid on machinery and equipment	191,443	15,453	48,542	69,820	33,717	24,553	11,143
Rent paid on other business property	1,859,353	155,382	273,420	216,609	110,946	90,370	* 9,278
Repairs	180,906	37,658	74,865	148,752	102,291	37,319	6,811
Supplies	428,919	40,294	162,267	385,309	231,916	100,273	46,779
Salaries and wages	4,348,283	605,463	639,335	1,112,755	512,748	425,997	71,572
Taxes paid	577,574	78,884	130,010	157,243	72,132	58,967	10,833
Travel	368,535	25,141	104,850	240,325	48,083	161,923	21,896
Utilities	886,882	82,920	295,416	253,891	95,060	97,435	43,883
Other business expenses	4,433,504	424,774	783,967	1,009,035	574,873	274,450	119,592
Home office business deductions, total	228,214	44,820	182,395	220,122	99,995	68,959	44,703
Depreciation, Form 8829 [3]	32,480	7,036	24,681	21,168	6,330	9,947	3,929
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>17,536,312</b>	<b>1,953,524</b>	<b>3,780,074</b>	<b>4,916,993</b>	<b>1,262,563</b>	<b>2,477,155</b>	<b>911,105</b>
Net income [1,2]	18,375,819	1,995,162	4,044,794	5,406,281	1,523,808	2,646,923	948,661
Deficit [2]	839,507	41,639	264,720	489,288	261,245	169,768	37,557

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services —continued						
	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services			
				Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying
	(93)	(94)	(95)	(96)	(97)	(98)	(99)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>273,935</b>	<b>35,619</b>	<b>290,688</b>	<b>205,326</b>	<b>76,356</b>	<b>64,982</b>	<b>46,711</b>
<b>Business receipts, total [1,2]</b>	<b>38,042,786</b>	<b>3,928,008</b>	<b>8,367,287</b>	<b>12,676,386</b>	<b>4,508,250</b>	<b>5,748,126</b>	<b>1,753,112</b>
Income from sales and operations [1]	37,610,570	3,861,122	8,233,329	12,479,147	4,418,862	5,687,953	1,706,445
Other business income	432,216	66,886	133,959	197,239	89,388	60,173	* 46,667
<b>Business deductions, total [1,2]</b>	<b>19,720,620</b>	<b>1,932,846</b>	<b>4,322,493</b>	<b>7,270,358</b>	<b>2,984,442</b>	<b>3,101,391</b>	<b>804,451</b>
Cost of sales and operations, total	2,025,315	5,836	393,719	1,933,535	659,317	1,093,488	* 47,993
Inventory, beginning of year	28,596	* 13,408	* 11,109	53,009	* 8,548	39,407	* 1,721
Cost of labor	44,080	* 490	* 10,626	278,613	99,383	137,625	* 22,562
Purchases	53,918	* 4,610	156,425	449,047	81,047	309,107	* 4,249
Materials and supplies	19,108	* 7	* 4,649	471,607	174,941	295,782	* 884
Other costs	1,906,894	* 666	222,524	732,113	302,295	350,726	* 20,436
Inventory, end of year	27,280	* 13,345	* 11,614	50,853	* 6,897	39,159	* 1,860
Advertising expenses	828,591	19,353	59,221	76,039	37,758	29,391	6,431
Car and truck expenses	855,828	87,807	514,032	652,778	182,129	190,877	205,251
Commissions	178,696	* 4,020	124,143	52,319	37,540	7,702	* 6,989
Contract labor	709,830	87,325	247,925	478,806	166,073	252,839	55,004
Depletion	1,696	* 2	* 36	* 2,830	0	* 2,830	0
Depreciation	318,032	72,148	143,520	288,454	154,199	97,066	14,450
Employee benefit programs	189,311	38,884	19,499	79,898	25,458	36,171	* 15,931
Insurance	526,042	51,227	68,519	176,838	89,846	48,601	28,858
Legal and professional services	661,146	36,217	69,230	253,386	95,763	123,474	31,835
Meals and entertainment deducted	182,937	20,123	53,227	80,316	15,457	43,931	20,390
Mortgage interest	78,972	9,253	20,978	6,347	* 5,254	* 974	* 75
Other interest paid on business indebtedness	127,469	19,238	27,383	29,894	10,611	16,150	* 197
Office expenses	824,864	101,533	164,042	123,206	46,641	53,336	20,558
Pension and profit-sharing plans	120,617	13,864	15,272	26,219	7,476	17,615	* 126
Rent paid on machinery and equipment	161,111	11,670	46,747	43,882	27,128	15,401	* 946
Rent paid on other business property	1,676,768	148,268	221,187	165,096	83,653	69,260	* 9,241
Repairs	149,978	29,950	60,431	103,522	70,066	26,475	5,215
Supplies	369,308	37,073	141,776	335,340	197,027	88,946	43,304
Salaries and wages	4,025,929	551,121	578,979	804,532	349,427	336,837	* 67,798
Taxes paid	529,963	73,864	120,544	120,004	52,035	51,374	9,402
Travel	295,489	22,175	96,466	203,964	29,489	146,586	20,660
Utilities	777,574	70,221	235,161	202,186	78,014	78,189	34,686
Other business deductions	3,886,262	376,953	671,937	789,407	458,649	205,929	100,003
Home office business deductions, total	172,070	32,023	160,052	192,969	90,016	56,789	39,699
Depreciation, Form 8829 [3]	22,880	5,700	20,964	15,980	4,812	7,554	2,653
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>18,375,819</b>	<b>1,995,162</b>	<b>4,044,794</b>	<b>5,406,281</b>	<b>1,523,808</b>	<b>2,646,923</b>	<b>948,661</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	51,009	6,587	78,878	38,548	12,881	12,627	9,619
Business receipts	766,026	52,397	496,459	455,733	103,879	162,585	168,275
Business deductions	46,826	12,696	68,468	48,593	15,416	11,163	* 19,408
Net income	719,200	39,701	427,991	407,140	88,464	151,422	148,867

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued		Specialized design services	Computer systems design services	Other professional, scientific, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>** 20,960</b>	<b>**</b>	<b>246,439</b>	<b>250,998</b>	<b>1,746,602</b>	<b>894,136</b>	<b>43,435</b>
<b>Business receipts, total [1,2]</b>	<b>** 778,506</b>	<b>**</b>	<b>7,490,398</b>	<b>9,982,090</b>	<b>83,361,423</b>	<b>44,491,754</b>	<b>1,067,284</b>
Income from sales and operations [1]	** 776,879	**	7,143,366	9,813,085	81,436,442	43,319,450	1,035,225
Other business income (loss) [1]	** 1,627	**	347,032	169,005	1,924,981	1,172,304	32,059
<b>Business deductions, total [1,2]</b>	<b>** 512,400</b>	<b>**</b>	<b>5,179,769</b>	<b>5,494,201</b>	<b>45,981,206</b>	<b>20,637,429</b>	<b>579,041</b>
Cost of sales and operations, total	** 147,029	**	2,182,868	1,257,776	9,973,088	2,918,811	56,602
Inventory, beginning of year	** 3,334	**	195,637	64,599	466,318	186,708	* 1,649
Cost of labor	** 19,960	**	121,926	334,278	844,504	318,782	* 16,880
Purchases	** 54,643	**	1,315,590	597,540	4,724,117	1,318,789	* 4,168
Materials and supplies	** 5,324	**	266,999	85,551	1,329,852	269,047	17,501
Other costs	** 66,704	**	499,064	243,348	3,132,660	1,034,380	* 18,636
Inventory, end of year	** 2,937	**	216,347	67,541	524,363	208,895	* 2,231
Advertising expenses	** 3,172	**	114,856	185,476	911,442	286,508	6,462
Car and truck expenses	** 84,974	**	281,558	478,530	4,002,663	2,081,829	55,579
Commissions	** 88	**	33,109	67,879	713,597	448,024	* 10,091
Contract labor	** 5,899	**	150,716	278,051	2,822,426	1,837,275	30,751
Depletion	**	**	* 12	* 336	10,402	6,113	* 1,350
Depreciation	** 23,533	**	196,391	207,307	2,098,778	862,171	50,547
Employee benefit programs	** 7,277	**	4,649	42,305	231,962	77,702	6,026
Insurance	** 17,742	**	41,677	41,701	571,875	239,693	9,555
Legal and professional services	** 4,302	**	97,367	101,521	1,283,605	770,537	25,533
Meals and entertainment deducted	** 555	**	43,152	83,876	737,707	438,091	5,292
Mortgage interest	** 197	**	7,718	24,229	122,649	48,105	* 5,005
Other interest paid on business indebtedness	** 2,982	**	33,924	20,703	231,300	123,211	1,268
Office expenses	** 5,676	**	100,863	166,622	968,406	466,225	14,188
Pension and profit-sharing plans	** 1,008	**	* 111	11,237	92,060	46,258	* 1,436
Rent paid on machinery and equipment	** 407	**	27,713	40,956	363,462	185,831	5,436
Rent paid on other business property	** 6,014	**	159,956	151,702	1,369,840	616,353	13,443
Repairs	** 2,331	**	21,234	21,688	384,651	148,567	13,440
Supplies	** 6,340	**	193,863	230,038	1,592,639	550,598	24,023
Salaries and wages	** 102,438	**	237,517	530,018	4,049,080	1,455,724	86,085
Taxes paid	** 15,311	**	60,129	79,442	739,514	257,639	12,265
Travel	** 8,424	**	163,875	236,941	2,630,801	1,749,524	25,357
Utilities	** 17,512	**	177,269	197,707	1,585,183	791,080	19,008
Other business expenses	** 40,120	**	563,725	770,124	6,753,234	3,222,698	80,052
Home office business deductions, total	** 6,465	**	255,252	233,389	1,446,010	830,795	9,556
Depreciation, Form 8829 [3]	** 962	**	23,115	32,749	223,076	142,604	1,917
Casualty loss, Form 8829 [3]	**	**	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	**	**	0	0	* 6,604	* 5,380	0
<b>Net income less deficit [1,2]</b>	<b>** 266,170</b>	<b>**</b>	<b>2,310,625</b>	<b>4,497,085</b>	<b>37,372,043</b>	<b>23,867,319</b>	<b>501,670</b>
Net income [1,2]	** 286,889	**	2,733,974	4,993,449	41,476,789	26,175,854	622,479
Deficit [2]	** 20,719	**	423,348	496,364	4,104,747	2,308,535	120,809

