

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

Information on the availability of supplemental data on the topics included in this issue or other SOI subjects, may be obtained by sending an email to SOI's Statistical Information Services at [sis@irs.gov](mailto:sis@irs.gov), or by writing to the Director, Statistics of Income Division RAAS:S, Internal Revenue Service, 1111 Constitution Avenue, NW, K-Room 4112, Washington, D.C. 20224.

The *SOI Bulletin* is prepared under the direction of Wayne Kei, Chief, Communications and Data Dissemination Section. Paul Bastuscheck (layout and graphics), Clay Moulton (layout and graphics), Lisa Smith (layout and graphics editor), and Camille Swick (layout and graphics) are the editorial staff who prepare the manuscript. Carla Borden, Jim Hobbs, Emily Gross, and Beth Kilss also made major contributions in the production of this issue. Views expressed in the articles are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

**NOTE:** When using information from this report, cite the publication as follows—

Internal Revenue Service  
Statistics of Income Bulletin  
Fall 2016  
Washington, D.C.

## Inside This Issue:

### Sole Proprietorship Returns, Tax Year 2014

2

by Adrian Dungan

For Tax Year 2014, taxpayers reported nonfarm sole proprietorship activity on approximately 24.6 million individual income tax returns, a 2.3-percent increase from 2013. Profits rose to \$317.1 billion for 2014, a 4.9-percent increase from the previous year. In constant dollars, total nonfarm sole proprietorship profits increased 3.2 percent for 2014. Total profits as a percentage of business receipts were 22.7 percent for 2014, the second highest level in this data series which began in 1988.

### Partnership Returns, Tax Year 2014

61

by Ron DeCarlo and Nina Shumofsky

The number of partnerships and partners in the United States continued to increase for Tax Year 2014. Partnerships filed more than 3.6 million returns for the year, representing more than 27 million partners. Real estate and rental and leasing accounted for about half (50.3 percent) of all partnerships and over a quarter (28.5 percent) of all partners. Total net income (loss), or profit, increased 8.9 percent to \$837.4 billion for 2014. Ordinary business income accounted for the majority of this increase.

### Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

173

by Isaac J. Goodwin

The total value of nonloan transactions between large foreign-owned domestic corporations and related foreign parties amounted to \$1.208 trillion for Tax Year 2010, a 1.8-percent increase from the 2008 study's \$1.187 trillion. This represents the second-highest total since the inception of the study, trailing only 2006's \$1.861 trillion. Sales (59.4 percent) and purchases of stock-in-trade (75.2 percent) represent the bulk of the total value of nonloan transactions, which is consistent with prior years.

# Sole Proprietorship Returns, Tax Year 2014

by Adrian Dungan

For Tax Year 2014, there were approximately 24.6 million individual income tax returns that reported nonfarm sole proprietorship activity, a 2.3-percent increase from 2013. Total nonfarm sole proprietorship profits rose to \$317.1 billion for 2014, a 4.9-percent increase from 2013. In constant dollars, they increased by 3.2 percent for 2014. Total profits as a percentage of business receipts were 22.7 percent for 2014, the second highest level in this data series, which began in 1988. The largest percentage increase in profits was reported by the transportation and warehousing sector, which increased 17.7 percent or \$2.2 billion. The professional, scientific, and technical services sector accounted for 24.7 percent of total profits, which was the largest of any sector. Total profits in the sector rose to \$78.2 billion, a 6.5-percent increase for 2014.

For sole proprietorships as a whole, receipts increased 3.9 percent, while deductions increased 3.7 percent. The construction sector reported the largest percentages of total business receipts (15.3 percent) and total business deductions (16.5 percent). The transportation and warehousing sector reported the largest rise in business receipts, with a 10.7-percent increase. Among all industrial sectors, the retail trade sector was the only sector which experienced a downturn in receipts, losing \$4.0 billion or 2.1 percent. This sector also reported the only decrease in deductions, with a decline of \$4.1 billion or 2.2 percent.

## Returns and Receipts

Between 2013 and 2014, the number of individual income tax returns reporting nonfarm sole proprietorship activity increased 2.3 percent to 24.6 million (Figure A).<sup>1</sup> The transportation

**Figure A**

### Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2013 and 2014

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2013	2014	Percentage change	2013	2014	Percentage change	2013	2014	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All nonfarm industries</b>	<b>24,074.7</b>	<b>24,631.8</b>	<b>2.3</b>	<b>1,341.6</b>	<b>1,393.9</b>	<b>3.9</b>	<b>1,040.4</b>	<b>1,078.5</b>	<b>3.7</b>
Construction	2,700.3	2,732.0	1.2	200.5	213.2	6.4	166.7	177.9	6.7
Specialty trade contractors	2,149.9	2,152.5	0.1	140.5	148.0	5.3	114.0	120.8	6.0
Wholesale trade (merchant wholesalers)	345.9	347.4	0.4	54.8	57.1	4.2	50.2	52.2	4.0
Retail trade	2,379.9	2,399.0	0.8	191.9	187.9	-2.1	181.4	177.4	-2.2
Transportation and warehousing	1,180.4	1,295.6	9.8	95.6	105.9	10.7	83.0	91.1	9.7
Finance and insurance	618.3	626.1	1.3	78.6	81.0	3.1	59.3	60.7	2.4
Real estate and rental and leasing	1,163.4	1,144.6	-1.6	67.7	68.1	0.6	43.9	43.8	-0.2
Real estate	1,104.2	1,091.6	-1.1	63.5	63.9	0.7	39.8	39.5	-0.6
Professional, scientific, and technical services	3,274.6	3,329.4	1.7	174.2	180.9	3.9	100.9	102.8	2.0
Administrative and support and waste management and remediation services	2,601.8	2,639.8	1.5	71.5	74.7	4.5	49.4	52.4	6.1
Health care and social assistance	2,115.8	2,145.7	1.4	119.3	120.1	0.6	71.0	70.6	-0.6
Arts, entertainment, and recreation	1,512.0	1,545.6	2.2	37.9	40.0	5.6	28.8	30.3	5.2
Performing arts, spectator sports, and related industries	1,222.4	1,261.3	3.2	29.1	29.2	0.6	20.2	19.9	-1.7
Other services	3,175.2	3,269.8	3.0	98.0	103.5	5.6	72.6	76.1	4.8
Personal and laundry services	2,132.7	2,205.7	3.4	52.7	56.8	7.8	34.6	37.5	8.4
All other sectors	3,007.2	3,156.9	5.0	151.5	161.4	6.5	133.3	143.3	7.5

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

<sup>1</sup> For 2014, the 24,633,003 nonfarm sole proprietorship returns accounted for an estimated 27,556,784 nonfarm businesses. For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group. The North American Industry Classification System (NAICS) was used to classify data by industries for 2014. These classifications were applied on a "per business" (rather than on a "per establishment") basis for Statistics of Income by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent. The North American Industry Classification System for industrial coding was introduced in Tax Year 1998. Prior to 1998 industries were classified using the Standard Industrial Classification (SIC). Due to coding changes, comparisons between data by industry from 1998–2014 with 1997 and prior years may show inconsistencies. A reason for this was that several types of sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons under the SIC system inappropriate. For example, in 1997, finance, insurance, and real estate were classified as one industry under the SIC system, while, under the NAICS system, the group has been split into two industrial sectors: "finance and insurance" and "real estate and rental and leasing." The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

and warehousing sector had the largest percentage increase in number of returns among all sectors, increasing 9.8 percent for 2014. The largest sector in terms of number of returns was the professional, scientific, and technical services sector. The number of returns in this sector rose to 3.3 million, an increase of 1.7 percent from 2013. The second largest sector based on returns was the other services sector, which is mainly comprised of personal and laundry services. This sector had a 3.0-percent increase in number of returns to 3.3 million.

Total business receipts (the sum of “income from sales and operations” and “other business income”) for all nonfarm sole proprietorship industries increased 3.9 percent, from \$1,341.6 billion to \$1,393.9 billion.<sup>2</sup> The industry that had the largest percentage gain in business receipts for 2014 was the transportation and warehousing sector with an increase of 10.7 percent. The construction sector, the largest sector in terms of total receipts at 15.3 percent (Figure J), had the second largest percentage gain, increasing by 6.4 percent from \$200.5 billion to \$213.2 billion. Construction also experienced the largest dollar increase in receipts, which rose by \$12.7 billion. The only industry that showed a decrease in business receipts for 2014 was the retail trade sector, which declined by 2.1 percent. In constant dollar terms, total business receipts for nonfarm sole proprietorships for 2014 increased 2.2 percent to \$1,282.5 billion (Figure B),<sup>3</sup> still well below the peak level of \$1,360.7 billion for 2007.

## Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars increased 3.7 percent from \$1,040.4 billion for 2013 to \$1,078.5 billion for 2014 (Figure A).<sup>4,5</sup> In constant dollars, total business deductions increased 2.0 percent for 2014.

Deductions for the construction sector, the largest sector in terms of total business deductions, increased 6.7 percent from

\$166.7 billion for 2013 to \$177.9 billion for 2014. The second largest sector, the retail trade sector, reported the largest percentage decrease in deductions, dropping 2.2 percent (\$4.1 billion) to \$177.4 billion.

The cost of sales and operations, which represented 38.7 percent of total 2014 business deductions (\$416.8 billion), increased 2.8 percent from 2013 (Figure C). Total business “expenses” (total business deductions minus the cost of sales and operations) were \$661.6 billion for 2014, a 4.2-percent increase from the 2013 amount. The two largest components of total business expenses were car and truck expenses, accounting for \$92.3 billion (14.0 percent), and salaries and wages, accounting for \$86.7 billion (13.1 percent) (Figure D).

Historically, constant dollar depreciation increased almost every year from 1993 through 2003.<sup>6</sup> From 2004 to 2012, it generally declined (Figure E), but it has increased between 2012 and 2014. Increases in 2003, 2008, and 2010 coincided with legislative changes to section 179 of the Internal Revenue Code that substantially increased the amount of certain investment property that could be expensed in a given year (rather than depreciated over time). Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. The change led to a constant dollar depreciation increase of 11.7 percent for 2003, which was the highest growth in depreciation of any year between 1988 and 2014. But the initial jump in depreciation was followed in subsequent years by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing. From 2004 through 2007, constant dollar declines of depreciation were reported for all 4 years. This downward trend was even more evident in 2005, as constant dollar depreciation fell by 11.7 percent, followed by decreases of 3.2 percent for 2006 and 1.0 percent for 2007. During this same 4-year period, section 179 limits gradually

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

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

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	61.974	1995	75.321	2002	85.038	2009	100.00
1989	64.388	1996	76.695	2003	86.729	2010	101.217
1990	66.774	1997	78.009	2004	89.114	2011	103.307
1991	68.993	1998	78.855	2005	91.981	2012	105.213
1992	70.564	1999	80.061	2006	94.812	2013	106.926
1993	72.244	2000	81.883	2007	97.334	2014	108.682
1994	73.781	2001	83.753	2008	99.250		

<sup>4</sup> Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which are reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on the Form 1040. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

<sup>5</sup> Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Starting for 2014, sole proprietors could also use a simplified method to determine these costs by reporting on the Schedule C square footage (up to 300 square feet) used for the home office. The taxpayer then could take \$5 per square foot as the expense. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

<sup>6</sup> Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline for 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing Form 4562, *Depreciation and Amortization*, increased 32.4 percent to \$13.5 billion for 1993.

Figure B

## Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2014

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage change		Amount	Percentage change		Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,084.3	[3]	545.7	880.5	[3]	126.3	203.8	[3]
1989	692.8	1,076.0	-0.8	560.2	870.0	-1.2	132.7	206.1	1.1
1990	730.6	1,094.1	1.7	589.2	882.4	1.4	141.4	211.8	2.7
1991	712.6	1,032.9	-5.6	571.2	827.9	-6.2	141.5	205.1	-3.1
1992	737.1	1,044.6	1.1	583.1	826.3	-0.2	154.0	218.2	6.4
1993	757.2	1,048.1	0.3	600.8	831.6	0.6	156.5	216.6	-0.8
1994	790.6	1,071.6	2.2	623.8	845.5	1.7	166.8	226.1	4.4
1995	807.4	1,071.9	[4]	638.1	847.2	0.2	169.3	224.7	-0.6
1996	843.2	1,099.5	2.6	666.5	869.0	2.6	176.8	230.5	2.6
1997	870.4	1,115.8	1.5	683.9	876.7	0.9	186.6	239.3	3.8
1998	918.3	1,164.5	4.4	716.2	908.2	3.6	202.3	256.5	7.2
1999	969.3	1,210.8	4.0	761.4	951.1	4.7	207.9	259.7	1.3
2000	1,021.0	1,246.9	3.0	806.4	984.8	3.5	214.7	262.2	1.0
2001	1,016.8	1,214.1	-2.6	799.6	954.8	-3.1	217.4	259.6	-1.0
2002	1,029.7	1,210.9	-0.3	808.9	951.2	-0.4	221.1	260.0	0.2
2003	1,050.2	1,210.9	0.0	820.2	945.7	-0.6	230.3	265.6	2.1
2004	1,139.5	1,278.7	5.6	892.4	1,001.4	5.9	247.6	277.8	4.6
2005	1,222.9	1,329.5	4.0	953.4	1,036.5	3.5	269.9	293.5	5.6
2006	1,278.4	1,348.3	1.4	1,001.1	1,055.9	1.9	278.0	293.2	-0.1
2007	1,324.4	1,360.7	0.9	1,044.3	1,073.0	1.6	280.6	288.2	-1.7
2008	1,317.4	1,327.4	-2.4	1,053.7	1,061.7	-1.1	264.5	266.5	-7.5
2009	1,178.4	1,178.4	-11.2	934.5	934.5	-12.0	244.8	244.8	-8.1
2010	1,195.5	1,181.2	0.2	929.0	917.8	-1.8	267.7	264.5	8.0
2011	1,265.9	1,225.4	3.7	984.2	952.7	3.8	282.6	273.6	3.4
2012	1,301.6	1,237.1	1.0	997.6	948.1	-0.5	304.9	289.8	5.9
2013	1,341.6	1,254.7	1.4	1,040.4	973.0	2.6	302.3	282.7	-2.4
2014	1,393.9	1,282.5	2.2	1,078.5	992.3	2.0	317.1	291.7	3.2

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

[2] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2009 = 100.

[3] Not calculated.

NOTE: Percentages were calculated before rounding.

[4] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

increased for inflation, finally rising to \$125,000 for 2007.<sup>7</sup> For 2008, the section 179 limit was doubled to \$250,000, and there was a 2.5-percent increase in constant dollar depreciation. The \$250,000 limit remained for 2009 and depreciation dropped 17.3 percent, which was the largest decrease since at least 1988. For 2010, the section 179 limit was again doubled to \$500,000, and constant dollar depreciation increased but only by 0.4 percent from \$34.5 billion to \$34.7 billion. The limit was increased

as part of stimulus packages in response to the Great Recession.<sup>8</sup> The section 179 limit remained \$500,000 for Tax Years 2011 through 2014. For 2011, constant dollar depreciation dropped by 0.7 percent and for 2012 it dropped another 5.6 percent down to \$32.5 billion, the lowest level over the 27 years of this study. For 2013 and 2014, constant dollar depreciation rose by 1.7 percent both years and is \$33.6 billion for 2014, which is almost the same amount as for 1991.

<sup>7</sup> Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of a section 179 deduction increased from \$24,000 for 2002 to \$100,000 for 2003; \$102,000 for 2004; \$105,000 for 2005; and \$108,000 for 2006. This was further expanded to \$125,000 for 2007 by the Small Business and Work Opportunity Tax Act of 2007 (PL 110-28). The Jobs Creation and Worker Assistance Act of 2002 introduced 30-percent bonus depreciation and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent, for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

<sup>8</sup> For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, *Depreciation and Amortization*, the section 179 property deducted as an expense increased by 5.1 percent to \$49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2 percent to \$41.3 billion. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to \$16.2 billion between 2008 and 2009. For 2010, the amount taxpayers were able to deduct as section 179 property increased to \$500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to \$18.8 billion, representing a 15.6-percent increase from 2009. For 2010, the amount deducted on all individual returns increased to \$49.6 billion, a 20.3-percent increase from 2009. These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, *Supplemental Income and Loss*, the Schedule F, *Profit or Loss from Farming*, and the Form 4835, *Farm Rental Income and Expenses*.



Figure C

### Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2013 and 2014

[Money amounts are in millions of dollars]

Business deductions	2013	2014	Percentage increase
	(1)	(2)	(3)
<b>Business deductions, total [1]</b>	<b>1,040,388.8</b>	<b>1,078,490.0</b>	<b>3.7</b>
<b>Cost of sales and operations, total</b>	<b>405,646.2</b>	<b>416,840.5</b>	<b>2.8</b>
Inventory, beginning of year	40,341.6	41,257.8	2.3
Cost of labor	32,792.1	33,097.1	0.9
Purchases	259,752.1	256,014.3	-1.4
Materials and supplies	51,766.9	56,559.5	9.3
Other costs	62,627.6	73,156.6	16.8
Inventory, end of year	41,634.1	43,244.8	3.9
<b>Business expenses, total</b>	<b>634,742.5</b>	<b>661,649.5</b>	<b>4.2</b>
Advertising expenses	14,912.6	14,999.7	0.6
Car and truck expenses	89,043.0	92,320.0	3.7
Commissions	14,171.4	14,236.3	0.5
Contract labor	47,646.4	53,539.8	12.4
Depletion	1,047.5	898.4	-14.2
Depreciation [2]	35,378.6	36,568.9	3.4
Employee benefit programs	3,105.4	3,007.7	-3.1
Home office business deductions [2]	9,593.5	9,469.9	-1.3
Depreciation, Form 8829	1,266.3	1,234.8	-2.5
Insurance	17,994.6	18,707.9	4.0
Legal and professional services	11,574.5	12,058.7	4.2
Meals and entertainment deducted	9,511.8	9,539.2	0.3
Mortgage interest	3,426.7	3,190.3	-6.9
Other interest paid on business indebtedness	5,579.3	5,627.4	0.9
Office expenses	12,349.6	12,776.5	3.5
Pension and profit-sharing plans	1,121.9	1,108.5	-1.2
Rent paid on machinery and equipment	9,253.9	10,090.8	9.0
Rent paid on other business property	36,083.4	36,746.5	1.8
Repairs	17,767.5	18,494.6	4.1
Salaries and wages	83,238.9	86,743.0	4.2
Supplies	35,105.2	36,662.7	4.4
Taxes paid	18,850.2	19,358.4	2.7
Travel	14,201.7	15,344.2	8.0
Utilities	31,150.4	31,640.5	1.6
Other business expenses [3]	110,118.4	113,958.2	3.5
Schedule C-EZ business expenses	4,579.0	4,578.1	[4]

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

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

[3] Other business expenses includes some expenses from electronically filed Schedule C-EZ returns.

[4] Less than 0.05 percent.

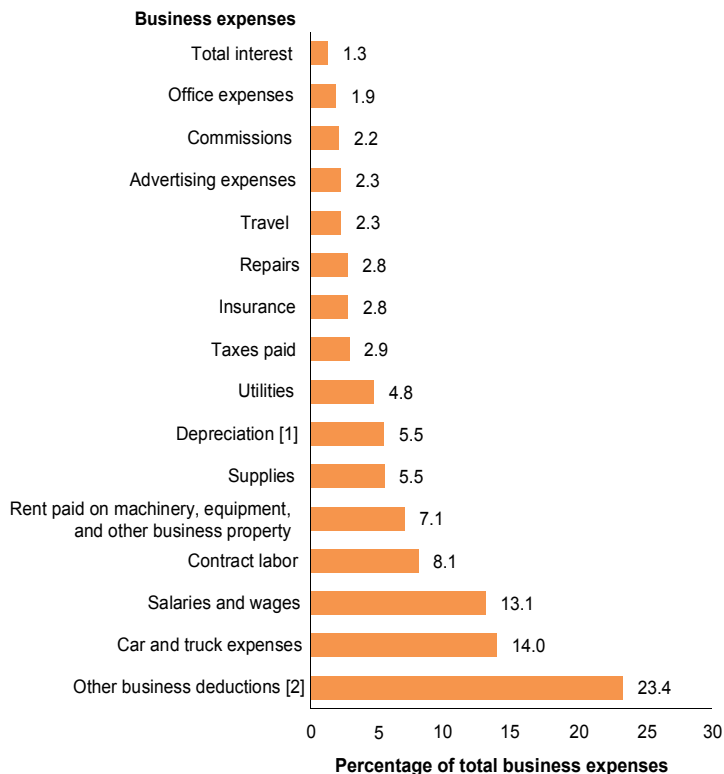
NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, *Net Profit from Business*, a simplified version of Schedule C, *Profit or Loss from Business*. (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) For Tax Year 2014, taxpayers could use Schedule C-EZ if they: had business expenses of \$5,000 or less; used the cash accounting method; had no inventories; did not

Figure D

### Components of Nonfarm Sole Proprietorship Business Expenses as a Percentage of Total Business Expenses, Tax Year 2014



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

[2] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business expenses. "Other business deductions" also includes all Schedule C-EZ, *Net Profit from Business*, deductions (\$4.6 billion). NOTES: "Total business expenses" equals all business deductions minus cost of sales and operations. Percentages are based on an estimated total business expense of \$661.6 billion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

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

For Tax Year 2014, approximately 5.0 million taxpayers filed the Schedule C-EZ, marking a 3.7-percent increase from the number filed for 2013. In the administrative and support sector (the largest sector of filers of this schedule), taxpayers filed 0.8 million Schedule C-EZ returns, or 30.2 percent of the total sole proprietorship returns for that sector (Figure F).<sup>9</sup> For 2014, business receipts from Schedule C-EZ filers totaled \$39.8 billion, or 2.9 percent of total business receipts reported. Business

<sup>9</sup> Based on the NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Figure E

## Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2014

[Money amounts are in billions of dollars]

Tax year	Current dollars [1]			Constant dollars [1]			Percentage change in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	234.8	31.0	42.1	[3]	[3]	[3]
1989	152.4	19.7	24.5	236.7	30.6	38.1	0.8	-1.2	-9.6
1990	161.7	20.2	23.7	242.2	30.3	35.5	2.3	-1.1	-6.7
1991	162.4	20.9	23.1	235.4	30.3	33.5	-2.8	0.1	-5.7
1992	173.5	19.5	23.3	245.9	27.6	33.0	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	245.0	28.4	34.6	-0.4	2.7	4.8
1994	187.8	21.0	26.2	254.5	28.5	35.5	3.9	0.3	2.6
1995	191.7	22.5	26.2	254.5	29.8	34.8	[4]	4.8	-1.9
1996	200.1	23.4	27.4	260.9	30.5	35.7	2.5	2.1	2.4
1997	210.5	23.8	28.6	269.8	30.5	36.7	3.4	0.2	2.8
1998	226.2	23.9	29.1	286.8	30.3	36.9	6.3	-0.7	0.7
1999	233.4	25.5	30.6	291.5	31.8	38.3	1.6	4.8	3.6
2000	245.2	30.5	32.2	299.5	37.3	39.3	2.7	17.2	2.7
2001	250.2	32.8	33.4	298.7	39.2	39.9	-0.3	5.1	1.5
2002	257.3	36.2	36.6	302.6	42.5	43.1	1.3	8.7	8.0
2003	269.1	38.8	41.8	310.3	44.7	48.1	2.5	5.1	11.7
2004	290.5	42.9	42.9	326.0	48.2	48.1	5.1	7.7	[4]
2005	314.8	44.8	39.1	342.2	48.7	42.5	5.0	1.2	-11.7
2006	326.8	48.7	39.0	344.7	51.4	41.1	0.7	5.5	-3.2
2007	335.1	54.5	39.6	344.3	56.0	40.7	-0.1	9.0	-1.0
2008	325.3	60.8	41.4	327.7	61.2	41.8	-4.8	9.2	2.5
2009	308.9	64.1	34.5	308.9	64.1	34.5	-5.7	4.7	-17.3
2010	323.2	55.5	35.1	319.3	54.8	34.7	3.4	-14.4	0.4
2011	337.0	54.3	35.6	326.2	52.6	34.5	2.2	-4.1	-0.7
2012	357.1	52.2	34.2	339.4	49.6	32.5	4.0	-5.7	-5.6
2013	357.4	55.1	35.4	334.3	51.6	33.1	-1.5	4.0	1.7
2014	374.5	57.5	36.6	344.6	52.9	33.6	3.1	2.5	1.7

[1] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2009 = 100.

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

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or \$4.6 billion of the total \$1,078.5 billion. Despite having the largest concentration of Schedule C-EZ filers, the receipts and deductions from Schedule C-EZ filers in the administrative and support services sector accounted for only 8.2 percent of that sector's total business receipts and 1.4 percent of that sector's total business deductions.

### Profits and Losses

For 2014, all of the largest industrial sectors reported increased sole proprietorship profits (net income less deficit). Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents the percentage change in profits by selected industrial sector between 2013 and 2014, and Figure H presents selected industrial sector profits for 2014 as a percentage of total profits.<sup>10</sup> Total profits

increased 4.9 percent from \$302.3 billion for 2013 to \$317.1 billion for 2014. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 24.7 percent (\$78.2 billion), and had a 6.5-percent increase in profits for 2014. The second largest sector by profits, health care and social assistance, also reported an increase in profits, rising 2.4 percent to \$49.5 billion. The largest percentage increase in profits was realized in the transportation and warehousing sector, which jumped 17.7 percent for a gain of \$2.2 billion.

In constant dollars, total profits rose by 3.2 percent for 2014 (Figure B). In general, net income less deficit as a percentage of total business receipts for 1988 through 2014 has increased over time from a low of 18.8 percent for 1988, the exceptions being the periods leading up to the recession in the early 2000s and the Great Recession starting in 2008 (Figure I). Since 2010, net income less deficit as a percentage of total business receipts has

<sup>10</sup> Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

**Figure F**

## All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sector, Tax Year 2014

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

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All nonfarm industries</b>	<b>24,631.8</b>	<b>4,995.2</b>	<b>20.3</b>	<b>1,393,884.2</b>	<b>39,791.0</b>	<b>2.9</b>	<b>1,078,490.0</b>	<b>4,578.1</b>	<b>0.4</b>
Construction	2,732.0	469.3	17.2	213,247.0	3,969.9	1.9	177,899.7	431.0	0.2
Wholesale trade (merchant wholesalers)	347.4	38.7	11.1	57,071.7	244.5	0.4	52,212.4	29.0	0.1
Retail trade	2,399.0	320.6	13.4	187,940.6	1,913.0	1.0	177,366.2	278.4	0.2
Transportation and warehousing	1,295.6	156.9	12.1	105,858.1	1,173.9	1.1	91,052.3	175.3	0.2
Finance and insurance	626.1	65.5	10.5	81,021.2	664.6	0.8	60,696.6	65.5	0.1
Real estate and rental and leasing	1,144.6	91.5	8.0	68,090.7	1,205.0	1.8	43,771.8	126.9	0.3
Professional, scientific, and technical services	3,329.4	563.2	16.9	180,908.5	6,908.5	3.8	102,842.7	605.3	0.6
Administrative and support and waste management and remediation services	2,639.8	798.4	30.2	74,734.4	6,152.6	8.2	52,391.6	738.4	1.4
Health care and social assistance	2,145.7	583.9	27.2	120,066.0	5,366.8	4.5	70,587.4	498.7	0.7
Arts, entertainment, and recreation	1,545.6	328.5	21.3	40,016.7	1,540.8	3.9	30,302.2	303.5	1.0
Other services	3,269.8	750.2	22.9	103,484.9	6,155.6	5.9	76,089.4	785.4	1.0
All other sectors	3,156.9	828.5	26.2	161,444.3	4,495.7	2.8	143,277.7	540.8	0.4

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

**Figure G**

## Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2013 and 2014

[Money amounts are in billions of dollars]

Selected industrial sector	Net income less deficit (profits)		
	2013	2014	Percentage change
	(1)	(2)	(3)
<b>All nonfarm industries</b>	<b>302.3</b>	<b>317.1</b>	<b>4.9</b>
Construction	33.9	35.6	5.0
Specialty trade contractors	26.6	27.3	2.6
Wholesale trade (merchant wholesalers)	4.6	4.9	5.6
Retail trade	10.6	10.7	1.4
Transportation and warehousing	12.7	14.9	17.7
Finance and insurance	19.4	20.4	5.2
Real estate and rental and leasing	23.9	24.5	2.5
Real estate	23.8	24.4	2.9
Professional, scientific, and technical services	73.5	78.2	6.5
Administrative and support and waste management and remediation services	22.2	22.4	1.0
Health care and social assistance	48.4	49.5	2.4
Arts, entertainment, and recreation	9.3	10.0	7.8
Performing arts, spectator sports, and related industries	8.9	9.4	6.0
Other services	25.5	27.5	7.6
Personal and laundry services	18.1	19.3	6.6
All other sectors	18.5	18.5	[1]

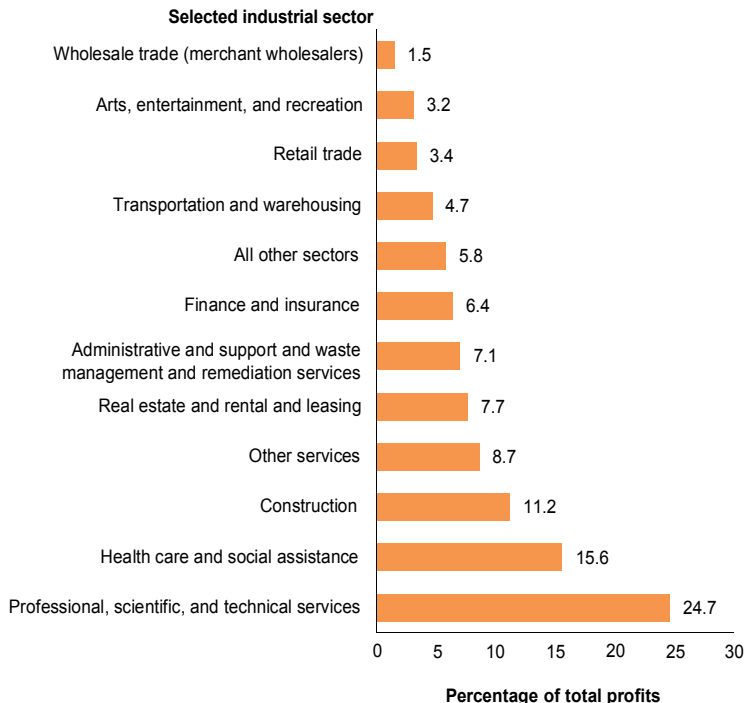
NOTES: Detail may not add to totals because of rounding. Percentage changes were calculated before rounding.

[1] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

**Figure H**

## Nonfarm Sole Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2014

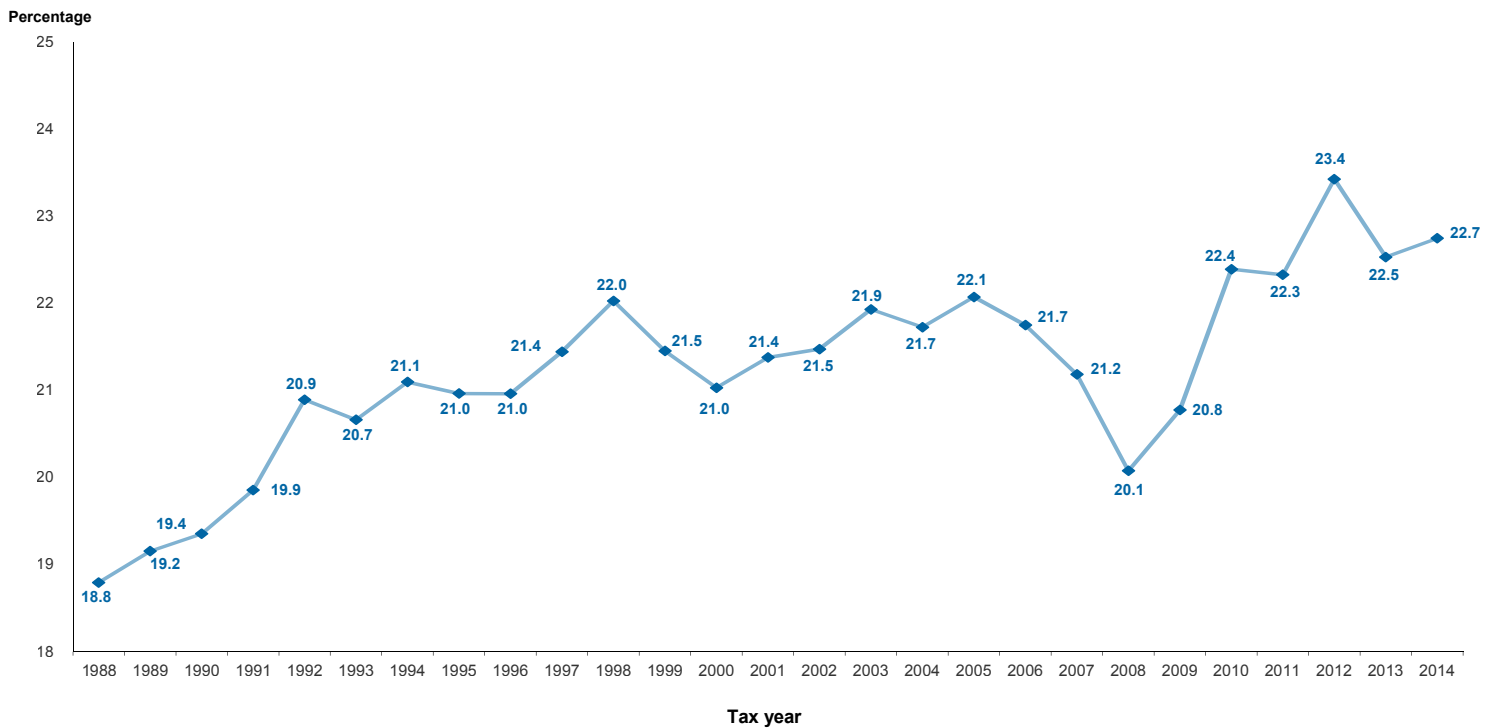


NOTES: Percentages are based on estimated total profits of \$317.1 billion.

Detail may not add to 100 percent because of rounding.

Profits is a designation for "net income less deficit," shown elsewhere in this article.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

**Figure I****Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2014**

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

been between 22.4 and 23.4 percent, and for 2014 stands at 22.7 percent. Looking at net income and deficit separately, for 2014, net income (in constant dollars) increased by 3.1 percent, and deficit (in constant dollars) increased by 2.5 percent (Figure E).

### Limited Liability Companies

Tax Year 2001 was the first year for which data became available on the number of limited liability companies (LLCs) among nonfarm sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single individual. For 2001, there were 126,437 sole proprietorship returns that indicated status as an LLC or just 0.7 percent of total sole proprietorship returns (Figure K). In contrast, for Tax Year 2014, there were 1,619,099 such sole proprietorships, which accounted for 6.6 percent of the total nonfarm sole proprietorship returns, nearly a 13-fold increase since 2001. The LLC business receipts share of the total nonfarm sole proprietorship business receipts has also risen during this period from approximately 2.3 percent in 2001 to 24.5 percent for 2014 (Figure L). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased from 1.0 percent for 2001 to 13.7 percent for 2014.

### Summary

Profits for the 24.6 million returns with sole proprietorship activity for Tax Year 2014 increased by 4.9 percent from 2013, to

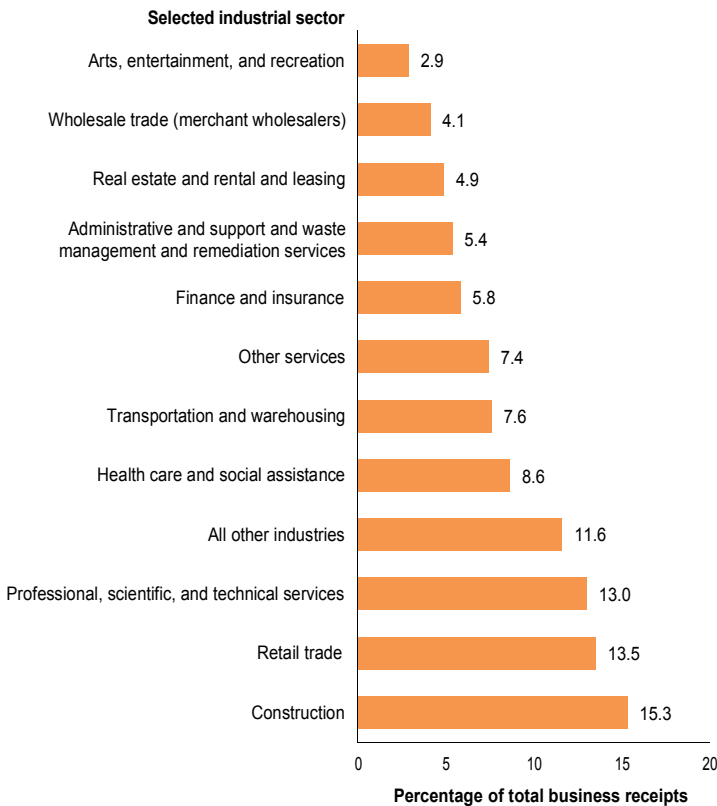
a level of \$317.1 billion. In constant dollars, total nonfarm sole proprietorship profits for 2014 increased 3.2 percent after decreasing 2.4 percent between 2012 and 2013. The professional, scientific, and technical services sector had the largest profits of any sector, at \$78.2 billion, representing 24.7 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$49.5 billion or 15.6 percent of total profits. The largest percentage increases in profits were by transportation and warehousing (17.7 percent) and arts, entertainment, and recreation (7.8 percent). The professional, scientific, and technical services sector experienced the largest increase in dollar value for profits, gaining \$4.8 billion. For all sole proprietorships, business receipts increased 3.9 percent, and the largest industrial sector, based on business receipts, was the construction sector, accounting for 15.3 percent. Transportation and warehousing had the largest increase in receipts at 10.7 percent. The retail trade sector was the only sector that experienced a downturn in receipts from 2013 to 2014, decreasing \$4.0 billion. For all sole proprietorships, deductions increased 3.7 percent, with the transportation and warehousing sector having the largest percentage increase in deductions at 9.7 percent.

