

Partnership Returns, 2011

by Ron DeCarlo, Lauren Lee, and Nina Shumofsky

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

Every partnership that engages in trade or business or has income from sources in the United States must file an annual informational return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service. Between 2010 and 2011, the number of partnerships remained stable, growing 1.1 percent from 3,248,481 to 3,285,177 (Figure B). Since 2002, the number of partnerships has grown at an average annual rate of 4.4 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.²

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

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

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Figure A

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

| Tax year | Number of partnerships | Number of partners | Total assets | Total receipts | Total net income (loss) |
|----------|------------------------|--------------------|--------------|----------------|-------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| 2002 | 5.1 | 0.7 | 5.2 | 2.6 | -2.1 |
| 2003 | 5.9 | -1.5 | 9.1 | 7.4 | 11.4 |
| 2004 | 7.2 | 10.3 | 20.0 | 16.2 | 27.7 |
| 2005 | 8.5 | 4.2 | 18.3 | 23.1 | 41.9 |
| 2006 | 6.6 | 3.2 | 24.8 | 12.5 | 22.1 |
| 2007 | 5.1 | 10.7 | 18.9 | 14.9 | 2.5 |
| 2008 | 1.6 | 4.2 | -5.5 | -0.3 | -33.0 |
| 2009 | 0.7 | 9.5 | -2.4 | -18.1 | -10.5 |
| 2010 | 2.5 | 6.1 | 5.4 | 14.3 | 44.9 |
| 2011 | 1.1 | 8.7 | 3.8 | 9.8 | -2.2 |

who must include those profits and losses on their income tax returns. For 2011, partnerships passed through \$976.9 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a very slight increase from 2010 when partnerships passed through \$976.6 billion. The real estate and rental and leasing sector reported the largest change in passthrough dollars, increasing \$48 billion (from \$33.8 billion to \$81.8 billion) for 2011. The finance and insurance sector accounted for both the largest overall amount (\$591.3 billion) and percentage (60.5 percent) of all passthrough dollars reported for the year. In contrast with Tax Year 2010 when corporate partners received a larger share of this income, but more typical historically, individual partners received the largest portion of passthrough income for 2011.³

Industry Trends

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. This sector reported approximately the same percentages of partnerships and partners for both years. Partnerships accounted for about half of these partnerships for 2011 (48.6 percent) and 2010 (47.9 percent). Partners made up about a third of all partners for 2011 (31.4 percent) and

¹ Tax Year 2010 data are referenced in this article. For further information on these data, see Shumofsky, Nina, et al., “Partnership Returns, 2010,” *Statistics of Income Bulletin*, Fall 2012, Volume 32, Number 2. Statistics of Income (SOI) has published partnership data annually since 1957. Prior to that, SOI published financial data for 1939, 1946, 1947, and 1953 only. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts for the number of partnerships since that year are available from the Statistics of Income Division, Internal Revenue Service.

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

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

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Figure B

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

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

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

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

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

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

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

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

Figure C

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

| Number of partners per partnership | Total number of partnerships | Partnerships with \$100,000,000 or more in assets | |
|--|------------------------------|---|---------------------|
| | | Number of partnerships | Percentage of total |
| | (1) | (2) | (3) |
| Number of partnerships, total | 3,285,177 | 20,678 | 0.6 |
| Number of partners per partnership: | | | |
| Less than 3 | 1,858,751 | 5,469 | 0.3 |
| 3 less than 10 | 1,223,496 | 6,708 | 0.5 |
| 10 less than 20 | 127,177 | 1,914 | 1.5 |
| 20 less than 30 | 36,046 | 1,022 | 2.8 |
| 30 less than 40 | 13,011 | 812 | 6.2 |
| 40 less than 50 | 8,375 | 589 | 7.0 |
| 50 less than 60 | 2,940 | 484 | 16.5 |
| 60 less than 70 | 3,093 | 412 | 13.3 |
| 70 less than 80 | 2,352 | 409 | 17.4 |
| 80 less than 90 | 1,322 | 312 | 23.6 |
| 90 less than 100 | 990 | 295 | 29.8 |
| 100 or greater | 7,623 | 2,253 | 29.6 |
| 1,000 or greater [1] | 524 | 220 | 42.0 |

| Number of partners per partnership | Total number of partners | Partnerships with \$100,000,000 or more in assets | |
|--|--------------------------|---|---------------------|
| | | Number of partners | Percentage of total |
| | (4) | (5) | (6) |
| Number of partners, total | 24,389,807 | 9,790,954 | 40.1 |
| Number of partners per partnership: | | | |
| Less than 3 | 3,715,062 | 10,914 | 0.3 |
| 3 less than 10 | 5,076,521 | 30,651 | 0.6 |
| 10 less than 20 | 1,763,496 | 26,261 | 1.5 |
| 20 less than 30 | 851,323 | 24,819 | 2.9 |
| 30 less than 40 | 443,511 | 27,812 | 6.3 |
| 40 less than 50 | 370,882 | 26,254 | 7.1 |
| 50 less than 60 | 160,669 | 26,405 | 16.4 |
| 60 less than 70 | 197,252 | 26,637 | 13.5 |
| 70 less than 80 | 176,365 | 30,206 | 17.1 |
| 80 less than 90 | 111,791 | 26,442 | 23.7 |
| 90 less than 100 | 93,101 | 27,824 | 29.9 |
| 100 or greater | 11,429,832 | 9,506,730 | 83.2 |
| 1,000 or greater [1] | 9,950,288 | 9,019,984 | 90.7 |

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

Total Assets

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

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

Total Net Income (Loss)

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

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Figure D

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

[Money amounts are in thousands of dollars]

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

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

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

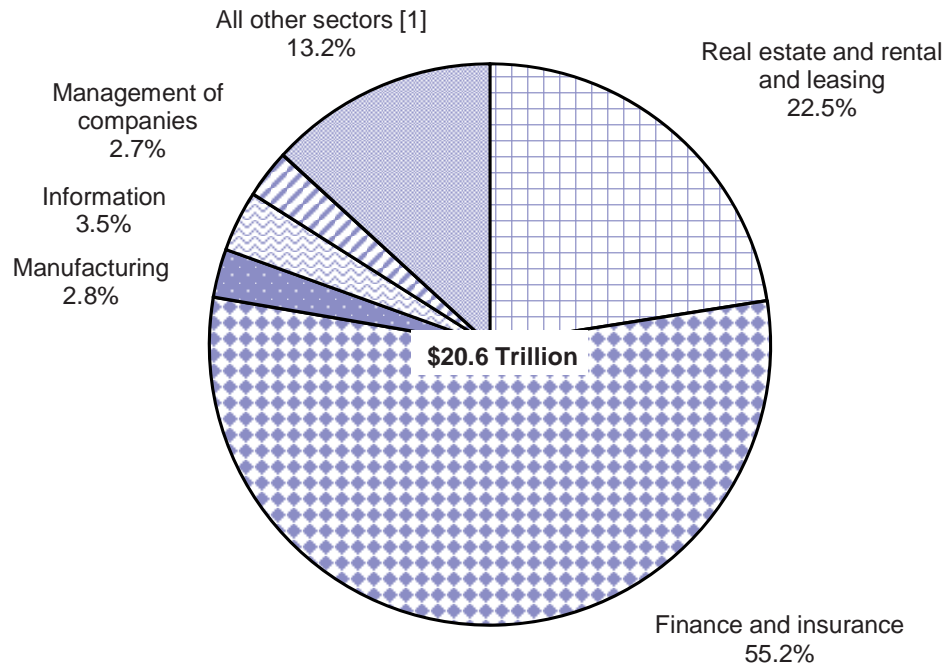
NOTE: Detail may not add to totals because of rounding.

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

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

Figure E

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



"All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable. NOTE: Percentages may not add to 100 percent because of rounding.

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

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

Total Receipts

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

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Figure F

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

[Money amounts are in thousands of dollars]

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

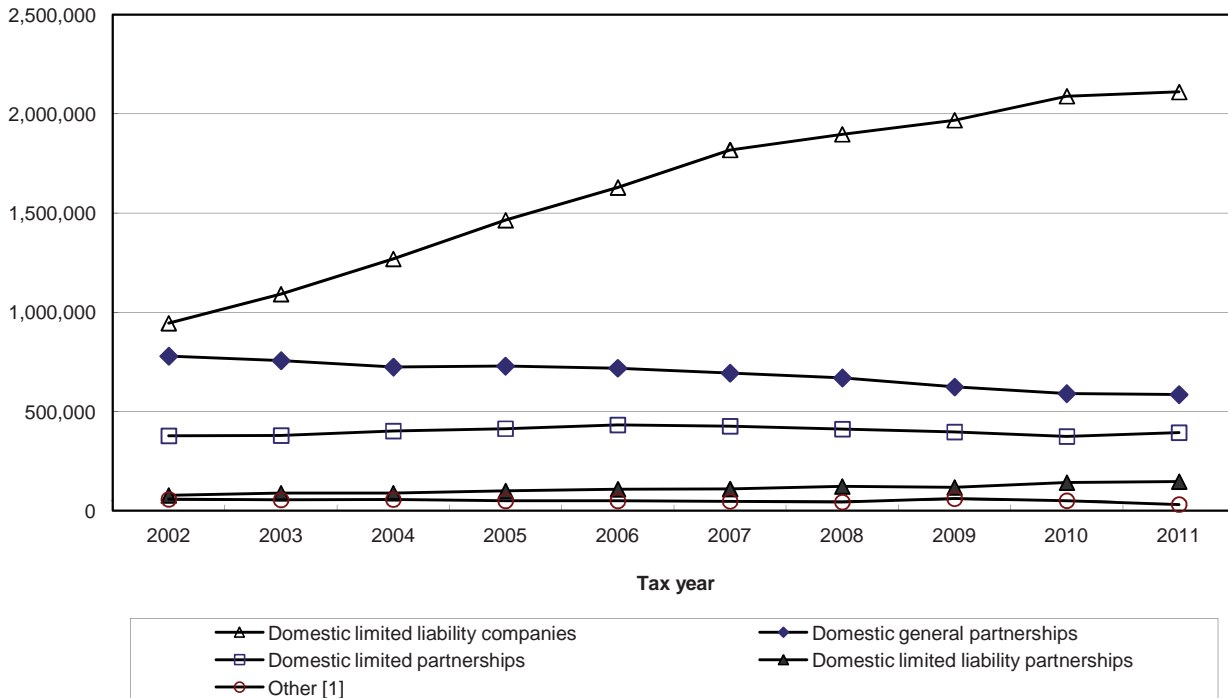
[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

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

Figure G

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

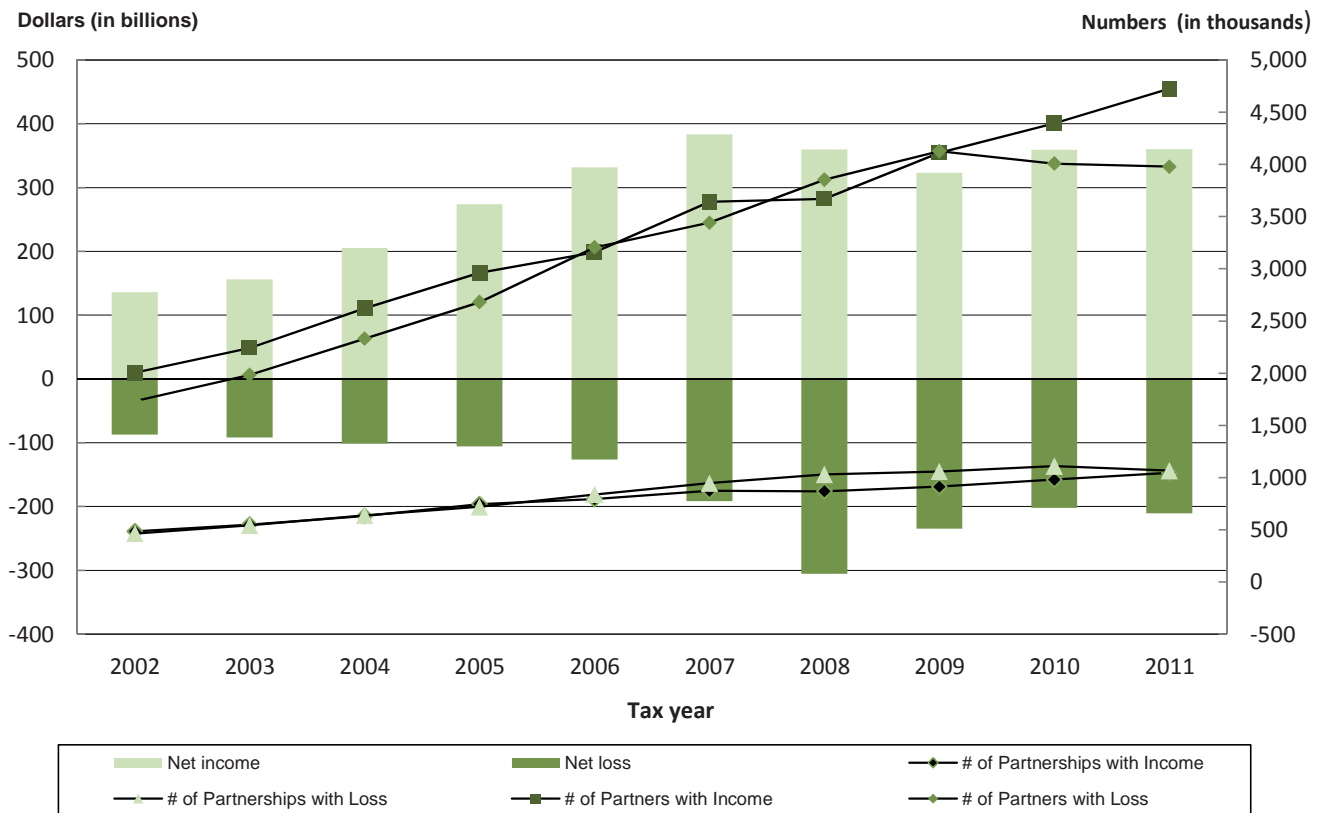
Number of partnerships



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

Figure H

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



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

Partnerships by Entity Type

Partnerships classify their business structures as one of six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or “other” partnership. (See the Explanation of Selected Terms section for definitions of the entity types.)

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

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

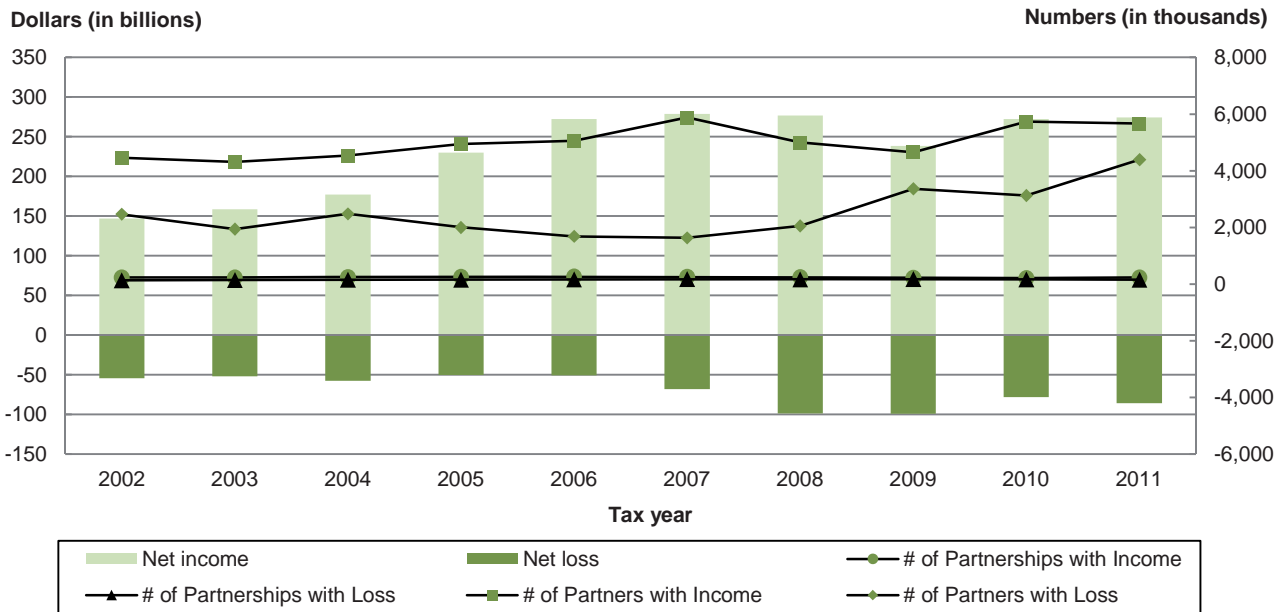
LLCs remained the most prevalent type of partnership, yet limited partnerships represented only 12 percent of all partnerships, reported the most profits (32.4 percent), and the largest share of partners (41.3 percent). Over the last 10 years, the number of limited partnerships increased only 4.5 percent,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

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Figure I

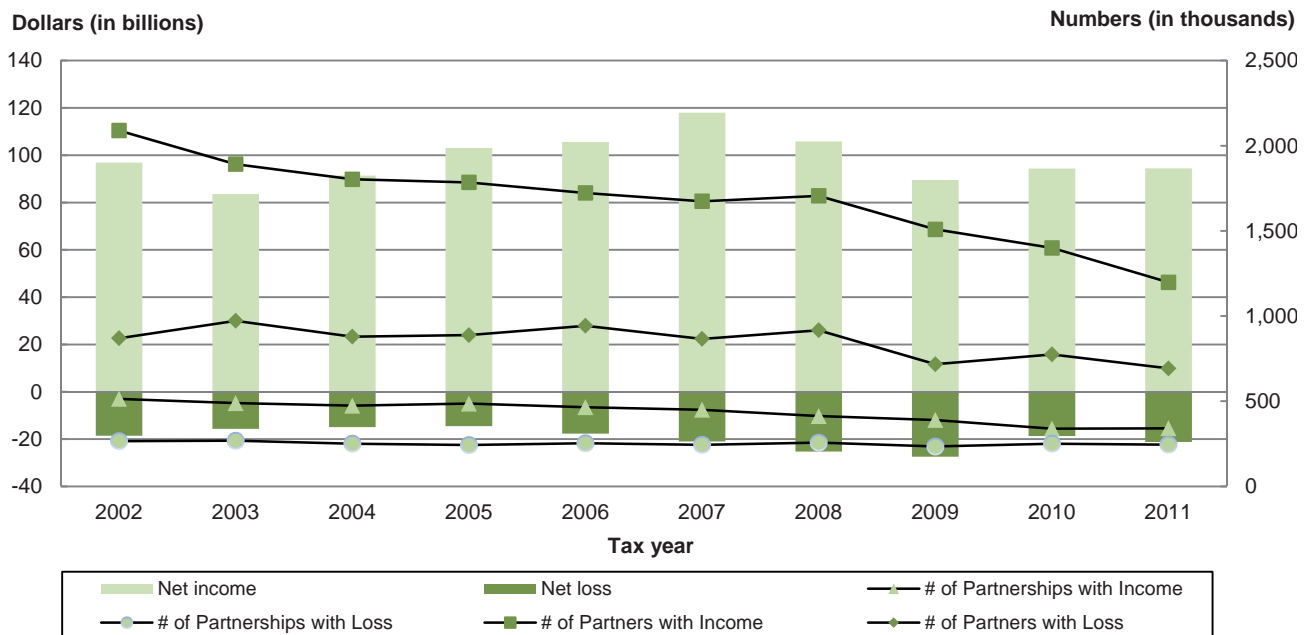
Domestic Limited Partnerships: Number of Partnerships, Partners, and Net Income (Loss), by Profit and Loss, Tax Years 2002-2011



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

Figure J

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



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

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

Allocations to Partners

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

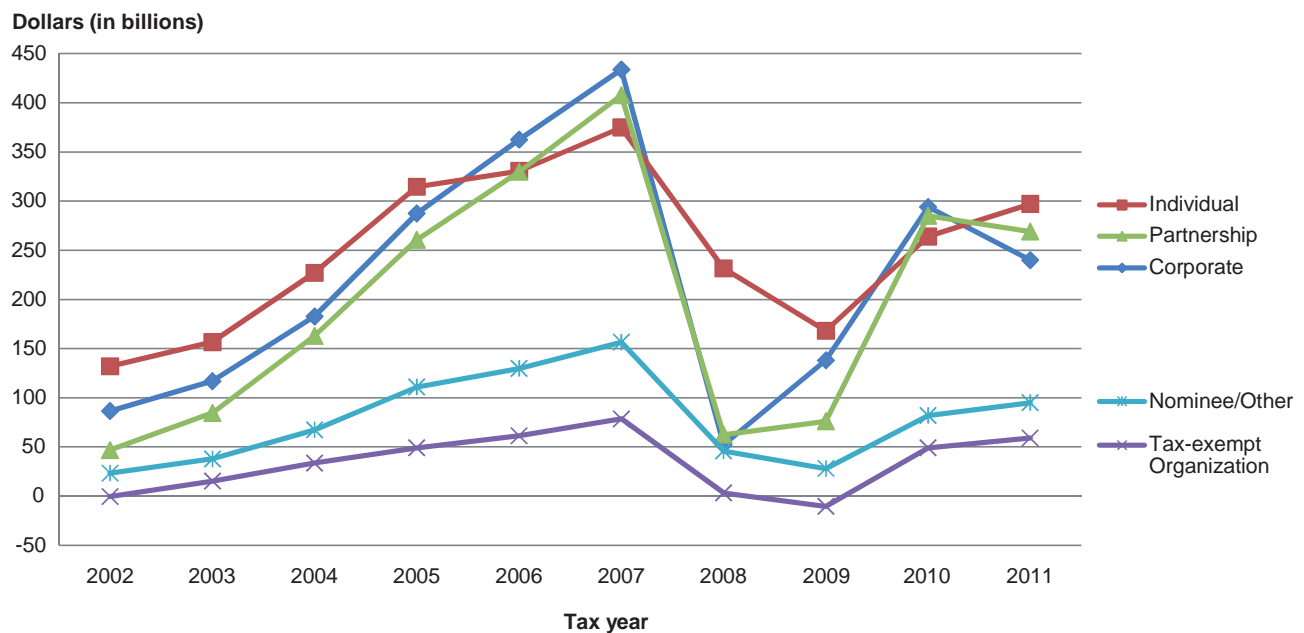
income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

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

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

Figure K

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



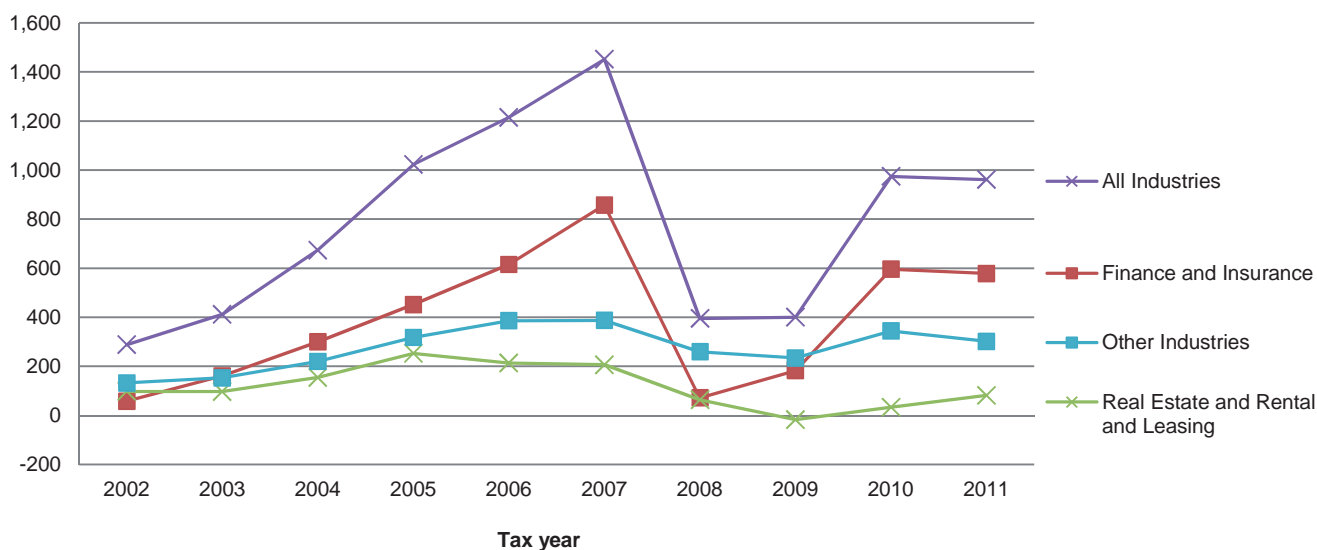
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Figure L

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

Dollars (in billions)



Net Rental Real Estate Income (Loss)

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

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

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

Figure M

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

[Money amounts are in thousands of dollars]

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

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

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

Electronically Filed (ELF) Partnership Returns

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

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

Electing Large Partnerships

The IRS introduced Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2011, some 105 partnerships filed Form 1065-B, up from 92 filed for 2010. The number of partners decreased 14 percent (from 32,298 to 27,929) between 2010 and 2011. However, total net income (loss) increased 2.9 percent (from \$269.9 million to \$277.8 million) and total assets rose 7.4 percent (from \$10.8 billion to \$11.6 billion) for the year.

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

For the past 6 years, certain partnerships were required to file Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, instead of Schedule M-1,

Reconciliation of Income (Loss) per Books With Income (Loss) per Return. For 2011, some 260,839 partnerships filed a Schedule M-3, up 3.8 percent from 251,221 partnerships that filed for 2010. More than 93 percent of the filers were required to do so based on claiming \$10 million or more in total assets and/or adjusted total assets, total receipts totaling \$35 million or more, or being a reportable entity partner. The remaining filers chose to file the Schedule M-3 voluntarily.

Schedule M-3 provided more detail on the reconciliation between financial accounting net income and tax accounting net income. Differences were divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income were due to items of revenue or expense that were recognized in different periods for tax and book reporting. Permanent differences were differences that partnerships never reversed; they were either nontaxable book revenues or nondeductible book expenses. For 2011, partnerships that filed a Schedule M-3 reported \$763.1 billion in income (loss) per income statement, \$25.8 billion in temporary differences, \$35.7 billion in permanent differences, and \$824.7 billion in income (loss) per tax return.

Data Sources and Limitations

Tax Year 2011 statistics are estimates based on a stratified probability sample of 40,160 returns selected from a population of 3,490,429 partnerships.⁴ Tax Year 2011 covers returns processed by the IRS during Calendar Year 2012. All partnerships engaged in business in, or having income from, sources within the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for *active partnerships*, defined as those reporting any items of income or deduction derived from a trade or business, or from rental or portfolio income.

SOI stratified the population into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). From these classes, SOI selected returns at various probabilities (from 0.04 percent to 100 percent) and weighted them to represent the total population. SOI ruled 458 sampled returns as "out of scope" because they had no activity or duplicated other returns already in the study. This

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

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

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

Notes for Data Tables

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

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

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total was not so marked. For example, a sector amount could be based on 7 returns, 3 not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all 4 returns sampled at the 100-percent rate and would not receive an asterisk.

Explanation of Selected Terms

Assets and liabilities—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. SOI did not estimate the assets and liabilities of partnerships that did not provide this information.

If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. In addition, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and not reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

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

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

Electronically filed (ELF) partnerships—Certain partnerships with more than 100 partners were required to file their returns electronically. Other partnerships could choose to file electronically voluntarily. Partnerships submitting ELF returns electronically do so in lieu of paper returns.

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

Limited liability companies (domestic)—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S

Figure N

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

[Coefficients of variation are percentages]

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

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

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

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corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

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

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

North American Industry Classification System—Starting with the 1998 partnership study, SOI classified data using the North American Industry Classification System (NAICS), which replaced the Standard Industry Classification system (SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, industry groups, and industries. Although the complete NAICS system uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in the Tax Year 1998 through Tax Year 2001 *SOI Bulletin* articles for presentation purposes and easier comparison between NAICS and SIC data. SOI dropped the industrial division for the Tax Year 2002 article and grouped the partnership data into the same 20 industrial sectors used in the NAICS system, except for: 1) excluding public administration, and 2) adding nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the tax return. SOI classified data within these industrial sectors in industrial groups. The most detailed classification in this

article and related data tables is the “industry.” The 20 sectors used in this article are:

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

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

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

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

largest percentage of its total receipts. For industry-coding purposes only, SOI defined total receipts as the sum of:

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

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

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

Partnerships—A partnership is the relationship between two or more persons who join to carry on a trade

or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership’s taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

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

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

The sum of these components is a measure of overall partnership profits or losses, which allow for comparisons with total net income (loss), reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

Total receipts—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific

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items listed below (*negative amounts or losses are included in the statistics as deduction items*):

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

Total receipts in Table 7 differ from total receipts presented in Table 11 in the *Selected Historical and*