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued		Specialized design services	Computer systems design services	Other professional, scientific, and technical services		
	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>** 17,277</b>	<b>**</b>	<b>167,231</b>	<b>196,095</b>	<b>1,242,450</b>	<b>632,625</b>	<b>30,977</b>
<b>Business receipts, total [1,2]</b>	<b>** 666,898</b>	<b>**</b>	<b>6,684,134</b>	<b>9,417,577</b>	<b>77,853,264</b>	<b>41,889,850</b>	<b>977,752</b>
Income from sales and operations [1]	** 665,887	**	6,367,198	9,255,976	76,095,989	40,821,356	948,600
Other business income	** 1,012	**	316,936	161,601	1,757,275	1,068,494	29,152
<b>Business deductions, total [1,2]</b>	<b>** 380,075</b>	<b>**</b>	<b>3,950,130</b>	<b>4,424,128</b>	<b>36,385,960</b>	<b>15,723,192</b>	<b>355,273</b>
Cost of sales and operations, total	** 132,739	**	1,843,281	1,118,606	8,578,046	2,368,377	46,894
Inventory, beginning of year	** 3,334	**	130,899	42,119	306,677	105,960	* 25
Cost of labor	** 19,043	**	114,580	290,629	729,135	241,839	* 16,652
Purchases	** 54,643	**	1,097,924	546,712	4,251,811	1,185,846	* 103
Materials and supplies	**	**	209,408	77,495	1,107,909	211,956	* 12,362
Other costs	** 58,654	**	443,898	213,532	2,555,467	756,371	* 18,501
Inventory, end of year	** 2,937	**	153,428	51,882	372,953	133,594	* 749
Advertising expenses	** 2,460	**	50,385	168,670	677,817	202,502	2,775
Car and truck expenses	** 74,520	**	181,663	301,555	2,919,425	1,443,681	40,229
Commissions	** 88	**	19,989	56,206	571,904	343,437	* 8,903
Contract labor	** 4,889	**	144,768	252,795	2,477,549	1,636,660	27,464
Depletion	**	**	* 9	* 104	8,151	4,688	* 1,350
Depreciation	** 22,739	**	118,325	149,282	1,342,990	595,818	27,509
Employee benefit programs	** 2,339	**	2,089	28,001	185,624	54,240	3,769
Insurance	** 9,533	**	32,716	28,870	454,869	180,529	5,488
Legal and professional services	** 2,314	**	74,583	82,212	927,557	520,969	15,317
Meals and entertainment deducted	** 539	**	32,811	67,089	602,546	354,129	3,849
Mortgage interest	** 44	**	5,554	9,845	91,578	40,115	* 3,849
Other interest paid on business indebtedness	** 2,935	**	23,403	13,006	140,216	63,987	* 315
Office expenses	** 2,669	**	72,620	134,489	761,348	346,836	6,635
Pension and profit-sharing plans	** 1,003	**	* 27	10,576	79,207	35,816	* 1,436
Rent paid on machinery and equipment	** 407	**	16,884	31,757	284,337	135,460	* 534
Rent paid on other business property	** 2,942	**	124,420	113,147	1,071,970	447,446	10,050
Repairs	** 1,766	**	11,875	16,306	255,460	86,001	4,708
Supplies	** 6,063	**	125,449	205,635	1,213,217	387,126	16,475
Salaries and wages	** 50,471	**	158,421	450,832	3,388,556	1,134,689	49,438
Taxes paid	** 7,193	**	38,141	69,867	613,117	212,362	5,650
Travel	** 7,228	**	131,527	173,752	2,150,419	1,408,521	18,293
Utilities	** 11,298	**	122,096	129,057	1,192,028	576,774	13,369
Other business deductions	** 24,826	**	385,383	601,084	4,927,067	2,293,520	23,667
Home office business deductions, total	** 6,465	**	203,456	176,738	1,181,797	676,050	6,615
Depreciation, Form 8829 [3]	** 962	**	14,222	19,897	156,244	100,823	516
Casualty loss, Form 8829 [3]	**	**	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	**	**	0	0	0	0	0
<b>Net income [1,2]</b>	<b>** 286,889</b>	<b>**</b>	<b>2,733,974</b>	<b>4,993,449</b>	<b>41,476,789</b>	<b>26,175,854</b>	<b>622,479</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	** 3,422	**	37,720	45,428	270,531	120,615	15,433
Business receipts	** 20,993	**	257,602	671,633	3,074,212	1,978,750	105,128
Business deductions	** 2,606	**	30,263	34,649	294,833	178,067	10,691
Net income	** 18,387	**	227,338	636,984	2,779,379	1,800,684	94,437

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued			Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	Total
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services				
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>139,125</b>	<b>33,279</b>	<b>636,627</b>	<b>2,550,112</b>	<b>2,532,393</b>	<b>17,719</b>	<b>697,834</b>
<b>Business receipts, total [1,2]</b>	<b>7,714,283</b>	<b>1,229,164</b>	<b>28,858,939</b>	<b>67,314,640</b>	<b>65,468,501</b>	<b>1,846,139</b>	<b>9,773,041</b>
Income from sales and operations [1]	7,626,665	1,212,482	28,242,621	66,296,404	64,450,634	1,845,770	9,600,141
Other business income (loss) [1]	87,618	16,683	616,317	1,018,236	1,017,866	370	172,900
<b>Business deductions, total [1,2]</b>	<b>5,638,921</b>	<b>689,866</b>	<b>18,435,949</b>	<b>46,730,471</b>	<b>45,080,129</b>	<b>1,650,341</b>	<b>6,042,469</b>
Cost of sales and operations, total	2,416,851	157,405	4,423,420	13,178,283	12,772,271	406,011	485,811
Inventory, beginning of year	36,148	* 27,168	214,645	338,951	316,112	* 22,839	70,581
Cost of labor	50,960	* 1,347	456,535	2,292,897	2,242,209	50,688	163,858
Purchases	1,146,238	* 6,910	2,248,012	5,453,584	5,207,702	245,882	170,345
Materials and supplies	374,982	* 7,400	660,922	2,430,350	2,409,612	* 20,738	40,529
Other costs	864,589	* 132,226	1,082,829	3,030,596	2,942,234	88,362	125,767
Inventory, end of year	56,066	* 17,647	239,524	368,096	345,598	* 22,497	85,269
Advertising expenses	296,039	13,860	308,574	634,179	610,324	23,855	188,327
Car and truck expenses	326,327	29,355	1,509,573	6,355,393	6,240,098	115,295	698,645
Commissions	41,764	* 30,414	183,304	429,169	420,590	8,579	111,388
Contract labor	345,490	55,104	553,806	2,718,597	2,688,907	29,690	164,804
Depletion	0	* 636	2,304	7,278	6,605	* 673	0
Depreciation	122,879	28,589	1,034,591	2,313,079	2,144,362	168,716	294,245
Employee benefit programs	11,991	15,702	120,541	125,655	115,233	10,422	11,665
Insurance	33,239	12,647	276,741	1,060,684	1,008,734	51,950	87,241
Legal and professional services	81,308	15,722	390,505	496,405	487,444	8,960	118,929
Meals and entertainment deducted	54,359	4,194	235,771	368,649	363,784	4,864	91,017
Mortgage interest	9,263	* 927	59,350	128,007	107,796	20,211	25,903
Other interest paid on business indebtedness	31,044	* 5,889	69,887	206,457	194,490	11,967	27,865
Office expenses	88,997	13,104	385,893	631,154	616,627	14,527	158,372
Pension and profit-sharing plans	1,368	* 3,733	39,265	21,287	19,625	* 1,662	2,257
Rent paid on machinery and equipment	21,708	* 13,312	137,175	395,589	379,380	16,208	44,823
Rent paid on other business property	139,904	12,076	588,064	751,623	727,905	23,719	608,396
Repairs	28,253	9,838	184,553	1,016,393	949,270	67,123	82,316
Supplies	100,037	14,955	903,026	2,381,949	2,327,585	54,365	426,091
Salaries and wages	356,879	64,630	2,085,761	4,488,069	4,298,336	189,733	466,805
Taxes paid	67,894	13,149	388,567	765,978	727,208	38,770	85,237
Travel	113,504	24,472	717,944	638,077	632,204	5,874	264,454
Utilities	134,507	32,655	607,932	1,421,337	1,392,122	29,215	285,724
Other business expenses	651,418	95,129	2,703,937	4,979,296	4,641,436	337,860	902,388
Home office business deductions, total	154,406	19,459	431,793	653,174	645,240	* 7,934	253,974
Depreciation, Form 8829 [3]	16,229	* 1,455	60,871	70,705	70,067	* 638	33,462
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 465	0	* 759	* 1	0	* 1	0
<b>Net income less deficit [1,2]</b>	<b>2,079,567</b>	<b>494,629</b>	<b>10,428,856</b>	<b>20,633,061</b>	<b>20,437,271</b>	<b>195,790</b>	<b>3,739,082</b>
Net income [1,2]	2,415,147	601,721	11,661,587	23,924,684	23,664,653	260,031	4,400,022
Deficit [2]	335,580	107,092	1,232,730	3,291,623	3,227,381	64,241	660,940