### Data Sources and Limitations

The 2014 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2015. Returns in the sample were stratified based on: (1) the presence



**Figure J**  
**Nonfarm Sole Proprietorships: Selected Industrial Sector Receipts as a Percentage of Total Business Receipts, Tax Year 2014**



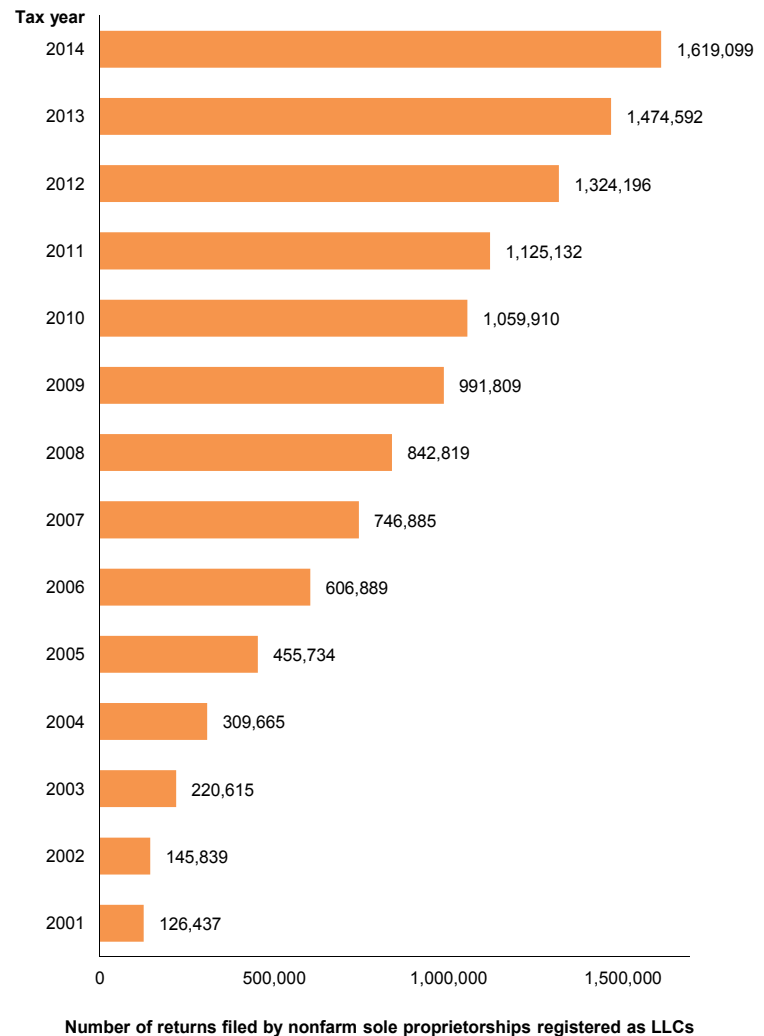
NOTES: Percentages are based on estimated total business receipts of \$1.4 trillion. Detail may not add to 100 percent because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1 percent to 100 percent. The 2014 nonfarm sole proprietorship data are based on a sample of 91,665 returns and a population of 25,010,078 returns.<sup>11</sup> The corresponding data for 2013 were based on a sample of 88,237 returns and a population of 24,398,535 returns.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Estimated coefficients of variation have been calculated for total business receipts, total business deductions, depreciation, net income, and deficit, and are in percentages by selected

**Figure K**  
**Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2014**



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

industrial sector (Figure M). Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations section of the *SOI Bulletin*, available at [www.irs.gov/pub/irs-soi/sampling.pdf](http://www.irs.gov/pub/irs-soi/sampling.pdf), discusses the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples.

*Adrian Dungan is an economist with the Individual Return Analysis Section. This article was prepared under the direction of Michael Weber, Chief, with technical assistance provided by Michael Strudler, Chief, Individual Research Section.*

<sup>11</sup> The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended and tentative returns are not reflected in these statistics.

Figure L

### Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability Companies (LLCs), Tax Years 2001–2014

[Money amounts are in millions of dollars]

Tax year	Number of returns			Total business receipts			Net income less deficit		
	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs as a percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs as a percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs as a percentage of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834.7	23,357.8	2.30	217,385.1	2,259.1	1.04
2002	18,925,517	145,839	0.8	1,029,691.8	39,239.7	3.81	221,113.3	3,378.8	1.53
2003	19,710,079	220,615	1.1	1,050,202.4	55,626.8	5.30	230,308.1	3,847.6	1.67
2004	20,590,691	309,665	1.5	1,139,523.8	82,850.7	7.27	247,567.2	6,743.7	2.72
2005	21,467,566	455,734	2.1	1,222,880.2	119,603.0	9.78	269,920.0	10,902.8	4.04
2006	22,074,953	606,889	2.7	1,278,359.8	151,746.2	11.87	278,032.6	14,270.5	5.13
2007	23,122,698	746,885	3.2	1,324,403.1	185,837.7	14.03	280,557.0	16,235.2	5.79
2008	22,614,483	842,819	3.7	1,317,443.0	205,646.0	15.61	264,508.4	18,215.2	6.89
2009	22,659,976	991,809	4.4	1,178,437.1	205,194.2	17.41	244,821.8	18,522.8	7.57
2010	23,003,656	1,059,910	4.6	1,195,538.6	220,116.9	18.41	267,699.7	23,915.5	8.93
2011	23,426,940	1,125,132	4.8	1,265,939.2	244,024.9	19.28	282,649.9	27,093.8	9.59
2012	23,553,850	1,324,196	5.6	1,301,569.7	291,350.5	22.38	304,895.9	35,841.0	11.76
2013	24,074,684	1,474,592	6.1	1,341,571.1	316,224.9	23.57	302,269.6	37,151.5	12.29
2014	24,631,831	1,619,099	6.6	1,393,884.2	342,093.6	24.54	317,058.1	43,427.4	13.70

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

Figure M

### Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2014

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
<b>All nonfarm industries</b>	0.55	0.62	1.50	0.72	1.41
Construction (236100-238990)	2.11	2.22	4.53	2.46	5.74
Specialty trade contractors (238110-238990)	2.52	2.67	5.38	2.80	6.99
Wholesale trade (423100-425120)	4.16	4.23	8.05	6.75	8.83
Retail trade (441110-454390)	2.18	2.18	4.65	3.32	4.09
Transportation and warehousing (481000-493100)	2.59	2.61	4.69	3.46	6.98
Finance and insurance (522100-524290)	2.33	2.31	7.46	3.70	4.27
Real estate and rental and leasing (531100-532400)	2.77	3.06	5.84	3.40	5.15
Real estate (531100-531390)	2.89	3.26	7.84	3.45	5.65
Professional, scientific, and technical services (541100-541990)	1.70	2.03	4.74	1.94	4.42
Administrative and support and waste management and remediation services (561110-562000)	2.87	3.38	6.71	2.85	6.17
Health care and social assistance (561110-562000)	1.88	2.05	4.18	2.24	6.52
Arts, entertainment, and recreation (711100-713900)	3.30	3.50	6.87	3.93	4.92
Performing arts, spectator sports, and related industries (711100-711510)	3.75	4.07	9.80	4.23	5.84
Other services (811110-812990)	2.60	2.96	6.24	2.52	5.56
Personal and laundry services (812111-812990)	3.07	3.58	8.36	3.00	7.07
All other industries	2.04	2.08	3.38	2.77	3.25

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, October 2016.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All nonfarm industries</b>	<b>24,631,831</b>	<b>1,393,884,201</b>	<b>37,803,690</b>	<b>10,090,787</b>	<b>36,746,526</b>	<b>8,817,685</b>	<b>119,840,104</b>	<b>317,058,087</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>308,090</b>	<b>20,218,905</b>	<b>1,786,674</b>	<b>132,772</b>	<b>135,843</b>	<b>228,272</b>	<b>1,829,330</b>	<b>977,801</b>
Animal production (including breeding of cats and dogs)	45,926	1,221,167	184,113	7,375	7,844	22,467	122,378	-461,643
Forestry and logging (including forest nurseries, timber tracts)	46,305	4,806,243	536,491	51,087	12,214	61,333	312,193	350,223
Fishing, hunting, and trapping	75,478	3,410,040	407,677	29,999	62,333	46,707	78,464	367,264
Support activities for agriculture and forestry	140,382	10,781,455	658,393	44,312	53,453	97,764	1,316,295	721,957
<b>Mining</b>	<b>121,341</b>	<b>14,956,446</b>	<b>1,223,778</b>	<b>134,615</b>	<b>88,244</b>	<b>181,606</b>	<b>1,165,184</b>	<b>1,408,587</b>
Oil and gas extraction	99,351	10,678,019	907,126	41,369	56,514	143,997	568,646	688,175
Other mining	4,347	1,037,617	88,998	44,004	5,494	17,434	196,154	2,978
Support activities for mining	17,644	3,240,810	227,653	49,242	26,236	20,175	400,384	717,434
<b>Utilities</b>	<b>14,108</b>	<b>1,086,052</b>	<b>133,682</b>	<b>3,289</b>	<b>4,404</b>	<b>8,492</b>	<b>14,211</b>	<b>-11,930</b>
<b>Construction</b>	<b>2,731,987</b>	<b>213,246,990</b>	<b>5,802,716</b>	<b>1,242,156</b>	<b>1,515,935</b>	<b>1,045,775</b>	<b>23,857,560</b>	<b>35,579,919</b>
Construction of buildings	519,570	56,697,600	1,124,200	227,527	289,775	300,572	6,102,424	7,636,216
Heavy and civil engineering construction	59,922	8,565,070	438,001	67,528	77,607	92,497	1,241,311	645,808
Specialty trade contractors	2,152,495	147,984,320	4,240,516	947,101	1,148,552	652,706	16,513,826	27,297,895
<b>Manufacturing</b>	<b>366,257</b>	<b>33,070,984</b>	<b>1,250,013</b>	<b>162,019</b>	<b>839,326</b>	<b>231,975</b>	<b>4,132,648</b>	<b>3,757,927</b>
Food manufacturing	59,927	5,423,859	225,393	18,896	174,999	50,896	469,842	122,574
Textile and textile product mills	14,587	892,843	73,814	* 26,536	* 20,199	* 4,327	* 44,588	68,822
Apparel	26,987	1,370,901	68,638	14,349	63,048	6,977	143,633	158,794
Leather and allied products	4,533	112,826	* 3,172	* 78	* 525	* 194	* 21,247	21,459
Wood products	31,043	3,755,319	126,962	13,755	47,623	32,356	436,525	386,704
Paper products	* 2,332	* 105,006	* 9,034	* 164	* 1,708	* 2,012	* 8,978	* -4,884
Printing and related support activities	40,133	1,925,784	70,559	13,487	49,610	12,902	174,037	201,388
Petroleum and coal products	1,427	299,703	* 4,727	* 2,272	* 4,847	* 1,368	* 11,677	69,748
Chemical manufacturing	13,851	899,447	31,455	* 302	11,382	3,866	98,574	134,971
Plastic and rubber products	2,198	1,005,291	4,345	* 3,652	18,472	2,372	112,280	129,574
Nonmetallic mineral products	5,889	707,940	33,002	5,232	3,648	7,009	87,740	76,871
Primary metal industries	5,196	631,725	35,236	* 232	* 8,475	* 3,408	* 74,715	52,061
Fabricated metal products	27,991	3,872,077	209,025	11,360	57,632	36,661	632,710	593,732
Machinery	19,093	1,681,128	80,783	21,555	75,222	11,095	288,424	257,236
Computer and electronic products	10,068	384,529	49,704	* 560	* 15,598	* 9,114	* 46,836	51,674
Electrical equipment, appliances, and components	9,900	587,735	30,084	* 214	8,600	5,985	71,461	18,880
Transportation equipment	8,146	494,707	8,128	* 775	* 23,285	* 3,941	75,124	-17,536
Furniture and related products	25,610	2,677,621	68,763	5,345	103,422	9,439	637,531	411,436
Miscellaneous manufacturing	57,346	6,242,543	117,186	23,255	151,030	28,054	696,725	1,024,424
<b>Wholesale trade (merchant wholesalers)</b>	<b>347,394</b>	<b>57,071,679</b>	<b>595,737</b>	<b>225,232</b>	<b>826,147</b>	<b>200,380</b>	<b>2,160,068</b>	<b>4,863,004</b>
Durable goods, including machinery, wood, metals, etc.	156,737	25,534,792	313,219	125,753	429,507	100,119	1,150,057	2,123,345
Nondurable goods, including food, fiber, chemicals, etc.	127,545	23,864,803	232,520	75,770	311,569	94,024	812,432	1,790,268
Wholesale electronic markets and agents and brokers	63,112	7,672,085	49,998	23,709	85,071	6,237	197,579	949,391
<b>Retail trade</b>	<b>2,398,964</b>	<b>187,940,650</b>	<b>2,400,062</b>	<b>607,790</b>	<b>5,572,810</b>	<b>1,132,713</b>	<b>9,788,888</b>	<b>10,736,671</b>
Motor vehicle and parts dealers	130,269	37,398,464	310,265	68,797	511,672	255,909	1,480,564	1,157,521
Furniture and home furnishing stores	37,792	3,711,452	62,895	34,135	202,434	45,419	384,510	257,134
Electronic stores and household appliance stores	16,434	3,146,985	33,194	75,658	47,321	10,061	251,531	177,186
Building material and garden equipment and supplies dealers	32,069	6,565,493	158,684	20,804	62,393	50,221	583,110	451,380
Food and beverage stores	102,062	26,996,012	247,216	59,117	910,971	89,903	1,738,676	848,128
Health and personal care stores	134,121	7,719,400	65,697	23,569	252,612	29,596	589,575	487,732
Gasoline stations	17,253	20,241,765	174,952	24,131	246,492	109,532	756,856	224,822
Clothing and accessories stores	145,553	9,465,472	103,650	37,659	765,036	52,150	655,733	743,115
Sporting goods, hobby, book, and music stores	106,266	6,887,282	108,351	22,225	312,175	96,193	359,665	323,431

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All nonfarm industries</b>	<b>18,293,930</b>	<b>1,195,179,213</b>	<b>24,872,869</b>	<b>7,779,037</b>	<b>28,010,235</b>	<b>5,570,671</b>	<b>96,170,053</b>	<b>374,540,376</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>195,119</b>	<b>16,629,192</b>	<b>947,277</b>	<b>62,645</b>	<b>94,688</b>	<b>136,118</b>	<b>1,461,055</b>	<b>2,808,065</b>
Animal production (including breeding of cats and dogs)	14,017	825,448	63,990	* 99	* 1,673	* 4,188	95,383	193,853
Forestry and logging (including forest nurseries, timber tracts)	31,452	3,779,077	343,221	11,784	10,979	40,980	196,807	509,309
Fishing, hunting, and trapping	47,171	2,856,918	207,703	17,579	41,971	31,889	54,804	686,807
Support activities for agriculture and forestry	102,479	9,167,748	332,364	33,183	40,065	59,061	1,114,061	1,418,097
<b>Mining</b>	<b>85,976</b>	<b>10,957,405</b>	<b>643,212</b>	<b>80,189</b>	<b>37,568</b>	<b>88,930</b>	<b>760,612</b>	<b>2,984,975</b>
Oil and gas extraction	73,272	7,566,285	433,219	18,197	14,846	70,245	384,385	2,084,389
Other mining	897	616,170	40,660	24,836	* 1,844	2,896	112,611	71,771
Support activities for mining	11,808	2,774,950	169,333	37,156	20,877	15,788	263,616	828,815
<b>Utilities</b>	<b>11,282</b>	<b>525,701</b>	<b>18,602</b>	<b>* 3,282</b>	<b>* 1,722</b>	<b>4,333</b>	<b>* 8,964</b>	<b>176,604</b>
<b>Construction</b>	<b>2,247,450</b>	<b>190,185,731</b>	<b>4,739,965</b>	<b>995,978</b>	<b>1,234,571</b>	<b>745,332</b>	<b>20,841,856</b>	<b>40,472,496</b>
Construction of buildings	424,912	49,411,258	943,115	186,006	229,397	201,109	5,195,054	8,780,753
Heavy and civil engineering construction	43,881	6,704,801	330,216	34,823	62,861	56,570	936,913	1,064,855
Specialty trade contractors	1,778,657	134,069,672	3,466,634	775,149	942,313	487,653	14,709,889	30,626,888
<b>Manufacturing</b>	<b>222,004</b>	<b>27,567,554</b>	<b>824,107</b>	<b>105,674</b>	<b>600,121</b>	<b>134,102</b>	<b>3,094,225</b>	<b>5,443,614</b>
Food manufacturing	36,537	4,357,837	151,974	6,189	122,800	21,818	246,453	507,275
Textile and textile product mills	7,730	628,408	23,525	* 13,744	* 18,237	* 1,539	* 43,127	139,173
Apparel	16,034	1,074,778	45,015	* 11,349	52,743	5,972	113,292	305,459
Leather and allied products	* 2,074	* 76,454	* 75	* 33	* 321	* 94	* 6,318	* 40,868
Wood products	15,688	3,284,815	85,748	13,314	34,895	17,211	316,012	526,093
Paper products	* 1,021	* 3,849	* 106	0	0	* 13	* 197	* 895
Printing and related support activities	21,889	1,380,357	32,109	* 13,474	36,790	2,512	106,621	350,679
Petroleum and coal products	1,322	274,700	* 4,620	* 2,271	* 3,547	* 450	* 9,664	72,926
Chemical manufacturing	7,910	755,616	24,496	* 218	4,098	1,830	71,928	201,695
Plastic and rubber products	2,141	862,757	* 2,358	* 3,090	* 11,583	* 1,743	* 84,709	134,674
Nonmetallic mineral products	2,876	585,734	27,717	* 3,505	* 3,384	* 4,829	60,434	95,239
Primary metal industries	3,356	560,444	* 17,473	* 232	* 8,224	* 647	* 64,617	81,626
Fabricated metal products	18,991	3,582,404	142,932	10,141	36,830	30,969	576,785	675,248
Machinery	16,027	1,430,071	62,447	10,782	60,347	7,162	227,909	339,806
Computer and electronic products	6,207	339,625	* 42,453	* 447	* 9,050	* 2,600	* 40,908	84,782
Electrical equipment, appliances, and components	6,363	527,314	* 27,632	* 207	* 7,704	* 4,980	* 65,745	84,495
Transportation equipment	4,846	336,164	* 4,552	* 759	* 17,630	* 3,697	* 41,205	29,718
Furniture and related products	16,648	2,094,886	* 37,341	* 5,232	* 55,447	* 4,090	* 454,084	498,019
Miscellaneous manufacturing	34,345	5,411,342	91,535	* 10,685	116,491	21,949	564,217	1,274,942
<b>Wholesale trade (merchant wholesalers)</b>	<b>227,506</b>	<b>49,556,101</b>	<b>343,949</b>	<b>186,113</b>	<b>625,256</b>	<b>151,277</b>	<b>1,670,415</b>	<b>6,335,928</b>
Durable goods, including machinery, wood, metals, etc.	92,859	21,393,945	134,598	107,081	330,848	63,241	824,608	2,843,957
Nondurable goods, including food, fiber, chemicals, etc.	87,345	21,390,720	168,026	55,589	241,605	82,858	673,733	2,199,633
Wholesale electronic markets and agents and brokers	47,302	6,771,436	41,325	23,443	52,803	5,178	172,074	1,292,338
<b>Retail trade</b>	<b>1,309,387</b>	<b>149,849,784</b>	<b>1,332,095</b>	<b>399,773</b>	<b>3,615,191</b>	<b>678,222</b>	<b>7,144,442</b>	<b>18,868,472</b>
Motor vehicle and parts dealers	81,910	30,811,166	221,319	56,202	324,469	177,813	1,190,112	1,873,279
Furniture and home furnishing stores	18,265	2,401,080	25,826	* 1,034	80,332	31,169	257,817	490,916
Electronic stores and household appliance stores	11,435	2,666,461	32,173	51,878	41,082	7,973	181,718	240,287
Building material and garden equipment and supplies dealers	21,003	5,292,112	98,469	19,724	48,051	36,684	470,340	608,626
Food and beverage stores	65,458	21,212,844	138,972	34,710	672,943	60,691	1,205,590	1,434,498
Health and personal care stores	62,237	6,433,873	38,382	15,054	148,070	8,747	445,273	955,083
Gasoline stations	9,648	15,134,491	101,349	17,529	144,074	61,062	544,277	393,295
Clothing and accessories stores	82,966	7,575,784	48,680	27,204	546,192	23,625	441,261	1,298,802
Sporting goods, hobby, book, and music stores	56,746	5,333,689	59,290	10,650	216,675	65,979	266,187	687,080

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General merchandise stores	30,816	2,913,642	27,840	13,156	143,959	10,168	85,409	63,823
Miscellaneous store retailers	659,997	32,897,595	581,086	141,063	1,570,323	254,138	2,073,682	2,791,528
Nonstore retailers	986,333	29,997,088	526,232	87,475	547,424	129,424	829,576	3,210,870
<b>Transportation and warehousing</b>	<b>1,295,553</b>	<b>105,858,083</b>	<b>5,659,590</b>	<b>3,364,206</b>	<b>859,901</b>	<b>707,733</b>	<b>5,341,065</b>	<b>14,914,387</b>
Air and rail transportation	17,962	1,426,202	336,155	20,561	23,423	43,645	136,245	-195,976
Water transportation	4,525	1,046,617	184,394	4,875	6,016	22,078	152,833	-10,695
Truck transportation	584,399	78,440,525	4,143,650	1,481,769	524,306	479,054	4,052,919	10,387,351
Other transit and ground transportation	** 408,805	** 13,673,051	** 526,796	** 1,752,506	** 143,954	** 88,603	** 438,793	** 2,838,672
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	9,332	363,923	124,502	* 22,874	5,748	11,650	18,642	-76,875
Support activities for transportation (including motor vehicle towing)	65,086	4,899,481	265,132	38,147	57,535	41,262	413,386	637,830
Couriers and messengers	193,155	5,373,980	59,498	32,519	34,348	4,403	71,274	1,262,041
Warehousing and storage facilities	12,290	634,304	19,463	10,957	64,572	17,038	56,972	72,038
<b>Information</b>	<b>376,410</b>	<b>13,303,848</b>	<b>498,444</b>	<b>92,231</b>	<b>356,582</b>	<b>49,311</b>	<b>1,126,696</b>	<b>2,917,718</b>
Publishing industries (except internet)	58,120	1,745,094	14,111	4,633	40,104	3,691	250,023	359,339
Motion picture and sound recording	121,705	4,151,735	315,163	49,080	124,167	20,799	335,723	925,129
Broadcasting (except internet) and telecommunications and internet service providers	89,273	4,245,166	110,418	26,360	112,738	15,596	372,982	1,006,991
Data processing, internet publishing and broadcasting, and web search portals	107,311	3,161,853	58,752	12,158	79,573	9,226	167,968	626,258
<b>Finance and insurance</b>	<b>626,057</b>	<b>81,021,232</b>	<b>740,233</b>	<b>216,885</b>	<b>1,581,721</b>	<b>522,940</b>	<b>5,010,915</b>	<b>20,364,729</b>
Credit intermediation and related activities	40,596	2,716,778	24,626	12,917	79,726	76,759	131,619	479,969
Securities, commodity contracts, and other financial investments	163,372	46,139,401	284,213	77,648	547,576	244,476	1,997,654	7,676,542
Investment bankers and securities dealers	6,373	3,344,935	10,113	* 2,631	31,128	12,698	39,947	390,291
Securities brokers	12,280	4,976,809	38,437	9,931	27,529	5,735	114,507	904,695
Commodity contracts brokers and dealers	6,255	841,480	7,474	* 1,247	25,192	2,374	14,137	192,401
Securities and commodity exchanges	1,441	386,006	3,497	* 134	* 4,517	1,512	* 52,180	-63,732
Other financial investment activities (investment advice)	137,023	36,590,171	224,692	63,705	459,210	222,157	1,776,883	6,252,888
Insurance agents, brokers, and related activities	422,089	32,165,054	431,394	126,320	954,418	201,705	2,881,642	12,208,219
Insurance agencies and brokerages	321,145	26,589,333	334,615	111,842	842,665	182,377	2,687,025	9,831,155
Other insurance related activities and other financial vehicles	100,944	5,575,721	96,779	14,479	111,753	19,328	194,616	2,377,064
<b>Real estate and rental and leasing</b>	<b>1,144,565</b>	<b>68,090,711</b>	<b>2,806,711</b>	<b>303,553</b>	<b>1,066,505</b>	<b>906,823</b>	<b>2,481,106</b>	<b>24,470,454</b>
Real estate	1,091,559	63,915,757	1,577,853	247,180	916,870	785,208	2,080,430	24,441,782
Lessors of real estate (including mini-warehouses and self storage)	42,033	2,601,700	250,549	9,495	63,318	253,457	128,108	411,386
Offices of real estate agents, brokers, property managers, and appraisers	820,554	45,511,891	899,465	176,212	643,993	266,350	1,252,011	19,655,514
Other activities related to real estate	228,972	15,802,166	427,839	61,473	209,560	265,402	700,310	4,374,882
Rental and leasing services	50,338	4,142,594	1,228,796	56,373	138,952	121,615	400,676	31,890
Automotive equipment rental and leasing	18,004	880,862	302,600	5,241	10,029	20,147	68,927	16,282
Consumer electronics and appliances rental	1,901	134,345	* 12,496	* 243	* 361	* 126	* 3,787	-9,028
Formal wear and costume rental	* 646	* 44,560	* 1,356	0	* 4,491	* 107	* 6,230	* 5,899
Video tape and disc rental	* 3,051	* 265,195	* 19,490	0	* 37,280	* 5,511	* 52,323	* -5,863
General rental centers and other consumer goods rental	11,586	860,309	141,946	17,970	50,954	17,171	129,878	48,036
Commercial and industrial machinery and equipment rental and leasing	15,150	1,957,324	750,907	32,919	35,836	78,552	139,531	-23,438
Lessors of nonfinancial intangible assets (except copyrighted works)	2,668	* 32,360	* 62	0	* 10,682	0	0	* -3,217

Footnotes at end of table.



**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
General merchandise stores	15,262	2,217,577	14,211	* 1,523	114,559	6,628	39,843	243,946
Miscellaneous store retailers	405,114	26,037,304	324,602	95,593	909,767	115,994	1,525,878	4,833,435
Nonstore retailers	479,343	24,733,404	228,823	68,673	368,977	81,856	576,147	5,809,225
<b>Transportation and warehousing</b>	<b>1,066,264</b>	<b>91,225,695</b>	<b>3,944,779</b>	<b>2,993,769</b>	<b>630,526</b>	<b>494,770</b>	<b>3,758,752</b>	<b>17,746,094</b>
Air and rail transportation	12,007	893,691	24,554	12,385	5,796	12,087	77,504	189,789
Water transportation	3,961	497,874	34,779	1,634	3,046	5,553	58,838	79,038
Truck transportation	498,708	68,134,026	3,243,959	1,238,010	376,436	369,861	2,883,872	11,504,554
Other transit and ground transportation	** 332,469	** 12,352,491	** 435,160	** 1,658,643	** 133,696	** 72,261	** 317,345	** 3,512,290
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	5,435	292,388	21,513	* 22,226	* 184	* 7,501	* 11,284	60,260
Support activities for transportation (including motor vehicle towing)	50,882	3,998,242	130,917	25,354	49,659	15,115	322,429	794,696
Couriers and messengers	153,936	4,589,737	40,779	30,127	18,502	3,916	* 38,349	1,477,633
Warehousing and storage facilities	8,866	467,247	13,118	* 5,390	43,207	8,476	49,131	127,835
<b>Information</b>	<b>254,444</b>	<b>10,829,494</b>	<b>300,784</b>	<b>51,077</b>	<b>210,422</b>	<b>19,963</b>	<b>635,819</b>	<b>4,024,710</b>
Publishing industries (except internet)	41,353	1,340,654	8,274	* 2,029	34,599	1,385	94,939	483,176
Motion picture and sound recording	77,117	3,120,389	186,749	27,522	60,078	4,714	184,713	1,351,598
Broadcasting (except internet) and telecommunications and internet service providers	63,636	3,734,945	84,025	17,992	79,821	10,869	265,912	1,244,678
Data processing, internet publishing and broadcasting, and web search portals	72,338	2,633,506	21,737	3,534	35,924	2,995	90,255	945,258
<b>Finance and insurance</b>	<b>444,815</b>	<b>56,063,430</b>	<b>555,193</b>	<b>163,334</b>	<b>1,340,151</b>	<b>341,648</b>	<b>4,349,965</b>	<b>23,668,099</b>
Credit intermediation and related activities	27,407	1,908,540	14,880	6,460	59,456	38,130	106,312	672,787
Securities, commodity contracts, and other financial investments	113,917	25,623,010	205,941	48,029	430,953	125,060	1,572,518	9,912,270
Investment bankers and securities dealers	5,576	1,213,692	8,772	* 2,585	21,481	4,079	37,758	435,768
Securities brokers	8,088	3,255,718	36,601	9,740	22,983	4,170	92,011	956,212
Commodity contracts brokers and dealers	1,499	594,458	3,244	* 592	4,690	789	* 5,390	249,661
Securities and commodity exchanges	* 1,052	* 127,123	* 1,037	* 108	* 1,430	* 849	* 20,069	* 18,148
Other financial investment activities (investment advice)	97,704	20,432,020	156,288	35,004	380,370	115,172	1,417,290	8,252,482
Insurance agents, brokers, and related activities	303,491	28,531,880	334,372	108,845	849,742	178,458	2,671,134	13,083,041
Insurance agencies and brokerages	234,273	23,505,395	273,158	99,207	755,541	161,783	2,533,106	10,491,611
Other insurance related activities and other financial vehicles	69,218	5,026,485	61,214	9,638	94,201	16,675	138,028	2,591,430
<b>Real estate and rental and leasing</b>	<b>773,313</b>	<b>60,314,217</b>	<b>1,394,986</b>	<b>205,149</b>	<b>834,743</b>	<b>473,433</b>	<b>1,871,920</b>	<b>28,348,308</b>
Real estate	747,919	57,442,693	946,538	180,066	735,922	413,973	1,565,354	27,780,406
Lessors of real estate (including mini-warehouses and self storage)	24,871	2,196,556	135,406	4,109	42,947	165,064	90,092	633,095
Offices of real estate agents, brokers, property managers, and appraisers	577,519	41,932,064	555,317	140,342	533,918	164,266	1,001,208	21,531,647
Other activities related to real estate	145,529	13,314,073	255,815	35,615	159,056	84,642	474,053	5,615,664
Rental and leasing services	24,057	2,864,552	448,448	25,083	98,821	59,461	306,566	561,720
Automotive equipment rental and leasing	9,504	697,562	141,390	* 4,855	7,863	11,413	62,437	109,336
Consumer electronics and appliances rental	* 352	* 50,131	* 5,488	* 243	* 361	* 126	* 2,433	* 12,047
Formal wear and costume rental	* 344	* 44,366	* 1,081	0	* 4,491	* 107	* 6,230	* 6,913
Video tape and disc rental	* 1,322	* 103,017	* 5,028	0	* 15,296	* 4	* 21,463	* 12,001
General rental centers and other consumer goods rental	5,617	675,753	62,576	930	46,975	7,779	122,337	111,159
Commercial and industrial machinery and equipment rental and leasing	6,917	1,293,723	232,884	19,055	23,835	40,031	91,667	310,264
Lessors of nonfinancial intangible assets (except copyrighted works)	* 1,337	* 6,972	0	0	0	0	0	* 6,181

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Professional, scientific, and technical services</b>	<b>3,329,397</b>	<b>180,908,473</b>	<b>3,722,068</b>	<b>822,574</b>	<b>4,269,130</b>	<b>721,102</b>	<b>15,180,896</b>	<b>78,237,197</b>
Legal services	341,992	39,709,395	351,661	187,996	1,803,680	155,093	4,563,984	17,702,878
Offices of certified public accountants	37,917	4,287,576	57,194	19,252	146,712	21,527	613,748	1,960,139
Other accounting services	363,528	9,917,365	223,764	80,751	304,633	37,642	896,290	3,933,091
Architectural, engineering, and related services	285,948	15,977,652	540,658	76,583	273,422	72,307	1,649,425	5,914,059
Architectural services	118,338	7,019,933	283,740	59,175	99,707	34,361	852,835	2,053,772
Engineering services	93,228	6,113,863	191,038	10,079	143,618	18,559	571,829	2,549,651
Drafting, building inspections, and geophysical surveying	57,936	2,151,963	41,463	* 1,393	22,735	15,306	126,198	1,072,375
Surveying and mapping (except geophysical) services	9,715	478,277	15,073	* 5,935	* 3,159	* 453	79,728	210,378
Testing laboratories	6,731	213,617	* 9,343	0	* 4,203	* 3,628	* 18,836	27,884
Specialized design services	257,030	8,987,223	270,539	45,967	204,112	29,167	437,764	2,734,161
Computer systems design services	265,835	12,068,186	165,121	23,478	112,644	26,656	1,290,658	4,966,414
Other professional, scientific, and technical services	1,777,146	89,961,076	2,113,131	388,548	1,423,927	378,710	5,729,028	41,026,456
Management, scientific, and technical consulting services	907,087	48,348,882	853,650	205,984	638,994	217,155	2,420,903	25,746,541
Scientific research and development services	37,475	943,966	52,502	4,495	20,188	790	105,632	416,007
Advertising and related services	122,017	7,888,631	148,942	38,376	134,050	32,434	420,672	2,280,226
Market research and public opinion polling	50,146	1,082,801	13,671	4,729	16,308	2,368	112,648	376,189
Other miscellaneous services	660,421	31,696,796	1,044,366	134,964	614,386	125,964	2,669,173	12,207,492
<b>Administrative and support and waste management and remediation services</b>	<b>2,639,810</b>	<b>74,734,392</b>	<b>2,511,331</b>	<b>485,428</b>	<b>969,539</b>	<b>374,990</b>	<b>8,330,960</b>	<b>22,387,118</b>
Administrative and support services	2,615,963	72,098,795	2,339,621	469,863	915,951	350,495	8,058,337	22,021,132
Waste management and remediation services	23,847	2,635,598	171,710	15,565	53,587	24,494	272,623	365,986
<b>Educational services</b>	<b>826,208</b>	<b>11,929,733</b>	<b>333,183</b>	<b>66,787</b>	<b>750,410</b>	<b>68,376</b>	<b>801,608</b>	<b>4,095,512</b>
<b>Health care and social assistance</b>	<b>2,145,748</b>	<b>120,066,019</b>	<b>2,290,172</b>	<b>633,159</b>	<b>5,449,264</b>	<b>769,518</b>	<b>17,683,762</b>	<b>49,539,626</b>
Ambulatory health care services	1,173,607	97,577,308	1,810,732	473,922	4,574,828	574,846	14,872,922	41,170,523
Offices of physicians (except mental health specialists)	183,450	32,878,219	464,239	140,072	1,229,134	118,159	4,376,548	15,757,114
Offices of physicians, mental health specialists	35,924	3,437,635	30,589	26,086	136,572	11,465	198,217	2,131,325
Offices of dentists	77,737	25,042,595	708,946	77,582	1,092,096	282,856	6,117,228	8,100,969
Offices of chiropractors	40,905	4,594,491	106,872	38,037	534,684	48,059	415,078	1,736,846
Offices of optometrists	17,377	3,715,787	80,138	19,345	221,245	15,662	668,205	1,124,469
Offices of mental health practitioners and social therapists	192,912	10,797,828	145,505	52,762	726,495	18,645	926,689	5,558,470
Offices of podiatrists	5,986	1,196,873	20,907	21,303	85,424	11,437	170,841	448,735
Outpatient care centers and other miscellaneous health practitioners	194,307	6,313,763	135,201	22,310	375,393	23,732	490,858	2,744,800
Medical and diagnostic laboratories	19,593	1,051,583	13,027	6,576	34,913	2,250	124,987	345,993
Home health care services	364,831	7,141,424	78,912	62,650	122,558	38,620	1,210,463	2,595,251
Other ambulatory health care services (including ambulance services, blood and organ banks)	40,586	1,407,111	26,395	7,199	16,314	3,962	173,807	626,551
Hospitals	7,481	842,657	15,009	1,912	8,371	5,695	153,236	395,374
Nursing and residential care facilities	77,273	5,608,585	121,479	45,391	286,170	93,868	1,397,515	816,075
Social assistance	887,387	16,037,469	342,952	111,934	579,895	95,108	1,260,090	7,157,654
<b>Arts, entertainment, and recreation</b>	<b>1,545,644</b>	<b>40,016,740</b>	<b>1,554,112</b>	<b>306,080</b>	<b>1,462,685</b>	<b>273,484</b>	<b>2,321,950</b>	<b>9,989,310</b>
Performing arts, spectator sports, and related industries	1,261,311	29,218,141	1,000,316	166,184	777,437	113,492	1,285,606	9,401,408
Museums, historical sites, and similar institutions	4,454	72,662	1,666	* 80	* 826	* 216	* 4,247	-14,427
Amusement, gambling, and recreation industries	279,879	10,725,937	552,131	139,816	684,422	159,776	1,032,097	602,329