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

Additional Tabular Data on Tax Stats Website

For additional partnership tabular data by size of total assets, see the Partnership section on the Tax Stats Website at www.irs.gov/taxstats/index.html. This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a–m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Number of partnerships | 18,512 | 1,000 | 14,015 | 3,496 | 65,924 | 11,341 | 10,567 |
| Number of partners | 53,024 | 2,748 | 39,412 | 10,865 | 151,824 | 23,943 | 27,365 |
| Total assets | 55,411,545 | 7,998,660 | 33,427,409 | 13,985,477 | 22,013,163 | 3,532,397 | 1,956,427 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 40,345,112 | 6,799,077 | 6,673,989 | 26,872,047 | 57,091,552 | 9,229,348 | 7,183,489 |
| Business receipts | 39,163,526 | 6,586,738 | 6,003,716 | 26,573,072 | 56,061,651 | 9,119,289 | 7,087,067 |
| Ordinary income from other partnerships and fiduciaries | 384,488 | * 117,204 | 228,082 | 39,203 | 33,527 | * 93 | * 3,515 |
| Farm net profit | * 5,769 | 0 | * 5,769 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 101,769 | 5,106 | * 188 | 96,474 | 139,443 | 1,461 | 57,037 |
| Other income | 689,561 | 90,029 | 436,234 | 163,297 | 856,932 | 108,505 | 35,870 |
| Total deductions | 40,133,883 | 7,268,790 | 8,034,485 | 24,830,608 | 55,067,182 | 8,453,006 | 7,123,251 |
| Cost of good sold | 32,039,428 | 4,672,300 | 6,169,071 | 21,198,057 | 40,519,109 | 6,673,490 | 5,025,469 |
| Inventory, beginning of year | 12,193,157 | * 10,231 | 12,028,930 | 153,997 | 915,793 | 100,064 | 219,617 |
| Purchases | 4,060,923 | 783,740 | 869,749 | 2,407,434 | 14,539,123 | 2,717,239 | 1,905,319 |
| Cost of labor | 3,832,724 | 682,295 | * 12,886 | 3,137,544 | 8,722,324 | 1,309,766 | 1,567,525 |
| Additional inventory costs (section 263A) | 182,882 | 0 | 150,635 | * 32,246 | 211,456 | * 7,346 | * 50,629 |
| Other costs | 21,189,045 | 3,208,268 | 2,377,972 | 15,602,805 | 17,346,062 | 2,716,714 | 1,367,507 |
| Less: Inventory, end of year | 9,419,303 | * 12,234 | 9,271,101 | 135,969 | 1,215,648 | 177,641 | 85,128 |
| Salaries and wages | 1,075,566 | 270,639 | 116,864 | 688,063 | 4,102,460 | 458,489 | 696,625 |
| Guaranteed payments to partners | 279,632 | * 87,607 | * 15,092 | 176,933 | 862,044 | 173,805 | 83,547 |
| Rent paid | 162,722 | 33,929 | 13,958 | 114,835 | 649,096 | 88,507 | 54,463 |
| Interest paid | 515,669 | 59,570 | 372,811 | 83,288 | 337,414 | 36,161 | 42,687 |
| Taxes and licenses | 268,920 | 43,181 | 76,905 | 148,833 | 661,774 | 81,597 | 123,794 |
| Bad debts | 27,407 | 4,547 | * 5,543 | 17,318 | 196,325 | 43,016 | 6,441 |
| Repairs and maintenance | 128,560 | 20,195 | 27,634 | 80,730 | 274,154 | 34,586 | 16,298 |
| Depreciation | 766,773 | 344,628 | 36,876 | 385,269 | 998,317 | 133,459 | 102,156 |
| Depletion | * 371 | 0 | * 7 | 364 | 0 | 0 | 0 |
| Retirement plans, etc. | 39,309 | * 5,866 | * 10,587 | 22,856 | 51,063 | 4,026 | 16,644 |
| Employee benefit programs | 92,870 | 22,195 | * 3,288 | 67,387 | 254,972 | 22,663 | 59,383 |
| Ordinary loss from other partnerships and fiduciaries | 857,110 | * 787,519 | * 68,072 | * 1,519 | 172,013 | 0 | * 1,535 |
| Farm net loss | * 4,314 | 0 | * 4,314 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 170,296 | * 1 | * 168,721 | * 1,575 | 2,007 | * 159 | 162 |
| Other deductions | 3,704,935 | 916,614 | 944,741 | 1,843,581 | 5,986,433 | 703,048 | 894,048 |
| Ordinary business income (loss) | 211,229 | -469,713 | -1,360,496 | 2,041,439 | 2,024,371 | 776,342 | 60,239 |
| Net income | 4,303,771 | 655,664 | 910,087 | 2,738,020 | 4,008,271 | 870,442 | 430,233 |
| Loss | 4,092,542 | 1,125,377 | 2,270,583 | 696,582 | 1,983,900 | 94,100 | 369,994 |
| Portfolio income (loss) distributed directly to partners | 574,796 | 216,557 | 311,038 | 47,202 | 171,373 | 2,662 | 10,653 |
| Interest income | 194,589 | 26,810 | 136,071 | 31,709 | 24,059 | 2,511 | 4,530 |
| Dividend income | 14,072 | * 406 | * 11,439 | 2,227 | 14,225 | * 157 | 0 |
| Royalties | * 6,703 | * 76 | * 6,627 | 0 | * 7 | 0 | 0 |
| Net short-term capital gain (loss) | 75,499 | * 135 | * 74,363 | 1,001 | -4,166 | * -12 | * 1 |
| Net long-term capital gain (loss) | 283,932 | 189,131 | 82,538 | 12,264 | 137,248 | * 7 | * 6,122 |
| Net rental real estate income (loss) | -130,230 | * 470 | -131,838 | * 1,139 | 16,764 | 0 | * 9,424 |
| Net income | 134,016 | * 470 | 132,284 | * 1,262 | 18,390 | 0 | * 9,424 |
| Loss | 264,245 | 0 | 264,122 | * 123 | * 1,626 | 0 | 0 |
| Other net rental income (loss) | 28,803 | 4,107 | * 2,844 | * 21,851 | * -58 | 36 | 9 |
| Net income | 28,803 | 4,107 | * 2,844 | * 21,851 | * 47 | 36 | 9 |
| Loss | 0 | 0 | 0 | 0 | 105 | 0 | 0 |
| Total net income (loss) [1] | 325,167 | -437,845 | -1,335,353 | 2,098,365 | 2,079,368 | 779,046 | 74,202 |
| Net income | 4,526,400 | 681,213 | 1,056,350 | 2,788,837 | 4,048,454 | 873,061 | 444,022 |
| Loss | 4,201,232 | 1,119,057 | 2,391,703 | 690,472 | 1,969,086 | 94,016 | 369,821 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|----------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Number of partnerships | 9,188 | 14,880 | 19,948 | 64,418 | 9,854 | 2,716 | 373 |
| Number of partners | 20,978 | 34,374 | 45,164 | 682,535 | 35,742 | 14,051 | 1,425 |
| Total assets | 3,949,119 | 2,053,453 | 10,521,768 | 712,111,217 | 48,078,517 | 50,660,437 | 2,598,655 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 10,362,536 | 7,259,256 | 23,056,923 | 1,054,847,089 | 83,418,980 | 30,297,773 | 5,536,549 |
| Business receipts | 10,283,461 | 7,244,942 | 22,326,890 | 1,036,605,959 | 82,771,810 | 29,144,046 | 5,482,600 |
| Ordinary income from other partnerships and fiduciaries | * 4,200 | * 12 | 25,707 | 5,248,493 | 105,618 | * 400 | 1,176 |
| Farm net profit | 0 | 0 | 0 | 176 | 176 | 0 | 0 |
| Net gain, noncapital assets | 3,376 | * 879 | 76,690 | 833,060 | 68,461 | 24,882 | * 1,274 |
| Other income | 71,499 | 13,422 | 627,635 | 12,159,401 | 472,915 | 1,128,445 | 51,498 |
| Total deductions | 10,001,872 | 6,907,929 | 22,581,124 | 1,014,455,756 | 80,961,825 | 29,449,882 | 5,609,430 |
| Cost of good sold | 7,082,324 | 5,086,065 | 16,651,761 | 863,906,417 | 68,676,673 | 18,995,139 | 4,813,068 |
| Inventory, beginning of year | 90,568 | 161,835 | 343,708 | 61,358,193 | 6,710,650 | 2,968,268 | 693,778 |
| Purchases | 2,418,286 | 2,453,308 | 5,044,970 | 632,092,812 | 58,608,467 | 14,069,962 | 3,680,569 |
| Cost of labor | 1,604,651 | 1,083,260 | 3,157,122 | 31,375,171 | 3,314,393 | 1,093,735 | 494,292 |
| Additional inventory costs (section 263A) | * 33,943 | * 45,765 | 73,772 | 3,871,358 | 376,103 | 76,127 | 11,647 |
| Other costs | 3,103,773 | 1,544,320 | 8,613,747 | 207,815,912 | 7,174,917 | 3,935,301 | 777,447 |
| Less: Inventory, end of year | 168,898 | 202,423 | 581,557 | 72,607,029 | 7,507,859 | 3,148,255 | 844,665 |
| Salaries and wages | 842,357 | 517,750 | 1,587,239 | 26,088,353 | 2,138,096 | 2,207,196 | 226,300 |
| Guaranteed payments to partners | 127,593 | 249,789 | 227,310 | 2,132,629 | 95,744 | 54,483 | * 14,275 |
| Rent paid | 113,350 | 116,879 | 275,897 | 3,484,515 | 383,733 | 132,630 | 25,481 |
| Interest paid | 70,406 | 39,908 | 148,253 | 7,604,678 | 479,955 | 460,804 | 57,864 |
| Taxes and licenses | 146,130 | 91,298 | 218,956 | 10,877,504 | 299,538 | 458,073 | 20,416 |
| Bad debts | 26,127 | 14,091 | 106,650 | 376,671 | 44,124 | 56,594 | 7,916 |
| Repairs and maintenance | 29,819 | 16,102 | 177,349 | 2,508,762 | 295,919 | 151,591 | 14,053 |
| Depreciation | 118,280 | 62,062 | 582,361 | 17,519,312 | 784,742 | 1,173,149 | 26,030 |
| Depletion | 0 | 0 | 0 | 226,535 | 0 | 0 | 0 |
| Retirement plans, etc. | 11,446 | * 1,155 | 17,791 | 2,677,112 | 100,951 | 348,653 | 6,095 |
| Employee benefit programs | 42,455 | 36,515 | 93,956 | 4,336,868 | 223,278 | 496,384 | 23,281 |
| Ordinary loss from other partnerships and fiduciaries | * 155,621 | 3,001 | * 11,857 | 801,899 | 110,353 | * 12,289 | * 3,393 |
| Farm net loss | 0 | 0 | 0 | * 18,841 | 2,132 | * 16,708 | 0 |
| Net loss, noncapital assets | * 858 | 17 | 811 | 156,080 | 68,733 | * 314 | 146 |
| Other deductions | 1,235,107 | 673,297 | 2,480,934 | 71,739,580 | 7,257,855 | 4,885,875 | 371,112 |
| Ordinary business income (loss) | 360,664 | 351,328 | 475,799 | 40,391,333 | 2,457,155 | 847,891 | -72,882 |
| Net income | 600,221 | 493,630 | 1,613,746 | 62,340,358 | 3,626,767 | 1,845,951 | 96,831 |
| Loss | 239,557 | 142,302 | 1,137,947 | 21,949,025 | 1,169,612 | 998,060 | 169,713 |
| Portfolio income (loss) distributed directly to partners | 3,718 | -3,116 | 157,455 | 10,686,635 | 461,816 | 256,646 | 77,229 |
| Interest income | 3,218 | 1,111 | 12,689 | 3,132,746 | 55,228 | 155,139 | 605 |
| Dividend income | * 187 | * 2 | 13,879 | 4,872,018 | 283,229 | * 9,034 | * 59,382 |
| Royalties | 0 | 0 | * 7 | 2,125,424 | 76,934 | * 31,357 | * 17,492 |
| Net short-term capital gain (loss) | * 162 | * -4,240 | * -77 | 23,683 | * -11,329 | 0 | 6 |
| Net long-term capital gain (loss) | * 152 | * 11 | 130,957 | 532,765 | 57,754 | * 61,116 | * -257 |
| Net rental real estate income (loss) | * 1,932 | 0 | * 5,408 | 24,174 | 652 | * -28,438 | * 897 |
| Net income | * 1,932 | 0 | * 7,034 | 59,946 | 2,415 | * 2,640 | * 897 |
| Loss | 0 | 0 | * 1,626 | 35,773 | * 1,762 | * 31,079 | 0 |
| Other net rental income (loss) | 0 | 0 | -103 | 473,917 | 2,287 | * 3,505 | * 336 |
| Net income | 0 | 0 | 2 | 478,469 | 2,287 | * 3,505 | 478 |
| Loss | 0 | 0 | 105 | 4,552 | 0 | 0 | * 142 |
| Total net income (loss) [1] | 366,002 | 352,441 | 507,679 | 51,019,611 | 2,875,485 | 1,018,488 | 5,832 |
| Net income | 604,954 | 494,335 | 1,632,080 | 70,471,526 | 4,024,756 | 1,971,534 | 147,010 |
| Loss | 238,953 | 141,895 | 1,124,402 | 19,451,914 | 1,149,271 | 953,046 | * 141,178 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Number of partnerships | 2,597 | * 285 | 1,981 | 371 | 6,363 | 254 | 1,624 |
| Number of partners | 7,731 | * 623 | 5,228 | 1,739 | 19,211 | 219,755 | 223,925 |
| Total assets | 2,614,979 | * 644,459 | 7,489,845 | 44,624,336 | 4,402,562 | 178,309,165 | 111,161,461 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 5,971,389 | * 319,949 | 10,522,016 | 23,832,148 | 7,727,230 | 458,984,294 | 154,002,968 |
| Business receipts | 5,895,118 | * 317,586 | 10,452,946 | 23,627,143 | 7,625,024 | 456,212,766 | 146,703,891 |
| Ordinary income from other partnerships and fiduciaries | 11,957 | 664 | 54 | * 24,001 | * 2,776 | 826,995 | 3,770,133 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 591 | * 4 | 14,158 | 2,449 | 13,360 | 114,890 | 276,372 |
| Other income | 63,724 | * 1,695 | 54,858 | 178,556 | 86,071 | 1,829,642 | 3,252,572 |
| Total deductions | 5,865,749 | * 323,629 | 10,823,941 | 23,911,073 | 7,742,813 | 448,110,601 | 132,685,603 |
| Cost of good sold | 3,904,677 | * 223,476 | 8,523,296 | 20,641,159 | 5,001,797 | 415,107,323 | 104,823,497 |
| Inventory, beginning of year | 701,541 | * 14,757 | 1,291,954 | 1,643,421 | 271,538 | 9,390,560 | 10,355,263 |
| Purchases | 2,762,117 | * 175,879 | 5,825,244 | 10,889,851 | 2,620,117 | 302,030,756 | 79,834,404 |
| Cost of labor | 459,249 | * 33,828 | 917,833 | 2,548,194 | 887,962 | 1,209,892 | 2,263,042 |
| Additional inventory costs (section 263A) | 64,953 | 192 | 135,769 | 853,744 | 81,473 | 1,090,770 | 523,744 |
| Other costs | 691,575 | * 17,744 | 1,755,411 | 6,537,502 | 1,509,636 | 115,399,319 | 23,178,904 |
| Less: Inventory, end of year | 774,758 | * 18,924 | 1,402,914 | 1,831,553 | 368,928 | 14,013,974 | 11,331,859 |
| Salaries and wages | 621,492 | * 31,820 | 584,994 | 859,772 | 908,086 | 1,234,162 | 5,159,855 |
| Guaranteed payments to partners | 24,229 | 0 | 39,964 | 43,044 | 108,826 | 681,943 | 91,573 |
| Rent paid | 119,346 | * 5,165 | 73,421 | 75,208 | 154,949 | 496,809 | 508,811 |
| Interest paid | 58,000 | * 145 | 175,842 | 579,554 | 152,489 | 1,177,508 | 1,074,422 |
| Taxes and licenses | 55,659 | * 2,639 | 86,572 | 67,488 | 96,897 | 6,903,201 | 578,558 |
| Bad debts | 2,953 | * 2,276 | 12,594 | 9,345 | 20,756 | 24,219 | 32,437 |
| Repairs and maintenance | 12,794 | * 743 | 47,129 | 46,486 | 49,457 | 315,542 | 726,164 |
| Depreciation | 59,904 | * 2,692 | 378,394 | 206,973 | 190,615 | 5,523,636 | 2,688,002 |
| Depletion | 0 | 0 | 354 | 0 | 0 | 119 | 212,435 |
| Retirement plans, etc. | 5,757 | * 10 | 14,550 | 33,732 | 14,999 | 1,162,306 | 256,259 |
| Employee benefit programs | 28,766 | * 159 | 94,613 | 50,554 | 80,324 | 318,063 | 748,380 |
| Ordinary loss from other partnerships and fiduciaries | * 2,978 | 0 | * 21,922 | 34,564 | * 1,057 | * 116,827 | 139,404 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 2,648 | 0 | * 616 | 12,944 | * 3,544 | 10,550 | 17,624 |
| Other deductions | 966,547 | * 54,505 | 769,680 | 1,250,251 | 959,018 | 15,038,394 | 15,628,181 |
| Ordinary business income (loss) | 105,640 | * -3,680 | -301,925 | -78,925 | -15,583 | 10,873,692 | 21,317,364 |
| Net income | 445,968 | * 16,801 | 303,719 | 518,505 | 397,460 | 15,798,588 | 24,019,913 |
| Loss | 340,328 | * 20,480 | 605,644 | 597,430 | 413,043 | 4,924,896 | 2,702,549 |
| Portfolio income (loss) distributed directly to partners | 63,937 | 28 | 24,809 | 544,572 | 41,150 | 3,655,668 | 1,746,882 |
| Interest income | 16,391 | 28 | 12,806 | 184,941 | 5,997 | 1,373,645 | 301,961 |
| Dividend income | 0 | 0 | 7,301 | 422,799 | * 1,128 | 2,384,571 | 468,351 |
| Royalties | * 3,277 | 0 | 241 | 5,470 | 0 | 10,297 | 872,182 |
| Net short-term capital gain (loss) | 0 | 0 | * 130 | 5 | * 33,584 | * -2,857 | 227 |
| Net long-term capital gain (loss) | * 44,269 | 0 | * 4,331 | * -68,643 | * 440 | -109,989 | 104,161 |
| Net rental real estate income (loss) | 68 | 0 | * 1,443 | * 1,699 | * 78 | * 444 | 4,575 |
| Net income | 68 | 0 | * 2,187 | * 1,707 | * 78 | * 444 | 4,671 |
| Loss | 0 | 0 | 744 | 8 | 0 | 0 | 95 |
| Other net rental income (loss) | 0 | 0 | * 1,074 | * 2,418 | 0 | 206,949 | 8,169 |
| Net income | 0 | 0 | * 1,074 | * 2,418 | 0 | 209,769 | 8,170 |
| Loss | 0 | 0 | 0 | 0 | 0 | 2,820 | 1 |
| Total net income (loss) [1] | 125,377 | * -3,652 | -279,060 | 538,403 | -8,379 | 14,849,598 | 22,972,603 |
| Net income | 461,917 | * 16,828 | 322,538 | 1,119,531 | 399,574 | 19,265,459 | 25,513,219 |
| Loss | 336,541 | * 20,480 | 601,598 | 581,128 | 407,953 | 4,415,862 | 2,540,616 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Number of partnerships | 632 | 1,254 | 1,647 | 4,308 | 5,236 | 5,971 | 1,615 |
| Number of partners | 3,407 | 3,241 | 4,220 | 13,447 | 31,570 | 30,976 | 5,140 |
| Total assets | 15,546,338 | 8,973,972 | 20,638,020 | 18,967,432 | 53,539,457 | 27,093,782 | 5,060,346 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 18,321,836 | 8,292,077 | 37,763,992 | 25,709,481 | 33,701,546 | 18,735,228 | 6,431,292 |
| Business receipts | 18,148,583 | 8,141,370 | 37,574,904 | 25,315,700 | 33,000,749 | 17,560,920 | 6,172,957 |
| Ordinary income from other partnerships and fiduciaries | * 15,519 | * 7,566 | * 80,549 | * 11,713 | * 6,256 | * 20,812 | * 226,116 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 19,371 | 34,933 | 5,168 | 51,105 | 60,514 | 12,019 | 1,938 |
| Other income | 138,362 | 108,207 | 103,371 | 330,963 | 634,026 | 1,141,478 | 30,281 |
| Total deductions | 18,234,686 | 8,299,288 | 36,318,293 | 24,286,988 | 33,505,855 | 20,786,199 | 5,867,198 |
| Cost of good sold | 14,610,133 | 6,168,851 | 33,430,828 | 19,242,822 | 24,638,818 | 14,225,678 | 4,273,580 |
| Inventory, beginning of year | 1,580,306 | 1,245,631 | 3,656,358 | 2,570,954 | 5,320,920 | 1,236,066 | 766,722 |
| Purchases | 9,514,630 | 3,206,800 | 25,131,504 | 12,398,980 | 13,229,382 | 9,154,114 | 2,807,287 |
| Cost of labor | 1,785,826 | 886,063 | 1,901,395 | 3,016,806 | 2,872,104 | 912,030 | 431,614 |
| Additional inventory costs (section 263A) | 69,180 | 26,247 | 58,441 | 136,806 | 88,492 | 112,406 | 16,715 |
| Other costs | 3,570,457 | 2,200,917 | 6,841,676 | 4,143,175 | 9,820,310 | 4,281,709 | 1,085,231 |
| Less: Inventory, end of year | 1,910,267 | 1,396,807 | 4,158,547 | 3,023,898 | 6,692,390 | 1,470,647 | 833,990 |
| Salaries and wages | 877,784 | 543,292 | 666,923 | 1,393,462 | 1,953,781 | 1,752,379 | 419,808 |
| Guaranteed payments to partners | 49,767 | * 45,865 | 112,448 | 209,350 | 159,013 | 55,322 | 27,997 |
| Rent paid | 68,337 | 141,173 | 54,685 | 185,865 | 281,910 | 83,007 | 69,971 |
| Interest paid | 472,296 | 163,651 | 244,320 | 288,506 | 406,041 | 231,672 | 67,341 |
| Taxes and licenses | 95,469 | 90,418 | 118,801 | 199,319 | 902,397 | 100,922 | 47,349 |
| Bad debts | 12,567 | 17,961 | 6,649 | 19,249 | 32,653 | 9,679 | 9,154 |
| Repairs and maintenance | 76,838 | 67,298 | 60,308 | 155,630 | 110,436 | 175,246 | 10,166 |
| Depreciation | 289,287 | 181,772 | 310,020 | 507,703 | 470,131 | 778,205 | 56,138 |
| Depletion | 0 | 13,628 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 41,522 | 26,731 | 38,244 | 49,466 | 49,857 | 94,978 | 13,958 |
| Employee benefit programs | 125,927 | 54,789 | 76,352 | 224,960 | 293,058 | 185,751 | 29,540 |
| Ordinary loss from other partnerships and fiduciaries | * 65,728 | * 10,230 | * 14,345 | 118,097 | 13,598 | * 110,542 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 3,032 | * 2,731 | 6,425 | 5,049 | 8,849 | 2,703 | * 1,481 |
| Other deductions | 1,445,999 | 770,897 | 1,177,946 | 1,687,508 | 4,185,313 | 2,980,114 | 840,715 |
| Ordinary business income (loss) | 87,150 | -7,211 | 1,445,699 | 1,422,493 | 195,691 | -2,050,971 | 564,094 |
| Net income | 751,179 | 384,307 | 2,071,256 | 2,000,829 | 2,197,803 | 978,939 | 702,049 |
| Loss | 664,029 | 391,518 | 625,557 | 578,337 | 2,002,112 | 3,029,910 | 137,955 |
| Portfolio income (loss) distributed directly to partners | 180,677 | 21,952 | 108,911 | 92,092 | 1,218,349 | 576,519 | 46,841 |
| Interest income | 106,677 | 3,114 | 66,372 | 31,383 | 679,875 | 46,902 | 10,007 |
| Dividend income | * 27,379 | 6,824 | 31,424 | 51,165 | 194,776 | * 445,811 | * 19,819 |
| Royalties | * 111,863 | 636 | 1,177 | * 9,398 | * 189,855 | 16,777 | 2,690 |
| Net short-term capital gain (loss) | * -346 | 0 | 80 | * -72 | * -125 | * 209 | -111 |
| Net long-term capital gain (loss) | * -64,896 | * 11,379 | * 9,859 | * 217 | * 153,968 | * 66,819 | * 14,436 |
| Net rental real estate income (loss) | * 1,160 | * 597 | * 1,085 | * 2,800 | * 13,220 | * 21,085 | * 3,828 |
| Net income | * 1,160 | * 612 | * 1,085 | * 2,800 | * 13,354 | * 21,101 | * 3,828 |
| Loss | 0 | 15 | 0 | 0 | 134 | 16 | 0 |
| Other net rental income (loss) | 71 | * -1,011 | * 13,594 | * 27 | * 180,097 | * 245 | 0 |
| Net income | 71 | * 377 | * 13,599 | * 217 | * 180,098 | * 245 | 0 |
| Loss | 0 | * 1,387 | 4 | 190 | 2 | 0 | 0 |
| Total net income (loss) [1] | 334,300 | 2,949 | 1,559,350 | 1,517,267 | 1,453,514 | -1,520,151 | 600,438 |
| Net income | 843,912 | 389,038 | 2,128,290 | 2,075,107 | 2,957,983 | 1,007,370 | 734,368 |
| Loss | 509,613 | 386,089 | 568,940 | 557,840 | 1,504,469 | 2,527,521 | 133,930 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Number of partnerships | 5,268 | 917 | 11,150 | 73,201 | 42,396 | 18,956 | 11,849 |
| Number of partners | 16,013 | 3,248 | 41,843 | 538,253 | 123,605 | 385,755 | 28,893 |
| Total assets | 74,480,866 | 1,265,565 | 35,961,023 | 218,187,546 | 72,475,830 | 141,632,447 | 4,079,268 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 100,045,495 | 2,483,929 | 22,748,917 | 700,973,230 | 181,642,616 | 505,674,313 | 13,656,301 |
| Business receipts | 97,861,027 | 2,475,307 | 22,121,511 | 692,041,256 | 178,506,352 | 500,605,737 | 12,929,167 |
| Ordinary income from other partnerships and fiduciaries | * 62,598 | * 44 | * 73,547 | 2,551,213 | 333,887 | 2,214,406 | * 2,920 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 24,515 | * 299 | 106,759 | 257,387 | 175,189 | 80,319 | * 1,879 |
| Other income | 2,097,355 | 8,280 | 447,100 | 6,123,375 | 2,627,188 | 2,773,851 | 722,335 |
| Total deductions | 98,611,624 | 2,604,671 | 20,456,406 | 686,375,440 | 175,991,820 | 497,494,030 | 12,889,590 |
| Cost of good sold | 81,848,390 | 1,879,933 | 12,877,280 | 616,454,408 | 146,181,374 | 459,723,115 | 10,549,919 |
| Inventory, beginning of year | 8,054,499 | 211,562 | 2,673,444 | 39,759,863 | 18,557,286 | 20,736,060 | 466,517 |
| Purchases | 67,661,339 | 1,111,136 | 7,380,274 | 548,669,128 | 137,617,684 | 401,879,748 | 9,171,695 |
| Cost of labor | 5,206,777 | 382,246 | 757,891 | 3,194,657 | 2,012,886 | 1,155,785 | * 25,986 |
| Additional inventory costs (section 263A) | 76,046 | * 10,302 | 62,202 | 1,551,134 | 612,142 | 927,145 | * 11,847 |
| Other costs | 9,917,797 | 412,180 | 4,564,703 | 68,752,768 | 9,006,296 | 58,140,228 | 1,606,244 |
| Less: Inventory, end of year | 9,068,068 | 247,492 | 2,561,235 | 45,473,142 | 21,624,920 | 23,115,851 | 732,370 |
| Salaries and wages | 2,638,296 | 189,844 | 1,681,010 | 20,511,918 | 9,363,596 | 10,454,097 | 694,226 |
| Guaranteed payments to partners | 58,040 | * 73,896 | 186,850 | 1,895,801 | 936,702 | 807,179 | 151,920 |
| Rent paid | 351,166 | 49,334 | 223,514 | 3,302,554 | 1,646,252 | 1,579,438 | 76,863 |
| Interest paid | 1,196,269 | 68,550 | 249,449 | 3,052,290 | 1,270,841 | 1,727,764 | 53,685 |
| Taxes and licenses | 584,670 | 16,516 | 152,602 | 2,592,658 | 1,073,062 | 1,458,275 | 61,320 |
| Bad debts | 16,507 | * 2,846 | 36,194 | 422,175 | 194,712 | 170,984 | 56,479 |
| Repairs and maintenance | 137,140 | 7,208 | 48,614 | 1,104,589 | 433,490 | 664,669 | 6,430 |
| Depreciation | 3,370,161 | 27,594 | 494,164 | 4,658,254 | 1,423,337 | 3,162,000 | 72,917 |
| Depletion | 0 | 0 | 0 | 16,413 | 0 | 16,413 | 0 |
| Retirement plans, etc. | 384,253 | * 413 | 34,376 | 621,319 | 138,811 | 473,772 | 8,736 |
| Employee benefit programs | 1,077,038 | 7,437 | 198,213 | 1,923,534 | 843,446 | 1,047,592 | 32,496 |
| Ordinary loss from other partnerships and fiduciaries | * 20,750 | 0 | * 5,820 | 395,134 | 223,009 | 169,798 | * 2,327 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 7,840 | * 100 | * 751 | 186,716 | 102,306 | 48,368 | 36,043 |
| Other deductions | 6,921,103 | 280,999 | 4,267,569 | 29,237,678 | 12,160,881 | 15,990,568 | 1,086,229 |
| Ordinary business income (loss) | 1,433,870 | -120,742 | 2,292,510 | 14,597,790 | 5,650,796 | 8,180,283 | 766,711 |
| Net income | 2,888,779 | 106,189 | 3,188,524 | 20,472,368 | 8,548,512 | 11,017,649 | 906,207 |
| Loss | 1,454,909 | * 226,930 | 896,013 | 5,874,578 | 2,897,716 | 2,837,366 | 139,497 |
| Portfolio income (loss) distributed directly to partners | 666,126 | * 1,778 | 900,654 | 1,610,509 | 293,395 | 1,098,152 | 218,962 |
| Interest income | 72,656 | * 239 | 8,781 | 321,930 | 91,771 | 221,199 | 8,960 |
| Dividend income | 314,785 | 1,539 | * 142,701 | 571,115 | 120,254 | 450,617 | * 244 |
| Royalties | 27,942 | 0 | * 747,834 | 28,934 | 20,854 | 8,080 | 0 |
| Net short-term capital gain (loss) | 4,276 | 0 | 4 | -733 | -2,826 | 980 | * 1,114 |
| Net long-term capital gain (loss) | 246,468 | 0 | * 1,333 | 689,263 | 63,342 | 417,277 | * 208,644 |
| Net rental real estate income (loss) | * -1,520 | * 193 | * 307 | 11,074 | 8,837 | -5,023 | * 7,261 |
| Net income | * 399 | * 193 | * 307 | 49,156 | 12,972 | 27,027 | * 9,158 |
| Loss | * 1,919 | 0 | 0 | 38,082 | * 4,135 | 32,050 | * 1,897 |
| Other net rental income (loss) | 56,073 | 0 | 82 | 42,951 | -6,301 | 49,155 | * 97 |
| Net income | 56,079 | 0 | 82 | 54,958 | 4,977 | 49,884 | * 97 |
| Loss | 6 | 0 | 0 | 12,007 | * 11,278 | 729 | 0 |
| Total net income (loss) [1] | 1,903,805 | -118,771 | 3,192,216 | 15,573,793 | 5,886,210 | 8,904,310 | 783,273 |
| Net income | 2,973,417 | 107,920 | 4,011,754 | 21,316,824 | 8,753,027 | 11,647,200 | 916,597 |
| Loss | 1,069,611 | * 226,691 | 819,538 | 5,743,031 | 2,866,816 | 2,742,890 | 133,324 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | Total | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Number of partnerships | 161,596 | 14,137 | 5,913 | 4,775 | 5,184 | 22,981 | 5,686 |
| Number of partners | 647,523 | 37,379 | 13,582 | 16,794 | 20,883 | 57,670 | 46,651 |
| Total assets | 161,364,701 | 40,792,692 | 4,315,152 | 2,253,699 | 6,546,069 | 23,956,378 | 5,442,273 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 442,305,607 | 131,628,766 | 12,435,073 | 6,940,645 | 10,965,105 | 86,293,743 | 14,087,539 |
| Business receipts | 432,992,715 | 127,976,423 | 12,121,322 | 6,899,960 | 10,866,923 | 83,745,302 | 13,979,293 |
| Ordinary income from other partnerships and fiduciaries | 673,486 | 126,820 | 5,339 | 0 | * 1,334 | 129,690 | * 5,377 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 184,568 | 95,324 | 390 | * 150 | 6,097 | 22,582 | * 121 |
| Other income | 8,454,837 | 3,430,200 | 308,022 | 40,535 | 90,750 | 2,396,170 | 102,747 |
| Total deductions | 436,915,572 | 129,789,253 | 11,875,813 | 6,875,157 | 10,906,364 | 86,178,856 | 13,754,656 |
| Cost of good sold | 345,708,488 | 111,307,465 | 7,187,912 | 4,782,536 | 7,824,598 | 64,458,448 | 8,874,422 |
| Inventory, beginning of year | 39,594,981 | 19,096,631 | 1,226,216 | 440,963 | 1,672,242 | 4,348,060 | 1,160,852 |
| Purchases | 333,818,886 | 109,798,722 | 6,378,885 | 4,628,675 | 7,201,256 | 62,770,776 | 8,506,560 |
| Cost of labor | 3,027,187 | 1,183,760 | 231,176 | * 49,248 | 222,338 | 523,105 | 160,168 |
| Additional inventory costs (section 263A) | 938,939 | 230,974 | 132,284 | 21,721 | 17,706 | 101,707 | 41,294 |
| Other costs | 12,666,060 | 1,869,878 | 541,200 | 86,372 | 638,453 | 1,306,631 | 339,841 |
| Less: Inventory, end of year | 44,337,565 | 20,872,501 | 1,321,848 | 444,442 | 1,927,397 | 4,591,831 | 1,334,293 |
| Salaries and wages | 28,702,139 | 6,983,603 | 1,372,044 | 700,335 | 1,099,527 | 7,770,421 | 1,685,785 |
| Guaranteed payments to partners | 1,903,013 | 304,562 | 78,381 | 185,668 | 116,907 | 252,713 | 283,476 |
| Rent paid | 9,310,251 | 1,712,256 | 735,234 | 256,407 | 322,099 | 1,886,287 | 487,535 |
| Interest paid | 2,755,330 | 619,536 | 111,298 | 27,439 | 108,127 | 495,365 | 49,433 |
| Taxes and licenses | 4,423,130 | 1,050,067 | 213,163 | 95,277 | 139,338 | 1,103,067 | 180,921 |
| Bad debts | 566,197 | 94,013 | 23,644 | 17,488 | 20,106 | 17,333 | 60,292 |
| Repairs and maintenance | 1,767,050 | 265,286 | 66,882 | 18,058 | 68,877 | 559,004 | 44,351 |
| Depreciation | 5,623,438 | 897,798 | 120,145 | 63,713 | 131,838 | 1,513,560 | 316,251 |
| Depletion | 378 | 378 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 486,663 | 40,792 | 13,077 | * 1,889 | 5,718 | 326,233 | 13,815 |
| Employee benefit programs | 1,965,845 | 497,833 | 50,019 | 13,786 | 76,370 | 804,930 | 69,234 |
| Ordinary loss from other partnerships and fiduciaries | 158,719 | 4,682 | * 1,841 | * 154 | 0 | * 22,687 | * 20,337 |
| Farm net loss | * 8,879 | 0 | 0 | 0 | * 5,105 | * 3,774 | 0 |
| Net loss, noncapital assets | 45,583 | 4,340 | 1,094 | * 2,507 | * 2,010 | * 8,179 | 7,271 |
| Other deductions | 33,490,470 | 6,006,643 | 1,901,077 | 709,898 | 985,746 | 6,956,854 | 1,661,535 |
| Ordinary business income (loss) | 5,390,036 | 1,839,513 | 559,261 | 65,488 | 58,741 | 114,887 | 332,883 |
| Net income | 11,490,870 | 2,672,902 | 774,964 | 216,841 | 401,603 | 1,286,567 | 658,562 |
| Loss | 6,100,834 | 833,389 | 215,703 | 151,353 | 342,862 | 1,171,680 | 325,679 |
| Portfolio income (loss) distributed directly to partners | 1,055,391 | 105,092 | 48,589 | 1,553 | 7,521 | 332,298 | 22,258 |
| Interest income | 335,812 | 52,504 | 4,722 | 1,157 | 6,800 | 117,342 | 9,417 |
| Dividend income | 373,844 | 1,371 | * 205 | * 461 | * 609 | 90,316 | * 6,474 |
| Royalties | 19,910 | * 3 | 50 | 0 | * 24 | * 7,068 | 5,523 |
| Net short-term capital gain (loss) | 6,078 | * -290 | 69 | * -133 | * 145 | * 8,058 | * 172 |
| Net long-term capital gain (loss) | 319,746 | 51,504 | * 43,543 | * 68 | * -56 | 109,514 | * 671 |
| Net rental real estate income (loss) | 147,642 | -1,496 | * 6,793 | * -740 | * 437 | 72,120 | * 4,866 |
| Net income | 299,526 | 4,855 | * 6,841 | * 78 | * 437 | 83,779 | * 4,866 |
| Loss | 151,884 | * 6,351 | 48 | * 818 | 0 | * 11,659 | 0 |
| Other net rental income (loss) | 52,877 | * 3,104 | * 394 | * 3,679 | * 891 | * 6,013 | 578 |
| Net income | 52,891 | * 3,117 | * 394 | * 3,679 | * 891 | * 6,013 | 580 |
| Loss | 14 | 13 | 0 | 0 | 0 | 0 | 2 |
| Total net income (loss) [1] | 6,320,122 | 1,894,999 | 571,425 | 70,045 | 67,501 | 407,746 | 359,743 |
| Net income | 12,285,437 | 2,717,489 | 786,921 | 221,266 | 406,101 | 1,429,285 | 669,709 |
| Loss | 5,965,316 | 822,490 | 215,496 | 151,221 | 338,600 | 1,021,539 | 309,966 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Retail trade—continued | | | | | |
|---|------------------------|--|---|----------------------------|-------------------------------|--------------------|
| | Gasoline stations | Clothing and clothing accessories stores | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers |
| | (57) | (58) | (59) | (60) | (61) | (62) |
| Number of partnerships | 8,166 | 21,999 | 8,920 | 2,420 | 32,049 | 29,367 |
| Number of partners | 19,909 | 49,797 | 23,201 | 5,679 | 76,517 | 279,462 |
| Total assets | 16,651,151 | 11,653,291 | 4,819,881 | 4,840,256 | 10,096,763 | 29,997,098 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 89,463,132 | 12,532,225 | 5,478,349 | 10,849,741 | 20,014,327 | 41,616,961 |
| Business receipts | 88,928,195 | 12,273,352 | 5,377,114 | 10,669,290 | 19,600,038 | 40,555,504 |
| Ordinary income from other partnerships and fiduciaries | 29,614 | * 86,804 | * 519 | 7,665 | * 65,063 | 215,261 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 17,015 | * 10,511 | * 1,171 | * 197 | 3,109 | 27,902 |
| Other income | 488,308 | 161,559 | 99,546 | 172,589 | 346,116 | 818,294 |
| Total deductions | 89,076,967 | 12,175,672 | 5,570,392 | 10,485,501 | 19,232,229 | 40,994,710 |
| Cost of good sold | 81,982,180 | 6,988,116 | 3,447,645 | 7,057,023 | 12,918,990 | 28,879,154 |
| Inventory, beginning of year | 1,123,240 | 2,439,824 | 764,065 | 1,589,846 | 3,767,697 | 1,965,344 |
| Purchases | 79,782,359 | 6,686,747 | 3,014,400 | 6,896,051 | 12,439,596 | 25,714,860 |
| Cost of labor | 121,266 | * 81,646 | * 30,910 | * 6,296 | 179,120 | 238,156 |
| Additional inventory costs (section 263A) | 74,346 | 28,040 | * 20,264 | 48,028 | 114,822 | 107,752 |
| Other costs | 2,097,611 | 369,076 | 1,266,203 | 225,487 | 852,407 | 3,072,903 |
| Less: Inventory, end of year | 1,216,643 | 2,617,216 | 1,648,198 | 1,708,683 | 4,434,652 | 2,219,860 |
| Salaries and wages | 1,772,048 | 1,428,821 | 559,110 | 1,214,980 | 1,611,075 | 2,504,390 |
| Guaranteed payments to partners | 45,409 | 58,040 | * 61,889 | * 13,209 | 217,967 | 284,791 |
| Rent paid | 678,644 | 875,548 | 254,243 | 448,785 | 1,239,503 | 413,709 |
| Interest paid | 502,753 | 111,822 | 100,200 | 78,115 | 161,639 | 389,602 |
| Taxes and licenses | 430,262 | 276,671 | 87,159 | 183,234 | 325,927 | 338,044 |
| Bad debts | 12,574 | 27,783 | * 3,192 | 22,151 | 13,725 | 253,897 |
| Repairs and maintenance | 291,004 | 60,984 | 31,982 | 59,648 | 99,189 | 201,785 |
| Depreciation | 1,013,244 | 186,383 | 118,911 | 219,889 | 263,967 | 777,739 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 8,924 | 4,517 | * 3,270 | 9,302 | 8,936 | 50,189 |
| Employee benefit programs | 42,760 | 53,349 | 37,414 | 50,933 | 75,390 | 193,827 |
| Ordinary loss from other partnerships and fiduciaries | 28,691 | 0 | * 67,230 | 0 | * 217 | * 12,881 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 282 | * 1,581 | 4,520 | 7,679 | * 6,084 | 35 |
| Other deductions | 2,268,193 | 2,102,056 | 793,628 | 1,120,553 | 2,289,620 | 6,694,669 |
| Ordinary business income (loss) | 386,164 | 356,553 | -92,043 | 364,240 | 782,098 | 622,251 |
| Net income | 716,202 | 770,560 | 195,425 | 539,538 | 1,351,291 | 1,906,415 |
| Loss | 330,037 | 414,006 | 287,468 | 175,298 | 569,192 | 1,284,165 |
| Portfolio income (loss) distributed directly to partners | 7,774 | 13,305 | 6,327 | 277,775 | 103,647 | 129,252 |
| Interest income | 6,722 | 4,569 | 6,264 | 12,728 | 67,047 | 46,538 |
| Dividend income | 443 | * 2,058 | * 63 | 264,668 | * 361 | 6,816 |
| Royalties | 0 | 336 | 0 | 0 | * 6,378 | 529 |
| Net short-term capital gain (loss) | -1,993 | 0 | 0 | 0 | * -10 | * 60 |
| Net long-term capital gain (loss) | 2,601 | * 6,343 | 0 | 379 | * 29,871 | * 75,309 |
| Net rental real estate income (loss) | -25,946 | * 25,557 | 7 | * 34,336 | * 30,973 | * 736 |
| Net income | 102,990 | * 29,463 | 7 | * 34,336 | * 31,139 | * 736 |
| Loss | * 128,936 | * 3,906 | 0 | 0 | 166 | 0 |
| Other net rental income (loss) | 7,768 | 838 | 0 | 7,741 | * 25 | * 21,846 |
| Net income | 7,768 | 838 | 0 | 7,741 | * 25 | * 21,846 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income (loss) [1] | 375,151 | 389,911 | -85,708 | 683,712 | 886,882 | 698,716 |
| Net income | 809,219 | 805,786 | 201,728 | 858,083 | 1,424,585 | 1,955,265 |
| Loss | 434,068 | 415,876 | 287,436 | 174,370 | 537,703 | 1,256,550 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Transportation and warehousing | | | | | | |
|---|--------------------------------|-----------------------------|----------------------|----------------------|---|-------------------------|---------------------------------------|
| | Total | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| Number of partnerships | 40,351 | 3,451 | 1,095 | 22,914 | 2,567 | 1,221 | * 402 |
| Number of partners | 2,445,371 | 7,316 | 63,709 | 51,430 | 9,092 | 2,255,757 | * 844 |
| Total assets | 342,274,699 | 13,899,620 | 22,226,343 | 7,336,303 | 1,720,914 | 252,633,298 | * 1,153,024 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 173,169,667 | 9,750,510 | 7,774,629 | 28,754,734 | 2,721,889 | 86,660,935 | * 479,601 |
| Business receipts | 168,154,123 | 9,325,214 | 7,099,301 | 28,178,119 | 2,710,444 | 84,042,980 | * 464,767 |
| Ordinary income from other partnerships and fiduciaries | 1,938,125 | * 13,767 | * 21,211 | * 28,010 | 0 | 1,549,209 | 0 |
| Farm net profit | * 449 | 0 | 445 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 829,716 | 307,139 | 116,336 | 156,810 | * 873 | 221,992 | 56 |
| Other income | 2,247,254 | 104,390 | 537,337 | 391,795 | * 10,573 | 846,754 | * 14,778 |
| Total deductions | 172,066,093 | 10,034,937 | 8,145,036 | 28,386,152 | 2,611,312 | 86,974,627 | * 471,981 |
| Cost of good sold | 102,361,958 | 6,906,892 | 2,909,520 | 14,864,600 | * 640,069 | 54,687,405 | * 153,352 |
| Inventory, beginning of year | 3,061,578 | 109,157 | 69,330 | 88,865 | * 2,279 | 1,971,161 | * 2,051 |
| Purchases | 63,106,338 | 4,417,276 | * 623,213 | 6,487,990 | 0 | 40,847,944 | * 14,273 |
| Cost of labor | 4,020,556 | 246,533 | 517,083 | 1,014,553 | * 304,592 | * 46,441 | * 20,991 |
| Additional inventory costs (section 263A) | 222,655 | 2,013 | 0 | * 199,992 | 0 | * 4,088 | 0 |
| Other costs | 34,935,535 | 2,251,299 | 1,760,962 | 7,161,312 | * 335,765 | 13,871,233 | * 121,296 |
| Less: Inventory, end of year | 2,984,704 | * 119,386 | * 61,067 | 88,112 | * 2,567 | 2,053,462 | * 5,259 |
| Salaries and wages | 7,889,516 | 443,352 | 474,080 | 2,482,886 | 652,120 | 1,058,541 | * 75,491 |
| Guaranteed payments to partners | 617,954 | 34,693 | * 18,925 | 281,901 | * 785 | 55,958 | 0 |
| Rent paid | 2,268,437 | 143,131 | 108,674 | 591,682 | 62,161 | 476,646 | * 14,322 |
| Interest paid | 5,770,179 | 143,487 | 440,107 | 197,433 | 35,289 | 4,031,952 | * 4,490 |
| Taxes and licenses | 2,216,966 | 69,057 | 75,728 | 409,521 | 83,669 | 1,199,473 | * 12,303 |
| Bad debts | 91,361 | 8,096 | * 3,726 | 34,820 | * 1,809 | 6,186 | 0 |
| Repairs and maintenance | 2,413,921 | 146,812 | 91,887 | 671,997 | 40,612 | 1,078,681 | * 7,685 |
| Depreciation | 19,814,196 | 991,087 | 790,655 | 1,146,414 | 112,323 | 15,646,609 | * 47,316 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 260,200 | * 7,081 | 4,217 | 24,750 | * 1,552 | 101,153 | * 216 |
| Employee benefit programs | 819,447 | 71,175 | 115,134 | 119,830 | * 49,802 | 173,513 | * 10,362 |
| Ordinary loss from other partnerships and fiduciaries | 479,688 | * 1,756 | * 3,492 | * 28,615 | 1 | 351,709 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 56,305 | 46 | 54 | * 1,026 | 0 | 33,099 | 0 |
| Other deductions | 27,005,965 | 1,068,273 | 3,108,837 | 7,530,677 | 931,122 | 8,073,702 | * 146,446 |
| Ordinary business income (loss) | 1,103,574 | -284,427 | -370,407 | 368,582 | 110,577 | -313,692 | * 7,620 |
| Net income | 11,470,601 | 304,747 | 381,106 | 1,064,258 | 137,070 | 6,386,832 | * 51,796 |
| Loss | 10,367,026 | 589,174 | 751,512 | 695,676 | * 26,493 | 6,700,524 | * 44,176 |
| Portfolio income (loss) distributed directly to partners | 1,093,453 | 9,105 | 8,951 | 84,693 | 464 | 907,141 | * 261 |
| Interest income | 298,492 | 6,953 | 9,929 | 14,095 | 190 | 243,951 | * 258 |
| Dividend income | 288,939 | * 34 | 56,254 | * 593 | * 43 | 142,870 | * 2 |
| Royalties | * 9,032 | 107 | [2] | 0 | 0 | 8,912 | 0 |
| Net short-term capital gain (loss) | -37,449 | 0 | * 195 | * 293 | -6 | -8,578 | 0 |
| Net long-term capital gain (loss) | 534,440 | * 2,011 | * -57,427 | * 69,712 | 237 | 519,987 | 0 |
| Net rental real estate income (loss) | 47,886 | * 5,431 | * 800 | * 1,133 | -151 | * 24,114 | 0 |
| Net income | 77,784 | * 5,431 | 800 | * 1,159 | 0 | * 24,114 | 0 |
| Loss | * 29,898 | 0 | [2] | 26 | 151 | 0 | 0 |
| Other net rental income (loss) | -99,052 | * -72,367 | 2,997 | * 10,105 | -16,047 | * 23,382 | 0 |
| Net income | 52,262 | 0 | 2,997 | * 22,868 | 0 | * 23,382 | 0 |
| Loss | * 151,314 | * 72,368 | 0 | * 12,763 | 16,047 | 0 | 0 |
| Total net income (loss) [1] | 1,648,871 | -344,269 | -300,428 | 394,509 | 94,612 | 129,537 | * 7,881 |
| Net income | 11,988,808 | 313,598 | 408,483 | 1,079,732 | 137,143 | 6,727,166 | * 52,057 |
| Loss | 10,339,937 | 657,867 | 708,911 | 685,223 | * 42,531 | 6,597,629 | * 44,176 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Transportation and warehousing—continued | | | Information | | | |
|---|--|-------------------------|-------------------------|--------------------|---|---|--------------------------------|
| | Support activities for transportation | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Number of partnerships | 6,858 | 195 | 1,648 | 44,068 | 10,496 | 13,836 | 3,183 |
| Number of partners | 52,850 | 556 | 3,816 | 215,393 | 42,437 | 43,143 | 48,106 |
| Total assets | 23,451,964 | 546,775 | 19,306,458 | 715,915,213 | 21,000,851 | 32,988,714 | 121,395,999 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 22,746,194 | 1,535,773 | 12,745,401 | 311,243,814 | 15,600,936 | 16,876,495 | 56,569,060 |
| Business receipts | 22,329,475 | 1,531,585 | 12,472,239 | 292,325,567 | 14,993,569 | 16,017,700 | 52,639,813 |
| Ordinary income from other partnerships and fiduciaries | 150,448 | 1,366 | 174,113 | 10,115,078 | * 69,021 | 260,171 | 2,302,162 |
| Farm net profit | 0 | 0 | * 4 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 24,110 | 0 | 2,401 | 593,074 | 83,791 | * 10,469 | 91,472 |
| Other income | 242,162 | * 2,822 | 96,645 | 8,210,094 | 454,556 | 588,156 | 1,535,613 |
| Total deductions | 22,144,622 | 1,503,205 | 11,794,221 | 297,608,455 | 15,538,596 | 20,203,488 | 49,891,422 |
| Cost of good sold | 13,589,394 | * 976,787 | 7,633,938 | 76,529,137 | 4,008,853 | 8,057,409 | 7,523,192 |
| Inventory, beginning of year | 263,477 | * 1,612 | 553,646 | 4,109,651 | 365,454 | 427,303 | 4 |
| Purchases | 3,926,180 | * 29,921 | 6,759,541 | 37,932,920 | 1,145,334 | 437,218 | 53,378 |
| Cost of labor | 1,657,736 | * 86,039 | 126,588 | 1,466,694 | 461,213 | * 190,297 | * 98,236 |
| Additional inventory costs (section 263A) | * 15,552 | 0 | * 1,010 | 646,681 | 7,932 | * 68,371 | 349 |
| Other costs | 7,956,065 | * 861,651 | 615,952 | 36,292,483 | 2,391,653 | 7,216,684 | 7,420,485 |
| Less: Inventory, end of year | 229,615 | * 2,436 | 422,799 | 3,919,291 | 362,734 | 282,463 | 49,260 |
| Salaries and wages | 1,713,624 | 111,003 | 878,419 | 26,982,898 | 3,632,441 | 1,555,620 | 5,691,239 |
| Guaranteed payments to partners | 201,456 | * 8,136 | * 16,101 | 1,042,634 | 190,903 | 410,727 | * 39,427 |
| Rent paid | 294,459 | 16,872 | 560,492 | 8,451,901 | 327,776 | 503,168 | 663,766 |
| Interest paid | 693,927 | * 37,553 | 185,940 | 9,995,479 | 338,263 | 673,514 | 3,174,550 |
| Taxes and licenses | 199,950 | 12,037 | 155,228 | 4,903,972 | 370,597 | 201,600 | 771,626 |
| Bad debts | 33,370 | * 237 | 3,117 | 2,519,753 | 84,443 | 14,887 | 423,943 |
| Repairs and maintenance | 224,087 | 5,509 | 146,651 | 2,564,868 | 118,607 | 84,037 | 427,442 |
| Depreciation | 652,167 | 8,181 | 419,446 | 33,080,564 | 333,057 | 384,128 | 3,517,549 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 106,102 | * 1,022 | 14,107 | 1,647,503 | 116,333 | 15,854 | 127,248 |
| Employee benefit programs | 184,963 | * 2,877 | 91,792 | 2,582,620 | 320,578 | 81,770 | 654,733 |
| Ordinary loss from other partnerships and fiduciaries | * 84,132 | * 187 | * 9,797 | 4,207,452 | * 78,560 | 985,808 | 83,441 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 21,788 | 0 | * 292 | 339,669 | 14,054 | * 7,726 | 17,273 |
| Other deductions | 4,145,203 | 322,803 | 1,678,902 | 122,760,006 | 5,604,132 | 7,227,241 | 26,775,994 |
| Ordinary business income (loss) | 601,572 | 32,568 | 951,181 | 13,635,358 | 62,339 | -3,326,993 | 6,677,638 |
| Net income | 1,961,334 | 52,385 | 1,131,073 | 35,282,599 | 1,232,278 | 1,479,557 | 8,544,597 |
| Loss | 1,359,763 | * 19,817 | 179,893 | 21,647,241 | 1,169,938 | 4,806,550 | 1,866,960 |
| Portfolio income (loss) distributed directly to partners | 54,972 | * 254 | 27,612 | 8,459,391 | 320,591 | 3,033,098 | 511,052 |
| Interest income | 11,974 | * 253 | 10,888 | 4,437,317 | 82,648 | 38,052 | 322,262 |
| Dividend income | 72,353 | * 1 | 16,788 | 261,378 | 1,487 | 11,868 | 110,916 |
| Royalties | 0 | 0 | * 13 | 3,257,335 | 224,082 | 2,883,622 | 118,641 |
| Net short-term capital gain (loss) | -29,331 | 0 | -21 | -13,914 | * 3,893 | * -56,610 | * 42,028 |
| Net long-term capital gain (loss) | * -25 | 0 | * -55 | 517,276 | 8,482 | 156,166 | -82,794 |
| Net rental real estate income (loss) | * 39,397 | 0 | * -22,836 | 18,671 | * 4,613 | * 868 | * 962 |
| Net income | * 40,703 | 0 | * 5,578 | 22,733 | * 5,373 | * 2,363 | * 962 |
| Loss | * 1,306 | 0 | * 28,414 | * 4,062 | * 761 | 1,495 | 0 |
| Other net rental income (loss) | * -47,122 | 0 | 0 | 338,725 | 7,872 | * 23,097 | * 100,592 |
| Net income | * 3,015 | 0 | 0 | 681,672 | 7,872 | * 23,097 | * 100,592 |
| Loss | * 50,136 | 0 | 0 | 342,947 | 0 | 0 | 0 |
| Total net income (loss) [1] | 678,174 | 32,822 | 956,033 | 21,948,783 | 383,041 | -369,486 | 7,331,010 |
| Net income | 2,056,850 | 52,416 | 1,161,363 | 39,420,731 | 1,477,558 | 2,155,206 | 9,004,261 |
| Loss | 1,378,676 | * 19,594 | 205,331 | 17,471,948 | 1,094,517 | 2,524,692 | 1,673,252 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Information—continued | | | Finance and insurance | | | |
|---|-----------------------|--------------------------|----------------------------|-----------------------|----------------------------------|-------------------------------------|---|
| | Tele-communications | Data processing services | Other information services | Total | Depository credit intermediation | Nondepository credit intermediation | Activities related to credit intermediation |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| Number of partnerships | 5,373 | 3,898 | 7,280 | 301,267 | * 7 | 14,909 | 2,593 |
| Number of partners | 32,548 | 12,150 | 37,010 | 6,597,560 | * 137 | 105,983 | 7,908 |
| Total assets | 517,555,206 | 11,301,011 | 11,673,432 | 11,349,325,448 | * 7,203,218 | 150,074,660 | 36,516,385 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 203,978,459 | 4,828,721 | 13,390,142 | 335,062,565 | * 2,126,547 | 19,774,394 | 10,534,235 |
| Business receipts | 190,986,736 | 4,434,658 | 13,253,092 | 196,303,981 | * 2,063,692 | 12,880,549 | 9,587,543 |
| Ordinary income from other partnerships and fiduciaries | 7,367,375 | * 33,732 | * 82,618 | 36,583,615 | 6,050 | 1,169,069 | * 115,122 |
| Farm net profit | 0 | 0 | 0 | * 12,557 | 0 | 0 | 0 |
| Net gain, noncapital assets | 400,709 | * 199 | * 6,434 | 5,526,898 | 0 | 259,663 | * 12,171 |
| Other income | 5,223,639 | 360,132 | 47,999 | 96,635,514 | 56,805 | 5,465,113 | 819,398 |
| Total deductions | 196,098,476 | 4,752,772 | 11,123,701 | 298,841,208 | * 1,882,681 | 16,674,768 | 8,531,065 |
| Cost of good sold | 54,074,925 | 1,217,100 | 1,647,658 | 66,695,711 | 876,912 | 3,796,709 | 1,347,648 |
| Inventory, beginning of year | 3,276,193 | * 1,031 | * 39,665 | 4,219,551 | 1,829 | * 295,233 | * 18,802 |
| Purchases | 35,485,319 | * 416,647 | * 395,024 | 46,975,795 | 851,272 | 3,037,367 | * 168,807 |
| Cost of labor | 524,485 | * 45,611 | * 146,853 | 943,765 | 0 | * 37,995 | * 43,307 |
| Additional inventory costs (section 263A) | 488,679 | * 81,348 | 1 | 166,324 | 0 | * 1,562 | * -344 |
| Other costs | 17,460,390 | 673,470 | 1,129,801 | 18,938,997 | 23,811 | 795,110 | 1,142,595 |
| Less: Inventory, end of year | 3,160,140 | * 1,008 | * 63,686 | 4,548,721 | 0 | * 370,559 | * 25,519 |
| Salaries and wages | 11,622,730 | 1,432,046 | 3,048,822 | 65,206,651 | 440,310 | 2,755,222 | 1,669,556 |
| Guaranteed payments to partners | 205,398 | * 55,391 | 140,789 | 10,717,011 | 4,580 | 203,036 | * 137,217 |
| Rent paid | 6,575,352 | 110,455 | 271,383 | 5,537,023 | 49,069 | 303,987 | 140,430 |
| Interest paid | 5,124,926 | 152,273 | 531,954 | 13,485,954 | * 8,884 | 1,766,904 | 264,602 |
| Taxes and licenses | 2,974,227 | 130,823 | 455,099 | 4,312,752 | * 5,008 | 256,724 | 125,106 |
| Bad debts | 1,912,372 | 68,430 | 15,678 | 3,014,613 | 0 | 1,530,576 | 48,779 |
| Repairs and maintenance | 1,758,215 | 19,650 | 156,917 | 707,549 | 2,299 | 39,052 | 41,185 |
| Depreciation | 28,257,343 | 188,577 | 399,910 | 5,599,320 | 6,597 | 551,819 | 530,306 |
| Depletion | 0 | 0 | 0 | 40,245 | 0 | 0 | 0 |
| Retirement plans, etc. | 1,298,363 | * 21,846 | 67,859 | 1,305,463 | 47,000 | 29,971 | 8,729 |
| Employee benefit programs | 1,255,570 | 72,450 | 197,519 | 2,890,691 | 38,482 | 165,451 | 101,941 |
| Ordinary loss from other partnerships and fiduciaries | 2,818,867 | * 4,288 | * 236,487 | 26,749,754 | 0 | 200,285 | * 9,522 |
| Farm net loss | 0 | 0 | 0 | 92,237 | 0 | 0 | 0 |
| Net loss, noncapital assets | 300,213 | 96 | * 307 | 2,710,495 | 0 | 445,578 | 0 |
| Other deductions | 77,919,974 | 1,279,348 | 3,953,319 | 89,775,739 | 403,540 | 4,629,453 | 4,106,044 |
| Ordinary business income (loss) | 7,879,983 | 75,949 | 2,266,442 | 36,221,358 | * 243,866 | 3,099,626 | 2,003,170 |
| Net income | 19,791,403 | 542,058 | 3,692,706 | 95,189,488 | * 243,866 | 4,812,307 | 2,433,678 |
| Loss | 11,911,420 | 466,109 | 1,426,264 | 58,968,131 | 0 | 1,712,681 | 430,509 |
| Portfolio income (loss) distributed directly to partners | 4,223,861 | 126,473 | 244,317 | 551,163,935 | * 83,382 | 3,111,695 | 128,684 |
| Interest income | 3,939,907 | 22,917 | 31,531 | 137,466,048 | * 12,252 | 2,558,888 | 92,265 |
| Dividend income | 106,485 | * 249 | * 30,373 | 94,403,017 | 61,769 | 50,926 | * 199 |
| Royalties | * 1,315 | 0 | * 29,675 | 8,401,575 | 0 | * 7 | 0 |
| Net short-term capital gain (loss) | * -1,741 | 0 | * -1,483 | 17,991,621 | 528 | 137,467 | * 47,070 |
| Net long-term capital gain (loss) | 177,894 | * 103,308 | * 154,221 | 292,901,674 | 8,833 | 364,407 | * -10,849 |
| Net rental real estate income (loss) | * -138 | * 10,514 | * 1,853 | -2,042,807 | 1 | -101,948 | * -2,151 |
| Net income | * 593 | * 10,514 | 2,927 | 2,362,323 | 1 | 64,429 | * 219 |
| Loss | * 731 | 0 | * 1,075 | 4,405,130 | 0 | 166,377 | * 2,370 |
| Other net rental income (loss) | 206,128 | 0 | 1,036 | 342,568 | 0 | * 52,688 | -6 |
| Net income | 549,075 | 0 | 1,036 | 772,845 | 0 | * 52,688 | 0 |
| Loss | 342,947 | 0 | 0 | 430,277 | 0 | 0 | 6 |
| Total net income (loss) [1] | 12,133,681 | 109,628 | 2,360,910 | 274,791,758 | * 317,888 | 5,660,186 | 2,093,476 |
| Net income | 22,430,289 | 574,540 | 3,778,876 | 322,755,970 | * 317,888 | 7,401,791 | 2,508,639 |
| Loss | 10,296,608 | 464,913 | 1,417,967 | 47,964,211 | 0 | 1,741,604 | 415,163 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Finance and insurance—continued | | | | | Real estate and rental and leasing |
|---|--|--|---------------------------------------|---|---|------------------------------------|
| | Securities, commodity contracts and other financial investments and related activities | | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total |
| | Total | Securities and commodity contracts and exchanges | Other financial investment activities | | | |
| (84) | (85) | (86) | (87) | (88) | (89) | |
| Number of partnerships | 221,444 | 9,902 | 211,542 | 18,628 | 43,685 | 1,595,757 |
| Number of partners | 4,538,071 | 532,188 | 4,005,883 | 81,466 | 1,863,995 | 7,654,683 |
| Total assets | 9,758,720,773 | 914,544,517 | 8,844,176,256 | 25,148,954 | 1,371,661,458 | 4,621,913,003 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 273,254,701 | 98,367,814 | 174,886,886 | 20,149,667 | 9,223,021 | 148,482,481 |
| Business receipts | 148,099,847 | 58,151,721 | 89,948,126 | 19,161,377 | 4,510,973 | 120,947,571 |
| Ordinary income from other partnerships and fiduciaries | 32,809,367 | 1,133,997 | 31,675,371 | * 39,244 | 2,444,761 | 7,958,400 |
| Farm net profit | * 12,557 | * 888 | * 11,668 | 0 | 0 | 60,221 |
| Net gain, noncapital assets | 5,145,700 | 241,828 | 4,903,873 | 4,751 | 104,613 | 4,465,939 |
| Other income | 87,187,229 | 38,839,380 | 48,347,849 | 944,294 | 2,162,674 | 15,050,351 |
| Total deductions | 242,445,513 | 102,669,250 | 139,776,263 | 18,356,463 | 10,950,718 | 162,293,029 |
| Cost of good sold | 56,266,072 | 44,048,297 | 12,217,775 | 3,084,620 | 1,323,750 | 62,377,456 |
| Inventory, beginning of year | 3,353,919 | 398,360 | 2,955,560 | 4,817 | 544,950 | 36,155,264 |
| Purchases | 41,568,634 | 35,340,969 | 6,227,666 | 484,405 | 865,310 | 24,423,056 |
| Cost of labor | 608,089 | 19,302 | 588,787 | * 228,863 | * 25,512 | 2,069,885 |
| Additional inventory costs (section 263A) | 84,881 | 61,244 | 23,637 | * 80,255 | -30 | 2,060,026 |
| Other costs | 14,534,592 | 8,449,071 | 6,085,522 | 2,289,778 | 153,110 | 31,909,130 |
| Less: Inventory, end of year | 3,884,045 | 220,649 | 3,663,396 | 3,497 | * 265,102 | 34,239,905 |
| Salaries and wages | 55,918,318 | 24,324,875 | 31,593,443 | 3,362,508 | 1,060,736 | 14,152,063 |
| Guaranteed payments to partners | 9,129,259 | 1,750,716 | 7,378,543 | 841,336 | 401,582 | 1,935,027 |
| Rent paid | 4,393,631 | 1,521,901 | 2,871,730 | 497,300 | 152,605 | 2,832,176 |
| Interest paid | 11,030,822 | 4,923,271 | 6,107,552 | 71,706 | 343,037 | 8,553,165 |
| Taxes and licenses | 3,482,659 | 1,424,161 | 2,058,498 | 324,378 | 118,877 | 2,795,628 |
| Bad debts | 1,132,116 | 127,181 | 1,004,935 | 15,562 | 287,579 | 1,075,450 |
| Repairs and maintenance | 551,684 | 163,659 | 388,025 | 54,444 | 18,885 | 1,258,667 |
| Depreciation | 4,158,125 | 1,116,074 | 3,042,052 | 174,139 | 178,333 | 17,250,200 |
| Depletion | 40,245 | 0 | 40,245 | 0 | 0 | * 12,732 |
| Retirement plans, etc. | 1,137,986 | 736,231 | 401,754 | 61,320 | 20,457 | 186,542 |
| Employee benefit programs | 2,280,095 | 1,045,554 | 1,234,541 | 260,835 | 43,887 | 699,461 |
| Ordinary loss from other partnerships and fiduciaries | 22,395,183 | 424,227 | 21,970,956 | * 9,923 | 4,134,842 | 13,557,746 |
| Farm net loss | 79,987 | 0 | 79,987 | 0 | * 12,250 | 299,158 |
| Net loss, noncapital assets | 2,178,584 | 71,411 | 2,107,173 | 43,256 | 43,077 | 2,311,702 |
| Other deductions | 68,270,746 | 20,991,693 | 47,279,053 | 9,555,135 | 2,810,821 | 32,995,855 |
| Ordinary business income (loss) | 30,809,188 | -4,301,436 | 35,110,624 | 1,793,204 | -1,727,696 | -13,810,548 |
| Net income | 81,003,855 | 5,900,571 | 75,103,285 | 2,685,185 | 4,010,596 | 31,144,648 |
| Loss | 50,194,667 | 10,202,006 | 39,992,661 | 891,981 | 5,738,293 | 44,955,196 |
| Portfolio income (loss) distributed directly to partners | 471,292,102 | 7,270,983 | 464,021,119 | 475,326 | 76,072,747 | 28,326,532 |
| Interest income | 117,179,918 | 4,844,808 | 112,335,110 | 313,941 | 17,308,783 | 13,502,384 |
| Dividend income | 76,656,727 | 539,682 | 76,117,046 | 5,791 | 17,627,605 | 5,730,854 |
| Royalties | 5,289,674 | 5,270 | 5,284,404 | * 412 | 3,111,483 | 2,542,599 |
| Net short-term capital gain (loss) | 15,470,960 | 197,543 | 15,273,416 | * 40,246 | 2,295,350 | -676,745 |
| Net long-term capital gain (loss) | 256,694,822 | 1,683,680 | 255,011,143 | 114,936 | 35,729,525 | 7,227,440 |
| Net rental real estate income (loss) | -2,020,045 | 50,607 | -2,070,652 | * 937 | 80,399 | 10,232,815 |
| Net income | 1,790,991 | 68,241 | 1,722,750 | * 2,173 | 504,511 | 97,325,077 |
| Loss | 3,811,036 | 17,634 | 3,793,402 | * 1,235 | 424,111 | 87,092,262 |
| Other net rental income (loss) | 125,953 | 186 | 125,768 | * 191 | 163,741 | 315,818 |
| Net income | 544,389 | * 264 | 544,125 | * 191 | 175,577 | 4,203,272 |
| Loss | 418,436 | * 79 | 418,357 | 0 | 11,836 | 3,887,453 |
| Total net income (loss) [1] | 228,041,416 | 1,139,116 | 226,902,300 | 2,114,475 | 36,564,316 | 18,513,922 |
| Net income | 268,317,838 | 7,655,351 | 260,662,487 | 2,874,659 | 41,335,155 | 144,983,503 |
| Loss | 40,276,422 | 6,516,235 | 33,760,188 | 760,183 | 4,770,839 | 126,469,581 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Real estate and rental and leasing—continued | | | | | |
|---|--|--|---|--|---------------------------------------|------------------------------|
| | Real estate | | | | | |
| | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| | (90) | (91) | (92) | (93) | (94) | (95) |
| Number of partnerships | 1,555,983 | 507,373 | 606,678 | 18,617 | 105,928 | 317,387 |
| Number of partners | 7,375,161 | 2,657,254 | 2,542,735 | 67,621 | 575,146 | 1,532,404 |
| Total assets | 4,495,875,900 | 1,136,582,704 | 2,151,049,754 | 46,197,378 | 171,911,770 | 990,134,294 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 114,481,781 | 7,881,072 | 13,325,211 | 928,507 | 3,041,105 | 89,305,885 |
| Business receipts | 91,609,195 | 5,248,524 | 9,960,972 | 754,574 | 2,288,639 | 73,356,486 |
| Ordinary income from other partnerships and fiduciaries | 7,698,317 | 1,472,988 | 977,760 | * 19,487 | 226,642 | 5,001,441 |
| Farm net profit | 60,221 | * 229 | * 8,359 | 0 | * 20,697 | * 30,937 |
| Net gain, noncapital assets | 2,599,057 | 391,220 | 1,209,723 | * 126,204 | 164,614 | 707,296 |
| Other income | 12,514,990 | 768,111 | 1,168,399 | 28,242 | 340,512 | 10,209,726 |
| Total deductions | 129,757,066 | 7,044,961 | 15,827,318 | 974,599 | 3,529,542 | 102,380,646 |
| Cost of good sold | 53,756,226 | 2,774,970 | 4,346,091 | 83,607 | 763,310 | 45,788,248 |
| Inventory, beginning of year | 35,651,906 | 2,098,906 | 1,054,124 | * 2,031 | 826,389 | 31,670,456 |
| Purchases | 21,910,526 | 493,679 | 1,714,446 | * 4,400 | 569,064 | 19,128,937 |
| Cost of labor | 1,315,588 | * 35,638 | * 120,931 | * 24,024 | * 10,046 | 1,124,950 |
| Additional inventory costs (section 263A) | 2,012,468 | * 142,667 | * 75,590 | 0 | 0 | 1,794,210 |
| Other costs | 26,461,294 | 2,316,260 | 2,098,606 | * 56,501 | -362,340 | 22,352,267 |
| Less: Inventory, end of year | 33,595,555 | 2,312,180 | 717,606 | * 3,349 | 279,848 | 30,282,572 |
| Salaries and wages | 11,654,818 | 708,220 | 1,084,523 | * 69,482 | 266,550 | 9,526,043 |
| Guaranteed payments to partners | 1,720,175 | 58,582 | 245,211 | * 923 | 38,708 | 1,376,750 |
| Rent paid | 2,218,388 | 81,201 | 380,950 | * 1,906 | 152,493 | 1,601,838 |
| Interest paid | 7,087,112 | 578,539 | 1,459,403 | * 107,287 | 390,458 | 4,551,425 |
| Taxes and licenses | 2,389,721 | 253,687 | 461,798 | 37,554 | 111,154 | 1,525,528 |
| Bad debts | 957,729 | 13,527 | 160,055 | * 1,806 | 2,129 | 780,211 |
| Repairs and maintenance | 928,393 | 160,457 | 158,847 | * 16,660 | 60,451 | 531,977 |
| Depreciation | 4,173,093 | 382,417 | 1,282,103 | 88,217 | 357,346 | 2,063,010 |
| Depletion | * 3,738 | 0 | 0 | 0 | * 3,738 | 0 |
| Retirement plans, etc. | 113,188 | * 3,092 | 6,878 | 0 | * 1,086 | 102,131 |
| Employee benefit programs | 464,630 | 29,153 | 57,995 | * 2,460 | 12,117 | 362,906 |
| Ordinary loss from other partnerships and fiduciaries | 13,356,977 | 462,945 | 1,700,350 | 0 | 349,839 | 10,843,843 |
| Farm net loss | 299,158 | * 91,111 | * 97,706 | 0 | * 46,013 | * 64,328 |
| Net loss, noncapital assets | 2,309,584 | 85,239 | 438,324 | * 129 | * 30,245 | 1,755,647 |
| Other deductions | 28,324,137 | 1,361,822 | 3,947,082 | 564,568 | 943,906 | 21,506,759 |
| Ordinary business income (loss) | -15,275,286 | 836,111 | -2,502,107 | -46,093 | -488,437 | -13,074,760 |
| Net income | 22,423,009 | 2,812,018 | 3,439,293 | 173,733 | 785,432 | 15,212,533 |
| Loss | 37,698,295 | 1,975,907 | 5,941,399 | 219,826 | 1,273,869 | 28,287,293 |
| Portfolio income (loss) distributed directly to partners | 26,026,072 | 3,629,855 | 10,227,618 | 62,560 | 2,200,237 | 9,905,802 |
| Interest income | 12,926,701 | 1,596,020 | 4,117,099 | 30,777 | 372,773 | 6,810,031 |
| Dividend income | 5,666,941 | 239,074 | 2,206,264 | * 13,625 | 204,711 | 3,003,267 |
| Royalties | 1,017,838 | 153,249 | 64,612 | * 10,037 | 552,701 | 237,238 |
| Net short-term capital gain (loss) | -692,150 | 134,258 | 44,695 | * -57,053 | 62,983 | -877,033 |
| Net long-term capital gain (loss) | 7,106,743 | 1,507,254 | 3,794,948 | * 65,173 | 1,007,068 | 732,299 |
| Net rental real estate income (loss) | 9,891,019 | -15,254,239 | 33,476,310 | 1,383,037 | 1,851,923 | -11,566,012 |
| Net income | 96,973,065 | 20,818,604 | 62,902,345 | 1,881,256 | 4,554,148 | 6,816,711 |
| Loss | 87,082,046 | 36,072,843 | 29,426,035 | 498,219 | 2,702,226 | 18,382,724 |
| Other net rental income (loss) | 825,123 | 320,818 | 72,100 | * 3,688 | 182,069 | 246,447 |
| Net income | 1,297,496 | 334,409 | 281,151 | * 5,078 | 329,116 | 347,743 |
| Loss | 472,374 | * 13,590 | 209,051 | * 1,389 | * 147,047 | 101,296 |
| Total net income (loss) [1] | 15,052,336 | -12,108,967 | 37,434,279 | 1,395,073 | 2,675,741 | -14,343,790 |
| Net income | 131,247,237 | 24,402,685 | 70,155,414 | 2,100,851 | 6,319,820 | 28,268,467 |
| Loss | 116,194,902 | 36,511,652 | 32,721,135 | 705,779 | 3,644,079 | 42,612,257 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Real estate and rental and leasing—continued | | Professional, scientific, and technical services | | | | |
|---|--|--|--|--------------------|---|---|-----------------------------|
| | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | Total | Legal services | Accounting, tax preparation, bookkeeping and payroll services | Architectural, engineering and related services | Specialized design services |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) |
| Number of partnerships | 35,263 | 4,511 | 225,785 | 34,068 | 24,464 | 19,644 | 16,118 |
| Number of partners | 141,911 | 137,611 | 753,583 | 168,697 | 89,544 | 54,877 | 44,500 |
| Total assets | 105,388,700 | 20,648,403 | 206,629,591 | 37,436,222 | 23,028,140 | 9,826,703 | 2,365,761 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 26,869,970 | 7,130,731 | 400,515,264 | 140,455,707 | 63,846,017 | 28,325,902 | 2,968,276 |
| Business receipts | 23,088,740 | 6,249,635 | 383,709,987 | 138,644,668 | 62,629,035 | 26,605,863 | 2,928,409 |
| Ordinary income from other partnerships and fiduciaries | 93,700 | * 166,382 | 6,694,490 | 126,748 | 123,825 | 261,224 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 1,849,992 | * 16,889 | 194,805 | 6,286 | 26,442 | 6,769 | * 7,580 |
| Other income | 1,837,537 | 697,824 | 9,915,982 | 1,678,005 | 1,066,715 | 1,452,045 | 32,286 |
| Total deductions | 31,503,772 | 1,032,191 | 317,541,073 | 90,964,792 | 50,335,939 | 25,301,357 | 2,667,046 |
| Cost of good sold | 8,469,257 | * 151,973 | 73,161,635 | 1,634,451 | 5,269,448 | 12,018,081 | 1,162,298 |
| Inventory, beginning of year | 503,358 | 0 | 1,541,543 | 0 | 905 | 166,362 | 80,025 |
| Purchases | 2,496,554 | 15,976 | 24,939,018 | * 15,471 | * 410,054 | 1,742,691 | 528,196 |
| Cost of labor | 754,297 | 0 | 13,393,623 | * 411,257 | * 3,665,033 | 2,847,927 | 196,691 |
| Additional inventory costs (section 263A) | * 47,558 | 0 | 519,073 | * 77,324 | * 47,192 | * 4,684 | * 25,905 |
| Other costs | 5,311,838 | * 135,998 | 34,303,199 | 1,130,399 | 1,147,274 | 7,337,134 | 478,819 |
| Less: Inventory, end of year | 644,350 | 0 | 1,534,821 | 0 | 1,011 | 80,718 | 147,338 |
| Salaries and wages | 2,442,102 | * 55,144 | 94,987,673 | 39,237,989 | 19,991,671 | 4,336,595 | 355,229 |
| Guaranteed payments to partners | 145,782 | * 69,070 | 19,041,653 | 9,782,464 | 3,078,979 | 992,716 | 159,028 |
| Rent paid | 557,149 | * 56,639 | 14,625,102 | 8,789,534 | 2,203,922 | 638,728 | 139,619 |
| Interest paid | 1,448,028 | * 18,025 | 1,908,481 | 271,122 | 262,731 | 110,848 | 34,725 |
| Taxes and licenses | 398,988 | 6,920 | 8,312,677 | 3,588,854 | 1,559,867 | 446,284 | 42,013 |
| Bad debts | 117,618 | * 104 | 421,002 | 115,172 | 20,504 | 18,695 | 3,298 |
| Repairs and maintenance | 330,193 | * 81 | 1,389,968 | 673,075 | 210,634 | 84,131 | 10,576 |
| Depreciation | 13,005,095 | 72,012 | 4,937,191 | 1,720,901 | 602,936 | 327,335 | 48,367 |
| Depletion | 0 | 8,994 | * 413 | * 413 | 0 | 0 | 0 |
| Retirement plans, etc. | 73,233 | 121 | 4,250,266 | 1,645,792 | 957,093 | 145,239 | 11,703 |
| Employee benefit programs | 233,989 | 842 | 5,288,613 | 2,361,177 | 708,774 | 414,712 | 15,349 |
| Ordinary loss from other partnerships and fiduciaries | * 200,026 | * 744 | 1,086,308 | 85,082 | 7,396 | 13,381 | * 4,913 |
| Farm net loss | 0 | 0 | * 25,477 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 2,085 | 33 | 135,986 | 60,201 | 3,155 | 8,866 | 14 |
| Other deductions | 4,080,230 | 591,489 | 87,968,630 | 20,998,565 | 15,458,828 | 5,745,745 | 679,913 |
| Ordinary business income (loss) | -4,633,802 | 6,098,539 | 82,974,191 | 49,490,916 | 13,510,078 | 3,024,544 | 301,230 |
| Net income | 2,516,590 | 6,205,049 | 90,459,811 | 49,919,236 | 13,665,996 | 3,382,829 | 468,456 |
| Loss | 7,150,392 | 106,509 | 7,485,620 | 428,320 | 155,918 | 358,285 | * 167,226 |
| Portfolio income (loss) distributed directly to partners | 590,873 | 1,709,587 | 7,206,272 | 278,258 | 192,751 | 670,013 | 98,514 |
| Interest income | 400,305 | 175,378 | 739,466 | 37,450 | 40,023 | 12,270 | 1,102 |
| Dividend income | 61,958 | * 1,956 | 368,557 | 13,589 | 12,632 | 26,035 | 0 |
| Royalties | * 36 | 1,524,725 | 981,199 | 568 | * 9,811 | * 68,985 | * 77,444 |
| Net short-term capital gain (loss) | * 16,396 | * -991 | 68,503 | 19,895 | -111 | * 5,975 | 0 |
| Net long-term capital gain (loss) | 112,178 | * 8,519 | 5,048,547 | 206,756 | 130,397 | 556,748 | * 19,968 |
| Net rental real estate income (loss) | 105,792 | * 236,004 | -180,815 | 11,229 | * 12,944 | * -941 | 0 |
| Net income | 116,008 | * 236,004 | 100,228 | 18,758 | * 20,890 | * 1,435 | 0 |
| Loss | * 10,216 | 0 | 281,043 | 7,529 | * 7,946 | * 2,376 | 0 |
| Other net rental income (loss) | -497,802 | * -11,502 | 113,912 | 250 | 0 | * 6,533 | 0 |
| Net income | 2,822,919 | * 82,857 | 118,639 | 254 | 0 | * 6,533 | 0 |
| Loss | 3,320,720 | * 94,359 | 4,726 | 4 | 0 | 0 | 0 |
| Total net income (loss) [1] | -4,563,513 | 8,025,100 | 84,996,511 | 49,554,002 | 13,585,488 | 3,137,427 | 379,776 |
| Net income | 5,547,545 | 8,188,721 | 92,151,983 | 49,981,535 | 13,721,129 | 3,455,616 | 513,628 |
| Loss | 10,111,058 | * 163,621 | 7,155,472 | 427,533 | 135,642 | 318,189 | * 133,852 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Professional, scientific, and technical services—continued | | | | | Management of companies (holding companies) |
|---|--|--|---|----------------------------------|---|---|
| | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific and technical services | |
| | (103) | (104) | (105) | (106) | (107) | (108) |
| Number of partnerships | 23,433 | 108,057 | 64,954 | 13,533 | 29,570 | 28,578 |
| Number of partners | 72,277 | 323,689 | 182,229 | 42,128 | 99,332 | 1,027,254 |
| Total assets | 13,944,168 | 120,028,596 | 58,118,771 | 12,251,632 | 49,658,193 | 585,694,194 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 24,437,301 | 140,482,062 | 77,145,649 | 20,970,857 | 42,365,555 | 30,807,213 |
| Business receipts | 24,241,878 | 128,660,134 | 70,032,690 | 20,486,166 | 38,141,278 | 15,200,179 |
| Ordinary income from other partnerships and fiduciaries | * 1,263 | 6,181,430 | 3,287,309 | * 40,978 | 2,853,143 | 10,513,608 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 7,867 | 139,860 | 95,904 | 16,932 | 27,025 | 796,027 |
| Other income | 186,293 | 5,500,637 | 3,729,746 | 426,782 | 1,344,110 | 4,297,399 |
| Total deductions | 22,057,354 | 126,214,586 | 67,421,789 | 19,468,723 | 39,324,073 | 31,235,118 |
| Cost of good sold | 7,721,292 | 45,356,064 | 17,512,661 | 8,881,012 | 18,962,391 | 7,808,542 |
| Inventory, beginning of year | 110,701 | 1,183,549 | 360,330 | 74,498 | 748,721 | 849,294 |
| Purchases | 3,130,269 | 19,112,336 | 4,253,796 | 2,706,847 | 12,151,693 | 6,126,092 |
| Cost of labor | 1,853,611 | 4,419,103 | 2,665,269 | 267,529 | 1,486,305 | 633,848 |
| Additional inventory costs (section 263A) | * 129,280 | 234,687 | * 12,740 | * 139,887 | * 82,060 | 43,150 |
| Other costs | 2,694,418 | 21,515,155 | 10,546,268 | 5,759,142 | 5,209,745 | 1,265,235 |
| Less: Inventory, end of year | 196,987 | 1,108,767 | 325,743 | 66,892 | 716,133 | 1,109,077 |
| Salaries and wages | 5,767,219 | 25,298,970 | 17,529,947 | 3,584,778 | 4,184,245 | 3,899,780 |
| Guaranteed payments to partners | 999,165 | 4,029,300 | 2,731,513 | 493,335 | 804,452 | 979,608 |
| Rent paid | 423,275 | 2,430,024 | 1,240,549 | 517,347 | 672,128 | 452,336 |
| Interest paid | 116,775 | 1,112,281 | 570,128 | 215,650 | 326,503 | 1,988,281 |
| Taxes and licenses | 485,735 | 2,189,924 | 1,408,498 | 341,505 | 439,921 | 268,432 |
| Bad debts | 18,766 | 244,568 | 150,195 | 71,862 | 22,511 | 79,660 |
| Repairs and maintenance | 61,997 | 349,554 | 166,039 | 70,576 | 112,940 | 100,881 |
| Depreciation | 428,763 | 1,808,887 | 784,255 | 398,874 | 625,758 | 675,689 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 9,793 |
| Retirement plans, etc. | 147,610 | 1,342,829 | 1,064,353 | 60,821 | 217,655 | 44,784 |
| Employee benefit programs | 311,873 | 1,476,729 | 997,431 | 213,455 | 265,843 | 242,811 |
| Ordinary loss from other partnerships and fiduciaries | * 99,685 | 875,850 | 488,998 | 7,291 | 379,562 | 8,332,236 |
| Farm net loss | 0 | * 25,477 | * 22,346 | 0 | * 3,130 | * 7,203 |
| Net loss, noncapital assets | 3,672 | 60,077 | 45,892 | 5,446 | 8,740 | 443,026 |
| Other deductions | 5,471,529 | 39,614,051 | 22,708,986 | 4,606,772 | 12,298,294 | 5,902,054 |
| Ordinary business income (loss) | 2,379,947 | 14,267,476 | 9,723,860 | 1,502,134 | 3,041,482 | -427,905 |
| Net income | 3,227,076 | 19,796,218 | 12,086,198 | 2,228,278 | 5,481,742 | 12,057,022 |
| Loss | 847,129 | 5,528,742 | 2,362,338 | 726,144 | 2,440,260 | 12,484,927 |
| Portfolio income (loss) distributed directly to partners | 733,406 | 5,233,330 | 2,052,106 | 220,446 | 2,960,779 | 38,977,253 |
| Interest income | 84,373 | 564,248 | 427,778 | 10,068 | 126,403 | 6,448,144 |
| Dividend income | * 1,641 | 314,660 | 148,736 | 346 | 165,578 | 11,920,676 |
| Royalties | * 30,531 | 793,861 | 41,749 | * 8 | 752,105 | 1,382,120 |
| Net short-term capital gain (loss) | * 6,371 | 36,373 | -13,291 | * -86 | 49,750 | 150,107 |
| Net long-term capital gain (loss) | 610,490 | 3,524,188 | 1,447,135 | * 210,110 | 1,866,944 | 19,076,205 |
| Net rental real estate income (loss) | * -12,170 | -191,877 | -177,366 | * -810 | -13,701 | -22,366 |
| Net income | 0 | 59,145 | 48,301 | * 1,523 | * 9,321 | 680,679 |
| Loss | * 12,170 | 251,022 | 225,667 | 2,333 | * 23,022 | 703,045 |
| Other net rental income (loss) | 0 | 107,129 | 23,879 | * 33,418 | 49,832 | 144,723 |
| Net income | 0 | 111,852 | 25,089 | * 33,418 | * 53,345 | 196,168 |
| Loss | 0 | * 4,722 | * 1,209 | 0 | * 3,513 | 51,446 |
| Total net income (loss) [1] | 2,484,321 | 15,855,497 | 10,188,635 | 1,545,164 | 4,121,698 | 19,445,392 |
| Net income | 3,330,545 | 21,149,531 | 12,586,188 | 2,235,394 | 6,327,948 | 29,417,297 |
| Loss | 846,223 | 5,294,033 | 2,397,553 | 690,230 | 2,206,250 | 9,971,905 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Administrative and support and waste management and remediation services | | | Educational services | Health care and social assistance | | |
|---|--|-------------------------------------|---|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Total | Administrative and support services | Waste management and remediation services | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | (109) | (110) | (111) | (112) | (113) | (114) | (115) |
| Number of partnerships | 71,998 | 68,005 | 3,993 | 12,968 | 79,803 | 25,883 | 13,469 |
| Number of partners | 173,707 | 161,607 | 12,101 | 33,200 | 347,280 | 112,268 | 33,230 |
| Total assets | 68,844,860 | 57,752,953 | 11,091,907 | 3,555,615 | 141,810,922 | 13,565,974 | 2,709,975 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 92,644,206 | 81,404,806 | 11,239,400 | 4,764,438 | 228,804,350 | 68,311,228 | 9,383,635 |
| Business receipts | 87,203,605 | 76,080,936 | 11,122,668 | 4,601,924 | 214,422,858 | 60,176,020 | 9,056,260 |
| Ordinary income from other partnerships and fiduciaries | 473,205 | 459,721 | * 13,484 | * 82,138 | 3,015,655 | 744,127 | * 117,518 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 24,263 | 14,996 | 9,266 | * 16,367 | 233,870 | 39,554 | * 534 |
| Other income | 4,943,134 | 4,849,152 | 93,982 | 64,009 | 11,131,967 | 7,351,526 | 209,322 |
| Total deductions | 88,872,890 | 77,746,685 | 11,126,205 | 4,297,671 | 198,851,711 | 53,586,310 | 7,761,925 |
| Cost of good sold | 36,275,306 | 30,667,883 | 5,607,423 | 566,305 | 10,489,786 | 2,343,967 | 773,214 |
| Inventory, beginning of year | 618,356 | 530,623 | 87,732 | * 8,534 | 232,503 | 20,679 | * 40,123 |
| Purchases | 5,866,445 | 4,701,241 | 1,165,204 | * 46,762 | 2,940,553 | 786,043 | 473,453 |
| Cost of labor | 16,398,129 | 15,645,554 | 752,575 | * 163,770 | 2,730,317 | * 238,470 | * 78,790 |
| Additional inventory costs (section 263A) | 305,827 | 303,336 | * 2,492 | * 66,916 | * 21,010 | * 2,772 | 0 |
| Other costs | 13,724,914 | 10,015,275 | 3,709,640 | 290,702 | 4,839,194 | 1,328,358 | * 238,976 |
| Less: Inventory, end of year | 638,366 | 528,146 | 110,220 | * 10,378 | 273,790 | 32,356 | 58,128 |
| Salaries and wages | 20,142,593 | 18,824,535 | 1,318,058 | 1,165,105 | 59,392,819 | 16,733,557 | 2,632,781 |
| Guaranteed payments to partners | 943,542 | 924,900 | 18,642 | 84,879 | 7,249,418 | 5,966,493 | 237,574 |
| Rent paid | 1,706,452 | 1,518,255 | 188,197 | 316,319 | 10,333,719 | 2,645,373 | 441,506 |
| Interest paid | 1,042,755 | 917,391 | 125,363 | 37,630 | 3,173,358 | 284,600 | 64,841 |
| Taxes and licenses | 2,191,064 | 2,003,012 | 188,051 | 129,609 | 7,278,531 | 1,259,341 | 233,268 |
| Bad debts | 195,529 | 176,342 | 19,186 | 45,473 | 4,791,101 | 276,487 | * 28,139 |
| Repairs and maintenance | 622,961 | 337,237 | 285,724 | 28,824 | 2,683,072 | 460,776 | 49,014 |
| Depreciation | 1,938,600 | 1,385,702 | 552,898 | 116,012 | 6,673,196 | 854,854 | 83,610 |
| Depletion | * 25,755 | 0 | * 25,755 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 245,441 | 225,390 | 20,051 | 14,436 | 1,023,985 | 688,911 | 19,147 |
| Employee benefit programs | 858,500 | 788,028 | 70,471 | 51,572 | 4,379,435 | 823,407 | 106,643 |
| Ordinary loss from other partnerships and fiduciaries | 617,523 | 531,351 | * 86,172 | * 90,332 | 236,958 | 26,101 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | * 14 | 0 | 0 |
| Net loss, noncapital assets | 9,047 | 8,736 | * 311 | * 93 | 63,205 | 1,287 | * 36 |
| Other deductions | 22,057,824 | 19,437,922 | 2,619,902 | 1,651,081 | 81,083,114 | 21,221,155 | 3,092,151 |
| Ordinary business income (loss) | 3,771,315 | 3,658,121 | 113,195 | 466,767 | 29,952,639 | 14,724,918 | 1,621,709 |
| Net income | 6,952,433 | 6,221,905 | 730,528 | 731,631 | 35,273,764 | 15,190,164 | 1,693,128 |
| Loss | 3,181,117 | 2,563,784 | 617,333 | 264,864 | 5,321,125 | 465,245 | 71,419 |
| Portfolio income (loss) distributed directly to partners | 1,139,036 | 972,166 | 166,870 | 271,074 | 1,864,235 | 950,401 | 11,216 |
| Interest income | 445,667 | 378,333 | 67,334 | 27,179 | 293,944 | 24,056 | 12,653 |
| Dividend income | 60,820 | 36,073 | * 24,747 | * 4,081 | 232,788 | 122,807 | * 397 |
| Royalties | * 117,794 | * 117,794 | 0 | * 12,706 | 3,424 | 0 | 0 |
| Net short-term capital gain (loss) | 17,893 | 17,893 | 0 | * 18,201 | 6,157 | -1,886 | * 25 |
| Net long-term capital gain (loss) | 496,862 | 422,072 | * 74,790 | * 208,908 | 1,327,921 | 805,423 | * -1,859 |
| Net rental real estate income (loss) | 25,675 | 25,419 | * 255 | * -2,715 | -186,882 | 6,943 | 0 |
| Net income | 28,940 | 28,684 | * 255 | 10 | 73,958 | 8,535 | 0 |
| Loss | * 3,265 | * 3,265 | 0 | * 2,725 | 260,841 | * 1,591 | 0 |
| Other net rental income (loss) | 7,303 | * 17,953 | * -10,650 | * 1 | 114,607 | * 7,633 | * 1,581 |
| Net income | * 47,049 | * 26,808 | 20,242 | * 1 | 117,204 | * 8,655 | * 1,581 |
| Loss | * 39,746 | * 8,855 | * 30,892 | 0 | * 2,597 | 1,021 | 0 |
| Total net income (loss) [1] | 4,428,574 | 4,233,694 | 194,880 | 508,019 | 30,410,520 | 14,886,358 | 1,636,340 |
| Net income | 7,514,422 | 6,712,034 | 802,388 | 755,082 | 35,860,457 | 15,340,422 | 1,706,943 |
| Loss | 3,085,848 | 2,478,340 | 607,508 | 247,064 | 5,449,937 | 454,063 | 70,603 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Health care and social assistance—continued | | | | | | |
|---|---|-------------------------------------|---------------------------|---------------------------------------|-------------------|---|-------------------|
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance |
| | (116) | (117) | (118) | (119) | (120) | (121) | (122) |
| Number of partnerships | 8,044 | 7,037 | 1,832 | 2,439 | 1,086 | 9,749 | 10,265 |
| Number of partners | 64,616 | 42,297 | 5,038 | 7,213 | 15,158 | 42,974 | 24,487 |
| Total assets | 22,391,584 | 8,039,883 | 1,651,239 | * 397,658 | 42,008,210 | 49,222,189 | 1,824,212 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 28,709,321 | 13,886,962 | 6,696,391 | 1,503,576 | 46,334,516 | 50,961,925 | 3,016,797 |
| Business receipts | 27,617,431 | 12,284,294 | 5,896,967 | 1,473,059 | 44,867,842 | 50,110,610 | 2,940,375 |
| Ordinary income from other partnerships and fiduciaries | 498,169 | 744,533 | * 29,689 | * 22,052 | 629,616 | 229,952 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 96,259 | 3,692 | * 2,774 | 0 | 80,915 | 9,953 | * 188 |
| Other income | 497,462 | 854,443 | 766,961 | * 8,464 | 756,143 | 611,411 | * 76,235 |
| Total deductions | 22,370,912 | 11,850,363 | 6,280,052 | 1,486,353 | 42,442,543 | 50,375,434 | 2,697,820 |
| Cost of good sold | 1,578,938 | 861,368 | 1,213,940 | * 353,187 | 580,337 | 2,319,736 | 465,098 |
| Inventory, beginning of year | 105,632 | * 6,215 | * 12,735 | * 7,054 | 31,092 | 8,186 | * 787 |
| Purchases | 841,329 | * 79,367 | * 213,116 | * -4,991 | 246,970 | 155,431 | * 149,834 |
| Cost of labor | * 217,239 | 241,590 | 617,145 | * 29,181 | 132,182 | 1,150,831 | * 24,889 |
| Additional inventory costs (section 263A) | 5,712 | 0 | 619 | 0 | * 11,858 | 48 | 0 |
| Other costs | 525,085 | 540,335 | 382,826 | * 321,943 | * 193,866 | 1,018,062 | * 289,743 |
| Less: Inventory, end of year | 116,059 | * 6,139 | * 12,501 | 0 | 35,632 | 12,822 | * 155 |
| Salaries and wages | 4,859,715 | 2,605,651 | 2,892,145 | * 307,158 | 10,138,001 | 18,236,918 | 986,893 |
| Guaranteed payments to partners | 331,209 | 374,058 | 130,301 | * 3,170 | 72,762 | 95,914 | * 37,936 |
| Rent paid | 1,366,522 | 644,684 | 154,582 | 73,930 | 1,177,841 | 3,599,867 | 229,414 |
| Interest paid | 309,503 | 193,730 | 48,881 | * 23,970 | 791,513 | 1,375,284 | 81,035 |
| Taxes and licenses | 636,729 | 322,438 | 231,579 | 31,375 | 1,442,176 | 3,021,774 | 99,852 |
| Bad debts | 471,103 | 361,122 | 24,609 | * 85,083 | 3,158,836 | 384,120 | * 1,601 |
| Repairs and maintenance | 416,499 | 326,859 | 23,129 | 13,632 | 757,462 | 598,532 | 37,169 |
| Depreciation | 1,045,308 | 718,503 | 54,890 | 41,980 | 2,094,671 | 1,733,315 | 46,065 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 57,933 | 70,659 | 12,287 | * 1,050 | 105,461 | 65,146 | * 3,391 |
| Employee benefit programs | 487,334 | 259,577 | 104,275 | * 48,086 | 1,151,041 | 1,351,823 | 47,249 |
| Ordinary loss from other partnerships and fiduciaries | * 11,126 | * 1,126 | * 17,419 | 0 | 119,560 | 61,626 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | * 14 | 0 |
| Net loss, noncapital assets | 2,055 | 4,728 | * 6,326 | * 33,499 | 2,578 | 12,694 | 1 |
| Other deductions | 10,796,938 | 5,105,859 | 1,365,689 | 470,233 | 20,850,304 | 17,518,670 | 662,115 |
| Ordinary business income (loss) | 6,338,409 | 2,036,599 | 416,339 | 17,223 | 3,891,973 | 586,492 | 318,977 |
| Net income | 7,104,656 | 2,640,685 | 545,978 | * 123,092 | 4,984,617 | 2,603,951 | 387,494 |
| Loss | 766,247 | 604,085 | 129,639 | * 105,869 | 1,092,645 | 2,017,459 | 68,517 |
| Portfolio income (loss) distributed directly to partners | 242,219 | 17,737 | -2,392 | * 586 | 482,684 | 160,210 | 1,573 |
| Interest income | 34,226 | 4,932 | 1,472 | * 69 | 182,678 | 32,285 | 1,573 |
| Dividend income | 103,496 | * 6 | * 403 | 0 | 1,461 | * 4,218 | 0 |
| Royalties | 0 | 0 | 0 | 0 | 0 | 3,424 | 0 |
| Net short-term capital gain (loss) | * 6,368 | 0 | * -541 | * 517 | * 28 | * 1,645 | 0 |
| Net long-term capital gain (loss) | 98,129 | * 12,800 | * -3,726 | 0 | 298,516 | * 118,638 | 0 |
| Net rental real estate income (loss) | * 3,311 | * -398 | * -54 | 0 | -16,665 | -182,179 | * 2,160 |
| Net income | * 3,573 | * 1,352 | * 120 | 0 | 20,132 | 38,087 | * 2,160 |
| Loss | * 262 | * 1,751 | * 174 | 0 | 36,797 | 220,266 | 0 |
| Other net rental income (loss) | * 337 | * 48,877 | 0 | 0 | 51,998 | * 4,182 | 0 |
| Net income | * 337 | * 50,453 | 0 | 0 | 51,998 | * 4,182 | 0 |
| Loss | 0 | * 1,576 | 0 | 0 | 0 | 0 | 0 |
| Total net income (loss) [1] | 6,479,778 | 2,090,015 | 418,160 | 17,292 | 4,111,445 | 448,422 | 322,710 |
| Net income | 7,245,489 | 2,694,829 | 547,217 | * 123,136 | 5,161,282 | 2,650,094 | 391,045 |
| Loss | 765,711 | 604,815 | 129,057 | * 105,845 | 1,049,837 | 2,201,671 | 68,335 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Arts, entertainment, and recreation | | | | Accommodation and food services | | |
|---|-------------------------------------|--|---|--|---------------------------------|--------------------|-----------------------------------|
| | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food services and drinking places |
| | (123) | (124) | (125) | (126) | (127) | (128) | (129) |
| Number of partnerships | 67,183 | 46,787 | * 279 | 20,116 | 122,104 | 31,942 | 90,162 |
| Number of partners | 369,166 | 228,177 | * 837 | 140,152 | 450,271 | 152,801 | 297,470 |
| Total assets | 106,866,539 | 52,543,597 | * 90,363 | 54,232,579 | 220,904,342 | 177,537,996 | 43,366,346 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 60,155,275 | 32,169,949 | * 243,022 | 27,742,304 | 163,170,073 | 64,861,916 | 98,308,157 |
| Business receipts | 52,306,085 | 26,001,122 | * 225,343 | 26,079,620 | 159,285,009 | 62,811,500 | 96,473,509 |
| Ordinary income from other partnerships and fiduciaries | 2,098,683 | 1,278,833 | 0 | 819,851 | 594,167 | 383,901 | 210,266 |
| Farm net profit | * 4,396 | 0 | 0 | * 4,396 | 0 | 0 | 0 |
| Net gain, noncapital assets | 63,317 | 57,089 | 0 | 6,227 | 202,200 | 163,938 | 38,262 |
| Other income | 5,682,794 | 4,832,905 | * 17,679 | 832,209 | 3,088,697 | 1,502,577 | 1,586,120 |
| Total deductions | 61,899,954 | 33,971,201 | * 278,717 | 27,650,037 | 167,205,466 | 69,864,531 | 97,340,935 |
| Cost of good sold | 8,924,454 | 4,053,493 | * 36,610 | 4,834,350 | 47,589,677 | 9,013,492 | 38,576,184 |
| Inventory, beginning of year | 850,248 | 331,836 | * 2,681 | 515,730 | 1,928,389 | 644,075 | 1,284,314 |
| Purchases | 3,361,586 | 975,323 | * 16,520 | 2,369,743 | 33,083,743 | 3,234,424 | 29,849,318 |
| Cost of labor | 1,133,006 | 660,406 | * 20,038 | 452,562 | 6,950,650 | 1,591,194 | 5,359,456 |
| Additional inventory costs (section 263A) | 15,885 | * 9,934 | 0 | 5,951 | 295,874 | 63,961 | 231,914 |
| Other costs | 4,505,088 | 2,454,256 | 0 | 2,050,832 | 7,313,475 | 4,081,719 | 3,231,755 |
| Less: Inventory, end of year | 941,359 | 378,262 | * 2,628 | 560,469 | 1,982,454 | 601,881 | 1,380,573 |
| Salaries and wages | 16,304,632 | 10,611,935 | * 36,102 | 5,656,595 | 29,641,259 | 11,363,444 | 18,277,815 |
| Guaranteed payments to partners | 662,168 | 460,939 | 0 | 201,230 | 662,080 | 123,419 | 538,661 |
| Rent paid | 2,521,663 | 802,031 | * 56,367 | 1,663,265 | 9,619,968 | 2,301,722 | 7,318,245 |
| Interest paid | 2,393,465 | 1,135,057 | * 348 | 1,258,060 | 7,676,633 | 6,535,256 | 1,141,377 |
| Taxes and licenses | 3,347,945 | 1,019,040 | * 6,424 | 2,322,482 | 7,857,996 | 4,369,059 | 3,488,937 |
| Bad debts | 137,120 | 34,003 | * 161 | 102,955 | 160,232 | 107,869 | 52,362 |
| Repairs and maintenance | 861,061 | 224,745 | * 5,170 | 631,146 | 3,306,557 | 1,726,855 | 1,579,702 |
| Depreciation | 3,985,339 | 1,328,714 | * 7,334 | 2,649,291 | 11,550,989 | 7,702,407 | 3,848,581 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 285,162 | 264,215 | 0 | 20,946 | 90,319 | 51,799 | 38,519 |
| Employee benefit programs | 822,965 | 334,141 | 0 | 488,823 | 1,643,725 | 1,156,793 | 486,932 |
| Ordinary loss from other partnerships and fiduciaries | 1,359,283 | 1,235,102 | 0 | 124,180 | 2,104,224 | 1,627,252 | 476,973 |
| Farm net loss | * 3,420 | 0 | 0 | * 3,420 | 0 | 0 | 0 |
| Net loss, noncapital assets | 81,468 | 67,961 | 0 | 13,507 | 169,531 | 95,814 | 73,717 |
| Other deductions | 20,209,811 | 12,399,825 | * 130,201 | 7,679,786 | 45,132,277 | 23,689,349 | 21,442,929 |
| Ordinary business income (loss) | -1,744,679 | -1,801,251 | * -35,695 | 92,267 | -4,035,393 | -5,002,615 | 967,222 |
| Net income | 6,004,576 | 2,970,288 | * 14,921 | 3,019,367 | 8,666,721 | 3,383,521 | 5,283,200 |
| Loss | 7,749,256 | 4,771,540 | * 50,616 | 2,927,100 | 12,702,114 | 8,386,136 | 4,315,978 |
| Portfolio income (loss) distributed directly to partners | -1,135,850 | 1,236,096 | * 6 | -2,371,952 | 816,984 | 499,044 | 317,939 |
| Interest income | 232,323 | 188,572 | * 6 | 43,745 | 192,927 | 143,055 | 49,873 |
| Dividend income | 74,206 | 31,957 | 0 | 42,249 | 131,603 | 129,874 | 1,730 |
| Royalties | 322,064 | 313,757 | 0 | * 8,306 | 205,576 | 173,310 | * 32,265 |
| Net short-term capital gain (loss) | 219 | 1,268 | 0 | * -1,049 | 1,039 | -3,968 | 5,007 |
| Net long-term capital gain (loss) | -1,764,663 | 700,542 | 0 | -2,465,204 | 285,838 | 56,774 | 229,065 |
| Net rental real estate income (loss) | -48,945 | 46,619 | 0 | -95,564 | 7,012 | -102,708 | 109,720 |
| Net income | 151,365 | 89,058 | 0 | 62,306 | 391,973 | 275,775 | 116,198 |
| Loss | 200,310 | 42,440 | 0 | 157,870 | 384,961 | 378,483 | 6,478 |
| Other net rental income (loss) | 7,846 | 280 | 0 | 7,565 | 39,908 | * 40,537 | * -629 |
| Net income | 12,556 | * 3,912 | 0 | * 8,644 | 41,848 | * 40,538 | * 1,311 |
| Loss | 4,710 | 3,632 | 0 | * 1,078 | * 1,940 | 1 | * 1,939 |
| Total net income (loss) [1] | -1,157,186 | -1,220,066 | * -35,689 | 98,569 | -3,458,366 | -4,618,547 | 1,160,181 |
| Net income | 6,474,909 | 3,378,554 | * 14,927 | 3,081,428 | 9,091,306 | 3,717,224 | 5,374,083 |
| Loss | 7,632,094 | 4,598,620 | * 50,616 | 2,982,858 | 12,549,672 | 8,335,771 | 4,213,902 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Other services | | | | | | Nature of business not allocable |
|---|-------------------|------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Total | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (130) | (131) | (132) | (133) | (134) | (135) | (136) |
| Number of partnerships | 77,346 | 39,165 | 32,661 | 6,504 | 35,892 | * 2,289 | * 2,360 |
| Number of partners | 170,711 | 83,613 | 68,585 | 15,028 | 82,519 | * 4,579 | * 4,646 |
| Total assets | 21,118,821 | 9,432,835 | 6,416,886 | 3,015,949 | 11,321,382 | * 364,604 | * 7,069 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 29,530,052 | 15,767,983 | 9,902,454 | 5,865,529 | 13,736,398 | * 25,671 | * 82,057 |
| Business receipts | 25,997,535 | 15,636,971 | 9,849,046 | 5,787,925 | 10,334,893 | * 25,671 | * 82,057 |
| Ordinary income from other partnerships and fiduciaries | * 153,908 | * 3,178 | * 1,674 | 1,504 | * 150,730 | 0 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 126,966 | 15,913 | * 4,040 | 11,873 | 111,053 | 0 | 0 |
| Other income | 3,251,642 | 111,921 | 47,694 | 64,227 | 3,139,721 | 0 | 0 |
| Total deductions | 28,811,446 | 15,536,635 | 9,834,060 | 5,702,575 | 13,232,063 | * 42,748 | * 79,216 |
| Cost of good sold | 11,153,529 | 8,751,339 | 5,065,796 | 3,685,543 | 2,402,190 | 0 | * 77,010 |
| Inventory, beginning of year | 803,267 | 585,738 | 195,451 | 390,287 | 217,529 | 0 | 0 |
| Purchases | 6,408,074 | 5,474,480 | 3,605,362 | 1,869,119 | 933,593 | 0 | 0 |
| Cost of labor | 2,583,288 | 1,892,568 | 1,034,052 | 858,516 | 690,720 | 0 | 0 |
| Additional inventory costs (section 263A) | * 62,513 | * 62,513 | * 12,635 | * 49,877 | 0 | 0 | 0 |
| Other costs | 2,177,271 | 1,376,981 | 468,780 | 908,202 | 800,289 | 0 | * 77,010 |
| Less: Inventory, end of year | 880,882 | 640,941 | 250,484 | 390,457 | 239,941 | 0 | 0 |
| Salaries and wages | 4,195,703 | 1,623,220 | 1,056,033 | 567,187 | 2,572,483 | 0 | 0 |
| Guaranteed payments to partners | 438,854 | 261,398 | 201,575 | 59,823 | 177,456 | 0 | 0 |
| Rent paid | 3,036,760 | 584,693 | 495,956 | 88,737 | 2,452,066 | 0 | * 671 |
| Interest paid | 617,658 | 377,153 | 297,409 | 79,744 | 240,505 | 0 | 0 |
| Taxes and licenses | 735,121 | 346,970 | 253,560 | 93,410 | 384,082 | * 4,069 | 0 |
| Bad debts | 43,554 | 24,500 | 17,307 | 7,193 | 19,054 | 0 | 0 |
| Repairs and maintenance | 311,399 | 173,410 | 135,254 | 38,156 | 137,989 | 0 | 0 |
| Depreciation | 1,104,086 | 655,898 | 483,760 | 172,137 | 448,188 | 0 | 0 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 22,292 | 7,922 | 5,220 | 2,702 | 14,369 | 0 | 0 |
| Employee benefit programs | 259,459 | 84,550 | 42,080 | 42,471 | 174,908 | 0 | 0 |
| Ordinary loss from other partnerships and fiduciaries | 10,139 | * 6,168 | 0 | * 6,168 | * 3,972 | 0 | * 393 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 1,771 | * 794 | * 134 | 661 | * 977 | 0 | 0 |
| Other deductions | 6,881,122 | 2,638,620 | 1,779,974 | 858,646 | 4,203,824 | * 38,679 | * 1,141 |
| Ordinary business income (loss) | 718,606 | 231,348 | 68,395 | 162,954 | 504,335 | * -17,077 | * 2,842 |
| Net income | 2,115,715 | 924,735 | 611,501 | 313,234 | 1,190,980 | 0 | * 3,235 |
| Loss | 1,397,109 | 693,387 | 543,107 | 150,280 | 686,646 | * 17,077 | * 393 |
| Portfolio income (loss) distributed directly to partners | 659,415 | 217,804 | 1,223 | 216,581 | 358,205 | * 83,406 | 0 |
| Interest income | 12,532 | 1,818 | 495 | 1,323 | 10,713 | 0 | 0 |
| Dividend income | 84,950 | * 21 | * 7 | 13 | * 1,524 | * 83,406 | 0 |
| Royalties | * 29 | 0 | 0 | 0 | * 29 | 0 | 0 |
| Net short-term capital gain (loss) | * -4,022 | 0 | 0 | 0 | * -4,022 | 0 | 0 |
| Net long-term capital gain (loss) | 565,926 | * 215,965 | * 721 | * 215,244 | 349,960 | 0 | 0 |
| Net rental real estate income (loss) | 16,490 | * -7,178 | * -7,397 | * 219 | * 23,668 | 0 | 0 |
| Net income | 24,099 | * 219 | 0 | * 219 | * 23,880 | 0 | 0 |
| Loss | * 7,609 | * 7,397 | * 7,397 | 0 | * 212 | 0 | 0 |
| Other net rental income (loss) | * 1,314 | * 1,314 | * 1,314 | 0 | [2] | 0 | 0 |
| Net income | * 1,314 | * 1,314 | * 1,314 | 0 | [2] | 0 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income (loss) [1] | 833,921 | 227,323 | 62,814 | 164,509 | 540,269 | * 66,329 | * 2,842 |
| Net income | 2,226,968 | 927,791 | 613,218 | 314,573 | 1,215,771 | * 83,406 | * 3,235 |
| Loss | 1,393,047 | 700,468 | 550,404 | 150,064 | 675,502 | * 17,077 | * 393 |