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued			Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	Total
	Advertising and related services	Market research and public opinion polling	Other miscellaneous services				
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>95,700</b>	<b>24,809</b>	<b>458,340</b>	<b>2,116,592</b>	<b>2,108,021</b>	<b>8,571</b>	<b>547,147</b>
<b>Business receipts, total [1,2]</b>	<b>7,032,447</b>	<b>1,185,052</b>	<b>26,768,163</b>	<b>58,757,038</b>	<b>57,337,519</b>	<b>1,419,518</b>	<b>8,375,131</b>
Income from sales and operations [1]	6,953,270	1,169,096	26,203,667	57,834,162	56,417,579	1,416,583	8,216,848
Other business income	79,177	15,956	564,496	922,876	919,940	2,935	158,283
<b>Business deductions, total [1,2]</b>	<b>4,617,387</b>	<b>583,331</b>	<b>15,106,778</b>	<b>34,835,262</b>	<b>33,675,775</b>	<b>1,159,487</b>	<b>3,975,863</b>
Cost of sales and operations, total	2,163,815	157,401	3,841,559	10,350,609	10,080,988	269,621	356,501
Inventory, beginning of year	22,283	* 9,522	168,888	194,042	179,282	* 14,759	37,700
Cost of labor	35,468	* 1,347	433,830	1,746,666	1,700,380	* 46,287	148,298
Purchases	1,088,586	* 6,908	1,970,367	4,136,792	3,985,348	151,445	119,242
Materials and supplies	367,437	* 7,400	508,754	2,079,018	2,060,553	* 18,465	17,798
Other costs	694,798	* 132,225	953,571	2,384,299	2,332,071	52,228	77,554
Inventory, end of year	44,757	0	193,852	190,208	176,646	* 13,562	44,091
Advertising expenses	234,094	10,865	227,581	406,077	385,052	21,025	134,212
Car and truck expenses	221,894	16,093	1,197,529	4,679,265	4,612,995	66,270	397,828
Commissions	26,395	* 28,755	164,413	360,350	352,506	* 7,844	70,137
Contract labor	263,235	55,104	495,086	2,229,894	2,202,897	26,997	136,502
Depletion	0	0	2,113	3,655	2,982	* 673	0
Depreciation	73,135	21,227	625,302	1,527,037	1,414,882	112,156	169,623
Employee benefit programs	11,305	5,054	111,255	98,670	88,423	10,247	5,568
Insurance	28,126	10,545	230,182	781,917	742,803	39,114	55,082
Legal and professional services	54,376	11,671	325,224	323,730	316,831	6,899	66,398
Meals and entertainment deducted	39,364	2,777	202,427	280,542	277,067	3,475	40,348
Mortgage interest	6,265	* 785	40,565	86,359	71,211	15,147	10,966
Other interest paid on business indebtedness	18,160	* 5,610	52,144	154,829	145,218	9,610	8,167
Office expenses	73,361	9,464	325,052	435,495	426,072	9,423	107,510
Pension and profit-sharing plans	1,202	* 3,733	37,020	16,657	14,995	* 1,662	* 923
Rent paid on machinery and equipment	17,652	* 10,495	120,196	272,224	258,874	13,350	32,944
Rent paid on other business property	115,470	8,775	490,230	514,411	500,910	13,501	470,878
Repairs	16,368	8,294	140,088	702,432	655,010	47,422	48,371
Supplies	67,856	11,474	730,286	1,782,577	1,743,837	38,740	305,217
Salaries and wages	311,827	61,468	1,831,134	3,377,972	3,234,690	143,282	300,554
Taxes paid	57,481	10,778	326,846	575,035	549,288	25,747	58,749
Travel	97,378	18,429	607,797	433,064	427,293	5,771	191,820
Utilities	99,671	25,055	477,158	986,190	964,935	21,255	174,177
Other business deductions	495,240	70,160	2,044,480	3,403,896	3,163,687	240,209	518,534
Home office business deductions, total	114,460	16,409	368,263	489,005	481,115	* 7,890	161,826
Depreciation, Form 8829 [3]	12,210	* 1,455	41,241	45,971	45,337	* 634	21,241
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>2,415,147</b>	<b>601,721</b>	<b>11,661,587</b>	<b>23,924,684</b>	<b>23,664,653</b>	<b>260,031</b>	<b>4,400,022</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	19,142	9,867	105,475	771,107	768,588	* 2,520	214,331
Business receipts	183,984	37,919	768,431	5,976,941	5,963,386	* 13,554	892,789
Business deductions	9,493	* 2,911	93,672	564,710	562,554	* 2,156	155,792
Net income	174,490	35,008	674,759	5,412,231	5,400,832	* 11,398	736,998