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Professional, scientific, and technical services</b>	<b>2,465,093</b>	<b>167,233,363</b>	<b>2,611,577</b>	<b>606,161</b>	<b>3,473,085</b>	<b>497,934</b>	<b>12,741,303</b>	<b>84,568,952</b>
Legal services	277,309	37,913,853	310,478	169,115	1,577,762	129,611	4,149,768	18,275,310
Offices of certified public accountants	26,307	4,120,421	47,572	18,425	126,194	21,394	606,992	2,013,162
Other accounting services	298,414	8,888,224	160,877	56,092	273,919	35,483	624,664	4,271,080
Architectural, engineering, and related services	222,659	14,583,229	430,641	60,140	218,157	48,614	1,421,908	6,373,996
Architectural services	92,497	6,587,037	243,875	44,423	79,022	28,329	751,021	2,249,580
Engineering services	73,975	5,326,799	128,749	8,389	110,956	10,585	480,555	2,724,013
Drafting, building inspections, and geophysical surveying	44,621	2,022,755	34,998	* 1,393	* 21,276	5,770	109,314	1,129,387
Surveying and mapping (except geophysical) services	7,844	471,611	15,073	* 5,935	* 3,159	* 453	76,852	224,594
Testing laboratories	* 3,721	* 175,027	* 7,946	0	* 3,745	* 3,477	* 4,166	* 46,423
Specialized design services	163,457	7,856,895	112,015	18,498	166,766	12,364	363,855	3,278,711
Computer systems design services	183,255	10,812,536	93,799	13,267	66,566	21,761	879,031	5,634,485
Other professional, scientific, and technical services	1,293,693	83,058,206	1,456,196	270,625	1,043,719	228,708	4,695,084	44,722,208
Management, scientific, and technical consulting services	665,670	44,815,157	530,145	119,693	415,524	105,512	1,811,025	27,799,304
Scientific research and development services	30,113	843,433	41,182	* 667	12,490	383	76,709	504,592
Advertising and related services	94,788	7,169,354	110,097	31,721	99,860	22,981	378,200	2,464,525
Market research and public opinion polling	32,507	958,781	5,598	3,142	4,953	* 334	105,217	474,308
Other miscellaneous services	470,615	29,271,482	769,174	115,402	510,893	99,498	2,323,933	13,479,479
<b>Administrative and support and waste management and remediation services</b>	<b>2,154,555</b>	<b>65,784,287</b>	<b>1,774,057</b>	<b>299,003</b>	<b>647,904</b>	<b>264,687</b>	<b>6,192,472</b>	<b>25,997,250</b>
Administrative and support services	2,136,623	63,630,923	1,633,964	287,493	612,840	245,119	5,980,301	25,552,829
Waste management and remediation services	17,932	2,153,363	140,093	11,510	35,064	19,569	212,170	444,421
<b>Educational services</b>	<b>628,362</b>	<b>10,422,491</b>	<b>196,274</b>	<b>39,441</b>	<b>484,426</b>	<b>20,782</b>	<b>612,166</b>	<b>5,168,036</b>
<b>Health care and social assistance</b>	<b>1,798,168</b>	<b>112,606,711</b>	<b>1,930,862</b>	<b>482,595</b>	<b>4,765,960</b>	<b>622,301</b>	<b>16,071,697</b>	<b>52,121,130</b>
Ambulatory health care services	960,369	92,728,771	1,574,821	375,313	4,173,466	486,194	13,892,027	42,887,082
Offices of physicians (except mental health specialists)	153,862	31,088,129	407,411	120,337	1,132,716	93,984	4,049,775	16,011,907
Offices of physicians, mental health specialists	32,506	3,385,841	30,293	23,340	135,475	7,520	187,072	2,142,753
Offices of dentists	70,589	24,268,438	637,982	66,631	1,054,318	261,191	5,865,805	8,220,265
Offices of chiropractors	33,866	4,506,212	101,564	24,655	480,705	46,563	415,003	1,795,565
Offices of optometrists	15,897	3,509,561	75,308	18,225	212,040	14,836	626,864	1,136,193
Offices of mental health practitioners and social therapists	162,678	10,318,000	118,562	46,241	666,969	17,383	858,385	5,682,348
Offices of podiatrists	5,396	1,155,362	18,824	21,303	84,737	11,398	166,850	452,336
Outpatient care centers and other miscellaneous health practitioners	143,197	5,673,823	107,120	10,645	282,630	12,645	378,743	3,125,727
Medical and diagnostic laboratories	16,979	859,556	7,779	* 4,340	30,177	790	101,312	377,967
Home health care services	294,264	6,724,781	55,714	36,686	80,632	17,670	1,098,359	3,230,018
Other ambulatory health care services (including ambulance services, blood and organ banks)	31,133	1,239,067	14,265	2,912	13,068	2,214	143,861	712,002
Hospitals	7,294	773,266	13,227	* 1,908	7,147	* 5,157	139,165	398,442
Nursing and residential care facilities	59,625	4,439,005	88,097	21,030	193,411	73,572	1,059,123	1,040,876
Social assistance	770,880	14,665,669	254,717	84,344	391,936	57,377	981,381	7,794,730
<b>Arts, entertainment, and recreation</b>	<b>1,004,632</b>	<b>31,624,817</b>	<b>720,195</b>	<b>171,268</b>	<b>869,953</b>	<b>92,311</b>	<b>1,011,865</b>	<b>13,984,746</b>
Performing arts, spectator sports, and related industries	822,161	24,886,691	486,925	115,570	487,831	61,289	610,112	12,396,485
Museums, historical sites, and similar institutions	3,348	64,230	* 20	* 75	0	* 9	0	26,792
Amusement, gambling, and recreation industries	179,122	6,673,896	233,250	55,623	382,122	31,012	401,754	1,561,468

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Accommodation, food services, and drinking places</b>	<b>487,432</b>	<b>59,052,743</b>	<b>1,774,359</b>	<b>339,381</b>	<b>3,936,281</b>	<b>672,504</b>	<b>10,290,552</b>	<b>2,862,603</b>
Accommodation	64,136	5,497,112	566,463	23,412	219,594	316,063	777,915	16,671
Travel accommodation (including hotels, motels, and bed and breakfast inns)	28,866	3,964,951	420,171	20,448	122,515	256,814	619,031	20,493
RV (recreational vehicle) parks and recreational camps	17,882	690,701	95,481	1,992	23,906	28,341	27,556	-8,014
Rooming and boarding houses	17,389	841,461	50,812	* 972	73,172	30,908	131,328	4,191
Restaurants (full & limited service) and drinking places	423,296	53,555,631	1,207,896	315,969	3,716,687	356,441	9,512,637	2,845,932
<b>Other services</b>	<b>3,269,777</b>	<b>103,484,896</b>	<b>2,565,956</b>	<b>881,283</b>	<b>6,892,279</b>	<b>658,106</b>	<b>8,148,601</b>	<b>27,456,431</b>
Auto repair and maintenance	370,788	26,722,123	870,746	184,754	1,161,053	245,793	2,908,396	3,058,463
Automotive mechanical and electrical repair and maintenance	186,253	11,746,990	361,673	64,104	558,813	86,363	1,079,973	1,595,415
Automotive body shops	81,534	7,771,063	179,162	57,876	256,232	59,360	1,031,034	900,655
Other auto repair and maintenance (including oil change, lubrication, and car washes)	103,001	7,204,070	329,911	62,774	346,008	100,070	797,389	562,392
Miscellaneous repairs	396,902	16,315,951	472,170	110,717	377,805	120,069	1,321,169	3,416,071
Personal and laundry services	2,205,655	56,812,505	1,177,580	573,183	5,300,490	279,841	3,914,503	19,341,005
Religious, grantmaking, civic, professional and similar organizations	296,433	3,634,317	45,459	* 12,629	52,931	12,403	* 4,533	1,640,891
<b>Unclassified establishments</b>	<b>657,089</b>	<b>7,825,625</b>	<b>154,868</b>	<b>71,347</b>	<b>169,523</b>	<b>63,585</b>	<b>174,102</b>	<b>2,511,021</b>

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2014—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Accommodation, food services, and drinking places</b>	<b>315,490</b>	<b>44,794,246</b>	<b>872,692</b>	<b>221,140</b>	<b>2,746,444</b>	<b>352,449</b>	<b>7,112,279</b>	<b>5,684,944</b>
Accommodation	37,458	3,606,622	237,307	9,319	96,502	147,665	435,705	630,015
Travel accommodation (including hotels, motels, and bed and breakfast inns)	14,800	2,581,811	174,606	8,557	80,388	110,236	331,327	434,108
RV (recreational vehicle) parks and recreational camps	13,322	501,186	35,626	* 636	* 15,943	* 13,546	* 16,901	84,006
Rooming and boarding houses	9,337	523,626	27,074	* 126	* 171	23,883	* 87,477	111,901
Restaurants (full & limited service) and drinking places	278,032	41,187,624	635,385	211,821	2,649,942	204,784	6,676,574	5,054,928
<b>Other services</b>	<b>2,589,823</b>	<b>92,676,729</b>	<b>1,632,178</b>	<b>667,527</b>	<b>5,705,077</b>	<b>431,770</b>	<b>6,729,742</b>	<b>32,568,083</b>
Auto repair and maintenance	270,765	22,743,175	606,481	131,506	870,217	165,527	2,299,899	4,140,334
Automotive mechanical and electrical repair and maintenance	141,499	10,495,043	291,355	50,428	441,066	70,710	948,937	2,015,865
Automotive body shops	62,375	6,697,653	151,215	40,920	194,103	46,687	849,960	1,072,395
Other auto repair and maintenance (including oil change, lubrication, and car washes)	66,891	5,550,478	163,911	40,158	235,048	48,129	501,002	1,052,074
Miscellaneous repairs	290,146	14,614,085	294,940	72,767	293,616	80,986	1,124,878	4,204,449
Personal and laundry services	1,814,230	52,145,150	715,404	459,930	4,500,418	180,968	3,301,084	22,225,516
Religious, grantmaking, civic, professional and similar organizations	214,684	3,174,319	15,352	* 3,324	40,827	* 4,289	* 3,881	1,997,784
<b>Unclassified establishments</b>	<b>500,245</b>	<b>6,332,267</b>	<b>90,085</b>	<b>44,921</b>	<b>92,424</b>	<b>20,308</b>	<b>100,505</b>	<b>3,569,872</b>

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

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

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

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

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

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

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2014, October 2016.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014**

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns [1]</b>	<b>24,631,831</b>	<b>308,090</b>	<b>45,926</b>	<b>46,305</b>	<b>75,478</b>	<b>140,382</b>
<b>Business receipts, total [1,2]</b>	<b>1,393,884,201</b>	<b>20,218,905</b>	<b>1,221,167</b>	<b>4,806,243</b>	<b>3,410,040</b>	<b>10,781,455</b>
Income from sales and operations [1]	1,375,499,498	19,949,353	1,177,816	4,765,052	3,360,543	10,645,942
Other business income (loss) [1]	18,384,703	269,552	43,351	41,192	49,496	135,513
<b>Business deductions, total [1,2]</b>	<b>1,078,489,883</b>	<b>19,262,106</b>	<b>1,684,076</b>	<b>4,463,404</b>	<b>3,042,525</b>	<b>10,072,101</b>
Cost of sales and operations, total	416,840,490	6,625,563	318,521	1,059,193	667,741	4,580,108
Inventory, beginning of year	41,257,805	418,731	44,115	147,541	* 44,638	182,437
Cost of labor	33,097,068	367,726	* 80,655	49,858	48,522	188,691
Purchases	256,014,297	5,155,226	148,296	516,613	470,081	4,020,236
Materials and supplies	56,559,536	223,407	13,037	43,501	53,712	113,157
Other costs	73,156,587	990,291	79,165	457,293	95,894	357,938
Inventory, end of year	43,244,803	529,817	46,747	155,613	* 45,106	282,351
Advertising expenses	14,999,674	76,088	21,279	7,117	13,177	34,516
Car and truck expenses	92,320,003	1,192,367	187,410	326,218	144,239	534,499
Commissions	14,236,290	84,212	21,116	9,687	21,197	32,213
Contract labor	53,539,818	869,110	38,894	401,850	119,354	309,013
Depletion	898,356	832	* 227	* 338	* 266	* 1
Depreciation	36,568,890	1,774,472	178,458	536,150	403,133	656,731
Employee benefit programs	3,007,737	18,663	1,639	4,681	* 860	11,484
Insurance	18,707,850	409,192	24,298	134,426	76,548	173,920
Legal and professional services	12,058,746	126,461	21,599	17,174	34,431	53,256
Meals and entertainment deducted	9,539,241	87,082	7,331	24,454	25,257	30,040
Mortgage interest	3,190,308	67,791	11,986	11,085	12,632	32,089
Other interest paid on business indebtedness	5,627,377	160,481	10,482	50,248	34,075	65,676
Office expenses	12,776,506	74,009	19,798	11,555	9,879	32,777
Pension and profit-sharing plans	1,108,488	4,123	* 43	1,057	* 467	* 2,556
Rent paid on machinery and equipment	10,090,787	132,772	7,375	51,087	29,999	44,312
Rent paid on other business property	36,746,526	135,843	7,844	12,214	62,333	53,453
Repairs	18,494,640	731,638	33,592	310,768	148,823	238,455
Supplies	36,662,747	629,138	81,326	102,822	181,163	263,827
Salaries and wages	86,743,036	1,461,604	41,723	262,335	29,941	1,127,605
Taxes paid	19,358,414	336,596	14,084	68,036	47,895	206,580
Travel	15,344,213	160,653	38,773	23,698	39,499	58,683
Utilities	31,640,478	309,018	55,087	56,564	51,255	146,111
Other business expenses	113,958,175	3,722,368	521,096	975,339	864,013	1,361,920
Home office business deductions, total	9,469,875	52,630	* 12,546	5,302	16,906	17,877
Depreciation, Form 8829 [3]	1,234,800	12,202	* 5,655	* 341	* 4,543	1,662
Casualty loss, Form 8829 [3]	5,416	* 18	0	* 18	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	1,583,311	87,494	* 41,144	* 175	* 41,848	* 4,327
<b>Net income less deficit [1,2]</b>	<b>317,058,087</b>	<b>977,801</b>	<b>-461,643</b>	<b>350,223</b>	<b>367,264</b>	<b>721,957</b>
Net income [1,2]	374,540,376	2,808,065	193,853	509,309	686,807	1,418,097
Deficit [2]	57,482,289	1,830,264	655,496	159,086	319,543	696,140

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting, and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
<b>BUSINESSES WITH NET INCOME</b>						
<b>Number of returns [1]</b>	<b>18,293,930</b>	<b>195,119</b>	<b>14,017</b>	<b>31,452</b>	<b>47,171</b>	<b>102,479</b>
<b>Business receipts, total [1,2]</b>	<b>1,195,179,213</b>	<b>16,629,192</b>	<b>825,448</b>	<b>3,779,077</b>	<b>2,856,918</b>	<b>9,167,748</b>
Income from sales and operations [1]	1,180,234,045	16,420,324	803,851	3,752,641	2,818,507	9,045,326
Other business income	14,945,168	208,867	21,598	26,436	38,411	122,422
<b>Business deductions, total [1,2]</b>	<b>820,736,447</b>	<b>13,819,937</b>	<b>631,402</b>	<b>3,268,771</b>	<b>2,170,112</b>	<b>7,749,651</b>
Cost of sales and operations, total	321,603,664	5,492,279	212,855	893,550	517,665	3,868,209
Inventory, beginning of year	24,955,993	228,029	* 17,567	87,708	* 19,820	102,934
Cost of labor	27,094,871	325,287	* 80,653	28,907	* 38,618	177,109
Purchases	200,222,602	4,255,672	85,476	447,856	372,766	3,349,573
Materials and supplies	47,531,423	178,487	* 8,441	40,357	* 44,660	85,029
Other costs	48,785,633	779,884	38,069	379,080	61,679	301,057
Inventory, end of year	26,986,856	275,081	* 17,350	90,358	* 19,878	147,495
Advertising expenses	11,126,219	46,263	10,708	6,367	5,713	23,474
Car and truck expenses	70,255,787	762,605	47,282	213,853	95,852	405,617
Commissions	10,988,938	50,041	* 18,853	* 2,777	* 11,655	16,755
Contract labor	45,455,570	680,968	8,898	328,339	100,681	243,050
Depletion	638,861	375	* 108	* [4]	* 266	* 1
Depreciation	24,048,513	945,307	63,590	343,023	207,253	331,440
Employee benefit programs	2,345,437	13,985	* 654	2,895	* 793	9,643
Insurance	14,758,917	288,988	13,054	92,609	53,598	129,728
Legal and professional services	8,789,586	78,977	8,392	10,102	27,154	33,328
Meals and entertainment deducted	7,562,056	51,369	1,485	6,611	18,171	25,101
Mortgage interest	1,993,104	35,569	* 888	6,066	* 7,137	21,478
Other interest paid on business indebtedness	3,577,566	100,549	* 3,299	34,915	24,752	37,582
Office expenses	9,677,216	53,776	14,879	8,799	5,397	24,702
Pension and profit-sharing plans	1,019,754	3,827	* 8	* 866	* 467	* 2,486
Rent paid on machinery and equipment	7,779,037	62,645	* 99	11,784	17,579	33,183
Rent paid on other business property	28,010,235	94,688	* 1,673	10,979	41,971	40,065
Repairs	13,583,084	487,946	11,051	234,945	89,460	152,490
Supplies	28,098,421	413,845	15,941	77,471	120,790	199,643
Salaries and wages	69,075,182	1,135,768	* 14,730	167,900	16,186	936,952
Taxes paid	15,010,188	230,687	4,166	47,322	34,046	145,154
Travel	11,191,114	114,999	20,473	19,483	28,544	46,499
Utilities	22,689,509	175,482	22,984	34,346	29,858	88,293
Other business deductions	79,285,931	2,446,464	124,701	708,863	697,900	915,000
Home office business deductions, total	7,694,763	33,138	* 3,081	4,898	9,782	15,377
Depreciation, Form 8829 [3]	824,356	1,971	* 399	* 198	* 449	924
Casualty loss, Form 8829 [3]	1,378	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	239,168	* 217	0	* 32	0	* 185
<b>Net income [1,2]</b>	<b>374,540,376</b>	<b>2,808,065</b>	<b>193,853</b>	<b>509,309</b>	<b>686,807</b>	<b>1,418,097</b>
<b>Returns with Schedule C-EZ:</b>						
Number of returns	4,995,185	46,222	* 3,094	* 3,061	11,640	28,427
Business receipts	39,791,000	219,707	* 36,440	* 2,859	49,761	130,647
Business deductions	4,578,061	19,402	* 7,550	* 7	7,443	4,403
Net income	35,212,939	200,305	* 28,890	* 2,852	42,319	126,244

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>121,341</b>	<b>99,351</b>	<b>4,347</b>	<b>17,644</b>	<b>14,108</b>	<b>2,731,987</b>	<b>519,570</b>
<b>Business receipts, total [1,2]</b>	<b>14,956,446</b>	<b>10,678,019</b>	<b>1,037,617</b>	<b>3,240,810</b>	<b>1,086,052</b>	<b>213,246,990</b>	<b>56,697,600</b>
Income from sales and operations [1]	14,575,859	10,336,069	1,036,970	3,202,820	1,064,960	211,274,726	56,258,675
Other business income (loss) [1]	380,587	341,950	647	37,991	21,092	1,972,264	438,924
<b>Business deductions, total [1,2]</b>	<b>13,540,839</b>	<b>9,977,661</b>	<b>1,041,432</b>	<b>2,521,746</b>	<b>982,633</b>	<b>177,899,708</b>	<b>49,186,152</b>
Cost of sales and operations, total	3,529,218	2,155,733	417,780	955,706	495,872	84,295,732	28,921,444
Inventory, beginning of year	181,410	90,064	31,921	59,425	* 2,312	4,574,133	2,552,254
Cost of labor	366,482	192,501	68,180	105,801	* 891	14,371,393	4,079,456
Purchases	688,516	264,567	131,260	292,689	* 158,805	25,146,403	7,328,137
Materials and supplies	243,848	108,933	46,678	88,237	* 7,904	29,943,325	9,738,815
Other costs	2,222,523	1,596,531	157,788	468,204	* 335,195	14,838,426	7,858,044
Inventory, end of year	173,561	96,864	18,047	58,651	* 9,235	4,577,949	2,635,263
Advertising expenses	20,209	8,561	3,934	7,714	7,734	1,080,862	200,094
Car and truck expenses	428,746	277,067	26,868	124,811	41,790	15,720,087	3,151,698
Commissions	31,188	25,777	* 640	4,770	3,901	593,456	123,348
Contract labor	311,480	165,487	10,105	135,889	32,685	19,210,024	4,990,066
Depletion	784,637	765,467	11,288	7,883	* 1,007	22,840	3,443
Depreciation	1,220,035	903,621	88,996	227,417	133,558	5,688,361	1,093,935
Employee benefit programs	28,788	15,447	6,969	6,372	* 1,103	335,459	52,340
Insurance	166,592	97,641	18,186	50,766	6,792	3,859,290	795,392
Legal and professional services	161,495	128,828	9,440	23,227	17,910	1,049,039	261,584
Meals and entertainment deducted	39,550	21,540	1,248	16,762	4,420	838,835	151,368
Mortgage interest	17,760	12,360	* 3,973	1,427	* 2,024	310,768	88,880
Other interest paid on business indebtedness	163,846	131,637	13,461	18,748	6,468	735,006	211,691
Office expenses	65,679	50,855	3,579	11,245	5,125	1,077,430	216,999
Pension and profit-sharing plans	4,646	2,618	* 1,861	* 167	0	43,882	5,080
Rent paid on machinery and equipment	134,615	41,369	44,004	49,242	3,289	1,242,156	227,527
Rent paid on other business property	88,244	56,514	5,494	26,236	4,404	1,515,935	289,775
Repairs	252,520	157,836	34,413	60,271	19,022	2,200,254	394,513
Supplies	136,183	73,787	16,259	46,137	30,046	9,632,349	1,982,852
Salaries and wages	798,702	376,145	127,974	294,583	13,320	9,486,167	2,022,968
Taxes paid	353,227	293,481	18,279	41,467	11,544	2,052,905	454,416
Travel	96,880	52,495	1,659	42,725	6,669	1,167,768	219,118
Utilities	138,410	95,911	11,261	31,239	14,198	3,298,201	683,858
Other business expenses	4,528,951	4,042,800	159,877	326,274	111,690	11,021,334	2,358,084
Home office business deductions, total	30,082	17,800	* 3,884	8,397	* 3,318	990,544	214,242
Depreciation, Form 8829 [3]	3,743	3,505	* 2	* 236	* 124	114,356	30,264
Casualty loss, Form 8829 [3]	* 1	* 1	0	0	0	* 175	* 175
Carryover of excess casualty losses and depreciation, Form 8829 [3]	651	605	* 0	* 45	0	124,018	42,153
<b>Net income less deficit [1,2]</b>	<b>1,408,587</b>	<b>688,175</b>	<b>2,978</b>	<b>717,434</b>	<b>-11,930</b>	<b>35,579,919</b>	<b>7,636,216</b>
Net income [1,2]	2,984,975	2,084,389	71,771	828,815	176,604	40,472,496	8,780,753
Deficit [2]	1,576,388	1,396,214	68,793	111,381	188,534	4,892,577	1,144,537

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>85,976</b>	<b>73,272</b>	<b>897</b>	<b>11,808</b>	<b>11,282</b>	<b>2,247,450</b>	<b>424,912</b>
<b>Business receipts, total [1,2]</b>	<b>10,957,405</b>	<b>7,566,285</b>	<b>616,170</b>	<b>2,774,950</b>	<b>525,701</b>	<b>190,185,731</b>	<b>49,411,258</b>
Income from sales and operations [1]	10,672,858	7,316,894	615,663	2,740,301	524,509	188,467,226	49,129,210
Other business income	284,546	249,390	* 507	34,649	* 1,191	1,718,505	282,048
<b>Business deductions, total [1,2]</b>	<b>7,975,635</b>	<b>5,485,059</b>	<b>544,399</b>	<b>1,946,177</b>	<b>350,102</b>	<b>149,714,772</b>	<b>40,631,590</b>
Cost of sales and operations, total	2,273,183	1,345,753	179,307	748,123	* 165,626	71,786,915	24,014,365
Inventory, beginning of year	102,616	42,207	* 20,746	39,663	* 65	2,185,411	1,289,854
Cost of labor	250,840	188,156	* 21,720	40,964	* 888	12,797,989	3,573,204
Purchases	513,168	221,114	* 72,562	219,491	* 144,995	21,450,038	6,124,382
Materials and supplies	149,335	45,305	* 22,737	81,293	* 7,842	26,501,161	8,594,648
Other costs	1,342,901	888,338	49,223	405,340	* 18,787	11,256,449	5,832,429
Inventory, end of year	85,676	39,365	* 7,681	38,630	* 6,950	2,404,132	1,400,152
Advertising expenses	12,294	5,301	734	6,259	* 2,187	898,021	164,727
Car and truck expenses	260,493	132,193	* 13,397	114,903	34,713	13,105,857	2,671,532
Commissions	25,530	20,648	* 593	4,288	* 932	448,358	82,678
Contract labor	248,131	142,994	6,627	98,511	* 17,819	16,917,731	4,358,090
Depletion	559,070	544,581	7,186	7,303	* 986	14,111	* 235
Depreciation	639,796	429,995	40,659	169,142	18,478	4,652,556	921,034
Employee benefit programs	18,692	8,504	* 5,812	4,377	* 664	281,542	42,447
Insurance	111,147	60,777	9,597	40,772	2,475	3,271,447	675,062
Legal and professional services	79,961	58,896	4,289	16,775	3,404	796,750	190,676
Meals and entertainment deducted	26,497	10,872	116	15,509	4,213	700,146	118,588
Mortgage interest	11,140	9,139	* 623	1,377	* 887	217,786	57,888
Other interest paid on business indebtedness	77,790	61,106	2,274	14,411	* 3,447	527,546	143,221
Office expenses	48,025	36,345	1,667	10,014	4,328	867,853	174,592
Pension and profit-sharing plans	3,458	1,627	* 1,753	* 78	0	35,180	3,680
Rent paid on machinery and equipment	80,189	18,197	24,836	37,156	* 3,282	995,978	186,006
Rent paid on other business property	37,568	14,846	* 1,844	20,877	* 1,722	1,234,571	229,397
Repairs	147,786	81,776	22,619	43,391	10,738	1,645,557	244,973
Supplies	96,619	41,007	13,262	42,350	23,977	8,279,042	1,647,857
Salaries and wages	509,772	196,230	90,891	222,651	* 8,076	8,043,867	1,621,850
Taxes paid	244,365	199,534	10,114	34,718	3,258	1,710,865	366,961
Travel	67,023	27,854	592	38,577	6,360	932,921	157,000
Utilities	102,849	70,992	3,557	28,300	10,858	2,653,326	540,602
Other business deductions	2,260,936	1,943,048	102,044	215,844	13,620	8,406,599	1,779,608
Home office business deductions, total	24,506	16,299	* 7	8,200	* 3,310	865,032	168,087
Depreciation, Form 8829 [3]	3,416	3,224	* 2	* 191	* 124	87,409	22,081
Casualty loss, Form 8829 [3]	* 1	* 1	0	0	0	* 175	* 175
Excess—casualty depreciations, Form 8829 [3]	* 24	* 24	0	0	0	55,211	22,444
<b>Net income [1,2]</b>	<b>2,984,975</b>	<b>2,084,389</b>	<b>71,771</b>	<b>828,815</b>	<b>176,604</b>	<b>40,472,496</b>	<b>8,780,753</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	13,097	11,767	**	** 1,330	* 4,785	469,311	64,827
Business receipts	94,378	68,764	**	** 25,614	* 41,116	3,969,926	634,168
Business deductions	9,162	6,891	**	** 2,271	* 4,743	431,025	71,436
Net income	85,216	61,874	**	** 23,343	* 36,373	3,538,900	562,732

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>59,922</b>	<b>2,152,495</b>	<b>366,257</b>	<b>59,927</b>	<b>14,587</b>	<b>26,987</b>	<b>4,533</b>
<b>Business receipts, total [1,2]</b>	<b>8,565,070</b>	<b>147,984,320</b>	<b>33,070,984</b>	<b>5,423,859</b>	<b>892,843</b>	<b>1,370,901</b>	<b>112,826</b>
Income from sales and operations [1]	8,359,988	146,656,063	32,723,877	5,340,755	892,820	1,365,535	107,868
Other business income (loss) [1]	205,082	1,328,257	347,107	83,104	* 23	5,366	* 4,958
<b>Business deductions, total [1,2]</b>	<b>7,928,640</b>	<b>120,784,916</b>	<b>29,349,245</b>	<b>5,302,808</b>	<b>824,021</b>	<b>1,212,107</b>	<b>94,639</b>
Cost of sales and operations, total	4,800,442	50,573,845	15,992,463	3,283,736	346,371	480,103	37,615
Inventory, beginning of year	1,014,262	1,007,617	2,355,390	558,776	26,554	171,147	* 14,949
Cost of labor	933,761	9,358,176	1,783,756	99,124	* 4,932	42,908	* 3,870
Purchases	1,336,524	16,481,742	9,929,507	2,494,634	210,434	319,526	* 25,654
Materials and supplies	1,156,397	19,048,113	3,198,213	673,968	* 111,586	61,368	* 5,247
Other costs	1,247,192	5,733,190	1,592,164	351,892	* 36,533	49,546	* 5,807
Inventory, end of year	887,693	1,054,993	2,866,567	894,659	43,669	164,391	* 17,913
Advertising expenses	45,359	835,410	383,776	61,572	44,438	17,119	* 7,446
Car and truck expenses	243,064	12,325,325	1,155,503	126,440	48,899	70,293	* 1,049
Commissions	18,438	451,669	129,592	26,370	* 2,616	5,098	* 234
Contract labor	233,072	13,986,887	890,906	36,394	* 11,784	55,575	* 538
Depletion	* 100	19,297	1,821	* 2	0	0	0
Depreciation	436,536	4,157,890	1,232,406	222,536	71,732	67,335	* 3,172
Employee benefit programs	15,959	267,160	90,048	7,908	* 315	* 641	* 124
Insurance	153,218	2,910,680	330,367	43,955	6,917	12,307	* 1,211
Legal and professional services	74,551	712,904	270,527	48,297	4,374	25,034	* 358
Meals and entertainment deducted	26,733	660,734	114,972	20,664	1,946	10,397	* 133
Mortgage interest	47,366	174,522	76,033	11,681	* 3,085	* 3,299	* 48
Other interest paid on business indebtedness	45,132	478,183	155,942	39,215	* 1,241	3,678	* 147
Office expenses	33,264	827,166	221,764	23,372	8,216	20,461	* 3,658
Pension and profit-sharing plans	6,097	32,705	21,241	487	* 139	* 55	0
Rent paid on machinery and equipment	67,528	947,101	162,019	18,896	* 26,536	14,349	* 78
Rent paid on other business property	77,607	1,148,552	839,326	174,999	* 20,199	63,048	* 525
Repairs	171,489	1,634,252	367,775	67,336	5,472	12,747	* 3,255
Supplies	266,421	7,383,075	941,378	82,446	62,020	47,260	* 4,243
Salaries and wages	307,550	7,155,649	2,348,892	370,718	* 39,656	100,725	* 17,377
Taxes paid	122,231	1,476,259	450,882	72,264	21,611	14,228	* 3,135
Travel	99,863	848,786	250,615	42,403	* 1,601	39,314	* 1,642
Utilities	87,596	2,526,746	768,864	125,226	40,246	32,777	* 3,145
Other business expenses	525,405	8,137,846	1,944,892	370,432	43,813	111,465	* 5,508
Home office business deductions, total	13,128	763,175	165,751	12,132	* 10,719	* 4,786	0
Depreciation, Form 8829 [3]	1,466	82,626	17,607	2,857	* 2,082	* 1,303	0
Casualty loss, Form 8829 [3]	0	0	* 265	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,420	80,445	24,148	* 959	* 12,090	* 15	0
<b>Net income less deficit [1,2]</b>	<b>645,808</b>	<b>27,297,895</b>	<b>3,757,927</b>	<b>122,574</b>	<b>68,822</b>	<b>158,794</b>	<b>21,459</b>
Net income [1,2]	1,064,855	30,626,888	5,443,614	507,275	139,173	305,459	* 40,868
Deficit [2]	419,047	3,328,993	1,685,686	384,701	70,351	146,665	* 19,409

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Construction—continued		Manufacturing				
	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>43,881</b>	<b>1,778,657</b>	<b>222,004</b>	<b>36,537</b>	<b>7,730</b>	<b>16,034</b>	<b>* 2,074</b>
<b>Business receipts, total [1,2]</b>	<b>6,704,801</b>	<b>134,069,672</b>	<b>27,567,554</b>	<b>4,357,837</b>	<b>628,408</b>	<b>1,074,778</b>	<b>* 76,454</b>
Income from sales and operations [1]	6,513,013	132,825,004	27,338,380	4,309,167	628,449	1,070,043	* 76,175
Other business income	191,788	1,244,668	229,174	48,670	* 42	4,735	* 279
<b>Business deductions, total [1,2]</b>	<b>5,639,983</b>	<b>103,443,200</b>	<b>22,120,613</b>	<b>3,849,504</b>	<b>489,235</b>	<b>769,319</b>	<b>* 35,586</b>
Cost of sales and operations, total	3,335,971	44,436,579	12,775,793	2,604,294	225,852	268,638	* 21,605
Inventory, beginning of year	265,065	630,492	1,511,034	344,400	* 24,954	84,490	* 14,413
Cost of labor	747,057	8,477,728	1,430,439	53,119	* 3,752	* 37,752	* 1,182
Purchases	1,057,828	14,267,827	7,946,578	2,038,432	* 196,008	141,765	* 22,591
Materials and supplies	930,497	16,976,016	2,367,504	261,125	* 2,516	58,986	0
Other costs	640,234	4,783,786	1,195,335	255,280	* 34,157	40,053	* 81
Inventory, end of year	304,711	699,269	1,675,097	348,061	* 35,535	94,407	* 16,662
Advertising expenses	32,391	700,902	227,599	34,145	* 13,093	6,088	* 594
Car and truck expenses	173,168	10,261,158	723,700	87,291	18,255	43,942	* 306
Commissions	13,867	351,813	90,281	21,411	* 2,376	* 2,701	* 228
Contract labor	187,689	12,371,952	767,186	25,225	* 11,150	42,028	0
Depletion	0	* 13,876	* 1,053	0	0	0	0
Depreciation	329,542	3,401,980	812,438	150,055	22,759	43,718	* 75
Employee benefit programs	7,673	231,422	63,275	4,074	* 305	* 625	* 119
Insurance	126,225	2,470,161	247,731	30,854	* 4,189	10,131	* 557
Legal and professional services	41,980	564,094	160,365	26,533	* 3,986	8,284	* 172
Meals and entertainment deducted	19,905	561,653	82,955	13,402	* 1,237	9,132	* 11
Mortgage interest	34,331	125,567	42,107	5,481	* 580	* 3,299	0
Other interest paid on business indebtedness	22,239	362,086	91,995	16,336	* 959	* 2,672	* 94
Office expenses	24,346	668,915	144,975	13,501	3,568	17,155	* 809
Pension and profit-sharing plans	* 2,093	29,406	20,096	* 233	* 139	* 55	0
Rent paid on machinery and equipment	34,823	775,149	105,674	6,189	* 13,744	* 11,349	* 33
Rent paid on other business property	62,861	942,313	600,121	122,800	* 18,237	52,743	* 321
Repairs	141,441	1,259,143	252,027	39,830	* 5,133	9,740	* 34
Supplies	254,369	6,376,817	646,137	37,893	23,668	24,511	* 136
Salaries and wages	189,856	6,232,161	1,663,786	193,334	* 39,375	75,540	* 5,135
Taxes paid	91,485	1,252,419	326,754	41,561	13,278	10,268	* 306
Travel	78,460	697,461	152,655	30,259	* 1,218	15,377	* 893
Utilities	72,602	2,040,122	514,968	65,821	25,387	21,651	* 255
Other business deductions	344,327	6,282,664	1,435,654	257,781	32,697	84,916	* 3,903
Home office business deductions, total	7,965	688,981	129,912	7,988	* 7,977	* 4,742	0
Depreciation, Form 8829 [3]	* 674	64,653	11,669	* 1,919	* 766	* 1,297	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 589	32,178	0	0	0	0	0
<b>Net income [1,2]</b>	<b>1,064,855</b>	<b>30,626,888</b>	<b>5,443,614</b>	<b>507,275</b>	<b>139,173</b>	<b>305,459</b>	<b>* 40,868</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	11,303	393,181	34,093	8,193	* 136	* 6	* 1,014
Business receipts	65,433	3,270,324	264,903	71,541	* 83	* 268	* 17,310
Business deductions	* 10,493	349,096	41,490	13,328	* 74	* 14	0
Net income	54,940	2,921,228	223,412	58,213	* 8	* 254	* 17,310