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

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

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

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

Footnotes at end of table.

Partnership Returns, 2011

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Number of partnerships | 5,543 | 515 | 3,149 | 1,880 | 44,866 | 9,032 | 5,415 |
| Number of partners | 16,501 | 1,256 | 9,558 | 5,686 | 100,605 | 18,947 | 11,011 |
| Total assets | 23,490,607 | 4,066,389 | 9,629,074 | 9,795,145 | 13,744,598 | 2,301,086 | 1,453,345 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 30,359,479 | 5,650,696 | 3,119,436 | 21,589,348 | 42,856,281 | 7,222,622 | 4,972,313 |
| Business receipts | 29,354,309 | 5,469,616 | 2,563,590 | 21,321,103 | 42,042,574 | 7,160,938 | 4,938,520 |
| Ordinary income from other partnerships and fiduciaries | 364,571 | * 103,278 | 222,090 | 39,203 | 32,876 | * 50 | * 3,515 |
| Farm net profit | * 5,769 | 0 | * 5,769 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 95,578 | 3,790 | * 180 | 91,609 | 31,464 | * 1,147 | 7,924 |
| Other income | 539,252 | 74,012 | 327,807 | 137,433 | 749,367 | 60,487 | 22,354 |
| Total deductions | 26,122,997 | 4,995,105 | 2,276,402 | 18,851,490 | 38,853,330 | 6,352,180 | 4,542,080 |
| Cost of good sold | 22,422,012 | 3,831,468 | 2,051,251 | 16,539,293 | 29,427,426 | 5,053,633 | 3,386,067 |
| Inventory, beginning of year | 2,257,818 | * 5,997 | 2,134,164 | 117,657 | 383,646 | 92,962 | 57,345 |
| Purchases | 2,818,284 | 522,852 | 456,208 | 1,839,225 | 10,067,391 | 2,036,274 | 1,150,740 |
| Cost of labor | 3,092,761 | 556,356 | * 5,572 | 2,530,832 | 6,235,768 | 983,533 | 1,110,869 |
| Additional inventory costs (section 263A) | 127,736 | 0 | * 95,562 | * 32,174 | 214,979 | * 4,380 | * 48,537 |
| Other costs | 15,990,859 | 2,752,782 | 1,128,031 | 12,110,046 | 13,102,422 | 2,107,123 | 1,060,962 |
| Less: Inventory, end of year | 1,865,444 | * 6,519 | 1,768,285 | 90,640 | 576,778 | 170,639 | 42,385 |
| Salaries and wages | 594,194 | 158,828 | 15,655 | 419,712 | 2,613,656 | 304,810 | 262,654 |
| Guaranteed payments to partners | 153,642 | * 72,346 | * 6,923 | 74,372 | 635,142 | 147,141 | 79,820 |
| Rent paid | 109,639 | 11,372 | * 1,224 | 97,043 | 453,402 | 61,133 | 40,608 |
| Interest paid | 83,173 | 12,148 | 35,245 | 35,780 | 151,584 | 17,137 | 22,512 |
| Taxes and licenses | 163,432 | 31,428 | 14,221 | 117,783 | 428,446 | 53,353 | 65,816 |
| Bad debts | 15,950 | * 3,285 | * 5,261 | 7,404 | 72,082 | 28,730 | 4,844 |
| Repairs and maintenance | 65,098 | 9,102 | 6,909 | 49,088 | 187,387 | 29,015 | 9,258 |
| Depreciation | 282,074 | 101,522 | 14,072 | 166,481 | 511,314 | 96,589 | 66,929 |
| Depletion | * 280 | 0 | * 7 | 273 | 0 | 0 | 0 |
| Retirement plans, etc. | 28,099 | * 5,866 | 0 | 22,234 | 29,174 | * 1,269 | 4,938 |
| Employee benefit programs | 69,034 | 18,132 | * 276 | 50,625 | 140,009 | 16,410 | 14,243 |
| Ordinary loss from other partnerships and fiduciaries | * 13,748 | * 26 | * 12,633 | 1,089 | * 8,055 | 0 | * 1,535 |
| Farm net loss | * 53 | 0 | * 53 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 4,648 | * 1 | * 4,535 | * 113 | 1,024 | * 159 | 162 |
| Other deductions | 2,117,919 | 739,581 | 108,137 | 1,270,201 | 4,194,629 | 542,799 | 582,695 |
| Ordinary business income (loss) | 4,236,482 | 655,591 | 843,033 | 2,737,858 | 4,002,951 | 870,442 | 430,233 |
| Net income | 4,265,041 | 655,664 | 871,357 | 2,738,020 | 4,008,271 | 870,442 | 430,233 |
| Loss | * 28,559 | * 73 | * 28,323 | * 162 | * 5,320 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | 300,369 | 27,201 | 232,561 | 40,607 | 173,989 | 2,521 | 10,480 |
| Interest income | 136,479 | 24,942 | 84,526 | 27,011 | 21,759 | 2,445 | 4,357 |
| Dividend income | 12,724 | * 375 | * 11,405 | 945 | 14,127 | * 139 | 0 |
| Royalties | * 6,525 | * 43 | * 6,482 | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | 71,034 | * 104 | * 69,761 | 1,169 | -4,159 | * -12 | * 1 |
| Net long-term capital gain (loss) | 73,607 | * 1,738 | 60,387 | 11,482 | 142,262 | * -50 | * 6,122 |
| Net rental real estate income (loss) | 111,860 | * 263 | 110,394 | * 1,203 | 9,674 | 0 | * 9,424 |
| Net income | 114,337 | * 263 | 112,852 | * 1,223 | * 11,299 | 0 | * 9,424 |
| Loss | * 2,478 | 0 | * 2,458 | 20 | * 1,626 | 0 | 0 |
| Other net rental income (loss) | * 22,329 | 0 | * 509 | * 21,820 | * -58 | 36 | 9 |
| Net income | * 22,329 | 0 | * 509 | * 21,820 | * 47 | 36 | 9 |
| Loss | 0 | 0 | 0 | 0 | 105 | 0 | 0 |
| Total net income [1] | 4,526,400 | 681,213 | 1,056,350 | 2,788,837 | 4,048,454 | 873,061 | 444,022 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|--------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| (22) | (23) | (24) | (25) | (26) | (27) | (28) | |
| Number of partnerships | 6,651 | 13,090 | 10,678 | 21,615 | 1,982 | 430 | 270 |
| Number of partners | 15,410 | 30,659 | 24,579 | 361,758 | 16,127 | 2,558 | 956 |
| Total assets | 2,323,354 | 1,337,488 | 6,329,325 | 458,389,821 | 35,121,417 | 24,752,495 | 1,656,278 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 7,677,331 | 5,685,778 | 17,298,237 | 711,200,030 | 66,075,684 | 17,400,071 | 3,570,426 |
| Business receipts | 7,606,620 | 5,672,789 | 16,663,706 | 698,358,867 | 65,507,141 | 17,187,467 | 3,532,524 |
| Ordinary income from other partnerships and fiduciaries | * 4,200 | * 12 | * 25,099 | 4,841,296 | 89,260 | * 303 | 86 |
| Farm net profit | 0 | 0 | 0 | 176 | 176 | 0 | 0 |
| Net gain, noncapital assets | 1,034 | * 192 | 21,168 | 542,920 | 64,472 | 16,230 | * 1,039 |
| Other income | 65,477 | 12,785 | 588,264 | 7,456,772 | 414,635 | 196,071 | 36,777 |
| Total deductions | 7,077,110 | 5,192,148 | 15,689,811 | 649,255,518 | 62,453,807 | 15,554,119 | 3,501,605 |
| Cost of good sold | 5,107,609 | 3,846,790 | 12,033,328 | 563,167,085 | 53,560,332 | 11,347,233 | 3,043,361 |
| Inventory, beginning of year | 59,940 | 70,539 | 102,859 | 40,999,132 | 4,868,953 | 1,965,858 | 426,493 |
| Purchases | 1,863,761 | 1,854,549 | 3,162,067 | 466,453,392 | 46,426,166 | 7,035,863 | 2,597,108 |
| Cost of labor | 1,126,853 | 845,177 | 2,169,336 | 20,218,242 | 2,271,876 | 871,669 | 223,150 |
| Additional inventory costs (section 263A) | * 33,815 | * 41,217 | 87,030 | 2,447,850 | 221,571 | 57,586 | * 620 |
| Other costs | 2,165,297 | 1,137,428 | 6,631,612 | 80,803,820 | 5,246,297 | 3,548,527 | 343,239 |
| Less: Inventory, end of year | 142,057 | 102,120 | 119,576 | 47,755,351 | 5,474,530 | 2,132,271 | 547,250 |
| Salaries and wages | 611,095 | 348,723 | 1,086,374 | 16,645,793 | 1,500,286 | 729,180 | 112,431 |
| Guaranteed payments to partners | 42,795 | 203,330 | 162,055 | 1,547,297 | 51,782 | 18,524 | * 9,719 |
| Rent paid | 78,407 | 88,888 | 184,367 | 2,106,734 | 276,696 | 60,113 | 9,862 |
| Interest paid | 25,523 | 23,183 | 63,229 | 3,294,796 | 269,671 | 110,588 | 24,714 |
| Taxes and licenses | 122,634 | 61,428 | 125,214 | 9,039,060 | 197,840 | 229,471 | 7,888 |
| Bad debts | 16,295 | 11,656 | 10,556 | 257,325 | 30,478 | 56,219 | 3,757 |
| Repairs and maintenance | 24,038 | 11,299 | 113,778 | 1,454,174 | 187,324 | 78,245 | 6,308 |
| Depreciation | 82,940 | 35,111 | 229,745 | 7,071,985 | 497,243 | 301,918 | 18,949 |
| Depletion | 0 | 0 | 0 | * 219,357 | 0 | 0 | 0 |
| Retirement plans, etc. | 5,979 | * 995 | 15,992 | 1,997,647 | 75,553 | 222,694 | * 3,316 |
| Employee benefit programs | 32,212 | 31,275 | 45,869 | 2,161,708 | 135,712 | 152,760 | * 13,105 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 0 | * 6,520 | 245,271 | 26,542 | * 4,297 | * 3,382 |
| Farm net loss | 0 | 0 | 0 | * 10,801 | 2,132 | * 8,669 | 0 |
| Net loss, noncapital assets | 0 | 0 | * 703 | 44,891 | 1,220 | * 258 | 103 |
| Other deductions | 927,582 | 529,470 | 1,612,082 | 39,991,594 | 5,640,994 | 2,233,951 | 244,711 |
| Ordinary business income (loss) | 600,221 | 493,630 | 1,608,426 | 61,944,513 | 3,621,877 | 1,845,951 | 68,820 |
| Net income | 600,221 | 493,630 | 1,613,746 | 62,340,358 | 3,626,767 | 1,845,951 | 96,831 |
| Loss | 0 | 0 | * 5,320 | 395,845 | * 4,890 | 0 | * 28,010 |
| Portfolio income (loss) distributed directly to partners | 2,979 | -3,523 | 161,533 | 8,421,182 | 342,421 | 184,449 | 76,757 |
| Interest income | 2,743 | 703 | 11,511 | 2,207,366 | 49,523 | 84,250 | 478 |
| Dividend income | * 187 | * 2 | 13,799 | 4,027,347 | 282,674 | * 7,726 | * 59,315 |
| Royalties | 0 | 0 | 0 | 1,969,498 | * 68,473 | * 31,357 | * 17,492 |
| Net short-term capital gain (loss) | * 162 | * -4,240 | * -70 | -6,915 | * -11,329 | 0 | 0 |
| Net long-term capital gain (loss) | * -113 | * 11 | 136,291 | 223,886 | -46,920 | * 61,116 | * -528 |
| Net rental real estate income (loss) | * 1,804 | 0 | * -1,554 | 17,359 | 828 | * 1,249 | * 897 |
| Net income | * 1,804 | 0 | * 72 | 19,141 | 1,313 | * 1,267 | * 897 |
| Loss | 0 | 0 | * 1,626 | 1,782 | * 484 | 18 | 0 |
| Other net rental income (loss) | 0 | 0 | -103 | 305,442 | 1,380 | * 1,002 | 7 |
| Net income | 0 | 0 | 2 | 305,636 | 1,380 | * 1,002 | 7 |
| Loss | 0 | 0 | 105 | 194 | 0 | 0 | 0 |
| Total net income [1] | 604,954 | 494,335 | 1,632,080 | 70,471,526 | 4,024,756 | 1,971,534 | 147,010 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Number of partnerships | 243 | * 3 | 1,689 | 263 | 2,176 | 136 | 720 |
| Number of partners | 657 | * 7 | 3,997 | 1,133 | 4,659 | 153,635 | 131,168 |
| Total assets | 2,196,339 | * 43,206 | 2,998,152 | 39,302,274 | 2,223,578 | 118,739,969 | 86,879,741 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 4,983,065 | * 176,000 | 4,417,993 | 18,843,671 | 4,507,773 | 297,599,493 | 132,624,694 |
| Business receipts | 4,911,584 | * 173,637 | 4,382,917 | 18,699,664 | 4,457,484 | 295,531,292 | 125,733,881 |
| Ordinary income from other partnerships and fiduciaries | 11,957 | 664 | 0 | * 24,001 | * 2,776 | 640,422 | 3,649,025 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 591 | * 4 | 10,991 | 341 | * 927 | 10,187 | 193,939 |
| Other income | 58,933 | * 1,695 | 24,085 | 119,665 | 46,586 | 1,417,592 | 3,047,849 |
| Total deductions | 4,537,730 | * 159,200 | 4,114,679 | 18,325,165 | 4,110,313 | 281,827,078 | 108,608,804 |
| Cost of good sold | 3,250,748 | * 145,444 | 3,070,310 | 16,140,580 | 2,724,290 | 264,440,945 | 87,487,046 |
| Inventory, beginning of year | 488,500 | 3,981 | 483,181 | 1,089,455 | 193,763 | 6,269,675 | 7,822,487 |
| Purchases | 2,280,269 | * 132,960 | 2,049,681 | 8,072,461 | 1,271,104 | 252,054,488 | 68,762,624 |
| Cost of labor | 387,074 | 3,897 | 317,811 | 2,159,080 | 555,123 | 1,048,947 | 1,665,398 |
| Additional inventory costs (section 263A) | 53,681 | 192 | 119,672 | 443,379 | * 14,753 | 676,297 | 503,356 |
| Other costs | 606,382 | * 9,213 | 616,009 | 5,608,753 | 892,824 | 13,555,730 | 17,484,443 |
| Less: Inventory, end of year | 565,158 | 4,798 | 516,044 | 1,232,547 | 203,276 | 9,164,192 | 8,751,262 |
| Salaries and wages | 419,451 | * 3,928 | 289,348 | 633,100 | 511,290 | 629,027 | 3,995,645 |
| Guaranteed payments to partners | 22,964 | 0 | 33,533 | 21,614 | 43,906 | * 673,736 | 47,423 |
| Rent paid | 57,032 | * 55 | 48,637 | 51,699 | 64,682 | 274,084 | 385,079 |
| Interest paid | 41,745 | 81 | 42,469 | 458,972 | 40,031 | 540,404 | 526,281 |
| Taxes and licenses | 35,024 | * 359 | 45,009 | 35,701 | 55,992 | 6,505,589 | 461,584 |
| Bad debts | 1,777 | 36 | 6,805 | 3,939 | 7,639 | 14,621 | 24,319 |
| Repairs and maintenance | 8,970 | 10 | 34,417 | 24,992 | 13,280 | 115,030 | 514,185 |
| Depreciation | 40,621 | * 251 | 73,325 | 58,326 | 91,919 | 2,381,335 | 1,647,944 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 119 | 212,435 |
| Retirement plans, etc. | 5,757 | 0 | 4,702 | 27,524 | 14,037 | 973,151 | 245,389 |
| Employee benefit programs | 17,415 | * 159 | 19,026 | 34,435 | 27,108 | 267,209 | 573,635 |
| Ordinary loss from other partnerships and fiduciaries | * 2,978 | 0 | * 4,592 | 20,333 | * 846 | 21,516 | 119,475 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 304 | 0 | * 470 | * 4,126 | 0 | 8,589 | 14,361 |
| Other deductions | 632,943 | * 8,877 | 442,035 | 809,824 | 515,291 | 4,981,721 | 12,354,005 |
| Ordinary business income (loss) | 445,335 | * 16,801 | 303,314 | 518,505 | 397,460 | 15,772,415 | 24,015,890 |
| Net income | 445,968 | * 16,801 | 303,719 | 518,505 | 397,460 | 15,798,588 | 24,019,913 |
| Loss | * 633 | 0 | * 406 | 0 | 0 | * 26,172 | * 4,023 |
| Portfolio income (loss) distributed directly to partners | 60,782 | 28 | 18,091 | 530,002 | 2,396 | 3,477,306 | 1,454,281 |
| Interest income | 16,225 | 28 | 11,003 | 170,515 | 940 | 1,071,789 | 251,648 |
| Dividend income | 0 | 0 | * 5,917 | 422,799 | * 1,096 | 2,302,919 | 451,120 |
| Royalties | 288 | 0 | 241 | 5,326 | 0 | 8,742 | 782,246 |
| Net short-term capital gain (loss) | 0 | 0 | * 116 | 5 | * -96 | * 199 | 272 |
| Net long-term capital gain (loss) | * 44,269 | 0 | * 814 | * -68,643 | * 456 | * 93,657 | -31,005 |
| Net rental real estate income (loss) | 68 | 0 | * 1,531 | -8 | * 78 | 429 | 4,437 |
| Net income | 68 | 0 | * 1,531 | 0 | * 78 | 429 | 4,533 |
| Loss | 0 | 0 | 0 | 8 | 0 | 0 | 95 |
| Other net rental income (loss) | 0 | 0 | 532 | 2,393 | 0 | 109,165 | 7,877 |
| Net income | 0 | 0 | 532 | 2,393 | 0 | 109,165 | 7,878 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total net income [1] | 461,917 | * 16,828 | 322,538 | 1,119,531 | 399,574 | 19,265,459 | 25,513,219 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Number of partnerships | 234 | 1,149 | 322 | 3,679 | 1,502 | 435 | 1,459 |
| Number of partners | 1,478 | 2,715 | 1,270 | 11,391 | 4,646 | 2,129 | 3,779 |
| Total assets | 8,210,415 | 4,538,605 | 14,417,064 | 14,616,407 | 34,278,810 | 7,492,802 | 3,974,605 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 11,772,776 | 4,845,389 | 29,722,392 | 18,966,893 | 26,056,099 | 10,535,914 | 5,134,370 |
| Business receipts | 11,701,528 | 4,740,954 | 29,618,380 | 18,677,506 | 25,436,925 | 10,402,954 | 4,881,726 |
| Ordinary income from other partnerships and fiduciaries | * 15,478 | * 2,259 | * 7,237 | * 11,689 | * 6,256 | * 20,812 | * 226,116 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 1,185 | 26,070 | 4,042 | 50,043 | 58,236 | * 5,156 | * 1,466 |
| Other income | 54,586 | 76,106 | 92,733 | 227,654 | 554,683 | 106,994 | 25,062 |
| Total deductions | 11,080,711 | 4,461,082 | 27,652,087 | 16,976,770 | 24,043,196 | 9,556,975 | 4,432,321 |
| Cost of good sold | 9,185,596 | 3,374,117 | 25,548,225 | 13,365,267 | 18,735,609 | 6,711,471 | 3,240,976 |
| Inventory, beginning of year | 909,031 | 705,043 | 2,910,692 | 1,653,767 | 3,530,335 | 673,425 | 577,262 |
| Purchases | 6,104,757 | 2,073,252 | 19,440,744 | 8,491,061 | 8,511,528 | 4,413,600 | 2,007,759 |
| Cost of labor | 1,079,884 | 376,069 | 1,407,105 | 2,171,389 | 2,138,748 | 505,589 | 302,455 |
| Additional inventory costs (section 263A) | 36,239 | 18,180 | 23,978 | 111,640 | 59,225 | 10,526 | * 7,942 |
| Other costs | 2,176,557 | 905,306 | 5,033,549 | 2,922,924 | 8,979,349 | 1,921,088 | 971,355 |
| Less: Inventory, end of year | 1,120,871 | 703,733 | 3,267,843 | 1,985,513 | 4,483,577 | 812,758 | 625,797 |
| Salaries and wages | 571,454 | 241,734 | 537,152 | 1,114,451 | 1,394,218 | 1,085,020 | 294,883 |
| Guaranteed payments to partners | 27,839 | * 43,246 | 71,439 | 181,303 | 99,157 | 53,458 | 21,203 |
| Rent paid | 29,259 | 52,962 | 36,142 | 126,968 | 243,004 | 49,416 | 55,468 |
| Interest paid | 127,743 | 57,393 | 108,917 | 164,935 | 325,546 | 47,222 | 50,191 |
| Taxes and licenses | 60,722 | 41,293 | 97,043 | 136,770 | 814,832 | 48,352 | 32,791 |
| Bad debts | 6,971 | 10,246 | 6,155 | 12,364 | 22,278 | 2,598 | 7,150 |
| Repairs and maintenance | 52,884 | 25,747 | 55,103 | 130,409 | 67,202 | 43,470 | 7,628 |
| Depreciation | 184,762 | 98,031 | 228,842 | 241,356 | 220,999 | 225,120 | 25,248 |
| Depletion | 0 | * 6,804 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 32,907 | 20,181 | 31,848 | 42,988 | 41,145 | 90,462 | 12,402 |
| Employee benefit programs | 76,540 | 20,739 | 46,030 | 200,290 | 178,100 | 129,274 | 20,459 |
| Ordinary loss from other partnerships and fiduciaries | * 2,135 | * 7,542 | * 2,769 | * 4,850 | 11,641 | 0 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 2,374 | * 2,326 | * 1,451 | 1,292 | 4,068 | * 337 | * 1,401 |
| Other deductions | 719,524 | 458,720 | 880,972 | 1,253,526 | 1,885,396 | 1,070,775 | 662,522 |
| Ordinary business income (loss) | 692,066 | 384,307 | 2,070,305 | 1,990,122 | 2,012,904 | 978,939 | 702,049 |
| Net income | 751,179 | 384,307 | 2,071,256 | 2,000,829 | 2,197,803 | 978,939 | 702,049 |
| Loss | * 59,114 | 0 | 951 | 10,707 | 184,900 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | 85,438 | 15,542 | 66,574 | 82,548 | 922,113 | 28,760 | 28,718 |
| Interest income | 29,242 | 1,741 | 51,159 | 25,661 | 386,100 | 5,621 | 5,983 |
| Dividend income | * 24,969 | * 1,785 | * 5,128 | 50,199 | 189,592 | * 20,684 | * 19,818 |
| Royalties | * 96,476 | 636 | 348 | * 6,542 | * 189,141 | 2,127 | 2,690 |
| Net short-term capital gain (loss) | * -346 | 0 | 80 | * -72 | * -125 | 217 | -111 |
| Net long-term capital gain (loss) | * -64,903 | * 11,379 | * 9,859 | * 217 | * 157,405 | * 112 | 338 |
| Net rental real estate income (loss) | * 1,160 | * 232 | * 362 | * 2,641 | * 149 | 0 | * 3,828 |
| Net income | * 1,160 | * 232 | * 362 | * 2,641 | * 284 | 0 | * 3,828 |
| Loss | 0 | 0 | 0 | 0 | 134 | 0 | 0 |
| Other net rental income (loss) | 0 | * 337 | * 988 | * -58 | * 180,097 | 0 | 0 |
| Net income | 0 | * 337 | * 988 | * 127 | * 180,098 | 0 | 0 |
| Loss | 0 | 0 | 0 | 185 | 2 | 0 | 0 |
| Total net income [1] | 843,912 | 389,038 | 2,128,290 | 2,075,107 | 2,957,983 | 1,007,370 | 734,368 |

Footnotes at end of table.