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>2,218,569</b>	<b>1,130,754</b>	<b>185,119</b>	<b>31,568</b>	<b>80,941</b>	<b>43,354</b>	<b>21,994</b>
<b>Business receipts, total [1,2]</b>	<b>124,842,067</b>	<b>101,321,964</b>	<b>34,025,962</b>	<b>3,271,024</b>	<b>28,483,156</b>	<b>5,211,814</b>	<b>4,212,590</b>
Income from sales and operations [1]	122,989,283	100,029,605	33,226,550	3,175,022	28,365,724	5,158,205	4,194,161
Other business income (loss) [1]	1,852,784	1,292,359	799,412	96,002	117,432	53,609	18,429
<b>Business deductions, total [1,2]</b>	<b>73,652,560</b>	<b>58,882,972</b>	<b>18,190,139</b>	<b>1,378,276</b>	<b>19,053,549</b>	<b>3,236,899</b>	<b>2,934,810</b>
Cost of sales and operations, total	6,197,024	5,420,869	1,475,252	56,526	1,519,045	221,650	815,295
Inventory, beginning of year	341,779	302,739	66,789	* 11,181	16,657	* 2,171	103,299
Cost of labor	1,014,151	853,601	98,670	* 58	336,402	* 864	* 162
Purchases	1,999,456	1,791,914	457,903	* 1,222	193,855	164,548	599,583
Materials and supplies	1,032,641	955,326	339,540	0	343,496	* 16,829	130,830
Other costs	2,172,949	1,835,168	596,208	* 55,254	648,106	44,446	75,541
Inventory, end of year	363,951	317,878	83,859	* 11,189	19,471	* 7,209	94,120
Advertising expenses	1,190,799	1,083,396	243,497	8,142	364,685	170,553	40,027
Car and truck expenses	3,706,443	2,462,421	395,342	75,699	168,537	108,211	56,616
Commissions	311,415	193,647	48,259	9,614	65,926	10,685	* 7,420
Contract labor	2,493,749	1,989,996	667,640	81,003	357,262	139,698	86,006
Depletion	11,543	11,283	421	* 7	* 2,097	* [4]	* 104
Depreciation	2,815,423	2,279,235	548,570	57,935	1,083,163	104,730	112,003
Employee benefit programs	641,423	569,734	239,844	12,767	183,813	24,417	39,556
Insurance	2,214,790	1,940,852	981,656	61,942	417,310	95,199	51,536
Legal and professional services	1,582,450	1,422,278	558,138	40,074	340,206	77,185	44,215
Meals and entertainment deducted	1,222,070	355,277	83,889	15,288	64,852	27,242	10,272
Mortgage interest	542,179	288,305	47,600	* 7,641	118,762	36,770	6,716
Other interest paid on business indebtedness	576,464	488,665	94,644	3,461	285,674	20,205	23,212
Office expenses	1,816,490	1,625,373	453,654	48,166	516,096	162,587	51,623
Pension and profit-sharing plans	425,178	422,327	190,370	10,717	181,132	3,862	12,161
Rent paid on machinery and equipment	576,968	480,618	167,991	23,570	94,891	20,743	9,796
Rent paid on other business property	5,552,294	4,749,412	1,346,383	171,236	1,221,394	521,728	280,046
Repairs	1,024,893	706,135	187,368	14,949	265,649	56,089	23,178
Supplies	4,303,990	3,354,834	1,023,255	32,483	1,423,718	222,037	61,166
Salaries and wages	16,868,045	14,192,878	4,525,529	121,687	6,200,583	577,989	676,644
Taxes paid	2,362,952	1,950,892	596,235	32,325	785,028	94,417	101,093
Travel	892,371	739,847	234,194	41,240	98,488	38,015	14,705
Utilities	2,600,622	1,863,974	426,548	50,736	495,606	144,666	70,243
Other business expenses	11,749,491	9,624,459	3,551,559	351,436	2,770,213	334,889	338,374
Home office business deductions, total	1,498,911	417,771	70,641	48,033	23,865	21,881	* 202
Depreciation, Form 8829 [3]	167,795	53,967	11,768	7,085	3,044	* 2,152	* 41
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* [4]	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>51,268,531</b>	<b>42,519,527</b>	<b>15,845,575</b>	<b>1,892,764</b>	<b>9,429,957</b>	<b>1,974,916</b>	<b>1,289,614</b>
Net income [1,2]	53,551,797	44,017,770	16,136,745	1,919,315	9,653,608	2,018,035	1,292,932
Deficit [2]	2,283,266	1,498,243	291,171	26,551	223,651	43,119	3,318

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance						
	Total	Ambulatory health care services					
		Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>1,896,661</b>	<b>942,411</b>	<b>153,813</b>	<b>29,182</b>	<b>70,589</b>	<b>37,977</b>	<b>20,545</b>
<b>Business receipts, total [1,2]</b>	<b>116,753,116</b>	<b>96,280,431</b>	<b>32,447,652</b>	<b>3,162,583</b>	<b>27,459,890</b>	<b>4,923,360</b>	<b>4,061,415</b>
Income from sales and operations [1]	115,141,350	95,128,366	31,720,665	3,112,405	27,343,886	4,882,238	4,042,994
Other business income	1,611,766	1,152,066	726,987	50,178	116,004	* 41,123	18,422
<b>Business deductions, total [1,2]</b>	<b>63,236,372</b>	<b>52,296,369</b>	<b>16,310,880</b>	<b>1,243,269</b>	<b>17,806,592</b>	<b>2,905,326</b>	<b>2,780,317</b>
Cost of sales and operations, total	5,456,831	4,857,126	1,349,774	* 44,249	1,459,856	138,762	796,365
Inventory, beginning of year	283,842	255,252	55,344	* 11,143	12,228	* 1,779	101,990
Cost of labor	925,841	776,922	94,347	* 58	321,393	* 864	* 162
Purchases	1,795,858	1,628,540	444,784	* 1,222	188,290	81,765	597,497
Materials and supplies	943,993	885,942	339,007	0	311,703	* 16,822	126,109
Other costs	1,809,790	1,577,503	489,236	* 43,014	638,130	44,399	63,438
Inventory, end of year	302,494	267,033	72,944	* 11,189	11,888	* 6,867	92,831
Advertising expenses	1,034,992	963,094	228,966	8,048	316,392	160,665	35,885
Car and truck expenses	2,856,677	1,988,750	359,879	74,792	146,426	90,613	54,876
Commissions	222,168	132,758	45,444	* 3,238	36,689	8,321	* 7,420
Contract labor	2,145,796	1,763,206	548,441	79,838	349,761	107,238	85,921
Depletion	11,513	11,252	421	* 7	* 2,097	* [4]	* 104
Depreciation	2,213,708	1,876,168	501,268	43,584	853,938	98,741	109,445
Employee benefit programs	599,493	545,251	231,808	12,764	181,740	21,391	37,105
Insurance	2,000,924	1,791,679	916,974	58,461	398,228	86,364	48,529
Legal and professional services	1,379,627	1,266,545	489,893	38,891	313,713	68,773	43,504
Meals and entertainment deducted	984,563	297,936	75,245	15,030	62,414	26,126	9,909
Mortgage interest	367,466	195,785	38,895	* 7,641	97,883	35,030	6,716
Other interest paid on business indebtedness	503,641	445,017	86,332	3,175	268,378	20,205	23,173
Office expenses	1,625,332	1,489,571	426,411	47,249	482,579	154,279	50,758
Pension and profit-sharing plans	412,600	410,888	181,070	10,674	180,005	3,862	12,155
Rent paid on machinery and equipment	496,788	427,709	159,952	21,429	90,967	18,620	9,762
Rent paid on other business property	4,942,403	4,298,346	1,245,042	143,449	1,140,802	464,661	273,406
Repairs	843,785	636,505	169,539	14,856	257,206	52,542	21,896
Supplies	3,822,871	3,098,063	965,128	32,103	1,359,868	211,081	56,310
Salaries and wages	15,316,370	13,328,093	4,264,204	117,849	5,981,263	548,167	637,936
Taxes paid	2,116,950	1,821,896	557,996	31,562	756,125	89,262	97,155
Travel	759,684	649,729	211,379	40,760	90,943	35,771	14,411
Utilities	2,212,298	1,658,108	390,178	49,550	467,779	131,862	68,779
Other business deductions	9,198,651	7,740,313	2,787,444	294,534	2,486,405	310,606	276,537
Home office business deductions, total	1,245,094	361,396	50,858	47,938	20,095	21,877	* 202
Depreciation, Form 8829 [3]	133,511	46,723	11,083	7,085	2,458	* 2,143	* 41
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>53,551,797</b>	<b>44,017,770</b>	<b>16,136,745</b>	<b>1,919,315</b>	<b>9,653,608</b>	<b>2,018,035</b>	<b>1,292,932</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	598,005	242,631	30,929	2,450	7,118	* 1,049	* 4,743
Business receipts	5,551,670	2,748,206	740,157	38,053	148,791	* 25,208	* 33,446
Business deductions	475,540	249,451	31,659	* 1,598	5,553	* 1,452	* 2,602
Net income	5,076,131	2,498,755	708,498	36,455	143,238	* 23,756	* 30,844