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>31,043</b>	<b>* 2,332</b>	<b>40,133</b>	<b>1,427</b>	<b>13,851</b>	<b>2,198</b>	<b>5,889</b>
<b>Business receipts, total [1,2]</b>	<b>3,755,319</b>	<b>* 105,006</b>	<b>1,925,784</b>	<b>299,703</b>	<b>899,447</b>	<b>1,005,291</b>	<b>707,940</b>
Income from sales and operations [1]	3,735,726	* 104,933	1,875,932	298,891	895,928	1,003,691	703,558
Other business income (loss) [1]	19,593	* 72	49,852	* 812	3,519	* 1,600	4,382
<b>Business deductions, total [1,2]</b>	<b>3,369,353</b>	<b>* 109,889</b>	<b>1,724,546</b>	<b>229,779</b>	<b>760,172</b>	<b>875,546</b>	<b>631,070</b>
Cost of sales and operations, total	2,085,437	* 63,103	777,176	* 82,802	479,938	547,387	365,768
Inventory, beginning of year	192,794	* 6,777	67,713	* 10,420	56,711	* 6,496	74,993
Cost of labor	182,993	* 3,088	69,550	* 2,808	67,828	* 92,963	* 16,072
Purchases	1,150,587	* 7,482	401,997	* 67,753	185,005	286,821	278,656
Materials and supplies	583,463	* 2,385	198,423	* 653	88,278	* 149,870	48,829
Other costs	154,036	* 49,918	106,597	* 13,098	159,511	* 19,095	29,151
Inventory, end of year	178,436	* 6,547	67,104	* 11,930	77,395	7,859	81,933
Advertising expenses	7,310	* 151	30,285	* 9,673	19,320	* 6,168	4,840
Car and truck expenses	95,103	* 2,702	92,814	* 8,221	22,696	24,498	13,881
Commissions	5,129	0	13,593	* 364	* 4,560	* 8,923	* 640
Contract labor	148,995	* 576	33,190	* 32,888	4,823	* 68,821	* 16,544
Depletion	* 376	0	* 2	* 134	* 1	* 892	0
Depreciation	125,761	* 9,034	67,026	* 4,727	30,706	4,344	32,634
Employee benefit programs	5,239	* 67	5,993	* 163	4,166	* 851	* 2,993
Insurance	25,636	* 640	10,850	* 3,185	8,670	11,612	15,105
Legal and professional services	11,137	* 1,622	17,626	* 2,019	8,032	6,328	4,601
Meals and entertainment deducted	6,703	* 2,436	8,612	* 72	1,007	* 192	716
Mortgage interest	7,704	0	* 1,862	* 1,312	* 1,555	* 556	* 4,935
Other interest paid on business indebtedness	24,652	* 2,012	11,041	* 56	2,311	1,817	2,074
Office expenses	10,713	* 293	26,104	* 6,236	7,140	14,016	2,948
Pension and profit-sharing plans	777	* 34	* 6,647	* 51	* 777	* 1,517	* 3
Rent paid on machinery and equipment	13,755	* 164	13,487	* 2,272	* 302	* 3,652	5,232
Rent paid on other business property	47,623	* 1,708	49,610	* 4,847	11,382	18,472	3,648
Repairs	69,655	* 1,279	17,840	* 910	7,816	10,027	12,671
Supplies	71,971	* 804	121,815	* 45,139	14,684	65,501	1,051
Salaries and wages	253,532	* 5,890	104,487	* 8,869	30,747	19,317	71,668
Taxes paid	41,828	* 693	33,492	3,002	7,298	4,692	13,390
Travel	10,086	* 13,579	12,099	* 476	6,644	* 857	9,878
Utilities	61,782	* 1,187	86,514	* 2,875	21,649	21,266	12,411
Other business expenses	221,619	* 1,916	148,013	7,399	57,608	31,549	29,446
Home office business deductions, total	* 13,090	0	30,243	* 2,087	* 5,183	* 2,293	* 3,061
Depreciation, Form 8829 [3]	* 1,201	0	3,533	0	* 749	* 2	* 368
Casualty loss, Form 8829 [3]	0	0	* 265	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,890	0	* 2,474	0	* 483	* 2	* 370
<b>Net income less deficit [1,2]</b>	<b>386,704</b>	<b>* -4,884</b>	<b>201,488</b>	<b>69,748</b>	<b>134,971</b>	<b>129,574</b>	<b>76,871</b>
Net income [1,2]	526,093	* 895	350,679	72,926	201,695	134,674	95,239
Deficit [2]	139,389	* 5,779	149,291	* 3,178	66,724	* 5,099	18,368

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued						
	Wood products	Paper products	Printing and related support activities	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products
	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>15,688</b>	<b>* 1,021</b>	<b>21,889</b>	<b>1,322</b>	<b>7,910</b>	<b>2,141</b>	<b>2,876</b>
<b>Business receipts, total [1,2]</b>	<b>3,284,815</b>	<b>* 3,849</b>	<b>1,380,357</b>	<b>274,700</b>	<b>755,616</b>	<b>862,757</b>	<b>585,734</b>
Income from sales and operations [1]	3,266,065	* 3,842	1,332,720	273,988	753,275	861,204	582,782
Other business income	18,750	* 6	47,637	* 712	2,341	* 1,553	* 2,952
<b>Business deductions, total [1,2]</b>	<b>2,759,193</b>	<b>* 2,953</b>	<b>1,029,678</b>	<b>201,774</b>	<b>549,616</b>	<b>727,913</b>	<b>490,495</b>
Cost of sales and operations, total	1,825,674	* 2,729	503,553	* 63,167	386,070	442,236	306,538
Inventory, beginning of year	128,202	* 70	38,844	* 6,885	25,471	* 5,636	* 47,007
Cost of labor	164,723	* 167	* 43,671	* 1,747	* 54,999	* 70,996	* 10,813
Purchases	965,095	* 2,138	248,817	* 51,101	134,701	* 208,978	247,500
Materials and supplies	565,455	0	131,985	* 653	* 79,913	* 149,870	* 31,223
Other costs	135,634	* 394	80,750	* 11,072	125,872	* 13,022	* 19,803
Inventory, end of year	133,435	* 40	40,513	* 8,290	* 34,887	* 6,267	* 49,808
Advertising expenses	3,986	0	17,497	* 9,542	4,876	* 6,162	2,384
Car and truck expenses	59,276	0	36,521	* 8,185	15,475	* 23,606	11,243
Commissions	* 3,387	0	10,795	0	* 4,057	* 6,736	* 475
Contract labor	148,594	0	* 26,514	* 32,712	* 1,122	* 68,810	* 16,266
Depletion	0	0	0	* 134	* 1	* 892	0
Depreciation	84,975	* 106	29,520	* 4,620	24,230	* 2,358	27,376
Employee benefit programs	3,666	* 12	* 3,145	* 163	* 2,206	* 325	* 1,224
Insurance	16,070	* 4	5,770	* 2,904	5,111	8,895	10,042
Legal and professional services	6,612	* 3	5,518	* 1,978	3,172	5,920	3,332
Meals and entertainment deducted	5,793	* 1	5,890	* 65	504	* 169	* 359
Mortgage interest	4,681	0	* 1,078	* 394	* 989	* 556	* 3,917
Other interest paid on business indebtedness	12,530	* 13	1,433	* 56	* 842	* 1,187	* 912
Office expenses	5,879	0	5,886	* 6,178	2,277	* 13,447	1,997
Pension and profit-sharing plans	* 587	0	* 6,544	* 51	* 703	* 1,517	0
Rent paid on machinery and equipment	13,314	0	* 13,474	* 2,271	* 218	* 3,090	* 3,505
Rent paid on other business property	34,895	0	36,790	* 3,547	4,098	* 11,583	* 3,384
Repairs	51,443	* 3	10,948	* 907	6,638	7,500	10,054
Supplies	40,517	0	60,392	* 45,138	10,221	* 63,339	* 190
Salaries and wages	151,289	* 29	62,950	* 7,917	16,928	* 13,713	49,621
Taxes paid	26,431	0	23,106	* 2,815	4,450	3,863	9,288
Travel	7,014	* 12	7,969	* 392	4,192	* 739	746
Utilities	43,960	* 2	45,870	* 2,791	12,908	15,698	8,109
Other business deductions	196,383	* 39	80,213	* 3,757	34,459	23,284	15,991
Home office business deductions, total	* 8,500	0	24,175	* 2,087	* 2,713	* 2,289	* 2,607
Depreciation, Form 8829 [3]	* 773	0	* 2,589	0	* 266	0	* 341
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>526,093</b>	<b>* 895</b>	<b>350,679</b>	<b>72,926</b>	<b>201,695</b>	<b>134,674</b>	<b>95,239</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 2,034	* 1,020	* 1,998	* 8	* 2,208	0	* 1,036
Business receipts	* 20,169	* 485	* 7,075	* 2	* 23,607	0	* 12,526
Business deductions	* 3,739	0	* 4,124	0	* 1,157	0	* 933
Net income	* 16,429	* 485	* 2,951	* 2	* 22,450	0	* 11,593

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued					
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment
	(28)	(29)	(30)	(31)	(32)	(33)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns [1]</b>	<b>5,196</b>	<b>27,991</b>	<b>19,093</b>	<b>10,068</b>	<b>9,900</b>	<b>8,146</b>
<b>Business receipts, total [1,2]</b>	<b>631,725</b>	<b>3,872,077</b>	<b>1,681,128</b>	<b>384,529</b>	<b>587,735</b>	<b>494,707</b>
Income from sales and operations [1]	618,562	3,828,476	1,677,666	383,976	584,832	433,365
Other business income (loss) [1]	* 13,163	43,601	3,462	* 553	* 2,903	* 61,342
<b>Business deductions, total [1,2]</b>	<b>579,664</b>	<b>3,280,079</b>	<b>1,427,083</b>	<b>332,854</b>	<b>568,855</b>	<b>511,944</b>
Cost of sales and operations, total	421,543	1,744,858	505,493	160,044	286,847	264,670
Inventory, beginning of year	* 12,946	153,476	77,983	* 24,293	57,536	* 86,107
Cost of labor	* 35,216	324,290	62,834	* 30,169	* 25,720	* 44,535
Purchases	* 326,092	1,005,681	302,219	111,679	178,122	188,495
Materials and supplies	* 9,543	273,954	94,972	* 8,555	* 91,122	* 39,551
Other costs	* 50,619	175,906	52,169	* 21,475	* 32,780	* 9,553
Inventory, end of year	* 12,873	188,450	84,685	* 36,128	98,434	* 103,570
Advertising expenses	* 1,935	11,330	7,341	* 3,949	7,035	14,494
Car and truck expenses	* 8,116	93,419	63,141	17,543	72,712	42,204
Commissions	* 1,592	10,056	12,344	* 571	* 2,474	* 954
Contract labor	* 1	139,950	74,785	* 1,656	* 2,564	* 783
Depletion	0	* 1	* 388	0	0	0
Depreciation	35,236	207,925	80,697	49,704	30,066	8,128
Employee benefit programs	* 1,194	18,562	13,472	* 1,690	* 1,006	* 766
Insurance	* 7,031	38,502	24,779	* 3,380	6,837	4,084
Legal and professional services	1,820	19,171	24,824	7,066	8,948	1,986
Meals and entertainment deducted	* 1,167	13,184	6,653	2,651	8,019	6,169
Mortgage interest	* 2,341	8,742	* 5,181	* 6,373	* 3,158	* 3,444
Other interest paid on business indebtedness	* 1,066	27,918	5,914	* 2,741	* 2,826	* 497
Office expenses	* 2,069	22,123	10,087	* 1,844	4,770	1,606
Pension and profit-sharing plans	* 185	5,189	* 1,084	* 32	* 627	* 15
Rent paid on machinery and equipment	* 232	11,360	21,555	* 560	* 214	* 775
Rent paid on other business property	* 8,475	57,632	75,222	* 15,598	8,600	* 23,285
Repairs	* 6,571	63,544	15,663	7,291	5,215	4,460
Supplies	* 13,592	99,456	53,896	4,306	13,321	7,449
Salaries and wages	* 39,499	308,420	225,590	* 16,667	45,741	* 30,589
Taxes paid	4,155	59,041	32,605	2,809	6,739	5,364
Travel	* 3,015	21,895	9,317	5,786	9,679	4,737
Utilities	* 9,978	84,295	54,339	10,834	18,668	18,657
Other business expenses	7,860	197,987	94,429	8,916	22,149	65,410
Home office business deductions, total	* 903	14,349	* 576	* 714	* 231	* 1,270
Depreciation, Form 8829 [3]	0	* 1,100	* 86	0	* 18	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 295	* 5	0	* 25	0
<b>Net income less deficit [1,2]</b>	<b>52,061</b>	<b>593,732</b>	<b>257,236</b>	<b>51,674</b>	<b>18,880</b>	<b>-17,536</b>
Net income [1,2]	81,626	675,248	339,806	84,782	84,495	29,718
Deficit [2]	29,565	81,517	82,570	33,109	65,615	47,254

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued					
	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products	Electrical equipment, appliances, and components	Transportation equipment
	(28)	(29)	(30)	(31)	(32)	(33)
<b>BUSINESSES WITH NET INCOME</b>						
<b>Number of returns [1]</b>	<b>3,356</b>	<b>18,991</b>	<b>16,027</b>	<b>6,207</b>	<b>6,363</b>	<b>4,846</b>
<b>Business receipts, total [1,2]</b>	<b>560,444</b>	<b>3,582,404</b>	<b>1,430,071</b>	<b>339,625</b>	<b>527,314</b>	<b>336,164</b>
Income from sales and operations [1]	549,232	3,539,782	1,428,139	339,084	524,420	329,660
Other business income	* 11,212	42,622	* 1,932	* 541	* 2,894	* 6,504
<b>Business deductions, total [1,2]</b>	<b>* 478,818</b>	<b>2,908,890</b>	<b>1,090,265</b>	<b>254,843</b>	<b>442,819</b>	<b>306,445</b>
Cost of sales and operations, total	* 364,822	1,629,762	394,320	* 136,951	239,596	* 161,103
Inventory, beginning of year	* 3,405	125,456	48,038	* 10,997	* 43,085	* 9,732
Cost of labor	* 26,718	306,706	33,109	* 29,153	* 25,154	* 40,518
Purchases	* 313,797	924,788	233,113	* 79,792	* 134,918	* 81,223
Materials and supplies	* 3,375	261,727	89,358	* 2,776	* 90,951	* 39,084
Other costs	* 20,932	169,526	38,758	* 20,653	* 20,156	* 4,482
Inventory, end of year	* 3,405	158,440	48,056	* 6,420	74,667	* 13,937
Advertising expenses	* 800	9,831	3,448	* 3,307	5,076	* 9,233
Car and truck expenses	* 3,110	59,649	40,981	13,677	35,999	* 24,780
Commissions	* 23	9,367	* 10,566	* 385	* 1,186	* 166
Contract labor	0	128,862	58,819	* 1,030	* 136	* 175
Depletion	0	* 1	0	0	0	0
Depreciation	* 17,473	141,980	62,361	* 42,453	* 27,632	* 4,552
Employee benefit programs	* 713	16,401	6,711	* 1,240	* 493	* 65
Insurance	* 6,493	35,282	17,238	* 3,005	6,387	* 3,051
Legal and professional services	* 1,357	15,714	20,335	* 3,850	7,317	* 881
Meals and entertainment deducted	* 522	11,887	3,815	1,484	6,340	* 2,486
Mortgage interest	* 184	7,599	* 4,549	0	* 2,157	* 3,437
Other interest paid on business indebtedness	* 463	23,370	2,613	* 2,600	* 2,822	* 259
Office expenses	* 1,148	19,124	5,612	1,214	4,307	* 335
Pension and profit-sharing plans	* 151	5,102	* 895	* 19	* 583	0
Rent paid on machinery and equipment	* 232	10,141	10,782	* 447	* 207	* 759
Rent paid on other business property	* 8,224	36,830	60,347	* 9,050	* 7,704	* 17,630
Repairs	* 5,599	59,063	9,695	* 536	* 5,072	* 818
Supplies	* 13,035	92,635	28,716	* 792	11,094	* 3,164
Salaries and wages	* 37,899	270,079	194,800	* 11,755	* 40,591	* 687
Taxes paid	* 3,806	49,046	27,098	* 2,076	6,313	* 4,762
Travel	* 1,154	17,717	3,493	* 4,936	7,649	* 2,237
Utilities	* 6,147	68,860	39,863	* 7,465	14,306	* 15,317
Other business deductions	* 4,471	177,243	74,939	* 6,369	9,218	49,128
Home office business deductions, total	* 903	* 12,176	* 563	* 76	* 227	* 1,270
Depreciation, Form 8829 [3]	0	* 952	* 85	0	0	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	0
<b>Net income [1,2]</b>	<b>81,626</b>	<b>675,248</b>	<b>339,806</b>	<b>84,782</b>	<b>84,495</b>	<b>29,718</b>
<b>Returns with Schedule C-EZ:</b>						
Number of returns	* 40	* 1,553	* 4,058	* 2,078	* 2,037	* 136
Business receipts	* 3,398	* 9,514	* 19,829	* 13,450	* 19,755	* 319
Business deductions	* 87	* 1,168	* 7,707	* 127	* 408	* 148
Net income	* 3,311	* 8,346	* 12,122	* 13,322	* 19,347	* 171

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued		Wholesale trade (merchant wholesalers)				Retail trade
	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>25,610</b>	<b>57,346</b>	<b>347,394</b>	<b>156,737</b>	<b>127,545</b>	<b>63,112</b>	<b>2,398,964</b>
<b>Business receipts, total [1,2]</b>	<b>2,677,621</b>	<b>6,242,543</b>	<b>57,071,679</b>	<b>25,534,792</b>	<b>23,864,803</b>	<b>7,672,085</b>	<b>187,940,650</b>
Income from sales and operations [1]	2,665,074	6,206,290	56,720,443	25,347,649	23,771,217	7,601,577	186,197,205
Other business income (loss) [1]	12,547	36,253	351,236	187,143	93,586	70,507	1,743,445
<b>Business deductions, total [1,2]</b>	<b>2,266,977</b>	<b>5,247,860</b>	<b>52,212,368</b>	<b>23,395,421</b>	<b>22,093,722</b>	<b>6,723,224</b>	<b>177,366,204</b>
Cost of sales and operations, total	1,276,011	2,783,560	38,913,673	17,174,906	16,881,940	4,856,827	122,327,005
Inventory, beginning of year	82,819	672,898	3,653,254	2,271,532	1,113,992	267,730	21,325,818
Cost of labor	418,874	255,982	376,959	208,965	127,693	* 40,300	1,841,846
Purchases	439,350	1,949,318	32,676,678	14,462,069	14,484,150	3,730,460	109,827,821
Materials and supplies	345,299	411,146	2,781,205	1,406,051	761,496	613,658	5,827,507
Other costs	85,438	189,040	3,166,991	1,138,557	1,592,026	436,408	5,709,605
Inventory, end of year	95,768	694,824	3,741,413	2,312,267	1,197,417	231,729	22,205,592
Advertising expenses	14,336	115,034	443,914	205,268	158,466	80,179	1,975,227
Car and truck expenses	87,992	263,780	1,514,754	649,035	602,237	263,481	5,597,735
Commissions	17,612	16,463	502,556	248,464	155,860	98,232	1,646,987
Contract labor	141,728	119,313	512,336	199,003	237,739	75,595	1,768,803
Depletion	0	* 25	560	* 373	* 188	0	4,349
Depreciation	68,454	113,188	544,020	279,118	219,800	45,102	2,301,965
Employee benefit programs	* 3,823	21,074	69,608	35,616	25,051	8,941	227,992
Insurance	53,713	51,951	340,509	192,269	121,282	26,957	1,326,239
Legal and professional services	28,147	49,137	379,149	134,693	173,830	70,626	937,054
Meals and entertainment deducted	6,177	18,074	173,248	83,957	60,443	28,848	564,936
Mortgage interest	* 4,737	6,020	35,727	21,795	12,148	* 1,785	414,401
Other interest paid on business indebtedness	4,702	22,034	164,652	78,325	81,876	4,452	718,312
Office expenses	9,327	46,782	241,435	123,765	87,248	30,422	1,117,279
Pension and profit-sharing plans	* 173	3,449	26,186	10,537	8,189	7,460	28,055
Rent paid on machinery and equipment	5,345	23,255	225,232	125,753	75,770	23,709	607,790
Rent paid on other business property	103,422	151,030	826,147	429,507	311,569	85,071	5,572,810
Repairs	13,367	42,655	267,217	137,873	115,940	13,404	1,259,991
Supplies	46,285	186,140	504,107	246,530	194,859	62,718	2,707,877
Salaries and wages	218,658	440,743	1,783,109	941,092	684,738	157,279	7,947,042
Taxes paid	28,038	96,499	393,024	204,119	155,202	33,703	2,553,577
Travel	12,372	45,234	553,560	269,948	190,649	92,963	1,241,314
Utilities	59,904	103,112	635,430	327,452	236,316	71,662	3,699,030
Other business expenses	61,053	458,321	2,969,745	1,203,682	1,223,862	542,202	9,917,886
Home office business deductions, total	* 1,575	62,539	163,684	64,027	61,096	38,561	625,777
Depreciation, Form 8829 [3]	* 309	3,998	51,717	34,101	12,719	4,897	98,097
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 148
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 197	* 5,342	123,536	84,600	34,998	* 3,938	176,003
<b>Net income less deficit [1,2]</b>	<b>411,436</b>	<b>1,024,424</b>	<b>4,863,004</b>	<b>2,123,345</b>	<b>1,790,268</b>	<b>949,391</b>	<b>10,736,671</b>
Net income [1,2]	498,019	1,274,942	6,335,928	2,843,957	2,199,633	1,292,338	18,868,472
Deficit [2]	86,582	250,519	1,472,925	720,612	409,365	342,947	8,131,801

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Manufacturing—continued		Wholesale trade (merchant wholesalers)				Retail trade
	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total
	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>16,648</b>	<b>34,345</b>	<b>227,506</b>	<b>92,859</b>	<b>87,345</b>	<b>47,302</b>	<b>1,309,387</b>
<b>Business receipts, total [1,2]</b>	<b>2,094,886</b>	<b>5,411,342</b>	<b>49,556,101</b>	<b>21,393,945</b>	<b>21,390,720</b>	<b>6,771,436</b>	<b>149,849,784</b>
Income from sales and operations [1]	2,082,488	5,387,865	49,300,708	21,281,767	21,317,753	6,701,188	148,428,094
Other business income	* 12,398	23,478	255,393	112,178	72,967	70,248	1,421,690
<b>Business deductions, total [1,2]</b>	<b>1,596,867</b>	<b>4,136,400</b>	<b>43,221,920</b>	<b>18,549,998</b>	<b>19,192,599</b>	<b>5,479,322</b>	<b>130,986,125</b>
Cost of sales and operations, total	923,269	2,275,613	33,215,810	14,055,118	15,078,601	4,082,091	95,346,835
Inventory, beginning of year	61,310	488,639	2,577,279	1,452,604	918,263	206,412	13,420,372
Cost of labor	* 299,642	226,516	290,573	155,350	114,267	* 20,957	1,325,113
Purchases	343,856	1,577,967	28,208,003	11,887,606	13,123,665	3,196,733	86,112,004
Materials and supplies	219,071	379,435	2,128,769	1,206,321	482,025	440,422	4,498,525
Other costs	* 58,207	146,504	2,778,745	958,908	1,417,080	402,757	4,546,089
Inventory, end of year	58,816	543,449	2,767,560	1,605,671	976,699	185,190	14,555,268
Advertising expenses	6,752	90,786	297,838	164,094	79,446	54,298	1,239,177
Car and truck expenses	60,284	181,121	1,174,957	438,441	498,485	238,031	3,184,278
Commissions	* 3,192	13,231	429,267	220,054	126,057	83,156	1,194,442
Contract labor	124,495	81,246	424,583	164,465	185,557	74,561	1,299,113
Depletion	0	* 24	* 395	* 245	* 150	0	3,448
Depreciation	37,229	88,967	327,993	130,812	159,760	37,420	1,290,682
Employee benefit programs	* 3,728	18,061	57,079	28,434	19,871	8,774	173,606
Insurance	43,001	38,745	269,594	148,934	96,432	24,229	917,045
Legal and professional services	10,645	34,758	248,766	93,111	128,885	26,771	562,482
Meals and entertainment deducted	4,935	14,922	140,484	66,996	49,044	24,445	347,982
Mortgage interest	* 318	2,887	30,034	18,633	9,734	* 1,666	267,797
Other interest paid on business indebtedness	* 3,772	19,062	121,243	44,608	73,124	3,512	410,425
Office expenses	6,808	35,729	179,142	80,979	74,280	23,884	693,346
Pension and profit-sharing plans	* 173	3,344	25,811	10,353	7,998	7,460	25,414
Rent paid on machinery and equipment	* 5,232	10,685	186,113	107,081	55,589	23,443	399,773
Rent paid on other business property	55,447	116,491	625,256	330,848	241,605	52,803	3,615,191
Repairs	8,882	20,133	202,004	94,579	95,981	11,444	830,976
Supplies	27,360	163,337	397,754	183,147	158,893	55,714	1,520,276
Salaries and wages	154,441	337,701	1,379,841	669,259	559,466	151,117	5,819,329
Taxes paid	18,769	79,518	299,069	154,118	112,768	32,183	1,821,015
Travel	11,389	35,272	400,206	191,369	128,884	79,953	716,994
Utilities	40,011	80,548	454,183	228,377	179,801	46,005	2,207,029
Other business deductions	45,414	335,448	2,194,660	885,415	1,013,394	295,851	6,417,975
Home office business deductions, total	* 1,296	50,323	111,780	32,215	42,100	37,465	408,330
Depreciation, Form 8829 [3]	* 112	* 2,569	15,957	3,786	8,266	3,905	41,413
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 863	* 114	* 323	* 426	20,773
<b>Net income [1,2]</b>	<b>498,019</b>	<b>1,274,942</b>	<b>6,335,928</b>	<b>2,843,957</b>	<b>2,199,633</b>	<b>1,292,338</b>	<b>18,868,472</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 2,015	4,521	38,655	16,786	15,990	5,879	320,617
Business receipts	* 5,078	40,494	244,500	95,172	118,444	30,885	1,912,986
Business deductions	* 25	* 8,449	28,964	8,316	17,603	3,045	278,362
Net income	* 5,053	32,045	215,536	86,856	100,840	27,839	1,634,624

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Retail trade—continued						
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(41)	(42)	(43)	(44)	(45)	(46)	(47)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>130,269</b>	<b>37,792</b>	<b>16,434</b>	<b>32,069</b>	<b>102,062</b>	<b>134,121</b>	<b>17,253</b>
<b>Business receipts, total [1,2]</b>	<b>37,398,464</b>	<b>3,711,452</b>	<b>3,146,985</b>	<b>6,565,493</b>	<b>26,996,012</b>	<b>7,719,400</b>	<b>20,241,765</b>
Income from sales and operations [1]	37,025,242	3,694,440	3,081,564	6,552,904	26,613,448	7,679,066	19,977,382
Other business income (loss) [1]	373,222	17,013	65,421	12,589	382,564	40,333	264,383
<b>Business deductions, total [1,2]</b>	<b>36,246,835</b>	<b>3,454,187</b>	<b>2,969,847</b>	<b>6,117,147</b>	<b>26,153,004</b>	<b>7,253,819</b>	<b>20,018,505</b>
Cost of sales and operations, total	29,734,811	1,947,214	2,106,589	4,211,172	19,372,308	4,607,397	17,245,492
Inventory, beginning of year	5,426,686	629,087	187,342	704,186	1,958,598	498,426	505,054
Cost of labor	313,492	150,420	* 85,796	149,144	138,791	* 58,237	114,173
Purchases	27,007,872	1,577,256	1,828,278	3,714,046	18,032,269	4,296,051	16,068,242
Materials and supplies	1,063,462	175,951	* 33,614	251,855	790,271	240,454	588,622
Other costs	1,712,961	43,219	199,149	161,795	436,404	58,132	339,574
Inventory, end of year	5,789,662	628,720	227,591	769,854	1,984,024	543,903	370,174
Advertising expenses	318,525	79,686	36,267	61,246	139,386	130,729	22,026
Car and truck expenses	465,204	138,788	50,558	133,057	215,483	231,866	75,475
Commissions	180,195	54,144	* 10,998	35,398	97,936	69,143	45,742
Contract labor	301,670	70,703	62,915	88,458	90,561	117,860	22,015
Depletion	* 195	* 14	0	* 37	* 277	* 1	* 22
Depreciation	308,547	60,987	33,172	158,297	244,287	60,038	174,942
Employee benefit programs	54,404	6,696	* 1,023	20,651	24,573	22,174	7,162
Insurance	234,707	35,716	17,395	76,396	165,825	44,061	93,798
Legal and professional services	99,312	22,848	15,522	24,833	81,662	53,738	70,097
Meals and entertainment deducted	45,366	15,391	4,816	12,154	14,135	20,612	19,044
Mortgage interest	73,540	25,334	* 3,586	15,999	33,479	5,339	72,677
Other interest paid on business indebtedness	182,368	20,085	6,475	34,222	56,425	24,257	36,856
Office expenses	90,116	22,972	7,983	46,720	80,120	63,321	16,518
Pension and profit-sharing plans	2,726	* 401	* 240	* 3,756	1,960	3,434	1,149
Rent paid on machinery and equipment	68,797	34,135	75,658	20,804	59,117	23,569	24,131
Rent paid on other business property	511,672	202,434	47,321	62,393	910,971	252,612	246,492
Repairs	232,615	32,546	24,992	36,839	188,167	33,456	116,945
Supplies	267,802	46,229	22,964	68,184	413,301	110,879	53,759
Salaries and wages	1,167,072	234,090	165,735	433,966	1,599,885	531,338	642,683
Taxes paid	346,253	77,278	39,731	129,469	437,808	93,197	240,709
Travel	105,462	32,049	17,142	25,889	43,069	64,454	3,953
Utilities	328,438	104,363	42,822	124,935	622,564	144,179	213,333
Other business expenses	1,092,401	177,688	175,361	282,728	1,226,109	488,578	573,292
Home office business deductions, total	17,211	11,161	* 581	8,293	16,281	37,173	* 196
Depreciation, Form 8829 [3]	1,718	1,907	* 22	* 387	2,929	5,659	* 10
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 148	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,474	* 1,503	0	* 78	* 4,244	12,282	* 20
<b>Net income less deficit [1,2]</b>	<b>1,157,521</b>	<b>257,134</b>	<b>177,186</b>	<b>451,380</b>	<b>848,128</b>	<b>487,732</b>	<b>224,822</b>
Net income [1,2]	1,873,279	490,916	240,287	608,626	1,434,498	955,083	393,295
Deficit [2]	715,757	233,781	63,101	157,247	586,370	467,352	168,473

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Retail trade—continued						
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(41)	(42)	(43)	(44)	(45)	(46)	(47)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>81,910</b>	<b>18,265</b>	<b>11,435</b>	<b>21,003</b>	<b>65,458</b>	<b>62,237</b>	<b>9,648</b>
<b>Business receipts, total [1,2]</b>	<b>30,811,166</b>	<b>2,401,080</b>	<b>2,666,461</b>	<b>5,292,112</b>	<b>21,212,844</b>	<b>6,433,873</b>	<b>15,134,491</b>
Income from sales and operations [1]	30,496,847	2,393,876	2,607,870	5,281,969	20,925,659	6,402,276	14,964,654
Other business income	314,319	7,204	* 58,591	10,143	287,185	31,597	169,838
<b>Business deductions, total [1,2]</b>	<b>28,939,967</b>	<b>1,910,165</b>	<b>2,426,174</b>	<b>4,683,486</b>	<b>19,778,345</b>	<b>5,479,043</b>	<b>14,740,958</b>
Cost of sales and operations, total	24,269,314	1,126,332	1,705,037	3,429,053	15,013,512	3,866,827	12,945,609
Inventory, beginning of year	3,657,497	218,213	151,910	509,209	1,407,026	339,323	252,350
Cost of labor	253,759	100,085	* 37,430	134,742	97,008	* 27,333	* 106,216
Purchases	22,119,108	945,676	1,536,299	2,984,370	13,966,598	3,670,168	11,952,344
Materials and supplies	838,288	62,368	* 33,514	251,178	683,823	181,804	575,335
Other costs	1,443,326	16,601	* 135,836	102,260	343,003	45,485	319,060
Inventory, end of year	4,042,663	216,610	189,951	552,707	1,483,946	397,285	259,696
Advertising expenses	217,577	46,817	20,732	47,671	83,773	67,524	16,821
Car and truck expenses	299,094	86,556	43,528	90,863	147,726	87,550	38,665
Commissions	106,812	3,523	* 10,941	* 29,981	94,482	59,667	40,497
Contract labor	231,784	11,627	59,938	70,275	66,614	94,624	11,200
Depletion	* 121	* 3	0	0	* 214	* 1	0
Depreciation	220,552	24,718	32,151	98,148	138,344	35,579	101,349
Employee benefit programs	44,631	5,214	* 986	15,318	19,140	11,067	4,455
Insurance	172,480	19,055	14,310	45,634	117,966	31,969	69,093
Legal and professional services	67,222	13,721	13,662	16,140	58,854	29,939	49,782
Meals and entertainment deducted	25,632	11,673	1,991	9,624	7,943	12,235	1,221
Mortgage interest	58,196	* 22,105	* 2,435	6,041	26,506	* 2,632	49,005
Other interest paid on business indebtedness	119,617	9,064	* 5,539	30,643	34,184	6,115	12,058
Office expenses	62,610	9,903	7,426	25,424	46,358	36,776	11,670
Pension and profit-sharing plans	2,387	* 398	* 240	* 3,756	1,718	2,651	892
Rent paid on machinery and equipment	56,202	1,034	* 51,878	19,724	34,710	15,054	17,529
Rent paid on other business property	324,469	80,332	41,082	48,051	672,943	148,070	144,074
Repairs	149,494	18,072	22,977	25,000	134,098	25,121	70,573
Supplies	203,015	33,116	14,402	32,211	224,815	55,583	44,564
Salaries and wages	936,353	157,732	144,289	335,598	1,108,582	417,940	438,061
Taxes paid	268,735	45,390	38,209	76,217	317,656	58,541	168,747
Travel	59,084	23,450	15,258	20,699	26,812	36,139	1,571
Utilities	229,600	48,872	31,409	69,035	441,239	68,253	144,944
Other business deductions	783,813	103,669	147,174	129,343	934,040	267,364	358,396
Home office business deductions, total	14,878	6,555	* 581	8,135	8,922	21,408	* 184
Depreciation, Form 8829 [3]	767	* 1,107	* 22	* 321	* 628	* 2,802	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 523	0	0	* 3	0	* 1	0
<b>Net income [1,2]</b>	<b>1,873,279</b>	<b>490,916</b>	<b>240,287</b>	<b>608,626</b>	<b>1,434,498</b>	<b>955,083</b>	<b>393,295</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	14,307	* 2,582	* 1,042	* 4,346	17,422	15,548	* 1,021
Business receipts	160,512	* 4,436	* 507	* 16,681	167,522	123,689	* 4,082
Business deductions	17,427	* 1,235	0	* 1,250	* 17,315	20,415	0
Net income	143,086	* 3,201	* 507	* 15,430	150,207	103,274	* 4,082