Partnership Returns, 2011

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Number of partnerships | 3,297 | 83 | 1,542 | 43,397 | 21,573 | 10,754 | 11,069 |
| Number of partners | 11,475 | 229 | 7,749 | 347,853 | 63,663 | 261,638 | 22,553 |
| Total assets | 26,144,792 | 495,488 | 30,307,387 | 163,894,296 | 54,198,022 | 106,955,654 | 2,740,620 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 33,846,836 | 1,262,749 | 18,857,742 | 466,491,983 | 139,206,958 | 315,816,189 | 11,468,836 |
| Business receipts | 33,214,972 | 1,259,475 | 18,306,854 | 458,835,357 | 136,354,581 | 311,405,247 | 11,075,528 |
| Ordinary income from other partnerships and fiduciaries | * 59,410 | 0 | * 73,547 | 2,525,584 | 325,301 | 2,197,363 | * 2,920 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 6,224 | * 159 | 91,620 | 155,993 | 82,707 | 72,335 | * 950 |
| Other income | 566,231 | * 3,115 | 385,721 | 4,975,049 | 2,444,369 | 2,141,244 | 389,437 |
| Total deductions | 30,959,576 | 1,156,560 | 15,743,739 | 446,033,228 | 130,663,228 | 304,806,506 | 10,563,076 |
| Cost of good sold | 26,617,612 | 862,220 | 10,315,703 | 399,509,901 | 110,640,937 | 279,745,295 | 9,123,668 |
| Inventory, beginning of year | 4,311,237 | 115,171 | 2,000,821 | 28,611,805 | 13,031,091 | 15,222,775 | 357,938 |
| Purchases | 18,527,041 | * 569,777 | 5,631,150 | 337,946,815 | 104,820,179 | 225,277,571 | 7,849,065 |
| Cost of labor | 2,086,622 | * 131,637 | 514,718 | 2,196,796 | 1,565,982 | 626,141 | * 4,672 |
| Additional inventory costs (section 263A) | 56,129 | * 5,097 | 27,787 | 1,118,821 | 449,533 | 661,090 | * 8,198 |
| Other costs | 5,744,889 | * 187,102 | 4,050,287 | 63,720,175 | 6,588,044 | 55,735,319 | 1,396,812 |
| Less: Inventory, end of year | 4,108,306 | 146,564 | 1,909,060 | 34,084,512 | 15,813,892 | 17,777,602 | 493,018 |
| Salaries and wages | 1,324,558 | 102,215 | 1,156,421 | 13,878,224 | 6,480,327 | 7,024,245 | 373,652 |
| Guaranteed payments to partners | 42,438 | * 2,986 | 81,026 | 1,281,243 | 736,557 | 429,988 | 114,698 |
| Rent paid | 148,228 | * 16,906 | 120,444 | 2,129,589 | 1,088,127 | 986,144 | 55,318 |
| Interest paid | 232,016 | * 8,829 | 117,050 | 1,861,032 | 623,081 | 1,215,893 | 22,058 |
| Taxes and licenses | 132,894 | 8,004 | 91,900 | 1,796,911 | 764,103 | 1,001,329 | 31,479 |
| Bad debts | 11,507 | * 1,911 | 26,554 | 219,640 | 103,256 | 109,419 | 6,965 |
| Repairs and maintenance | 56,929 | * 2,690 | 29,349 | 763,324 | 275,383 | 484,984 | 2,957 |
| Depreciation | 364,167 | * 11,292 | 360,337 | 2,802,674 | 823,995 | 1,919,393 | 59,286 |
| Depletion | 0 | 0 | 0 | 16,413 | 0 | 16,413 | 0 |
| Retirement plans, etc. | 121,227 | * 413 | 31,950 | 316,483 | 109,884 | 199,345 | 7,255 |
| Employee benefit programs | 101,557 | * 6,039 | 142,116 | 1,106,110 | 501,651 | 576,537 | 27,922 |
| Ordinary loss from other partnerships and fiduciaries | 12,038 | 0 | * 333 | 160,806 | 142,201 | 18,557 | 48 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 1,645 | * 100 | * 465 | 45,844 | 7,401 | 2,402 | 36,040 |
| Other deductions | 1,792,759 | 132,956 | 3,270,092 | 20,145,036 | 8,366,742 | 11,076,563 | 701,731 |
| Ordinary business income (loss) | 2,887,261 | 106,189 | 3,114,002 | 20,458,755 | 8,543,312 | 11,009,683 | 905,760 |
| Net income | 2,888,779 | 106,189 | 3,188,524 | 20,469,056 | 8,546,930 | 11,015,919 | 906,207 |
| Loss | 1,518 | 0 | 74,521 | 10,301 | * 3,618 | * 6,235 | 447 |
| Portfolio income (loss) distributed directly to partners | 145,579 | * 1,610 | 897,787 | 906,454 | 204,113 | 698,911 | 3,430 |
| Interest income | 38,317 | * 71 | 7,070 | 249,215 | 78,026 | 167,856 | 3,333 |
| Dividend income | * 37,368 | 1,539 | * 142,700 | 562,463 | 113,910 | 448,310 | * 243 |
| Royalties | 9,681 | 0 | * 747,691 | 17,839 | 9,759 | 8,080 | 0 |
| Net short-term capital gain (loss) | 4,276 | 0 | 0 | -2,802 | -2,593 | -52 | * -157 |
| Net long-term capital gain (loss) | * 55,938 | 0 | 326 | 79,739 | 5,010 | 74,718 | * 11 |
| Net rental real estate income (loss) | * -851 | * 121 | 208 | 12,011 | 9,943 | -5,194 | * 7,261 |
| Net income | 191 | * 121 | 208 | 33,636 | 11,179 | 13,300 | * 9,158 |
| Loss | * 1,042 | 0 | 0 | 21,626 | * 1,236 | 18,494 | * 1,897 |
| Other net rental income (loss) | 1,641 | 0 | 82 | 16,541 | -1,923 | 18,465 | 0 |
| Net income | 1,648 | 0 | 82 | 20,227 | * 1,559 | 18,668 | 0 |
| Loss | 6 | 0 | 0 | 3,686 | 3,483 | 203 | 0 |
| Total net income [1] | 2,973,417 | 107,920 | 4,011,754 | 21,316,824 | 8,753,027 | 11,647,200 | 916,597 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | Total | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Number of partnerships | 77,305 | 7,170 | 3,533 | 1,371 | 2,224 | 11,709 | 3,400 |
| Number of partners | 296,515 | 19,498 | 8,629 | 3,274 | 7,788 | 29,412 | 39,577 |
| Total assets | 101,476,109 | 30,424,928 | 3,238,784 | 1,191,273 | 2,358,050 | 13,825,677 | 2,835,752 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 307,176,892 | 105,986,125 | 9,357,732 | 4,656,544 | 6,289,136 | 42,408,060 | 10,006,333 |
| Business receipts | 301,068,529 | 102,984,413 | 9,069,928 | 4,645,605 | 6,241,751 | 41,517,854 | 9,949,673 |
| Ordinary income from other partnerships and fiduciaries | 632,723 | 120,839 | 5,339 | 0 | * 51 | 129,296 | * 5,377 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 119,362 | 58,370 | 312 | * 150 | 799 | 18,861 | * 84 |
| Other income | 5,356,278 | 2,822,503 | 282,152 | 10,789 | 46,535 | 742,050 | 51,198 |
| Total deductions | 295,779,562 | 103,315,378 | 8,582,792 | 4,439,703 | 5,887,533 | 41,183,145 | 9,349,779 |
| Cost of good sold | 238,496,855 | 89,097,074 | 5,253,699 | 3,108,636 | 4,396,005 | 31,098,081 | 6,129,330 |
| Inventory, beginning of year | 25,927,487 | 12,810,359 | 835,419 | 271,483 | 809,963 | 2,176,154 | 668,010 |
| Purchases | 231,562,838 | 88,201,747 | 4,743,244 | 2,987,123 | 4,103,004 | 30,521,643 | 5,752,650 |
| Cost of labor | 2,150,564 | 1,001,330 | 215,319 | * 41,809 | * 112,748 | 244,826 | 160,168 |
| Additional inventory costs (section 263A) | 674,335 | 105,799 | 130,777 | * 21,705 | 12,000 | 77,764 | 34,892 |
| Other costs | 8,096,768 | 1,470,071 | 265,976 | 83,814 | 344,926 | 409,169 | 320,282 |
| Less: Inventory, end of year | 29,915,135 | 14,492,232 | 937,035 | 297,298 | 986,635 | 2,331,474 | 806,672 |
| Salaries and wages | 18,014,157 | 5,580,936 | 937,532 | 462,058 | 570,241 | 3,180,329 | 1,054,123 |
| Guaranteed payments to partners | 1,399,515 | 246,040 | 69,231 | 93,753 | * 80,319 | 207,903 | 258,440 |
| Rent paid | 5,896,285 | 1,286,751 | 497,838 | 126,544 | 137,131 | 1,096,309 | 240,458 |
| Interest paid | 1,580,707 | 429,194 | 72,958 | 13,979 | 29,907 | 231,871 | 33,596 |
| Taxes and licenses | 2,794,677 | 805,461 | 159,752 | 61,947 | 70,435 | 487,817 | 130,402 |
| Bad debts | 449,366 | 79,724 | 22,133 | 8,798 | 9,304 | 8,938 | 32,106 |
| Repairs and maintenance | 1,158,147 | 201,087 | 47,437 | 6,010 | 37,685 | 301,551 | 26,848 |
| Depreciation | 3,034,403 | 526,818 | 74,599 | 45,322 | 72,195 | 624,082 | 136,770 |
| Depletion | 378 | 378 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 208,550 | 35,533 | 12,785 | * 1,844 | 5,580 | 73,487 | 8,239 |
| Employee benefit programs | 1,058,777 | 391,255 | 38,546 | 11,608 | 42,431 | 218,410 | 30,436 |
| Ordinary loss from other partnerships and fiduciaries | 17,156 | 4,172 | * 1,841 | * 154 | 0 | * 1,888 | * 114 |
| Farm net loss | * 3,774 | 0 | 0 | 0 | 0 | * 3,774 | 0 |
| Net loss, noncapital assets | 9,151 | 3,216 | 667 | 108 | * 10 | 699 | * 469 |
| Other deductions | 21,657,663 | 4,627,738 | 1,393,772 | 498,942 | 436,292 | 3,648,004 | 1,268,446 |
| Ordinary business income (loss) | 11,397,329 | 2,670,747 | 774,940 | 216,841 | 401,603 | 1,224,916 | 656,554 |
| Net income | 11,489,114 | 2,672,902 | 774,964 | 216,841 | 401,603 | 1,286,567 | 658,562 |
| Loss | 91,785 | * 2,154 | 24 | 0 | 0 | * 61,651 | * 2,009 |
| Portfolio income (loss) distributed directly to partners | 899,834 | 85,388 | 48,343 | 1,475 | 3,221 | 258,853 | 8,382 |
| Interest income | 266,794 | 41,246 | 4,589 | 1,079 | 2,562 | 100,479 | 1,246 |
| Dividend income | 368,594 | 567 | * 205 | * 461 | * 609 | 90,154 | * 6,464 |
| Royalties | * 8,190 | * 3 | 0 | 0 | 0 | * 7,068 | 0 |
| Net short-term capital gain (loss) | 5,947 | * -114 | 69 | * -133 | 0 | * 8,051 | 0 |
| Net long-term capital gain (loss) | 250,308 | 43,686 | 43,481 | * 68 | 50 | 53,101 | * 671 |
| Net rental real estate income (loss) | 197,767 | 1,809 | * 6,793 | * -795 | * 437 | 943 | * 4,866 |
| Net income | 216,767 | 4,851 | * 6,841 | * 23 | * 437 | 12,040 | * 4,866 |
| Loss | 19,000 | * 3,042 | 48 | * 818 | 0 | 11,097 | 0 |
| Other net rental income (loss) | 46,762 | * 3,117 | * 394 | * 3,679 | * 891 | * 5,725 | 578 |
| Net income | 46,764 | * 3,117 | * 394 | * 3,679 | * 891 | * 5,725 | 580 |
| Loss | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| Total net income [1] | 12,285,437 | 2,717,489 | 786,921 | 221,266 | 406,101 | 1,429,285 | 669,709 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Retail trade—continued | | | | | |
|---|------------------------|--|---|----------------------------|-------------------------------|--------------------|
| | Gasoline stations | Clothing and clothing accessories stores | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers |
| | (57) | (58) | (59) | (60) | (61) | (62) |
| Number of partnerships | 4,597 | 11,211 | 5,119 | 1,459 | 13,642 | 11,871 |
| Number of partners | 10,597 | 25,808 | 10,974 | 3,350 | 32,737 | 104,871 |
| Total assets | 11,721,984 | 10,394,108 | 1,405,094 | 4,116,494 | 7,463,785 | 12,500,182 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 65,945,470 | 9,492,690 | 2,673,420 | 9,215,024 | 15,613,091 | 25,533,268 |
| Business receipts | 65,519,493 | 9,255,095 | 2,581,662 | 9,038,630 | 15,409,082 | 24,855,344 |
| Ordinary income from other partnerships and fiduciaries | 24,876 | * 86,804 | 288 | 7,665 | * 51,484 | * 200,704 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 9,799 | * 9,468 | * 282 | 168 | * 699 | 20,369 |
| Other income | 391,303 | 141,323 | * 91,188 | 168,561 | 151,826 | 456,851 |
| Total deductions | 65,236,373 | 8,722,130 | 2,477,995 | 8,675,721 | 14,265,910 | 23,643,105 |
| Cost of good sold | 60,484,411 | 5,138,818 | 1,580,740 | 5,853,205 | 10,386,409 | 15,970,448 |
| Inventory, beginning of year | 730,673 | 1,688,729 | 446,117 | 1,302,868 | 2,955,794 | 1,231,918 |
| Purchases | 58,521,651 | 5,015,787 | 1,576,834 | 5,921,291 | 10,500,585 | 13,717,280 |
| Cost of labor | 78,046 | * 68,216 | * 7,813 | * 3,941 | 80,431 | 135,916 |
| Additional inventory costs (section 263A) | 53,764 | * 9,221 | * 20,264 | * 36,143 | 90,803 | 81,201 |
| Other costs | 1,934,431 | 290,217 | 67,505 | 104,924 | 479,134 | 2,326,320 |
| Less: Inventory, end of year | 834,153 | 1,933,353 | 537,794 | 1,515,961 | 3,720,339 | 1,522,188 |
| Salaries and wages | 1,174,126 | 1,005,771 | 261,891 | 1,024,130 | 1,055,879 | 1,707,141 |
| Guaranteed payments to partners | 22,990 | 37,017 | * 58,735 | * 12,140 | 166,132 | 146,815 |
| Rent paid | 423,936 | 595,053 | 146,346 | 351,392 | 770,621 | 223,905 |
| Interest paid | 334,974 | 73,375 | 22,381 | 48,569 | 66,414 | 223,488 |
| Taxes and licenses | 287,022 | 201,797 | 36,676 | 155,633 | 185,245 | 212,490 |
| Bad debts | 8,190 | 27,418 | * 2,209 | 22,007 | 2,947 | 225,591 |
| Repairs and maintenance | 214,675 | 36,670 | 7,887 | 45,023 | 70,516 | 162,759 |
| Depreciation | 705,625 | 110,767 | 40,726 | 159,135 | 125,077 | 413,286 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 8,458 | 4,274 | * 111 | 8,054 | 7,865 | 42,319 |
| Employee benefit programs | 31,912 | 35,374 | 11,629 | 44,681 | 49,316 | 153,179 |
| Ordinary loss from other partnerships and fiduciaries | * 2,760 | 0 | * 1,792 | 0 | * 217 | * 4,218 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 159 | * 1,415 | 0 | 1,814 | * 557 | 35 |
| Other deductions | 1,537,136 | 1,454,380 | 306,872 | 949,936 | 1,378,715 | 4,157,432 |
| Ordinary business income (loss) | 709,097 | 770,560 | 195,425 | 539,303 | 1,347,181 | 1,890,163 |
| Net income | 714,446 | 770,560 | 195,425 | 539,538 | 1,351,291 | 1,906,415 |
| Loss | * 5,349 | 0 | 0 | 236 | * 4,110 | 16,252 |
| Portfolio income (loss) distributed directly to partners | 3,771 | 12,633 | 6,296 | 277,292 | 76,882 | 117,298 |
| Interest income | 5,299 | 4,232 | 6,233 | 12,245 | 46,046 | 41,538 |
| Dividend income | 401 | * 2,058 | * 63 | 264,668 | * 356 | 2,588 |
| Royalties | 0 | 0 | 0 | 0 | * 591 | 529 |
| Net short-term capital gain (loss) | -1,994 | 0 | 0 | 0 | * 8 | * 60 |
| Net long-term capital gain (loss) | 64 | * 6,343 | 0 | 379 | * 29,881 | * 72,583 |
| Net rental real estate income (loss) | 90,150 | * 28,099 | 7 | * 34,336 | * 30,386 | * 736 |
| Net income | 92,615 | * 29,463 | 7 | * 34,336 | * 30,552 | * 736 |
| Loss | * 2,465 | * 1,364 | 0 | 0 | 166 | 0 |
| Other net rental income (loss) | 4,272 | 838 | 0 | 7,531 | * 25 | 19,712 |
| Net income | 4,272 | 838 | 0 | 7,531 | * 25 | 19,712 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income [1] | 809,219 | 805,786 | 201,728 | 858,083 | 1,424,585 | 1,955,265 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Transportation and warehousing | | | | | | |
|---|--------------------------------|-----------------------------|----------------------|----------------------|---|-------------------------|---------------------------------------|
| | Total | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| Number of partnerships | 18,384 | 149 | 187 | 10,683 | 1,507 | 1,014 | * 25 |
| Number of partners | 1,435,007 | 461 | 2,475 | 24,286 | 6,970 | 1,352,357 | * 90 |
| Total assets | 208,614,636 | 9,378,912 | 4,006,213 | 4,475,529 | 948,388 | 163,300,313 | * 607,690 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 126,774,249 | 8,129,403 | 3,700,396 | 18,831,041 | 2,237,714 | 63,948,089 | * 457,576 |
| Business receipts | 123,002,890 | 8,006,753 | 3,058,735 | 18,598,311 | 2,226,767 | 61,744,863 | * 449,441 |
| Ordinary income from other partnerships and fiduciaries | 1,796,516 | * 11,467 | * 21,210 | * 27,746 | 0 | 1,427,814 | 0 |
| Farm net profit | * 449 | 0 | 445 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 422,141 | 7,193 | * 103,590 | 112,180 | * 520 | 192,084 | 56 |
| Other income | 1,552,253 | 103,990 | 516,415 | 92,804 | * 10,428 | 583,329 | * 8,079 |
| Total deductions | 115,353,690 | 7,828,022 | 3,319,533 | 17,784,217 | 2,100,644 | 57,561,955 | * 405,779 |
| Cost of good sold | 77,430,957 | 6,105,362 | 1,228,629 | 10,213,840 | * 465,808 | 40,850,798 | * 143,525 |
| Inventory, beginning of year | 1,846,940 | * 101,134 | 20,416 | 79,651 | * 2,279 | 851,028 | * 2,051 |
| Purchases | 49,704,599 | * 4,415,272 | * 257,502 | 6,022,412 | 0 | 29,210,557 | * 14,273 |
| Cost of labor | 2,401,119 | * 151,495 | * 81,407 | 534,091 | * 225,210 | 22,729 | * 20,991 |
| Additional inventory costs (section 263A) | 202,558 | 2,013 | 0 | * 197,880 | 0 | * -4,581 | 0 |
| Other costs | 25,108,144 | 1,547,579 | 880,738 | 3,458,542 | * 240,885 | 11,770,589 | * 111,468 |
| Less: Inventory, end of year | 1,832,402 | * 112,131 | * 11,432 | 78,735 | * 2,567 | 999,524 | * 5,259 |
| Salaries and wages | 4,957,718 | 381,150 | 147,655 | 1,354,939 | 511,897 | 505,882 | * 75,491 |
| Guaranteed payments to partners | 426,896 | 34,663 | * 15,411 | 154,096 | * 785 | * 9,886 | 0 |
| Rent paid | 1,340,143 | 130,465 | 6,320 | 260,795 | 50,093 | 325,089 | * 14,322 |
| Interest paid | 2,994,586 | 55,471 | 54,247 | 74,037 | 30,659 | 2,571,766 | * 4,490 |
| Taxes and licenses | 1,427,042 | 55,822 | 17,686 | 223,105 | 73,165 | 786,488 | * 12,286 |
| Bad debts | 44,634 | 4,077 | * 493 | 13,750 | * 1,809 | 3,039 | 0 |
| Repairs and maintenance | 1,653,959 | 106,010 | * 15,906 | 354,509 | 18,108 | 872,430 | * 5,199 |
| Depreciation | 7,254,206 | 138,565 | 183,441 | 542,811 | 77,428 | 5,805,121 | * 13,473 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 169,869 | * 7,067 | * 621 | 17,924 | * 1,552 | 62,998 | * 216 |
| Employee benefit programs | 553,727 | 70,898 | 43,342 | 76,081 | * 47,133 | 109,888 | * 10,362 |
| Ordinary loss from other partnerships and fiduciaries | 3,537 | * 1,756 | 38 | * 17 | 1 | * 390 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 4,437 | 46 | 54 | * 289 | 0 | * 2,985 | 0 |
| Other deductions | 17,091,977 | 736,670 | 1,605,690 | 4,498,025 | 822,207 | 5,655,195 | * 126,417 |
| Ordinary business income (loss) | 11,420,559 | 301,380 | 380,863 | 1,046,824 | 137,070 | 6,386,135 | * 51,796 |
| Net income | 11,447,093 | 304,747 | 381,106 | 1,059,488 | 137,070 | 6,386,832 | * 51,796 |
| Loss | * 26,534 | 3,366 | * 242 | * 12,664 | 0 | * 697 | 0 |
| Portfolio income (loss) distributed directly to partners | 957,505 | 8,798 | -29,611 | 79,806 | * 455 | 820,343 | * 261 |
| Interest income | 231,961 | 6,646 | 2,293 | 9,771 | * 184 | 194,854 | * 258 |
| Dividend income | 227,332 | * 34 | * 25,326 | * 46 | 41 | 113,086 | * 2 |
| Royalties | * 112 | 107 | [2] | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | -27,386 | 0 | * 195 | * 293 | -6 | 1,485 | 0 |
| Net long-term capital gain (loss) | 525,486 | * 2,011 | * -57,427 | * 69,696 | 237 | 510,919 | 0 |
| Net rental real estate income (loss) | 74,534 | * 5,431 | [2] | * 806 | -151 | * 24,082 | 0 |
| Net income | 74,685 | * 5,431 | 0 | * 806 | 0 | * 24,082 | 0 |
| Loss | * 151 | 0 | [2] | 0 | 151 | 0 | 0 |
| Other net rental income (loss) | * 34,310 | 0 | 0 | * 22,286 | 0 | 9,010 | 0 |
| Net income | * 34,310 | 0 | 0 | * 22,286 | 0 | 9,010 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income [1] | 11,988,808 | 313,598 | 408,483 | 1,079,732 | 137,143 | 6,727,166 | * 52,057 |

Footnotes at end of table.

Partnership Returns, 2011

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Transportation and warehousing—continued | | | Information | | | |
|---|--|-------------------------|-------------------------|--------------------|---|---|--------------------------------|
| | Support activities for transportation | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Number of partnerships | 3,985 | 190 | 644 | 22,172 | 6,226 | 6,147 | 1,476 |
| Number of partners | 46,215 | 502 | 1,650 | 63,782 | 19,736 | 14,384 | 4,294 |
| Total assets | 10,406,700 | 189,780 | 15,301,112 | 408,713,602 | 12,685,326 | 12,369,878 | 87,244,329 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 16,710,470 | 1,456,931 | 11,302,630 | 194,808,523 | 9,772,556 | 8,056,543 | 42,566,475 |
| Business receipts | 16,412,012 | 1,452,742 | 11,053,266 | 179,310,158 | 9,444,984 | 7,594,792 | 39,389,935 |
| Ordinary income from other partnerships and fiduciaries | 132,800 | 1,366 | 174,113 | 9,055,796 | * 65,382 | * 169,311 | 2,016,601 |
| Farm net profit | 0 | 0 | * 4 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 4,328 | 0 | 2,191 | 486,424 | 83,573 | * 10,442 | 86,081 |
| Other income | 161,330 | * 2,822 | 73,056 | 5,956,145 | 178,618 | 281,998 | 1,073,859 |
| Total deductions | 14,777,387 | 1,404,546 | 10,171,606 | 160,956,566 | 8,548,858 | 7,980,067 | 34,038,765 |
| Cost of good sold | 10,260,658 | * 976,787 | 7,185,552 | 45,983,880 | 2,124,065 | 3,280,391 | 5,989,799 |
| Inventory, beginning of year | 239,804 | * 1,612 | 548,965 | 1,662,119 | 242,628 | 27,020 | 4 |
| Purchases | 3,281,297 | * 29,921 | 6,473,366 | 18,253,265 | 693,039 | 373,095 | 0 |
| Cost of labor | 1,161,171 | * 86,039 | * 117,987 | 945,237 | 164,987 | * 168,022 | 39,803 |
| Additional inventory costs (section 263A) | * 6,267 | 0 | 979 | 605,619 | 3,507 | * 68,195 | 349 |
| Other costs | 5,774,231 | * 861,651 | 462,462 | 25,981,707 | 1,249,961 | 2,666,946 | 5,998,902 |
| Less: Inventory, end of year | 202,112 | * 2,436 | 418,206 | 1,464,066 | 230,056 | 22,888 | 49,260 |
| Salaries and wages | 1,265,547 | 95,283 | 619,876 | 18,297,312 | 2,199,828 | 915,445 | 3,955,560 |
| Guaranteed payments to partners | 196,714 | * 8,136 | * 7,206 | 708,115 | 134,791 | 294,442 | * 5,687 |
| Rent paid | 186,341 | 14,823 | 351,895 | 3,814,622 | 183,715 | 261,366 | 450,420 |
| Interest paid | 64,464 | * 2,029 | 137,425 | 3,836,911 | 87,812 | 121,809 | 1,167,477 |
| Taxes and licenses | 133,190 | 11,288 | 114,011 | 3,223,018 | 196,364 | 121,665 | 461,627 |
| Bad debts | 19,997 | * 237 | 1,232 | 1,299,548 | 52,866 | 4,084 | 253,935 |
| Repairs and maintenance | 160,814 | 5,509 | 115,474 | 1,568,024 | 74,417 | 41,930 | 256,600 |
| Depreciation | 208,541 | 7,475 | 277,350 | 17,229,330 | 190,266 | 198,020 | 1,676,862 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 68,362 | * 1,022 | 10,106 | 1,352,975 | 52,144 | 8,159 | 79,218 |
| Employee benefit programs | 123,421 | * 2,877 | 69,724 | 1,730,297 | 215,131 | 46,104 | 482,763 |
| Ordinary loss from other partnerships and fiduciaries | * 356 | * 187 | * 793 | 524,284 | 4,747 | 332,448 | * 45,813 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 785 | 0 | * 278 | 44,163 | * 1,360 | 13 | 14,404 |
| Other deductions | 2,088,197 | 278,892 | 1,280,685 | 61,344,086 | 3,031,352 | 2,354,192 | 19,198,599 |
| Ordinary business income (loss) | 1,933,083 | 52,385 | 1,131,023 | 33,851,957 | 1,223,698 | 76,475 | 8,527,710 |
| Net income | 1,942,597 | 52,385 | 1,131,073 | 35,282,599 | 1,232,278 | 1,479,557 | 8,544,597 |
| Loss | * 9,514 | 0 | * 50 | 1,430,642 | * 8,580 | 1,403,082 | 16,887 |
| Portfolio income (loss) distributed directly to partners | 52,588 | * 31 | 24,835 | 5,552,833 | 241,620 | 2,214,331 | 344,885 |
| Interest income | 9,776 | * 30 | 8,147 | 2,773,491 | 17,455 | 30,016 | 173,906 |
| Dividend income | 72,037 | * 1 | 16,759 | 165,219 | 346 | * 7,359 | * 101,928 |
| Royalties | 0 | 0 | 5 | 2,404,035 | 223,241 | 2,040,733 | 109,754 |
| Net short-term capital gain (loss) | -29,331 | 0 | -21 | 39,626 | * 32 | * -180 | 41,075 |
| Net long-term capital gain (loss) | 105 | 0 | * -55 | 170,461 | 545 | * 136,403 | * -81,778 |
| Net rental real estate income (loss) | * 38,939 | 0 | * 5,428 | 13,473 | * 4,945 | * -1,330 | * 934 |
| Net income | * 38,939 | 0 | * 5,428 | 16,549 | * 4,945 | * 165 | * 934 |
| Loss | 0 | 0 | 0 | * 3,076 | 0 | 1,495 | 0 |
| Other net rental income (loss) | * 3,015 | 0 | 0 | 212,555 | 7,872 | 1,953 | 90,029 |
| Net income | * 3,015 | 0 | 0 | 325,591 | 7,872 | 1,953 | 90,029 |
| Loss | 0 | 0 | 0 | 113,037 | 0 | 0 | 0 |
| Total net income [1] | 2,056,850 | 52,416 | 1,161,363 | 39,420,731 | 1,477,558 | 2,155,206 | 9,004,261 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Information—continued | | | Finance and insurance | | | |
|---|-----------------------|--------------------------|----------------------------|-----------------------|----------------------------------|-------------------------------------|---|
| | Tele-communications | Data processing services | Other information services | Total | Depository credit intermediation | Nondepository credit intermediation | Activities related to credit intermediation |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| Number of partnerships | 2,520 | 1,937 | 3,866 | 208,417 | * 7 | 8,047 | 1,502 |
| Number of partners | 8,411 | 6,002 | 10,956 | 5,291,887 | * 137 | 80,606 | 5,287 |
| Total assets | 281,108,288 | 7,149,034 | 8,156,746 | 8,916,551,419 | * 7,203,218 | 127,121,617 | 24,259,691 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 119,352,961 | 3,420,208 | 11,639,781 | 250,331,744 | * 2,126,547 | 16,908,744 | 9,663,488 |
| Business receipts | 108,305,009 | 3,035,325 | 11,540,114 | 130,243,164 | * 2,063,692 | 10,745,350 | 8,959,716 |
| Ordinary income from other partnerships and fiduciaries | 6,688,805 | * 33,732 | * 81,966 | 35,878,463 | 6,050 | 1,146,503 | * 115,122 |
| Farm net profit | 0 | 0 | 0 | * 12,557 | 0 | 0 | 0 |
| Net gain, noncapital assets | 306,258 | 22 | * 48 | 5,129,559 | 0 | 254,934 | * 12,005 |
| Other income | 4,052,888 | 351,129 | 17,653 | 79,068,001 | 56,805 | 4,761,958 | 576,644 |
| Total deductions | 99,562,918 | 2,878,882 | 7,947,075 | 163,634,051 | * 1,882,681 | 12,172,560 | 7,229,809 |
| Cost of good sold | 32,702,949 | 1,048,871 | 837,806 | 21,187,011 | 876,912 | 3,400,259 | 1,296,190 |
| Inventory, beginning of year | 1,387,598 | * 1,031 | * 3,838 | 3,451,739 | 1,829 | * 260,321 | * 8,483 |
| Purchases | 16,672,005 | * 380,199 | * 134,928 | 13,342,997 | 851,272 | 2,917,236 | * 163,752 |
| Cost of labor | 482,275 | * 2,443 | * 87,707 | 696,182 | 0 | * 37,995 | * 43,307 |
| Additional inventory costs (section 263A) | 487,468 | * 46,099 | 1 | 101,545 | 0 | * 1,562 | * -344 |
| Other costs | 14,834,325 | * 620,108 | 611,464 | 7,801,571 | 23,811 | 537,381 | * 1,096,611 |
| Less: Inventory, end of year | 1,160,722 | * 1,008 | 132 | 4,207,023 | 0 | * 354,236 | * 15,618 |
| Salaries and wages | 7,874,468 | 872,544 | 2,479,467 | 48,997,261 | 440,310 | 2,250,294 | 1,340,036 |
| Guaranteed payments to partners | * 88,302 | * 45,786 | 139,107 | 8,123,002 | 4,580 | 143,377 | * 79,465 |
| Rent paid | 2,643,003 | 37,442 | 238,676 | 3,947,440 | 49,069 | 232,276 | 126,613 |
| Interest paid | 1,906,141 | 64,611 | 489,061 | 8,551,924 | * 8,884 | 1,092,289 | 180,452 |
| Taxes and licenses | 2,087,847 | 78,619 | 276,896 | 3,311,445 | * 5,008 | 176,526 | 102,706 |
| Bad debts | 918,374 | 56,805 | 13,486 | 1,708,969 | 0 | 1,057,610 | 45,093 |
| Repairs and maintenance | 1,030,833 | 12,936 | 151,308 | 479,065 | 2,299 | 27,971 | 39,337 |
| Depreciation | 14,821,395 | 56,750 | 286,036 | 2,740,629 | 6,597 | 240,075 | 141,749 |
| Depletion | 0 | 0 | 0 | 40,245 | 0 | 0 | 0 |
| Retirement plans, etc. | 1,134,903 | * 14,132 | 64,419 | 1,141,495 | 47,000 | 28,478 | * 2,667 |
| Employee benefit programs | 798,563 | 38,683 | 149,053 | 2,330,252 | 38,482 | 148,776 | 87,315 |
| Ordinary loss from other partnerships and fiduciaries | 140,192 | 0 | * 1,084 | 3,608,827 | 0 | 8,612 | * 4,303 |
| Farm net loss | 0 | 0 | 0 | 67,325 | 0 | 0 | 0 |
| Net loss, noncapital assets | 28,225 | 82 | 79 | 522,598 | 0 | * 74,072 | 0 |
| Other deductions | 33,387,723 | 551,622 | 2,820,598 | 56,876,565 | 403,540 | 3,291,943 | 3,783,885 |
| Ordinary business income (loss) | 19,790,043 | 541,325 | 3,692,706 | 86,697,693 | * 243,866 | 4,736,184 | 2,433,678 |
| Net income | 19,791,403 | 542,058 | 3,692,706 | 95,157,141 | * 243,866 | 4,812,030 | 2,433,678 |
| Loss | * 1,361 | * 733 | 0 | 8,459,448 | 0 | 75,846 | 0 |
| Portfolio income (loss) distributed directly to partners | 2,531,687 | 118,535 | 101,776 | 517,208,247 | * 83,382 | 3,417,598 | 111,640 |
| Interest income | 2,503,196 | 22,655 | 26,263 | 133,818,247 | * 12,252 | 2,521,109 | 75,511 |
| Dividend income | 25,480 | * 60 | * 30,046 | 92,850,472 | 61,769 | 50,122 | * 199 |
| Royalties | * 631 | 0 | * 29,675 | 8,296,591 | 0 | * 7 | 0 |
| Net short-term capital gain (loss) | * 141 | 0 | * -1,442 | 14,154,572 | 528 | 76,571 | * 47,033 |
| Net long-term capital gain (loss) | 2,238 | * 95,819 | * 17,234 | 268,088,364 | 8,833 | 769,789 | * -11,104 |
| Net rental real estate income (loss) | * -726 | * 10,500 | * -849 | 615,308 | 1 | 41,689 | * -743 |
| Net income | 6 | * 10,500 | 0 | 2,114,149 | 1 | 59,122 | * 219 |
| Loss | * 731 | 0 | * 849 | 1,498,840 | 0 | 17,433 | 962 |
| Other net rental income (loss) | 111,665 | 0 | 1,036 | 477,658 | 0 | 52,680 | -6 |
| Net income | 224,701 | 0 | 1,036 | 576,241 | 0 | 52,680 | 0 |
| Loss | 113,036 | 0 | 0 | 98,582 | 0 | 0 | 6 |
| Total net income [1] | 22,430,289 | 574,540 | 3,778,876 | 322,755,970 | * 317,888 | 7,401,791 | 2,508,639 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Finance and insurance—continued | | | | | Real estate and rental and leasing |
|---|--|--|---------------------------------------|---|---|------------------------------------|
| | Securities, commodity contracts and other financial investments and related activities | | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total |
| | Total | Securities and commodity contracts and exchanges | Other financial investment activities | | | |
| (84) | (85) | (86) | (87) | (88) | (89) | |
| Number of partnerships | 153,909 | 5,205 | 148,705 | 10,245 | 34,706 | 791,907 |
| Number of partners | 3,385,609 | 35,422 | 3,350,188 | 43,470 | 1,776,777 | 3,614,960 |
| Total assets | 7,554,828,448 | 504,941,414 | 7,049,887,034 | 16,392,673 | 1,186,745,772 | 2,404,317,504 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 200,716,492 | 49,887,659 | 150,828,833 | 13,252,987 | 7,663,487 | 87,600,389 |
| Business receipts | 93,061,389 | 16,164,235 | 76,897,154 | 12,290,358 | 3,122,659 | 68,885,567 |
| Ordinary income from other partnerships and fiduciaries | 32,128,809 | 952,589 | 31,176,220 | * 39,244 | 2,442,734 | 6,971,669 |
| Farm net profit | * 12,557 | * 888 | * 11,668 | 0 | 0 | * 48,291 |
| Net gain, noncapital assets | 4,762,128 | * 200,014 | 4,562,114 | 950 | 99,542 | 3,198,289 |
| Other income | 70,751,610 | 32,569,933 | 38,181,676 | 922,434 | 1,998,551 | 8,496,573 |
| Total deductions | 127,441,759 | 47,352,310 | 80,089,449 | 10,586,788 | 4,320,455 | 59,545,687 |
| Cost of good sold | 12,733,202 | 4,717,671 | 8,015,532 | 2,110,500 | 769,946 | 24,190,315 |
| Inventory, beginning of year | 2,816,440 | 209,801 | 2,606,639 | 4,817 | * 359,849 | 7,152,651 |
| Purchases | 8,376,959 | 4,335,859 | 4,041,101 | 484,405 | * 549,372 | 11,350,080 |
| Cost of labor | 372,711 | 11,876 | 360,835 | * 228,863 | * 13,307 | 1,019,933 |
| Additional inventory costs (section 263A) | 20,103 | 1,326 | 18,776 | * 80,255 | -30 | 1,197,777 |
| Other costs | 4,716,155 | 375,756 | 4,340,399 | 1,315,658 | * 111,955 | 11,211,155 |
| Less: Inventory, end of year | 3,569,166 | 216,946 | 3,352,219 | 3,497 | * 264,506 | 7,741,282 |
| Salaries and wages | 41,665,234 | 19,967,344 | 21,697,890 | 2,647,661 | 653,726 | 8,894,611 |
| Guaranteed payments to partners | 6,788,855 | 1,181,488 | 5,607,367 | 762,602 | 344,123 | 1,455,715 |
| Rent paid | 3,131,856 | 1,276,013 | 1,855,843 | 348,985 | 58,642 | 1,477,728 |
| Interest paid | 7,051,070 | 3,665,230 | 3,385,839 | 49,425 | 169,805 | 1,963,920 |
| Taxes and licenses | 2,753,430 | 1,211,035 | 1,542,395 | 232,179 | 41,596 | 1,146,216 |
| Bad debts | 340,378 | 29,255 | 311,123 | 7,207 | * 258,682 | 208,781 |
| Repairs and maintenance | 358,777 | 150,984 | 207,794 | 44,150 | 6,531 | 457,181 |
| Depreciation | 2,189,106 | 649,488 | 1,539,617 | 106,561 | 56,541 | 2,682,208 |
| Depletion | 40,245 | 0 | 40,245 | 0 | 0 | * 12,732 |
| Retirement plans, etc. | 988,979 | 630,215 | 358,763 | 56,504 | 17,868 | 90,148 |
| Employee benefit programs | 1,820,204 | 931,059 | 889,144 | 216,301 | 19,174 | 306,240 |
| Ordinary loss from other partnerships and fiduciaries | 3,102,742 | 60,351 | 3,042,391 | * 2,200 | 490,970 | 886,792 |
| Farm net loss | 55,075 | 0 | 55,075 | 0 | * 12,250 | 71,313 |
| Net loss, noncapital assets | 436,258 | 8,917 | 427,341 | * 9,622 | * 2,645 | 72,666 |
| Other deductions | 43,986,350 | 12,873,260 | 31,113,091 | 3,992,892 | 1,417,956 | 15,629,121 |
| Ordinary business income (loss) | 73,274,733 | 2,535,349 | 70,739,384 | 2,666,199 | 3,343,032 | 28,054,702 |
| Net income | 80,972,250 | 5,900,571 | 75,071,680 | 2,685,185 | 4,010,132 | 29,926,454 |
| Loss | 7,697,517 | 3,365,222 | 4,332,296 | * 18,986 | 667,100 | 1,871,752 |
| Portfolio income (loss) distributed directly to partners | 439,751,829 | 5,725,773 | 434,026,056 | 214,908 | 73,628,891 | 21,670,005 |
| Interest income | 114,148,323 | 4,609,182 | 109,539,141 | 205,491 | 16,855,560 | 10,433,008 |
| Dividend income | 75,193,138 | 450,262 | 74,742,875 | 2,669 | 17,542,576 | 5,279,595 |
| Royalties | 5,187,194 | 1,326 | 5,185,869 | * 412 | 3,108,979 | 2,528,287 |
| Net short-term capital gain (loss) | 11,867,063 | -269,260 | 12,136,323 | * 457 | 2,162,921 | 309,312 |
| Net long-term capital gain (loss) | 233,356,112 | 934,263 | 232,421,849 | 5,879 | 33,958,855 | 3,119,803 |
| Net rental real estate income (loss) | 254,403 | 59,026 | 195,377 | * -303 | 320,262 | 94,847,218 |
| Net income | 1,557,869 | 67,560 | 1,490,309 | 87 | 496,850 | 96,656,551 |
| Loss | 1,303,466 | 8,533 | 1,294,932 | * 391 | 176,588 | 1,809,332 |
| Other net rental income (loss) | 260,047 | 206 | 259,841 | * 191 | 164,746 | 3,840,694 |
| Net income | 347,939 | * 229 | 347,710 | * 191 | 175,432 | 3,976,226 |
| Loss | 87,891 | * 23 | 87,869 | 0 | 10,685 | 135,532 |
| Total net income [1] | 268,317,838 | 7,655,351 | 260,662,487 | 2,874,659 | 41,335,155 | 144,983,503 |

Footnotes at end of table.

Partnership Returns, 2011

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Real estate and rental and leasing—continued | | | | | |
|---|--|--|---|--|---------------------------------------|------------------------------|
| | Real estate | | | | | |
| | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| | (90) | (91) | (92) | (93) | (94) | (95) |
| Number of partnerships | 773,149 | 205,090 | 383,143 | 11,129 | 61,202 | 112,584 |
| Number of partners | 3,402,988 | 948,179 | 1,577,678 | 36,529 | 324,243 | 516,359 |
| Total assets | 2,346,703,933 | 426,212,683 | 1,340,833,605 | 31,724,303 | 92,162,123 | 455,771,219 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 71,157,920 | 5,344,882 | 7,148,139 | 389,300 | 2,108,809 | 56,166,790 |
| Business receipts | 54,915,861 | 3,277,158 | 4,404,073 | 310,520 | 1,645,691 | 45,278,419 |
| Ordinary income from other partnerships and fiduciaries | 6,719,840 | 1,429,299 | 842,977 | * 19,487 | 130,846 | 4,297,230 |
| Farm net profit | * 48,291 | 0 | * 102 | 0 | * 19,479 | * 28,710 |
| Net gain, noncapital assets | 2,119,047 | 134,840 | 1,167,589 | * 35,427 | * 164,220 | 616,970 |
| Other income | 7,354,881 | 503,585 | 733,397 | 23,865 | 148,572 | 5,945,461 |
| Total deductions | 51,705,029 | 3,019,117 | 4,508,021 | 220,655 | 1,529,255 | 42,427,981 |
| Cost of good sold | 21,662,551 | 1,453,007 | 1,691,087 | 16,082 | 452,247 | 18,050,128 |
| Inventory, beginning of year | 6,968,329 | * 1,039,605 | 234,829 | * 1,460 | * 115,072 | 5,577,363 |
| Purchases | 10,022,692 | * 245,594 | 596,550 | * 2,784 | 327,336 | 8,850,428 |
| Cost of labor | 728,497 | 0 | * 11,281 | * 4,965 | * 3,234 | 709,018 |
| Additional inventory costs (section 263A) | 1,170,167 | 0 | * 75,584 | 0 | 0 | 1,094,582 |
| Other costs | 10,328,384 | 1,046,080 | 949,692 | * 9,668 | * 141,751 | 8,181,193 |
| Less: Inventory, end of year | 7,555,517 | 878,272 | 176,849 | * 2,795 | * 135,145 | 6,362,456 |
| Salaries and wages | 8,306,954 | 501,933 | 445,920 | * 13,496 | 175,779 | 7,169,826 |
| Guaranteed payments to partners | 1,345,986 | * 28,060 | 193,676 | * 923 | * 19,749 | 1,103,578 |
| Rent paid | 1,240,079 | 45,094 | 190,621 | * 1,507 | 64,989 | 937,869 |
| Interest paid | 1,604,708 | 173,169 | 269,937 | * 46,145 | 146,474 | 968,984 |
| Taxes and licenses | 1,039,824 | 120,278 | 105,231 | * 18,317 | 51,770 | 744,228 |
| Bad debts | 179,714 | * 350 | 7,656 | * 630 | * 859 | 170,219 |
| Repairs and maintenance | 321,262 | 21,513 | 28,819 | * 4,055 | 20,270 | 246,606 |
| Depreciation | 943,834 | 132,965 | 141,349 | * 22,181 | 67,314 | 580,025 |
| Depletion | * 3,738 | 0 | 0 | 0 | * 3,738 | 0 |
| Retirement plans, etc. | 83,823 | * 1,197 | * 5,059 | 0 | * 830 | 76,738 |
| Employee benefit programs | 280,907 | * 13,409 | 23,514 | * 64 | * 4,562 | 239,358 |
| Ordinary loss from other partnerships and fiduciaries | 881,468 | 21,987 | 210,790 | 0 | 17,753 | 630,938 |
| Farm net loss | 71,313 | * 6,624 | * 51,295 | 0 | * 12,399 | * 994 |
| Net loss, noncapital assets | 71,168 | * 3,852 | * 27,447 | * 98 | * 30,077 | 9,693 |
| Other deductions | 13,667,700 | 495,679 | 1,115,619 | 97,157 | 460,445 | 11,498,799 |
| Ordinary business income (loss) | 19,452,891 | 2,325,765 | 2,640,118 | 168,644 | 579,553 | 13,738,810 |
| Net income | 21,260,869 | 2,459,681 | 3,235,428 | 171,842 | 713,872 | 14,680,046 |
| Loss | 1,807,978 | 133,916 | 595,310 | * 3,197 | 134,319 | 941,237 |
| Portfolio income (loss) distributed directly to partners | 19,491,691 | 2,319,025 | 7,709,776 | 58,463 | 1,498,707 | 7,905,720 |
| Interest income | 9,950,144 | 1,007,413 | 3,265,344 | 26,680 | 241,208 | 5,409,497 |
| Dividend income | 5,247,921 | 200,588 | 1,977,683 | * 13,625 | 194,727 | 2,861,297 |
| Royalties | 1,003,551 | 153,053 | 53,403 | * 10,037 | 552,642 | 234,415 |
| Net short-term capital gain (loss) | 294,236 | 96,667 | 317,980 | * -57,053 | -8,673 | -54,684 |
| Net long-term capital gain (loss) | 2,995,839 | 861,303 | 2,095,365 | * 65,173 | 518,802 | -544,804 |
| Net rental real estate income (loss) | 94,501,711 | 20,465,767 | 62,017,591 | 1,876,786 | 4,452,423 | 5,689,143 |
| Net income | 96,310,638 | 20,756,437 | 62,616,280 | 1,876,786 | 4,496,285 | 6,564,850 |
| Loss | 1,808,927 | 290,669 | 598,689 | 0 | 43,861 | 875,707 |
| Other net rental income (loss) | 1,091,020 | 250,098 | 201,274 | * 5,078 | 299,265 | 335,305 |
| Net income | 1,149,000 | 262,240 | 246,476 | * 5,078 | 299,265 | 335,941 |
| Loss | 57,980 | * 12,142 | 45,202 | 0 | 0 | * 636 |
| Total net income [1] | 131,247,237 | 24,402,685 | 70,155,414 | 2,100,851 | 6,319,820 | 28,268,467 |

Footnotes at end of table.