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance —continued						
	Ambulatory health care services —continued						Hospitals
	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>199,080</b>	<b>6,574</b>	<b>168,959</b>	<b>30,190</b>	<b>318,740</b>	<b>44,235</b>	<b>7,116</b>
<b>Business receipts, total [1,2]</b>	<b>9,755,587</b>	<b>1,266,972</b>	<b>6,025,912</b>	<b>1,269,305</b>	<b>6,213,433</b>	<b>1,586,208</b>	<b>606,397</b>
Income from sales and operations [1]	9,688,555	1,266,706	5,972,967	1,262,916	6,146,454	1,572,345	598,195
Other business income (loss) [1]	67,032	* 266	52,946	6,389	66,979	13,863	8,203
<b>Business deductions, total [1,2]</b>	<b>4,851,690</b>	<b>793,688</b>	<b>3,223,523</b>	<b>842,235</b>	<b>3,455,032</b>	<b>923,131</b>	<b>328,815</b>
Cost of sales and operations, total	324,565	22,434	392,831	109,971	331,715	151,585	* 7,421
Inventory, beginning of year	* 32,221	* 368	30,756	* 23,052	* 9,029	* 7,215	* 719
Cost of labor	172,008	* 2,503	51,136	* 5,794	* 175,979	* 10,024	0
Purchases	98,230	* 68	92,512	* 38,148	23,063	* 122,780	* 6,799
Materials and supplies	20,325	* 18,032	32,194	* 21,795	31,908	* 377	* 1,538
Other costs	34,871	* 1,740	218,731	43,774	* 99,807	16,689	* 123
Inventory, end of year	* 33,091	* 277	32,499	* 22,592	* 8,071	* 5,500	* 1,758
Advertising expenses	87,317	21,322	83,066	11,676	43,563	9,548	* 1,039
Car and truck expenses	477,926	22,340	350,492	64,668	622,817	119,773	6,008
Commissions	8,725	0	29,670	* 2,135	10,307	* 906	* 1,305
Contract labor	310,741	40,836	139,686	33,030	117,436	16,660	10,041
Depletion	* 1	0	* 487	* 23	* 5,034	* 3,108	* 1
Depreciation	139,318	21,012	74,427	32,419	77,403	28,256	13,075
Employee benefit programs	20,410	5,161	15,150	5,953	16,143	6,519	* 5,529
Insurance	121,980	44,347	73,477	16,073	56,130	21,203	8,496
Legal and professional services	175,507	11,039	83,681	27,146	45,312	19,776	5,033
Meals and entertainment deducted	47,561	5,619	37,392	3,981	45,406	13,777	1,022
Mortgage interest	2,985	* 1,089	3,788	* 869	59,828	* 2,257	* 4,649
Other interest paid on business indebtedness	17,759	6,532	10,263	14,154	9,067	3,693	* 765
Office expenses	154,034	47,179	91,427	16,393	65,895	18,319	3,951
Pension and profit-sharing plans	6,718	5,584	6,468	* 1,990	2,613	* 712	* 287
Rent paid on machinery and equipment	86,887	13,381	16,417	13,284	23,977	9,681	* 1,978
Rent paid on other business property	623,914	134,116	289,950	38,297	76,740	45,607	7,054
Repairs	29,309	10,503	43,124	14,854	43,824	17,288	3,097
Supplies	141,259	50,375	187,721	33,042	141,807	37,970	8,310
Salaries and wages	564,971	150,487	303,767	158,695	775,833	136,695	123,997
Taxes paid	102,044	22,133	62,289	30,189	110,193	14,946	11,582
Travel	86,984	4,784	101,534	27,325	57,006	35,573	3,461
Utilities	289,750	27,861	159,838	29,701	130,839	38,186	5,545
Other business expenses	856,254	124,965	581,867	137,901	425,699	151,303	93,933
Home office business deductions, total	121,748	* 590	63,788	5,989	50,135	10,899	* 288
Depreciation, Form 8829 [3]	14,008	* 120	7,300	* 137	6,444	1,866	* 62
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	* [4]	0	0
<b>Net income less deficit [1,2]</b>	<b>4,905,450</b>	<b>473,284</b>	<b>2,855,974</b>	<b>427,089</b>	<b>2,758,653</b>	<b>666,251</b>	<b>281,645</b>
Net income [1,2]	5,170,910	477,338	3,080,945	482,833	3,055,145	729,964	291,638
Deficit [2]	265,460	* 4,054	224,972	55,744	296,492	63,713	* 9,993

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance —continued						
	Ambulatory health care services —continued						Hospitals
	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>155,299</b>	<b>4,504</b>	<b>137,759</b>	<b>24,352</b>	<b>273,243</b>	<b>35,148</b>	<b>6,114</b>
<b>Business receipts, total [1,2]</b>	<b>9,242,991</b>	<b>1,239,345</b>	<b>5,660,785</b>	<b>1,186,818</b>	<b>5,486,915</b>	<b>1,408,677</b>	<b>497,845</b>
Income from sales and operations [1]	9,178,361	1,239,215	5,612,331	1,180,672	5,420,673	1,394,926	490,077
Other business income	64,630	* 130	48,454	6,146	66,242	* 13,751	* 7,768
<b>Business deductions, total [1,2]</b>	<b>4,072,118</b>	<b>762,007</b>	<b>2,601,258</b>	<b>703,985</b>	<b>2,431,904</b>	<b>678,713</b>	<b>206,208</b>
Cost of sales and operations, total	279,387	22,434	308,953	97,163	211,991	148,191	* 4,583
Inventory, beginning of year	* 6,720	* 368	30,747	* 23,052	* 4,666	* 7,215	0
Cost of labor	* 161,111	* 2,503	* 22,100	* 5,794	* 158,565	* 10,024	0
Purchases	85,417	* 68	60,654	* 36,906	9,155	* 122,780	* 4,460
Materials and supplies	8,740	* 18,032	19,541	* 21,795	* 23,818	* 377	0
Other costs	24,347	* 1,740	207,967	32,207	* 19,729	* 13,296	* 123
Inventory, end of year	* 6,948	* 277	32,055	* 22,592	* 3,943	* 5,500	0
Advertising expenses	71,637	21,162	72,153	10,259	30,128	7,799	* 669
Car and truck expenses	386,199	21,721	257,136	39,628	463,555	93,925	4,621
Commissions	1,090	0	17,638	* 2,135	10,037	* 746	* 1,305
Contract labor	293,980	40,011	131,781	22,503	89,787	13,944	* 6,910
Depletion	0	0	* 481	0	* 5,034	* 3,107	* 1
Depreciation	99,486	19,780	57,795	21,909	51,501	18,722	* 7,374
Employee benefit programs	18,278	5,044	13,884	5,563	12,748	4,925	* 5,228
Insurance	102,105	43,293	66,365	15,457	38,525	17,378	4,621
Legal and professional services	160,067	9,906	71,022	23,388	32,384	15,005	5,022
Meals and entertainment deducted	38,397	5,405	29,675	3,174	23,318	9,243	775
Mortgage interest	1,814	* 1,089	1,691	* 239	3,148	* 1,640	* 1,730
Other interest paid on business indebtedness	14,746	6,532	6,692	9,186	4,201	2,398	* 750
Office expenses	136,323	44,851	76,471	14,921	38,279	17,449	3,857
Pension and profit-sharing plans	6,466	5,584	5,805	* 1,990	* 2,606	* 672	0
Rent paid on machinery and equipment	71,554	10,032	10,749	13,179	17,506	3,960	* 1,600
Rent paid on other business property	559,564	130,154	238,539	32,620	51,516	18,593	* 6,880
Repairs	24,888	9,914	34,310	12,314	23,728	15,311	* 1,818
Supplies	119,996	48,233	162,538	30,042	85,605	27,159	* 5,008
Salaries and wages	498,332	149,437	259,380	153,235	624,647	93,644	* 83,173
Taxes paid	88,631	21,828	54,116	29,087	83,475	12,661	9,347
Travel	73,659	4,765	81,504	24,320	38,754	33,462	3,360
Utilities	247,151	27,519	137,463	27,602	83,841	26,382	3,321
Other business deductions	613,077	112,724	431,967	98,146	254,063	74,811	43,023
Home office business deductions, total	113,321	* 590	52,224	* 3,478	42,110	8,703	* 282
Depreciation, Form 8829 [3]	11,598	* 120	4,998	* 63	5,644	* 1,490	* 62
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>5,170,910</b>	<b>477,338</b>	<b>3,080,945</b>	<b>482,833</b>	<b>3,055,145</b>	<b>729,964</b>	<b>291,638</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	27,387	0	28,073	8,923	121,410	10,549	* 744
Business receipts	338,798	0	292,157	47,200	1,005,375	79,019	* 11,503
Business deductions	53,023	0	21,880	* 12,477	110,310	8,895	* 949
Net income	285,775	0	270,277	34,722	895,065	70,124	* 10,554