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Retail trade—continued					Transportation and warehousing	
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>145,553</b>	<b>106,266</b>	<b>30,816</b>	<b>659,997</b>	<b>986,333</b>	<b>1,295,553</b>	<b>17,962</b>
<b>Business receipts, total [1,2]</b>	<b>9,465,472</b>	<b>6,887,282</b>	<b>2,913,642</b>	<b>32,897,595</b>	<b>29,997,088</b>	<b>105,858,083</b>	<b>1,426,202</b>
Income from sales and operations [1]	9,403,483	6,840,506	2,901,437	32,690,085	29,737,648	104,798,030	1,366,580
Other business income (loss) [1]	61,989	46,776	12,206	207,510	259,441	1,060,053	59,622
<b>Business deductions, total [1,2]</b>	<b>8,722,548</b>	<b>6,594,984</b>	<b>2,854,977</b>	<b>30,124,342</b>	<b>26,856,010</b>	<b>91,052,302</b>	<b>1,657,749</b>
Cost of sales and operations, total	4,980,869	3,999,566	2,084,448	17,670,688	14,366,452	12,010,530	460,734
Inventory, beginning of year	1,967,815	2,065,944	395,114	4,632,646	2,354,919	302,751	30,206
Cost of labor	48,948	35,206	* 34,166	387,713	325,759	2,005,112	13,567
Purchases	4,359,456	3,651,511	1,927,709	14,856,279	12,508,850	3,405,792	26,412
Materials and supplies	417,417	313,649	72,943	1,223,342	655,928	1,182,689	216,680
Other costs	93,499	171,334	117,975	1,296,208	1,079,354	5,386,278	200,355
Inventory, end of year	1,906,267	2,238,079	463,460	4,725,500	2,558,359	272,091	26,485
Advertising expenses	194,304	79,378	23,033	445,933	444,714	304,343	12,380
Car and truck expenses	217,951	160,668	75,775	1,377,737	2,455,172	27,588,251	25,037
Commissions	27,922	57,534	* 28,416	326,131	713,427	1,390,700	24,122
Contract labor	77,187	79,653	33,457	327,234	497,090	6,919,692	32,251
Depletion	* 403	* 3,036	0	327	* 36	14,766	* 60
Depreciation	91,182	102,692	25,735	566,763	475,322	5,635,180	335,171
Employee benefit programs	14,538	12,060	* 3,946	36,049	24,715	82,857	9,642
Insurance	118,552	62,193	18,311	291,935	167,351	3,398,339	31,314
Legal and professional services	65,936	39,262	8,466	257,283	198,095	390,407	18,128
Meals and entertainment deducted	61,725	20,159	4,639	153,421	193,473	2,231,446	4,313
Mortgage interest	11,758	59,130	* 2,668	89,886	21,006	226,017	18,466
Other interest paid on business indebtedness	40,391	37,063	7,500	164,253	108,418	481,716	25,180
Office expenses	105,885	62,616	13,819	269,357	337,851	447,673	9,825
Pension and profit-sharing plans	2,113	* 680	* 448	7,911	3,236	10,261	* 107
Rent paid on machinery and equipment	37,659	22,225	13,156	141,063	87,475	3,364,206	20,561
Rent paid on other business property	765,036	312,175	143,959	1,570,323	547,424	859,901	23,423
Repairs	58,656	54,413	28,347	290,275	162,743	6,044,361	97,148
Supplies	172,969	139,716	11,207	685,936	714,933	1,434,033	6,125
Salaries and wages	606,784	324,459	51,244	1,685,969	503,817	3,335,954	122,679
Taxes paid	170,091	138,352	39,485	597,827	243,378	1,474,568	17,362
Travel	76,232	44,048	11,778	334,293	482,946	1,039,819	48,421
Utilities	257,217	203,917	80,783	899,763	676,716	1,537,359	13,754
Other business expenses	508,057	528,461	131,880	1,686,376	3,046,955	10,426,620	272,713
Home office business deductions, total	46,871	46,120	* 10,851	134,762	296,278	227,959	23,983
Depreciation, Form 8829 [3]	12,468	5,659	* 2,105	14,323	50,910	24,410	* 983
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	12,542	18,282	* 2,009	28,905	94,663	13,772	* 414
<b>Net income less deficit [1,2]</b>	<b>743,115</b>	<b>323,431</b>	<b>63,823</b>	<b>2,791,528</b>	<b>3,210,870</b>	<b>14,914,387</b>	<b>-195,976</b>
Net income [1,2]	1,298,802	687,080	243,946	4,833,435	5,809,225	17,746,094	189,789
Deficit [2]	555,687	363,649	180,122	2,041,907	2,598,355	2,831,707	385,765

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Retail trade—continued					Transportation and warehousing	
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>82,966</b>	<b>56,746</b>	<b>15,262</b>	<b>405,114</b>	<b>479,343</b>	<b>1,066,264</b>	<b>12,007</b>
<b>Business receipts, total [1,2]</b>	<b>7,575,784</b>	<b>5,333,689</b>	<b>2,217,577</b>	<b>26,037,304</b>	<b>24,733,404</b>	<b>91,225,695</b>	<b>893,691</b>
Income from sales and operations [1]	7,536,661	5,318,989	2,205,469	25,770,255	24,523,569	90,341,797	874,835
Other business income	39,123	14,700	* 12,108	267,049	209,834	883,898	18,855
<b>Business deductions, total [1,2]</b>	<b>6,276,982</b>	<b>4,649,204</b>	<b>1,973,631</b>	<b>21,203,544</b>	<b>18,924,627</b>	<b>73,493,809</b>	<b>708,954</b>
Cost of sales and operations, total	3,774,636	2,967,478	1,501,079	13,472,063	11,275,895	8,584,246	324,177
Inventory, beginning of year	1,346,762	1,275,585	297,559	2,538,137	1,426,802	202,921	* 1,987
Cost of labor	23,718	18,082	* 8,402	318,061	200,278	1,386,364	* 4,654
Purchases	3,622,612	2,749,834	1,389,403	11,286,228	9,889,364	2,595,382	* 6,591
Materials and supplies	130,380	217,865	* 53,428	920,148	550,396	1,021,208	* 190,736
Other costs	43,621	131,965	79,906	1,048,540	836,484	3,583,236	121,199
Inventory, end of year	1,392,457	1,425,854	327,619	2,639,051	1,627,429	204,866	* 990
Advertising expenses	109,118	49,389	11,767	290,780	277,208	230,407	9,982
Car and truck expenses	154,978	78,459	32,140	730,072	1,394,649	23,371,635	9,023
Commissions	17,855	53,206	* 19,242	187,146	571,092	1,115,154	* 11,225
Contract labor	56,980	61,209	* 28,936	215,703	390,224	5,951,697	25,870
Depletion	* 0	* 3,036	0	* 65	* 8	14,664	* 38
Depreciation	44,421	57,981	14,116	316,850	206,473	3,924,155	23,613
Employee benefit programs	13,813	6,133	* 1,013	31,392	20,445	63,238	7,260
Insurance	100,167	45,926	10,761	184,371	105,314	2,777,161	11,022
Legal and professional services	40,274	24,860	6,012	129,679	112,337	300,060	7,156
Meals and entertainment deducted	49,340	12,517	2,620	104,242	108,945	1,981,257	3,244
Mortgage interest	6,754	45,619	* 1,615	31,844	15,045	160,156	* 4,714
Other interest paid on business indebtedness	16,871	20,360	5,013	84,150	66,811	334,614	7,374
Office expenses	75,025	44,460	7,449	176,154	190,092	366,702	7,782
Pension and profit-sharing plans	* 1,902	* 587	* 433	7,401	3,048	9,135	* 36
Rent paid on machinery and equipment	27,204	10,650	* 1,523	95,593	68,673	2,993,769	12,385
Rent paid on other business property	546,192	216,675	114,559	909,767	368,977	630,526	5,796
Repairs	34,598	41,168	21,050	178,234	110,591	4,999,132	24,371
Supplies	70,942	67,496	6,065	414,428	353,638	1,172,739	2,194
Salaries and wages	417,543	248,104	31,441	1,207,817	375,869	2,372,388	72,850
Taxes paid	132,487	98,832	32,562	401,264	182,376	1,232,709	5,585
Travel	39,047	22,424	5,150	202,909	264,451	824,616	33,725
Utilities	164,432	131,409	54,898	489,748	333,189	1,207,563	7,583
Other business deductions	338,764	319,935	61,039	1,122,244	1,852,195	8,520,098	82,094
Home office business deductions, total	31,380	15,882	* 1,810	108,158	190,435	182,957	* 5,010
Depreciation, Form 8829 [3]	4,259	* 1,309	* 95	7,752	22,350	20,624	* 941
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 1,843	0	* 5,498	12,905	* 2,463	* 6
<b>Net income [1,2]</b>	<b>1,298,802</b>	<b>687,080</b>	<b>243,946</b>	<b>4,833,435</b>	<b>5,809,225</b>	<b>17,746,094</b>	<b>189,789</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	12,000	9,211	* 2,336	125,744	115,059	156,944	4,077
Business receipts	74,822	61,389	* 18,551	824,570	456,225	1,173,943	32,362
Business deductions	12,260	* 5,408	* 1,626	112,849	88,577	175,345	* 4,851
Net income	62,562	55,981	* 16,926	711,721	367,648	998,598	27,511

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Transportation and warehousing—continued							
	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>4,525</b>	<b>584,399</b>	<b>** 408,805</b>	<b>**</b>	<b>** 9,332</b>	<b>65,086</b>	<b>193,155</b>	<b>12,290</b>
<b>Business receipts, total [1,2]</b>	<b>1,046,617</b>	<b>78,440,525</b>	<b>** 13,673,051</b>	<b>**</b>	<b>** 363,923</b>	<b>4,899,481</b>	<b>5,373,980</b>	<b>634,304</b>
Income from sales and operations [1]	1,039,250	77,831,997	** 13,422,504	**	363,810	4,787,204	5,359,780	626,905
Other business income (loss) [1]	7,367	608,528	** 250,547	**	* 112	112,277	* 14,200	7,399
<b>Business deductions, total [1,2]</b>	<b>1,058,602</b>	<b>68,067,115</b>	<b>** 10,835,251</b>	<b>**</b>	<b>** 441,102</b>	<b>4,314,716</b>	<b>4,115,499</b>	<b>562,266</b>
Cost of sales and operations, total	469,397	8,527,654	** 544,076	**	** 50,338	1,620,754	232,609	104,968
Inventory, beginning of year	* 6,890	88,684	** 71,567	**	* 5	80,208	* 9,738	* 15,453
Cost of labor	* 60,313	1,580,971	** 177,447	**	* 13,832	125,353	* 18,413	* 15,217
Purchases	* 2,452	2,406,880	** 223,664	**	* 265	612,814	86,697	* 46,609
Materials and supplies	* 6,524	733,952	** 18,121	**	* 14,390	177,326	* [4]	* 15,697
Other costs	398,909	3,817,029	** 95,704	**	* 21,847	696,679	* 127,469	28,286
Inventory, end of year	* 5,691	99,863	** 42,427	**	**	71,625	* 9,707	* 16,292
Advertising expenses	2,419	173,868	** 53,920	**	** 25,220	24,009	10,506	2,021
Car and truck expenses	33,505	21,663,600	** 2,861,782	**	** 13,410	556,884	2,411,729	22,305
Commissions	* 476	991,499	** 248,156	**	* 1,829	40,508	83,982	* 128
Contract labor	12,460	5,737,508	** 361,468	**	** 17,229	286,507	374,131	98,138
Depletion	0	* 2,437	** 12,262	**	* 3	* 2	0	0
Depreciation	184,147	4,131,722	** 519,690	**	** 124,123	261,819	59,079	19,428
Employee benefit programs	* 1,484	59,495	** 3,092	**	* 109	5,800	* 142	3,093
Insurance	18,436	2,627,326	** 520,208	**	** 15,321	118,123	57,244	10,366
Legal and professional services	4,262	251,867	** 54,463	**	** 3,552	30,068	22,454	5,612
Meals and entertainment deducted	3,027	2,025,036	** 127,163	**	** 3,248	19,980	48,247	433
Mortgage interest	5,488	112,117	** 53,150	**	* 9,092	17,462	* 1,838	* 8,403
Other interest paid on business indebtedness	16,589	366,938	** 35,453	**	** 2,557	23,800	2,565	8,635
Office expenses	2,355	305,161	** 55,090	**	** 365	36,335	33,877	4,664
Pension and profit-sharing plans	* 99	4,577	** 315	**	0	5,132	* 28	* 4
Rent paid on machinery and equipment	4,875	1,481,769	** 1,752,506	**	* 22,874	38,147	32,519	10,957
Rent paid on other business property	6,016	524,306	** 143,954	**	** 5,748	57,535	34,348	64,572
Repairs	39,972	5,247,029	** 446,075	**	** 25,134	111,578	57,582	19,845
Supplies	17,385	1,050,050	** 158,889	**	** 6,055	115,965	64,769	14,794
Salaries and wages	92,521	2,471,948	** 261,347	**	* 4,810	288,033	52,861	41,755
Taxes paid	13,694	1,177,579	** 177,976	**	** 1,950	58,143	14,253	13,611
Travel	7,224	773,855	** 101,707	**	** 11,752	45,677	38,944	12,239
Utilities	4,997	975,104	** 270,660	**	** 9,692	119,472	116,913	26,767
Other business expenses	116,346	7,233,876	** 1,953,307	**	** 85,008	392,839	315,400	57,130
Home office business deductions, total	* 1,363	112,954	** 59,085	**	* 851	15,888	13,660	* 176
Depreciation, Form 8829 [3]	* 248	11,928	** 7,106	**	* 379	3,313	* 418	* 35
Casualty loss, Form 8829 [3]	0	0	**	**	**	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 1,118	3,439	** 4,697	**	* 595	* 3,224	* 259	* 26
<b>Net income less deficit [1,2]</b>	<b>-10,695</b>	<b>10,387,351</b>	<b>** 2,838,672</b>	<b>**</b>	<b>** -76,875</b>	<b>637,830</b>	<b>1,262,041</b>	<b>72,038</b>
Net income [1,2]	79,038	11,504,554	** 3,512,290	**	** 60,260	794,696	1,477,633	127,835
Deficit [2]	89,733	1,117,203	** 673,617	**	** 137,135	156,865	215,592	55,797

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Transportation and warehousing—continued							
	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
<b>BUSINESSES WITH NET INCOME</b>								
Number of returns [1]	3,961	498,708	** 332,469	**	** 5,435	50,882	153,936	8,866
Business receipts, total [1,2]	497,874	68,134,026	** 12,352,491	**	** 292,388	3,998,242	4,589,737	467,247
Income from sales and operations [1]	497,179	67,599,949	** 12,120,131	**	** 292,302	3,902,597	4,589,600	465,204
Other business income	* 695	534,078	** 232,360	**	* 86	95,646	* 136	* 2,043
Business deductions, total [1,2]	419,129	56,634,319	** 8,840,202	**	** 232,583	3,203,546	3,115,664	339,412
Cost of sales and operations, total	146,945	6,160,835	** 450,551	**	* 24,595	1,354,125	* 64,345	* 58,672
Inventory, beginning of year	* 281	79,986	** 42,794	**	**	* 70,731	* 1,031	* 6,111
Cost of labor	* 11	1,074,172	** 168,911	**	* 9,896	114,036	0	* 14,683
Purchases	* 2,450	1,801,896	** 218,648	**	**	492,575	* 54,186	* 19,037
Materials and supplies	* 1	630,975	** 15,314	**	* 14,390	169,201	0	* 592
Other costs	* 145,020	2,663,973	** 47,311	**	* 309	569,803	* 10,184	* 25,437
Inventory, end of year	* 818	90,166	** 42,427	**	**	* 62,220	* 1,056	* 7,188
Advertising expenses	180	136,123	** 37,636	**	* 24,543	16,216	4,854	871
Car and truck expenses	32,835	19,006,485	** 2,053,392	**	* 7,429	399,802	1,852,400	10,268
Commissions	* 3	767,791	** 239,479	**	* 1,103	28,224	* 67,322	* 6
Contract labor	* 7,173	4,992,749	** 301,278	**	* 15,725	190,446	355,273	* 63,184
Depletion	0	* 2,364	** 12,256	**	* 3	* 2	0	0
Depreciation	34,747	3,233,243	** 428,834	**	** 21,452	128,818	40,361	13,088
Employee benefit programs	* 947	44,779	** 2,548	**	**	4,684	* 80	* 2,940
Insurance	13,564	2,230,351	** 399,768	**	** 9,745	61,018	45,615	6,077
Legal and professional services	1,692	208,679	** 39,409	**	* 376	22,635	18,336	1,778
Meals and entertainment deducted	1,538	1,821,310	** 96,327	**	* 509	14,734	43,335	260
Mortgage interest	* 1,471	91,230	** 50,402	**	* 6,787	3,184	* 1,835	* 532
Other interest paid on business indebtedness	4,081	278,631	** 21,859	**	* 714	11,930	* 2,080	7,944
Office expenses	1,946	262,975	** 35,756	**	* 266	29,340	25,075	3,563
Pension and profit-sharing plans	* 74	3,623	** 287	**	**	* 5,111	0	* 4
Rent paid on machinery and equipment	* 1,634	1,238,010	** 1,658,643	**	* 22,226	25,354	30,127	* 5,390
Rent paid on other business property	3,046	376,436	** 133,696	**	* 184	49,659	18,502	43,207
Repairs	17,613	4,459,286	** 363,074	**	* 12,535	75,838	39,326	7,088
Supplies	13,536	917,039	** 85,510	**	* 5,101	87,163	53,826	8,370
Salaries and wages	58,827	1,809,700	** 148,433	**	* 1,388	208,393	* 38,349	34,447
Taxes paid	7,041	1,006,576	** 151,891	**	* 181	41,317	13,079	7,038
Travel	6,294	655,959	** 68,807	**	* 5,453	19,309	28,922	6,147
Utilities	2,778	807,984	** 202,386	**	** 8,687	90,106	79,216	8,821
Other business deductions	60,405	5,980,160	** 1,755,381	**	** 62,529	297,642	244,570	37,318
Home office business deductions, total	* 695	104,161	** 44,803	**	* 219	14,237	13,660	* 172
Depreciation, Form 8829 [3]	* 32	10,715	** 6,326	**	* 61	2,099	* 418	* 30
Casualty loss, Form 8829 [3]	0	0	**	**	**	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 2,198	**	**	**	0	* 259	0
Net income [1,2]	79,038	11,504,554	** 3,512,290	**	** 60,260	794,696	1,477,633	127,835
<b>Returns with Schedule C-EZ:</b>								
Number of returns	* 987	42,702	** 55,613	**	* 1,028	18,373	29,794	* 4,371
Business receipts	* 7,904	472,404	** 318,656	**	* 3,122	130,968	172,883	* 35,645
Business deductions	* 64	37,840	** 59,456	**	* 831	24,257	35,819	* 12,226
Net income	* 7,840	434,564	** 259,199	**	* 2,291	106,711	137,063	* 23,419

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Information					Finance and insurance	
	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications and Internet service providers	Data processing, internet publishing and broadcasting, and Web search portals	Total	Credit intermediation and related activities
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>376,410</b>	<b>58,120</b>	<b>121,705</b>	<b>89,273</b>	<b>107,311</b>	<b>626,057</b>	<b>40,596</b>
<b>Business receipts, total [1,2]</b>	<b>13,303,848</b>	<b>1,745,094</b>	<b>4,151,735</b>	<b>4,245,166</b>	<b>3,161,853</b>	<b>81,021,232</b>	<b>2,716,778</b>
Income from sales and operations [1]	12,818,030	1,718,265	3,973,818	4,202,875	2,923,071	79,625,123	2,646,550
Other business income (loss) [1]	485,818	26,829	177,917	42,290	238,782	1,396,109	70,228
<b>Business deductions, total [1,2]</b>	<b>10,405,396</b>	<b>1,385,104</b>	<b>3,237,249</b>	<b>3,238,816</b>	<b>2,544,228</b>	<b>60,696,635</b>	<b>2,264,765</b>
Cost of sales and operations, total	3,330,940	583,343	682,171	1,134,671	930,756	27,962,571	882,859
Inventory, beginning of year	177,535	27,715	4,896	138,432	6,492	589,068	68,905
Cost of labor	346,754	* 133,797	151,204	* 52,813	* 8,940	179,385	* 4,879
Purchases	1,458,955	168,468	165,432	825,369	299,686	13,645,515	699,954
Materials and supplies	105,784	12,791	19,207	* 21,770	52,017	124,933	* 68,223
Other costs	1,320,390	277,224	347,580	114,622	580,963	13,957,522	102,399
Inventory, end of year	78,479	36,651	6,149	18,336	17,343	533,852	61,501
Advertising expenses	230,326	16,006	73,003	47,620	93,697	1,111,076	36,759
Car and truck expenses	616,943	69,369	251,432	173,201	122,941	3,053,179	108,229
Commissions	188,585	24,346	19,921	86,781	57,537	3,000,074	46,496
Contract labor	694,850	81,022	195,276	282,893	135,658	1,218,473	83,796
Depletion	* 85	0	* 7	* 56	* 23	5,794	* 88
Depreciation	469,261	12,349	300,205	103,690	53,016	690,630	20,992
Employee benefit programs	32,248	10,303	3,213	14,296	4,436	189,315	3,649
Insurance	84,884	9,602	22,255	31,728	21,300	595,935	13,607
Legal and professional services	141,551	21,246	51,185	34,861	34,260	765,692	75,100
Meals and entertainment deducted	110,078	11,498	46,043	34,837	17,700	526,576	14,461
Mortgage interest	7,111	* 135	* 2,248	3,177	* 1,551	102,621	8,543
Other interest paid on business indebtedness	42,200	3,556	18,551	12,418	7,676	420,318	68,216
Office expenses	156,201	20,991	40,766	57,101	37,343	913,922	30,647
Pension and profit-sharing plans	9,467	* 391	6,737	1,441	* 899	126,650	* 3,210
Rent paid on machinery and equipment	92,231	4,633	49,080	26,360	12,158	216,885	12,917
Rent paid on other business property	356,582	40,104	124,167	112,738	79,573	1,581,721	79,726
Repairs	85,547	3,943	34,181	15,251	32,171	238,091	15,918
Supplies	309,746	21,596	162,418	76,531	49,201	509,497	31,670
Salaries and wages	779,941	116,226	184,518	320,169	159,028	4,831,530	126,740
Taxes paid	104,172	17,237	33,108	36,854	16,973	637,728	30,230
Travel	284,064	41,348	124,292	61,704	56,720	913,207	28,454
Utilities	406,827	50,715	110,142	143,041	102,929	1,270,650	60,937
Other business expenses	1,606,942	184,451	582,289	371,484	468,719	9,448,599	451,715
Home office business deductions, total	214,993	27,431	110,181	42,888	34,492	300,874	24,672
Depreciation, Form 8829 [3]	29,183	1,762	14,958	6,728	5,735	49,604	* 3,635
Casualty loss, Form 8829 [3]	* 17	0	0	* 17	0	* 61	* 18
Carryover of excess casualty losses and depreciation, Form 8829 [3]	42,285	* 443	30,960	* 7,073	3,809	66,647	* 406
<b>Net income less deficit [1,2]</b>	<b>2,917,718</b>	<b>359,339</b>	<b>925,129</b>	<b>1,006,991</b>	<b>626,258</b>	<b>20,364,729</b>	<b>479,969</b>
Net income [1,2]	4,024,710	483,176	1,351,598	1,244,678	945,258	23,668,099	672,787
Deficit [2]	1,106,993	123,837	426,469	237,687	319,000	3,303,369	192,818

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Information					Finance and insurance	
	Total	Publishing industries (except Internet)	Motion picture and sound recording	Broadcasting (except Internet) and telecommunications and Internet service providers	Data processing, Internet publishing and broadcasting, and Web search portals	Total	Credit intermediation and related activities
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>254,444</b>	<b>41,353</b>	<b>77,117</b>	<b>63,636</b>	<b>72,338</b>	<b>444,815</b>	<b>27,407</b>
<b>Business receipts, total [1,2]</b>	<b>10,829,494</b>	<b>1,340,654</b>	<b>3,120,389</b>	<b>3,734,945</b>	<b>2,633,506</b>	<b>56,063,430</b>	<b>1,908,540</b>
Income from sales and operations [1]	10,339,407	1,315,285	2,930,639	3,694,913	2,398,570	54,883,908	1,883,696
Other business income	490,087	25,369	189,750	40,032	234,936	1,179,522	24,844
<b>Business deductions, total [1,2]</b>	<b>6,806,127</b>	<b>857,479</b>	<b>1,770,157</b>	<b>2,490,243</b>	<b>1,688,248</b>	<b>32,398,300</b>	<b>1,235,753</b>
Cost of sales and operations, total	2,440,945	316,533	286,184	1,011,611	826,617	8,422,017	301,101
Inventory, beginning of year	151,545	13,213	* 236	* 134,640	* 3,456	236,128	* 41,777
Cost of labor	165,883	* 15,314	* 103,352	* 43,110	* 4,108	130,427	* 4,436
Purchases	1,299,249	* 149,782	* 152,398	722,925	274,143	4,657,515	143,153
Materials and supplies	30,847	* 1,669	6,592	* 20,797	* 1,790	97,032	* 65,485
Other costs	840,290	153,677	24,369	104,117	558,127	3,633,081	82,347
Inventory, end of year	46,870	17,122	* 763	* 13,978	* 15,008	332,165	* 36,098
Advertising expenses	162,774	9,291	55,606	29,881	67,995	957,640	23,743
Car and truck expenses	380,844	55,168	159,336	109,843	56,497	2,298,179	67,974
Commissions	160,690	17,932	14,491	80,641	47,626	1,963,430	30,730
Contract labor	465,708	75,462	100,111	187,348	102,787	931,930	78,702
Depletion	* 75	0	0	* 56	* 19	5,630	* 87
Depreciation	283,231	6,871	179,047	79,175	18,139	519,759	11,620
Employee benefit programs	15,359	* 370	758	11,893	2,338	160,478	3,212
Insurance	56,947	5,769	12,975	28,292	9,911	502,313	8,777
Legal and professional services	86,002	12,803	26,183	28,282	18,734	533,027	17,371
Meals and entertainment deducted	71,504	8,230	28,210	26,346	8,718	430,701	9,864
Mortgage interest	1,328	* 135	* 242	* 951	0	85,034	* 3,187
Other interest paid on business indebtedness	18,635	* 1,250	4,472	9,918	2,995	256,614	34,944
Office expenses	94,666	11,570	26,654	35,685	20,757	771,022	21,690
Pension and profit-sharing plans	8,371	* 300	* 5,930	* 1,418	* 723	112,670	* 3,180
Rent paid on machinery and equipment	51,077	* 2,029	27,522	17,992	3,534	163,334	6,460
Rent paid on other business property	210,422	34,599	60,078	79,821	35,924	1,340,151	59,456
Repairs	33,554	1,118	14,133	10,653	7,650	177,072	6,364
Supplies	219,779	15,145	123,368	65,502	15,764	408,523	20,872
Salaries and wages	469,936	79,625	81,361	222,802	86,148	4,219,538	101,876
Taxes paid	52,517	6,394	11,128	25,487	9,509	554,476	22,873
Travel	137,883	20,299	48,155	43,273	26,157	682,906	16,403
Utilities	267,984	29,836	71,380	94,529	72,239	1,014,795	45,950
Other business deductions	885,853	108,201	328,503	240,108	209,041	5,566,995	309,512
Home office business deductions, total	182,122	25,286	94,470	37,412	24,954	256,090	24,672
Depreciation, Form 8829 [3]	17,553	1,403	7,702	4,851	3,598	35,433	* 3,260
Casualty loss, Form 8829 [3]	* 17	0	0	* 17	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 11,119	* 7	* 6,784	* 4,322	* 6	6,254	0
<b>Net income [1,2]</b>	<b>4,024,710</b>	<b>483,176</b>	<b>1,351,598</b>	<b>1,244,678</b>	<b>945,258</b>	<b>23,668,099</b>	<b>672,787</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	76,557	13,773	15,125	22,392	25,267	65,454	4,369
Business receipts	486,905	106,412	88,511	128,519	163,464	664,642	63,349
Business deductions	49,622	13,262	9,861	13,027	13,472	65,497	5,134
Net income	437,283	93,149	78,650	115,492	149,992	599,145	58,214

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Finance and insurance—continued					
	Securities, commodity contracts, and other financial investments					
	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns [1]</b>	<b>163,372</b>	<b>6,373</b>	<b>12,280</b>	<b>6,255</b>	<b>1,441</b>	<b>137,023</b>
<b>Business receipts, total [1,2]</b>	<b>46,139,401</b>	<b>3,344,935</b>	<b>4,976,809</b>	<b>841,480</b>	<b>386,006</b>	<b>36,590,171</b>
Income from sales and operations [1]	45,189,668	3,320,608	4,892,507	810,986	385,760	35,779,806
Other business income (loss) [1]	949,733	24,327	84,302	30,494	* 247	810,364
<b>Business deductions, total [1,2]</b>	<b>38,457,237</b>	<b>2,954,614</b>	<b>4,072,114</b>	<b>647,392</b>	<b>449,739</b>	<b>30,333,378</b>
Cost of sales and operations, total	25,385,676	2,184,927	2,699,859	409,202	* 301,590	19,790,098
Inventory, beginning of year	452,810	* 4,277	* 32,498	* 41,037	* 511	374,487
Cost of labor	80,078	* 290	* 17,495	0	* 5,381	56,912
Purchases	12,687,482	2,115,806	851,004	372,645	* 147,543	9,200,484
Materials and supplies	34,736	* 372	* 2,317	0	0	32,047
Other costs	12,507,277	* 76,440	1,826,829	44,391	* 148,335	10,411,282
Inventory, end of year	376,707	* 12,257	* 30,284	* 48,871	* 181	285,114
Advertising expenses	236,644	30,327	20,563	3,044	* 193	182,519
Car and truck expenses	495,915	12,955	54,005	9,605	* 184	419,166
Commissions	1,252,057	55,348	214,641	40,544	* 50	941,473
Contract labor	630,008	29,565	63,375	4,632	* 999	531,437
Depletion	4,821	* 5	* 140	0	* 4	4,673
Depreciation	266,998	9,653	36,815	7,375	3,483	209,673
Employee benefit programs	85,501	1,883	4,323	* 153	* 763	78,379
Insurance	146,187	9,676	15,622	1,131	5,493	114,264
Legal and professional services	426,945	37,259	18,132	9,975	2,718	358,862
Meals and entertainment deducted	161,608	10,849	22,618	4,154	854	123,132
Mortgage interest	27,462	* 2,078	* 3,123	* 35	* 136	22,090
Other interest paid on business indebtedness	217,014	10,620	2,613	2,339	1,375	200,067
Office expenses	258,181	20,633	38,376	6,425	1,070	191,676
Pension and profit-sharing plans	73,971	* 1,890	3,240	* 684	* 275	67,882
Rent paid on machinery and equipment	77,648	* 2,631	9,931	* 1,247	* 134	63,705
Rent paid on other business property	547,576	31,128	27,529	25,192	* 4,517	459,210
Repairs	75,549	5,800	7,783	4,083	* 3,575	54,309
Supplies	123,512	3,949	6,390	1,989	* 1,140	110,043
Salaries and wages	1,917,576	39,657	97,012	14,137	* 46,799	1,719,971
Taxes paid	229,269	10,146	17,254	1,340	5,354	195,175
Travel	353,542	16,190	40,515	10,370	1,686	284,782
Utilities	295,408	15,970	30,359	5,375	2,433	241,271
Other business expenses	5,041,826	406,514	620,940	84,078	63,886	3,866,409
Home office business deductions, total	109,035	1,907	16,918	* 283	* 1,029	88,899
Depreciation, Form 8829 [3]	17,215	460	1,622	* 100	* 14	15,019
Casualty loss, Form 8829 [3]	* 44	0	0	0	0	* 44
Carryover of excess casualty losses and depreciation, Form 8829 [3]	11,585	465	* 2,292	* 197	* 14	8,618
<b>Net income less deficit [1,2]</b>	<b>7,676,542</b>	<b>390,291</b>	<b>904,695</b>	<b>192,401</b>	<b>-63,732</b>	<b>6,252,888</b>
Net income [1,2]	9,912,270	435,768	956,212	249,661	* 18,148	8,252,482
Deficit [2]	2,235,728	45,476	51,517	57,260	81,880	1,999,594

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Finance and insurance—continued					
	Securities, commodity contracts, and other financial investments					
	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)
<b>BUSINESSES WITH NET INCOME</b>						
<b>Number of returns [1]</b>	<b>113,917</b>	<b>5,576</b>	<b>8,088</b>	<b>1,499</b>	<b>* 1,052</b>	<b>97,704</b>
<b>Business receipts, total [1,2]</b>	<b>25,623,010</b>	<b>1,213,692</b>	<b>3,255,718</b>	<b>594,458</b>	<b>* 127,123</b>	<b>20,432,020</b>
Income from sales and operations [1]	24,973,413	1,195,504	3,231,552	580,514	* 127,123	19,838,719
Other business income	649,598	18,188	24,165	* 13,943	0	593,301
<b>Business deductions, total [1,2]</b>	<b>15,701,658</b>	<b>777,895</b>	<b>2,299,506</b>	<b>343,861</b>	<b>* 108,975</b>	<b>12,171,421</b>
Cost of sales and operations, total	7,021,719	* 422,766	1,413,456	* 244,069	* 60,681	4,880,747
Inventory, beginning of year	160,570	* 4,277	* 10,064	* 36,339	* 511	109,378
Cost of labor	37,784	* 290	* 15,097	0	* 5,381	17,016
Purchases	4,283,164	* 419,244	* 392,556	* 244,132	* 52,671	3,174,561
Materials and supplies	10,936	* 372	* 509	0	0	10,056
Other costs	2,763,815	* 398	1,005,087	* 8,989	* 2,299	1,747,042
Inventory, end of year	234,551	* 1,814	* 9,858	* 45,391	* 181	177,307
Advertising expenses	202,394	28,548	14,794	2,471	* 187	156,394
Car and truck expenses	375,528	10,080	36,670	512	* 61	328,204
Commissions	822,410	35,575	175,143	29,987	* 37	581,666
Contract labor	430,389	8,405	30,603	* 4,030	* 849	386,501
Depletion	4,699	* 5	* 137	0	0	4,557
Depreciation	191,889	8,471	35,295	3,244	* 1,037	143,843
Employee benefit programs	64,143	1,796	2,645	* 61	* 394	59,246
Insurance	109,297	8,945	12,937	460	* 2,286	84,669
Legal and professional services	301,644	20,311	15,711	4,839	* 1,315	259,468
Meals and entertainment deducted	119,959	8,037	14,360	2,430	* 95	95,037
Mortgage interest	18,372	* 1,832	* 3,102	* 35	* 55	13,348
Other interest paid on business indebtedness	106,688	2,248	1,068	754	* 794	101,824
Office expenses	210,857	17,509	32,119	1,799	* 335	159,096
Pension and profit-sharing plans	71,212	* 1,884	3,240	* 663	* 275	65,150
Rent paid on machinery and equipment	48,029	* 2,585	9,740	* 592	* 108	35,004
Rent paid on other business property	430,953	21,481	22,983	4,690	* 1,430	380,370
Repairs	49,744	4,866	3,674	* 1,210	* 3,573	36,421
Supplies	85,373	2,445	3,138	* 833	* 1,093	77,865
Salaries and wages	1,534,734	37,468	76,914	* 5,390	* 14,688	1,400,274
Taxes paid	185,307	9,016	15,513	447	* 1,687	158,644
Travel	222,509	12,402	23,999	6,205	* 859	179,043
Utilities	203,719	11,495	21,883	1,421	* 1,550	167,370
Other business deductions	2,779,009	95,348	316,836	27,713	* 15,586	2,323,527
Home office business deductions, total	94,212	* 1,754	13,505	* 3	0	78,950
Depreciation, Form 8829 [3]	14,052	* 301	1,306	0	0	12,445
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 49	* 39	0	0	0	* 11
<b>Net income [1,2]</b>	<b>9,912,270</b>	<b>435,768</b>	<b>956,212</b>	<b>249,661</b>	<b>* 18,148</b>	<b>8,252,482</b>
<b>Returns with Schedule C-EZ:</b>						
Number of returns	19,924	1,627	* 32	* 1,022	0	17,242
Business receipts	289,519	18,365	* 8,568	* 30,504	0	232,082
Business deductions	17,374	* 3,054	* 40	* 1	0	14,280
Net income	272,144	15,311	* 8,528	* 30,503	0	217,802