Partnership Returns, 2011

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Professional, scientific, and technical services—continued | | | | | Management of companies (holding companies) |
|---|--|--|---|----------------------------------|---|---|
| | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific and technical services | |
| | (103) | (104) | (105) | (106) | (107) | (108) |
| Number of partnerships | 15,270 | 57,042 | 32,492 | 9,109 | 15,441 | 18,343 |
| Number of partners | 46,272 | 164,846 | 100,415 | 22,894 | 41,537 | 368,456 |
| Total assets | 7,460,878 | 77,054,919 | 40,037,131 | 8,649,923 | 28,367,865 | 370,963,613 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 19,410,013 | 113,589,241 | 63,588,671 | 16,617,743 | 33,382,827 | 25,691,123 |
| Business receipts | 19,288,994 | 102,443,290 | 56,716,007 | 16,197,293 | 29,529,990 | 11,542,647 |
| Ordinary income from other partnerships and fiduciaries | * 939 | 6,102,846 | 3,278,336 | * 39,471 | 2,785,039 | 10,433,317 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 5,881 | 123,989 | 90,969 | * 14,108 | 18,913 | 795,331 |
| Other income | 114,197 | 4,919,116 | 3,503,359 | 366,871 | 1,048,885 | 2,919,827 |
| Total deductions | 16,183,904 | 94,030,303 | 51,573,862 | 14,422,273 | 28,034,167 | 15,349,985 |
| Cost of good sold | 6,469,536 | 32,900,570 | 12,656,763 | 7,025,000 | 13,218,807 | 5,835,811 |
| Inventory, beginning of year | 108,530 | 930,858 | 233,139 | * 46,191 | 651,528 | 647,794 |
| Purchases | 2,833,353 | 11,732,450 | 1,809,790 | 1,895,417 | 8,027,243 | 4,509,758 |
| Cost of labor | 1,393,644 | 3,378,167 | 1,818,875 | 253,896 | 1,305,395 | 527,469 |
| Additional inventory costs (section 263A) | * 129,280 | * 141,213 | * 8,378 | 51,451 | * 81,384 | 23,427 |
| Other costs | 2,173,048 | 17,535,275 | 8,968,207 | 4,810,043 | 3,757,024 | 982,042 |
| Less: Inventory, end of year | 168,320 | 817,392 | 181,627 | * 31,998 | 603,767 | 854,680 |
| Salaries and wages | 4,079,273 | 19,788,299 | 14,016,773 | 2,668,995 | 3,102,531 | 2,492,515 |
| Guaranteed payments to partners | 724,871 | 2,926,030 | 2,095,397 | 337,775 | 492,858 | 958,674 |
| Rent paid | 318,581 | 1,714,194 | 915,953 | 327,917 | 470,324 | 276,991 |
| Interest paid | 35,908 | 539,477 | 278,343 | 129,536 | 131,598 | 948,532 |
| Taxes and licenses | 324,844 | 1,652,324 | 1,091,776 | 255,854 | 304,694 | 179,438 |
| Bad debts | 11,438 | 121,067 | 41,549 | 61,772 | 17,747 | 46,490 |
| Repairs and maintenance | 42,241 | 230,449 | 119,310 | 50,879 | 60,261 | 59,410 |
| Depreciation | 165,997 | 881,077 | 506,457 | 156,479 | 218,141 | 270,768 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 9,793 |
| Retirement plans, etc. | 86,804 | 1,271,591 | 1,019,573 | 40,300 | 211,718 | 24,921 |
| Employee benefit programs | 219,145 | 1,196,120 | 821,256 | 172,662 | 202,202 | 182,046 |
| Ordinary loss from other partnerships and fiduciaries | * 8,618 | 71,161 | 54,702 | 5,267 | 11,192 | 627,183 |
| Farm net loss | 0 | * 13,617 | * 13,617 | 0 | 0 | * 6,833 |
| Net loss, noncapital assets | * 406 | 4,293 | 1,743 | * 65 | * 2,484 | 1,069 |
| Other deductions | 3,696,242 | 30,720,034 | 17,940,651 | 3,189,772 | 9,589,612 | 3,429,511 |
| Ordinary business income (loss) | 3,226,109 | 19,558,939 | 12,014,809 | 2,195,469 | 5,348,660 | 10,341,138 |
| Net income | 3,227,076 | 19,795,536 | 12,085,517 | 2,228,278 | 5,481,742 | 12,035,587 |
| Loss | * 967 | 236,598 | 70,707 | * 32,809 | 133,082 | 1,694,449 |
| Portfolio income (loss) distributed directly to partners | 173,483 | 3,233,698 | 1,301,625 | 120,579 | 1,811,494 | 33,825,637 |
| Interest income | 72,345 | 442,607 | 340,718 | 7,058 | 94,831 | 5,788,226 |
| Dividend income | * 1,641 | 298,922 | 138,159 | 295 | 160,468 | 11,451,252 |
| Royalties | * 30,531 | 709,589 | 41,453 | * 7 | 668,129 | 1,123,028 |
| Net short-term capital gain (loss) | * -275 | 49,690 | -91 | * -86 | 49,867 | 81,909 |
| Net long-term capital gain (loss) | * 69,241 | 1,732,890 | 781,386 | * 113,305 | 838,200 | 15,381,222 |
| Net rental real estate income (loss) | * -81 | 30,481 | 27,326 | * -693 | * 3,847 | 562,063 |
| Net income | 0 | 52,626 | 44,244 | * 1,523 | * 6,859 | 658,462 |
| Loss | * 81 | 22,146 | 16,917 | 2,216 | * 3,012 | 96,399 |
| Other net rental income (loss) | 0 | 108,993 | 23,722 | * 33,257 | * 52,014 | 151,590 |
| Net income | 0 | 110,211 | 24,932 | * 33,257 | * 52,022 | 189,381 |
| Loss | 0 | * 1,218 | * 1,209 | 0 | * 8 | 37,790 |
| Total net income [1] | 3,330,545 | 21,149,531 | 12,586,188 | 2,235,394 | 6,327,948 | 29,417,297 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Administrative and support and waste management and remediation services | | | Educational services | Health care and social assistance | | |
|---|--|-------------------------------------|---|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Total | Administrative and support services | Waste management and remediation services | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | (109) | (110) | (111) | | (112) | (113) | (114) |
| Number of partnerships | 34,949 | 32,507 | 2,442 | 6,486 | 55,875 | 20,104 | 11,954 |
| Number of partners | 88,384 | 82,739 | 5,646 | 16,659 | 252,273 | 89,621 | 29,856 |
| Total assets | 49,704,576 | 42,751,684 | 6,952,892 | 2,770,467 | 93,066,383 | 10,981,442 | 2,088,825 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 69,908,492 | 62,425,234 | 7,483,258 | 3,533,717 | 185,236,357 | 60,138,006 | 8,050,631 |
| Business receipts | 64,795,586 | 57,382,215 | 7,413,371 | 3,380,469 | 172,674,165 | 52,104,822 | 7,915,025 |
| Ordinary income from other partnerships and fiduciaries | 446,978 | 433,494 | * 13,484 | * 82,086 | 2,787,428 | 671,172 | * 117,409 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 11,865 | 7,709 | 4,155 | * 16,335 | 125,931 | 38,962 | * 480 |
| Other income | 4,654,064 | 4,601,816 | 52,248 | 54,828 | 9,648,833 | 7,323,050 | 17,717 |
| Total deductions | 62,973,038 | 56,214,445 | 6,758,592 | 2,802,086 | 149,985,382 | 44,951,608 | 6,357,502 |
| Cost of good sold | 26,214,279 | 22,466,881 | 3,747,397 | 332,412 | 8,460,147 | 2,159,973 | 701,921 |
| Inventory, beginning of year | 552,601 | 493,942 | 58,659 | * 3,873 | 166,084 | 20,679 | * 39,815 |
| Purchases | 4,785,602 | 3,950,294 | 835,308 | * 11,183 | 2,691,823 | 727,348 | 443,475 |
| Cost of labor | 12,185,662 | 11,737,784 | 447,879 | * 159,768 | 2,143,180 | * 238,470 | * 30,858 |
| Additional inventory costs (section 263A) | 40,209 | 37,755 | * 2,454 | * 66,916 | * 18,189 | 0 | 0 |
| Other costs | 9,114,838 | 6,630,080 | 2,484,759 | * 96,208 | 3,637,413 | 1,205,831 | * 231,709 |
| Less: Inventory, end of year | 464,634 | 382,973 | 81,661 | * 5,535 | 196,542 | 32,356 | * 43,936 |
| Salaries and wages | 15,421,261 | 14,597,561 | 823,700 | 678,733 | 45,093,687 | 15,044,639 | 1,997,247 |
| Guaranteed payments to partners | 645,163 | 627,076 | 18,087 | * 54,526 | 5,736,994 | 4,598,079 | 218,985 |
| Rent paid | 1,117,598 | 1,034,300 | 83,298 | 202,326 | 7,555,791 | 2,208,646 | 373,053 |
| Interest paid | 640,829 | 584,937 | 55,892 | 26,469 | 1,539,861 | 218,687 | 40,671 |
| Taxes and licenses | 1,667,273 | 1,536,575 | 130,697 | 80,404 | 5,393,507 | 1,119,262 | 173,334 |
| Bad debts | 93,803 | 86,682 | 7,120 | 43,683 | 3,213,058 | 253,597 | * 9,244 |
| Repairs and maintenance | 446,033 | 232,897 | 213,135 | 17,352 | 1,950,806 | 387,120 | 28,066 |
| Depreciation | 1,059,846 | 779,138 | 280,708 | 87,698 | 4,300,255 | 633,849 | 49,234 |
| Depletion | * 25,755 | 0 | * 25,755 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 170,895 | 155,044 | 15,851 | 11,660 | 891,276 | 623,134 | 15,737 |
| Employee benefit programs | 622,159 | 581,197 | 40,963 | 30,474 | 3,336,634 | 744,819 | 68,530 |
| Ordinary loss from other partnerships and fiduciaries | 89,043 | 62,879 | * 26,164 | * 746 | 31,431 | 9,065 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | * 14 | 0 | 0 |
| Net loss, noncapital assets | 8,149 | 8,149 | 0 | 0 | 10,727 | 1,220 | 0 |
| Other deductions | 14,750,952 | 13,461,129 | 1,289,824 | 1,235,603 | 62,471,194 | 16,949,517 | 2,681,481 |
| Ordinary business income (loss) | 6,935,454 | 6,210,789 | 724,666 | 731,631 | 35,250,975 | 15,186,397 | 1,693,128 |
| Net income | 6,952,433 | 6,221,905 | 730,528 | 731,631 | 35,270,654 | 15,190,164 | 1,693,128 |
| Loss | * 16,978 | * 11,116 | * 5,862 | 0 | 19,680 | * 3,766 | 0 |
| Portfolio income (loss) distributed directly to partners | 883,910 | 720,097 | 163,814 | 262,061 | 1,526,179 | 874,654 | 10,242 |
| Interest income | 376,991 | 313,609 | 63,383 | 21,530 | 268,524 | 19,237 | 11,837 |
| Dividend income | 52,246 | 27,511 | * 24,735 | * 3,530 | 232,758 | 122,787 | * 397 |
| Royalties | * 117,794 | * 117,794 | 0 | 0 | 3,424 | 0 | 0 |
| Net short-term capital gain (loss) | 17,980 | 17,980 | 0 | * 18,780 | 6,640 | -1,777 | * 25 |
| Net long-term capital gain (loss) | 318,899 | 243,203 | * 75,696 | * 218,221 | 1,014,834 | 734,406 | * -2,018 |
| Net rental real estate income (loss) | 24,641 | 24,385 | * 255 | * -1,609 | 12,414 | 4,399 | 0 |
| Net income | 24,981 | 24,726 | * 255 | 10 | 54,244 | 5,990 | 0 |
| Loss | * 340 | * 340 | 0 | * 1,619 | 41,830 | * 1,591 | 0 |
| Other net rental income (loss) | 7,296 | * 17,946 | * -10,650 | 0 | 92,363 | * 7,601 | * 1,581 |
| Net income | * 47,042 | * 26,801 | 20,242 | 0 | 94,032 | * 8,622 | * 1,581 |
| Loss | * 39,746 | * 8,855 | * 30,892 | 0 | * 1,669 | 1,021 | 0 |
| Total net income [1] | 7,514,422 | 6,712,034 | 802,388 | 755,082 | 35,860,457 | 15,340,422 | 1,706,943 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Health care and social assistance—continued | | | | | | |
|---|---|-------------------------------------|---------------------------|---------------------------------------|------------------|---|-------------------|
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance |
| | (116) | (117) | (118) | (119) | (120) | (121) | (122) |
| Number of partnerships | 5,673 | 3,941 | 830 | * 788 | 706 | 5,673 | 6,205 |
| Number of partners | 52,118 | 26,961 | 2,726 | * 2,920 | 11,685 | 23,127 | 13,257 |
| Total assets | 18,094,238 | 5,346,635 | 1,097,224 | * 304,847 | 32,827,312 | 21,407,180 | 918,680 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 25,564,931 | 11,717,543 | 4,488,251 | * 780,330 | 36,482,977 | 35,649,260 | 2,364,428 |
| Business receipts | 24,605,188 | 10,156,358 | 4,432,634 | * 752,013 | 35,330,833 | 35,088,072 | 2,289,221 |
| Ordinary income from other partnerships and fiduciaries | 491,722 | 741,041 | * 29,689 | * 22,052 | 496,698 | 217,646 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 33,038 | 2,502 | * 2,774 | 0 | 39,744 | 8,242 | * 188 |
| Other income | 434,983 | 817,642 | 23,155 | * 6,265 | 615,701 | 335,300 | * 75,020 |
| Total deductions | 18,460,276 | 9,076,887 | 3,942,274 | * 657,238 | 31,509,278 | 33,053,385 | 1,976,934 |
| Cost of good sold | 1,232,610 | 754,321 | 874,047 | * 59,338 | 549,148 | 1,865,256 | * 263,532 |
| Inventory, beginning of year | 59,736 | * 4,173 | * 8,630 | 0 | 25,685 | 6,578 | * 787 |
| Purchases | 757,409 | * 64,723 | * 192,333 | 0 | 215,671 | 141,029 | * 149,834 |
| Cost of labor | * 133,580 | * 215,968 | * 514,597 | * 29,181 | 132,182 | 823,454 | * 24,889 |
| Additional inventory costs (section 263A) | 5,712 | 0 | 619 | 0 | * 11,858 | 0 | 0 |
| Other costs | 342,310 | 473,644 | * 166,479 | * 30,157 | * 193,866 | 905,240 | * 88,177 |
| Less: Inventory, end of year | 66,138 | * 4,187 | * 8,611 | 0 | 30,115 | 11,044 | * 155 |
| Salaries and wages | 4,093,724 | 2,071,976 | 1,598,254 | * 181,329 | 7,082,218 | 12,155,978 | 868,322 |
| Guaranteed payments to partners | 287,216 | 372,246 | 113,732 | * 3,170 | 66,174 | 55,730 | * 21,662 |
| Rent paid | 1,001,533 | 492,567 | 88,573 | * 14,007 | 822,514 | 2,387,352 | 167,546 |
| Interest paid | 182,993 | 109,665 | 22,359 | * 1,859 | 375,386 | 546,546 | 41,695 |
| Taxes and licenses | 529,288 | 252,851 | 166,800 | * 20,472 | 998,627 | 2,053,548 | 79,325 |
| Bad debts | 454,462 | 86,723 | 19,603 | * 70,995 | 2,063,741 | 253,091 | * 1,601 |
| Repairs and maintenance | 347,502 | 247,489 | 20,574 | * 9,894 | 551,677 | 332,059 | 26,425 |
| Depreciation | 799,233 | 519,739 | 33,950 | * 21,061 | 1,483,477 | 736,353 | 23,360 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 54,252 | 64,222 | 11,515 | * 860 | 78,352 | 39,813 | * 3,391 |
| Employee benefit programs | 427,446 | 239,617 | 66,292 | * 36,804 | 825,425 | 880,452 | 47,249 |
| Ordinary loss from other partnerships and fiduciaries | * 77 | * 1,117 | 0 | 0 | 4,663 | 16,508 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | * 14 | 0 |
| Net loss, noncapital assets | 2,055 | * 4,639 | * 43 | 0 | 1,995 | * 773 | 1 |
| Other deductions | 9,047,884 | 3,859,716 | 926,532 | * 237,449 | 16,605,881 | 11,729,910 | 432,823 |
| Ordinary business income (loss) | 7,104,656 | 2,640,656 | 545,978 | * 123,092 | 4,973,699 | 2,595,875 | 387,494 |
| Net income | 7,104,656 | 2,640,685 | 545,978 | * 123,092 | 4,984,617 | 2,600,841 | 387,494 |
| Loss | 0 | 28 | 0 | 0 | 10,919 | * 4,966 | 0 |
| Portfolio income (loss) distributed directly to partners | 241,619 | 17,567 | -2,432 | * 562 | 277,692 | 104,885 | 1,391 |
| Interest income | 33,690 | 4,762 | 890 | * 45 | 173,276 | 23,397 | 1,391 |
| Dividend income | 103,496 | * 6 | * 403 | 0 | 1,461 | * 4,208 | 0 |
| Royalties | 0 | 0 | 0 | 0 | 0 | 3,424 | 0 |
| Net short-term capital gain (loss) | * 6,201 | 0 | 0 | * 517 | * 28 | * 1,645 | 0 |
| Net long-term capital gain (loss) | 98,233 | * 12,800 | * -3,726 | 0 | 102,927 | * 72,211 | 0 |
| Net rental real estate income (loss) | * 3,311 | * -398 | * -54 | 0 | -16,086 | 19,083 | * 2,160 |
| Net income | * 3,573 | * 1,352 | * 120 | 0 | 18,927 | 22,122 | * 2,160 |
| Loss | * 262 | * 1,751 | * 174 | 0 | 35,013 | * 3,039 | 0 |
| Other net rental income (loss) | * 337 | * 49,805 | 0 | 0 | 28,933 | * 4,107 | 0 |
| Net income | * 337 | * 50,453 | 0 | 0 | 28,933 | * 4,107 | 0 |
| Loss | 0 | * 648 | 0 | 0 | 0 | 0 | 0 |
| Total net income [1] | 7,245,489 | 2,694,829 | 547,217 | * 123,136 | 5,161,282 | 2,650,094 | 391,045 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Arts, entertainment, and recreation | | | | Accommodation and food services | | |
|---|-------------------------------------|--|---|--|---------------------------------|-------------------|-----------------------------------|
| | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food services and drinking places |
| | (123) | (124) | (125) | (126) | (127) | (128) | (129) |
| Number of partnerships | 24,825 | 18,551 | * 10 | 6,264 | 54,785 | 13,800 | 40,985 |
| Number of partners | 106,900 | 84,051 | * 30 | 22,819 | 177,939 | 51,976 | 125,964 |
| Total assets | 53,532,854 | 25,209,271 | * 57,545 | 28,266,038 | 86,515,227 | 64,513,137 | 22,002,090 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 35,727,666 | 19,460,709 | * 122,701 | 16,144,256 | 94,268,588 | 30,034,636 | 64,233,952 |
| Business receipts | 29,969,310 | 14,999,647 | * 105,278 | 14,864,385 | 91,579,125 | 28,560,895 | 63,018,230 |
| Ordinary income from other partnerships and fiduciaries | 1,653,743 | 1,033,453 | 0 | 620,290 | 546,725 | 358,522 | 188,203 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 28,857 | * 26,578 | 0 | 2,279 | 177,566 | 146,079 | 31,487 |
| Other income | 4,075,757 | 3,401,031 | * 17,423 | 657,303 | 1,965,171 | 969,139 | 996,032 |
| Total deductions | 29,872,453 | 16,607,045 | * 107,780 | 13,157,628 | 85,775,874 | 26,813,860 | 58,962,014 |
| Cost of good sold | 5,070,701 | 2,123,820 | * 36,610 | 2,910,271 | 28,226,004 | 3,497,043 | 24,728,961 |
| Inventory, beginning of year | 282,887 | 47,157 | * 2,681 | 233,049 | 1,002,186 | 226,732 | 775,454 |
| Purchases | 1,900,793 | 392,668 | * 16,520 | 1,491,605 | 20,530,629 | 1,408,227 | 19,122,402 |
| Cost of labor | 540,513 | 347,644 | * 20,038 | * 172,831 | 3,934,120 | 634,783 | 3,299,337 |
| Additional inventory costs (section 263A) | 12,362 | * 9,926 | 0 | * 2,437 | 169,758 | 6,577 | 163,181 |
| Other costs | 2,649,458 | 1,388,866 | 0 | 1,260,592 | 3,619,357 | 1,455,189 | 2,164,168 |
| Less: Inventory, end of year | 315,313 | 62,441 | * 2,628 | 250,243 | 1,030,046 | 234,465 | 795,581 |
| Salaries and wages | 7,787,212 | 5,061,544 | * 20,532 | 2,705,135 | 16,178,864 | 5,069,159 | 11,109,705 |
| Guaranteed payments to partners | 428,507 | 351,628 | 0 | 76,879 | 387,251 | 30,233 | 357,018 |
| Rent paid | 1,199,879 | 320,211 | * 7,687 | 871,981 | 5,036,503 | 633,617 | 4,402,886 |
| Interest paid | 928,759 | 466,175 | * 302 | 462,282 | 2,776,098 | 2,256,073 | 520,025 |
| Taxes and licenses | 1,866,473 | 551,164 | * 3,571 | 1,311,739 | 4,160,680 | 2,048,279 | 2,112,402 |
| Bad debts | 42,443 | 11,178 | * 161 | 31,103 | 59,915 | 47,679 | 12,236 |
| Repairs and maintenance | 343,623 | 123,989 | * 3,216 | 216,419 | 1,597,171 | 673,701 | 923,470 |
| Depreciation | 1,520,163 | 634,348 | * 6,689 | 879,126 | 3,869,443 | 2,418,451 | 1,450,992 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 154,071 | 142,761 | 0 | 11,311 | 52,421 | 17,484 | 34,937 |
| Employee benefit programs | 477,804 | 176,160 | 0 | 301,644 | 759,912 | 477,268 | 282,644 |
| Ordinary loss from other partnerships and fiduciaries | 28,966 | * 28,294 | 0 | * 671 | 49,904 | 36,763 | 13,141 |
| Farm net loss | * 3,420 | 0 | 0 | * 3,420 | 0 | 0 | 0 |
| Net loss, noncapital assets | 2,255 | * 328 | 0 | * 1,927 | 17,141 | 7,676 | 9,466 |
| Other deductions | 10,018,177 | 6,615,446 | * 29,012 | 3,373,719 | 22,604,568 | 9,600,436 | 13,004,132 |
| Ordinary business income (loss) | 5,855,213 | 2,853,664 | * 14,921 | 2,986,628 | 8,492,714 | 3,220,776 | 5,271,938 |
| Net income | 6,004,576 | 2,970,288 | * 14,921 | 3,019,367 | 8,654,961 | 3,372,056 | 5,282,905 |
| Loss | 149,363 | * 116,624 | 0 | * 32,739 | 162,247 | 151,281 | * 10,966 |
| Portfolio income (loss) distributed directly to partners | 593,126 | 462,950 | * 6 | 130,170 | 662,764 | 408,666 | 254,097 |
| Interest income | 167,774 | 144,880 | * 6 | 22,888 | 96,504 | 72,681 | 23,823 |
| Dividend income | 70,200 | 28,108 | 0 | * 42,091 | 112,594 | 111,316 | 1,277 |
| Royalties | 298,311 | 294,725 | 0 | 3,586 | * 118,225 | 109,846 | * 8,379 |
| Net short-term capital gain (loss) | -720 | -101 | 0 | * -619 | 2,055 | 1,561 | * 494 |
| Net long-term capital gain (loss) | 57,560 | -4,664 | 0 | * 62,224 | 333,386 | 113,262 | 220,124 |
| Net rental real estate income (loss) | 85,119 | 58,290 | 0 | 26,830 | 238,411 | 170,046 | 68,365 |
| Net income | 124,820 | 87,097 | 0 | * 37,724 | 242,892 | 173,877 | 69,015 |
| Loss | * 39,701 | * 28,807 | 0 | * 10,894 | 4,481 | * 3,831 | * 650 |
| Other net rental income (loss) | -1,709 | -1,113 | 0 | * -596 | * 32,859 | * 32,558 | 300 |
| Net income | * 354 | * 33 | 0 | * 321 | * 32,859 | * 32,559 | 300 |
| Loss | 2,063 | 1,146 | 0 | * 917 | 1 | 1 | 0 |
| Total net income [1] | 6,474,909 | 3,378,554 | * 14,927 | 3,081,428 | 9,091,306 | 3,717,224 | 5,374,083 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2011—Continued

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

| Item | Other services | | | | | | Nature of business not allocable |
|---|-------------------|------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Total | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (130) | (131) | (132) | (133) | (134) | (135) | (136) |
| Number of partnerships | 38,729 | 18,253 | 13,695 | 4,558 | 20,473 | * 4 | * 75 |
| Number of partners | 86,221 | 39,787 | 29,489 | 10,297 | 46,427 | * 7 | * 75 |
| Total assets | 9,893,843 | 4,183,549 | 2,332,813 | 1,850,736 | 5,345,690 | * 364,604 | * 7,069 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 20,651,765 | 10,443,973 | 6,211,550 | 4,232,423 | 10,207,792 | 0 | * 82,057 |
| Business receipts | 17,206,403 | 10,343,355 | 6,174,310 | 4,169,044 | 6,863,048 | 0 | * 82,057 |
| Ordinary income from other partnerships and fiduciaries | * 152,406 | * 2,616 | * 1,674 | 943 | * 149,790 | 0 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 114,358 | 9,472 | * 3,951 | * 5,520 | 104,886 | 0 | 0 |
| Other income | 3,178,598 | 88,531 | 31,615 | 56,916 | 3,090,068 | 0 | 0 |
| Total deductions | 18,536,050 | 9,519,238 | 5,600,049 | 3,919,189 | 9,016,812 | 0 | * 78,822 |
| Cost of good sold | 7,283,826 | 5,848,366 | 3,315,422 | 2,532,943 | 1,435,460 | 0 | * 77,010 |
| Inventory, beginning of year | 419,947 | 323,893 | 111,208 | 212,685 | 96,054 | 0 | 0 |
| Purchases | 3,954,596 | 3,472,971 | 2,338,152 | 1,134,818 | 481,625 | 0 | 0 |
| Cost of labor | 1,821,198 | 1,371,910 | 677,265 | 694,645 | 449,287 | 0 | 0 |
| Additional inventory costs (section 263A) | * 49,877 | * 49,877 | 0 | * 49,877 | 0 | 0 | 0 |
| Other costs | 1,510,463 | 1,001,233 | 315,508 | 685,725 | 509,230 | 0 | * 77,010 |
| Less: Inventory, end of year | 472,255 | 371,519 | 126,711 | 244,807 | 100,736 | 0 | 0 |
| Salaries and wages | 2,830,800 | 1,103,866 | 661,249 | 442,617 | 1,726,935 | 0 | 0 |
| Guaranteed payments to partners | 184,117 | 109,338 | 74,733 | 34,604 | 74,780 | 0 | 0 |
| Rent paid | 2,208,641 | 258,827 | 202,321 | 56,505 | 1,949,814 | 0 | * 671 |
| Interest paid | 235,847 | 114,282 | 89,034 | 25,249 | 121,564 | 0 | 0 |
| Taxes and licenses | 472,650 | 204,914 | 136,477 | 68,437 | 267,735 | 0 | 0 |
| Bad debts | 29,689 | 15,080 | 9,676 | 5,403 | 14,610 | 0 | 0 |
| Repairs and maintenance | 175,014 | 101,440 | 68,782 | 32,658 | 73,574 | 0 | 0 |
| Depreciation | 432,276 | 216,309 | 151,901 | 64,409 | 215,967 | 0 | 0 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 17,175 | 5,272 | * 2,650 | 2,622 | 11,903 | 0 | 0 |
| Employee benefit programs | 220,604 | 73,275 | 32,600 | 40,675 | 147,330 | 0 | 0 |
| Ordinary loss from other partnerships and fiduciaries | * 3,395 | * 587 | 0 | * 587 | * 2,808 | 0 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 680 | 661 | 0 | 661 | * 20 | 0 | 0 |
| Other deductions | 4,441,335 | 1,467,022 | 855,203 | 611,819 | 2,974,313 | 0 | * 1,141 |
| Ordinary business income (loss) | 2,115,715 | 924,735 | 611,501 | 313,234 | 1,190,980 | 0 | * 3,235 |
| Net income | 2,115,715 | 924,735 | 611,501 | 313,234 | 1,190,980 | 0 | * 3,235 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | 379,145 | 165,460 | 1,124 | 164,336 | 130,279 | * 83,406 | 0 |
| Interest income | 10,944 | 1,627 | 396 | 1,231 | 9,317 | 0 | 0 |
| Dividend income | * 83,698 | * 21 | * 7 | 13 | * 272 | * 83,406 | 0 |
| Royalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net long-term capital gain (loss) | 284,502 | * 163,812 | * 721 | * 163,091 | * 120,690 | 0 | 0 |
| Net rental real estate income (loss) | * 15,296 | * 94 | 0 | * 94 | * 15,202 | 0 | 0 |
| Net income | * 15,508 | * 94 | 0 | * 94 | * 15,414 | 0 | 0 |
| Loss | * 212 | 0 | 0 | 0 | * 212 | 0 | 0 |
| Other net rental income (loss) | * 1,314 | * 1,314 | * 1,314 | 0 | 0 | 0 | 0 |
| Net income | * 1,314 | * 1,314 | * 1,314 | 0 | 0 | 0 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income [1] | 2,226,968 | 927,791 | 613,218 | 314,573 | 1,215,771 | * 83,406 | * 3,235 |