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance—continued		Arts, entertainment, and recreation			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns [1]</b>	<b>72,404</b>	<b>1,008,296</b>	<b>1,435,977</b>	<b>1,165,478</b>	<b>3,508</b>	<b>266,992</b>
<b>Business receipts, total [1,2]</b>	<b>5,079,465</b>	<b>17,834,241</b>	<b>34,080,353</b>	<b>25,342,005</b>	<b>227,511</b>	<b>8,510,836</b>
Income from sales and operations [1]	5,025,044	17,336,439	33,428,451	24,854,357	231,316	8,342,779
Other business income (loss) [1]	54,421	497,801	651,902	487,649	* -3,804	168,057
<b>Business deductions, total [1,2]</b>	<b>4,415,604</b>	<b>10,025,168</b>	<b>25,040,103</b>	<b>16,854,860</b>	<b>164,302</b>	<b>8,020,941</b>
Cost of sales and operations, total	364,475	404,259	4,479,331	2,533,634	* 21,262	1,924,434
Inventory, beginning of year	6,311	32,011	623,354	492,165	* 1,416	129,773
Cost of labor	81,494	79,055	434,123	253,395	0	180,728
Purchases	19,302	181,441	1,810,035	960,734	* 1,041	848,261
Materials and supplies	5,463	70,314	415,386	323,536	* 1	91,849
Other costs	258,547	79,112	1,894,943	1,042,668	* 20,430	831,844
Inventory, end of year	6,641	37,674	698,510	538,864	* 1,626	158,020
Advertising expenses	19,386	86,978	492,576	354,329	* 1,472	136,776
Car and truck expenses	237,847	1,000,166	2,088,651	1,730,130	9,638	348,883
Commissions	16,412	100,051	566,104	538,350	* 29	27,725
Contract labor	162,113	331,599	953,741	744,769	* 75	208,897
Depletion	* 8	* 252	1,595	941	0	* 654
Depreciation	150,886	372,227	1,562,447	1,029,999	2,398	530,050
Employee benefit programs	51,339	14,821	84,285	31,170	* 45	53,070
Insurance	97,102	168,339	271,158	157,732	333	113,092
Legal and professional services	44,050	111,088	477,977	388,492	634	88,852
Meals and entertainment deducted	109,582	756,189	366,688	327,813	796	38,079
Mortgage interest	181,931	67,294	159,206	51,710	* 46	107,449
Other interest paid on business indebtedness	17,607	69,427	164,272	77,083	* 61	87,128
Office expenses	28,881	158,286	337,030	265,264	975	70,791
Pension and profit-sharing plans	2,011	* 552	8,913	6,904	0	2,009
Rent paid on machinery and equipment	29,118	65,254	275,001	166,457	* 15	108,528
Rent paid on other business property	263,014	532,814	1,174,746	686,968	* 1,670	486,108
Repairs	83,007	232,654	338,532	206,588	* 770	131,173
Supplies	172,353	768,493	1,002,878	729,934	* 97,132	175,812
Salaries and wages	1,089,476	1,461,694	1,305,587	514,643	* 5,027	785,916
Taxes paid	177,953	222,525	479,442	190,992	* 434	288,016
Travel	40,576	108,487	1,097,649	964,207	* 2,208	131,235
Utilities	170,905	560,198	813,758	563,555	2,903	247,299
Other business expenses	806,881	1,224,218	5,599,508	3,789,459	7,202	1,802,847
Home office business deductions, total	71,114	1,009,737	668,823	601,191	* 9,174	58,458
Depreciation, Form 8829 [3]	9,245	104,521	83,719	73,563	* 59	10,098
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	* 5	* 5	0	0
<b>Net income less deficit [1,2]</b>	<b>674,856</b>	<b>7,792,504</b>	<b>9,138,856</b>	<b>8,527,961</b>	<b>63,209</b>	<b>547,686</b>
Net income [1,2]	812,988	8,429,402	12,883,414	11,363,529	80,367	1,439,519
Deficit [2]	138,131	636,898	3,744,558	2,835,567	17,158	891,833

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Health care and social assistance—continued		Arts, entertainment, and recreation			
	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(128)	(129)	(130)	(131)	(132)	(133)
<b>BUSINESSES WITH NET INCOME</b>						
<b>Number of returns [1]</b>	<b>59,533</b>	<b>888,603</b>	<b>909,607</b>	<b>735,713</b>	<b>2,503</b>	<b>171,391</b>
<b>Business receipts, total [1,2]</b>	<b>3,949,920</b>	<b>16,024,920</b>	<b>27,656,760</b>	<b>21,987,816</b>	<b>222,811</b>	<b>5,446,133</b>
Income from sales and operations [1]	3,937,746	15,585,161	27,182,087	21,577,294	222,490	5,382,302
Other business income	12,173	439,759	474,674	410,522	* 321	63,831
<b>Business deductions, total [1,2]</b>	<b>3,138,277</b>	<b>7,595,519</b>	<b>14,795,057</b>	<b>10,623,074</b>	<b>* 142,444</b>	<b>4,029,539</b>
Cost of sales and operations, total	242,347	352,774	3,331,353	1,970,422	* 20,430	1,340,501
Inventory, beginning of year	* 2,254	26,336	278,059	227,394	0	50,665
Cost of labor	70,218	78,701	299,548	182,309	0	117,239
Purchases	12,845	150,013	1,535,475	795,525	0	739,950
Materials and supplies	* 2,934	55,116	279,495	222,089	0	57,406
Other costs	156,136	76,028	1,279,490	804,235	* 20,430	454,824
Inventory, end of year	* 2,041	33,420	340,714	261,131	0	79,583
Advertising expenses	11,484	59,746	274,532	207,154	* 442	66,937
Car and truck expenses	197,269	666,038	1,114,195	943,566	* 7,985	162,644
Commissions	15,264	72,840	465,152	455,195	* 29	9,928
Contract labor	96,312	279,366	608,542	471,969	* 1	136,572
Depletion	* 8	* 252	* 28	* 28	0	0
Depreciation	87,685	242,481	608,812	474,770	* 801	133,242
Employee benefit programs	36,862	12,152	24,853	15,521	0	9,332
Insurance	72,239	132,385	143,023	93,844	* 78	49,101
Legal and professional services	30,303	77,756	307,985	269,456	* 465	38,064
Meals and entertainment deducted	82,233	603,619	234,076	212,443	* 782	20,851
Mortgage interest	119,510	50,441	37,536	28,289	* 16	9,231
Other interest paid on business indebtedness	7,512	50,362	69,334	41,769	* [4]	27,565
Office expenses	20,701	111,203	211,106	176,017	* 864	34,225
Pension and profit-sharing plans	1,160	* 552	6,859	5,481	0	* 1,377
Rent paid on machinery and equipment	20,830	46,649	178,612	102,444	0	76,168
Rent paid on other business property	202,454	434,723	750,530	465,979	* 1,332	283,220
Repairs	58,038	147,425	150,792	107,660	* 125	43,007
Supplies	117,580	602,221	523,648	352,170	* 96,649	74,830
Salaries and wages	814,237	1,090,867	617,396	286,272	* 2,754	328,371
Taxes paid	120,933	164,774	187,880	122,577	* 259	65,044
Travel	19,887	86,708	706,173	612,142	* 2,135	91,895
Utilities	125,264	425,605	466,842	338,491	* 1,610	126,741
Other business deductions	557,942	857,373	3,047,245	2,240,079	* 5,689	801,477
Home office business deductions, total	52,646	830,769	470,465	434,494	0	35,971
Depreciation, Form 8829 [3]	* 6,957	79,769	37,505	34,093	0	3,412
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>812,988</b>	<b>8,429,402</b>	<b>12,883,414</b>	<b>11,363,529</b>	<b>80,367</b>	<b>1,439,519</b>
<b>Returns with Schedule C-EZ:</b>						
Number of returns	20,941	333,688	315,502	237,192	0	78,310
Business receipts	180,453	2,611,509	1,535,622	1,274,718	0	260,904
Business deductions	27,575	197,566	270,207	202,548	0	67,659
Net income	152,879	2,413,943	1,265,416	1,072,170	0	193,246