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Finance and insurance—continued			Real estate and rental and leasing				
	Insurance agents, brokers, and related activities			Total	Real estate			
	Total	Insurance agencies and brokerages	Other insurance-related activities and other financial vehicles		Total	Lessors of real estate (including mini-warehouses and self-storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>422,089</b>	<b>321,145</b>	<b>100,944</b>	<b>1,144,565</b>	<b>1,091,559</b>	<b>42,033</b>	<b>820,554</b>	<b>228,972</b>
<b>Business receipts, total [1,2]</b>	<b>32,165,054</b>	<b>26,589,333</b>	<b>5,575,721</b>	<b>68,090,711</b>	<b>63,915,757</b>	<b>2,601,700</b>	<b>45,511,891</b>	<b>15,802,166</b>
Income from sales and operations [1]	31,788,906	26,304,400	5,484,505	66,497,733	62,426,550	2,507,808	44,450,899	15,467,844
Other business income (loss) [1]	376,148	284,933	91,216	1,592,978	1,489,207	93,892	1,060,993	334,322
<b>Business deductions, total [1,2]</b>	<b>19,974,633</b>	<b>16,775,032</b>	<b>3,199,601</b>	<b>43,771,773</b>	<b>39,529,088</b>	<b>2,202,477</b>	<b>25,881,479</b>	<b>11,445,132</b>
Cost of sales and operations, total	1,694,037	1,555,126	138,910	9,891,534	8,823,642	399,112	3,755,991	4,668,539
Inventory, beginning of year	67,353	48,866	* 18,487	2,490,040	2,291,210	79,379	316,946	1,894,886
Cost of labor	94,428	86,969	* 7,459	425,613	329,273	* 28,604	191,191	109,479
Purchases	258,079	232,069	26,010	4,217,630	3,575,575	291,239	1,036,087	2,248,249
Materials and supplies	21,975	17,112	* 4,863	615,583	546,313	2,300	243,548	300,465
Other costs	1,347,846	1,227,791	120,055	4,930,046	4,592,167	93,924	2,415,158	2,083,085
Inventory, end of year	95,644	57,681	* 37,963	2,787,379	2,510,896	96,333	446,939	1,967,624
Advertising expenses	837,672	774,053	63,620	2,068,841	2,027,123	78,031	1,641,169	307,924
Car and truck expenses	2,449,035	1,822,408	626,628	5,257,158	5,055,232	114,924	3,977,915	962,394
Commissions	1,701,521	1,494,957	206,565	2,659,084	2,606,732	29,355	2,364,537	212,839
Contract labor	504,669	371,315	133,354	1,172,023	1,108,704	26,053	845,940	236,712
Depletion	885	* 808	* 77	7,817	7,235	* 8	3,913	3,314
Depreciation	402,640	310,821	91,818	2,730,462	1,502,344	248,913	837,853	415,579
Employee benefit programs	100,166	89,795	10,371	105,294	90,501	4,472	58,878	27,151
Insurance	436,141	389,650	46,491	602,416	528,676	53,390	339,277	136,009
Legal and professional services	263,647	207,460	56,186	1,095,375	1,052,773	49,864	690,143	312,766
Meals and entertainment deducted	350,507	276,255	74,253	613,532	591,461	17,586	452,485	121,389
Mortgage interest	66,616	65,820	* 796	507,925	479,852	216,303	136,575	126,974
Other interest paid on business indebtedness	135,088	116,557	18,532	398,898	305,357	37,153	129,775	138,429
Office expenses	625,094	524,262	100,832	1,085,748	1,065,826	23,727	809,124	232,975
Pension and profit-sharing plans	49,469	47,428	2,041	40,859	39,684	* 319	32,079	7,287
Rent paid on machinery and equipment	126,320	111,842	14,479	303,553	247,180	9,495	176,212	61,473
Rent paid on other business property	954,418	842,665	111,753	1,066,505	916,870	63,318	643,993	209,560
Repairs	146,624	127,911	18,712	841,373	681,222	111,771	410,699	158,751
Supplies	354,315	302,249	52,066	845,243	731,282	27,211	546,789	157,282
Salaries and wages	2,787,214	2,600,057	187,157	2,055,493	1,751,157	99,505	1,060,820	590,831
Taxes paid	378,230	345,045	33,185	830,004	760,287	130,409	460,462	169,416
Travel	531,210	400,979	130,231	673,870	638,923	18,951	450,703	169,269
Utilities	914,305	762,890	151,415	1,763,465	1,703,390	126,690	1,248,993	327,707
Other business expenses	3,955,058	3,074,931	880,127	6,410,168	6,085,645	305,833	4,224,632	1,555,180
Home office business deductions, total	167,167	129,059	38,108	618,711	606,082	7,263	479,270	119,549
Depreciation, Form 8829 [3]	28,754	23,794	4,960	76,249	75,509	1,636	61,612	12,260
Casualty loss, Form 8829 [3]	0	0	0	* 336	* 336	* 23	* 26	* 287
Carryover of excess casualty losses and depreciation, Form 8829 [3]	54,656	51,219	* 3,437	101,353	100,990	* 5,226	89,675	6,088
<b>Net income less deficit [1,2]</b>	<b>12,208,219</b>	<b>9,831,155</b>	<b>2,377,064</b>	<b>24,470,454</b>	<b>24,441,782</b>	<b>411,386</b>	<b>19,655,514</b>	<b>4,374,882</b>
Net income [1,2]	13,083,041	10,491,611	2,591,430	28,348,308	27,780,406	633,095	21,531,647	5,615,664
Deficit [2]	874,822	660,456	214,366	3,877,853	3,338,624	221,709	1,876,133	1,240,782

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Finance and insurance—continued			Real estate and rental and leasing				
	Insurance agents, brokers, and related activities			Total	Real estate			
	Total	Insurance agencies and brokerages	Other insurance-related activities and other financial vehicles		Total	Lessors of real estate (including mini-warehouses and self-storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>303,491</b>	<b>234,273</b>	<b>69,218</b>	<b>773,313</b>	<b>747,919</b>	<b>24,871</b>	<b>577,519</b>	<b>145,529</b>
<b>Business receipts, total [1,2]</b>	<b>28,531,880</b>	<b>23,505,395</b>	<b>5,026,485</b>	<b>60,314,217</b>	<b>57,442,693</b>	<b>2,196,556</b>	<b>41,932,064</b>	<b>13,314,073</b>
Income from sales and operations [1]	28,026,799	23,036,828	4,989,971	58,959,428	56,145,745	2,143,387	40,956,264	13,046,094
Other business income	505,081	468,567	36,514	1,354,789	1,296,948	53,169	975,800	267,979
<b>Business deductions, total [1,2]</b>	<b>15,460,890</b>	<b>13,025,834</b>	<b>2,435,055</b>	<b>31,990,199</b>	<b>29,677,807</b>	<b>1,564,144</b>	<b>20,408,738</b>	<b>7,704,925</b>
Cost of sales and operations, total	1,099,197	964,296	134,900	7,542,366	6,751,276	373,429	2,999,833	3,378,014
Inventory, beginning of year	33,780	30,148	* 3,632	1,086,633	948,011	* 14,121	193,787	740,103
Cost of labor	88,206	81,555	* 6,651	384,650	300,966	* 26,505	186,714	87,748
Purchases	231,198	206,753	* 24,445	3,305,590	2,851,943	287,357	914,524	1,650,062
Materials and supplies	20,610	15,747	* 4,863	445,954	384,077	* 773	221,267	162,036
Other costs	786,919	669,108	117,811	3,629,264	3,435,751	64,042	1,794,869	1,576,840
Inventory, end of year	61,517	39,015	* 22,502	1,309,724	1,169,473	* 19,369	311,328	838,776
Advertising expenses	731,503	675,042	56,461	1,749,017	1,718,368	57,107	1,441,487	219,774
Car and truck expenses	1,854,677	1,396,532	458,145	3,991,393	3,882,406	86,715	3,073,971	721,719
Commissions	1,110,290	913,500	196,790	2,245,759	2,198,953	19,187	2,022,007	157,758
Contract labor	422,840	316,886	105,954	967,665	941,307	18,191	756,194	166,921
Depletion	844	* 767	* 77	3,675	3,312	0	578	2,734
Depreciation	316,251	258,568	57,683	1,339,014	890,974	135,151	510,540	245,284
Employee benefit programs	93,124	87,024	6,100	70,374	58,471	3,655	36,918	17,899
Insurance	384,239	348,142	36,098	401,772	370,244	35,918	247,849	86,477
Legal and professional services	214,013	171,248	42,765	766,931	743,480	25,686	550,406	167,387
Meals and entertainment deducted	300,878	244,743	56,135	497,866	483,499	15,329	370,907	97,264
Mortgage interest	63,476	63,038	* 438	273,840	260,594	146,493	66,020	48,081
Other interest paid on business indebtedness	114,981	98,744	16,237	199,594	153,379	18,571	98,246	36,561
Office expenses	538,475	464,177	74,298	860,817	846,364	17,679	656,449	172,235
Pension and profit-sharing plans	38,278	36,723	1,555	27,325	26,282	* 287	19,536	6,459
Rent paid on machinery and equipment	108,845	99,207	9,638	205,149	180,066	4,109	140,342	35,615
Rent paid on other business property	849,742	755,541	94,201	834,743	735,922	42,947	533,918	159,056
Repairs	120,964	106,372	14,591	457,403	402,391	63,611	271,089	67,690
Supplies	302,278	263,997	38,281	613,618	549,055	19,809	439,674	89,572
Salaries and wages	2,582,928	2,451,552	131,376	1,487,271	1,264,387	63,588	814,495	386,305
Taxes paid	346,296	322,083	24,212	543,865	503,502	77,877	319,287	106,338
Travel	443,993	341,225	102,769	497,177	485,038	11,319	353,034	120,685
Utilities	765,126	652,939	112,187	1,266,161	1,232,999	80,721	942,590	209,688
Other business deductions	2,478,474	1,860,995	617,479	4,480,971	4,343,837	241,362	3,221,256	881,219
Home office business deductions, total	137,206	102,413	34,792	541,596	531,379	* 2,588	419,916	108,875
Depreciation, Form 8829 [3]	18,121	14,589	3,531	55,971	55,564	* 256	44,777	10,531
Casualty loss, Form 8829 [3]	0	0	0	* 287	* 287	0	0	* 287
Excess—casualty depreciations, Form 8829 [3]	6,204	* 4,609	* 1,596	16,389	16,385	0	13,741	* 2,645
<b>Net income [1,2]</b>	<b>13,083,041</b>	<b>10,491,611</b>	<b>2,591,430</b>	<b>28,348,308</b>	<b>27,780,406</b>	<b>633,095</b>	<b>21,531,647</b>	<b>5,615,664</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	41,161	28,032	13,129	91,451	86,082	5,394	63,683	17,006
Business receipts	311,775	246,478	65,297	1,205,022	1,164,387	38,415	899,495	226,476
Business deductions	42,988	30,692	12,296	126,889	122,375	* 2,821	103,571	15,983
Net income	268,787	215,786	53,001	1,078,132	1,042,012	35,594	795,925	210,493

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Real estate and rental and leasing—continued							
	Rental and leasing services							
	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>50,338</b>	<b>18,004</b>	<b>1,901</b>	<b>* 646</b>	<b>* 3,051</b>	<b>11,586</b>	<b>15,150</b>	<b>2,668</b>
<b>Business receipts, total [1,2]</b>	<b>4,142,594</b>	<b>880,862</b>	<b>134,345</b>	<b>* 44,560</b>	<b>* 265,195</b>	<b>860,309</b>	<b>1,957,324</b>	<b>* 32,360</b>
Income from sales and operations [1]	4,038,823	875,437	125,880	* 44,560	* 263,693	849,576	1,879,677	* 32,360
Other business income (loss) [1]	103,771	5,424	* 8,465	0	* 1,501	10,733	77,647	0
<b>Business deductions, total [1,2]</b>	<b>4,207,107</b>	<b>907,599</b>	<b>143,373</b>	<b>* 38,660</b>	<b>* 271,058</b>	<b>816,563</b>	<b>2,029,855</b>	<b>* 35,578</b>
Cost of sales and operations, total	1,067,876	191,474	* 99,343	* 12,938	* 90,880	205,202	468,038	* 16
Inventory, beginning of year	198,821	54,412	* 22,018	* 6,067	* 9,347	* 63,739	43,238	* 8
Cost of labor	96,340	* 110	* 1,480	0	0	* 70,640	24,110	0
Purchases	642,055	128,410	* 19,504	* 15,641	* 89,283	77,852	311,365	0
Materials and supplies	69,263	* 12,396	* 1,386	* 30	* 737	34,779	19,935	* 7
Other costs	337,879	71,155	* 73,942	* 10,008	* 1,777	9,604	171,393	0
Inventory, end of year	276,483	75,009	* 18,987	* 18,808	* 10,264	51,412	102,002	0
Advertising expenses	41,717	4,088	* 23	* 595	* 2,601	21,408	13,002	* 1
Car and truck expenses	181,338	62,889	* 6,726	* 1,013	* 4,383	69,600	36,728	* 20,588
Commissions	51,746	22,028	* 1,152	* 5,036	* 319	15,130	8,080	* 606
Contract labor	63,319	5,238	* 1,355	0	* 177	30,181	26,368	0
Depletion	582	* 363	0	0	0	* 77	* 142	0
Depreciation	1,228,097	302,591	* 12,489	* 1,081	* 19,490	141,559	750,886	* 21
Employee benefit programs	14,793	* 580	* 290	0	* 465	* 9,347	4,112	0
Insurance	73,725	18,788	* 400	* 388	* 4,923	10,678	38,548	* 14
Legal and professional services	42,416	4,507	* 866	* 340	* 3,214	7,945	25,545	* 187
Meals and entertainment deducted	22,004	8,952	* 95	* 109	* 300	6,115	6,433	* 67
Mortgage interest	28,073	6,867	0	0	* 3,988	5,099	12,120	0
Other interest paid on business indebtedness	93,541	13,280	* 126	* 107	* 1,523	12,073	66,433	0
Office expenses	19,914	2,350	* 47	* 292	* 2,291	7,913	7,021	* 8
Pension and profit-sharing plans	1,174	* 318	0	0	0	* 374	482	0
Rent paid on machinery and equipment	56,373	5,241	* 243	0	0	17,970	32,919	0
Rent paid on other business property	138,952	10,029	* 361	* 4,491	* 37,280	50,954	35,836	* 10,682
Repairs	159,957	29,586	* 338	* 80	* 2,327	15,586	112,040	* 194
Supplies	113,957	52,277	* 144	* 169	* 2,359	15,508	43,500	* 5
Salaries and wages	304,336	68,817	* 2,307	* 6,230	* 52,323	59,238	115,421	0
Taxes paid	69,623	8,310	* 1,235	* 1,506	* 14,697	23,554	20,321	* 94
Travel	34,823	10,718	* 1,031	* 260	0	7,485	15,329	* 125
Utilities	58,636	9,805	* 1,205	* 982	* 9,987	20,017	16,640	* 1,439
Other business expenses	323,134	66,729	* 13,134	* 3,044	* 13,443	54,168	172,616	* 1,389
Home office business deductions, total	12,485	* 1,372	* 460	0	* 438	* 9,195	1,020	* 144
Depreciation, Form 8829 [3]	699	* 9	* 7	* 275	0	* 387	* 22	* 41
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 315	0	* 7	* 275	0	* 20	* 14	* 48
<b>Net income less deficit [1,2]</b>	<b>31,890</b>	<b>16,282</b>	<b>-9,028</b>	<b>* 5,899</b>	<b>* -5,863</b>	<b>48,036</b>	<b>-23,438</b>	<b>* -3,217</b>
Net income [1,2]	561,720	109,336	* 12,047	* 6,913	* 12,001	111,159	310,264	* 6,181
Deficit [2]	529,831	93,054	* 21,075	* 1,013	* 17,863	63,123	333,702	* 9,399

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Real estate and rental and leasing—continued							
	Rental and leasing services							
	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing	Lessors of nonfinancial intangible assets (except copyrighted works)
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>24,057</b>	<b>9,504</b>	<b>* 352</b>	<b>* 344</b>	<b>* 1,322</b>	<b>5,617</b>	<b>6,917</b>	<b>* 1,337</b>
<b>Business receipts, total [1,2]</b>	<b>2,864,552</b>	<b>697,562</b>	<b>* 50,131</b>	<b>* 44,366</b>	<b>* 103,017</b>	<b>675,753</b>	<b>1,293,723</b>	<b>* 6,972</b>
Income from sales and operations [1]	2,806,712	696,612	* 41,666	* 44,366	* 103,017	671,322	1,249,728	* 6,972
Other business income	57,840	950	* 8,465	0	0	4,431	43,994	0
<b>Business deductions, total [1,2]</b>	<b>2,311,602</b>	<b>588,727</b>	<b>* 38,084</b>	<b>* 37,454</b>	<b>* 91,017</b>	<b>565,878</b>	<b>990,444</b>	<b>* 790</b>
Cost of sales and operations, total	791,091	147,726	* 19,806	* 12,763	* 23,177	192,554	395,065	0
Inventory, beginning of year	138,622	* 35,817	* 22,018	* 6,007	0	* 41,516	33,264	0
Cost of labor	83,683	* 56	* 125	0	0	* 70,612	* 12,890	0
Purchases	453,648	* 107,619	* 15,227	* 15,556	* 20,663	* 70,809	223,773	0
Materials and supplies	61,877	* 12,227	* 1,386	0	* 737	* 34,726	12,800	0
Other costs	193,513	* 36,293	* 37	* 10,008	* 1,777	* 4,038	141,359	0
Inventory, end of year	140,252	* 44,287	* 18,987	* 18,808	0	* 29,148	29,022	0
Advertising expenses	30,650	3,592	* 23	* 595	* 2,392	14,905	9,142	0
Car and truck expenses	108,987	49,812	* 2,052	* 132	* 3,736	44,572	8,682	0
Commissions	46,200	* 21,321	* 1,152	* 5,036	0	* 13,573	5,119	* 606
Contract labor	26,358	* 4,268	0	0	* 177	12,350	9,563	0
Depletion	* 363	* 363	0	0	0	0	0	0
Depreciation	448,040	141,381	* 5,488	* 1,081	* 5,028	62,192	232,870	0
Employee benefit programs	11,903	* 169	* 290	0	0	* 8,923	2,521	0
Insurance	31,529	11,598	* 347	* 237	* 2,070	4,329	12,948	0
Legal and professional services	23,299	3,570	* 834	* 340	* 2,943	6,519	9,094	* 152
Meals and entertainment deducted	14,367	8,837	* 41	* 109	* 184	3,209	1,988	0
Mortgage interest	13,246	* 6,115	0	0	0	* 2,133	4,997	0
Other interest paid on business indebtedness	46,215	5,298	* 126	* 107	* 4	5,646	35,033	0
Office expenses	14,453	2,210	* 47	* 292	* 1,223	6,133	4,548	0
Pension and profit-sharing plans	1,042	* 318	0	0	0	* 374	* 350	0
Rent paid on machinery and equipment	25,083	* 4,855	* 243	0	0	* 930	19,055	0
Rent paid on other business property	98,821	7,863	* 361	* 4,491	* 15,296	46,975	23,835	0
Repairs	55,012	21,210	* 338	* 80	* 1,086	3,830	28,468	0
Supplies	64,563	50,776	* 90	* 169	* 371	6,208	6,949	0
Salaries and wages	222,883	62,381	* 2,307	* 6,230	* 21,463	51,725	78,777	0
Taxes paid	40,331	5,982	* 343	* 1,506	* 2,799	18,939	10,762	* 32
Travel	12,139	5,156	* 960	* 260	0	1,814	3,949	0
Utilities	33,162	7,210	* 516	* 982	* 2,878	13,771	7,805	0
Other business deductions	137,135	15,788	* 2,265	* 3,044	* 2,539	34,895	78,603	0
Home office business deductions, total	10,217	* 531	* 453	0	0	* 9,189	* 44	0
Depreciation, Form 8829 [3]	* 408	* 9	0	0	0	* 385	* 14	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 4	0	0	0	0	* 4	0	0
<b>Net income [1,2]</b>	<b>561,720</b>	<b>109,336</b>	<b>* 12,047</b>	<b>* 6,913</b>	<b>* 12,001</b>	<b>111,159</b>	<b>310,264</b>	<b>* 6,181</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	5,070	* 313	* 3	0	* 1,020	* 1,330	2,405	* 299
Business receipts	40,130	* 2,357	* 2	0	* 9,831	* 884	27,057	* 505
Business deductions	4,514	* 401	0	0	* 3,649	* 189	* 275	0
Net income	35,615	* 1,956	* 2	0	* 6,182	* 695	26,782	* 505

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>3,329,397</b>	<b>341,992</b>	<b>37,917</b>	<b>363,528</b>	<b>285,948</b>	<b>118,338</b>	<b>93,228</b>
<b>Business receipts, total [1,2]</b>	<b>180,908,473</b>	<b>39,709,395</b>	<b>4,287,576</b>	<b>9,917,365</b>	<b>15,977,652</b>	<b>7,019,933</b>	<b>6,113,863</b>
Income from sales and operations [1]	177,980,098	39,184,401	4,165,406	9,740,896	15,795,403	6,985,025	5,971,965
Other business income (loss) [1]	2,928,375	524,994	122,170	176,469	182,249	34,908	141,898
<b>Business deductions, total [1,2]</b>	<b>102,842,681</b>	<b>22,009,928</b>	<b>2,329,706</b>	<b>5,984,289</b>	<b>10,080,218</b>	<b>4,980,180</b>	<b>3,566,686</b>
Cost of sales and operations, total	21,461,219	2,297,967	82,520	669,164	2,449,713	1,117,346	1,183,016
Inventory, beginning of year	1,089,785	26,636	* 22	35,978	114,619	* 36,640	74,023
Cost of labor	2,429,438	116,181	* 526	185,281	418,403	269,444	132,042
Purchases	8,845,804	25,766	* 4,555	204,090	509,791	194,742	299,434
Materials and supplies	2,634,382	38,438	* 485	17,346	830,762	400,380	381,266
Other costs	7,547,715	2,118,182	77,075	265,999	681,603	237,848	375,490
Inventory, end of year	1,085,905	27,236	* 143	39,529	105,465	* 21,708	79,239
Advertising expenses	2,434,071	922,558	31,578	63,084	125,951	62,434	33,465
Car and truck expenses	7,373,851	934,291	119,526	727,058	876,082	414,222	187,026
Commissions	1,244,400	195,185	* 15,218	110,341	36,436	24,726	8,756
Contract labor	6,408,807	993,633	133,174	303,300	831,645	471,268	233,064
Depletion	15,620	3,207	* 172	* 93	4,694	0	* 4,536
Depreciation	3,381,035	324,827	49,731	189,333	514,112	271,247	182,271
Employee benefit programs	650,876	245,877	37,456	31,839	79,908	32,711	41,698
Insurance	1,678,971	596,477	61,950	89,602	244,524	109,601	72,024
Legal and professional services	2,753,728	850,132	48,780	95,833	255,048	115,543	111,875
Meals and entertainment deducted	1,386,221	232,307	27,136	70,310	78,434	30,606	35,113
Mortgage interest	215,576	36,330	5,522	12,669	24,263	13,534	* 2,763
Other interest paid on business indebtedness	505,526	118,763	16,005	24,973	48,044	20,828	15,796
Office expenses	2,741,749	882,905	133,631	240,133	198,689	81,550	62,048
Pension and profit-sharing plans	285,041	86,839	11,113	20,597	24,002	8,157	10,512
Rent paid on machinery and equipment	822,574	187,996	19,252	80,751	76,583	59,175	10,079
Rent paid on other business property	4,269,130	1,803,680	146,712	304,633	273,422	99,707	143,618
Repairs	956,819	181,416	27,393	83,735	195,360	131,811	42,965
Supplies	2,945,890	356,849	26,742	165,757	357,755	226,490	65,513
Salaries and wages	12,751,458	4,447,803	613,222	711,009	1,231,023	583,391	439,786
Taxes paid	2,043,619	625,272	83,184	109,162	195,410	96,628	69,250
Travel	4,171,111	394,574	39,122	118,982	215,770	64,570	130,317
Utilities	4,207,229	895,631	98,170	393,511	342,564	139,233	114,178
Other business expenses	15,135,204	4,112,952	459,742	1,110,270	1,110,713	664,346	276,341
Home office business deductions, total	2,401,598	235,106	40,975	197,397	253,488	130,472	71,993
Depreciation, Form 8829 [3]	341,034	26,834	7,463	34,431	26,546	12,494	8,767
Casualty loss, Form 8829 [3]	* 215	0	0	0	* 78	* 78	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	381,763	7,302	* 3,727	23,351	15,803	* 1,350	* 11,816
<b>Net income less deficit [1,2]</b>	<b>78,237,197</b>	<b>17,702,878</b>	<b>1,960,139</b>	<b>3,933,091</b>	<b>5,914,059</b>	<b>2,053,772</b>	<b>2,549,651</b>
Net income [1,2]	84,568,952	18,275,310	2,013,162	4,271,080	6,373,996	2,249,580	2,724,013
Deficit [2]	6,331,755	572,432	53,023	337,989	459,937	195,809	174,362

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services						
	Total	Legal services	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services		
					Total	Architectural services	Engineering services
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>2,465,093</b>	<b>277,309</b>	<b>26,307</b>	<b>298,414</b>	<b>222,659</b>	<b>92,497</b>	<b>73,975</b>
<b>Business receipts, total [1,2]</b>	<b>167,233,363</b>	<b>37,913,853</b>	<b>4,120,421</b>	<b>8,888,224</b>	<b>14,583,229</b>	<b>6,587,037</b>	<b>5,326,799</b>
Income from sales and operations [1]	164,899,707	37,391,305	4,023,870	8,744,331	14,407,891	6,552,295	5,188,039
Other business income	2,333,656	522,547	96,550	143,893	175,337	34,742	138,760
<b>Business deductions, total [1,2]</b>	<b>82,670,481</b>	<b>19,639,208</b>	<b>2,107,259</b>	<b>4,617,165</b>	<b>8,209,227</b>	<b>4,337,457</b>	<b>2,602,780</b>
Cost of sales and operations, total	18,043,969	2,129,186	67,375	441,167	2,000,679	1,101,476	783,383
Inventory, beginning of year	700,662	25,729	* 22	* 28,522	109,752	* 36,456	72,997
Cost of labor	1,917,489	106,998	* 526	* 12,917	392,787	265,920	116,846
Purchases	7,278,797	24,677	* 4,555	197,904	420,270	193,855	214,743
Materials and supplies	2,085,882	34,000	0	6,389	594,799	391,136	174,325
Other costs	6,730,361	1,964,132	62,415	223,671	574,523	235,758	274,040
Inventory, end of year	669,222	26,350	* 143	* 28,236	91,452	* 21,649	69,568
Advertising expenses	1,961,774	861,400	24,300	53,894	104,694	53,048	27,299
Car and truck expenses	5,441,319	812,638	89,598	524,307	668,958	295,828	149,543
Commissions	1,009,775	187,687	* 15,218	83,752	32,369	22,281	7,171
Contract labor	5,500,565	890,221	133,072	272,445	763,671	447,855	202,526
Depletion	13,577	3,197	* 172	* 80	* 4,667	0	* 4,536
Depreciation	2,367,007	287,131	44,082	129,656	407,965	231,853	121,583
Employee benefit programs	517,811	206,406	33,290	19,485	59,978	28,083	27,585
Insurance	1,370,692	527,894	56,907	57,632	200,993	93,720	51,847
Legal and professional services	2,258,581	784,982	47,404	78,300	220,038	100,921	95,927
Meals and entertainment deducted	1,116,355	204,789	24,280	57,603	63,778	26,459	27,843
Mortgage interest	143,521	32,706	5,522	11,565	14,538	12,115	* 2,389
Other interest paid on business indebtedness	354,413	96,905	15,872	23,917	34,077	16,214	8,196
Office expenses	2,203,076	796,504	122,505	197,833	147,309	56,330	42,525
Pension and profit-sharing plans	263,701	83,951	11,113	17,811	21,407	7,959	8,648
Rent paid on machinery and equipment	606,161	169,115	18,425	56,092	60,140	44,423	8,389
Rent paid on other business property	3,473,085	1,577,762	126,194	273,919	218,157	79,022	110,956
Repairs	738,446	150,152	24,774	70,343	153,468	103,666	31,418
Supplies	2,164,978	316,995	24,719	124,600	296,827	208,182	48,154
Salaries and wages	10,823,814	4,042,770	606,466	611,747	1,029,121	485,101	363,709
Taxes paid	1,730,706	579,576	80,486	82,501	161,869	82,755	56,159
Travel	3,308,433	326,373	33,422	95,690	179,856	52,647	109,164
Utilities	3,193,448	773,051	79,393	325,929	267,473	112,695	85,766
Other business deductions	11,485,634	3,552,785	393,954	760,403	852,678	551,983	158,561
Home office business deductions, total	1,982,266	199,134	27,038	185,739	207,952	112,253	50,849
Depreciation, Form 8829 [3]	244,570	23,347	3,490	31,221	22,676	12,022	7,166
Casualty loss, Form 8829 [3]	* 157	0	0	0	* 78	* 78	0
Excess—casualty depreciations, Form 8829 [3]	63,081	506	0	* 18,783	* 3,522	* 621	* 2,901
<b>Net income [1,2]</b>	<b>84,568,952</b>	<b>18,275,310</b>	<b>2,013,162</b>	<b>4,271,080</b>	<b>6,373,996</b>	<b>2,249,580</b>	<b>2,724,013</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	563,243	33,199	1,740	78,788	44,783	14,194	22,520
Business receipts	6,908,539	647,511	41,577	484,281	647,574	171,240	411,510
Business deductions	605,272	47,543	2,224	61,489	36,587	10,587	18,679
Net income	6,303,266	599,968	39,354	422,792	610,988	160,654	392,831

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued			Specialized design services	Computer systems design services	Other professional, scientific, and technical services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>57,936</b>	<b>9,715</b>	<b>6,731</b>	<b>257,030</b>	<b>265,835</b>	<b>1,777,146</b>	<b>907,087</b>
<b>Business receipts, total [1,2]</b>	<b>2,151,963</b>	<b>478,277</b>	<b>213,617</b>	<b>8,987,223</b>	<b>12,068,186</b>	<b>89,961,076</b>	<b>48,348,882</b>
Income from sales and operations [1]	2,147,324	477,472	213,617	8,855,525	12,007,348	88,231,118	47,183,604
Other business income (loss) [1]	4,639	* 804	0	131,698	60,838	1,729,958	1,165,278
<b>Business deductions, total [1,2]</b>	<b>1,079,588</b>	<b>267,899</b>	<b>185,865</b>	<b>6,274,782</b>	<b>7,110,088</b>	<b>49,053,671</b>	<b>22,684,872</b>
Cost of sales and operations, total	68,741	* 13,243	* 67,366	2,740,876	1,964,844	11,256,135	3,963,864
Inventory, beginning of year	* 3,658	* 299	0	170,102	105,710	636,716	263,970
Cost of labor	* 9,251	* 7,665	0	197,882	469,924	1,041,241	444,585
Purchases	* 1,760	* 229	* 13,626	1,574,658	675,145	5,851,799	1,837,843
Materials and supplies	* 27,147	* 274	* 21,695	511,406	194,085	1,041,860	478,373
Other costs	* 31,209	* 5,011	* 32,045	452,127	631,473	3,321,256	1,179,659
Inventory, end of year	* 4,284	* 235	0	165,301	111,494	636,737	240,566
Advertising expenses	26,148	* 2,608	* 1,297	121,541	206,269	963,090	365,894
Car and truck expenses	221,785	28,096	* 24,954	388,114	451,976	3,876,803	2,019,643
Commissions	* 21	* 36	* 2,896	34,570	97,958	754,692	372,179
Contract labor	91,281	* 33,280	* 2,752	317,149	620,046	3,209,860	1,903,485
Depletion	* 158	0	0	* 7	* 0	7,447	5,472
Depreciation	37,812	14,109	* 8,674	248,954	142,066	1,912,012	737,052
Employee benefit programs	* 3,185	* 1,136	* 1,178	6,385	44,204	205,207	96,032
Insurance	49,221	11,807	* 1,871	37,082	59,524	589,812	273,677
Legal and professional services	22,590	3,193	* 1,847	100,176	171,014	1,232,745	797,675
Meals and entertainment deducted	11,092	* 669	* 954	52,709	80,965	844,361	519,586
Mortgage interest	* 7,816	0	* 151	7,019	5,181	124,592	75,858
Other interest paid on business indebtedness	7,490	* 453	* 3,477	22,148	21,475	254,118	141,297
Office expenses	47,235	5,540	2,316	99,001	205,264	982,127	513,950
Pension and profit-sharing plans	* 3,718	* 1,149	* 466	1,483	42,506	98,500	54,153
Rent paid on machinery and equipment	* 1,393	* 5,935	0	45,967	23,478	388,548	205,984
Rent paid on other business property	22,735	* 3,159	* 4,203	204,112	112,644	1,423,927	638,994
Repairs	13,189	3,922	* 3,473	40,655	36,032	392,228	157,698
Supplies	48,949	14,322	* 2,480	242,560	289,690	1,506,537	503,430
Salaries and wages	116,947	72,063	* 18,836	239,882	820,734	4,687,787	1,976,318
Taxes paid	17,342	9,364	* 2,826	59,436	129,582	841,573	360,640
Travel	14,228	* 4,741	* 1,914	163,283	284,182	2,955,198	1,984,158
Utilities	70,071	9,666	* 9,417	241,995	240,869	1,994,488	1,048,873
Other business expenses	134,821	17,662	* 17,543	579,851	834,078	6,927,598	3,103,301
Home office business deductions, total	37,118	* 9,041	* 4,865	247,005	178,727	1,248,900	665,367
Depreciation, Form 8829 [3]	3,651	* 965	* 670	21,585	23,055	201,119	116,598
Casualty loss, Form 8829 [3]	0	0	0	0	* 1	* 135	* 58
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 2,637	0	0	47,475	51,741	232,364	179,466
<b>Net income less deficit [1,2]</b>	<b>1,072,375</b>	<b>210,378</b>	<b>27,884</b>	<b>2,734,161</b>	<b>4,966,414</b>	<b>41,026,456</b>	<b>25,746,541</b>
Net income [1,2]	1,129,387	224,594	* 46,423	3,278,711	5,634,485	44,722,208	27,799,304
Deficit [2]	57,012	* 14,216	* 18,539	544,550	668,071	3,695,752	2,052,763

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued			Specialized design services	Computer systems design services	Other professional, scientific, and technical services	
	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories			Total	Management, scientific, and technical consulting services
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>44,621</b>	<b>7,844</b>	<b>* 3,721</b>	<b>163,457</b>	<b>183,255</b>	<b>1,293,693</b>	<b>665,670</b>
<b>Business receipts, total [1,2]</b>	<b>2,022,755</b>	<b>471,611</b>	<b>* 175,027</b>	<b>7,856,895</b>	<b>10,812,536</b>	<b>83,058,206</b>	<b>44,815,157</b>
Income from sales and operations [1]	2,021,724	470,807	* 175,027	7,734,395	10,800,070	81,797,845	43,985,111
Other business income	* 1,031	* 804	0	122,500	12,466	1,260,361	830,046
<b>Business deductions, total [1,2]</b>	<b>893,368</b>	<b>247,018</b>	<b>* 128,604</b>	<b>4,579,477</b>	<b>5,181,107</b>	<b>38,337,039</b>	<b>17,008,166</b>
Cost of sales and operations, total	* 37,853	* 12,740	* 65,228	2,280,491	1,609,273	9,515,798	3,170,298
Inventory, beginning of year	0	* 299	0	59,538	64,105	412,995	154,225
Cost of labor	* 2,357	* 7,665	0	194,040	293,783	916,438	399,587
Purchases	* 183	* 0	* 11,488	1,258,025	600,363	4,773,003	1,299,134
Materials and supplies	* 7,644	0	* 21,695	429,062	125,959	895,672	426,745
Other costs	* 27,670	* 5,011	* 32,045	389,070	582,073	2,934,476	1,024,710
Inventory, end of year	0	* 235	0	49,244	57,011	416,786	134,103
Advertising expenses	20,506	* 2,608	* 1,234	89,727	150,340	677,419	224,096
Car and truck expenses	193,240	27,152	* 3,194	267,078	275,048	2,803,692	1,438,908
Commissions	* 21	* 36	* 2,860	12,506	81,858	596,384	287,310
Contract labor	90,443	* 21,187	* 1,660	192,121	491,829	2,757,207	1,623,882
Depletion	* 130	0	0	* 7	* 0	5,454	3,489
Depreciation	33,133	14,109	* 7,287	97,323	79,659	1,321,192	464,228
Employee benefit programs	* 3,164	* 1,136	* 11	5,136	33,551	159,965	71,289
Insurance	42,946	10,889	* 1,591	25,807	44,329	457,132	198,451
Legal and professional services	19,305	2,656	* 1,229	69,895	133,606	924,356	596,805
Meals and entertainment deducted	8,148	* 669	* 659	40,620	59,591	665,693	419,772
Mortgage interest	* 33	0	0	* 940	* 3,854	74,395	32,328
Other interest paid on business indebtedness	5,737	* 453	* 3,477	11,424	17,906	154,313	73,184
Office expenses	42,570	5,073	* 812	60,751	117,599	760,574	395,740
Pension and profit-sharing plans	* 3,651	* 1,149	0	1,483	42,248	85,687	46,349
Rent paid on machinery and equipment	* 1,393	* 5,935	0	18,498	13,267	270,625	119,693
Rent paid on other business property	* 21,276	* 3,159	* 3,745	166,766	66,566	1,043,719	415,524
Repairs	11,166	3,784	* 3,434	23,494	15,014	301,202	109,305
Supplies	25,022	14,322	* 1,147	155,611	108,595	1,137,632	352,509
Salaries and wages	106,958	* 69,188	* 4,166	169,815	585,249	3,778,646	1,411,438
Taxes paid	12,841	8,638	* 1,477	38,804	87,855	699,613	286,831
Travel	11,546	* 4,685	* 1,814	115,443	209,618	2,348,030	1,573,477
Utilities	55,468	8,515	* 5,030	149,702	152,038	1,445,860	738,346
Other business deductions	111,329	17,188	* 13,617	371,940	605,404	4,948,470	2,231,386
Home office business deductions, total	30,988	* 9,041	* 4,822	181,272	150,307	1,030,824	524,178
Depreciation, Form 8829 [3]	1,864	* 965	* 659	14,691	14,140	135,004	65,918
Casualty loss, Form 8829 [3]	0	0	0	0	* 1	* 77	* 0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	* 652	39,618	20,659
<b>Net income [1,2]</b>	<b>1,129,387</b>	<b>224,594</b>	<b>* 46,423</b>	<b>3,278,711</b>	<b>5,634,485</b>	<b>44,722,208</b>	<b>27,799,304</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 4,611	* 2,140	* 1,319	37,248	55,196	312,289	147,382
Business receipts	* 50,986	* 4,080	* 9,759	306,143	864,125	3,917,328	2,295,739
Business deductions	* 4,502	* 2,706	* 112	32,823	47,320	377,288	200,713
Net income	* 46,483	* 1,373	* 9,646	273,320	816,805	3,540,040	2,095,026