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

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

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|-------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Number of partnerships [1] | 18,512 | 1,000 | 14,015 | 3,496 | 65,924 | 11,341 | 10,567 |
| Number of partners | 53,024 | 2,748 | 39,412 | 10,865 | 151,824 | 23,943 | 27,365 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 14,276 | [d] | [d] | 2,414 | 41,316 | 6,461 | 6,554 |
| Number of partners | 42,914 | [d] | [d] | 8,433 | 96,692 | 14,038 | 14,766 |
| Total assets | 55,411,545 | 7,998,660 | 33,427,409 | 13,985,477 | 22,013,163 | 3,532,397 | 1,956,427 |
| Cash | 5,622,953 | 1,160,639 | 730,158 | 3,732,156 | 2,685,497 | 485,030 | 404,240 |
| Trade notes and accounts receivable | 5,584,607 | 765,825 | 1,400,065 | 3,418,718 | 7,191,448 | 1,077,841 | 806,441 |
| Less: Allowance for bad debts | 17,866 | * 1,076 | 0 | 16,790 | 73,051 | * 4,221 | 5,642 |
| Inventories | 9,683,967 | * 22,016 | 9,530,216 | 131,735 | 1,191,366 | 170,000 | 78,194 |
| U.S. Government obligations | * 203,387 | 42,189 | 0 | * 161,197 | 0 | 0 | 0 |
| Tax-exempt securities | * 33,359 | * 7,620 | 0 | * 25,740 | * 31,794 | * 16,563 | 0 |
| Other current assets | 7,463,177 | 718,332 | 4,385,382 | 2,359,463 | 3,083,028 | 1,125,908 | 128,846 |
| Loans to partners | * 105,456 | * 1,107 | * 87,078 | * 17,271 | 24,107 | * 647 | 0 |
| Mortgage and real estate loans | * 246,896 | 0 | * 246,896 | 0 | 0 | 0 | 0 |
| Other investments | 7,741,584 | 1,700,514 | 4,993,545 | 1,047,525 | 1,252,057 | * 9,421 | * 36,472 |
| Depreciable assets | 13,502,211 | 3,394,466 | 5,857,862 | 4,249,883 | 10,154,150 | 1,379,598 | 766,558 |
| Less: Accumulated depreciation | 5,613,387 | 1,281,991 | 1,719,695 | 2,611,701 | 6,820,568 | 1,036,753 | 587,231 |
| Depletable assets | * 98,019 | 0 | * 97,419 | 600 | * 89 | * 89 | 0 |
| Less: Accumulated depletion | * 2,814 | 0 | * 2,753 | 61 | * 89 | * 89 | 0 |
| Land | 4,664,586 | * 15,016 | 4,586,216 | 63,354 | 482,311 | * 32,789 | * 19,611 |
| Intangible assets | 882,905 | 458,657 | 219,682 | 204,566 | 2,154,824 | 192,660 | 190,525 |
| Less: Accumulated amortization | 261,619 | 69,571 | 138,370 | 53,678 | 495,860 | 59,436 | 47,953 |
| Other assets | 5,474,125 | 1,064,915 | 3,153,710 | 1,255,499 | 1,152,061 | 142,350 | 166,366 |
| Total liabilities and capital | 55,411,545 | 7,998,660 | 33,427,409 | 13,985,477 | 22,013,163 | 3,532,397 | 1,956,427 |
| Accounts payable | 3,149,681 | 589,724 | 420,189 | 2,139,769 | 3,601,027 | 554,946 | 303,526 |
| Mortgages, notes, bonds payable in less than 1 year | 1,110,764 | 350,916 | 380,402 | 379,446 | 1,395,558 | 251,962 | 201,735 |
| Other current liabilities | 7,117,035 | 1,035,924 | 2,457,324 | 3,623,787 | 5,301,881 | 546,912 | 985,004 |
| Nonrecourse loans | 1,516,007 | * 139,785 | * 1,337,364 | * 38,858 | * 61,828 | * 578 | * 24,299 |
| Loans from partners | * 652,130 | * 623 | * 651,506 | 0 | 191,453 | * 11,055 | * 2,896 |
| Mortgages, notes, bonds payable in 1 year or more | 13,948,023 | 1,019,333 | 10,406,161 | 2,522,529 | 5,014,442 | 517,161 | 263,228 |
| Other liabilities | 5,712,152 | 572,957 | 4,180,053 | 959,142 | 2,210,659 | -247,038 | 94,518 |
| Partners capital accounts | 22,205,753 | 4,289,396 | 13,594,411 | 4,321,946 | 4,236,314 | 1,896,823 | 81,219 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 5,543 | 515 | 3,149 | 1,880 | 44,866 | 9,032 | 5,415 |
| Number of partners | 16,501 | 1,256 | 9,558 | 5,686 | 100,605 | 18,947 | 11,011 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 5,269 | [d] | [d] | 1,607 | 28,163 | 4,826 | 4,056 |
| Number of partners | 15,684 | [d] | [d] | 4,872 | 65,918 | 10,388 | 8,292 |
| Total assets | 23,490,607 | 4,066,389 | 9,629,074 | 9,795,145 | 13,744,598 | 2,301,086 | 1,453,345 |
| Cash | 4,611,359 | 948,272 | 301,492 | 3,361,595 | 2,389,797 | 449,576 | 359,378 |
| Trade notes and accounts receivable | 4,206,031 | 469,938 | 1,043,175 | 2,692,918 | 5,210,226 | 796,742 | 587,888 |
| Less: Allowance for bad debts | 10,309 | * 979 | 0 | 9,330 | 35,719 | * 1,506 | 5,056 |
| Inventories | 1,997,360 | * 16,302 | 1,890,100 | 90,958 | 554,283 | 162,999 | 35,451 |
| U.S. Government obligations | * 203,387 | 42,189 | 0 | * 161,197 | 0 | 0 | 0 |
| Tax-exempt securities | * 33,359 | * 7,620 | 0 | * 25,740 | * 31,794 | * 16,563 | 0 |
| Other current assets | 2,168,166 | 254,821 | 698,758 | 1,214,587 | 1,440,289 | 417,854 | 105,804 |
| Loans to partners | * 105,440 | * 1,107 | * 87,078 | * 17,255 | 18,043 | * 647 | 0 |
| Mortgage and real estate loans | * 128,370 | 0 | * 128,370 | 0 | 0 | 0 | 0 |
| Other investments | 3,315,738 | 528,950 | 1,938,194 | 848,595 | 579,152 | * 8,063 | * 36,155 |
| Depreciable assets | 6,678,849 | 2,210,417 | 1,632,581 | 2,835,852 | 6,181,876 | 1,060,516 | 630,245 |
| Less: Accumulated depreciation | 3,359,566 | 1,112,322 | 478,018 | 1,769,225 | 4,419,269 | 801,046 | 502,933 |
| Depletable assets | * 8,626 | 0 | * 8,626 | 0 | * 89 | * 89 | 0 |
| Less: Accumulated depletion | * 2,336 | 0 | * 2,336 | 0 | * 89 | * 89 | 0 |
| Land | 1,052,094 | * 5,038 | 1,002,891 | 44,166 | 127,362 | * 30,543 | * 19,611 |
| Intangible assets | 280,369 | 188,222 | 57,117 | 35,031 | 1,020,214 | 45,128 | 29,058 |
| Less: Accumulated amortization | 73,098 | * 10,304 | 54,629 | 8,165 | 176,626 | * 7,047 | 8,104 |
| Other assets | 2,146,767 | 517,120 | 1,375,675 | 253,972 | 823,175 | 122,054 | 165,848 |
| Total liabilities and capital | 23,490,607 | 4,066,389 | 9,629,074 | 9,795,145 | 13,744,598 | 2,301,086 | 1,453,345 |
| Accounts payable | 2,152,629 | 423,769 | 173,086 | 1,555,773 | 2,411,757 | 370,537 | 191,751 |
| Mortgages, notes, bonds payable in less than 1 year | 555,517 | 137,005 | * 187,072 | 231,440 | 655,783 | 103,401 | 124,289 |
| Other current liabilities | 4,750,169 | 956,787 | 739,529 | 3,053,853 | 3,556,202 | 495,963 | 463,528 |
| Nonrecourse loans | * 53,131 | * 9,785 | * 4,783 | 38,562 | * 14,742 | * 578 | * 602 |
| Loans from partners | * 86,494 | 0 | * 86,494 | 0 | 100,072 | * 3,462 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 3,534,450 | 448,131 | 2,429,767 | 656,552 | 1,656,413 | 215,177 | 212,234 |
| Other liabilities | 2,362,087 | * 70,377 | 1,609,355 | 682,355 | 476,886 | * 75,934 | * 6,604 |
| Partners capital accounts | 9,996,129 | 2,020,535 | 4,398,986 | 3,576,608 | 4,872,743 | 1,036,033 | 454,339 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|--------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| (22) | (23) | (24) | (25) | (26) | (27) | (28) | |
| Number of partnerships [1] | 9,188 | 14,880 | 19,948 | 64,418 | 9,854 | 2,716 | 373 |
| Number of partners | 20,978 | 34,374 | 45,164 | 682,535 | 35,742 | 14,051 | 1,425 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 8,246 | 8,287 | 11,768 | 38,472 | 6,299 | 2,696 | 373 |
| Number of partners | 18,824 | 21,179 | 27,885 | 620,624 | 28,597 | 13,920 | 1,425 |
| Total assets | 3,949,119 | 2,053,453 | 10,521,768 | 712,111,217 | 48,078,517 | 50,660,437 | 2,598,655 |
| Cash | 359,568 | 281,593 | 1,155,066 | 34,235,450 | 1,932,831 | 554,069 | 104,628 |
| Trade notes and accounts receivable | 1,380,340 | 668,810 | 3,258,017 | 108,959,251 | 6,329,951 | 9,662,578 | 686,853 |
| Less: Allowance for bad debts | 15,698 | * 3,900 | 43,589 | 1,040,104 | 97,419 | 31,390 | 26,429 |
| Inventories | 176,651 | 190,574 | 575,946 | 70,826,402 | 7,511,070 | 2,936,825 | 837,578 |
| U.S. Government obligations | 0 | 0 | 0 | 1,852 | 162 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 15,231 | 24,350 | 0 | 21,550 | 0 |
| Other current assets | 302,183 | 191,710 | 1,334,382 | 46,239,053 | 2,571,010 | 822,301 | 57,179 |
| Loans to partners | * 6,328 | * 6,119 | * 11,013 | 1,128,564 | * 58,566 | * 1,764 | 0 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 17,302 | 0 | 2,880 | 0 |
| Other investments | 787,266 | * 8,456 | 410,442 | 126,800,280 | 9,518,358 | 2,342,676 | * 67,395 |
| Depreciable assets | 1,288,487 | 1,082,977 | 5,636,530 | 297,309,117 | 20,764,645 | 12,675,524 | 1,986,201 |
| Less: Accumulated depreciation | 907,694 | 758,131 | 3,530,760 | 130,698,935 | 10,452,855 | 4,405,047 | 1,327,162 |
| Depletable assets | 0 | 0 | 0 | 1,189,725 | * 10,161 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 100,406 | * 9,454 | 0 | 0 |
| Land | * 19,325 | * 236,356 | 174,230 | 5,900,791 | 325,275 | 1,263,527 | 25,570 |
| Intangible assets | 581,915 | * 81,279 | 1,108,445 | 97,303,255 | 7,273,447 | 19,885,876 | 153,070 |
| Less: Accumulated amortization | 203,788 | * 19,155 | 165,528 | 18,247,534 | 1,225,269 | 825,006 | 47,856 |
| Other assets | 174,235 | 86,766 | 582,343 | 72,262,803 | 3,568,039 | 5,752,310 | 81,629 |
| Total liabilities and capital | 3,949,119 | 2,053,453 | 10,521,768 | 712,111,217 | 48,078,517 | 50,660,437 | 2,598,655 |
| Accounts payable | 654,911 | 349,530 | 1,738,115 | 91,373,980 | 5,071,417 | 10,452,728 | 380,780 |
| Mortgages, notes, bonds payable in less than 1 year | 226,592 | 112,608 | 602,661 | 18,820,777 | 2,746,877 | 459,635 | 323,109 |
| Other current liabilities | 855,632 | 280,479 | 2,633,854 | 56,544,490 | 3,731,157 | 3,166,486 | 399,244 |
| Nonrecourse loans | * 719 | 0 | * 36,233 | 8,175,683 | * 620,381 | * 323,197 | 2,740 |
| Loans from partners | * 19,876 | * 12,636 | * 144,991 | 7,041,591 | 862,342 | * 314,163 | * 457,037 |
| Mortgages, notes, bonds payable in 1 year or more | 572,494 | 477,150 | 3,184,409 | 88,761,579 | 6,640,997 | 7,459,349 | 749,513 |
| Other liabilities | 45,497 | * 14,633 | 2,303,049 | 63,169,426 | 939,022 | 1,574,722 | 1,211,042 |
| Partners capital accounts | 1,573,398 | 806,417 | -121,543 | 378,223,690 | 27,466,323 | 26,910,158 | -924,812 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|--------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 6,651 | 13,090 | 10,678 | 21,615 | 1,982 | 430 | 270 |
| Number of partners | 15,410 | 30,659 | 24,579 | 361,758 | 16,127 | 2,558 | 956 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 5,709 | 6,498 | 7,074 | 16,100 | 1,977 | 410 | 270 |
| Number of partners | 13,256 | 17,475 | 16,507 | 347,673 | 16,084 | 2,427 | 956 |
| Total assets | 2,323,354 | 1,337,488 | 6,329,325 | 458,389,821 | 35,121,417 | 24,752,495 | 1,656,278 |
| Cash | 289,736 | 249,942 | 1,041,164 | 18,628,544 | 1,501,559 | 460,760 | 80,597 |
| Trade notes and accounts receivable | 1,005,952 | 498,840 | 2,320,803 | 75,478,401 | 4,969,233 | 3,774,188 | 455,074 |
| Less: Allowance for bad debts | 10,613 | * 3,157 | 15,386 | 660,813 | 79,155 | 5,616 | * 4,516 |
| Inventories | 150,965 | 100,387 | 104,481 | 47,152,295 | 5,440,941 | 1,965,114 | 543,482 |
| U.S. Government obligations | 0 | 0 | 0 | 1,852 | 162 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 15,231 | 24,350 | 0 | 21,550 | 0 |
| Other current assets | 240,688 | 169,736 | 506,207 | 27,367,726 | 2,129,927 | 400,892 | 40,957 |
| Loans to partners | * 6,328 | * 6,119 | * 4,949 | 966,509 | * 37 | 0 | 0 |
| Mortgage and real estate loans | 0 | 0 | 0 | 2,880 | 0 | 2,880 | 0 |
| Other investments | * 153,540 | * 8,456 | 372,939 | 97,929,212 | 8,301,344 | * 1,721,121 | * 55,082 |
| Depreciable assets | 985,902 | 573,725 | 2,931,489 | 179,019,126 | 15,049,175 | 7,611,252 | 1,205,453 |
| Less: Accumulated depreciation | 715,736 | 415,077 | 1,984,477 | 88,411,980 | 8,370,749 | 2,873,779 | 845,110 |
| Depletable assets | 0 | 0 | 0 | 420,999 | * 10,161 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 58,673 | * 9,454 | 0 | 0 |
| Land | * 17,612 | * 7,091 | 52,506 | 3,028,534 | 243,231 | 674,014 | 18,122 |
| Intangible assets | 116,152 | * 75,009 | 754,866 | 66,648,245 | 5,147,069 | 9,545,447 | 56,425 |
| Less: Accumulated amortization | 24,728 | * 19,155 | 117,591 | 13,592,168 | 998,001 | 661,781 | 15,214 |
| Other assets | 107,556 | 85,572 | 342,144 | 44,444,782 | 1,785,937 | 2,116,453 | 65,926 |
| Total liabilities and capital | 2,323,354 | 1,337,488 | 6,329,325 | 458,389,821 | 35,121,417 | 24,752,495 | 1,656,278 |
| Accounts payable | 486,062 | 209,225 | 1,154,182 | 49,308,283 | 3,230,493 | 2,713,304 | 184,224 |
| Mortgages, notes, bonds payable in less than 1 year | 117,320 | 99,216 | 211,556 | 8,612,472 | 1,891,897 | 253,381 | * 150,409 |
| Other current liabilities | 659,366 | 221,714 | 1,715,631 | 32,980,093 | 2,410,588 | 2,106,813 | 136,125 |
| Nonrecourse loans | 0 | 0 | * 13,562 | 6,800,101 | * 149,342 | * 121,240 | 2,740 |
| Loans from partners | * 4,525 | * 12,636 | * 79,449 | 1,632,335 | * 89,992 | * 165,306 | * 346,731 |
| Mortgages, notes, bonds payable in 1 year or more | 243,747 | 224,537 | 760,719 | 37,108,283 | 3,657,301 | 1,865,229 | 376,196 |
| Other liabilities | * 34,699 | 4,591 | 355,059 | 20,347,801 | 273,581 | 1,365,335 | * 48,878 |
| Partners capital accounts | 777,635 | 565,569 | 2,039,167 | 301,600,453 | 23,418,222 | 16,161,886 | 410,975 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Number of partnerships [1] | 2,597 | * 285 | 1,981 | 371 | 6,363 | 254 | 1,624 |
| Number of partners | 7,731 | * 623 | 5,228 | 1,739 | 19,211 | 219,755 | 223,925 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 2,572 | * 285 | 1,308 | 371 | 3,799 | [d] | 1,606 |
| Number of partners | 7,630 | * 623 | 3,881 | 1,739 | 13,534 | [d] | 220,071 |
| Total assets | 2,614,979 | * 644,459 | 7,489,845 | 44,624,336 | 4,402,562 | 178,309,165 | 111,161,461 |
| Cash | 205,423 | * 12,799 | 382,125 | 273,727 | 391,597 | 5,918,854 | 4,418,490 |
| Trade notes and accounts receivable | 560,997 | * 16,088 | 812,839 | 1,177,561 | 1,017,375 | 18,474,200 | 23,310,871 |
| Less: Allowance for bad debts | 20,966 | * 418 | 21,851 | 39,158 | 40,431 | 33,005 | 240,669 |
| Inventories | 755,623 | * 18,913 | 1,391,936 | 2,211,415 | 360,315 | 14,085,927 | 10,960,626 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 1,690 |
| Tax-exempt securities | 0 | 0 | 2,800 | 0 | 0 | 0 | 0 |
| Other current assets | 235,614 | * 568,325 | 497,913 | 2,229,985 | 251,563 | 3,705,400 | 10,094,414 |
| Loans to partners | 665 | 0 | * 3,163 | * 7,105 | * 575 | 981 | * 81,342 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | * 14,421 |
| Other investments | 229,714 | 1,244 | 189,212 | 14,061,262 | 109,069 | 59,448,097 | 11,711,569 |
| Depreciable assets | 471,140 | * 22,195 | 4,556,900 | 19,362,854 | 3,750,483 | 87,244,821 | 57,724,131 |
| Less: Accumulated depreciation | 311,684 | * 7,795 | 2,520,396 | 7,431,429 | 2,460,518 | 27,342,155 | 29,369,689 |
| Depletable assets | 0 | 0 | * 754,880 | 6,802 | 0 | 7,268 | 341,367 |
| Less: Accumulated depletion | 0 | 0 | * 43,616 | 0 | 0 | 1,036 | 35,748 |
| Land | * 640 | 241 | 236,728 | 62,890 | 19,328 | 743,012 | 1,278,799 |
| Intangible assets | 559,356 | * 11,478 | 782,293 | 11,979,422 | 1,069,829 | 2,784,328 | 17,631,389 |
| Less: Accumulated amortization | 120,229 | * 743 | 72,055 | 731,429 | 280,831 | 637,493 | 7,613,723 |
| Other assets | 48,685 | * 2,132 | 536,973 | 1,453,331 | 214,208 | 13,909,965 | 10,852,178 |
| Total liabilities and capital | 2,614,979 | * 644,459 | 7,489,845 | 44,624,336 | 4,402,562 | 178,309,165 | 111,161,461 |
| Accounts payable | 381,562 | * 5,968 | 492,343 | 1,537,152 | 458,336 | 24,595,570 | 9,891,706 |
| Mortgages, notes, bonds payable in less than 1 year | 107,383 | 0 | 520,449 | 508,255 | 247,379 | 3,932,139 | 3,170,316 |
| Other current liabilities | 660,977 | * 25,840 | 475,073 | 1,562,789 | 620,691 | 6,215,445 | 14,087,845 |
| Nonrecourse loans | * 113,259 | 0 | * 159,339 | * 75,177 | 13,930 | 4,793,792 | 714,866 |
| Loans from partners | * 52,175 | 0 | * 65,987 | 124,840 | * 20,364 | * 65,625 | 2,449,908 |
| Mortgages, notes, bonds payable in 1 year or more | 247,824 | 274 | 2,424,918 | 10,759,576 | 1,605,884 | 18,374,789 | 8,156,466 |
| Other liabilities | 819,524 | 0 | 926,681 | 933,633 | 354,034 | -846,568 | 6,873,289 |
| Partners capital accounts | 232,276 | * 612,377 | 2,425,055 | 29,122,913 | 1,081,945 | 121,178,373 | 65,817,065 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 243 | * 3 | 1,689 | 263 | 2,176 | 136 | 720 |
| Number of partners | 657 | * 7 | 3,997 | 1,133 | 4,659 | 153,635 | 131,168 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 228 | * 3 | 1,015 | 263 | 2,166 | [d] | 707 |
| Number of partners | 577 | * 7 | 2,650 | 1,133 | 4,629 | [d] | 131,028 |
| Total assets | 2,196,339 | * 43,206 | 2,998,152 | 39,302,274 | 2,223,578 | 118,739,969 | 86,879,741 |
| Cash | 172,959 | * 8,385 | 324,068 | 197,306 | 260,481 | 2,841,232 | 3,440,968 |
| Trade notes and accounts receivable | 466,377 | * 15,795 | 380,435 | 593,088 | 575,815 | 12,375,306 | 20,972,940 |
| Less: Allowance for bad debts | 12,338 | 125 | 15,058 | 32,460 | 20,358 | 9,066 | 196,552 |
| Inventories | 555,201 | 4,787 | 508,745 | 1,676,289 | 199,539 | 9,387,752 | 8,350,840 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 1,690 |
| Tax-exempt securities | 0 | 0 | 2,800 | 0 | 0 | 0 | 0 |
| Other current assets | 212,230 | * 2,342 | 167,011 | 1,922,352 | 64,871 | 3,073,595 | 9,192,012 |
| Loans to partners | 665 | 0 | * 1,579 | 4,301 | 0 | 981 | 792 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 224,231 | 1,244 | 117,843 | 13,657,051 | * 158,084 | 51,647,238 | 10,377,222 |
| Depreciable assets | 317,667 | * 7,683 | 1,584,877 | 15,873,024 | 2,319,636 | 47,608,559 | 42,120,441 |
| Less: Accumulated depreciation | 210,235 | * 3,046 | 1,031,188 | 6,223,181 | 1,600,967 | 17,115,809 | 23,034,695 |
| Depletable assets | 0 | 0 | * 3,484 | 6,802 | 0 | 7,268 | 341,367 |
| Less: Accumulated depletion | 0 | 0 | * 2,420 | 0 | 0 | 1,036 | 35,748 |
| Land | * 640 | 241 | 47,328 | 21,423 | * 5,778 | 416,456 | 636,566 |
| Intangible assets | 541,939 | 4,795 | 551,692 | 11,653,856 | 211,310 | 2,434,407 | 13,040,586 |
| Less: Accumulated amortization | 112,208 | 0 | 20,954 | 646,215 | 43,219 | 556,843 | 6,698,354 |
| Other assets | 39,212 | * 1,107 | 377,910 | 598,639 | 92,610 | 6,629,929 | 8,369,664 |
| Total liabilities and capital | 2,196,339 | * 43,206 | 2,998,152 | 39,302,274 | 2,223,578 | 118,739,969 | 86,879,741 |
| Accounts payable | 273,164 | * 5,336 | 134,499 | 1,099,708 | 199,260 | 14,538,519 | 8,251,557 |
| Mortgages, notes, bonds payable in less than 1 year | 77,252 | 0 | 199,333 | 205,174 | 75,309 | 940,499 | 1,799,025 |
| Other current liabilities | 349,285 | * 6,196 | 201,038 | 893,353 | 336,255 | 2,638,791 | 10,767,316 |
| Nonrecourse loans | * 113,259 | 0 | 4,500 | * 36,287 | 0 | 4,792,521 | 657,079 |
| Loans from partners | * 10,670 | 0 | * 21,196 | 90 | * 10,717 | 3,464 | 224,609 |
| Mortgages, notes, bonds payable in 1 year or more | * 209,709 | 274 | 673,181 | 8,232,990 | 412,681 | 6,832,968 | 5,033,461 |
| Other liabilities | 330,588 | 0 | 55,917 | 583,740 | * 98,597 | -3,545,228 | 3,979,354 |
| Partners capital accounts | 832,412 | * 31,400 | 1,708,486 | 28,250,933 | 1,090,758 | 92,538,434 | 56,167,340 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Number of partnerships [1] | 632 | 1,254 | 1,647 | 4,308 | 5,236 | 5,971 | 1,615 |
| Number of partners | 3,407 | 3,241 | 4,220 | 13,447 | 31,570 | 30,976 | 5,140 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 595 | 1,236 | 477 | 3,592 | 2,370 | [d] | 928 |
| Number of partners | 3,063 | 3,180 | 1,855 | 11,944 | 23,161 | [d] | 3,764 |
| Total assets | 15,546,338 | 8,973,972 | 20,638,020 | 18,967,432 | 53,539,457 | 27,093,782 | 5,060,346 |
| Cash | 627,408 | 297,119 | 1,202,177 | 999,759 | 5,210,327 | 2,083,590 | 186,650 |
| Trade notes and accounts receivable | 2,354,684 | 1,138,904 | 3,550,552 | 3,208,695 | 12,620,091 | 2,273,714 | 768,360 |
| Less: Allowance for bad debts | 44,433 | 54,943 | 43,201 | 89,165 | 76,302 | 33,613 | 10,941 |
| Inventories | 1,813,261 | 1,254,415 | 3,965,849 | 3,042,782 | 5,857,316 | 1,392,631 | 817,411 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 1,351,411 | 226,551 | 2,282,812 | 699,641 | 2,024,648 | 1,292,934 | 686,740 |
| Loans to partners | 0 | 0 | * 5,223 | * 1,835 | * 742,660 | * 2,275 | 0 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 2,052,640 | 334,627 | 1,485,866 | 604,074 | 10,542,002 | 4,417,567 | 131,545 |
| Depreciable assets | 6,685,830 | 7,123,564 | 12,690,741 | 10,522,955 | 6,913,854 | 12,615,548 | 1,359,924 |
| Less: Accumulated depreciation | 3,762,167 | 3,419,458 | 6,901,073 | 5,968,324 | 3,506,423 | 6,768,327 | 953,236 |
| Depletable assets | 0 | * 50,191 | * 6,498 | 106 | * 12,451 | 0 | 0 |
| Less: Accumulated depletion | 0 | * 7,978 | * 2,483 | 90 | 0 | 0 | 0 |
| Land | 87,734 | 485,047 | 234,595 | 145,281 | 418,076 | 42,800 | 21,990 |
| Intangible assets | 2,671,892 | 1,171,284 | 992,834 | 2,509,446 | 6,754,370 | 4,244,000 | 1,228,325 |
| Less: Accumulated amortization | 365,597 | 215,298 | 316,838 | 688,550 | 849,331 | 979,305 | 129,675 |
| Other assets | 2,073,677 | 589,947 | 1,484,469 | 3,978,987 | 6,875,718 | 6,509,970 | 953,252 |
| Total liabilities and capital | 15,546,338 | 8,973,972 | 20,638,020 | 18,967,432 | 53,539,457 | 27,093,782 | 5,060,346 |
| Accounts payable | 1,708,777 | 671,354 | 2,724,961 | 1,778,689 | 9,630,118 | 2,065,489 | 540,090 |
| Mortgages, notes, bonds payable in less than 1 year | 865,233 | 611,180 | 1,011,675 | 1,150,181 | 667,676 | 259,781 | 257,387 |
| Other current liabilities | 1,117,948 | 796,077 | 1,727,108 | 1,571,686 | 5,425,170 | 2,497,696 | 813,587 |
| Nonrecourse loans | * 188,521 | * 396,984 | * 331,613 | * 215,994 | * 113,043 | * 27,593 | 0 |
| Loans from partners | * 8,041 | 437 | 304,913 | * 298,511 | * 1,230,961 | * 341,794 | * 42,193 |
| Mortgages, notes, bonds payable in 1 year or more | 3,201,098 | 2,111,760 | 1,907,744 | 2,870,500 | 2,495,140 | 2,903,535 | 987,005 |
| Other liabilities | 3,205,892 | 1,129,237 | 1,727,545 | 2,401,617 | 1,548,818 | 3,355,386 | 102,834 |
| Partners capital accounts | 5,250,828 | 3,256,944 | 10,902,462 | 8,680,254 | 32,428,531 | 15,642,508 | 2,317,249 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 234 | 1,149 | 322 | 3,679 | 1,502 | 435 | 1,459 |
| Number of partners | 1,478 | 2,715 | 1,270 | 11,391 | 4,646 | 2,129 | 3,779 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 207 | 1,136 | 311 | 2,974 | 1,222 | [d] | 782 |
| Number of partners | 1,175 | 2,669 | 1,223 | 9,917 | 4,049 | [d] | 2,414 |
| Total assets | 8,210,415 | 4,538,605 | 14,417,064 | 14,616,407 | 34,278,810 | 7,492,802 | 3,974,605 |
| Cash | 549,066 | 205,705 | 1,133,667 | 888,984 | 4,885,970 | 736,968 | 151,271 |
| Trade notes and accounts receivable | 1,256,911 | 616,234 | 2,581,911 | 2,153,547 | 6,395,126 | 1,401,382 | 531,885 |
| Less: Allowance for bad debts | 29,391 | 15,982 | 33,764 | 67,039 | 61,026 | 23,740 | 9,167 |
| Inventories | 1,040,124 | 619,095 | 3,091,013 | 1,940,804 | 4,360,848 | 786,334 | 595,366 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 1,229,951 | 122,807 | 1,544,771 | 537,840 | 1,673,544 | 681,632 | 584,241 |
| Loans to partners | 0 | 0 | * 5,205 | * 1,619 | * 742,648 | 0 | 0 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 711,790 | * 86,498 | 311,841 | 580,254 | 1,643,137 | 278,540 | 128,190 |
| Depreciable assets | 4,394,114 | 3,484,805 | 9,278,679 | 8,244,410 | 4,130,670 | 2,699,799 | 818,003 |
| Less: Accumulated depreciation | 2,854,745 | 2,142,623 | 5,319,040 | 4,960,501 | 2,186,426 | 1,899,333 | 504,588 |
| Depletable assets | 0 | 34,263 | 5,097 | 106 | * 12,451 | 0 | 0 |
| Less: Accumulated depletion | 0 | 7,909 | 2,016 | 90 | 0 | 0 | 0 |
| Land | 56,392 | 139,262 | 190,377 | 96,925 | 342,584 | * 19,571 | * 19,694 |
| Intangible assets | 1,668,877 | 951,076 | 634,203 | 2,055,521 | 6,335,056 | 2,642,420 | 1,024,556 |
| Less: Accumulated amortization | 172,483 | 95,564 | 78,786 | 510,839 | 793,022 | 321,664 | 63,422 |
| Other assets | 359,808 | 540,937 | 1,073,906 | 3,654,866 | 6,797,252 | 490,892 | 698,574 |
| Total liabilities and capital | 8,210,415 | 4,538,605 | 14,417,064 | 14,616,407 | 34,278,810 | 7,492,802 | 3,974,605 |
| Accounts payable | 898,768 | 404,050 | 1,641,120 | 1,086,345 | 3,308,361 | 1,393,044 | 333,509 |
| Mortgages, notes, bonds payable in less than 1 year | 286,141 | 158,298 | 679,046 | 417,311 | 452,803 | 164,242 | 132,688 |
| Other current liabilities | 705,469 | 361,388 | 1,019,665 | 1,149,137 | 3,940,931 | 1,293,322 | 551,134 |
| Nonrecourse loans | 0 | 394,752 | * 188,477 | * 156,659 | * 113,043 | * 167 | 0 |
| Loans from partners | * 5,469 | 0 | 247,688 | * 102,017 | * 361,357 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 1,772,019 | 841,949 | 755,973 | 1,758,303 | 1,701,911 | 482,696 | 530,738 |
| Other liabilities | 591,310 | 165,520 | 448,560 | 1,980,994 | 1,721,546 | 333,859 | 123,330 |
| Partners capital accounts | 3,951,239 | 2,212,648 | 9,436,534 | 7,965,642 | 22,678,856 | 3,825,472 | 2,303,206 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Number of partnerships [1] | 5,268 | 917 | 11,150 | 73,201 | 42,396 | 18,956 | 11,849 |
| Number of partners | 16,013 | 3,248 | 41,843 | 538,253 | 123,605 | 385,755 | 28,893 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 1,133 | 917 | 6,473 | 46,210 | 29,688 | 13,827 | 2,695 |
| Number of partners | 5,449 | 3,248 | 32,381 | 478,113 | 93,100 | 374,429 | 10,584 |
| Total assets | 74,480,866 | 1,265,565 | 35,961,023 | 218,187,546 | 72,475,830 | 141,632,447 | 4,079,268 |
| Cash | 8,713,313 | 133,382 | 587,183 | 9,746,274 | 4,103,287 | 4,999,196 | 643,790 |
| Trade notes and accounts receivable | 11,101,308 | 253,962 | 9,639,669 | 59,231,882 | 19,432,284 | 38,771,268 | 1,028,330 |
| Less: Allowance for bad debts | 102,227 | * 3,593 | 29,949 | 988,651 | 438,141 | 542,370 | 8,140 |
| Inventories | 8,987,545 | 242,628 | 2,382,334 | 47,252,047 | 20,976,185 | 25,608,645 | 667,216 |
| U.S. Government obligations | 0 | 0 | 0 | * 19,332 | 0 | * 19,332 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | * 15,842 | 0 | * 15,842 | 0 |
| Other current assets | 15,125,889 | 72,731 | 1,441,992 | 13,195,359 | 5,371,916 | 7,490,682 | 332,761 |
| Loans to partners | * 13,970 | * 1,832 | * 206,608 | 137,298 | 37,428 | 97,162 | * 2,707 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 16,149 | * 2,432 | * 13,697 | * 19 |
| Other investments | 3,059,392 | 0 | 6,493,972 | 10,675,701 | 2,285,374 | 8,157,154 | 233,173 |
| Depreciable assets | 24,907,826 | 428,052 | 5,501,928 | 50,707,051 | 12,890,171 | 37,307,327 | 509,553 |
| Less: Accumulated depreciation | 10,281,051 | 256,822 | 3,253,323 | 18,682,376 | 7,094,165 | 11,336,066 | 252,145 |
| Depletable assets | 0 | 0 | 0 | * 513 | * 505 | 8 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | * 307 | * 299 | 8 | 0 |
| Land | 464,655 | * 5,520 | 39,083 | 2,580,350 | 889,327 | 1,603,640 | * 87,383 |
| Intangible assets | 10,521,291 | 255,982 | 4,823,343 | 27,430,250 | 10,363,467 | 16,678,122 | 388,661 |
| Less: Accumulated amortization | 1,839,416 | 66,908 | 1,241,982 | 5,480,337 | 2,896,176 | 2,523,396 | 60,764 |
| Other assets | 3,808,369 | 198,801 | 9,370,164 | 22,331,171 | 6,552,234 | 15,272,212 | 506,725 |
| Total liabilities and capital | 74,480,866 | 1,265,565 | 35,961,023 | 218,187,546 | 72,475,830 | 141,632,447 | 4,079,268 |
| Accounts payable | 17,330,112 | 146,741 | 1,510,088 | 51,595,056 | 16,146,170 | 34,698,369 | 750,517 |
| Mortgages, notes, bonds payable in less than 1 year | 997,818 | 332,863 | 651,440 | 13,147,891 | 5,939,727 | 7,003,223 | 204,941 |
| Other current liabilities | 9,662,990 | 168,110 | 1,818,571 | 22,640,019 | 6,757,956 | 14,647,869 | 1,234,194 |
| Nonrecourse loans | 80,801 | 0 | 4,453 | 858,977 | 405,242 | 318,097 | * 135,637 |
| Loans from partners | * 129,562 | * 50,405 | * 222,334 | 2,844,607 | 814,090 | 1,973,002 | * 57,514 |
| Mortgages, notes, bonds payable in 1 year or more | 13,653,747 | 338,421 | 1,873,038 | 36,935,328 | 10,183,021 | 26,377,374 | 374,933 |
| Other liabilities | 27,834,575 | * 175,045 | 8,903,098 | 10,438,460 | 3,842,510 | 6,472,971 | 122,979 |
| Partners capital accounts | 4,791,261 | 53,980 | 20,978,002 | 79,727,208 | 28,387,114 | 50,141,543 | 1,198,553 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 3,297 | 83 | 1,542 | 43,397 | 21,573 | 10,754 | 11,069 |
| Number of partners | 11,475 | 229 | 7,749 | 347,853 | 63,663 | 261,638 | 22,553 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 326 | 83 | 1,450 | 26,925 | 17,317 | 7,692 | 1,916 |
| Number of partners | 3,249 | 229 | 7,501 | 310,657 | 50,915 | 255,495 | 4,247 |
| Total assets | 26,144,792 | 495,488 | 30,307,387 | 163,894,296 | 54,198,022 | 106,955,654 | 2,740,620 |
| Cash | 294,869 | 79,857 | 413,873 | 7,861,761 | 3,407,585 | 3,947,382 | 506,795 |
| Trade notes and accounts receivable | 9,515,629 | * 134,100 | 6,313,425 | 43,817,350 | 16,035,718 | 27,056,057 | 725,575 |
| Less: Allowance for bad debts | 21,419 | * 804 | 23,237 | 612,504 | 290,760 | 314,032 | 7,712 |
| Inventories | 4,064,239 | 145,721 | 1,876,061 | 36,888,973 | 16,094,104 | 20,286,950 | 507,918 |
| U.S. Government obligations | 0 | 0 | 0 | * 19,332 | 0 | * 19,332 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 13,892 | 0 | 13,892 | 0 |
| Other current assets | 2,409,581 | * 27,775 | 1,349,395 | 9,850,757 | 3,948,478 | 5,712,962 | 189,316 |
| Loans to partners | 242 | * 1,832 | * 206,608 | 127,086 | 33,144 | 92,042 | 1,900 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 14,760 | * 2,432 | * 12,308 | * 19 |
| Other investments | 1,525,629 | 0 | 6,402,874 | 9,817,463 | 1,857,231 | 7,727,059 | 233,173 |
| Depreciable assets | 7,779,816 | 234,409 | 4,256,654 | 34,597,145 | 8,400,700 | 25,797,228 | 399,216 |
| Less: Accumulated depreciation | 4,543,182 | 151,437 | 2,541,347 | 12,411,870 | 4,717,615 | 7,507,932 | 186,323 |
| Depletable assets | 0 | 0 | 0 | * 513 | * 505 | 8 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | * 307 | * 299 | 8 | 0 |
| Land | 66,981 | * 564 | 32,386 | 1,210,447 | 531,959 | 668,390 | * 10,098 |
| Intangible assets | 4,901,778 | * 17,506 | 3,229,727 | 19,100,246 | 5,775,947 | 13,025,957 | 298,341 |
| Less: Accumulated amortization | 1,273,905 | * 1,992 | 527,703 | 3,306,735 | 1,392,939 | 1,856,680 | 57,116 |
| Other assets | 1,424,534 | * 7,957 | 9,318,670 | 16,905,987 | 4,511,830 | 12,274,737 | 119,420 |
| Total liabilities and capital | 26,144,792 | 495,488 | 30,307,387 | 163,894,296 | 54,198,022 | 106,983,199 | 2,740,620 |
| Accounts payable | 8,673,859 | * 64,695 | 874,466 | 39,083,072 | 12,736,320 | 25,775,000 | 571,752 |
| Mortgages, notes, bonds payable in less than 1 year | 466,683 | * 41,173 | 221,810 | 9,493,009 | 4,123,328 | 5,192,720 | 176,961 |
| Other current liabilities | 2,507,945 | 86,308 | 1,519,033 | 14,600,912 | 3,818,765 | 9,783,333 | 998,813 |
| Nonrecourse loans | 65,582 | 0 | 4,453 | 548,494 | 329,461 | 219,033 | 0 |
| Loans from partners | * 5,602 | 0 | * 37,425 | 791,787 | 611,296 | 174,837 | * 5,654 |
| Mortgages, notes, bonds payable in 1 year or more | 1,046,511 | * 56,459 | 867,735 | 24,686,629 | 5,182,816 | 19,318,902 | 184,910 |
| Other liabilities | 3,485,870 | * 2,423 | 8,303,626 | 7,764,202 | 2,058,595 | 5,583,530 | 122,076 |
| Partners capital accounts | 9,892,739 | * 244,430 | 18,478,840 | 66,926,193 | 25,337,441 | 40,935,845 | 680,454 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | Total | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Number of partnerships [1] | 161,596 | 14,137 | 5,913 | 4,775 | 5,184 | 22,981 | 5,686 |
| Number of partners | 647,523 | 37,379 | 13,582 | 16,794 | 20,883 | 57,670 | 46,651 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 107,837 | 12,237 | 4,573 | 4,491 | 4,788 | 18,271 | 4,546 |
| Number of partners | 530,322 | 33,530 | 10,082 | 16,199 | 20,018 | 44,742 | 43,894 |
| Total assets | 161,364,701 | 40,792,692 | 4,315,152 | 2,253,699 | 6,546,069 | 23,956,378 | 5,442,273 |
| Cash | 11,735,149 | 3,553,970 | 347,752 | 328,094 | 337,263 | 2,211,033 | 500,233 |
| Trade notes and accounts receivable | 14,488,093 | 4,853,589 | 779,754 | 470,515 | 680,762 | 1,030,447 | 776,519 |
| Less: Allowance for bad debts | 420,766 | 33,078 | 24,938 | 3,994 | 13,091 | 50,950 | 50,129 |
| Inventories | 43,186,761 | 20,277,900 | 1,197,539 | 393,893 | 1,895,136 | 4,535,880 | 1,305,080 |
| U.S. Government obligations | * 4,209 | * 2,379 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | * 11,017 | 8 | 0 | 0 | 0 | 0 | * 628 |
| Other current assets | 8,885,991 | 1,307,802 | 326,186 | 39,495 | 1,377,519 | 1,189,557 | 318,032 |
| Loans to partners | 419,842 | 41,392 | 370 | 0 | 246 | * 9,054 | * 5,632 |
| Mortgage and real estate loans | 238,136 | * 10,551 | 21,917 | 0 | 698 | * 26,081 | 0 |
| Other investments | 7,546,028 | 996,382 | * 72,706 | * 8,084 | 65,234 | 2,140,777 | 30,422 |
| Depreciable assets | 60,340,360 | 7,974,250 | 1,758,902 | 496,240 | 3,073,976 | 18,127,347 | 1,535,626 |
| Less: Accumulated depreciation | 30,416,099 | 3,819,580 | 868,511 | 219,515 | 2,314,617 | 9,274,143 | 831,432 |
| Depletable assets | * 276,523 | 0 | 32 | 0 | * 61,264 | 0 | 0 |
| Less: Accumulated depletion | * 75,331 | 0 | 0 | 0 | * 1,103 | 0 | 0 |
| Land | 7,510,864 | 990,693 | * 114,957 | * 90,759 | 766,685 | 1,997,249 | * 8,217 |
| Intangible assets | 19,731,310 | 3,880,324 | 332,218 | 625,764 | 670,069 | 2,284,846 | 1,598,523 |
| Less: Accumulated amortization | 4,241,569 | 642,578 | 96,514 | 41,494 | 417,996 | 811,456 | 186,047 |
| Other assets | 22,144,184 | 1,398,687 | 352,782 | 65,858 | 364,024 | 540,656 | 430,971 |
| Total liabilities and capital | 161,364,701 | 40,792,692 | 4,315,152 | 2,253,699 | 6,546,069 | 23,956,378 | 5,442,273 |
| Accounts payable | 16,435,592 | 2,473,007 | 726,157 | 479,204 | 1,222,714 | 3,684,626 | 736,916 |
| Mortgages, notes, bonds payable in less than 1 year | 19,831,707 | 15,732,289 | 249,627 | * 66,802 | 695,927 | 371,401 | 179,260 |
| Other current liabilities | 17,732,751 | 3,679,088 | 930,758 | 463,638 | 1,296,648 | 3,085,248 | 606,726 |
| Nonrecourse loans | 1,623,452 | 364,370 | * 156,629 | * 12,425 | * 6,716 | 440,396 | * 180,047 |
| Loans from partners | 3,132,265 | 343,394 | * 13,830 | * 73,580 | * 214,555 | 325,988 | * 28,766 |
| Mortgages, notes, bonds payable in 1 year or more | 30,447,017 | 5,477,140 | 998,225 | 262,200 | 1,324,446 | 6,438,807 | 797,866 |
| Other liabilities | 27,194,498 | 1,360,017 | 406,346 | 143,981 | 145,211 | 2,578,559 | 266,785 |
| Partners capital accounts | 44,967,420 | 11,363,387 | 833,580 | 751,869 | 1,639,851 | 7,031,352 | 2,645,907 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | Total | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 77,305 | 7,170 | 3,533 | 1,371 | 2,224 | 11,709 | 3,400 |
| Number of partners | 296,515 | 19,498 | 8,629 | 3,274 | 7,788 | 29,412 | 39,577 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 57,897 | 6,864 | 2,193 | 1,356 | 2,149 | 10,539 | 2,714 |
| Number of partners | 252,132 | 18,857 | 5,146 | 3,216 | 7,565 | 25,425 | 38,184 |
| Total assets | 101,476,109 | 30,424,928 | 3,238,784 | 1,191,273 | 2,358,050 | 13,825,677 | 2,835,752 |
| Cash | 8,996,639 | 2,891,602 | 276,796 | 219,198 | 223,410 | 1,584,660 | 379,321 |
| Trade notes and accounts receivable | 11,323,447 | 3,886,470 | 708,402 | 413,924 | 406,902 | 484,776 | 623,132 |
| Less: Allowance for bad debts | 372,347 | 26,845 | 23,399 | * 2,798 | 11,266 | 46,051 | 42,419 |
| Inventories | 29,592,570 | 14,521,707 | 828,212 | 238,867 | 988,923 | 2,330,962 | 777,987 |
| U.S. Government obligations | * 1,830 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 10,389 | 8 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 5,784,042 | 1,068,317 | 262,426 | 32,051 | 121,447 | 816,330 | 124,429 |
| Loans to partners | 273,670 | 36,552 | 370 | 0 | 246 | * 8,843 | * 5,632 |
| Mortgage and real estate loans | 42,441 | 5,200 | 21,917 | 0 | 698 | 0 | 0 |
| Other investments | 5,876,909 | 975,016 | * 72,697 | * 8,084 | 24,377 | 1,896,318 | * 36,267 |
| Depreciable assets | 36,847,364 | 5,607,286 | 1,304,890 | 258,172 | 819,541 | 9,750,329 | 843,088 |
| Less: Accumulated depreciation | 19,310,224 | 2,732,555 | 666,475 | 142,956 | 577,182 | 5,140,482 | 579,074 |
| Depletable assets | * 173,983 | 0 | 32 | 0 | * 61,264 | 0 | 0 |
| Less: Accumulated depletion | * 74,667 | 0 | 0 | 0 | * 1,103 | 0 | 0 |
| Land | 4,552,156 | 802,459 | * 114,957 | * 11,204 | 76,913 | 1,334,217 | * 4,256 |
| Intangible assets | 11,729,003 | 2,903,638 | 198,477 | 102,999 | 140,247 | 1,287,615 | 633,675 |
| Less: Accumulated amortization | 2,780,880 | 501,509 | 74,598 | 9,947 | 41,288 | 678,096 | 97,395 |
| Other assets | 8,809,782 | 987,583 | 214,081 | 62,475 | 124,921 | 196,256 | 126,855 |
| Total liabilities and capital | 101,476,109 | 30,424,928 | 3,238,784 | 1,191,273 | 2,358,050 | 13,825,677 | 2,835,752 |
| Accounts payable | 9,764,860 | 1,827,498 | 523,439 | 337,303 | 435,816 | 1,580,780 | 446,804 |
| Mortgages, notes, bonds payable in less than 1 year | 13,921,601 | 11,694,465 | 190,619 | * 54,949 | 106,481 | 249,813 | 142,539 |
| Other current liabilities | 10,481,602 | 2,823,568 | 601,341 | 185,534 | 202,804 | 1,290,914 | 325,567 |
| Nonrecourse loans | 853,829 | 277,799 | * 156,629 | * 5,693 | 0 | 105,862 | * 157,627 |
| Loans from partners | 1,339,466 | 190,332 | * 13,830 | * 3,170 | * 131,515 | 63,638 | * 28,706 |
| Mortgages, notes, bonds payable in 1 year or more | 15,979,841 | 3,604,544 | 669,866 | 123,304 | 390,716 | 1,909,506 | 412,148 |
| Other liabilities | 11,161,309 | 694,878 | 171,373 | 141,893 | 52,155 | 1,592,024 | 114,807 |
| Partners capital accounts | 37,973,602 | 9,311,844 | 911,686 | 339,426 | 1,038,564 | 7,033,140 | 1,207,554 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Retail trade—continued | | | | | |
|---|------------------------|--|---|----------------------------|-------------------------------|--------------------|
| | Gasoline stations | Clothing and clothing accessories stores | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers |
| | (57) | (58) | (59) | (60) | (61) | (62) |
| Number of partnerships [1] | 8,166 | 21,999 | 8,920 | 2,420 | 32,049 | 29,367 |
| Number of partners | 19,909 | 49,797 | 23,201 | 5,679 | 76,517 | 279,462 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 6,909 | 16,302 | 3,671 | 2,150 | 16,222 | 13,677 |
| Number of partners | 17,321 | 38,402 | 12,030 | 4,797 | 44,863 | 244,444 |
| Total assets | 16,651,151 | 11,653,291 | 4,819,881 | 4,840,256 | 10,096,763 | 29,997,098 |
| Cash | 661,003 | 565,418 | 520,319 | 238,143 | 1,097,944 | 1,373,977 |
| Trade notes and accounts receivable | 1,581,690 | 720,763 | 111,118 | 434,005 | 560,460 | 2,488,471 |
| Less: Allowance for bad debts | 10,440 | 55,837 | * 5,305 | * 26,423 | 13,644 | 132,938 |
| Inventories | 1,217,187 | 2,546,494 | 1,580,708 | 1,425,151 | 4,505,549 | 2,306,245 |
| U.S. Government obligations | 0 | * 1,830 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 5,381 | 5,000 | 0 | 0 | 0 | 0 |
| Other current assets | 1,008,295 | 534,333 | 80,474 | 44,341 | 603,756 | 2,056,200 |
| Loans to partners | * 3,506 | * 906 | 0 | 266,874 | * 7,253 | * 84,608 |
| Mortgage and real estate loans | * 10,436 | * 673 | 0 | 0 | * 163,239 | * 4,541 |
| Other investments | 942,483 | 147,205 | * 21,375 | * 403,201 | 102,759 | 2,615,401 |
| Depreciable assets | 10,573,498 | 1,727,685 | 1,086,848 | 2,900,303 | 3,246,356 | 7,839,330 |
| Less: Accumulated depreciation | 4,736,692 | 963,173 | 452,277 | 1,289,945 | 1,800,473 | 3,845,743 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | * 215,227 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | * 74,228 |
| Land | 2,926,330 | * 20,937 | * 20,786 | 165,349 | 60,970 | 347,933 |
| Intangible assets | 2,313,655 | 1,041,503 | 1,727,172 | 223,004 | 560,095 | 4,474,136 |
| Less: Accumulated amortization | 287,463 | 287,180 | 77,292 | 41,873 | 164,127 | 1,187,549 |
| Other assets | 442,282 | 5,646,732 | 205,954 | 98,126 | 1,166,625 | 11,431,487 |
| Total liabilities and capital | 16,651,151 | 11,653,291 | 4,819,881 | 4,840,256 | 10,096,763 | 29,997,098 |
| Accounts payable | 2,261,656 | 925,231 | 610,139 | 377,019 | 1,042,992 | 1,895,930 |
| Mortgages, notes, bonds payable in less than 1 year | 323,393 | 397,174 | 217,613 | * 37,219 | 531,307 | 1,029,695 |
| Other current liabilities | 1,470,467 | 1,298,313 | 636,163 | 290,386 | 1,880,656 | 2,094,659 |
| Nonrecourse loans | 94,465 | * 85,557 | * 25,431 | * 16,889 | * 12,950 | * 227,575 |
| Loans from partners | 522,070 | * 255,411 | * 77,964 | * 35,085 | 352,843 | * 888,779 |
| Mortgages, notes, bonds payable in 1 year or more | 7,023,713 | 1,002,295 | 1,496,257 | 575,035 | 747,167 | 4,303,866 |
| Other liabilities | 846,133 | 6,594,849 | 387,899 | 455,346 | 1,696,405 | 12,312,968 |
| Partners capital accounts | 4,109,255 | 1,094,460 | 1,368,415 | 3,053,276 | 3,832,442 | 7,243,625 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Retail trade—continued | | | | | |
|---|------------------------|--|---|----------------------------|-------------------------------|--------------------|
| | Gasoline stations | Clothing and clothing accessories stores | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers |
| | (57) | (58) | (59) | (60) | (61) | (62) |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships [1] | 4,597 | 11,211 | 5,119 | 1,459 | 13,642 | 11,871 |
| Number of partners | 10,597 | 25,808 | 10,974 | 3,350 | 32,737 | 104,871 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 4,444 | 8,963 | 2,160 | 1,459 | 11,345 | 3,712 |
| Number of partners | 10,292 | 21,311 | 4,382 | 3,350 | 28,143 | 86,262 |
| Total assets | 11,721,984 | 10,394,108 | 1,405,094 | 4,116,494 | 7,463,785 | 12,500,182 |
| Cash | 534,682 | 428,053 | 409,525 | 210,099 | 888,360 | 950,934 |
| Trade notes and accounts receivable | 1,390,400 | 674,553 | 61,526 | 404,412 | 459,737 | 1,809,213 |
| Less: Allowance for bad debts | 8,748 | * 55,499 | * 3,739 | * 26,423 | 9,885 | 115,275 |
| Inventories | 832,601 | 1,886,382 | 471,621 | 1,228,775 | 3,908,438 | 1,578,095 |
| U.S. Government obligations | 0 | * 1,830 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 5,381 | 5,000 | 0 | 0 | 0 | 0 |
| Other current assets | 876,451 | 520,952 | 52,988 | 84,927 | 380,976 | 1,442,748 |
| Loans to partners | * 40 | * 906 | 0 | 204,074 | * 325 | * 16,682 |
| Mortgage and real estate loans | * 9,413 | * 673 | 0 | 0 | 0 | * 4,541 |
| Other investments | 532,132 | * 123,792 | * 8,077 | * 403,201 | 76,372 | 1,720,575 |
| Depreciable assets | 7,032,593 | 1,155,165 | 457,467 | 2,404,076 | 1,827,385 | 5,387,371 |
| Less: Accumulated depreciation | 3,236,834 | 659,950 | 258,342 | 1,066,931 | 1,218,818 | 3,030,624 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | * 112,687 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | * 73,564 |
| Land | 1,778,547 | * 20,049 | 534 | 74,005 | 39,856 | 295,160 |
| Intangible assets | 1,890,707 | 942,197 | * 240,335 | 127,231 | 224,545 | 3,037,338 |
| Less: Accumulated amortization | 174,204 | 234,593 | * 49,503 | 23,847 | 50,753 | 845,148 |
| Other assets | 258,822 | 5,584,596 | 14,604 | 92,895 | 937,246 | 209,448 |
| Total liabilities and capital | 11,721,984 | 10,394,108 | 1,405,094 | 4,116,494 | 7,463,785 | 12,500,182 |
| Accounts payable | 1,550,559 | 630,408 | 194,633 | 319,179 | 738,654 | 1,179,787 |
| Mortgages, notes, bonds payable in less than 1 year | 184,210 | 310,393 | * 67,805 | * 19,619 | 370,305 | 530,404 |
| Other current liabilities | 1,106,112 | 682,701 | 409,992 | 230,413 | 1,273,849 | 1,348,806 |
| Nonrecourse loans | * 13,955 | * 84,859 | * 25,431 | 0 | * 206 | * 25,767 |
| Loans from partners | * 476,142 | * 235,303 | * 1,860 | * 30,623 | 205,717 | * -41,371 |
| Mortgages, notes, bonds payable in 1 year or more | 4,528,492 | 690,289 | * 121,085 | 506,625 | 362,951 | 2,660,313 |
| Other liabilities | 644,577 | 5,926,253 | * 38,813 | 248,069 | 730,358 | 806,109 |
| Partners capital accounts | 3,217,937 | 1,833,903 | 545,474 | 2,761,965 | 3,781,744 | 5,990,366 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Transportation and warehousing | | | | | | |
|---|--------------------------------|-----------------------------|----------------------|----------------------|---|-------------------------|---------------------------------------|
| | Total | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| Number of partnerships [1] | 40,351 | 3,451 | 1,095 | 22,914 | 2,567 | 1,221 | * 402 |
| Number of partners | 2,445,371 | 7,316 | 63,709 | 51,430 | 9,092 | 2,255,757 | * 844 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 26,629 | 3,431 | [d] | 11,559 | 2,567 | 506 | * 402 |
| Number of partners | 2,404,246 | 7,095 | [d] | 27,957 | 9,092 | 2,252,945 | * 844 |
| Total assets | 342,274,699 | 13,899,620 | 22,226,343 | 7,336,303 | 1,720,914 | 252,633,298 | * 1,153,024 |
| Cash | 8,109,627 | 374,055 | 754,878 | 529,251 | 120,184 | 4,742,099 | * 49,538 |
| Trade notes and accounts receivable | 43,760,610 | 6,769,563 | 810,754 | 1,753,162 | 133,966 | 26,131,941 | * 72,944 |
| Less: Allowance for bad debts | 149,891 | 9,141 | * 10,111 | 19,257 | * 2,570 | 20,807 | * 200 |
| Inventories | 3,533,951 | 137,151 | * 116,127 | 90,905 | * 17,217 | 2,440,897 | * 5,259 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | * 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 10,094,085 | 516,009 | 295,660 | 834,488 | 234,624 | 6,699,953 | * 50,171 |
| Loans to partners | 514,921 | 7,575 | 2,574 | * 6,183 | * 44,780 | 60,679 | * 49,215 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 35,480,287 | 670,038 | 2,220,200 | 314,092 | * 24,055 | 27,416,129 | * 90,643 |
| Depreciable assets | 238,685,749 | 6,409,528 | 16,271,733 | 8,154,259 | 1,312,650 | 185,724,687 | * 1,146,512 |
| Less: Accumulated depreciation | 63,185,679 | 2,532,346 | 4,044,677 | 5,076,118 | 497,549 | 44,147,474 | * 389,728 |
| Depletable assets | * 1,320,923 | 0 | 0 | * 11,679 | 0 | * 1,309,243 | 0 |
| Less: Accumulated depletion | * 229,252 | 0 | 0 | 0 | 0 | * 229,252 | 0 |
| Land | 2,026,082 | * 57,170 | 4,854 | 97,325 | 2 | 1,186,656 | 0 |
| Intangible assets | 25,513,103 | 214,719 | 3,087,641 | 575,814 | * 285,250 | 11,564,127 | * 73,808 |
| Less: Accumulated amortization | 3,550,105 | 66,227 | 323,976 | 219,890 | * 21,352 | 1,541,521 | * 25,301 |
| Other assets | 40,350,285 | 1,351,526 | 3,040,688 | 284,409 | 69,658 | 31,295,941 | * 30,162 |
| Total liabilities and capital | 342,274,699 | 13,899,620 | 22,226,343 | 7,336,303 | 1,720,914 | 252,633,298 | * 1,153,024 |
| Accounts payable | 35,844,442 | 4,959,646 | 284,931 | 915,042 | 136,803 | 21,137,486 | * 36,555 |
| Mortgages, notes, bonds payable in less than 1 year | 11,353,644 | 145,378 | 620,992 | 563,648 | * 80,380 | 8,869,289 | * 17,337 |
| Other current liabilities | 16,391,989 | 2,556,165 | 1,496,132 | 1,229,817 | 256,495 | 8,410,489 | * 256,045 |
| Nonrecourse loans | 13,125,078 | 5,212 | 2,837,499 | 338,991 | * 9,245 | 3,489,635 | 0 |
| Loans from partners | 1,297,568 | * 6,572 | * 23,669 | 94,792 | * 7,721 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 99,955,074 | 2,265,880 | 5,830,447 | 2,460,931 | 268,931 | 79,477,960 | * 201,875 |
| Other liabilities | 22,794,737 | 1,123,063 | 2,949,903 | 355,303 | * 249,662 | 10,774,987 | * 36,956 |
| Partners capital accounts | 141,512,166 | 2,837,703 | 8,182,771 | 1,377,779 | 711,676 | 120,473,452 | * 604,256 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Transportation and warehousing | | | | | | |
|---|--------------------------------|-----------------------------|----------------------|----------------------|---|-------------------------|---------------------------------------|
| | Total | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation |
| | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 18,384 | 149 | 187 | 10,683 | 1,507 | 1,014 | * 25 |
| Number of partners | 1,435,007 | 461 | 2,475 | 24,286 | 6,970 | 1,352,357 | * 90 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 12,261 | 139 | 187 | 6,818 | 1,507 | 322 | * 25 |
| Number of partners | 1,420,152 | 441 | 2,475 | 16,469 | 6,970 | 1,349,612 | * 90 |
| Total assets | 208,614,636 | 9,378,912 | 4,006,213 | 4,475,529 | 948,388 | 163,300,313 | * 607,690 |
| Cash | 5,969,177 | 263,499 | 429,450 | 466,745 | 69,029 | 3,693,078 | * 43,711 |
| Trade notes and accounts receivable | 39,391,067 | 6,684,614 | 405,381 | 1,157,179 | 106,061 | 23,910,466 | * 72,944 |
| Less: Allowance for bad debts | 104,163 | 8,612 | * 1,137 | 10,639 | * 2,570 | 10,969 | * 200 |
| Inventories | 2,266,096 | * 125,530 | * 11,432 | 78,476 | * 17,217 | 1,334,285 | * 5,259 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | * 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 7,855,656 | 463,459 | 121,853 | 703,188 | 108,685 | 5,411,986 | * 48,525 |
| Loans to partners | 417,723 | 7,575 | 2,574 | 0 | * 44,780 | 60,679 | * 49,215 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 23,844,400 | 54,577 | * 941,918 | 249,028 | * 4,341 | 18,929,420 | * 90,643 |
| Depreciable assets | 136,811,217 | 2,039,192 | 3,314,467 | 4,660,865 | 685,510 | 114,541,235 | * 502,745 |
| Less: Accumulated depreciation | 43,940,687 | 737,058 | 1,448,730 | 3,263,291 | 344,651 | 33,747,100 | * 258,771 |
| Depletable assets | * 777 | 0 | 0 | * 234 | 0 | 542 | 0 |
| Less: Accumulated depletion | 371 | 0 | 0 | 0 | 0 | 371 | 0 |
| Land | 903,117 | * 44,716 | 3,484 | 66,632 | 2 | 541,033 | 0 |
| Intangible assets | 9,293,417 | 203,193 | * 62,849 | 345,097 | * 256,101 | 6,209,703 | * 44,624 |
| Less: Accumulated amortization | 975,927 | 61,672 | * 16,092 | 174,196 | * 19,764 | 350,281 | * 21,167 |
| Other assets | 26,883,136 | 299,899 | 178,763 | 196,208 | 23,646 | 22,776,604 | * 30,162 |
| Total liabilities and capital | 208,614,636 | 9,378,912 | 4,006,213 | 4,475,529 | 948,388 | 163,300,313 | * 607,690 |
| Accounts payable | 32,521,665 | 4,907,327 | 112,309 | 569,530 | 60,245 | 19,121,666 | * 36,555 |
| Mortgages, notes, bonds payable in less than 1 year | 7,853,662 | 52,530 | 439,292 | 224,597 | * 70,155 | 6,716,030 | * 17,337 |
| Other current liabilities | 10,471,612 | 2,098,976 | 189,275 | 821,241 | 238,761 | 5,374,165 | * 249,622 |
| Nonrecourse loans | 1,493,951 | 5,212 | 0 | * 116,590 | * 9,245 | 1,238,480 | 0 |
| Loans from partners | 498,617 | 0 | 0 | * 37,972 | * 7,721 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 64,063,268 | 399,207 | 1,129,077 | 1,122,088 | 211,068 | 56,413,198 | * 201,875 |
| Other liabilities | 7,533,459 | 622,093 | * 184,702 | 235,084 | * 13,145 | 4,589,756 | * 36,398 |
| Partners capital accounts | 84,178,403 | 1,293,565 | 1,951,558 | 1,348,428 | 338,047 | 69,847,018 | * 65,903 |

Footnotes at end of table.

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

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

| Item | Transportation and warehousing—continued | | | Information | | | |
|---|--|-------------------------|-------------------------|--------------------|---|---|--------------------------------|
| | Support activities for transportation | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| Number of partnerships [1] | 6,858 | 195 | 1,648 | 44,068 | 10,496 | 13,836 | 3,183 |
| Number of partners | 52,850 | 556 | 3,816 | 215,393 | 42,437 | 43,143 | 48,106 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 5,227 | [d] | 1,648 | 29,231 | 6,192 | 8,080 | 2,486 |
| Number of partners | 48,428 | [d] | 3,816 | 173,261 | 28,219 | 30,225 | 46,024 |
| Total assets | 23,451,964 | 546,775 | 19,306,458 | 715,915,213 | 21,000,851 | 32,988,714 | 121,395,999 |
| Cash | 1,051,498 | 40,497 | 447,628 | 25,622,459 | 958,757 | 2,094,724 | 3,368,042 |
| Trade notes and accounts receivable | 2,856,642 | * 224,911 | 5,006,726 | 66,454,252 | 2,681,132 | 6,938,248 | 7,440,514 |
| Less: Allowance for bad debts | 81,172 | * 1,933 | 4,700 | 2,377,459 | 682,037 | 149,638 | 473,314 |
| Inventories | 301,092 | * 2,436 | 422,866 | 6,467,746 | 466,431 | 2,147,283 | * 76,537 |
| U.S. Government obligations | 0 | 0 | 0 | * 33,549 | 19 | 25,269 | * 8,261 |
| Tax-exempt securities | * 2 | 0 | 0 | * 32,957 | 0 | * 32,957 | 0 |
| Other current assets | 1,222,386 | 42,384 | 198,410 | 43,050,385 | 3,261,637 | 3,157,059 | 8,672,498 |
| Loans to partners | 7,195 | 0 | * 336,720 | 13,088,531 | * 42,780 | * 159 | * 122 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 25,929 | 0 | 0 | * 22,427 |
| Other investments | 2,717,356 | 154 | 2,027,620 | 134,507,471 | 1,414,260 | 4,333,134 | 7,967,692 |
| Depreciable assets | 9,061,013 | 69,635 | 10,535,732 | 223,582,396 | 4,350,043 | 10,763,252 | 34,516,115 |
| Less: Accumulated depreciation | 3,834,264 | 55,131 | 2,608,391 | 115,701,999 | 2,723,283 | 8,031,336 | 15,147,981 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 75,280 | 300 | 604,494 | 1,680,280 | 163,832 | 152,633 | 760,886 |
| Intangible assets | 7,666,770 | * 258,699 | 1,786,275 | 264,344,396 | 10,478,314 | 8,544,326 | 68,423,246 |
| Less: Accumulated amortization | 1,041,933 | * 38,124 | 271,781 | 31,396,453 | 4,333,606 | 4,862,883 | 7,667,306 |
| Other assets | 3,450,099 | * 2,946 | 824,857 | 86,500,773 | 4,922,572 | 7,843,526 | 13,428,260 |
| Total liabilities and capital | 23,451,964 | 546,775 | 19,306,458 | 715,915,213 | 21,000,851 | 32,988,714 | 121,395,999 |
| Accounts payable | 1,463,944 | * 44,465 | 6,865,570 | 37,109,882 | 1,267,489 | 2,138,223 | 3,477,101 |
| Mortgages, notes, bonds payable in less than 1 year | 489,023 | * 1,586 | 566,011 | 12,757,355 | 425,028 | 838,829 | 2,163,316 |
| Other current liabilities | 1,235,182 | 200,298 | 751,365 | 61,710,771 | 4,012,058 | 8,106,532 | -2,603,969 |
| Nonrecourse loans | * 6,298,148 | 0 | * 146,346 | 5,987,309 | 0 | * 1,344,085 | * 42,893 |
| Loans from partners | * 682,817 | * 3,948 | * 478,050 | 14,420,773 | * 109,387 | * 387,473 | * 622,119 |
| Mortgages, notes, bonds payable in 1 year or more | 4,888,703 | * 314,214 | 4,246,134 | 91,379,759 | 2,940,208 | 6,436,723 | 42,735,816 |
| Other liabilities | 6,592,571 | * 8,884 | 703,408 | 40,808,384 | 5,860,570 | 9,030,740 | 10,922,164 |
| Partners capital accounts | 1,801,576 | -26,621 | 5,549,574 | 451,740,979 | 6,386,112 | 4,706,109 | 64,036,558 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Transportation and warehousing—continued | | | Information | | | |
|---|--|-------------------------|-------------------------|--------------------|---|---|--------------------------------|
| | Support activities for transportation | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) |
| | (70) | (71) | (72) | (73) | (74) | (75) | (76) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 3,985 | 190 | 644 | 22,172 | 6,226 | 6,147 | 1,476 |
| Number of partners | 46,215 | 502 | 1,650 | 63,782 | 19,736 | 14,384 | 4,294 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 2,428 | 190 | 644 | 14,610 | 4,229 | 3,185 | 779 |
| Number of partners | 41,942 | 502 | 1,650 | 40,389 | 11,544 | 7,761 | 2,212 |
| Total assets | 10,406,700 | 189,780 | 15,301,112 | 408,713,602 | 12,685,326 | 12,369,878 | 87,244,329 |
| Cash | 607,637 | * 32,895 | 363,133 | 20,152,757 | 656,389 | 862,232 | 2,709,001 |
| Trade notes and accounts receivable | 2,099,000 | * 68,930 | 4,886,491 | 30,281,034 | 1,459,659 | 3,033,147 | 5,162,016 |
| Less: Allowance for bad debts | 64,342 | * 1,933 | 3,762 | 1,211,739 | 163,540 | * 104,161 | 401,181 |
| Inventories | 273,019 | * 2,436 | 418,441 | 1,797,142 | 194,353 | 473,584 | * 75,177 |
| U.S. Government obligations | 0 | 0 | 0 | 25,269 | 0 | 25,269 | 0 |
| Tax-exempt securities | * 2 | 0 | 0 | * 32,957 | 0 | * 32,957 | 0 |
| Other current assets | 786,549 | 39,999 | 171,410 | 36,306,116 | 1,809,152 | 2,023,645 | 7,937,299 |
| Loans to partners | 6,168 | 0 | * 246,732 | 10,629,251 | 0 | * 159 | 0 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 3,251 | 0 | 0 | 0 |
| Other investments | 1,780,152 | 154 | 1,794,166 | 77,383,670 | 1,093,139 | 1,330,044 | 7,313,232 |
| Depreciable assets | 3,716,150 | 57,515 | 7,293,538 | 129,244,790 | 2,585,850 | 4,413,166 | 16,776,421 |
| Less: Accumulated depreciation | 2,071,031 | 45,837 | 2,024,219 | 71,375,963 | 1,748,684 | 2,780,824 | 8,115,749 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 7,531 | 300 | 239,418 | 1,076,676 | 105,840 | * 88,699 | 456,383 |
| Intangible assets | 575,308 | * 32,896 | 1,563,645 | 127,682,309 | 6,293,786 | 4,895,615 | 51,059,242 |
| Less: Accumulated amortization | 89,547 | * 380 | 242,828 | 16,579,552 | 3,058,255 | 3,171,056 | 5,802,960 |
| Other assets | 2,780,104 | * 2,804 | 594,946 | 63,265,633 | 3,457,638 | 1,247,403 | 10,075,448 |
| Total liabilities and capital | 10,406,700 | 189,780 | 15,301,112 | 408,713,602 | 12,685,326 | 12,369,878 | 87,244,329 |
| Accounts payable | 947,554 | * 43,728 | 6,722,751 | 16,299,185 | 827,955 | 464,487 | 2,746,073 |
| Mortgages, notes, bonds payable in less than 1 year | 106,592 | * 1,586 | 225,543 | 4,763,461 | 95,029 | 616,152 | 894,176 |
| Other current liabilities | 826,540 | 56,749 | 616,283 | 44,835,597 | 1,980,219 | 3,374,829 | -420,677 |
| Nonrecourse loans | * 11,288 | 0 | * 113,135 | * 3,262,043 | 0 | 43,736 | * 11,499 |
| Loans from partners | * 177,721 | * 3,948 | 271,255 | 3,580,375 | 0 | * 335,505 | * 18,168 |
| Mortgages, notes, bonds payable in 1 year or more | 2,316,595 | * 7,542 | 2,262,618 | 38,384,940 | 616,562 | 1,295,169 | 20,776,916 |
| Other liabilities | 1,492,804 | * 8,884 | 350,592 | 20,251,632 | 3,370,214 | 2,457,616 | 8,369,481 |
| Partners capital accounts | 4,527,606 | 67,342 | 4,738,935 | 277,336,369 | 5,795,347 | 3,782,384 | 54,848,693 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Information—continued | | | Finance and insurance | | | |
|---|-----------------------|--------------------------|----------------------------|-----------------------|----------------------------------|-------------------------------------|---|
| | Tele-communications | Data processing services | Other information services | Total | Depository credit intermediation | Nondepository credit intermediation | Activities related to credit intermediation |
| | (77) | (78) | (79) | (80) | (81) | (82) | (83) |
| Number of partnerships [1] | 5,373 | 3,898 | 7,280 | 301,267 | * 7 | 14,909 | 2,593 |
| Number of partners | 32,548 | 12,150 | 37,010 | 6,597,560 | * 137 | 105,983 | 7,908 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 3,763 | 2,902 | 5,809 | 248,340 | * 7 | 12,271 | 2,441 |
| Number of partners | 27,525 | 9,268 | 32,000 | 6,332,352 | * 137 | 100,596 | 7,525 |
| Total assets | 517,555,206 | 11,301,011 | 11,673,432 | 11,349,325,448 | * 7,203,218 | 150,074,660 | 36,516,385 |
| Cash | 16,734,130 | 647,673 | 1,819,134 | 701,107,189 | * 3,073,809 | 8,102,894 | 2,215,372 |
| Trade notes and accounts receivable | 43,568,319 | 4,412,051 | 1,413,989 | 176,239,624 | * 11,525 | 19,688,777 | 2,913,369 |
| Less: Allowance for bad debts | 1,006,513 | 54,299 | 11,658 | 1,699,986 | 0 | 818,917 | 9,582 |
| Inventories | 3,708,701 | * 1,008 | * 67,787 | 9,428,720 | 0 | 2,014,053 | * 12,017 |
| U.S. Government obligations | 0 | 0 | 0 | 161,362,267 | 135,113 | * 72,749 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 40,532,894 | 591,591 | 114,895 | 0 |
| Other current assets | 26,786,471 | 384,096 | 788,623 | 1,862,694,689 | * 506,166 | 15,772,751 | 6,781,534 |
| Loans to partners | 13,000,241 | 0 | * 45,229 | 16,742,464 | 595,860 | 2,561,129 | * 2,782 |
| Mortgage and real estate loans | 251 | * 3,251 | 0 | 57,616,566 | 0 | 21,903,631 | * 521,684 |
| Other investments | 119,570,811 | 514,704 | 706,871 | 7,674,119,982 | 0 | 25,316,176 | 6,459,389 |
| Depreciable assets | 168,394,658 | 1,431,704 | 4,126,624 | 73,194,275 | 34,234 | 3,906,925 | 1,888,190 |
| Less: Accumulated depreciation | 86,803,563 | 455,867 | 2,539,971 | 22,545,997 | 2,055 | 1,774,022 | 843,155 |
| Depletable assets | 0 | 0 | 0 | 3,754,515 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 1,007,815 | 0 | 0 | 0 |
| Land | 524,906 | 9,000 | * 69,023 | 13,002,705 | 0 | 669,121 | * 4,541 |
| Intangible assets | 170,202,132 | 3,513,351 | 3,183,028 | 46,739,308 | 18,166 | 1,741,634 | 9,974,780 |
| Less: Accumulated amortization | 13,715,955 | 182,624 | 634,079 | 8,632,583 | 2,422 | 321,540 | 1,559,099 |
| Other assets | 56,590,618 | 1,076,963 | 2,638,833 | 546,676,630 | * 2,241,231 | 51,124,405 | 8,154,564 |
| Total liabilities and capital | 517,555,206 | 11,301,011 | 11,673,432 | 11,349,325,448 | * 7,203,218 | 150,074,660 | 36,516,385 |
| Accounts payable | 29,229,718 | 293,596 | 703,756 | 136,858,055 | 729 | 2,009,753 | 298,297 |
| Mortgages, notes, bonds payable in less than 1 year | 6,817,136 | 1,805,319 | 707,726 | 149,497,618 | * 892,937 | 8,469,874 | 2,544,036 |
| Other current liabilities | 48,343,217 | 1,466,173 | 2,386,761 | 2,167,692,633 | * 5,075,411 | 9,658,098 | 7,174,010 |
| Nonrecourse loans | 1,424,834 | 0 | 3,175,497 | 77,276,832 | 0 | 10,196,333 | * 544,795 |
| Loans from partners | 13,116,880 | * 56,428 | * 128,486 | 30,508,903 | 108,253 | 3,494,995 | 19 |
| Mortgages, notes, bonds payable in 1 year or more | 37,290,416 | 1,647,041 | 329,556 | 289,331,321 | 0 | 28,625,528 | 6,140,304 |
| Other liabilities | 11,052,080 | 814,537 | 3,128,293 | 596,803,134 | 416,608 | 17,918,804 | 1,840,797 |
| Partners capital accounts | 370,280,925 | 5,217,917 | 1,113,357 | 7,901,356,953 | * 709,280 | 69,701,275 | 17,974,127 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Real estate and rental and leasing—continued | | | | | |
|---|--|--|---|--|---------------------------------------|------------------------------|
| | Real estate | | | | | |
| | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| (90) | (91) | (92) | (93) | (94) | (95) | |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships [1] | 773,149 | 205,090 | 383,143 | 11,129 | 61,202 | 112,584 |
| Number of partners | 3,402,988 | 948,179 | 1,577,678 | 36,529 | 324,243 | 516,359 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 664,338 | 179,077 | 335,734 | 9,845 | 40,838 | 98,844 |
| Number of partners | 3,064,848 | 888,629 | 1,416,620 | 33,835 | 243,265 | 482,499 |
| Total assets | 2,346,703,933 | 426,212,683 | 1,340,833,605 | 31,724,303 | 92,162,123 | 455,771,219 |
| Cash | 118,085,783 | 28,709,316 | 60,897,398 | 699,451 | 5,025,241 | 22,754,377 |
| Trade notes and accounts receivable | 24,696,708 | 2,091,263 | 13,876,050 | 396,354 | 772,380 | 7,560,662 |
| Less: Allowance for bad debts | 789,347 | 82,039 | 363,872 | * 1,921 | 143,717 | 197,798 |
| Inventories | 8,677,031 | 931,445 | 244,093 | * 2,848 | * 139,133 | 7,359,512 |
| U.S. Government obligations | 1,121,389 | * 12,194 | 1,058,635 | 0 | 0 | 50,560 |
| Tax-exempt securities | 4,036,750 | * 1,176,259 | 2,197,567 | 0 | 0 | * 662,924 |
| Other current assets | 104,452,483 | 19,885,828 | 47,506,495 | 400,707 | 3,025,233 | 33,634,221 |
| Loans to partners | 3,881,048 | 641,054 | 2,286,391 | * 116,662 | * 153,107 | 683,833 |
| Mortgage and real estate loans | 21,070,341 | 3,798,916 | 6,840,575 | 0 | * 1,669,139 | 8,761,710 |
| Other investments | 415,941,571 | 41,723,591 | 131,221,633 | 2,025,428 | 14,331,211 | 226,639,709 |
| Depreciable assets | 1,585,469,538 | 370,626,729 | 1,058,094,148 | 27,735,967 | 41,388,276 | 87,624,418 |
| Less: Accumulated depreciation | 510,399,224 | 148,943,170 | 316,626,913 | 7,979,833 | 17,202,597 | 19,646,711 |
| Depletable assets | 4,692,291 | * 89,202 | * 4,419,315 | 0 | * 178,957 | * 4,817 |
| Less: Accumulated depletion | 400,286 | * 81,445 | * 246,799 | 0 | * 68,529 | * 3,512 |
| Land | 404,547,079 | 75,335,722 | 242,930,823 | 6,860,825 | 35,053,478 | 44,366,231 |
| Intangible assets | 61,564,254 | 8,235,038 | 45,348,233 | 1,065,893 | 1,670,882 | 5,244,206 |
| Less: Accumulated amortization | 29,213,930 | 3,999,775 | 21,673,496 | 633,558 | 839,577 | 2,067,525 |
| Other assets | 129,270,457 | 26,062,555 | 62,823,329 | 1,035,480 | 7,009,505 | 32,339,587 |
| Total liabilities and capital | 2,346,703,933 | 426,212,683 | 1,340,833,605 | 31,724,303 | 92,162,123 | 455,771,219 |
| Accounts payable | 17,072,122 | 2,157,907 | 9,587,380 | 170,817 | 222,365 | 4,933,654 |
| Mortgages, notes, bonds payable in less than 1 year | 40,893,332 | 7,477,115 | 25,307,637 | 131,960 | 1,227,911 | 6,748,709 |
| Other current liabilities | 67,044,089 | 17,479,471 | 35,310,195 | 536,086 | 232,582 | 13,485,755 |
| Nonrecourse loans | 459,425,681 | 140,514,572 | 279,191,202 | 2,934,959 | 8,421,913 | 28,363,035 |
| Loans from partners | 11,553,214 | 1,176,789 | 7,904,077 | * 816 | * 51,791 | 2,419,741 |
| Mortgages, notes, bonds payable in 1 year or more | 724,564,281 | 141,909,270 | 473,433,284 | 13,084,114 | 24,702,684 | 71,434,929 |
| Other liabilities | 144,880,614 | 30,915,543 | 64,388,081 | 2,117,290 | 3,658,377 | 43,801,323 |
| Partners capital accounts | 881,270,600 | 84,582,016 | 445,711,750 | 12,748,260 | 53,644,502 | 284,584,072 |