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Food services and drinking places	
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>489,017</b>	<b>50,829</b>	<b>26,618</b>	<b>16,252</b>	<b>7,959</b>	<b>438,188</b>	<b>3,029,079</b>
<b>Business receipts, total [1,2]</b>	<b>53,848,375</b>	<b>5,578,002</b>	<b>4,156,675</b>	<b>741,602</b>	<b>679,725</b>	<b>48,270,373</b>	<b>93,991,394</b>
Income from sales and operations [1]	53,195,828	5,393,012	3,991,299	732,254	669,459	47,802,816	92,749,048
Other business income (loss) [1]	652,547	184,990	165,376	9,348	10,266	467,557	1,242,346
<b>Business deductions, total [1,2]</b>	<b>51,537,557</b>	<b>5,459,248</b>	<b>4,104,306</b>	<b>701,577</b>	<b>653,365</b>	<b>46,078,308</b>	<b>69,994,604</b>
Cost of sales and operations, total	20,434,312	475,195	283,854	138,074	53,267	19,959,117	20,949,752
Inventory, beginning of year	746,379	67,600	64,933	* 2,081	* 586	678,778	1,643,204
Cost of labor	1,560,880	87,849	82,372	* 80	* 5,397	1,473,031	2,452,701
Purchases	16,305,446	220,765	83,113	131,459	* 6,193	16,084,681	11,951,058
Materials and supplies	1,657,495	44,514	37,047	* 2,508	* 4,959	1,612,981	4,637,714
Other costs	895,111	117,080	76,819	* 3,622	* 36,639	778,031	1,997,323
Inventory, end of year	730,998	62,613	60,430	* 1,677	* 506	668,385	1,732,247
Advertising expenses	873,445	109,649	88,073	10,699	10,878	763,796	1,092,991
Car and truck expenses	1,072,483	120,886	59,128	33,184	28,574	951,597	5,956,687
Commissions	185,769	63,032	55,383	* 415	7,234	122,737	536,989
Contract labor	415,525	65,072	43,068	10,582	11,423	350,453	3,329,849
Depletion	* 38	* 14	* 14	0	0	* 25	10,169
Depreciation	1,979,085	678,499	483,490	110,214	84,795	1,300,585	2,760,358
Employee benefit programs	91,931	25,600	18,600	* 870	* 6,130	66,331	142,645
Insurance	746,497	149,143	110,628	22,466	16,049	597,353	1,230,858
Legal and professional services	365,957	57,034	37,410	8,971	10,653	308,923	586,258
Meals and entertainment deducted	164,003	26,047	18,628	1,054	6,365	137,955	399,726
Mortgage interest	553,624	386,311	332,457	18,842	35,011	167,313	319,360
Other interest paid on business indebtedness	347,830	124,872	92,325	20,386	12,162	222,958	406,130
Office expenses	249,915	32,538	19,651	5,796	7,092	217,377	932,407
Pension and profit-sharing plans	9,413	986	975	* 11	0	8,427	25,300
Rent paid on machinery and equipment	374,638	29,927	16,251	* 13,061	* 616	344,711	767,520
Rent paid on other business property	3,756,140	152,600	119,256	* 427	32,916	3,603,540	6,379,818
Repairs	996,698	272,783	189,972	45,687	37,124	723,915	1,142,048
Supplies	1,388,571	222,072	153,920	34,946	33,206	1,166,499	4,507,021
Salaries and wages	7,983,097	671,495	576,169	21,771	73,555	7,311,602	5,157,109
Taxes paid	2,154,879	409,607	353,447	33,515	22,645	1,745,271	1,520,727
Travel	148,814	31,498	13,832	13,353	4,314	117,316	698,623
Utilities	2,757,049	565,887	417,479	85,355	63,053	2,191,162	3,649,562
Other business expenses	4,341,123	757,673	595,372	68,135	94,166	3,583,450	6,093,541
Home office business deductions, total	96,688	28,527	24,926	* 1,464	* 2,137	68,161	693,461
Depreciation, Form 8829 [3]	9,303	2,793	2,049	* 374	* 370	6,510	85,307
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>2,405,041</b>	<b>129,183</b>	<b>63,808</b>	<b>39,853</b>	<b>25,522</b>	<b>2,275,858</b>	<b>24,056,364</b>
Net income [1,2]	5,319,753	651,562	485,709	83,169	82,684	4,668,191	28,354,699
Deficit [2]	2,914,711	522,379	421,901	43,316	57,163	2,392,332	4,298,335

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Food services and drinking places	Total
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>314,726</b>	<b>28,414</b>	<b>15,712</b>	<b>9,275</b>	<b>3,427</b>	<b>286,312</b>	<b>2,387,973</b>
<b>Business receipts, total [1,2]</b>	<b>39,898,737</b>	<b>3,297,486</b>	<b>2,564,642</b>	<b>317,660</b>	<b>415,184</b>	<b>36,601,251</b>	<b>83,220,883</b>
Income from sales and operations [1]	39,469,628	3,218,548	2,497,678	311,845	409,026	36,251,079	82,090,750
Other business income	429,109	78,937	66,964	* 5,815	* 6,158	350,172	1,130,133
<b>Business deductions, total [1,2]</b>	<b>34,585,789</b>	<b>2,649,951</b>	<b>2,082,960</b>	<b>234,492</b>	<b>332,500</b>	<b>31,935,838</b>	<b>54,882,190</b>
Cost of sales and operations, total	14,559,237	83,956	77,843	* 4,621	* 1,492	14,475,281	17,684,332
Inventory, beginning of year	422,857	5,777	3,482	* 2,037	* 259	417,080	1,084,078
Cost of labor	983,722	* 26,568	* 26,519	* 50	0	957,154	2,128,454
Purchases	11,775,714	14,281	10,692	* 2,156	* 1,432	11,761,433	9,998,374
Materials and supplies	1,167,972	* 22,776	* 20,836	* 1,940	0	1,145,197	3,883,288
Other costs	611,211	19,505	19,425	* 80	0	591,706	1,727,723
Inventory, end of year	402,240	4,950	3,110	* 1,642	* 199	397,289	1,137,585
Advertising expenses	565,336	45,664	37,849	4,443	* 3,372	519,672	778,165
Car and truck expenses	615,055	59,801	33,126	4,607	* 22,069	555,253	4,207,287
Commissions	112,657	37,714	31,085	* 113	* 6,516	74,943	502,184
Contract labor	286,715	30,548	24,711	* 2,937	* 2,900	256,167	2,678,907
Depletion	* 23	0	0	0	0	* 23	9,214
Depreciation	903,982	303,945	200,852	58,884	* 44,210	600,037	1,813,485
Employee benefit programs	53,097	10,500	6,084	* 101	* 4,315	42,597	101,551
Insurance	483,973	83,175	69,591	4,610	* 8,974	400,799	912,515
Legal and professional services	208,247	26,093	16,447	4,382	* 5,264	182,154	435,706
Meals and entertainment deducted	75,454	17,413	12,765	* 375	* 4,274	58,041	304,712
Mortgage interest	230,225	152,744	136,998	* 733	* 15,013	77,481	221,853
Other interest paid on business indebtedness	176,156	66,736	61,829	* 581	* 4,326	109,420	278,822
Office expenses	125,190	17,529	11,723	1,977	* 3,828	107,661	633,259
Pension and profit-sharing plans	8,974	* 796	* 785	* 11	0	8,178	23,572
Rent paid on machinery and equipment	217,516	15,771	2,816	* 12,955	0	201,746	581,253
Rent paid on other business property	2,749,397	99,730	83,132	* 44	* 16,554	2,649,666	5,051,167
Repairs	591,362	126,516	108,845	* 7,556	* 10,116	464,845	812,499
Supplies	839,595	149,914	106,050	21,318	* 22,546	689,681	3,528,544
Salaries and wages	5,467,709	346,412	280,592	* 13,581	* 52,240	5,121,297	4,151,940
Taxes paid	1,441,246	249,940	226,153	14,872	* 8,914	1,191,306	1,209,074
Travel	74,958	18,230	4,406	* 10,804	* 3,020	56,728	505,552
Utilities	1,736,318	316,832	255,939	31,332	* 29,561	1,419,486	2,664,161
Other business deductions	2,961,237	377,838	287,088	29,890	* 60,860	2,583,399	4,567,533
Home office business deductions, total	52,095	9,853	* 6,252	* 1,464	* 2,137	42,241	528,365
Depreciation, Form 8829 [3]	4,826	* 2,511	* 1,785	* 374	* 351	2,316	51,553
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>5,319,753</b>	<b>651,562</b>	<b>485,709</b>	<b>83,169</b>	<b>82,684</b>	<b>4,668,191</b>	<b>28,354,699</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	78,117	* 2,973	* 990	* 1,977	* 6	75,144	692,214
Business receipts	479,057	* 10,114	* 5,343	* 4,467	* 305	468,942	5,349,957
Business deductions	50,034	* 2,301	0	* 2,301	0	47,733	705,698
Net income	429,023	* 7,813	* 5,343	* 2,166	* 305	421,210	4,644,259

Footnotes at end of table.