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued						
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>37,475</b>	<b>122,017</b>	<b>50,146</b>	<b>660,421</b>	<b>2,639,810</b>	<b>2,615,963</b>	<b>23,847</b>
<b>Business receipts, total [1,2]</b>	<b>943,966</b>	<b>7,888,631</b>	<b>1,082,801</b>	<b>31,696,796</b>	<b>74,734,392</b>	<b>72,098,795</b>	<b>2,635,598</b>
Income from sales and operations [1]	904,166	7,866,833	1,068,108	31,208,406	73,536,014	70,915,446	2,620,568
Other business income (loss) [1]	39,800	21,798	* 14,693	488,390	1,198,378	1,183,348	15,030
<b>Business deductions, total [1,2]</b>	<b>531,664</b>	<b>5,611,749</b>	<b>706,612</b>	<b>19,518,774</b>	<b>52,391,559</b>	<b>50,121,948</b>	<b>2,269,612</b>
Cost of sales and operations, total	52,711	2,375,540	176,599	4,687,422	13,433,376	12,883,158	550,218
Inventory, beginning of year	* 12,180	49,703	* 20,976	289,887	435,281	410,518	24,762
Cost of labor	* 19,183	40,851	* 9,183	527,438	2,793,492	2,749,433	44,059
Purchases	* 15,641	1,123,885	* 19,665	2,854,765	4,872,915	4,764,907	108,009
Materials and supplies	7,741	113,294	* 2,094	440,359	2,467,474	2,441,855	25,620
Other costs	13,961	1,086,319	144,924	896,392	3,323,688	2,944,644	379,044
Inventory, end of year	* 15,995	38,512	* 20,244	321,420	459,474	428,198	31,276
Advertising expenses	6,936	210,672	8,576	371,013	750,434	730,370	20,064
Car and truck expenses	56,361	325,372	44,715	1,430,712	7,191,521	6,984,204	207,317
Commissions	* 310	73,175	7,042	301,987	525,150	505,842	* 19,308
Contract labor	20,295	412,265	39,033	834,782	3,653,028	3,597,331	55,697
Depletion	0	0	* 7	1,968	7,848	7,803	* 44
Depreciation	50,393	137,033	12,159	975,375	2,448,290	2,277,783	170,507
Employee benefit programs	3,985	10,903	10,607	83,680	126,740	120,264	6,476
Insurance	6,525	33,520	5,626	270,465	1,181,206	1,107,538	73,668
Legal and professional services	18,691	70,259	16,615	329,505	616,589	591,796	24,794
Meals and entertainment deducted	3,784	68,250	5,777	246,964	436,270	423,240	13,030
Mortgage interest	* 20	2,672	0	46,042	109,170	94,885	14,284
Other interest paid on business indebtedness	769	29,762	2,368	79,922	265,820	255,610	10,210
Office expenses	7,884	75,702	12,838	371,753	810,534	777,426	33,108
Pension and profit-sharing plans	6,024	2,888	* 2,952	32,483	27,081	24,811	* 2,271
Rent paid on machinery and equipment	4,495	38,376	4,729	134,964	485,428	469,863	15,565
Rent paid on other business property	20,188	134,050	16,308	614,386	969,539	915,951	53,587
Repairs	7,725	16,461	3,875	206,469	1,165,866	1,074,828	91,037
Supplies	12,606	111,209	26,147	853,146	2,846,805	2,775,214	71,591
Salaries and wages	86,448	379,821	103,465	2,141,734	5,537,468	5,308,904	228,564
Taxes paid	10,679	53,098	11,071	406,086	910,386	860,352	50,034
Travel	39,847	145,994	31,083	754,116	631,408	623,763	7,645
Utilities	18,984	158,945	31,327	736,359	1,870,063	1,826,256	43,807
Other business expenses	78,619	609,592	103,299	3,032,788	5,074,816	4,584,886	489,931
Home office business deductions, total	8,200	108,903	20,685	445,746	578,339	564,523	13,817
Depreciation, Form 8829 [3]	2,109	11,909	1,511	68,991	63,042	61,838	* 1,204
Casualty loss, Form 8829 [3]	* 0	0	0	* 77	* 338	* 338	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 3,911	* 4,254	* 785	43,947	71,550	69,346	* 2,204
<b>Net income less deficit [1,2]</b>	<b>416,007</b>	<b>2,280,226</b>	<b>376,189</b>	<b>12,207,492</b>	<b>22,387,118</b>	<b>22,021,132</b>	<b>365,986</b>
Net income [1,2]	504,592	2,464,525	474,308	13,479,479	25,997,250	25,552,829	444,421
Deficit [2]	88,585	184,299	98,119	1,271,987	3,610,132	3,531,697	78,435

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Professional, scientific, and technical services—continued				Administrative and support and waste management and remediation services		
	Other professional, scientific, and technical services—continued						
	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Administrative and support services	Waste management and remediation services
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>30,113</b>	<b>94,788</b>	<b>32,507</b>	<b>470,615</b>	<b>2,154,555</b>	<b>2,136,623</b>	<b>17,932</b>
<b>Business receipts, total [1,2]</b>	<b>843,433</b>	<b>7,169,354</b>	<b>958,781</b>	<b>29,271,482</b>	<b>65,784,287</b>	<b>63,630,923</b>	<b>2,153,363</b>
Income from sales and operations [1]	808,679	7,148,039	944,360	28,911,656	64,910,422	62,768,653	2,141,770
Other business income	34,755	21,314	* 14,421	359,826	873,864	862,271	* 11,594
<b>Business deductions, total [1,2]</b>	<b>338,843</b>	<b>4,707,869</b>	<b>484,473</b>	<b>15,797,688</b>	<b>39,797,138</b>	<b>38,088,196</b>	<b>1,708,942</b>
Cost of sales and operations, total	50,730	2,073,980	154,688	4,066,101	10,789,535	10,429,975	359,560
Inventory, beginning of year	* 10,036	33,688	* 18,379	196,667	285,276	275,416	* 9,860
Cost of labor	* 18,895	40,845	* 2,263	454,847	2,067,114	2,048,186	* 18,928
Purchases	* 14,896	1,016,420	* 16,641	2,425,913	3,953,549	3,895,996	* 57,553
Materials and supplies	* 6,905	111,066	* 245	350,710	2,178,315	2,177,440	* 875
Other costs	* 13,462	896,494	* 136,275	863,536	2,608,247	2,326,661	281,586
Inventory, end of year	* 13,464	24,532	* 19,116	225,572	302,965	293,723	* 9,242
Advertising expenses	5,359	157,201	2,049	288,713	525,587	507,316	18,271
Car and truck expenses	29,662	251,699	10,143	1,073,279	5,234,127	5,090,113	144,014
Commissions	* 303	66,219	* 6,093	236,460	417,578	398,274	* 19,304
Contract labor	8,366	354,118	35,237	735,604	3,101,249	3,078,118	23,131
Depletion	0	0	* 7	1,959	1,108	1,108	* 0
Depreciation	39,970	99,661	4,844	712,489	1,728,522	1,588,937	139,585
Employee benefit programs	* 2,104	10,127	3,836	72,609	93,998	88,178	* 5,819
Insurance	4,463	25,679	2,565	225,974	916,685	855,018	61,667
Legal and professional services	10,993	56,712	9,473	250,373	442,864	421,909	20,955
Meals and entertainment deducted	2,805	47,038	3,508	192,570	319,913	307,321	12,592
Mortgage interest	* 17	2,495	0	39,556	63,356	49,533	* 13,823
Other interest paid on business indebtedness	* 366	20,487	* 334	59,942	201,331	195,586	5,746
Office expenses	6,407	56,792	4,195	297,442	522,480	502,804	19,676
Pension and profit-sharing plans	* 5,924	2,853	* 2,952	27,608	23,802	21,552	* 2,250
Rent paid on machinery and equipment	* 667	31,721	3,142	115,402	299,003	287,493	11,510
Rent paid on other business property	12,490	99,860	4,953	510,893	647,904	612,840	35,064
Repairs	4,020	14,553	1,449	171,875	839,885	766,172	73,713
Supplies	5,075	86,288	14,849	678,910	2,147,879	2,090,060	57,819
Salaries and wages	57,814	337,355	102,954	1,869,085	4,125,358	3,932,116	193,242
Taxes paid	8,194	44,386	9,064	351,139	704,536	660,827	43,709
Travel	28,229	118,664	25,681	601,979	468,900	464,053	4,847
Utilities	12,129	126,196	9,460	559,730	1,291,038	1,254,761	36,278
Other business deductions	27,032	497,191	55,106	2,137,755	3,704,959	3,304,477	400,482
Home office business deductions, total	6,539	99,308	8,182	392,617	463,771	460,924	2,846
Depreciation, Form 8829 [3]	1,212	10,435	754	56,686	45,534	45,026	* 508
Casualty loss, Form 8829 [3]	* 0	0	0	* 77	* 130	* 130	0
Excess—casualty depreciations, Form 8829 [3]	0	* 2,361	* 28	16,569	21,197	19,689	* 1,508
<b>Net income [1,2]</b>	<b>504,592</b>	<b>2,464,525</b>	<b>474,308</b>	<b>13,479,479</b>	<b>25,997,250</b>	<b>25,552,829</b>	<b>444,421</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	11,828	22,760	19,030	111,289	798,410	795,300	* 3,109
Business receipts	143,628	159,820	127,787	1,190,354	6,152,624	6,133,684	* 18,941
Business deductions	9,185	27,288	9,709	130,393	738,427	735,389	* 3,038
Net income	134,444	132,533	118,077	1,059,961	5,414,198	5,398,295	* 15,903

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Educational services	Health care and social assistance					
	Total	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>826,208</b>	<b>2,145,748</b>	<b>1,173,607</b>	<b>183,450</b>	<b>35,924</b>	<b>77,737</b>	<b>40,905</b>
<b>Business receipts, total [1,2]</b>	<b>11,929,733</b>	<b>120,066,019</b>	<b>97,577,308</b>	<b>32,878,219</b>	<b>3,437,635</b>	<b>25,042,595</b>	<b>4,594,491</b>
Income from sales and operations [1]	11,873,355	118,265,515	96,372,529	32,160,610	3,365,129	24,887,139	4,577,292
Other business income (loss) [1]	56,378	1,800,504	1,204,779	717,609	72,506	155,457	17,199
<b>Business deductions, total [1,2]</b>	<b>8,202,740</b>	<b>70,587,439</b>	<b>56,440,951</b>	<b>17,121,932</b>	<b>1,306,310</b>	<b>16,941,671</b>	<b>2,857,645</b>
Cost of sales and operations, total	640,831	5,296,524	4,697,900	1,451,857	8,176	1,414,657	139,062
Inventory, beginning of year	83,433	400,296	378,191	63,322	* 9,615	34,158	* 17,070
Cost of labor	143,392	924,932	805,237	285,148	* 1,289	227,516	* 1,320
Purchases	245,430	1,733,453	1,580,397	487,302	* 6,723	158,259	108,247
Materials and supplies	69,689	867,759	798,769	195,496	* 2	319,027	* 10,790
Other costs	187,510	1,796,033	1,530,664	485,367	* 200	713,923	32,128
Inventory, end of year	88,622	425,949	395,359	64,777	* 9,654	38,227	* 30,493
Advertising expenses	236,645	1,079,375	954,203	172,390	13,685	300,025	115,537
Car and truck expenses	956,466	3,582,861	2,549,217	382,881	75,311	177,813	96,362
Commissions	72,385	386,670	255,384	64,563	776	42,901	* 26,663
Contract labor	402,671	3,297,855	2,563,811	780,097	89,695	398,955	141,445
Depletion	* 1,077	10,327	10,327	861	0	* 384	0
Depreciation	286,002	2,131,372	1,764,443	452,537	28,193	706,935	105,238
Employee benefit programs	11,437	617,781	524,624	222,956	9,564	148,635	26,262
Insurance	107,857	2,041,450	1,788,901	832,975	62,787	365,196	93,089
Legal and professional services	132,198	1,389,864	1,213,952	421,063	45,782	267,077	81,461
Meals and entertainment deducted	117,317	1,073,935	372,165	85,835	19,178	56,922	31,671
Mortgage interest	41,679	303,960	176,502	28,872	* 6,647	91,419	* 23,590
Other interest paid on business indebtedness	26,697	465,558	398,345	89,287	4,818	191,437	24,469
Office expenses	206,661	1,708,491	1,513,935	405,866	46,491	415,662	143,170
Pension and profit-sharing plans	13,131	419,827	417,240	222,197	10,864	151,765	2,128
Rent paid on machinery and equipment	66,787	633,159	473,922	140,072	26,086	77,582	38,037
Rent paid on other business property	750,410	5,449,264	4,574,828	1,229,134	136,572	1,092,096	534,684
Repairs	156,352	971,625	681,762	161,689	19,035	243,065	53,281
Supplies	432,594	4,341,836	3,364,841	1,015,902	43,239	1,324,861	223,183
Salaries and wages	658,217	16,758,830	14,067,685	4,091,400	196,928	5,889,712	413,758
Taxes paid	149,946	2,280,526	1,877,884	559,719	38,282	733,182	76,415
Travel	358,255	986,936	848,240	290,522	39,084	89,994	41,327
Utilities	457,155	2,732,230	1,954,185	416,433	69,486	452,352	145,485
Other business expenses	1,417,303	10,732,713	8,715,104	3,485,423	288,144	2,286,348	259,985
Home office business deductions, total	294,485	1,397,288	402,623	79,698	25,068	14,924	15,291
Depreciation, Form 8829 [3]	47,182	158,800	46,289	11,702	2,396	2,010	* 1,634
Casualty loss, Form 8829 [3]	* 182	* 146	* 146	* 74	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	87,139	68,978	21,854	6,409	* 397	* 1,575	* 558
<b>Net income less deficit [1,2]</b>	<b>4,095,512</b>	<b>49,539,626</b>	<b>41,170,523</b>	<b>15,757,114</b>	<b>2,131,325</b>	<b>8,100,969</b>	<b>1,736,846</b>
Net income [1,2]	5,168,036	52,121,130	42,887,082	16,011,907	2,142,753	8,220,265	1,795,565
Deficit [2]	1,072,524	2,581,504	1,716,559	254,793	11,428	119,296	58,720

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Educational services	Health care and social assistance					
	Total	Total	Ambulatory health care services				
			Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>628,362</b>	<b>1,798,168</b>	<b>960,369</b>	<b>153,862</b>	<b>32,506</b>	<b>70,589</b>	<b>33,866</b>
<b>Business receipts, total [1,2]</b>	<b>10,422,491</b>	<b>112,606,711</b>	<b>92,728,771</b>	<b>31,088,129</b>	<b>3,385,841</b>	<b>24,268,438</b>	<b>4,506,212</b>
Income from sales and operations [1]	10,369,849	111,019,810	91,611,244	30,433,113	3,313,336	24,116,895	4,490,559
Other business income	52,642	1,586,901	1,117,527	655,016	72,506	151,543	15,652
<b>Business deductions, total [1,2]</b>	<b>5,256,604</b>	<b>60,492,477</b>	<b>49,845,237</b>	<b>15,074,557</b>	<b>1,243,089</b>	<b>16,048,561</b>	<b>2,710,646</b>
Cost of sales and operations, total	542,167	4,541,959	4,152,179	1,277,640	8,140	1,339,018	130,822
Inventory, beginning of year	66,427	313,922	306,360	57,098	* 9,615	6,357	* 17,070
Cost of labor	121,971	827,097	710,787	275,278	* 1,289	209,317	* 1,320
Purchases	188,848	1,490,634	1,385,265	418,634	* 6,723	149,784	86,117
Materials and supplies	57,782	791,369	731,139	192,932	* 2	300,137	* 10,785
Other costs	173,096	1,421,657	1,307,935	393,421	* 164	683,728	32,002
Inventory, end of year	65,958	302,719	289,306	59,724	* 9,654	10,304	* 16,471
Advertising expenses	167,030	875,059	798,433	146,916	13,681	275,776	111,183
Car and truck expenses	495,400	2,598,051	1,894,793	343,629	71,816	167,301	93,678
Commissions	68,050	303,665	233,437	61,016	507	42,252	* 26,663
Contract labor	343,949	2,807,277	2,166,937	607,507	88,826	358,087	130,115
Depletion	* 407	10,310	10,310	857	0	* 383	0
Depreciation	175,177	1,795,547	1,533,169	396,305	27,896	636,508	99,947
Employee benefit programs	9,495	554,769	490,323	206,407	9,564	143,395	26,259
Insurance	71,072	1,800,445	1,611,797	789,626	57,972	342,412	84,933
Legal and professional services	94,371	1,212,859	1,076,043	383,095	44,280	245,500	75,337
Meals and entertainment deducted	62,606	927,830	321,738	77,650	17,592	54,820	31,177
Mortgage interest	11,149	243,859	154,826	25,936	* 2,702	83,585	* 23,590
Other interest paid on business indebtedness	9,633	378,442	331,368	68,048	4,818	177,605	22,973
Office expenses	120,537	1,516,598	1,369,358	380,510	45,149	400,498	142,261
Pension and profit-sharing plans	12,902	414,326	412,166	220,411	10,820	150,886	2,128
Rent paid on machinery and equipment	39,441	482,595	375,313	120,337	23,340	66,631	24,655
Rent paid on other business property	484,426	4,765,960	4,173,466	1,132,716	135,475	1,054,318	480,705
Repairs	94,610	794,680	599,768	152,985	18,541	232,997	52,881
Supplies	217,214	3,798,956	3,103,837	977,148	38,124	1,284,590	221,121
Salaries and wages	490,195	15,244,600	13,181,240	3,774,496	185,783	5,656,488	413,683
Taxes paid	95,656	2,066,979	1,758,412	526,934	33,859	702,924	74,686
Travel	229,486	823,967	729,336	260,078	37,563	80,172	38,727
Utilities	243,474	2,304,081	1,703,050	383,728	66,003	428,794	140,906
Other business deductions	784,695	8,465,532	7,029,084	2,655,740	273,311	2,104,037	241,528
Home office business deductions, total	185,923	1,274,563	362,782	69,766	24,907	11,812	15,213
Depreciation, Form 8829 [3]	21,097	135,316	41,652	11,106	2,396	1,474	* 1,617
Casualty loss, Form 8829 [3]	0	* 146	* 146	* 74	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 5,980	16,356	11,798	4,702	0	* 587	* 534
<b>Net income [1,2]</b>	<b>5,168,036</b>	<b>52,121,130</b>	<b>42,887,082</b>	<b>16,011,907</b>	<b>2,142,753</b>	<b>8,220,265</b>	<b>1,795,565</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	279,586	583,943	266,657	32,981	7,083	12,894	* 2,236
Business receipts	1,300,556	5,366,762	2,806,908	700,867	120,427	132,657	* 34,759
Business deductions	210,630	498,700	280,208	37,769	* 2,421	7,771	* 6,051
Net income	1,089,926	4,868,062	2,526,700	663,098	118,006	124,886	* 28,708

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>17,377</b>	<b>192,912</b>	<b>5,986</b>	<b>194,307</b>	<b>19,593</b>	<b>364,831</b>	<b>40,586</b>
<b>Business receipts, total [1,2]</b>	<b>3,715,787</b>	<b>10,797,828</b>	<b>1,196,873</b>	<b>6,313,763</b>	<b>1,051,583</b>	<b>7,141,424</b>	<b>1,407,111</b>
Income from sales and operations [1]	3,669,885	10,766,840	1,194,797	6,267,946	1,050,055	7,045,023	1,387,812
Other business income (loss) [1]	45,902	30,988	* 2,075	45,817	1,528	96,401	19,298
<b>Business deductions, total [1,2]</b>	<b>2,591,414</b>	<b>5,247,526</b>	<b>748,137</b>	<b>3,593,591</b>	<b>705,590</b>	<b>4,546,305</b>	<b>780,830</b>
Cost of sales and operations, total	735,973	329,512	* 14,693	369,788	103,378	95,378	35,427
Inventory, beginning of year	92,085	88,505	0	42,174	* 18,849	* 10,930	* 1,483
Cost of labor	* 3,833	* 156,132	0	* 91,567	* 9,110	* 28,827	* 495
Purchases	508,697	112,588	* 4,445	131,885	* 15,201	32,170	14,880
Materials and supplies	125,237	18,792	* 5,269	45,862	45,361	19,005	* 13,929
Other costs	97,791	15,878	* 4,980	105,327	32,693	33,974	8,403
Inventory, end of year	91,669	62,383	0	47,027	* 17,836	29,528	* 3,764
Advertising expenses	38,835	102,575	14,556	81,774	3,513	99,903	11,411
Car and truck expenses	40,133	513,833	16,446	373,967	38,317	777,687	56,468
Commissions	* 713	14,788	* 198	41,383	* 15,930	25,157	* 22,311
Contract labor	50,801	336,230	16,295	177,733	116,152	392,289	64,118
Depletion	* 1	* 83	0	* 8,998	0	* 2	0
Depreciation	79,689	129,842	19,975	128,335	13,026	75,563	25,108
Employee benefit programs	31,341	33,463	6,751	18,534	6,577	13,963	6,579
Insurance	50,580	103,995	51,460	110,577	9,377	83,024	25,841
Legal and professional services	34,822	145,603	33,368	100,300	9,173	60,235	15,069
Meals and entertainment deducted	6,918	61,784	1,923	40,888	2,626	52,471	11,951
Mortgage interest	* 1,573	2,612	* 430	9,277	* 407	9,788	1,887
Other interest paid on business indebtedness	14,089	16,033	11,008	14,454	1,842	28,832	2,076
Office expenses	46,425	227,675	24,444	94,550	6,339	81,991	21,324
Pension and profit-sharing plans	7,227	11,079	* 1,994	3,838	* 808	3,404	1,933
Rent paid on machinery and equipment	19,345	52,762	21,303	22,310	6,576	62,650	7,199
Rent paid on other business property	221,245	726,495	85,424	375,393	34,913	122,558	16,314
Repairs	21,646	53,864	11,960	36,185	6,250	59,157	15,629
Supplies	70,078	183,973	60,022	178,333	16,376	214,769	34,106
Salaries and wages	664,372	770,558	170,841	399,292	115,877	1,181,637	173,312
Taxes paid	86,239	129,577	20,780	68,026	13,196	136,932	15,536
Travel	11,394	115,347	5,447	110,250	24,485	86,151	34,239
Utilities	67,205	332,284	34,231	190,322	18,971	197,657	29,758
Other business expenses	279,810	668,528	120,308	527,228	137,942	526,270	135,117
Home office business deductions, total	* 2,435	149,242	* 4,280	56,364	* 384	47,128	7,808
Depreciation, Form 8829 [3]	* 449	15,664	* 932	6,866	* 0	3,349	* 1,287
Casualty loss, Form 8829 [3]	0	* 72	0	0	0	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	* 34	7,539	0	3,463	* 0	* 1,453	* 428
<b>Net income less deficit [1,2]</b>	<b>1,124,469</b>	<b>5,558,470</b>	<b>448,735</b>	<b>2,744,800</b>	<b>345,993</b>	<b>2,595,251</b>	<b>626,551</b>
Net income [1,2]	1,136,193	5,682,348	452,336	3,125,727	377,967	3,230,018	712,002
Deficit [2]	11,724	123,878	* 3,601	380,927	31,974	634,767	85,451

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued						
	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>15,897</b>	<b>162,678</b>	<b>5,396</b>	<b>143,197</b>	<b>16,979</b>	<b>294,264</b>	<b>31,133</b>
<b>Business receipts, total [1,2]</b>	<b>3,509,561</b>	<b>10,318,000</b>	<b>1,155,362</b>	<b>5,673,823</b>	<b>859,556</b>	<b>6,724,781</b>	<b>1,239,067</b>
Income from sales and operations [1]	3,463,767	10,289,705	1,153,287	5,633,972	858,411	6,633,773	1,224,425
Other business income	45,794	28,295	* 2,075	39,851	* 1,144	91,008	14,642
<b>Business deductions, total [1,2]</b>	<b>2,373,369</b>	<b>4,635,623</b>	<b>703,026</b>	<b>2,552,819</b>	<b>481,589</b>	<b>3,494,894</b>	<b>527,065</b>
Cost of sales and operations, total	678,562	317,020	* 11,267	207,935	68,909	78,673	34,194
Inventory, beginning of year	87,298	74,287	0	30,474	* 17,085	* 5,800	* 1,278
Cost of labor	* 3,833	* 149,682	0	* 41,097	* 9,110	* 19,825	* 35
Purchases	456,240	110,394	* 4,445	122,325	* 5,452	* 10,308	14,844
Materials and supplies	118,404	* 17,568	* 5,269	11,895	* 45,304	* 14,914	* 13,929
Other costs	97,750	14,258	* 1,553	38,080	* 7,370	31,773	* 7,836
Inventory, end of year	84,963	49,168	0	35,935	* 15,412	* 3,948	* 3,728
Advertising expenses	36,019	94,232	14,556	57,702	2,347	35,307	10,714
Car and truck expenses	39,315	417,984	16,316	198,919	36,285	468,222	41,327
Commissions	* 622	14,575	* 198	29,715	* 10,683	25,085	* 22,123
Contract labor	48,710	290,876	15,819	155,462	89,880	347,116	34,539
Depletion	* 1	* 83	0	* 8,984	0	* 2	0
Depreciation	74,862	104,502	17,892	100,867	7,779	53,419	13,193
Employee benefit programs	28,165	33,065	6,751	15,019	6,193	11,232	4,273
Insurance	37,355	93,050	51,120	74,084	6,574	60,988	13,683
Legal and professional services	31,562	134,523	33,287	73,229	5,405	43,054	6,770
Meals and entertainment deducted	6,721	50,218	1,923	32,567	1,922	40,081	7,067
Mortgage interest	* 1,571	2,502	* 430	3,729	* 181	9,503	* 1,096
Other interest paid on business indebtedness	13,265	14,880	10,968	8,916	610	8,167	1,118
Office expenses	44,342	187,439	20,109	73,915	5,406	52,879	16,848
Pension and profit-sharing plans	6,730	10,742	* 1,994	2,719	* 593	3,386	* 1,757
Rent paid on machinery and equipment	18,225	46,241	21,303	10,645	* 4,340	36,686	2,912
Rent paid on other business property	212,040	666,969	84,737	282,630	30,177	80,632	13,068
Repairs	20,741	43,706	11,887	27,646	4,954	28,910	4,520
Supplies	66,857	162,571	55,127	137,399	13,477	122,671	24,753
Salaries and wages	623,031	708,703	166,850	337,647	92,202	1,078,534	143,825
Taxes paid	82,508	116,392	20,096	56,626	9,786	123,032	11,571
Travel	10,532	102,630	5,447	76,609	21,420	72,325	23,833
Utilities	64,162	285,334	34,178	141,560	13,105	129,806	15,473
Other business deductions	216,723	572,446	96,490	332,337	45,839	428,696	61,936
Home office business deductions, total	* 2,415	129,720	* 4,280	53,123	* 368	45,016	6,162
Depreciation, Form 8829 [3]	* 447	14,059	* 932	6,253	* 0	2,295	* 1,072
Casualty loss, Form 8829 [3]	0	* 72	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	3,083	0	* 2,863	0	* 28	0
<b>Net income [1,2]</b>	<b>1,136,193</b>	<b>5,682,348</b>	<b>452,336</b>	<b>3,125,727</b>	<b>377,967</b>	<b>3,230,018</b>	<b>712,002</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 4,086	31,582	0	43,823	7,176	111,798	12,999
Business receipts	* 85,134	392,061	0	293,256	55,909	905,104	86,734
Business deductions	* 8,526	36,967	0	55,507	3,175	111,709	10,311
Net income	* 76,608	355,093	0	237,748	52,734	793,395	76,423

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>7,481</b>	<b>77,273</b>	<b>887,387</b>	<b>1,545,644</b>	<b>1,261,311</b>	<b>4,454</b>	<b>279,879</b>
<b>Business receipts, total [1,2]</b>	<b>842,657</b>	<b>5,608,585</b>	<b>16,037,469</b>	<b>40,016,740</b>	<b>29,218,141</b>	<b>72,662</b>	<b>10,725,937</b>
Income from sales and operations [1]	851,926	5,530,932	15,510,128	39,006,264	28,544,458	80,768	10,381,037
Other business income (loss) [1]	-9,269	77,653	527,341	1,010,476	673,683	* -8,106	344,899
<b>Business deductions, total [1,2]</b>	<b>450,785</b>	<b>4,806,428</b>	<b>8,889,275</b>	<b>30,302,214</b>	<b>19,895,763</b>	<b>87,089</b>	<b>10,319,363</b>
Cost of sales and operations, total	41,203	313,453	243,968	5,140,101	2,792,607	* 4,007	2,343,488
Inventory, beginning of year	* 3,146	9,866	9,093	793,458	596,553	* 22,987	173,918
Cost of labor	* 285	71,456	* 47,954	381,278	294,578	* 7	86,692
Purchases	14,766	48,861	89,429	2,431,080	984,331	* 1,681	1,445,068
Materials and supplies	* 396	8,148	60,446	352,091	242,320	0	109,771
Other costs	* 26,046	187,079	52,244	2,001,532	1,234,156	* 1,922	765,454
Inventory, end of year	* 3,435	11,957	15,199	819,337	559,330	* 22,591	237,415
Advertising expenses	860	32,949	91,363	636,712	443,082	* 1,219	192,410
Car and truck expenses	8,303	178,092	847,248	2,344,535	1,855,810	* 20,849	467,876
Commissions	* 1,053	11,251	118,983	834,498	769,941	* 107	64,450
Contract labor	9,654	333,509	390,881	1,247,039	905,480	* 403	341,156
Depletion	0	0	0	5,644	1,022	0	4,622
Depreciation	14,814	110,565	241,551	1,489,805	944,854	1,631	543,319
Employee benefit programs	9,342	66,502	17,313	174,245	67,455	* 111	106,679
Insurance	9,690	95,909	146,950	327,366	189,993	* 361	137,013
Legal and professional services	11,358	60,592	103,962	619,934	517,561	3,346	99,027
Meals and entertainment deducted	13,344	80,925	607,500	456,369	373,037	* 948	82,383
Mortgage interest	* 369	75,221	51,868	75,453	41,437	* 49	33,967
Other interest paid on business indebtedness	* 5,326	18,647	43,240	198,031	72,055	* 167	125,809
Office expenses	2,379	43,982	148,195	389,961	304,993	* 734	84,233
Pension and profit-sharing plans	* 0	1,678	* 909	22,135	17,305	0	4,830
Rent paid on machinery and equipment	1,912	45,391	111,934	306,080	166,184	* 80	139,816
Rent paid on other business property	8,371	286,170	579,895	1,462,685	777,437	* 826	684,422
Repairs	3,453	88,044	198,365	457,340	277,674	* 3,063	176,603
Supplies	9,980	208,415	758,599	1,154,548	919,801	4,221	230,525
Salaries and wages	152,950	1,326,059	1,212,136	1,940,672	991,028	* 4,240	945,405
Taxes paid	19,157	212,196	171,288	557,039	213,791	422	342,826
Travel	12,906	25,245	100,545	1,481,896	1,291,934	* 4,859	185,103
Utilities	12,095	182,025	583,925	1,161,632	825,145	3,350	333,137
Other business expenses	94,085	916,336	1,007,187	6,845,524	4,319,467	15,372	2,510,685
Home office business deductions, total	* 2,044	74,862	917,759	669,938	595,542	* 14,822	59,574
Depreciation, Form 8829 [3]	* 195	10,914	101,402	64,308	55,462	* 35	8,811
Casualty loss, Form 8829 [3]	0	0	0	* 367	* 367	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	0	* 5,973	41,150	110,381	100,218	* 35	10,129
<b>Net income less deficit [1,2]</b>	<b>395,374</b>	<b>816,075</b>	<b>7,157,654</b>	<b>9,989,310</b>	<b>9,401,408</b>	<b>-14,427</b>	<b>602,329</b>
Net income [1,2]	398,442	1,040,876	7,794,730	13,984,746	12,396,485	26,792	1,561,468
Deficit [2]	* 3,068	224,801	637,076	3,995,435	2,995,077	41,219	959,140

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(127)	(128)	(129)	(130)	(131)	(132)	(133)
<b>BUSINESSES WITH NET INCOME</b>							
Number of returns [1]	7,294	59,625	770,880	1,004,632	822,161	3,348	179,122
<b>Business receipts, total [1,2]</b>	<b>773,266</b>	<b>4,439,005</b>	<b>14,665,669</b>	<b>31,624,817</b>	<b>24,886,691</b>	<b>64,230</b>	<b>6,673,896</b>
Income from sales and operations [1]	782,767	4,406,571	14,219,228	30,977,325	24,534,968	* 64,227	6,378,130
Other business income	* -9,501	32,434	446,441	647,492	351,723	* 3	295,766
<b>Business deductions, total [1,2]</b>	<b>378,327</b>	<b>3,398,070</b>	<b>6,870,842</b>	<b>17,651,326</b>	<b>12,499,762</b>	<b>* 37,438</b>	<b>5,114,126</b>
Cost of sales and operations, total	* 12,442	173,931	203,406	3,670,560	2,141,211	* 1,895	1,527,454
Inventory, beginning of year	* 98	* 927	* 6,537	349,315	292,775	0	56,540
Cost of labor	* 285	* 68,079	* 47,946	309,458	248,555	0	60,904
Purchases	* 4,966	31,370	69,033	1,669,146	740,536	0	928,610
Materials and supplies	* 396	* 7,469	52,367	239,770	162,645	0	77,125
Other costs	* 6,809	67,022	39,890	1,451,000	953,353	* 1,895	495,752
Inventory, end of year	* 111	* 936	* 12,367	348,130	256,652	0	91,477
Advertising expenses	601	24,117	51,908	319,386	252,622	* 855	65,910
Car and truck expenses	8,037	110,620	584,602	1,326,471	1,069,258	* 20,601	236,611
Commissions	* 1,053	8,059	61,115	705,495	675,165	* 107	30,224
Contract labor	9,076	267,804	363,461	863,413	664,970	* 356	198,087
Depletion	0	0	0	1,863	21	0	* 1,842
Depreciation	13,032	77,544	171,801	681,213	451,444	* 20	229,749
Employee benefit programs	* 8,273	46,351	9,821	67,922	41,167	0	26,756
Insurance	9,076	75,229	104,343	190,636	125,052	* 28	65,555
Legal and professional services	11,191	43,720	81,906	393,967	360,640	* 333	32,994
Meals and entertainment deducted	13,136	65,381	527,575	289,352	243,355	* 940	45,058
Mortgage interest	* 369	62,407	26,256	37,119	25,658	0	11,460
Other interest paid on business indebtedness	* 4,788	11,165	31,121	55,192	35,631	* 9	19,552
Office expenses	2,067	38,576	106,596	222,495	190,078	* 59	32,358
Pension and profit-sharing plans	* 0	1,251	* 909	11,855	10,118	0	* 1,736
Rent paid on machinery and equipment	* 1,908	21,030	84,344	171,268	115,570	* 75	55,623
Rent paid on other business property	7,147	193,411	391,936	869,953	487,831	0	382,122
Repairs	3,108	65,750	126,054	240,897	158,923	* 2,429	79,544
Supplies	5,614	149,767	539,739	652,359	534,847	* 638	116,874
Salaries and wages	138,880	991,044	933,435	702,407	361,557	0	340,850
Taxes paid	17,721	157,182	133,663	250,253	134,453	* 86	115,713
Travel	12,762	17,038	64,831	970,185	868,682	* 4,713	96,791
Utilities	11,180	146,613	443,239	660,551	500,790	* 2,051	157,710
Other business deductions	78,686	559,823	797,939	3,549,832	2,415,017	* 297	1,134,518
Home office business deductions, total	* 2,044	71,848	837,888	457,775	425,100	* 45	32,630
Depreciation, Form 8829 [3]	* 195	* 10,553	82,916	38,982	35,481	0	3,501
Casualty loss, Form 8829 [3]	0	0	0	* 367	* 367	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 4,559	11,471	10,116	0	* 1,354
<b>Net income [1,2]</b>	<b>398,442</b>	<b>1,040,876</b>	<b>7,794,730</b>	<b>13,984,746</b>	<b>12,396,485</b>	<b>26,792</b>	<b>1,561,468</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	* 1,888	13,073	302,324	328,533	261,129	* 2,012	65,393
Business receipts	* 15,233	140,765	2,403,856	1,540,751	1,309,776	* 2,296	228,679
Business deductions	* 6,136	18,408	193,948	303,456	221,551	* 1,900	80,005
Net income	* 9,097	122,357	2,209,908	1,237,295	1,088,225	* 396	148,674