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

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

| Item | Finance and insurance—continued | | | | | Real estate and rental and leasing |
|---|--|--|---------------------------------------|---|---|------------------------------------|
| | Securities, commodity contracts and other financial investments and related activities | | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total |
| | Total | Securities and commodity contracts and exchanges | Other financial investment activities | | | |
| (84) | (85) | (86) | (87) | (88) | (89) | |
| Number of partnerships [1] | 221,444 | 9,902 | 211,542 | 18,628 | 43,685 | 1,595,757 |
| Number of partners | 4,538,071 | 532,188 | 4,005,883 | 81,466 | 1,863,995 | 7,654,683 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 178,764 | 5,235 | 173,529 | 16,518 | 38,340 | 1,292,924 |
| Number of partners | 4,303,799 | 522,679 | 3,781,120 | 76,948 | 1,843,348 | 6,521,493 |
| Total assets | 9,758,720,773 | 914,544,517 | 8,844,176,256 | 25,148,954 | 1,371,661,458 | 4,621,913,003 |
| Cash | 636,289,941 | 145,094,874 | 491,195,067 | 4,341,857 | 47,083,317 | 178,567,033 |
| Trade notes and accounts receivable | 142,567,664 | 78,127,016 | 64,440,649 | 1,903,191 | 9,155,098 | 47,934,594 |
| Less: Allowance for bad debts | 673,690 | 134,867 | 538,823 | 85,624 | * 112,173 | 1,963,157 |
| Inventories | 7,255,542 | 1,558,186 | 5,697,357 | 3,497 | 143,610 | 36,540,332 |
| U.S. Government obligations | 130,490,658 | 1,459,381 | 129,031,278 | * 44,844 | 30,618,903 | 1,189,801 |
| Tax-exempt securities | 31,541,270 | * 492,652 | 31,048,617 | 0 | 8,285,138 | 4,497,450 |
| Other current assets | 1,734,209,572 | 382,194,535 | 1,352,015,037 | 1,690,036 | 103,734,630 | 217,676,566 |
| Loans to partners | 11,591,118 | * 1,136,688 | 10,454,430 | * 1,045 | 1,990,530 | 7,443,745 |
| Mortgage and real estate loans | 28,401,935 | * 3,972,350 | 24,429,585 | 0 | 6,789,315 | 32,249,450 |
| Other investments | 6,523,537,188 | 134,873,098 | 6,388,664,090 | 9,360,369 | 1,109,446,860 | 793,395,198 |
| Depreciable assets | 51,943,073 | 9,443,498 | 42,499,575 | 1,127,965 | 14,293,888 | 3,065,854,864 |
| Less: Accumulated depreciation | 17,059,974 | 5,133,202 | 11,926,772 | 677,735 | 2,189,056 | 867,372,502 |
| Depletable assets | 2,867,616 | 0 | 2,867,616 | 0 | * 886,898 | 7,649,148 |
| Less: Accumulated depletion | 829,170 | 0 | 829,170 | 0 | * 178,645 | 946,052 |
| Land | 10,387,725 | 94,026 | 10,293,699 | * 16,247 | 1,925,072 | 760,757,156 |
| Intangible assets | 31,825,940 | 9,738,851 | 22,087,089 | 2,491,619 | 687,169 | 127,263,073 |
| Less: Accumulated amortization | 5,943,577 | 1,152,642 | 4,790,935 | 692,472 | 113,472 | 52,115,247 |
| Other assets | 440,317,941 | 152,780,072 | 287,537,869 | 5,624,114 | 39,214,376 | 263,291,552 |
| Total liabilities and capital | 9,758,720,773 | 914,544,517 | 8,844,176,256 | 25,148,954 | 1,371,661,458 | 4,621,913,003 |
| Accounts payable | 128,272,206 | 108,074,606 | 20,197,600 | 2,902,211 | 3,374,859 | 38,786,561 |
| Mortgages, notes, bonds payable in less than 1 year | 118,681,254 | 96,924,368 | 21,756,885 | 205,545 | 18,703,971 | 99,125,556 |
| Other current liabilities | 2,044,890,504 | 371,016,751 | 1,673,873,753 | 3,295,916 | 97,598,693 | 171,258,914 |
| Nonrecourse loans | 63,211,055 | * 569,193 | 62,641,862 | * 527,781 | 2,796,869 | 1,034,706,749 |
| Loans from partners | 25,707,486 | * 2,116,545 | 23,590,941 | * 42 | 1,198,108 | 52,426,330 |
| Mortgages, notes, bonds payable in 1 year or more | 228,919,169 | 97,719,522 | 131,199,646 | 672,748 | 24,973,573 | 1,470,442,216 |
| Other liabilities | 499,236,150 | 87,549,551 | 411,686,600 | 15,172,397 | 62,218,378 | 342,659,580 |
| Partners capital accounts | 6,649,802,950 | 150,573,981 | 6,499,228,969 | 2,372,315 | 1,160,797,006 | 1,412,507,097 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Finance and insurance—continued | | | | | Real estate and rental and leasing |
|---|--|--|---------------------------------------|---|---|------------------------------------|
| | Securities, commodity contracts and other financial investments and related activities | | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total |
| | Total | Securities and commodity contracts and exchanges | Other financial investment activities | | | |
| (84) | (85) | (86) | (87) | (88) | (89) | |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships [1] | 153,909 | 5,205 | 148,705 | 10,245 | 34,706 | 791,907 |
| Number of partners | 3,385,609 | 35,422 | 3,350,188 | 43,470 | 1,776,777 | 3,614,960 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 123,968 | 2,830 | 121,138 | 9,567 | 29,436 | 676,611 |
| Number of partners | 3,216,740 | 30,517 | 3,186,223 | 42,114 | 1,756,379 | 3,240,153 |
| Total assets | 7,554,828,448 | 504,941,414 | 7,049,887,034 | 16,392,673 | 1,186,745,772 | 2,404,317,504 |
| Cash | 503,540,491 | 132,862,136 | 370,678,355 | 3,091,597 | 41,428,077 | 120,841,808 |
| Trade notes and accounts receivable | 113,896,678 | 61,509,118 | 52,387,560 | 1,657,834 | 6,271,693 | 30,896,427 |
| Less: Allowance for bad debts | 248,882 | 132,150 | 116,732 | 30,546 | * 14,638 | 842,784 |
| Inventories | 6,326,746 | 988,784 | 5,337,962 | 3,497 | * 142,711 | 9,265,630 |
| U.S. Government obligations | 125,347,517 | 727,544 | 124,619,973 | * 44,844 | 28,109,894 | 1,121,389 |
| Tax-exempt securities | 22,258,523 | * 485,303 | 21,773,220 | 0 | 7,747,857 | 4,036,750 |
| Other current assets | 1,017,237,242 | 92,201,341 | 925,035,902 | 1,112,250 | 80,013,534 | 110,182,303 |
| Loans to partners | 9,484,727 | 672,270 | 8,812,457 | * 1,045 | * 1,984,771 | 4,633,946 |
| Mortgage and real estate loans | 22,405,048 | * 3,972,350 | 18,432,699 | 0 | 3,989,405 | 21,070,341 |
| Other investments | 5,368,608,665 | 116,935,937 | 5,251,672,727 | 5,675,121 | 967,201,639 | 423,420,230 |
| Depreciable assets | 30,698,437 | 6,412,927 | 24,285,509 | 899,874 | 12,293,451 | 1,626,119,430 |
| Less: Accumulated depreciation | 10,635,387 | 3,058,821 | 7,576,566 | 604,093 | 1,351,024 | 535,876,397 |
| Depletable assets | 2,381,966 | 0 | 2,381,966 | 0 | * 886,898 | 7,521,720 |
| Less: Accumulated depletion | 820,475 | 0 | 820,475 | 0 | * 178,645 | 933,254 |
| Land | 4,516,469 | 88,779 | 4,427,691 | * 14,366 | 1,766,595 | 405,394,666 |
| Intangible assets | 24,780,848 | 8,448,287 | 16,332,561 | 1,904,562 | 408,156 | 68,984,275 |
| Less: Accumulated amortization | 4,428,875 | 1,046,056 | 3,382,819 | 542,397 | 52,982 | 29,580,301 |
| Other assets | 319,478,711 | 83,873,667 | 235,605,044 | 3,164,718 | 36,098,380 | 138,061,326 |
| Total liabilities and capital | 7,554,828,448 | 504,941,414 | 7,049,887,034 | 16,392,673 | 1,186,745,772 | 2,404,317,504 |
| Accounts payable | 87,965,122 | 71,226,960 | 16,738,163 | 1,673,853 | 2,842,330 | 18,178,955 |
| Mortgages, notes, bonds payable in less than 1 year | 111,692,457 | 96,908,941 | 14,783,516 | 123,377 | 17,078,425 | 42,178,552 |
| Other current liabilities | 1,227,783,344 | 95,783,761 | 1,131,999,583 | 2,006,705 | 57,678,808 | 70,031,170 |
| Nonrecourse loans | 40,220,428 | * 551,103 | 39,669,325 | * 134,973 | 2,406,089 | 461,784,793 |
| Loans from partners | 20,209,537 | * 2,082,045 | 18,127,492 | * 42 | 1,195,882 | 12,063,603 |
| Mortgages, notes, bonds payable in 1 year or more | 176,945,646 | 82,972,496 | 93,973,150 | 615,482 | 15,950,152 | 734,383,336 |
| Other liabilities | 387,117,251 | 41,470,842 | 345,646,409 | 5,578,475 | 24,680,063 | 148,050,417 |
| Partners capital accounts | 5,502,894,662 | 113,945,267 | 5,388,949,396 | 6,259,766 | 1,064,914,024 | 917,646,678 |

Footnotes at end of table.

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

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

| Item | Real estate and rental and leasing—continued | | | | | |
|---|--|--|---|--|---------------------------------------|------------------------------|
| | Real estate | | | | | |
| | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| | (90) | (91) | (92) | (93) | (94) | (95) |
| Number of partnerships [1] | 1,555,983 | 507,373 | 606,678 | 18,617 | 105,928 | 317,387 |
| Number of partners | 7,375,161 | 2,657,254 | 2,542,735 | 67,621 | 575,146 | 1,532,404 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 1,266,570 | 389,376 | 530,110 | 14,373 | 71,702 | 261,008 |
| Number of partners | 6,293,025 | 2,100,317 | 2,320,407 | 53,743 | 445,798 | 1,372,760 |
| Total assets | 4,495,875,900 | 1,136,582,704 | 2,151,049,754 | 46,197,378 | 171,911,770 | 990,134,294 |
| Cash | 173,270,734 | 46,851,595 | 81,376,144 | 922,858 | 7,829,832 | 36,290,304 |
| Trade notes and accounts receivable | 37,719,466 | 3,686,961 | 19,684,303 | 464,526 | 1,397,373 | 12,486,302 |
| Less: Allowance for bad debts | 1,835,721 | 230,720 | 586,737 | 10,039 | 178,462 | 829,763 |
| Inventories | 35,439,648 | 3,037,711 | 888,619 | 4,246 | 1,773,935 | 29,735,138 |
| U.S. Government obligations | 1,189,801 | * 74,479 | 1,064,762 | 0 | 0 | 50,560 |
| Tax-exempt securities | 4,497,450 | * 1,290,398 | 2,197,567 | 0 | * 346,561 | * 662,924 |
| Other current assets | 209,188,519 | 44,088,378 | 75,908,486 | 1,719,703 | 6,526,271 | 80,945,681 |
| Loans to partners | 6,683,040 | 1,164,384 | 3,965,896 | * 121,910 | * 153,107 | 1,277,742 |
| Mortgage and real estate loans | 32,249,450 | 5,595,691 | 10,801,813 | 0 | 3,109,634 | 12,742,312 |
| Other investments | 775,623,953 | 126,184,729 | 209,821,632 | 3,290,285 | 26,393,564 | 409,933,743 |
| Depreciable assets | 2,952,280,459 | 963,954,798 | 1,655,347,535 | 38,294,689 | 73,169,019 | 221,514,418 |
| Less: Accumulated depreciation | 808,961,245 | 285,899,245 | 446,245,749 | 10,298,863 | 24,102,431 | 42,414,956 |
| Depletable assets | 4,816,640 | * 131,131 | * 4,454,943 | 0 | * 225,750 | * 4,817 |
| Less: Accumulated depletion | 412,238 | * 86,084 | * 251,180 | 0 | * 71,462 | * 3,512 |
| Land | 759,509,342 | 164,940,068 | 394,533,913 | 9,216,363 | 58,419,858 | 132,399,142 |
| Intangible assets | 116,315,436 | 24,737,175 | 71,342,415 | 1,826,278 | 3,882,462 | 14,527,106 |
| Less: Accumulated amortization | 51,129,414 | 10,174,023 | 32,878,573 | 762,709 | 1,618,955 | 5,695,155 |
| Other assets | 249,430,580 | 47,235,279 | 99,623,965 | 1,408,132 | 14,655,715 | 86,507,490 |
| Total liabilities and capital | 4,495,875,900 | 1,136,582,704 | 2,151,049,754 | 46,197,378 | 171,911,770 | 990,134,294 |
| Accounts payable | 36,104,191 | 6,830,820 | 18,536,294 | 210,671 | 747,476 | 9,778,930 |
| Mortgages, notes, bonds payable in less than 1 year | 96,131,279 | 22,011,194 | 47,287,097 | 995,795 | 4,045,428 | 21,791,766 |
| Other current liabilities | 165,005,964 | 47,735,415 | 64,932,691 | 1,108,776 | 2,091,428 | 49,137,654 |
| Nonrecourse loans | 1,023,956,353 | 389,669,093 | 513,043,880 | 3,792,895 | 18,365,066 | 99,085,419 |
| Loans from partners | 36,788,302 | 8,105,656 | 19,803,245 | * 201,548 | 490,124 | 8,187,729 |
| Mortgages, notes, bonds payable in 1 year or more | 1,435,509,506 | 350,152,268 | 799,850,076 | 21,416,534 | 46,308,843 | 217,781,784 |
| Other liabilities | 334,696,898 | 87,218,913 | 119,477,508 | 2,885,784 | 10,533,094 | 114,581,599 |
| Partners capital accounts | 1,367,683,407 | 224,859,346 | 568,118,962 | 15,585,375 | 89,330,311 | 469,789,413 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Real estate and rental and leasing—continued | | | | | |
|---|--|--|---|--|---------------------------------------|------------------------------|
| | Real estate | | | | | |
| | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| | (90) | (91) | (92) | (93) | (94) | (95) |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships [1] | 773,149 | 205,090 | 383,143 | 11,129 | 61,202 | 112,584 |
| Number of partners | 3,402,988 | 948,179 | 1,577,678 | 36,529 | 324,243 | 516,359 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 664,338 | 179,077 | 335,734 | 9,845 | 40,838 | 98,844 |
| Number of partners | 3,064,848 | 888,629 | 1,416,620 | 33,835 | 243,265 | 482,499 |
| Total assets | 2,346,703,933 | 426,212,683 | 1,340,833,605 | 31,724,303 | 92,162,123 | 455,771,219 |
| Cash | 118,085,783 | 28,709,316 | 60,897,398 | 699,451 | 5,025,241 | 22,754,377 |
| Trade notes and accounts receivable | 24,696,708 | 2,091,263 | 13,876,050 | 396,354 | 772,380 | 7,560,662 |
| Less: Allowance for bad debts | 789,347 | 82,039 | 363,872 | * 1,921 | 143,717 | 197,798 |
| Inventories | 8,677,031 | 931,445 | 244,093 | * 2,848 | * 139,133 | 7,359,512 |
| U.S. Government obligations | 1,121,389 | * 12,194 | 1,058,635 | 0 | 0 | 50,560 |
| Tax-exempt securities | 4,036,750 | * 1,176,259 | 2,197,567 | 0 | 0 | * 662,924 |
| Other current assets | 104,452,483 | 19,885,828 | 47,506,495 | 400,707 | 3,025,233 | 33,634,221 |
| Loans to partners | 3,881,048 | 641,054 | 2,286,391 | * 116,662 | * 153,107 | 683,833 |
| Mortgage and real estate loans | 21,070,341 | 3,798,916 | 6,840,575 | 0 | * 1,669,139 | 8,761,710 |
| Other investments | 415,941,571 | 41,723,591 | 131,221,633 | 2,025,428 | 14,331,211 | 226,639,709 |
| Depreciable assets | 1,585,469,538 | 370,626,729 | 1,058,094,148 | 27,735,967 | 41,388,276 | 87,624,418 |
| Less: Accumulated depreciation | 510,399,224 | 148,943,170 | 316,626,913 | 7,979,833 | 17,202,597 | 19,646,711 |
| Depletable assets | 4,692,291 | * 89,202 | * 4,419,315 | 0 | * 178,957 | * 4,817 |
| Less: Accumulated depletion | 400,286 | * 81,445 | * 246,799 | 0 | * 68,529 | * 3,512 |
| Land | 404,547,079 | 75,335,722 | 242,930,823 | 6,860,825 | 35,053,478 | 44,366,231 |
| Intangible assets | 61,564,254 | 8,235,038 | 45,348,233 | 1,065,893 | 1,670,882 | 5,244,206 |
| Less: Accumulated amortization | 29,213,930 | 3,999,775 | 21,673,496 | 633,558 | 839,577 | 2,067,525 |
| Other assets | 129,270,457 | 26,062,555 | 62,823,329 | 1,035,480 | 7,009,505 | 32,339,587 |
| Total liabilities and capital | 2,346,703,933 | 426,212,683 | 1,340,833,605 | 31,724,303 | 92,162,123 | 455,771,219 |
| Accounts payable | 17,072,122 | 2,157,907 | 9,587,380 | 170,817 | 222,365 | 4,933,654 |
| Mortgages, notes, bonds payable in less than 1 year | 40,893,332 | 7,477,115 | 25,307,637 | 131,960 | 1,227,911 | 6,748,709 |
| Other current liabilities | 67,044,089 | 17,479,471 | 35,310,195 | 536,086 | 232,582 | 13,485,755 |
| Nonrecourse loans | 459,425,681 | 140,514,572 | 279,191,202 | 2,934,959 | 8,421,913 | 28,363,035 |
| Loans from partners | 11,553,214 | 1,176,789 | 7,904,077 | * 816 | * 51,791 | 2,419,741 |
| Mortgages, notes, bonds payable in 1 year or more | 724,564,281 | 141,909,270 | 473,433,284 | 13,084,114 | 24,702,684 | 71,434,929 |
| Other liabilities | 144,880,614 | 30,915,543 | 64,388,081 | 2,117,290 | 3,658,377 | 43,801,323 |
| Partners capital accounts | 881,270,600 | 84,582,016 | 445,711,750 | 12,748,260 | 53,644,502 | 284,584,072 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Real estate and rental and leasing—continued | | Professional, scientific, and technical services | | | | |
|---|--|--|--|-------------------|---|---|-----------------------------|
| | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | Total | Legal services | Accounting, tax preparation, bookkeeping and payroll services | Architectural, engineering and related services | Specialized design services |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) |
| Number of partnerships [1] | 35,263 | 4,511 | 225,785 | 34,068 | 24,464 | 19,644 | 16,118 |
| Number of partners | 141,911 | 137,611 | 753,583 | 168,697 | 89,544 | 54,877 | 44,500 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 23,006 | 3,349 | 143,603 | 27,980 | 17,265 | 11,725 | 4,647 |
| Number of partners | 93,180 | 135,287 | 569,952 | 155,881 | 74,162 | 38,707 | 16,967 |
| Total assets | 105,388,700 | 20,648,403 | 206,629,591 | 37,436,222 | 23,028,140 | 9,826,703 | 2,365,761 |
| Cash | 4,779,610 | 516,689 | 42,586,772 | 16,586,755 | 5,540,569 | 1,654,755 | 274,400 |
| Trade notes and accounts receivable | 8,595,079 | 1,620,049 | 33,435,330 | 3,674,706 | 4,461,702 | 3,307,022 | 288,744 |
| Less: Allowance for bad debts | 120,110 | * 7,326 | 793,719 | 69,700 | 404,578 | 43,043 | * 1,899 |
| Inventories | 1,100,684 | 0 | 1,464,360 | * 5,547 | * 9,080 | 46,324 | 124,449 |
| U.S. Government obligations | 0 | 0 | 155,468 | 154,972 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 517,850 | 4 | 0 | 0 | 0 |
| Other current assets | 7,770,260 | 717,787 | 24,810,632 | 5,079,210 | 2,935,085 | 1,018,903 | 188,895 |
| Loans to partners | 753,750 | * 6,954 | 329,691 | 28,844 | * 13,048 | * 1,704 | 0 |
| Mortgage and real estate loans | 0 | 0 | * 16,282 | 0 | 0 | 176 | 0 |
| Other investments | 16,135,023 | 1,636,222 | 33,085,527 | 1,024,807 | 884,348 | 1,241,372 | * 26,223 |
| Depreciable assets | 111,816,745 | 1,757,660 | 57,461,924 | 23,426,454 | 7,338,289 | 2,899,300 | 556,857 |
| Less: Accumulated depreciation | 57,617,353 | 793,904 | 33,827,067 | 15,774,043 | 4,431,332 | 2,231,323 | 312,945 |
| Depletable assets | * 3,078 | 2,829,430 | * 30,577 | 0 | * 17,784 | 9,354 | 0 |
| Less: Accumulated depletion | * 846 | 532,968 | * 10,769 | 0 | * 6,556 | 3,638 | 0 |
| Land | 1,009,260 | * 238,554 | 1,057,465 | 57,732 | 31,381 | * 44,809 | * 4,163 |
| Intangible assets | 1,839,352 | 9,108,284 | 33,586,436 | 1,066,790 | 2,849,381 | 2,159,759 | 1,201,466 |
| Less: Accumulated amortization | 364,739 | 621,094 | 7,861,505 | 333,200 | 590,784 | 816,628 | 101,529 |
| Other assets | 9,688,906 | 4,172,067 | 20,584,334 | 2,507,343 | 4,380,722 | 537,856 | 116,939 |
| Total liabilities and capital | 105,388,700 | 20,648,403 | 206,629,591 | 37,436,222 | 23,028,140 | 9,826,703 | 2,365,761 |
| Accounts payable | 2,460,096 | 222,275 | 10,068,788 | 713,876 | 714,139 | 1,232,060 | 138,998 |
| Mortgages, notes, bonds payable in less than 1 year | 2,986,241 | * 8,036 | 6,362,086 | 1,589,528 | 614,724 | 730,906 | * 48,157 |
| Other current liabilities | 5,556,189 | 696,762 | 37,476,243 | 8,394,053 | 5,449,574 | 1,159,049 | 663,054 |
| Nonrecourse loans | 10,673,321 | * 77,075 | 3,243,022 | 436,583 | * 818,871 | * 53,118 | 0 |
| Loans from partners | 15,632,915 | 5,112 | 1,854,505 | 354,921 | * 92,566 | * 134,086 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 33,344,048 | * 1,588,662 | 24,455,807 | 2,125,656 | 2,829,441 | 955,102 | * 225,559 |
| Other liabilities | 5,783,046 | 2,179,635 | 21,416,165 | 2,326,506 | 3,092,283 | 1,117,972 | * 690,332 |
| Partners capital accounts | 28,952,844 | 15,870,846 | 101,752,975 | 21,495,100 | 9,416,544 | 4,444,410 | 599,662 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Real estate and rental and leasing—continued | | Professional, scientific, and technical services | | | | |
|---|--|--|--|-------------------|---|---|-----------------------------|
| | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | Total | Legal services | Accounting, tax preparation, bookkeeping and payroll services | Architectural, engineering and related services | Specialized design services |
| | (96) | (97) | (98) | (99) | (100) | (101) | (102) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 15,417 | 3,342 | 138,440 | 27,217 | 15,732 | 12,820 | 10,359 |
| Number of partners | 76,738 | 135,233 | 496,207 | 152,412 | 63,607 | 40,718 | 28,352 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 10,092 | 2,180 | 99,830 | 23,426 | 11,039 | 10,234 | 4,628 |
| Number of partners | 42,395 | 132,910 | 406,735 | 144,221 | 53,910 | 35,215 | 16,891 |
| Total assets | 40,107,192 | 17,506,379 | 151,056,928 | 35,510,573 | 22,153,065 | 7,430,299 | 1,447,195 |
| Cash | 2,343,138 | 412,887 | 37,997,741 | 16,379,609 | 5,301,141 | 1,360,582 | 252,603 |
| Trade notes and accounts receivable | 4,609,042 | 1,590,678 | 28,988,078 | 3,342,868 | 4,449,548 | 2,783,618 | 232,867 |
| Less: Allowance for bad debts | 52,126 | * 1,310 | 696,790 | 50,408 | 403,053 | 36,124 | * 1,668 |
| Inventories | 588,599 | 0 | 1,105,518 | * 5,547 | * 9,034 | 35,041 | * 82,593 |
| U.S. Government obligations | 0 | 0 | 155,468 | 154,972 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 517,850 | 4 | 0 | 0 | 0 |
| Other current assets | 5,083,840 | 645,980 | 20,850,449 | 4,399,064 | 2,920,900 | 845,858 | 144,724 |
| Loans to partners | * 745,944 | * 6,954 | 231,849 | 28,759 | * 9,704 | * 1,704 | 0 |
| Mortgage and real estate loans | 0 | 0 | * 10,984 | 0 | 0 | 176 | 0 |
| Other investments | 5,845,387 | 1,633,272 | 18,021,475 | 1,022,528 | 884,348 | 620,600 | * 26,223 |
| Depreciable assets | 39,526,722 | 1,123,170 | 43,228,729 | 22,468,369 | 6,922,464 | 2,363,922 | 453,332 |
| Less: Accumulated depreciation | 24,910,645 | 566,529 | 28,553,923 | 15,333,138 | 4,100,377 | 1,815,216 | 274,838 |
| Depletable assets | 0 | 2,829,430 | * 28,519 | 0 | * 17,784 | 9,354 | 0 |
| Less: Accumulated depletion | 0 | 532,968 | * 10,193 | 0 | * 6,556 | 3,638 | 0 |
| Land | 642,448 | * 205,139 | 893,349 | 55,019 | 28,075 | * 12,482 | * 4,163 |
| Intangible assets | 848,355 | 6,571,667 | 19,463,278 | 837,498 | 2,810,305 | 1,677,441 | 450,225 |
| Less: Accumulated amortization | 118,702 | 247,669 | 5,714,745 | 280,813 | 577,456 | 793,333 | * 25,129 |
| Other assets | 4,955,191 | 3,835,678 | 14,539,293 | 2,480,694 | 3,887,202 | 367,830 | 102,101 |
| Total liabilities and capital | 40,107,192 | 17,506,379 | 151,056,928 | 35,510,573 | 22,153,065 | 7,430,299 | 1,447,195 |
| Accounts payable | 901,234 | 205,599 | 7,026,174 | 552,606 | 709,821 | 839,738 | 86,273 |
| Mortgages, notes, bonds payable in less than 1 year | 1,277,184 | * 8,036 | 3,515,048 | 832,396 | 589,039 | 646,100 | * 15,161 |
| Other current liabilities | 2,402,257 | 584,824 | 30,718,991 | 8,047,338 | 5,152,513 | 998,403 | 537,578 |
| Nonrecourse loans | 2,359,111 | 0 | 2,841,143 | 436,583 | * 818,871 | * 45,260 | 0 |
| Loans from partners | * 505,277 | 5,112 | 1,172,132 | 354,921 | * 84,631 | * 124,087 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 9,608,976 | * 210,079 | 14,218,852 | 1,837,932 | 2,818,151 | 570,024 | * 128,817 |
| Other liabilities | 1,063,458 | 2,106,346 | 13,062,285 | 2,139,316 | 2,972,061 | 944,066 | 10,779 |
| Partners capital accounts | 21,989,695 | 14,386,382 | 78,502,304 | 21,309,481 | 9,007,977 | 3,262,622 | 668,587 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Professional, scientific, and technical services—continued | | | | | Management of companies (holding companies) |
|---|--|--|---|----------------------------------|---|---|
| | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific and technical services | |
| | (103) | (104) | (105) | (106) | (107) | (108) |
| Number of partnerships [1] | 23,433 | 108,057 | 64,954 | 13,533 | 29,570 | 28,578 |
| Number of partners | 72,277 | 323,689 | 182,229 | 42,128 | 99,332 | 1,027,254 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 17,108 | 64,877 | 42,174 | 5,342 | 17,362 | 17,649 |
| Number of partners | 55,786 | 228,450 | 130,896 | 23,416 | 74,138 | 975,430 |
| Total assets | 13,944,168 | 120,028,596 | 58,118,771 | 12,251,632 | 49,658,193 | 585,694,194 |
| Cash | 2,416,988 | 16,113,305 | 10,782,155 | 1,367,309 | 3,963,841 | 24,494,731 |
| Trade notes and accounts receivable | 2,656,966 | 19,046,191 | 6,094,795 | 3,161,251 | 9,790,145 | 24,120,166 |
| Less: Allowance for bad debts | 22,011 | 252,488 | 149,899 | 49,887 | 52,702 | 148,708 |
| Inventories | 189,967 | 1,088,991 | 259,319 | 67,827 | 761,845 | 1,383,286 |
| U.S. Government obligations | 0 | 496 | 496 | 0 | 0 | 69,047 |
| Tax-exempt securities | 0 | * 517,846 | 0 | 4,082 | * 513,764 | * 397,530 |
| Other current assets | 2,027,711 | 13,560,828 | 6,803,275 | 1,653,132 | 5,104,422 | 45,796,158 |
| Loans to partners | * 11,502 | 274,593 | 64,772 | * 156,236 | * 53,585 | 7,696,089 |
| Mortgage and real estate loans | 0 | * 16,106 | * 15,955 | 0 | * 151 | * 661,492 |
| Other investments | 818,542 | 29,090,235 | 13,667,535 | 274,948 | 15,147,752 | 355,949,313 |
| Depreciable assets | 2,913,335 | 20,327,690 | 12,379,648 | 3,069,887 | 4,878,154 | 33,858,236 |
| Less: Accumulated depreciation | 1,585,734 | 9,491,690 | 4,761,378 | 1,893,437 | 2,836,875 | 7,368,402 |
| Depletable assets | 0 | * 3,439 | * 3,439 | 0 | 0 | * 468,435 |
| Less: Accumulated depletion | 0 | * 575 | * 575 | 0 | 0 | * 1,531 |
| Land | 7,104 | 912,276 | 735,802 | * 70,389 | 106,086 | 3,490,075 |
| Intangible assets | 4,623,036 | 21,686,005 | 7,387,791 | 3,464,511 | 10,833,702 | 12,260,838 |
| Less: Accumulated amortization | 981,235 | 5,038,129 | 1,035,022 | 708,306 | 3,294,801 | 2,282,290 |
| Other assets | 867,997 | 12,173,477 | 5,870,663 | 1,613,690 | 4,689,124 | 84,849,728 |
| Total liabilities and capital | 13,944,168 | 120,028,596 | 58,118,771 | 12,251,632 | 49,658,193 | 585,694,194 |
| Accounts payable | 1,105,761 | 6,163,955 | 2,610,055 | 1,931,474 | 1,622,427 | 3,062,419 |
| Mortgages, notes, bonds payable in less than 1 year | 290,232 | 3,088,539 | 1,449,978 | 299,787 | 1,338,774 | 3,905,016 |
| Other current liabilities | 2,199,253 | 19,611,261 | 10,880,294 | 693,480 | 8,037,487 | 51,848,294 |
| Nonrecourse loans | * 223,733 | 1,710,717 | 1,442,886 | * 204,921 | * 62,910 | 9,415,839 |
| Loans from partners | 47,537 | 1,225,395 | 558,021 | * 118,265 | * 549,109 | 10,237,683 |
| Mortgages, notes, bonds payable in 1 year or more | 1,086,547 | 17,233,502 | 10,501,798 | 2,264,240 | 4,467,464 | 34,406,267 |
| Other liabilities | 1,372,319 | 12,816,753 | 7,735,393 | 1,623,894 | 3,457,467 | 65,614,236 |
| Partners capital accounts | 7,618,787 | 58,178,473 | 22,940,345 | 5,115,572 | 30,122,556 | 407,204,441 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Professional, scientific, and technical services—continued | | | | | Management of companies (holding companies) |
|---|--|--|---|----------------------------------|---|---|
| | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific and technical services | |
| | (103) | (104) | (105) | (106) | (107) | (108) |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships [1] | 15,270 | 57,042 | 32,492 | 9,109 | 15,441 | 18,343 |
| Number of partners | 46,272 | 164,846 | 100,415 | 22,894 | 41,537 | 368,456 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 11,318 | 39,184 | 23,409 | 3,472 | 12,303 | 10,431 |
| Number of partners | 34,651 | 121,847 | 77,526 | 9,291 | 35,029 | 323,495 |
| Total assets | 7,460,878 | 77,054,919 | 40,037,131 | 8,649,923 | 28,367,865 | 370,963,613 |
| Cash | 1,908,658 | 12,795,147 | 8,851,852 | 955,794 | 2,987,502 | 21,471,927 |
| Trade notes and accounts receivable | 1,820,792 | 16,358,385 | 4,840,042 | 2,430,532 | 9,087,811 | 18,407,265 |
| Less: Allowance for bad debts | 10,706 | 194,831 | 114,949 | 34,748 | 45,134 | 80,677 |
| Inventories | 161,300 | 812,002 | 181,263 | * 32,135 | 598,604 | 801,311 |
| U.S. Government obligations | 0 | 496 | 496 | 0 | 0 | 69,047 |
| Tax-exempt securities | 0 | * 517,846 | 0 | 4,082 | * 513,764 | * 8,721 |
| Other current assets | 1,531,163 | 11,008,740 | 5,675,560 | 1,355,976 | 3,977,204 | 41,335,445 |
| Loans to partners | * 11,502 | 180,181 | * 63,622 | * 62,973 | * 53,585 | * 931,935 |
| Mortgage and real estate loans | 0 | * 10,808 | * 10,656 | 0 | * 151 | * 634,234 |
| Other investments | 258,697 | 15,209,079 | 9,665,229 | 242,732 | 5,301,118 | 222,294,896 |
| Depreciable assets | 1,259,062 | 9,761,580 | 5,408,098 | 1,797,944 | 2,555,538 | 6,346,986 |
| Less: Accumulated depreciation | 934,258 | 6,096,096 | 2,992,698 | 1,304,949 | 1,798,448 | 2,251,332 |
| Depletable assets | 0 | * 1,381 | * 1,381 | 0 | 0 | * 467,250 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | * 482 |
| Land | 0 | 793,610 | 695,652 | * 60,801 | * 37,156 | 1,939,233 |
| Intangible assets | 1,938,111 | 11,749,698 | 4,312,703 | 2,168,390 | 5,268,605 | 4,933,790 |
| Less: Accumulated amortization | 680,364 | 3,357,650 | 547,962 | 471,278 | 2,338,410 | 1,554,875 |
| Other assets | 196,921 | 7,504,544 | 3,986,186 | 1,349,539 | 2,168,819 | 55,208,940 |
| Total liabilities and capital | 7,460,878 | 77,054,919 | 40,037,131 | 8,649,923 | 28,367,865 | 370,963,613 |
| Accounts payable | 842,833 | 3,994,904 | 1,682,313 | 1,230,241 | 1,082,350 | 1,574,404 |
| Mortgages, notes, bonds payable in less than 1 year | 154,992 | 1,277,360 | 717,461 | 171,832 | 388,067 | 2,492,104 |
| Other current liabilities | 1,470,708 | 14,512,451 | 7,918,494 | 345,804 | 6,248,153 | 18,364,431 |
| Nonrecourse loans | * 11,883 | 1,528,546 | 1,428,533 | * 37,104 | * 62,910 | 2,161,166 |
| Loans from partners | * 17,016 | 591,477 | 487,710 | * 69,583 | * 34,184 | 2,546,337 |
| Mortgages, notes, bonds payable in 1 year or more | 309,658 | 8,554,270 | 4,149,239 | 1,894,434 | 2,510,597 | 11,992,459 |
| Other liabilities | 653,650 | 6,342,413 | 2,810,621 | 1,279,442 | 2,252,350 | 39,041,942 |
| Partners capital accounts | 4,000,139 | 40,253,498 | 20,842,759 | 3,621,484 | 15,789,255 | 292,790,771 |

Footnotes at end of table.

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

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

| Item | Administrative and support and waste management and remediation services | | | Educational services | Health care and social assistance | | |
|---|--|-------------------------------------|---|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Total | Administrative and support services | Waste management and remediation services | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | (109) | (110) | (111) | (112) | (113) | (114) | (115) |
| Number of partnerships [1] | 71,998 | 68,005 | 3,993 | 12,968 | 79,803 | 25,883 | 13,469 |
| Number of partners | 173,707 | 161,607 | 12,101 | 33,200 | 347,280 | 112,268 | 33,230 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 38,668 | 35,427 | 3,241 | 7,919 | 62,795 | 23,476 | 11,021 |
| Number of partners | 102,773 | 92,175 | 10,597 | 22,900 | 298,660 | 105,449 | 28,333 |
| Total assets | 68,844,860 | 57,752,953 | 11,091,907 | 3,555,615 | 141,810,922 | 13,565,974 | 2,709,975 |
| Cash | 5,390,418 | 4,773,668 | 616,751 | 532,515 | 12,426,163 | 3,276,023 | 790,809 |
| Trade notes and accounts receivable | 12,288,762 | 11,001,156 | 1,287,606 | 377,615 | 27,157,154 | 2,684,062 | 369,838 |
| Less: Allowance for bad debts | 170,240 | 129,388 | 40,853 | 35,990 | 8,976,168 | 649,273 | * 43,159 |
| Inventories | 678,507 | 537,978 | 140,529 | 23,450 | 628,754 | 93,690 | 61,556 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 6,387 | 500 | 0 |
| Tax-exempt securities | * 1,143 | 0 | * 1,143 | 0 | * 1,308 | 0 | 0 |
| Other current assets | 8,080,101 | 7,279,049 | 801,052 | 174,813 | 9,662,950 | 1,130,048 | 362,154 |
| Loans to partners | 211,958 | 155,351 | * 56,607 | * 6,338 | 70,405 | 31,852 | 0 |
| Mortgage and real estate loans | * 98,438 | * 98,438 | 0 | 0 | * 628 | * 590 | 0 |
| Other investments | 8,773,498 | 8,267,667 | 505,831 | * 978,690 | 8,606,568 | 906,223 | * 44,501 |
| Depreciable assets | 17,537,578 | 10,911,489 | 6,626,089 | 881,164 | 94,680,480 | 9,766,614 | 1,211,193 |
| Less: Accumulated depreciation | 9,440,934 | 6,092,559 | 3,348,375 | 423,471 | 40,204,122 | 6,975,874 | 782,904 |
| Depletable assets | 115,975 | 0 | 115,975 | * 54 | 0 | 0 | 0 |
| Less: Accumulated depletion | 45,215 | 0 | 45,215 | * 54 | 0 | 0 | 0 |
| Land | 372,649 | 271,425 | 101,225 | * 68,113 | 5,779,876 | 71,700 | * 30,514 |
| Intangible assets | 17,084,494 | 15,112,953 | 1,971,542 | 685,297 | 21,262,326 | 3,133,129 | 357,232 |
| Less: Accumulated amortization | 2,871,882 | 2,572,562 | 299,320 | 66,587 | 3,039,256 | 664,242 | 127,846 |
| Other assets | 10,739,609 | 8,138,288 | 2,601,321 | 353,668 | 13,747,471 | 760,930 | 436,087 |
| Total liabilities and capital | 68,844,860 | 57,752,953 | 11,091,907 | 3,555,615 | 141,810,922 | 13,565,974 | 2,709,975 |
| Accounts payable | 3,813,724 | 3,239,981 | 573,743 | 120,093 | 6,279,303 | 439,024 | 105,205 |
| Mortgages, notes, bonds payable in less than 1 year | 1,695,005 | 1,368,437 | 326,568 | 38,931 | 4,181,433 | 767,596 | 288,376 |
| Other current liabilities | 10,755,738 | 9,345,421 | 1,410,318 | 744,839 | 14,943,345 | 2,885,270 | 636,211 |
| Nonrecourse loans | 146,564 | 146,564 | 0 | 0 | 6,108,975 | * 259,379 | 83,484 |
| Loans from partners | 705,034 | 680,371 | * 24,663 | * 4,218 | 943,330 | 120,111 | * 116,264 |
| Mortgages, notes, bonds payable in 1 year or more | 10,370,363 | 7,966,277 | 2,404,087 | 385,943 | 42,719,094 | 2,881,585 | 486,702 |
| Other liabilities | 12,072,843 | 11,906,281 | 166,562 | 635,156 | 21,051,109 | 5,426,604 | * 134,423 |
| Partners capital accounts | 29,285,589 | 23,099,621 | 6,185,968 | 1,626,435 | 45,584,334 | 786,404 | 859,309 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Administrative and support and waste management and remediation services | | | Educational services | Health care and social assistance | | |
|---|--|-------------------------------------|---|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Total | Administrative and support services | Waste management and remediation services | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | (109) | (110) | (111) | (112) | (113) | (114) | (115) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 34,949 | 32,507 | 2,442 | 6,486 | 55,875 | 20,104 | 11,954 |
| Number of partners | 88,384 | 82,739 | 5,646 | 16,659 | 252,273 | 89,621 | 29,856 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 22,077 | 20,383 | 1,694 | 3,491 | 45,339 | 17,733 | 10,205 |
| Number of partners | 58,890 | 54,741 | 4,150 | 10,509 | 222,399 | 83,099 | 26,356 |
| Total assets | 49,704,576 | 42,751,684 | 6,952,892 | 2,770,467 | 93,066,383 | 10,981,442 | 2,088,825 |
| Cash | 4,366,131 | 3,940,494 | 425,637 | 462,848 | 10,437,683 | 2,707,009 | 756,169 |
| Trade notes and accounts receivable | 10,200,144 | 9,457,428 | 742,716 | 341,592 | 20,347,587 | 2,230,388 | 292,753 |
| Less: Allowance for bad debts | 76,123 | 67,852 | 8,271 | * 35,296 | 6,578,068 | 544,761 | * 29,579 |
| Inventories | 462,310 | 387,394 | 74,917 | * 17,518 | 482,130 | 88,385 | 47,364 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 500 | 500 | 0 |
| Tax-exempt securities | * 1,143 | 0 | * 1,143 | 0 | * 1,308 | 0 | 0 |
| Other current assets | 5,798,638 | 5,298,972 | 499,666 | 170,457 | 7,111,769 | 934,468 | 249,903 |
| Loans to partners | 207,981 | 151,932 | * 56,049 | 2,333 | 60,166 | 26,502 | 0 |
| Mortgage and real estate loans | * 85,350 | * 85,350 | 0 | 0 | * 628 | * 590 | 0 |
| Other investments | 7,781,569 | 7,708,944 | * 72,625 | * 795,466 | 4,278,108 | 572,055 | * -2,333 |
| Depreciable assets | 11,239,053 | 7,083,484 | 4,155,569 | 648,948 | 60,369,143 | 8,568,614 | 822,058 |
| Less: Accumulated depreciation | 6,553,094 | 4,317,358 | 2,235,736 | 306,886 | 30,908,986 | 6,234,385 | 614,608 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 270,990 | 208,361 | 62,629 | * 42,243 | 2,379,955 | 63,806 | * 27,254 |
| Intangible assets | 10,777,209 | 10,079,288 | 697,921 | 430,186 | 15,422,644 | 2,523,666 | 227,813 |
| Less: Accumulated amortization | 1,745,397 | 1,652,438 | 92,959 | 43,096 | 1,980,975 | 532,210 | 107,002 |
| Other assets | 6,888,671 | 4,387,684 | 2,500,987 | 244,154 | 11,642,793 | 576,816 | 419,033 |
| Total liabilities and capital | 49,704,576 | 42,751,684 | 6,952,892 | 2,770,467 | 93,066,383 | 10,981,442 | 2,088,825 |
| Accounts payable | 2,642,323 | 2,290,938 | 351,385 | 78,214 | 3,788,331 | 312,878 | 71,207 |
| Mortgages, notes, bonds payable in less than 1 year | 1,039,228 | 905,321 | 133,907 | 22,287 | 2,707,064 | 573,152 | * 55,286 |
| Other current liabilities | 6,496,109 | 5,706,499 | 789,610 | 468,339 | 10,688,716 | 2,412,078 | 366,085 |
| Nonrecourse loans | * 53,270 | * 53,270 | 0 | 0 | 2,620,649 | * 259,379 | 83,484 |
| Loans from partners | 597,469 | 597,469 | 0 | * 3,102 | 373,462 | 86,804 | * 110,323 |
| Mortgages, notes, bonds payable in 1 year or more | 5,370,604 | 4,271,670 | 1,098,934 | 240,155 | 18,685,512 | 2,197,333 | 349,942 |
| Other liabilities | 7,581,152 | 7,582,497 | -1,344 | 343,729 | 10,808,090 | 4,658,263 | * 7,081 |
| Partners capital accounts | 25,924,421 | 21,344,020 | 4,580,400 | 1,614,641 | 43,394,559 | 481,555 | 1,045,416 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Health care and social assistance—continued | | | | | | |
|---|---|-------------------------------------|---------------------------|---------------------------------------|-------------------|---|-------------------|
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance |
| | (116) | (117) | (118) | (119) | (120) | (121) | (122) |
| Number of partnerships [1] | 8,044 | 7,037 | 1,832 | 2,439 | 1,086 | 9,749 | 10,265 |
| Number of partners | 64,616 | 42,297 | 5,038 | 7,213 | 15,158 | 42,974 | 24,487 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 6,891 | 5,269 | 1,662 | 852 | 1,040 | 8,486 | 4,097 |
| Number of partners | 56,704 | 36,651 | 4,699 | 3,385 | 14,370 | 40,377 | 8,692 |
| Total assets | 22,391,584 | 8,039,883 | 1,651,239 | * 397,658 | 42,008,210 | 49,222,189 | 1,824,212 |
| Cash | 2,459,594 | 927,364 | 181,012 | * 49,094 | 1,954,265 | 2,619,247 | 168,754 |
| Trade notes and accounts receivable | 4,804,627 | 1,466,906 | 441,010 | * 122,006 | 11,781,451 | 5,338,908 | 148,346 |
| Less: Allowance for bad debts | 1,455,979 | 511,956 | 27,898 | * 36,501 | 5,837,912 | 410,803 | * 2,687 |
| Inventories | 234,108 | 29,283 | * 12,422 | 807 | 161,181 | 35,535 | * 170 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 5,887 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | * 1,308 |
| Other current assets | 1,330,983 | 1,008,383 | 83,114 | * 10,689 | 2,962,956 | 2,714,675 | 59,948 |
| Loans to partners | * 25,995 | * 2,262 | * 457 | 0 | * 1,283 | * 7,316 | * 1,241 |
| Mortgage and real estate loans | * 37 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 2,015,475 | 1,032,220 | * 117,710 | * 85,017 | 2,662,226 | 1,674,904 | * 68,292 |
| Depreciable assets | 11,455,500 | 7,586,988 | 706,935 | * 122,107 | 26,316,345 | 36,405,839 | 1,108,959 |
| Less: Accumulated depreciation | 6,360,346 | 5,113,703 | 379,630 | * 65,891 | 11,185,022 | 9,049,974 | 290,779 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 124,548 | * 42,763 | * 57,552 | 79 | 1,282,971 | 4,036,622 | * 133,128 |
| Intangible assets | 6,485,098 | 1,691,572 | 359,809 | * 70,060 | 4,728,641 | 4,047,468 | 389,318 |
| Less: Accumulated amortization | 547,435 | 364,540 | 34,597 | * 1,615 | 394,501 | 838,210 | 66,270 |
| Other assets | 1,819,379 | 242,340 | 133,343 | * 41,807 | 7,568,438 | 2,640,663 | 104,485 |
| Total liabilities and capital | 22,391,584 | 8,039,883 | 1,651,239 | * 397,658 | 42,008,210 | 49,222,189 | 1,824,212 |
| Accounts payable | 1,269,138 | 260,457 | 87,189 | * 5,855 | 1,608,145 | 2,459,972 | 44,317 |
| Mortgages, notes, bonds payable in less than 1 year | 607,144 | 529,169 | 115,225 | 220 | 499,993 | 1,292,436 | * 81,273 |
| Other current liabilities | 2,407,449 | 753,511 | 294,098 | * 45,652 | 2,863,654 | 4,920,598 | 136,902 |
| Nonrecourse loans | * 55,537 | * 8,661 | 0 | 0 | 326,980 | 5,374,932 | 0 |
| Loans from partners | 184,312 | * 12,680 | * 3,946 | 0 | * 6,940 | 458,386 | * 40,691 |
| Mortgages, notes, bonds payable in 1 year or more | 3,230,833 | 2,942,060 | 431,354 | * 16,968 | 7,281,465 | 24,478,970 | 969,156 |
| Other liabilities | 4,052,426 | 271,422 | 115,944 | * 46,431 | 3,523,606 | 7,394,044 | * 86,210 |
| Partners capital accounts | 10,584,744 | 3,261,922 | 603,483 | 282,532 | 25,897,427 | 2,842,851 | 465,662 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Health care and social assistance—continued | | | | | | |
|---|---|-------------------------------------|---------------------------|---------------------------------------|-------------------|---|-------------------|
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance |
| | (116) | (117) | (118) | (119) | (120) | (121) | (122) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 5,673 | 3,941 | 830 | * 788 | 706 | 5,673 | 6,205 |
| Number of partners | 52,118 | 26,961 | 2,726 | * 2,920 | 11,685 | 23,127 | 13,257 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 5,268 | 3,584 | 801 | * 133 | 695 | 5,033 | 1,888 |
| Number of partners | 45,701 | 26,248 | 2,668 | * 957 | 11,424 | 21,777 | 4,169 |
| Total assets | 18,094,238 | 5,346,635 | 1,097,224 | * 304,847 | 32,827,312 | 21,407,180 | 918,680 |
| Cash | 2,318,154 | 745,631 | 157,509 | * 39,263 | 1,812,404 | 1,788,009 | 113,537 |
| Trade notes and accounts receivable | 3,973,494 | 945,705 | 317,501 | * 104,813 | 8,639,622 | 3,735,285 | * 108,025 |
| Less: Allowance for bad debts | 1,343,322 | 317,437 | 19,668 | * 26,219 | 3,961,844 | 332,549 | * 2,687 |
| Inventories | 156,680 | 26,842 | * 8,532 | 0 | 127,277 | 26,879 | * 170 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | * 1,308 |
| Other current assets | 1,220,974 | 731,001 | 84,891 | * 10,492 | 1,906,297 | 1,915,170 | * 58,574 |
| Loans to partners | * 25,995 | * 2,262 | * 442 | 0 | * 1,283 | * 2,442 | * 1,241 |
| Mortgage and real estate loans | * 37 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 846,713 | 891,814 | * 205,417 | * 84,109 | 972,847 | 707,487 | 0 |
| Depreciable assets | 9,445,124 | 5,599,931 | 297,516 | * 84,936 | 20,345,939 | 14,697,705 | 507,319 |
| Less: Accumulated depreciation | 5,500,170 | 4,165,966 | 214,461 | * 41,138 | 8,966,825 | 4,954,288 | 217,143 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 112,170 | * 5,037 | * 6,712 | 0 | 951,578 | 1,139,284 | * 74,114 |
| Intangible assets | 5,614,551 | 1,076,575 | 189,001 | * 48,155 | 3,898,749 | 1,576,030 | 268,105 |
| Less: Accumulated amortization | 415,901 | 268,372 | 19,873 | * 149 | 315,707 | 272,468 | 49,293 |
| Other assets | 1,639,740 | 73,613 | 83,706 | 585 | 7,415,692 | 1,378,195 | * 55,412 |
| Total liabilities and capital | 18,094,238 | 5,346,635 | 1,097,224 | * 304,847 | 32,827,312 | 21,407,180 | 918,680 |
| Accounts payable | 531,494 | 129,373 | 49,079 | * 5,158 | 1,196,306 | 1,453,664 | * 39,173 |
| Mortgages, notes, bonds payable in less than 1 year | 421,274 | 277,605 | * 28,369 | 220 | 383,533 | 952,261 | * 15,363 |
| Other current liabilities | 2,069,661 | 578,709 | 164,306 | * 24,893 | 2,015,142 | 2,951,627 | 106,214 |
| Nonrecourse loans | * 55,537 | * 8,661 | 0 | 0 | 279,071 | 1,934,515 | 0 |
| Loans from partners | 106,116 | * 12,680 | * 3,946 | 0 | * 5,354 | * 8,272 | 39,969 |
| Mortgages, notes, bonds payable in 1 year or more | 1,988,849 | 1,382,375 | * 102,566 | * 16,626 | 3,039,431 | 9,268,465 | * 339,925 |
| Other liabilities | 1,076,085 | 116,455 | 114,949 | * 1,665 | 2,059,926 | 2,687,666 | * 86,000 |
| Partners capital accounts | 11,845,221 | 2,840,777 | 634,010 | * 256,284 | 23,848,549 | 2,150,709 | 292,037 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Arts, entertainment, and recreation | | | | Accommodation and food services | | |
|---|-------------------------------------|--|---|--|---------------------------------|--------------------|-----------------------------------|
| | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food services and drinking places |
| | (123) | (124) | (125) | (126) | (127) | (128) | (129) |
| Number of partnerships [1] | 67,183 | 46,787 | * 279 | 20,116 | 122,104 | 31,942 | 90,162 |
| Number of partners | 369,166 | 228,177 | * 837 | 140,152 | 450,271 | 152,801 | 297,470 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 36,393 | 19,728 | * 279 | 16,386 | 97,452 | 25,489 | 71,963 |
| Number of partners | 251,530 | 118,655 | * 837 | 132,038 | 364,372 | 116,425 | 247,946 |
| Total assets | 106,866,539 | 52,543,597 | * 90,363 | 54,232,579 | 220,904,342 | 177,537,996 | 43,366,346 |
| Cash | 7,179,161 | 3,935,311 | * 7,447 | 3,236,402 | 13,401,012 | 9,394,897 | 4,006,116 |
| Trade notes and accounts receivable | 4,045,100 | 2,875,677 | * 5,816 | 1,163,607 | 5,042,766 | 2,661,832 | 2,380,934 |
| Less: Allowance for bad debts | 142,669 | 70,797 | 0 | 71,872 | 185,085 | 166,075 | 19,010 |
| Inventories | 921,059 | 389,252 | * 2,628 | 529,178 | 1,991,238 | 668,486 | 1,322,752 |
| U.S. Government obligations | * 115 | * 115 | 0 | 0 | * 10,276 | * 6,020 | * 4,255 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | * 14,333 | * 13,828 | * 504 |
| Other current assets | 7,772,671 | 4,893,593 | * 35,912 | 2,843,166 | 9,036,223 | 6,503,704 | 2,532,519 |
| Loans to partners | * 64,634 | * 56,699 | * 102 | * 7,832 | 767,957 | 708,632 | 59,325 |
| Mortgage and real estate loans | * 15,278 | 2 | 0 | * 15,276 | 276,770 | * 275,695 | * 1,075 |
| Other investments | 18,329,529 | 9,043,351 | 0 | 9,286,178 | 2,974,787 | 1,332,073 | 1,642,714 |
| Depreciable assets | 60,560,439 | 17,145,887 | * 57,970 | 43,356,582 | 206,742,998 | 168,477,705 | 38,265,293 |
| Less: Accumulated depreciation | 26,324,760 | 6,561,920 | * 25,087 | 19,737,754 | 70,642,431 | 50,965,204 | 19,677,227 |
| Depletable assets | 363 | 363 | 0 | 0 | * 177,590 | * 164,449 | * 13,141 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | * 54,781 | * 41,734 | * 13,046 |
| Land | 7,399,076 | 1,322,158 | 0 | 6,076,918 | 25,953,737 | 24,379,298 | 1,574,439 |
| Intangible assets | 17,953,541 | 13,805,922 | * 10,376 | 4,137,243 | 19,078,343 | 7,656,909 | 11,421,434 |
| Less: Accumulated amortization | 5,929,346 | 5,194,675 | * 4,803 | 729,868 | 5,326,703 | 2,520,736 | 2,805,967 |
| Other assets | 15,022,347 | 10,902,657 | 0 | 4,119,690 | 11,645,313 | 8,988,218 | 2,657,094 |
| Total liabilities and capital | 106,866,539 | 52,543,597 | * 90,363 | 54,232,579 | 220,904,342 | 177,537,996 | 43,366,346 |
| Accounts payable | 3,281,217 | 1,847,166 | * 29,241 | 1,404,810 | 5,928,679 | 2,993,132 | 2,935,548 |
| Mortgages, notes, bonds payable in less than 1 year | 4,373,448 | 2,147,494 | * 577 | 2,225,377 | 9,513,364 | 6,849,019 | 2,664,345 |
| Other current liabilities | 15,580,163 | 10,597,553 | * 8,299 | 4,974,311 | 19,283,483 | 11,099,591 | 8,183,892 |
| Nonrecourse loans | 3,855,196 | * 1,714,164 | 0 | 2,141,033 | 28,763,892 | 27,170,184 | 1,593,708 |
| Loans from partners | 1,893,720 | * 678,579 | * 71,225 | 1,143,916 | 3,434,162 | 2,623,838 | 810,324 |
| Mortgages, notes, bonds payable in 1 year or more | 36,957,204 | 13,768,606 | * 2,014 | 23,186,585 | 101,738,983 | 87,967,433 | 13,771,550 |
| Other liabilities | 22,937,132 | 15,823,244 | * 19,720 | 7,094,167 | 19,177,680 | 15,185,077 | 3,992,604 |
| Partners capital accounts | 17,988,458 | 5,966,792 | * -40,714 | 12,062,380 | 33,064,099 | 23,649,722 | 9,414,377 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Arts, entertainment, and recreation | | | | Accommodation and food services | | |
|---|-------------------------------------|--|---|--|---------------------------------|-------------------|-----------------------------------|
| | Total | Performing arts, spectator sports and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food services and drinking places |
| | (123) | (124) | (125) | (126) | (127) | (128) | (129) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 24,825 | 18,551 | * 10 | 6,264 | 54,785 | 13,800 | 40,985 |
| Number of partners | 106,900 | 84,051 | * 30 | 22,819 | 177,939 | 51,976 | 125,964 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 14,011 | 9,759 | * 10 | 4,242 | 46,803 | 10,983 | 35,820 |
| Number of partners | 79,994 | 61,191 | * 30 | 18,773 | 154,828 | 39,737 | 115,091 |
| Total assets | 53,532,854 | 25,209,271 | * 57,545 | 28,266,038 | 86,515,227 | 64,513,137 | 22,002,090 |
| Cash | 4,283,787 | 2,630,700 | * 5,324 | 1,647,764 | 6,922,282 | 4,282,251 | 2,640,031 |
| Trade notes and accounts receivable | 2,234,393 | 1,532,353 | * 2,106 | 699,934 | 3,333,120 | 1,200,106 | 2,133,013 |
| Less: Allowance for bad debts | 78,966 | 37,562 | 0 | 41,404 | 50,541 | 43,093 | 7,447 |
| Inventories | 249,897 | 64,757 | * 2,628 | 182,512 | 1,047,456 | 261,654 | 785,801 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | * 4,103 | 0 | * 4,103 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | * 5,145 | 4,640 | * 504 |
| Other current assets | 3,961,478 | 2,384,881 | * 34,388 | 1,542,209 | 4,729,076 | 3,133,873 | 1,595,204 |
| Loans to partners | * 10,843 | * 3,011 | 0 | * 7,832 | 207,921 | * 191,206 | 16,715 |
| Mortgage and real estate loans | * 15,278 | 2 | 0 | * 15,276 | * 30,817 | * 29,743 | * 1,075 |
| Other investments | 13,485,467 | 6,080,347 | 0 | 7,405,120 | 2,271,780 | 1,848,914 | 422,866 |
| Depreciable assets | 31,269,128 | 7,815,426 | * 35,718 | 23,417,985 | 81,549,099 | 61,966,573 | 19,582,525 |
| Less: Accumulated depreciation | 15,585,103 | 3,808,237 | * 22,620 | 11,754,246 | 34,995,873 | 23,771,882 | 11,223,990 |
| Depletable assets | 363 | 363 | 0 | 0 | * 13,141 | 0 | * 13,141 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | * 13,046 | 0 | * 13,046 |
| Land | 1,555,036 | 202,435 | 0 | 1,352,601 | 9,375,572 | 8,682,272 | 693,300 |
| Intangible assets | 8,728,808 | 6,740,087 | 0 | 1,988,721 | 9,273,623 | 3,395,580 | 5,878,043 |
| Less: Accumulated amortization | 3,001,192 | 2,701,285 | 0 | 299,906 | 2,756,226 | 941,609 | 1,814,617 |
| Other assets | 6,403,636 | 4,301,994 | 0 | 2,101,641 | 5,567,776 | 4,272,908 | 1,294,868 |
| Total liabilities and capital | 53,532,854 | 25,209,271 | * 57,545 | 28,266,038 | 86,515,227 | 64,513,137 | 22,002,090 |
| Accounts payable | 1,413,011 | 911,935 | * 5,651 | 495,425 | 2,491,280 | 782,409 | 1,708,871 |
| Mortgages, notes, bonds payable in less than 1 year | 771,305 | 412,342 | * 577 | 358,385 | 4,268,783 | 2,686,209 | 1,582,574 |
| Other current liabilities | 6,745,099 | 4,248,445 | * 194 | 2,496,459 | 7,310,006 | 4,051,906 | 3,258,100 |
| Nonrecourse loans | 1,908,452 | * 1,016,569 | 0 | * 891,883 | 9,967,821 | 9,393,373 | 574,448 |
| Loans from partners | * 210,732 | * 198,388 | 0 | * 12,343 | 328,838 | * 54,094 | 274,744 |
| Mortgages, notes, bonds payable in 1 year or more | 17,568,881 | 5,723,918 | * 2,014 | 11,842,949 | 37,768,638 | 31,747,197 | 6,021,441 |
| Other liabilities | 6,484,811 | 4,466,964 | * 19,720 | 1,998,127 | 5,801,859 | 4,609,755 | 1,192,104 |
| Partners capital accounts | 18,430,565 | 8,230,710 | * 29,389 | 10,170,466 | 18,578,002 | 11,188,194 | 7,389,808 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Other services | | | | | | Nature of business not allocable |
|---|-------------------|------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Total | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (130) | (131) | (132) | (133) | (134) | (135) | (136) |
| Number of partnerships [1] | 77,346 | 39,165 | 32,661 | 6,504 | 35,892 | * 2,289 | * 2,360 |
| Number of partners | 170,711 | 83,613 | 68,585 | 15,028 | 82,519 | * 4,579 | * 4,646 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 54,006 | 28,441 | 24,503 | 3,938 | 25,561 | * 4 | * 75 |
| Number of partners | 123,773 | 62,024 | 52,269 | 9,755 | 61,742 | * 7 | * 75 |
| Total assets | 21,118,821 | 9,432,835 | 6,416,886 | 3,015,949 | 11,321,382 | * 364,604 | * 7,069 |
| Cash | 1,436,634 | 603,079 | 333,086 | 269,994 | 833,555 | 0 | * 7,069 |
| Trade notes and accounts receivable | 1,421,954 | 894,826 | 157,762 | 737,064 | 527,128 | 0 | 0 |
| Less: Allowance for bad debts | 54,024 | 44,596 | * 804 | * 43,791 | 9,428 | 0 | 0 |
| Inventories | 866,806 | 628,620 | 239,294 | 389,326 | 238,186 | 0 | 0 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 822,557 | 239,331 | 113,859 | 125,472 | 583,227 | 0 | 0 |
| Loans to partners | * 41,795 | * 22,391 | * 1,909 | * 20,483 | * 19,404 | 0 | 0 |
| Mortgage and real estate loans | * 8,067 | * 896 | 0 | * 896 | * 7,171 | 0 | 0 |
| Other investments | 60,595 | 33,326 | * 9,453 | * 23,872 | -337,335 | * 364,604 | 0 |
| Depreciable assets | 15,982,477 | 8,983,402 | 7,387,079 | 1,596,323 | 6,999,074 | 0 | 0 |
| Less: Accumulated depreciation | 6,900,791 | 4,706,290 | 4,018,795 | 687,495 | 2,194,501 | 0 | 0 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 1,895,953 | 1,363,564 | 1,358,545 | * 5,019 | 532,389 | 0 | 0 |
| Intangible assets | 4,214,561 | 1,433,951 | 1,146,833 | 287,118 | 2,780,611 | 0 | 0 |
| Less: Accumulated amortization | 862,230 | 442,527 | 415,250 | 27,277 | 419,703 | 0 | 0 |
| Other assets | 2,184,467 | 422,863 | 103,917 | 318,946 | 1,761,604 | 0 | 0 |
| Total liabilities and capital | 21,118,821 | 9,432,835 | 6,416,886 | 3,015,949 | 11,321,382 | * 364,604 | * 7,069 |
| Accounts payable | 830,015 | 512,014 | 252,034 | 259,980 | 318,001 | 0 | 0 |
| Mortgages, notes, bonds payable in less than 1 year | 736,273 | 411,905 | 291,713 | 120,193 | 324,368 | 0 | 0 |
| Other current liabilities | 1,669,697 | 682,526 | 316,197 | 366,329 | 987,171 | 0 | * 6,821 |
| Nonrecourse loans | 735,097 | * 60,201 | * 74 | * 60,127 | * 674,896 | 0 | 0 |
| Loans from partners | 143,745 | 91,956 | * 82,747 | * 9,210 | * 51,789 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 8,962,084 | 5,019,623 | 4,216,552 | 803,071 | 3,942,461 | 0 | 0 |
| Other liabilities | 3,606,141 | 853,408 | 540,696 | 312,712 | 2,752,733 | 0 | 0 |
| Partners capital accounts | 4,435,769 | 1,801,202 | 716,874 | 1,084,327 | 2,269,963 | * 364,604 | * 248 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Other services | | | | | | Nature of business not allocable |
|---|------------------|------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Total | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (130) | (131) | (132) | (133) | (134) | (135) | (136) |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 38,729 | 18,253 | 13,695 | 4,558 | 20,473 | * 4 | * 75 |
| Number of partners | 86,221 | 39,787 | 29,489 | 10,297 | 46,427 | * 7 | * 75 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 26,064 | 11,784 | 9,782 | 2,002 | 14,277 | * 4 | * 75 |
| Number of partners | 60,841 | 26,849 | 21,664 | 5,185 | 33,985 | * 7 | * 75 |
| Total assets | 9,893,843 | 4,183,549 | 2,332,813 | 1,850,736 | 5,345,690 | * 364,604 | * 7,069 |
| Cash | 914,286 | 404,398 | 190,204 | 214,195 | 509,888 | 0 | * 7,069 |
| Trade notes and accounts receivable | 941,768 | 595,119 | 83,990 | 511,130 | 346,649 | 0 | 0 |
| Less: Allowance for bad debts | 10,351 | * 4,109 | * 538 | 3,570 | * 6,243 | 0 | 0 |
| Inventories | 466,185 | 365,217 | 120,841 | 244,376 | 100,968 | 0 | 0 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 519,913 | 142,270 | 73,577 | 68,694 | 377,642 | 0 | 0 |
| Loans to partners | * 36,150 | * 20,483 | 0 | * 20,483 | * 15,667 | 0 | 0 |
| Mortgage and real estate loans | * 8,067 | * 896 | 0 | * 896 | * 7,171 | 0 | 0 |
| Other investments | -135,734 | * 26,596 | * 6,922 | * 19,674 | * -526,934 | * 364,604 | 0 |
| Depreciable assets | 6,148,974 | 3,261,214 | 2,605,487 | 655,728 | 2,887,760 | 0 | 0 |
| Less: Accumulated depreciation | 3,138,543 | 1,960,592 | 1,548,147 | 412,444 | 1,177,952 | 0 | 0 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 729,798 | 414,130 | 413,749 | * 381 | 315,668 | 0 | 0 |
| Intangible assets | 1,715,745 | 658,360 | 430,762 | 227,598 | 1,057,385 | 0 | 0 |
| Less: Accumulated amortization | 350,944 | 148,883 | 136,827 | 12,057 | 202,061 | 0 | 0 |
| Other assets | 2,048,529 | 408,449 | 92,794 | 315,655 | 1,640,080 | 0 | 0 |
| Total liabilities and capital | 9,893,843 | 4,183,549 | 2,332,813 | 1,850,736 | 5,345,690 | * 364,604 | * 7,069 |
| Accounts payable | 409,507 | 287,308 | 116,380 | 170,928 | 122,199 | 0 | 0 |
| Mortgages, notes, bonds payable in less than 1 year | 444,098 | 233,248 | 158,905 | 74,343 | 210,850 | 0 | 0 |
| Other current liabilities | 969,614 | 341,034 | 131,726 | 209,308 | 628,579 | 0 | * 6,821 |
| Nonrecourse loans | 456,865 | * 60,201 | * 74 | * 60,127 | * 396,665 | 0 | 0 |
| Loans from partners | * 39,413 | * 14,495 | * 12,536 | * 1,959 | * 24,918 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 3,149,047 | 1,504,254 | 1,265,331 | 238,923 | 1,644,793 | 0 | 0 |
| Other liabilities | 1,268,628 | 392,191 | * 120,641 | 271,550 | 876,437 | 0 | 0 |
| Partners capital accounts | 3,156,671 | 1,350,818 | 527,221 | 823,597 | 1,441,249 | * 364,604 | * 248 |