# Sole Proprietorship Returns, 2011

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**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>395,085</b>	<b>194,238</b>	<b>95,945</b>	<b>104,902</b>	<b>424,239</b>	<b>1,936,011</b>	<b>273,744</b>	<b>412,381</b>
<b>Business receipts, total [1,2]</b>	<b>25,955,090</b>	<b>12,024,763</b>	<b>8,201,033</b>	<b>5,729,293</b>	<b>15,566,527</b>	<b>48,789,465</b>	<b>3,680,313</b>	<b>6,055,929</b>
Income from sales and operations [1]	25,669,034	11,962,643	8,162,320	5,544,071	15,398,604	48,199,962	3,481,449	5,982,325
Other business income (loss) [1]	286,055	62,120	38,713	185,223	167,923	589,503	198,864	73,604
<b>Business deductions, total [1,2]</b>	<b>23,010,211</b>	<b>10,576,993</b>	<b>7,139,432</b>	<b>5,293,787</b>	<b>12,210,384</b>	<b>32,807,557</b>	<b>1,966,452</b>	<b>3,978,728</b>
Cost of sales and operations, total	10,551,174	4,615,963	3,510,495	2,424,716	4,776,106	5,590,393	32,079	1,496,910
Inventory, beginning of year	742,549	345,448	162,182	234,919	413,921	468,137	* 18,596	999,977
Cost of labor	1,225,744	349,889	524,704	351,150	392,535	834,422	0	* 188,499
Purchases	6,622,511	3,321,008	1,902,879	1,398,625	2,544,912	2,754,144	* 29,492	865,863
Materials and supplies	1,815,287	631,846	718,565	464,876	1,570,402	1,251,435	* 590	265,976
Other costs	901,776	303,399	369,531	228,847	314,747	776,321	* 4,479	131,035
Inventory, end of year	756,693	335,628	167,366	253,699	460,411	494,065	* 21,078	954,440
Advertising expenses	253,153	126,034	73,943	53,176	231,786	594,681	13,371	49,770
Car and truck expenses	1,270,989	551,888	420,507	298,594	1,451,381	2,697,671	536,646	442,709
Commissions	99,123	16,942	80,818	1,363	23,277	414,250	* 339	36,156
Contract labor	844,728	315,776	330,089	198,863	648,530	1,800,512	36,078	45,838
Depletion	* 934	* 934	0	0	* 1,561	7,559	* 114	6,759
Depreciation	905,011	345,956	241,108	317,946	603,932	1,210,097	41,318	73,756
Employee benefit programs	65,515	36,818	18,163	10,534	12,374	57,112	* 7,643	15,919
Insurance	447,561	217,677	118,309	111,575	269,931	493,798	19,568	41,125
Legal and professional services	147,469	76,827	41,592	29,049	80,719	330,045	28,025	50,251
Meals and entertainment deducted	68,014	35,629	24,404	7,981	53,870	225,368	52,473	37,217
Mortgage interest	138,166	41,871	45,779	50,515	47,750	133,427	* 18	* 4,025
Other interest paid on business indebtedness	169,036	87,966	28,070	53,000	62,763	168,758	* 5,573	24,687
Office expenses	221,907	113,963	62,838	45,106	136,797	491,238	82,464	56,420
Pension and profit-sharing plans	2,837	* 1,041	* 1,114	* 682	* 163	10,118	* 12,182	* 193
Rent paid on machinery and equipment	124,449	46,733	42,149	35,567	66,356	562,271	14,443	72,228
Rent paid on other business property	1,243,008	614,393	339,145	289,471	383,578	4,680,880	72,352	89,159
Repairs	299,005	142,646	80,566	75,793	174,373	646,041	22,628	51,159
Supplies	1,054,379	567,112	279,275	207,992	578,088	2,793,271	81,283	254,496
Salaries and wages	1,842,301	869,732	562,647	409,923	592,880	2,705,593	16,336	113,451
Taxes paid	623,790	310,738	188,597	124,455	222,357	665,150	9,430	43,917
Travel	89,626	22,677	45,638	21,311	75,406	407,596	125,994	67,962
Utilities	930,064	432,881	257,011	240,171	427,759	2,170,617	121,122	132,255
Other business expenses	1,496,119	913,900	321,608	260,611	1,027,614	3,061,881	507,926	636,248
Home office business deductions, total	70,445	40,262	18,304	* 11,880	168,613	387,382	67,020	24,998
Depreciation, Form 8829 [3]	10,083	3,905	* 2,442	* 3,736	26,041	38,628	10,555	2,214
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	0	0	0	0	0	0	0
<b>Net income less deficit [1,2]</b>	<b>2,962,829</b>	<b>1,448,367</b>	<b>1,061,601</b>	<b>452,861</b>	<b>3,364,048</b>	<b>16,006,454</b>	<b>1,723,032</b>	<b>2,082,194</b>
Net income [1,2]	4,053,097	1,911,043	1,242,002	900,052	3,964,960	18,248,561	2,088,082	2,591,699
Deficit [2]	1,090,267	462,676	180,401	447,190	600,912	2,242,106	365,050	509,506

Footnotes at end of table.



# Sole Proprietorship Returns, 2011

Statistics of Income Bulletin | Summer 2013

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued**

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>283,184</b>	<b>141,680</b>	<b>72,378</b>	<b>69,125</b>	<b>314,298</b>	<b>1,584,245</b>	<b>206,246</b>	<b>332,642</b>
<b>Business receipts, total [1,2]</b>	<b>22,285,402</b>	<b>10,386,187</b>	<b>7,234,471</b>	<b>4,664,744</b>	<b>14,036,298</b>	<b>43,507,896</b>	<b>3,391,286</b>	<b>4,861,705</b>
Income from sales and operations [1]	22,019,847	10,325,314	7,214,783	4,479,750	13,875,172	42,983,924	3,211,806	4,794,193
Other business income	265,555	60,872	19,688	184,994	161,126	523,973	179,479	67,512
<b>Business deductions, total [1,2]</b>	<b>18,232,305</b>	<b>8,475,144</b>	<b>5,992,469</b>	<b>3,764,693</b>	<b>10,071,338</b>	<b>25,270,503</b>	<b>1,308,043</b>	<b>2,271,490</b>
Cost of sales and operations, total	8,792,051	3,762,565	3,017,395	2,012,092	4,226,125	4,634,156	* 31,999	818,997
Inventory, beginning of year	544,753	235,635	136,673	172,446	219,961	300,793	* 18,570	34,246
Cost of labor	1,034,537	311,398	397,438	325,701	375,385	718,532	0	* 149,208
Purchases	5,616,617	2,768,897	1,682,871	1,164,849	2,186,360	2,165,968	* 29,430	417,698
Materials and supplies	1,348,318	411,278	592,956	344,085	1,426,643	1,107,746	* 580	139,008
Other costs	803,155	274,827	346,981	181,346	280,631	639,466	* 4,471	114,172
Inventory, end of year	555,329	239,471	139,524	176,334	262,855	298,349	* 21,052	35,336
Advertising expenses	192,880	103,398	61,983	27,499	194,332	383,990	6,962	12,161
Car and truck expenses	842,366	399,447	307,310	135,609	1,068,497	1,990,689	305,736	297,043
Commissions	88,213	* 7,696	79,440	* 1,078	20,736	393,119	* 115	30,081
Contract labor	717,377	265,417	291,945	160,014	496,772	1,447,069	* 17,688	24,353
Depletion	* 934	* 934	0	0	* 1,561	* 6,719	0	* 86
Depreciation	575,038	246,108	181,481	147,450	464,955	757,455	16,037	48,996
Employee benefit programs	54,422	30,101	14,359	9,962	11,643	27,843	* 7,643	* 2,857
Insurance	330,235	173,295	91,748	65,191	212,934	359,651	9,695	27,603
Legal and professional services	102,586	54,770	28,408	19,408	62,557	252,083	18,480	21,335
Meals and entertainment deducted	49,857	25,184	20,910	3,762	40,374	173,359	41,122	29,006
Mortgage interest	92,445	25,327	39,342	27,776	41,462	87,945	0	0
Other interest paid on business indebtedness	132,075	70,810	22,166	39,098	47,565	98,847	* 334	7,408
Office expenses	157,745	87,130	47,417	23,198	100,255	319,763	55,496	38,318
Pension and profit-sharing plans	2,829	* 1,041	* 1,109	* 679	* 78	8,484	* 12,182	* 38
Rent paid on machinery and equipment	81,793	31,818	36,114	13,860	44,900	445,624	* 8,936	38,250
Rent paid on other business property	947,028	479,086	270,267	197,676	279,266	3,775,934	48,939	65,185
Repairs	213,852	112,116	65,466	36,270	120,836	472,045	5,766	28,170
Supplies	818,000	481,606	197,272	139,122	505,554	2,157,946	47,044	117,292
Salaries and wages	1,521,080	696,043	529,748	295,289	510,050	2,106,744	14,066	74,061
Taxes paid	531,997	268,244	169,284	94,470	176,951	493,807	6,319	28,173
Travel	66,855	15,798	42,317	8,740	55,904	307,095	75,698	45,214
Utilities	665,588	330,910	215,758	118,921	331,913	1,593,046	73,614	87,205
Other business deductions	1,140,114	740,350	236,700	163,064	835,747	2,197,061	394,611	313,081
Home office business deductions, total	64,877	36,517	* 17,267	* 11,093	130,499	283,346	49,644	11,970
Depreciation, Form 8829 [3]	7,558	3,590	* 726	* 3,242	14,417	24,372	5,207	1,852
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>4,053,097</b>	<b>1,911,043</b>	<b>1,242,002</b>	<b>900,052</b>	<b>3,964,960</b>	<b>18,248,561</b>	<b>2,088,082</b>	<b>2,591,699</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	59,523	30,037	12,019	17,466	80,346	474,188	78,157	196,499
Business receipts	436,096	210,749	87,757	137,590	539,316	3,898,566	475,978	1,034,156
Business deductions	51,408	30,634	* 7,261	13,512	92,421	501,846	60,023	111,122
Net income	384,688	180,115	80,495	124,078	446,895	3,396,720	415,955	923,034

Footnotes at end of table.

## Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2011—Continued

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

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### Footnotes

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

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

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

[4] Less than \$500.

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

Source: IRS, Statistics of Income, July 2013.