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

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

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Real estate and rental and leasing | | | | | | | |
|--|------------------------------------|--------------------|--|--|---|---------------------------------------|------------------------------|---|
| | Total | Real estate | | | | | | Rental and leasing services and lessors of nonfinancial intangible assets |
| | | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except mini-warehouses) | Lessors of mini-warehouses and self-storage units | Lessors of other real estate property | Other real estate activities | |
| (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| Number of partnerships | 1,293,493 | 1,290,687 | 477,902 | 588,685 | 16,969 | 81,722 | 125,410 | 2,806 |
| Number of partners | 6,223,193 | 6,211,259 | 2,501,727 | 2,445,325 | 63,122 | 470,963 | 730,121 | 11,934 |
| Gross rents from rental real estate | 449,038,842 | 448,473,956 | 154,074,602 | 250,997,584 | 7,368,873 | 13,873,210 | 22,159,686 | 564,886 |
| Real estate rental expenses, total | 430,653,119 | 430,423,676 | 163,625,940 | 223,061,531 | 6,302,940 | 11,487,023 | 25,946,243 | 229,443 |
| Advertising | 2,369,639 | 2,367,883 | 1,206,660 | 771,838 | 154,439 | 136,533 | 98,413 | * 1,756 |
| Auto and travel | 757,761 | 754,260 | 329,168 | 300,081 | 34,099 | 44,413 | 46,499 | * 3,501 |
| Cleaning and maintenance | 16,240,818 | 16,240,747 | 6,147,455 | 9,152,227 | 94,720 | 283,842 | 562,503 | * 71 |
| Commissions | 1,605,131 | 1,604,776 | 532,451 | 880,921 | 10,025 | 45,134 | 136,245 | * 356 |
| Insurance | 9,871,226 | 9,867,186 | 4,784,358 | 4,164,207 | 162,871 | 263,908 | 491,842 | * 4,041 |
| Legal and other professional fees | 23,784,574 | 23,774,760 | 9,606,412 | 11,385,901 | 435,201 | 720,443 | 1,626,802 | 9,814 |
| Interest expense | 116,868,432 | 116,823,707 | 38,260,609 | 66,805,707 | 1,468,547 | 2,596,405 | 7,692,439 | 44,724 |
| Repairs | 19,496,283 | 19,488,347 | 9,816,187 | 8,169,974 | 222,940 | 483,680 | 795,566 | * 7,937 |
| Taxes | 45,959,451 | 45,932,122 | 14,679,224 | 26,954,103 | 629,079 | 1,314,071 | 2,355,645 | 27,328 |
| Utilities | 27,261,464 | 27,253,823 | 12,840,781 | 12,299,098 | 278,441 | 763,682 | 1,071,821 | * 7,641 |
| Wages and salaries | 16,504,398 | 16,502,463 | 10,070,151 | 4,469,540 | 536,999 | 592,212 | 833,561 | 1,935 |
| Depreciation | 99,647,959 | 99,561,265 | 37,842,485 | 51,631,954 | 1,253,932 | 2,808,616 | 6,024,278 | 86,694 |
| Other expenses | 50,285,983 | 50,252,338 | 17,509,998 | 26,075,980 | 1,021,648 | 1,434,082 | 4,210,629 | 33,646 |
| Net gain (loss) from sales of business property | 177,442 | 177,442 | -150,269 | 320,348 | * 1,184 | 3,652 | 2,527 | 0 |
| Net income (loss) from partnerships, estates | -8,330,349 | -8,336,702 | -5,552,632 | 5,219,908 | 315,921 | -537,917 | -7,781,983 | * 6,353 |
| Net income | 19,423,094 | 19,416,711 | 3,676,792 | 10,710,743 | 318,611 | 535,827 | 4,174,737 | * 6,383 |
| Loss | 27,753,443 | 27,753,413 | 9,229,424 | 5,490,835 | * 2,691 | 1,073,744 | 11,956,720 | * 30 |
| Net rental real estate income (loss) | 10,232,815 | 9,891,019 | -15,254,239 | 33,476,310 | 1,383,037 | 1,851,923 | -11,566,012 | 341,796 |
| Net income | 97,325,077 | 96,973,065 | 20,818,604 | 62,902,345 | 1,881,256 | 4,554,148 | 6,816,711 | 352,012 |
| Loss | 87,092,262 | 87,082,046 | 36,072,843 | 29,426,035 | 498,219 | 2,702,226 | 18,382,724 | * 10,216 |

| Item | Professional, scientific, and technical services | Management of companies (holding companies) | Administrative and support and waste management and remediation services | Educational services | Health care and social assistance | Arts, entertainment, and recreation | Accommodation and food services | Other services | Nature of business not allocable |
|--|--|---|--|----------------------|-----------------------------------|-------------------------------------|---------------------------------|-----------------|----------------------------------|
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Number of partnerships | 5,957 | 9,401 | 4,097 | * 12 | 918 | 2,837 | 6,432 | 2,530 | 0 |
| Number of partners | 30,275 | 59,908 | 8,784 | * 82 | 11,506 | 75,045 | 26,054 | 5,187 | 0 |
| Gross rents from rental real estate | 386,208 | 459,209 | 50,726 | * 17,726 | 1,385,383 | 293,459 | 1,270,546 | * 10,303 | 0 |
| Real estate rental expenses, total | 389,435 | 433,451 | 25,508 | * 20,451 | 1,574,027 | 222,522 | 1,173,425 | * 8,367 | 0 |
| Advertising | * 2,286 | * 411 | 8 | 0 | 30,370 | * 229 | 3,360 | 0 | 0 |
| Auto and travel | * 3,692 | * 847 | * 0 | * 12 | * 7,705 | * 261 | 2,429 | 0 | 0 |
| Cleaning and maintenance | 9,113 | 17,648 | * 1,752 | 0 | 13,789 | * 1,369 | 7,872 | 0 | 0 |
| Commissions | * 442 | * 580 | * 0 | 0 | 0 | * 822 | * 1,461 | 0 | 0 |
| Insurance | 6,398 | 14,445 | * 422 | * 30 | 23,833 | 4,379 | 24,121 | * 9 | 0 |
| Legal and other professional fees | * 12,677 | 26,642 | * 382 | 0 | 24,455 | 10,249 | 30,719 | * 0 | 0 |
| Interest expense | 75,233 | 110,792 | 7,336 | * 263 | 384,452 | 61,278 | 287,263 | * 0 | 0 |
| Repairs | 3,451 | 34,035 | * 1,435 | * 74 | 30,113 | 2,946 | 33,923 | * 455 | 0 |
| Taxes | 22,000 | 57,916 | 1,088 | * 1,342 | 76,357 | 7,980 | 73,826 | * 2,573 | 0 |
| Utilities | 8,794 | 13,322 | * 1,300 | * 49 | 89,289 | 13,852 | 71,518 | * 4,643 | 0 |
| Wages and salaries | * 19,524 | * 4,104 | * 0 | 0 | 296,166 | * 6,077 | 55,977 | 0 | 0 |
| Depreciation | 60,689 | 111,062 | 7,287 | * 4,820 | 282,118 | 80,054 | 256,507 | * 305 | 0 |
| Other expenses | 165,134 | 41,648 | 4,498 | * 13,861 | 315,381 | 33,025 | 324,449 | * 381 | 0 |
| Net gain (loss) from sales of business property | 0 | * 689 | * 0 | 0 | * 0 | 0 | * 409 | 0 | 0 |
| Net income (loss) from partnerships, estates | -177,588 | -48,812 | 457 | * 10 | 1,761 | -119,882 | -90,518 | * 14,554 | 0 |
| Net income | 39,639 | 575,626 | 3,388 | 10 | 9,508 | 35,175 | 46,599 | * 14,864 | 0 |
| Loss | 217,227 | 624,438 | * 2,931 | 0 | 7,747 | 155,057 | 137,117 | * 310 | 0 |
| Net rental real estate income (loss) | -180,815 | -22,366 | 25,675 | * -2,715 | -186,882 | -48,945 | 7,112 | 16,490 | 0 |
| Net income | 100,228 | 680,679 | 28,940 | * 10 | 73,958 | 151,365 | 391,973 | * 24,099 | 0 |
| Loss | 281,043 | 703,045 | * 3,265 | * 2,725 | 260,841 | 200,310 | 384,961 | * 7,609 | 0 |

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Real estate and rental and leasing—continued | | | Professional, scientific, and technical services | Management of companies (holding companies) | Administrative and support and waste management and remediation services |
|--|--|------------------------------|---|--|---|--|
| | Real estate—continued | | Rental and leasing services and lessors of nonfinancial intangible assets | | | |
| | Lessors of other real estate property | Other real estate activities | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) |
| AVAILABLE FOR ALLOCATION | | | | | | |
| Number of partnerships | 105,192 | 316,169 | 39,772 | 223,776 | 28,498 | 70,549 |
| Number of partners | 567,050 | 1,528,296 | 279,520 | 749,332 | 1,027,054 | 170,797 |
| Total income (loss) | 4,772,335 | 1,809,654 | 4,343,907 | 113,073,819 | 45,289,607 | 5,834,496 |
| Ordinary business income (loss) | -488,437 | -13,074,760 | 1,464,737 | 82,974,191 | -427,905 | 3,771,315 |
| Net rental real estate income (loss) | 1,851,923 | -11,566,012 | 341,796 | -180,815 | -22,366 | 25,675 |
| Other net rental income (loss) | 182,069 | 246,447 | -509,304 | 113,912 | 144,723 | 7,303 |
| Interest income | 372,773 | 6,810,031 | 575,683 | 739,466 | 6,448,144 | 445,667 |
| Dividend income | 204,711 | 3,003,267 | 63,914 | 368,557 | 11,920,676 | 60,820 |
| Royalties | 552,701 | 237,238 | 1,524,761 | 981,199 | 1,382,120 | * 117,794 |
| Net short-term capital gain (loss) | 62,983 | -877,033 | * 15,405 | 68,503 | 150,107 | 17,893 |
| Net long-term capital gain (loss) | 1,007,068 | 732,299 | 120,697 | 5,048,547 | 19,076,205 | 496,862 |
| Guaranteed payments to partners | 105,554 | 1,699,731 | 373,832 | 19,336,369 | 485,089 | 970,639 |
| Net section 1231 gain (loss) | 678,025 | 2,672,408 | 294,991 | 1,367,253 | 1,393,558 | -109,053 |
| Other income (loss) | 242,965 | 11,926,039 | 77,394 | 2,256,636 | 4,739,255 | 29,582 |
| Total deductions | 610,010 | 9,204,687 | 880,696 | 7,553,741 | 6,915,441 | 599,701 |
| Contributions | 74,955 | 196,700 | 11,537 | 658,254 | 245,267 | 50,845 |
| Section 179 deductions | * 46,573 | 98,594 | 263,333 | 655,547 | 68,250 | 162,123 |
| Investment interest expense | 77,625 | 3,056,063 | * 4,920 | 139,119 | 1,350,459 | * 37,342 |
| Foreign taxes | 33,841 | 459,032 | 87,566 | 655,101 | 1,460,152 | 22,524 |
| Qualified expenditures (section 59(e)) | * 115 | 192,706 | * 37,032 | 292,228 | 357,322 | 0 |
| Other deductions | 376,900 | 5,201,592 | 476,308 | 5,153,492 | 3,433,991 | 326,867 |
| Total income (loss) minus total deductions | 4,162,325 | -7,395,033 | 3,463,210 | 105,520,078 | 38,374,166 | 5,234,796 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | |
| All partners | 4,156,664 | -7,502,022 | 3,243,692 | 104,515,614 | 38,528,756 | 5,175,723 |
| Corporate general partners | 19,854 | 1,076,216 | -602,171 | 5,492,158 | 821,643 | 143,703 |
| Corporate limited partners | -858,068 | -590,562 | 4,828,614 | 5,222,599 | 7,607,010 | 841,946 |
| Individual general partners | 1,199,345 | 811,615 | 162,582 | 43,324,178 | 682,990 | 458,882 |
| Individual limited partners | 2,978,484 | 1,075,720 | 766,744 | 43,490,956 | 6,715,382 | 2,677,620 |
| Partnership general partners | -26,400 | 1,664,060 | -249,507 | 1,893,636 | 858,755 | 205,852 |
| Partnership limited partners | 305,889 | -12,753,233 | 286,565 | 2,673,955 | 15,091,385 | 610,234 |
| Tax-exempt organization general partners | 0 | * 3,628 | 0 | 145 | * -511 | * 12,120 |
| Tax-exempt organization limited partners | 1,044 | -608,292 | 42,637 | 540,493 | 74,293 | * 82,709 |
| Nominee and other general partners | 58,458 | 77,346 | 111,160 | 128,419 | 444,222 | * -73,202 |
| Nominee and other limited partners | 478,059 | 1,741,481 | -2,102,933 | 1,749,075 | 6,233,587 | 215,858 |

Footnotes at end of table.

Partnership Returns, 2011

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

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

| Item | Educational services | Health care and social assistance | Arts, entertainment, and recreation | Accommodation and food services | Other services | Nature of business not allocable |
|--|----------------------|-----------------------------------|-------------------------------------|---------------------------------|------------------|----------------------------------|
| | (28) | (29) | (30) | (31) | (32) | (33) |
| AVAILABLE FOR ALLOCATION | | | | | | |
| Number of partnerships | 12,968 | 78,606 | 67,104 | 121,835 | 77,346 | * 2,360 |
| Number of partners | 33,200 | 341,816 | 368,905 | 449,733 | 170,711 | * 4,646 |
| Total income (loss) | 935,964 | 39,815,735 | -429,143 | -427,274 | 2,121,410 | * 2,842 |
| Ordinary business income (loss) | 466,767 | 29,952,639 | -1,744,679 | -4,035,393 | 718,606 | * 2,842 |
| Net rental real estate income (loss) | * -2,715 | -186,882 | -48,945 | 7,012 | 16,490 | 0 |
| Other net rental income (loss) | * 1 | 114,607 | 7,846 | 39,908 | * 1,314 | 0 |
| Interest income | 27,179 | 293,944 | 232,323 | 192,927 | 12,532 | 0 |
| Dividend income | * 4,081 | 232,788 | 74,206 | 131,603 | 84,950 | 0 |
| Royalties | * 12,706 | 3,424 | 322,064 | 205,576 | * 29 | 0 |
| Net short-term capital gain (loss) | * 18,201 | 6,157 | 219 | 1,039 | * -4,022 | 0 |
| Net long-term capital gain (loss) | * 208,908 | 1,327,921 | -1,764,663 | 285,838 | 565,926 | 0 |
| Guaranteed payments to partners | 85,792 | 7,293,799 | 695,968 | 666,931 | 448,353 | 0 |
| Net section 1231 gain (loss) | * 119,389 | 579,879 | 870,896 | -59,885 | 193,011 | 0 |
| Other income (loss) | * -4,345 | 197,459 | 925,621 | 2,137,169 | * 84,221 | 0 |
| Total deductions | 78,382 | 2,317,055 | 885,113 | 758,214 | 191,557 | 0 |
| Contributions | 12,719 | 163,573 | 144,548 | 66,771 | 14,158 | 0 |
| Section 179 deductions | * 4,900 | 450,261 | 56,422 | 258,517 | 77,106 | 0 |
| Investment interest expense | * 1,008 | * 9,883 | 42,948 | 23,776 | * 4,591 | 0 |
| Foreign taxes | * 343 | * 36 | 89,328 | 22,731 | * 1,369 | 0 |
| Qualified expenditures (section 59(e)) | 45 | 0 | 71,142 | 4 | 0 | 0 |
| Other deductions | 59,367 | 1,693,303 | 480,726 | 386,414 | 94,333 | 0 |
| Total income (loss) minus total deductions | 857,582 | 37,498,680 | -1,314,256 | -1,185,488 | 1,929,854 | * 2,842 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | |
| All partners | 835,135 | 37,429,880 | -1,257,147 | -1,146,864 | 1,887,708 | * -393 |
| Corporate general partners | 1,264 | 3,053,251 | 287,008 | 259,881 | 24,820 | 0 |
| Corporate limited partners | 349,776 | 5,523,867 | 1,031,310 | 299,139 | 212,243 | 0 |
| Individual general partners | 13,623 | 4,254,978 | -38,007 | 318,994 | 230,103 | 0 |
| Individual limited partners | 230,158 | 17,187,480 | -756,343 | -7,836 | 1,304,723 | * -393 |
| Partnership general partners | * 176 | 263,076 | 751,873 | 615,434 | * 10,349 | 0 |
| Partnership limited partners | 180,621 | 4,012,537 | -2,271,101 | -1,998,589 | 114,707 | 0 |
| Tax-exempt organization general partners | 0 | 326,202 | * 22 | * 1,662 | 0 | 0 |
| Tax-exempt organization limited partners | 0 | 1,777,094 | -54,390 | -21,095 | * -5,999 | 0 |
| Nominee and other general partners | * -5,645 | 33,979 | -79,567 | -8,655 | * -16,375 | 0 |
| Nominee and other limited partners | 65,162 | 997,415 | -127,951 | -605,799 | 13,137 | 0 |

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

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

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

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

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

Partnership Returns, 2011

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

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

| Item | All industries | Agriculture, forestry, fishing, and hunting | Mining | Utilities | Construction | Manufacturing | Wholesale trade |
|--|------------------|---|---------------|--------------|----------------|---------------|-----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Number of LLCs | 2,111,059 | 54,118 | 17,806 | 2,131 | 111,562 | 41,901 | 50,837 |
| Number of partners | 8,702,727 | 168,089 | 466,961 | 10,148 | 283,061 | 245,321 | 144,582 |
| Total assets | 7,753,031,139 | 110,541,734 | 175,117,591 | 209,510,884 | 135,545,157 | 419,317,194 | 122,950,639 |
| Total income | 2,694,442,508 | 22,248,866 | 78,012,719 | 122,320,208 | 132,188,836 | 566,720,000 | 374,311,199 |
| Total deductions | 2,635,508,803 | 24,131,917 | 59,461,625 | 131,654,689 | 132,737,718 | 555,500,443 | 364,077,188 |
| Ordinary business income (loss) | 58,933,705 | -1,883,052 | 18,551,094 | -9,334,481 | -548,882 | 11,219,557 | 10,234,012 |
| Portfolio income (loss) distributed directly to partners | 174,338,900 | 1,686,425 | 2,621,749 | 1,451,118 | 564,452 | 4,454,524 | 1,116,919 |
| Interest income | 48,289,969 | 623,984 | 393,015 | 204,236 | 184,781 | 968,010 | 203,970 |
| Dividend income | 31,650,519 | 195,401 | 87,182 | 134,950 | 32,454 | 1,743,697 | 345,259 |
| Royalties | 10,767,776 | 284,846 | 618,183 | 619 | 11,468 | 1,186,107 | 20,447 |
| Net short-term capital gain (loss) | 5,951,354 | -8,658 | -7,545 | * -26,596 | 109,221 | 17,557 | -988 |
| Net long-term capital gain (loss) | 77,679,281 | 590,852 | 1,530,914 | 1,137,910 | 226,528 | 539,154 | 548,232 |
| Net rental real estate income (loss) | -1,395,070 | 182,718 | 15,414 | * 572 | -240,757 | 16,298 | 1,021 |
| Other net rental income (loss) | 1,317,786 | 37,294 | 32,617 | * -109,461 | 36,605 | 168,697 | 27,821 |
| Total net income (loss) [1] | 149,564,685 | -558,808 | 19,697,504 | -9,103,565 | -524,331 | 15,302,366 | 10,832,529 |

| Item | Retail trade | Transportation and warehousing | Information | Finance and insurance | | | |
|--|---------------|--------------------------------|---------------|-----------------------|--|--|---------------------------------------|
| | | | | Total | Securities, commodity contracts and other financial investments and related activities | | |
| | | | | | Total | Securities and commodity contracts and exchanges | Other financial investment activities |
| (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| Number of LLCs | 98,740 | 32,658 | 33,033 | 149,685 | 104,143 | 3,178 | 100,965 |
| Number of partners | 293,774 | 180,929 | 133,080 | 1,257,923 | 958,537 | 17,928 | 940,610 |
| Total assets | 100,383,601 | 110,215,130 | 380,796,303 | 2,652,078,916 | 2,244,806,692 | 504,434,838 | 1,740,371,854 |
| Total income | 294,358,602 | 74,662,477 | 160,542,404 | 176,122,688 | 134,691,072 | 50,682,841 | 84,008,232 |
| Total deductions | 291,556,552 | 77,111,617 | 168,256,942 | 160,579,029 | 123,319,505 | 52,323,708 | 70,995,797 |
| Ordinary business income (loss) | 2,802,049 | -2,449,140 | -7,714,537 | 15,543,659 | 11,371,568 | -1,640,867 | 13,012,435 |
| Portfolio income (loss) distributed directly to partners | 484,759 | 410,024 | 5,608,883 | 114,082,310 | 97,721,859 | 2,942,025 | 94,779,834 |
| Interest income | 140,972 | 63,679 | 1,833,327 | 31,875,835 | 26,439,782 | 1,357,296 | 25,082,486 |
| Dividend income | 14,161 | 86,334 | 215,645 | 20,018,396 | 17,448,691 | 275,006 | 17,173,685 |
| Royalties | * 13,729 | * 114 | 3,220,423 | 2,478,545 | 1,763,430 | * 3,993 | 1,759,436 |
| Net short-term capital gain (loss) | -389 | 215 | -15,353 | 6,384,138 | 5,520,130 | 573,844 | 4,946,286 |
| Net long-term capital gain (loss) | 316,287 | 259,682 | 354,841 | 53,325,396 | 46,549,826 | 731,885 | 45,817,940 |
| Net rental real estate income (loss) | 55,332 | 44,526 | 8,265 | -898,120 | -670,813 | 51,442 | -722,255 |
| Other net rental income (loss) | 16,787 | -90,490 | 475,436 | 168,778 | 140,832 | * 140 | 140,692 |
| Total net income (loss) [1] | 3,043,031 | -2,344,977 | -1,961,440 | 69,187,093 | 56,493,489 | 47,011 | 56,446,478 |

Footnotes at end of table.

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

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

| Item | Finance and insurance—continued | | Real estate and rental and leasing | | | |
|--|--|---------------------------------------|------------------------------------|---|--|---|
| | Funds, trusts and other financial vehicles | Other finance and insurance | Total | Real estate | | |
| | | | | Total | Lessors of residential buildings and dwellings and cooperative housing | Lessors of nonresidential buildings (except miniwarehouses) |
| | (15) | (16) | (17) | (18) | (19) | (20) |
| Number of LLCs | 20,720 | 24,822 | 1,057,935 | 1,033,587 | 326,144 | 406,448 |
| Number of partners | 195,944 | 103,441 | 3,994,073 | 3,890,167 | 1,284,781 | 1,509,838 |
| Total assets | 262,442,380 | 144,829,844 | 2,501,196,029 | 2,435,299,273 | 581,991,341 | 1,185,765,504 |
| Total income | 4,884,521 | 36,547,095 | 96,613,353 | 80,060,053 | 4,705,962 | 7,474,207 |
| Total deductions | 6,259,074 | 31,000,450 | 107,305,152 | 90,527,456 | 4,692,458 | 9,199,889 |
| Ordinary business income (loss) | -1,374,553 | 5,546,645 | -10,691,799 | -10,467,403 | 13,504 | -1,725,683 |
| Portfolio income (loss) distributed directly to partners | 14,075,901 | 2,284,550 | 9,836,148 | 8,424,310 | 786,713 | 4,365,068 |
| Interest income | 4,264,857 | 1,171,196 | 6,256,884 | 5,902,814 | 654,342 | 1,708,352 |
| Dividend income | 2,518,722 | 50,983 | 1,348,214 | 1,340,336 | 107,573 | 367,297 |
| Royalties | 714,703 | 412 | 1,296,638 | 277,321 | * 22,216 | 45,967 |
| Net short-term capital gain (loss) | 706,178 | 157,830 | -562,036 | -562,225 | -127,848 | -11,378 |
| Net long-term capital gain (loss) | 5,871,441 | 904,130 | 1,496,448 | 1,466,063 | 130,430 | 2,254,830 |
| Net rental real estate income (loss) | -157,431 | -69,876 | 89,897 | -140,496 | -6,525,177 | 12,310,906 |
| Other net rental income (loss) | 27,753 | * 193 | 361,333 | 462,327 | 314,981 | 107,228 |
| Total net income (loss) [1] | 5,994,051 | 6,699,553 | -1,338,833 | -2,625,101 | -5,412,561 | 12,814,068 |
| Item | Real estate and rental and leasing—continued | | | | Professional, scientific, and technical services | Management of companies (holding companies) |
| | Real estate—continued | | | Rental and leasing services and lessors of nonfinancial intangible assets | | |
| | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities | | | |
| | (21) | (22) | (23) | (24) | (25) | (26) |
| Number of LLCs | 12,411 | 68,844 | 219,740 | 24,348 | 150,106 | 14,094 |
| Number of partners | 35,513 | 225,806 | 834,229 | 103,906 | 443,539 | 94,562 |
| Total assets | 26,005,104 | 92,448,919 | 549,088,405 | 65,896,756 | 98,631,153 | 343,921,524 |
| Total income | 767,198 | 2,055,293 | 65,057,393 | 16,553,301 | 170,540,593 | 20,847,280 |
| Total deductions | 849,599 | 2,361,888 | 73,423,622 | 16,777,696 | 151,524,450 | 21,532,570 |
| Ordinary business income (loss) | -82,400 | -306,595 | -8,366,229 | -224,396 | 19,016,142 | -685,291 |
| Portfolio income (loss) distributed directly to partners | 80,887 | 1,151,662 | 2,039,980 | 1,411,839 | 4,268,764 | 26,450,879 |
| Interest income | 15,825 | 170,206 | 3,354,089 | 354,071 | 360,486 | 4,470,557 |
| Dividend income | * 0 | 107,302 | 758,164 | 7,878 | 219,073 | 6,907,354 |
| Royalties | 0 | * 184,509 | 24,628 | 1,019,317 | 250,631 | 983,203 |
| Net short-term capital gain (loss) | 1,590 | * 80,965 | -505,553 | * 188 | -7,164 | 29,766 |
| Net long-term capital gain (loss) | * 63,473 | 608,680 | -1,591,349 | * 30,385 | 3,445,738 | 14,060,000 |
| Net rental real estate income (loss) | 619,770 | 738,703 | -7,284,698 | 230,392 | -228,946 | -271,943 |
| Other net rental income (loss) | * 3,011 | -23,620 | 60,727 | -100,994 | 43,457 | 10,794 |
| Total net income (loss) [1] | 556,205 | 870,505 | -11,453,318 | 1,286,268 | 19,660,845 | 11,414,674 |

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Item | Administrative and support and waste management and remediation services | Educational services | Health care and social assistance | Arts, entertainment, and recreation | Accommodation and food services | Other services | Nature of business not allocable |
|--|--|----------------------|-----------------------------------|-------------------------------------|---------------------------------|----------------|----------------------------------|
| | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Number of LLCs | 42,558 | 7,903 | 55,998 | 47,263 | 89,340 | 51,030 | * 2,360 |
| Number of partners | 104,099 | 21,856 | 226,744 | 181,412 | 332,787 | 115,142 | * 4,646 |
| Total assets | 48,103,616 | 2,398,472 | 99,111,620 | 61,028,295 | 164,905,166 | 17,271,046 | * 7,069 |
| Total income | 71,764,933 | 4,071,777 | 152,263,675 | 35,142,227 | 119,269,240 | 22,359,374 | * 82,057 |
| Total deductions | 69,262,256 | 3,696,972 | 133,459,620 | 37,503,294 | 124,287,149 | 21,790,404 | * 79,216 |
| Ordinary business income (loss) | 2,502,677 | 374,805 | 18,804,056 | -2,361,067 | -5,017,909 | 568,970 | * 2,842 |
| Portfolio income (loss) distributed directly to partners | 773,089 | 217,206 | 1,005,600 | -1,631,709 | 584,267 | 353,489 | * 0 |
| Interest income | 344,066 | 20,784 | 136,431 | 93,859 | 103,404 | 11,691 | * 0 |
| Dividend income | 27,907 | 3,530 | 135,175 | 19,871 | 115,708 | 206 | 0 |
| Royalties | 1,868 | * 12,577 | 3,424 | 266,862 | 118,092 | 0 | 0 |
| Net short-term capital gain (loss) | 35,528 | * 430 | 7,776 | -4,431 | -297 | * 181 | * 0 |
| Net long-term capital gain (loss) | 363,720 | * 179,885 | 722,794 | -2,007,871 | 247,359 | * 341,411 | * 0 |
| Net rental real estate income (loss) | 7,200 | * -1,609 | 20,873 | -79,177 | -120,258 | * 3,622 | 0 |
| Other net rental income (loss) | * 46,966 | 0 | 52,267 | 5,297 | * 33,588 | 0 | 0 |
| Total net income (loss) [1] | 2,930,683 | 410,087 | 19,152,226 | -2,054,355 | -4,767,375 | 584,490 | * 2,842 |

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

| Industrial group | Portfolio income—continued | | | | Net gain from sales and exchanges of property (Section 1231) | Other income | Real estate rental net income | Other rental net income |
|---|----------------------------|-------------------|-----------------------------|----------------------------|--|--------------------|-------------------------------|-------------------------|
| | Dividend income | Royalties | Net short-term capital gain | Net long-term capital gain | | | | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All industries | 120,294,486 | 24,121,426 | 65,059,168 | 410,692,627 | 123,851,902 | 227,615,296 | 102,623,517 | 7,207,481 |
| Agriculture, forestry, fishing, and hunting | 435,506 | 653,532 | 9,691 | 1,276,140 | 3,650,779 | 206,986 | 589,861 | 211,131 |
| Mining | 284,361 | 4,045,855 | 63,442 | 2,558,603 | 14,589,258 | 4,023,240 | 122,145 | 112,460 |
| Utilities | 156,831 | 619 | 16,294 | 1,429,530 | 1,114,905 | 363,294 | 955 | * 6,504 |
| Construction | 38,940 | 11,698 | 128,732 | 550,281 | 326,604 | 1,493,955 | 262,760 | 46,237 |
| Manufacturing | 4,872,018 | 2,125,424 | 40,642 | 1,085,786 | 2,017,816 | 1,135,789 | 59,946 | 478,469 |
| Wholesale trade | 571,115 | 28,934 | 4,456 | 800,403 | 399,851 | 368,124 | 49,156 | 54,958 |
| Retail trade | 373,844 | 19,910 | 9,202 | 326,712 | 333,345 | 369,774 | 299,526 | 52,891 |
| Transportation and warehousing | 288,939 | * 9,032 | * 2,280 | 602,223 | 673,716 | 195,099 | 77,784 | 52,262 |
| Information | 261,378 | 3,257,335 | 47,389 | 773,254 | 603,882 | 1,288,400 | 22,733 | 681,672 |
| Finance and insurance | 94,403,017 | 8,401,575 | 61,919,969 | 346,689,650 | 14,594,346 | 186,550,704 | 2,362,323 | 772,845 |
| Securities, commodity contracts, and other financial investments and related activities | 76,656,727 | 5,289,674 | 54,395,083 | 300,500,681 | 11,205,719 | 173,784,895 | 1,790,991 | 544,389 |
| Securities and commodity contracts and exchanges | 539,682 | 5,270 | 1,745,241 | 1,988,798 | 101,822 | 12,920,630 | 68,241 | * 264 |
| Other financial investment activities | 76,117,046 | 5,284,404 | 52,649,842 | 298,511,884 | 11,103,896 | 160,864,264 | 1,722,750 | 544,125 |
| Funds, trusts, and other financial vehicles | 17,627,605 | 3,111,483 | 7,294,098 | 44,834,319 | 2,862,791 | 12,014,241 | 504,511 | 175,577 |
| Other finance and insurance | 118,685 | * 419 | 230,788 | 1,354,649 | 525,836 | 751,568 | 66,821 | * 52,879 |
| Real estate and rental and leasing | 5,730,854 | 2,542,599 | 1,972,727 | 22,606,495 | 77,798,117 | 20,805,866 | 97,325,077 | 4,203,272 |
| Real estate | 5,666,941 | 1,017,838 | 1,956,232 | 22,472,397 | 77,292,988 | 20,728,450 | 96,973,065 | 1,297,496 |
| Lessors of residential buildings and dwellings and cooperative housing | 239,074 | 153,249 | 447,384 | 1,901,999 | 30,079,186 | 4,086,879 | 20,818,604 | 334,409 |
| Lessors of nonresidential buildings (except miniwarehouses) | 2,206,264 | 64,612 | 663,844 | 5,106,747 | 32,980,047 | 3,958,472 | 62,902,345 | 281,151 |
| Lessors of miniwarehouses and self-storage units | * 13,625 | * 10,037 | * 4,566 | * 65,387 | 419,730 | * 86 | 1,881,256 | * 5,078 |
| Lessors of other real estate property | 204,711 | 552,701 | 87,616 | 1,316,901 | 2,317,409 | 253,942 | 4,554,148 | 329,116 |
| Other real estate activities | 3,003,267 | 237,238 | 752,823 | 14,081,362 | 11,496,616 | 12,429,070 | 6,816,711 | 347,743 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 63,914 | 1,524,761 | * 16,494 | 134,098 | 505,129 | 77,417 | 352,012 | 2,905,775 |
| Professional, scientific, and technical services | 368,557 | 981,199 | 139,106 | 5,162,389 | 1,747,855 | 2,327,899 | 100,228 | 118,639 |
| Management of companies (holding companies) | 11,920,676 | 1,382,120 | 622,546 | 22,393,598 | 1,735,939 | 5,011,369 | 680,679 | 196,168 |
| Administrative and support and waste management and remediation services | 60,820 | * 117,794 | * 37,901 | 498,113 | 16,643 | 33,411 | 28,940 | * 47,049 |
| Educational services | * 4,081 | * 12,706 | * 18,780 | * 219,104 | * 138,506 | * 3,067 | 10 | * 1 |
| Health care and social assistance | 232,788 | 3,424 | 9,300 | 1,360,801 | 1,098,187 | 228,897 | 73,958 | 117,204 |
| Arts, entertainment, and recreation | 74,206 | 322,064 | 9,137 | 1,010,109 | 950,382 | 968,947 | 151,365 | 12,556 |
| Accommodation and food services | 131,603 | 205,576 | 7,395 | 783,187 | 1,841,029 | 2,156,217 | 391,973 | 41,848 |
| Other services | 84,950 | * 29 | * 181 | 566,249 | * 220,742 | * 84,258 | 24,099 | * 1,314 |
| Nature of business not allocable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

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

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

Partnership Returns, 2011

Statistics of Income Bulletin | Fall 2013

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

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

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

Footnotes at end of table.

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

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

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

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

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2011 there were 147,578 "LLPs," 14,836 "foreign," 9,531 "other," and 31,726 "nonresponse."

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

Partnership Returns, 2011

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

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

| Tax year | Total number of partnerships | Domestic general partnerships | | Domestic limited partnerships | | Domestic limited liability companies | | Domestic limited liability partnerships | | Foreign partnerships | | Other [1] | |
|----------|------------------------------|-------------------------------|------|-------------------------------|------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 2002 | 2,242 | 514 | 266 | 239 | 138 | 483 | 463 | 47 | 31 | 2 | 1 | 40 | 18 |
| 2003 | 2,375 | 489 | 268 | 233 | 146 | 550 | 542 | 49 | 39 | 2 | 1 | 33 | 22 |
| 2004 | 2,547 | 474 | 251 | 245 | 158 | 632 | 638 | 53 | 36 | 3 | 1 | 35 | 21 |
| 2005 | 2,764 | 486 | 243 | 255 | 159 | 746 | 719 | 60 | 40 | 4 | 1 | 29 | 21 |
| 2006 | 2,947 | 465 | 253 | 264 | 169 | 793 | 837 | 67 | 42 | 4 | 3 | 30 | 20 |
| 2007 | 3,096 | 450 | 244 | 252 | 174 | 873 | 946 | 60 | 50 | 6 | 2 | 17 | 23 |
| 2008 | 3,146 | 413 | 257 | 241 | 171 | 869 | 1,029 | 68 | 54 | 7 | 4 | 11 | 22 |
| 2009 | 3,169 | 390 | 234 | 221 | 176 | 912 | 1,057 | 60 | 58 | 7 | 5 | 18 | 30 |
| 2010 | 3,248 | 339 | 251 | 209 | 166 | 980 | 1,110 | 82 | 60 | 8 | 5 | 16 | 22 |
| 2011 | 3,285 | 341 | 245 | 235 | 159 | 1,045 | 1,066 | 87 | 61 | 7 | 7 | 10 | 22 |

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

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

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

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

[All figures are estimates based on samples. Money amounts are in billions of dollars]

| Tax year | Total net income (loss) | Domestic general partnerships | | Domestic limited partnerships | | Domestic limited liability companies | | Domestic limited liability partnerships | | Foreign partnerships | | Other [1] | |
|----------|-------------------------|-------------------------------|------|-------------------------------|------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 2002 | 270.7 | 96.9 | 18.6 | 146.8 | 54.3 | 135.9 | 87.3 | 31.3 | 2.7 | 13.9 | 3.2 | 15.0 | 3.0 |
| 2003 | 301.4 | 83.6 | 15.7 | 158.7 | 51.9 | 155.9 | 91.6 | 36.6 | 2.4 | 17.5 | 3.1 | 16.2 | 2.5 |
| 2004 | 384.7 | 91.4 | 14.9 | 177.2 | 57.6 | 205.4 | 101.1 | 44.4 | 2.6 | 30.9 | 2.9 | 17.0 | 2.3 |
| 2005 | 546.2 | 103.0 | 14.5 | 230.1 | 50.2 | 273.9 | 105.5 | 53.2 | 3.0 | 36.3 | 2.6 | 27.1 | 1.7 |
| 2006 | 666.7 | 105.6 | 17.7 | 272.3 | 50.7 | 331.7 | 126.4 | 59.2 | 4.4 | 59.8 | 2.7 | 42.5 | 2.4 |
| 2007 | 683.4 | 118.0 | 21.0 | 278.8 | 68.1 | 383.4 | 191.3 | 63.8 | 4.9 | 80.0 | 4.0 | 51.9 | 3.2 |
| 2008 | 458.2 | 105.8 | 25.3 | 276.8 | 98.5 | 359.9 | 305.2 | 64.5 | 8.0 | 80.6 | 25.6 | 41.7 | 8.5 |
| 2009 | 409.9 | 89.5 | 27.4 | 238.4 | 99.1 | 323.3 | 234.4 | 58.8 | 4.8 | 60.1 | 16.6 | 25.9 | 3.7 |
| 2010 | 593.7 | 94.4 | 18.7 | 272.5 | 77.9 | 359.3 | 201.8 | 65.2 | 5.2 | 87.2 | 3.8 | 25.8 | 3.2 |
| 2011 | 580.9 | 94.5 | 21.2 | 274.3 | 85.9 | 360.3 | 210.7 | 66.0 | 5.6 | 91.8 | 6.0 | 26.2 | 3.5 |

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

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

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

Partnership Returns, 2011

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

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

| Tax year | Total number of partners | Domestic general partnerships | | Domestic limited partnerships | | Domestic limited liability companies | | Domestic limited liability partnerships | | Foreign partnerships | | Other [1] | |
|----------|--------------------------|-------------------------------|------|-------------------------------|-------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 2002 | 14,328 | 2,089 | 870 | 4,455 | 2,464 | 2,005 | 1,733 | 247 | 97 | 79 | 10 | 220 | 58 |
| 2003 | 14,108 | 1,892 | 972 | 4,317 | 1,945 | 2,242 | 1,984 | 245 | 142 | 43 | 35 | 221 | 70 |
| 2004 | 15,557 | 1,803 | 879 | 4,539 | 2,485 | 2,620 | 2,330 | 288 | 145 | 53 | 50 | 287 | 78 |
| 2005 | 16,212 | 1,785 | 888 | 4,943 | 2,004 | 2,961 | 2,680 | 299 | 166 | 117 | 65 | 205 | 100 |
| 2006 | 16,728 | 1,723 | 943 | 5,054 | 1,685 | 3,157 | 3,205 | 350 | 138 | 110 | 71 | 231 | 61 |
| 2007 | 18,516 | 1,674 | 866 | 5,881 | 1,636 | 3,643 | 3,442 | 316 | 172 | 163 | 133 | 530 | 60 |
| 2008 | 19,300 | 1,706 | 917 | 4,997 | 2,058 | 3,671 | 3,853 | 333 | 205 | 392 | 145 | 854 | 169 |
| 2009 | 21,142 | 1,509 | 717 | 4,651 | 3,363 | 4,110 | 4,126 | 302 | 179 | 309 | 139 | 1,646 | 92 |
| 2010 | 22,428 | 1,400 | 775 | 5,730 | 3,132 | 4,394 | 4,008 | 357 | 185 | 292 | 327 | 1,749 | 80 |
| 2011 | 24,390 | 1,198 | 693 | 5,668 | 4,394 | 4,725 | 3,978 | 375 | 214 | 392 | 448 | 2,204 | 101 |

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

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

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