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Restaurants (full & limited service) and drinking places	Total
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns [1]</b>	<b>487,432</b>	<b>64,136</b>	<b>28,866</b>	<b>17,882</b>	<b>17,389</b>	<b>423,296</b>	<b>3,269,777</b>
<b>Business receipts, total [1,2]</b>	<b>59,052,743</b>	<b>5,497,112</b>	<b>3,964,951</b>	<b>690,701</b>	<b>841,461</b>	<b>53,555,631</b>	<b>103,484,896</b>
Income from sales and operations [1]	58,556,881	5,408,152	3,887,388	681,080	839,684	53,148,729	102,296,158
Other business income (loss) [1]	495,863	88,960	77,563	9,621	* 1,777	406,902	1,188,738
<b>Business deductions, total [1,2]</b>	<b>56,214,961</b>	<b>5,483,528</b>	<b>3,947,689</b>	<b>698,647</b>	<b>837,192</b>	<b>50,731,432</b>	<b>76,089,416</b>
Cost of sales and operations, total	22,605,042	630,479	454,006	34,114	142,359	21,974,563	21,833,693
Inventory, beginning of year	850,493	120,527	87,412	* 427	* 32,688	729,966	1,457,066
Cost of labor	1,722,755	112,011	75,369	* 1,887	* 34,755	1,610,744	2,585,624
Purchases	18,188,421	292,709	233,019	16,239	* 43,452	17,895,712	12,846,651
Materials and supplies	1,398,508	35,932	20,832	* 10,694	* 4,405	1,362,576	4,260,854
Other costs	1,272,507	176,266	121,469	5,282	* 49,516	1,096,241	2,347,384
Inventory, end of year	827,642	106,966	84,095	* 415	* 22,457	720,676	1,663,886
Advertising expenses	890,923	103,274	76,832	14,758	11,684	787,650	1,211,744
Car and truck expenses	961,851	144,075	56,487	49,926	37,662	817,776	6,796,641
Commissions	189,597	62,288	58,649	* 1,295	* 2,344	127,310	663,164
Contract labor	692,306	44,760	39,779	4,242	* 739	647,546	3,947,089
Depletion	4,627	* 3	* 3	0	0	4,624	8,674
Depreciation	1,767,176	564,901	420,158	95,479	49,265	1,202,275	2,492,834
Employee benefit programs	90,307	24,341	21,402	* 865	* 2,074	65,966	152,545
Insurance	849,014	169,294	118,154	27,400	23,740	679,720	1,321,349
Legal and professional services	417,741	66,493	39,644	8,283	18,567	351,247	716,887
Meals and entertainment deducted	132,992	25,337	10,470	3,198	11,669	107,655	550,597
Mortgage interest	378,819	249,574	193,091	26,105	30,378	129,244	258,972
Other interest paid on business indebtedness	293,686	66,489	63,723	* 2,236	* 530	227,197	399,134
Office expenses	315,354	37,996	23,385	4,116	10,495	277,358	1,109,670
Pension and profit-sharing plans	7,571	403	388	* 14	0	7,168	16,474
Rent paid on machinery and equipment	339,381	23,412	20,448	1,992	* 972	315,969	881,283
Rent paid on other business property	3,936,281	219,594	122,515	23,906	73,172	3,716,687	6,892,279
Repairs	1,076,366	302,079	190,506	68,604	42,970	774,287	1,287,957
Supplies	1,631,046	220,889	145,164	31,560	44,164	1,410,158	5,374,848
Salaries and wages	8,567,798	665,904	543,662	25,669	96,573	7,901,893	5,562,977
Taxes paid	2,475,874	364,373	265,545	46,485	52,343	2,111,501	1,705,320
Travel	198,336	30,693	22,164	3,441	5,087	167,643	1,004,151
Utilities	2,909,737	540,736	376,340	91,154	73,242	2,369,001	4,198,066
Other business expenses	5,328,348	886,769	665,225	126,760	94,783	4,441,579	6,309,494
Home office business deductions, total	79,136	23,419	12,224	* 2	* 11,193	55,717	613,644
Depreciation, Form 8829 [3]	7,182	* 1,562	* 13	* 2	* 1,547	5,621	73,122
Casualty loss, Form 8829 [3]	* 3,049	* 3,049	* 3,049	0	0	0	* 97
Carryover of excess casualty losses and depreciation, Form 8829 [3]	24,260	* 2,196	0	* 4	* 2,192	22,063	77,144
<b>Net income less deficit [1,2]</b>	<b>2,862,603</b>	<b>16,671</b>	<b>20,493</b>	<b>-8,014</b>	<b>4,191</b>	<b>2,845,932</b>	<b>27,456,431</b>
Net income [1,2]	5,684,944	630,015	434,108	84,006	111,901	5,054,928	32,568,083
Deficit [2]	2,822,341	613,345	413,615	92,020	107,710	2,208,996	5,111,652

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Restaurants (full & limited service) and drinking places	Total
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
<b>BUSINESSES WITH NET INCOME</b>							
<b>Number of returns [1]</b>	<b>315,490</b>	<b>37,458</b>	<b>14,800</b>	<b>13,322</b>	<b>9,337</b>	<b>278,032</b>	<b>2,589,823</b>
<b>Business receipts, total [1,2]</b>	<b>44,794,246</b>	<b>3,606,622</b>	<b>2,581,811</b>	<b>501,186</b>	<b>523,626</b>	<b>41,187,624</b>	<b>92,676,729</b>
Income from sales and operations [1]	44,482,898	3,586,802	2,568,742	496,033	522,027	40,896,096	91,617,761
Other business income	311,348	19,820	13,069	* 5,152	* 1,599	291,528	1,058,967
<b>Business deductions, total [1,2]</b>	<b>39,121,220</b>	<b>2,986,899</b>	<b>2,157,995</b>	<b>417,179</b>	<b>411,725</b>	<b>36,134,321</b>	<b>60,120,017</b>
Cost of sales and operations, total	16,998,929	316,190	252,937	7,698	* 55,555	16,682,739	18,336,380
Inventory, beginning of year	510,522	44,309	38,840	* 12	* 5,456	466,213	998,401
Cost of labor	1,148,361	38,847	32,120	* 161	* 6,566	1,109,514	2,168,717
Purchases	13,993,399	165,265	145,948	* 4,936	* 14,381	13,828,135	10,812,331
Materials and supplies	902,695	13,403	12,681	* 16	* 707	889,291	3,610,956
Other costs	944,540	94,783	55,313	* 2,581	* 36,889	849,757	1,833,034
Inventory, end of year	500,588	40,417	31,965	* 9	* 8,442	460,171	1,087,059
Advertising expenses	587,379	50,611	37,396	7,906	* 5,309	536,768	845,284
Car and truck expenses	551,512	74,790	29,741	31,512	13,536	476,723	4,888,898
Commissions	145,368	40,492	37,508	* 1,252	* 1,732	104,876	560,566
Contract labor	486,605	26,167	25,729	* 438	0	460,438	3,486,109
Depletion	* 227	* 1	* 1	0	0	* 225	7,869
Depreciation	868,941	235,760	174,600	35,626	25,534	633,181	1,590,759
Employee benefit programs	52,072	7,314	5,864	* 842	* 607	44,759	129,159
Insurance	538,803	98,561	69,414	17,751	11,396	440,241	979,270
Legal and professional services	222,492	31,866	18,815	5,154	7,897	190,626	520,629
Meals and entertainment deducted	68,618	11,733	3,274	1,101	* 7,359	56,885	396,174
Mortgage interest	194,449	112,876	75,722	* 13,475	* 23,679	81,573	161,177
Other interest paid on business indebtedness	158,000	34,789	34,514	* 71	* 204	123,211	270,593
Office expenses	176,374	17,393	12,891	2,832	1,670	158,981	782,413
Pension and profit-sharing plans	7,060	* 200	* 186	* 14	0	6,860	12,963
Rent paid on machinery and equipment	221,140	9,319	8,557	* 636	* 126	211,821	667,527
Rent paid on other business property	2,746,444	96,502	80,388	* 15,943	* 171	2,649,942	5,705,077
Repairs	687,829	171,865	109,889	46,674	15,303	515,964	884,375
Supplies	986,166	142,259	99,862	24,344	18,054	843,906	4,217,049
Salaries and wages	5,963,918	396,858	299,207	* 16,740	* 80,911	5,567,060	4,561,025
Taxes paid	1,751,888	234,939	159,715	35,549	39,675	1,516,949	1,366,408
Travel	106,893	13,514	8,424	1,535	* 3,555	93,380	685,257
Utilities	1,909,051	331,629	233,361	62,830	35,438	1,577,423	3,084,283
Other business deductions	3,558,863	495,566	363,690	80,211	51,666	3,063,297	4,716,402
Home office business deductions, total	60,106	23,311	* 12,148	0	* 11,163	36,795	499,730
Depreciation, Form 8829 [3]	3,751	* 1,547	* 6	0	* 1,540	2,204	41,418
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 97
Excess—casualty depreciations, Form 8829 [3]	* 2,199	* 2,186	0	0	* 2,186	* 13	5,003
<b>Net income [1,2]</b>	<b>5,684,944</b>	<b>630,015</b>	<b>434,108</b>	<b>84,006</b>	<b>111,901</b>	<b>5,054,928</b>	<b>32,568,083</b>
<b>Returns with Schedule C-EZ:</b>							
Number of returns	69,896	8,946	* 2,631	* 3,958	* 2,357	60,950	750,173
Business receipts	420,254	31,285	* 16,379	* 10,922	* 3,984	388,968	6,155,630
Business deductions	75,653	15,953	* 7,723	* 7,043	* 1,186	59,700	785,358
Net income	344,601	15,333	* 8,655	* 3,879	* 2,798	329,269	5,370,272

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns [1]</b>	<b>370,788</b>	<b>186,253</b>	<b>81,534</b>	<b>103,001</b>	<b>396,902</b>	<b>2,205,655</b>	<b>296,433</b>	<b>657,089</b>
<b>Business receipts, total [1,2]</b>	<b>26,722,123</b>	<b>11,746,990</b>	<b>7,771,063</b>	<b>7,204,070</b>	<b>16,315,951</b>	<b>56,812,505</b>	<b>3,634,317</b>	<b>7,825,625</b>
Income from sales and operations [1]	26,606,135	11,688,116	7,751,476	7,166,543	16,114,298	56,139,466	3,436,259	7,739,875
Other business income (loss) [1]	115,988	58,874	19,587	37,527	201,653	673,039	198,058	85,750
<b>Business deductions, total [1,2]</b>	<b>23,668,325</b>	<b>10,154,501</b>	<b>6,870,398</b>	<b>6,643,426</b>	<b>12,908,284</b>	<b>37,500,236</b>	<b>2,012,570</b>	<b>5,319,766</b>
Cost of sales and operations, total	10,998,477	4,608,123	3,469,504	2,920,850	4,842,048	5,969,707	23,461	1,054,603
Inventory, beginning of year	584,704	168,853	173,790	242,061	406,717	465,476	* 169	77,555
Cost of labor	1,172,214	329,424	486,104	356,686	465,431	947,980	0	50,240
Purchases	6,905,371	2,956,805	2,219,459	1,729,107	2,710,228	3,230,458	* 594	539,694
Materials and supplies	1,871,941	927,615	603,860	340,467	1,456,663	927,041	* 5,210	254,380
Other costs	1,187,219	428,970	244,819	513,430	268,836	873,673	* 17,656	230,788
Inventory, end of year	722,971	203,544	258,528	260,900	465,826	474,921	* 167	98,054
Advertising expenses	274,658	100,114	83,306	91,238	138,401	775,534	23,152	57,374
Car and truck expenses	1,163,371	596,695	273,059	293,617	1,573,485	3,458,639	601,146	945,765
Commissions	111,308	61,563	* 39,289	10,456	77,971	465,768	* 8,117	90,090
Contract labor	1,011,235	341,234	318,338	351,662	630,094	2,257,064	48,697	290,639
Depletion	* 17	0	0	* 17	* 571	8,086	0	* 31
Depreciation	861,540	356,273	178,322	326,946	456,565	1,136,882	37,846	152,028
Employee benefit programs	93,763	28,625	38,860	26,278	21,617	32,529	* 4,636	2,431
Insurance	431,782	184,145	117,036	130,601	282,976	582,745	23,846	80,081
Legal and professional services	167,102	49,277	56,883	60,943	116,842	403,457	29,486	77,144
Meals and entertainment deducted	91,901	46,256	21,079	24,566	79,171	317,470	62,055	80,866
Mortgage interest	107,901	33,694	23,125	51,082	37,746	109,949	* 3,377	38,502
Other interest paid on business indebtedness	137,892	52,668	36,236	48,988	82,323	169,893	9,026	25,083
Office expenses	219,980	99,194	62,220	58,567	111,908	687,389	90,392	87,821
Pension and profit-sharing plans	1,827	* 2	* 549	* 1,276	2,043	9,885	* 2,720	* 1,858
Rent paid on machinery and equipment	184,754	64,104	57,876	62,774	110,717	573,183	* 12,629	71,347
Rent paid on other business property	1,161,053	558,813	256,232	346,008	377,805	5,300,490	52,931	169,523
Repairs	391,190	156,139	73,733	161,318	185,067	685,767	25,933	114,527
Supplies	1,136,888	575,831	336,582	224,475	860,186	3,262,561	115,213	255,581
Salaries and wages	1,736,183	750,549	544,930	440,703	855,738	2,966,523	* 4,533	123,862
Taxes paid	688,660	286,905	187,534	214,221	273,273	724,614	18,773	37,478
Travel	108,444	39,708	32,579	36,158	133,566	603,081	159,060	123,702
Utilities	987,869	379,210	270,573	338,086	481,340	2,567,014	161,844	262,913
Other business expenses	1,483,511	733,152	372,101	378,258	986,718	3,455,628	383,638	1,005,578
Home office business deductions, total	71,953	33,227	* 14,694	24,032	108,839	372,296	60,555	41,123
Depreciation, Form 8829 [3]	9,206	* 5,401	* 840	* 2,965	15,605	40,698	7,613	2,840
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 97	0	0
Carryover of excess casualty losses and depreciation, Form 8829 [3]	19,619	* 13,020	* 2,939	* 3,661	15,635	34,788	7,102	* 2,190
<b>Net income less deficit [1,2]</b>	<b>3,058,463</b>	<b>1,595,415</b>	<b>900,655</b>	<b>562,392</b>	<b>3,416,071</b>	<b>19,341,005</b>	<b>1,640,891</b>	<b>2,511,021</b>
Net income [1,2]	4,140,334	2,015,865	1,072,395	1,052,074	4,204,449	22,225,516	1,997,784	3,569,872
Deficit [2]	1,081,871	420,449	171,740	489,682	788,378	2,884,511	356,892	1,058,851

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2014—Continued**

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

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
<b>BUSINESSES WITH NET INCOME</b>								
<b>Number of returns [1]</b>	<b>270,765</b>	<b>141,499</b>	<b>62,375</b>	<b>66,891</b>	<b>290,146</b>	<b>1,814,230</b>	<b>214,684</b>	<b>500,245</b>
<b>Business receipts, total [1,2]</b>	<b>22,743,175</b>	<b>10,495,043</b>	<b>6,697,653</b>	<b>5,550,478</b>	<b>14,614,085</b>	<b>52,145,150</b>	<b>3,174,319</b>	<b>6,332,267</b>
Income from sales and operations [1]	22,650,023	10,436,394	6,688,983	5,524,646	14,425,084	51,531,545	3,011,109	6,279,631
Other business income	93,151	58,650	* 8,670	25,832	189,001	613,605	163,210	52,635
<b>Business deductions, total [1,2]</b>	<b>18,603,686</b>	<b>8,479,179</b>	<b>5,625,248</b>	<b>4,499,259</b>	<b>10,409,639</b>	<b>29,922,194</b>	<b>1,184,497</b>	<b>2,749,647</b>
Cost of sales and operations, total	9,193,312	4,027,109	2,989,493	2,176,709	4,316,507	4,811,062	* 15,499	634,150
Inventory, beginning of year	386,369	139,397	110,407	136,564	254,992	356,995	* 46	29,435
Cost of labor	961,354	291,236	428,087	242,031	416,738	790,625	0	* 46,211
Purchases	5,871,375	2,543,907	1,880,614	1,446,854	2,431,536	2,508,832	* 589	347,705
Materials and supplies	1,564,880	819,885	486,411	258,584	1,292,768	751,929	* 1,379	237,989
Other costs	845,447	378,940	218,893	247,615	229,189	744,869	* 13,528	19,637
Inventory, end of year	436,113	146,256	134,918	154,939	308,716	342,187	* 43	46,827
Advertising expenses	169,375	67,052	67,177	35,146	102,603	565,671	7,636	21,503
Car and truck expenses	889,395	485,347	213,174	190,874	1,128,450	2,480,676	390,377	431,358
Commissions	77,837	38,296	* 35,669	* 3,872	71,717	405,364	* 5,648	54,557
Contract labor	933,869	314,856	290,362	328,651	491,081	2,032,516	28,643	193,870
Depletion	* 16	0	0	* 16	* 22	* 7,830	0	* 18
Depreciation	603,130	289,275	150,684	163,171	285,732	688,885	13,013	87,937
Employee benefit programs	78,490	25,822	36,912	15,756	19,129	27,000	* 4,541	* 1,919
Insurance	318,160	158,799	82,591	76,771	205,828	449,877	5,406	44,694
Legal and professional services	121,050	39,285	36,015	45,751	70,796	313,614	15,169	27,099
Meals and entertainment deducted	61,063	31,908	16,062	13,093	62,353	233,432	39,326	46,235
Mortgage interest	82,146	30,637	23,125	28,384	18,776	60,242	* 13	12,797
Other interest paid on business indebtedness	83,380	40,073	23,563	19,745	62,210	120,727	* 4,275	7,511
Office expenses	174,241	85,701	47,071	41,469	85,216	468,358	54,598	48,589
Pension and profit-sharing plans	* 1,547	* 2	* 533	* 1,011	* 1,274	9,864	* 278	* 1,858
Rent paid on machinery and equipment	131,506	50,428	40,920	40,158	72,767	459,930	* 3,324	44,921
Rent paid on other business property	870,217	441,066	194,103	235,048	293,616	4,500,418	40,827	92,424
Repairs	236,579	106,134	59,134	71,311	126,507	501,047	20,241	58,168
Supplies	788,975	412,345	242,277	134,353	682,519	2,680,388	65,167	121,512
Salaries and wages	1,338,544	657,701	421,873	258,971	708,140	2,510,459	* 3,881	54,294
Taxes paid	549,925	261,223	148,436	140,266	227,603	581,549	7,330	24,181
Travel	52,375	13,512	14,565	24,298	105,266	437,144	90,472	64,252
Utilities	679,985	274,976	214,680	190,329	338,660	1,987,140	78,497	128,387
Other business deductions	1,074,205	589,372	257,518	227,315	762,923	2,667,431	211,842	390,189
Home office business deductions, total	49,297	* 19,261	* 13,554	16,481	94,176	321,339	34,918	31,858
Depreciation, Form 8829 [3]	3,351	* 2,080	* 531	* 740	9,209	26,519	2,339	* 2,148
Casualty loss, Form 8829 [3]	0	0	0	0	0	* 97	0	0
Excess—casualty depreciations, Form 8829 [3]	* 41	* 41	0	0	* 1,862	2,779	* 322	* 568
<b>Net income [1,2]</b>	<b>4,140,334</b>	<b>2,015,865</b>	<b>1,072,395</b>	<b>1,052,074</b>	<b>4,204,449</b>	<b>22,225,516</b>	<b>1,997,784</b>	<b>3,569,872</b>
<b>Returns with Schedule C-EZ:</b>								
Number of returns	50,853	27,546	9,135	14,172	81,674	536,629	81,017	304,215
Business receipts	420,340	239,461	58,323	122,556	760,204	4,572,145	402,940	1,667,858
Business deductions	45,066	18,999	* 5,759	20,308	81,274	609,510	49,509	130,064
Net income	375,275	220,463	52,563	102,249	678,930	3,962,635	353,431	1,537,795

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

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

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

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

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

[4] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2014, October 2016.

# Partnership Returns, Tax Year 2014

by Ron DeCarlo and Nina Shumofsky

## SOI Has Published Partnership Data Annually Since 1957

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 trade or business, or has income from sources in the United States, must file an annual information return with the Internal Revenue Service, either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*.

The IRS Statistics of Income (SOI) Division 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. SOI data include the number of partnerships since then.

**T**he number of partnerships and partners in the United States continued to increase for Tax Year 2014. Partnerships filed more than 3.6 million tax returns for the year, representing more than 27 million partners. The real estate and rental and leasing sector contained just over half of all partnerships (50.3 percent) and over a quarter of all partners (28.5 percent).

Total assets, total receipts, and total net income (loss) all increased compared to the previous year (Figure A).<sup>1</sup> The finance and insurance sector accounted for the largest portion of each of these three critical financial figures.

**Figure A**  
**Partnership Returns: Percentage Changes in Selected Items, Tax Years 2005–2014**

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
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
2012	3.1	3.9	7.0	9.4	33.9
2013	2.1	8.5	9.8	7.1	-1.2
2014	4.4	0.8	8.1	5.6	9.0

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

## Highlights

- Partnerships filed more than 3.6 million tax returns for 2014, a 4.4-percent increase over the number filed for 2013. These returns represented 27.7 million partners, up 0.8 percent from the previous year.
- Domestic limited liability companies (LLCs) made up the majority (67.4 percent) of all partnerships, surpassing all other entity types for the 13<sup>th</sup> consecutive year.
- Domestic limited partnerships represented only 11.5 percent of all partnerships but reported the most profits (32.2 percent), and the largest share of partners (44.2 percent).
- Real estate and rental and leasing accounted for about half (50.3 percent) of all partnerships and over a quarter (28.5 percent) of all partners. The finance and insurance sector reported the largest shares of total net income (loss) (41.4 percent), total assets (56.4 percent), and total receipts (23.4 percent) for 2014.
- Total assets increased 8.1 percent between 2013 and 2014, from \$24.2 trillion to \$26.1 trillion. All 20 industrial sectors reported an increase.
- Receipts totaled \$7.5 trillion for 2014, up 5.6 percent from the amount reported for 2013. Business receipts made up the majority of total receipts (69.4 percent), rising 2.3 percent for the year.
- Total net income (loss), or profit, increased 8.9 percent, from \$768.8 billion for 2013 to \$837.4 billion for 2014. Ordinary business income accounted for the majority of this increase.
- Between 2013 and 2014, total income (loss) minus total deductions available for allocation increased from \$1,478.5 billion to \$1,722.5 billion. Partners classified as partnerships received the largest share of income (loss) allocated to partners, \$586.3 billion.

The number of partnerships grew 4.4 percent (from 3,460,699 to 3,611,255) between 2013 and 2014 (Figure B). Since 2005, the number of partnerships has grown at an average annual rate of 2.6 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.<sup>2</sup>

The number of partners has grown each of the last 10 years, increasing 0.8 percent (from 27,491,241 to 27,714,478) between 2013 and 2014. Partnerships with less than 3 partners made up more than half (55.0 percent) of all partnerships (Figure C). These same-sized partnerships accounted for more than a quarter (26.2 percent) of all partnerships with total assets of \$100 million or more. Despite the large portion of partnerships with less than 3 partners, partnerships with 100 or more partners

<sup>1</sup> This article references Tax Year 2013 data. For further information on these data, see Ron DeCarlo et al., "Partnership Returns, 2013," *Statistics of Income Bulletin*, Fall 2015, Volume 35, Number 2.

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

Figure B

**Partnership Returns: Number of Partnerships and Partners, by Selected Industrial Group, Tax Years 2013–2104**

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2013	2014		2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All industries</b>	<b>3,460,699</b>	<b>3,611,255</b>	<b>4.4</b>	<b>27,491,241</b>	<b>27,714,478</b>	<b>0.8</b>
Finance and insurance	317,478	334,546	5.4	6,702,857	6,634,114	-1.0
Securities, commodity contracts, and other financial investments and related activities	243,220	254,206	4.5	5,007,791	5,163,383	3.1
Securities and commodity contracts and exchanges	9,930	10,369	4.4	424,651	375,341	-11.6
Other financial investment activities	233,290	243,837	4.5	4,583,140	4,788,042	4.5
Funds, trusts and other financial vehicles	46,150	44,434	-3.7	1,522,651	1,275,532	-16.2
Other finance and insurance	28,108	35,905	27.7	172,415	195,199	13.2
Real estate and rental and leasing	1,721,957	1,816,889	5.5	7,612,651	7,887,184	3.6
Real estate	1,678,148	1,781,949	6.2	7,241,979	7,577,856	4.6
Lessors of residential buildings and dwellings and cooperative housing	532,497	605,322	13.7	2,375,317	2,548,073	7.3
Lessors of nonresidential buildings (except miniwarehouses)	662,147	726,353	9.7	2,716,703	2,890,074	6.4
Lessors of miniwarehouses and self-storage units	18,196	18,525	1.8	65,379	69,206	5.9
Lessors of other real estate property	101,672	108,373	6.6	456,286	485,239	6.3
Other real estate activities	363,634	323,377	-11.1	1,628,295	1,585,263	-2.6
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	43,809	34,940	-20.2	370,672	309,329	-16.5

NOTES: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

accounted for just under half (48.1 percent) of all partners in 2014.

Partnerships do not pay taxes on their income, but “pass through” any profits and losses to their partners, who must include those profits and losses on their income tax returns. For 2014, partnerships passed through \$1,722.5 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a 16.5-percent increase from 2013 when partnerships passed through \$1,478.5 billion. The finance and insurance sector accounted both for the largest amount reported and the biggest change in passthrough dollars, increasing \$170.7 billion to \$1,091.5 billion for 2014. For the third consecutive year, partners who are partnerships received the largest portion of this income for 2014.<sup>3</sup>

### Finance and Insurance Industry Dominated Assets, Receipts, and Net Income (Loss)

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 accounted for half of all partnerships for 2014 (50.3 percent) and about half for 2013 (49.8 percent). Partners from this sector made up more than a quarter of all partners for 2014 (28.5 percent) and 2013 (27.7 percent). While partnerships in this sector made up the majority of all partnerships, they reported 21.6 percent of total assets, only 7.2 percent of total receipts, and 10.9 percent of total net income (loss) for 2014 (Figure D).

The finance and insurance sector, however, represented a larger percentage of several key money amounts, compared to

all other sectors for 2014. Partnerships classified in this sector reported the largest share of total assets (56.4 percent), total receipts (23.4 percent), and total net income (loss) (41.4 percent). However, this sector accounted for a smaller portion of total partnerships (9.3 percent) and partners (23.9 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 (72.9 percent), partners (72.2 percent), total assets (82.9 percent), total net income (loss) (79.9 percent), and total receipts (79.2 percent) for 2014. Furthermore, this industry has accounted for 60 percent or more of these categories since 2004.

### Total Assets Continued to Increase

Total assets for all partnerships increased for the fifth year in a row. For 2014 all 20 industrial sectors reported an increase, compared to 18 in both the previous 2 years. For partnerships reporting balance sheet information, total assets rose 8.1 percent (from \$24.2 trillion to \$26.1 trillion) between 2013 and 2014 (Figure D). The finance and insurance sector accounted for the largest portion of this growth, with an increase of \$1,029.1 billion (from \$13,707.4 billion to \$14,736.6 billion), followed by the real estate and rental and leasing sector with an increase of \$394.0 billion (from \$5,242.6 billion to \$5,636.5 billion).

### Total Receipts Rose 5.6 Percent Between 2013 and 2014

Partnerships reported a 5.6-percent increase in total receipts (from \$7.1 trillion to \$7.5 trillion) between 2013 and 2014. Business receipts made up the majority of total receipts (69.4

<sup>3</sup> For further discussion of passthrough income, see the section of this article entitled “Partnerships Allocated More Than \$1.7 Trillion to Their Partners in 2014.”



**Figure C**  
**Partnership Returns: Number of Partnerships and Partners, by**  
**Number of Partners per Partnership, Tax Year 2014**

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)
<b>Number of partnerships, total</b>	<b>3,611,255</b>	<b>26,107</b>	<b>0.7</b>
<b>Number of partners per partnership:</b>			
Less than 3	1,985,615	6,851	0.3
3 less than 5	997,722	5,362	0.5
5 less than 10	424,616	3,457	0.8
10 less than 20	116,483	2,425	2.1
20 less than 30	38,033	1,284	3.4
30 less than 40	13,899	966	7.0
40 less than 50	9,691	821	8.5
50 less than 60	4,077	641	15.7
60 less than 70	3,332	520	15.6
70 less than 80	4,323	478	11.1
80 less than 90	1,533	340	22.2
90 less than 100	2,206	332	15.1
100 or greater	9,725	2,629	27.0
1,000 or greater [1]	384	249	64.7

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)
<b>Number of partners, total</b>	<b>27,714,478</b>	<b>10,966,087</b>	<b>39.6</b>
<b>Number of partners per partnership:</b>			
Less than 3	3,968,473	13,700	0.3
3 less than 5	3,344,985	17,929	0.5
5 less than 10	2,598,977	22,492	0.9
10 less than 20	1,584,585	33,434	2.1
20 less than 30	909,250	31,326	3.4
30 less than 40	470,833	33,014	7.0
40 less than 50	427,618	36,381	8.5
50 less than 60	222,270	34,851	15.7
60 less than 70	214,282	33,609	15.7
70 less than 80	315,711	35,405	11.2
80 less than 90	129,831	28,683	22.1
90 less than 100	205,716	31,340	15.2
100 or greater	13,321,948	10,613,924	79.7
1,000 or greater [1]	11,455,428	10,049,164	87.7

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

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

percent), and showed a corresponding increase of \$116.5 billion (to \$5.2 trillion) for the year (Table 7). (See the "Explanation of Selected Terms" section for the definition of total receipts and business receipts.) Almost all (19 out of 20) industrial sectors reported a rise in total receipts for the year. Wholesale trade was the exception with a \$187.7 billion decline. The finance and insurance sector reported the largest dollar gain in total receipts, rising \$209.3 billion (from \$1,539.2 billion to \$1,748.4 billion).

### Seventeen Industrial Sectors Reported an Increase in Total Net Income (Loss)

Total net income (loss) or profits increased 8.9 percent (from \$768.8 billion to \$837.4 billion) between 2013 and 2014 (Figure E). Ordinary business income accounted for the majority of this increase (\$53 billion). Increases in dividends (\$13.5 billion) and royalty income (\$7.0 billion) also added to the total amount. Partnerships reported the largest decrease in interest income (down \$3.2 billion), which offset some of the increases for the year.

For Tax Year 2014, some 17 industrial sectors reported an increase in profits, contrasting to 2013 when 12 sectors showed a decline in profits (Table 10). The finance and insurance sector reported the largest overall increase in profits (up \$30.4 billion) for the second consecutive year. The securities, commodity contracts, and other financial investments and related activities subsector reported the largest portion of this increase (up \$28.9 billion).

### Limited Liability Companies Made Up the Majority of All Partnerships for the 13<sup>th</sup> Consecutive Year

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 of all partnerships (67.4 percent), surpassing all other entity types for the 13<sup>th</sup> consecutive year. The number of LLCs rose to 2.4 million after increasing 6.4 percent between 2013 and 2014 (Figure F). Partners associated with LLCs increased 5.2 percent (from 9.7 million to 10.2 million) and LLC profits increased 14.9 percent (from \$241.9 billion to \$277.9 billion) (Figure G). LLCs represented 33.2 percent of the overall profits for all partnerships for 2014, an increase from 31.5 percent in 2013. Looking at gains and losses separately, the losses for LLCs (\$212.6 billion) were more than double the combined losses for general and limited partnerships (\$93.1 billion) and reduced the net profit amount for partnerships overall.

In contrast to LLCs, limited partnerships represented only 11.5 percent of all partnerships, reported the most profits (32.2 percent), and had the largest share of partners (44.2 percent). Over the last 10 years, the number of limited partnerships has remained constant, while the number of partners associated with those partnerships has risen 76.3 percent and profits have increased 50.2 percent (Figure H). The total net income (loss) for limited partnerships increased \$10.9 billion (from \$249.9 billion to \$270 billion) between 2013 and 2014.

Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. This type of partnership accounted for 15.9 percent (0.6 million) of all partnerships for Tax Year 2014.

Figure D

**Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industrial Group, Tax Years 2013–2014**

[Money amounts are in thousands of dollars]

Industrial group	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2013	2014		2013	2014		2013	2014	
	(1)	(2)		(4)	(5)		(7)	(8)	
<b>All industries</b>	<b>24,163,126,120</b>	<b>26,128,933,308</b>	<b>8.1</b>	<b>7,073,877,266</b>	<b>7,471,787,683</b>	<b>5.6</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>8.9</b>
Finance and insurance	13,707,433,563	14,736,566,412	7.5	1,539,178,985	1,748,443,545	13.6	316,000,368	346,358,782	9.6
Securities, commodity contracts, and other financial investments and related activities	11,811,809,591	12,779,713,135	8.2	1,323,908,844	1,508,873,954	14.0	258,074,319	287,001,193	11.2
Securities and commodity contracts and exchanges	675,668,054	565,512,863	-16.3	115,672,918	123,868,857	7.1	6,219,684	10,121,370	62.7
Other financial investment activities	11,136,141,536	12,214,200,272	9.7	1,208,235,926	1,385,005,098	14.6	251,854,635	276,879,823	9.9
Funds, trusts and other financial vehicles	1,667,383,888	1,707,194,007	2.4	157,019,193	170,085,118	8.3	45,621,410	45,581,298	-0.1
Other finance and insurance	228,240,084	249,659,270	9.4	58,250,948	69,484,473	19.3	12,304,639	13,776,291	12.0
Real estate and rental and leasing	5,242,573,943	5,636,547,190	7.5	489,007,095	538,776,944	10.2	82,333,845	91,411,797	11.0
Real estate	5,099,273,513	5,481,666,674	7.5	442,307,380	486,662,872	10.0	70,496,746	78,297,270	11.1
Lessors of residential buildings and dwellings and cooperative housing	1,338,358,418	1,468,265,830	9.7	62,259,002	72,570,590	16.6	-8,331,996	-5,702,477	31.6
Lessors of nonresidential buildings (except miniwarehouses)	2,425,126,835	2,654,212,318	9.4	174,220,420	179,106,411	2.8	61,624,928	62,069,640	0.7
Lessors of miniwarehouses and self-storage units	47,749,847	50,270,520	5.3	4,303,136	6,096,308	41.7	2,683,904	3,306,420	23.2
Lessors of other real estate property	180,560,712	188,085,160	4.2	14,697,002	22,892,240	55.8	5,378,972	6,254,746	16.3
Other real estate activities	1,107,477,701	1,120,832,846	1.2	186,827,820	205,997,324	10.3	9,140,938	12,368,940	35.3
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	143,300,430	154,880,516	8.1	46,699,716	52,114,072	11.6	11,837,099	13,114,527	10.8

NOTES: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

Figure E

**Partnership Returns: Components of Total Net Income (Loss), Tax Years 2013–2014**

[Money amounts are in thousands of dollars]

Item	2013	2014	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>Total net income (loss) [1]</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>68,601,581</b>	<b>8.9</b>
Ordinary business income (loss)	387,606,756	440,572,628	52,965,872	13.7
Interest income	156,987,861	153,825,358	-3,162,503	-2.0
Dividend income	149,196,774	162,729,221	13,532,447	9.1
Royalties	27,693,086	34,711,302	7,018,216	25.3
Net rental real estate income (loss)	42,943,661	42,841,947	-101,714	-0.2
Other net rental income (loss)	4,413,193	2,762,459	-1,650,734	-37.4

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

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

For the first time since 2005, the number of general partnerships showed a slight increase (from 563,195 to 574,181). Despite the slight increase for 2014, the number of domestic general partnerships has declined 27 percent over the past 10 years (Figure I).

### Partnerships Allocated More Than \$1.7 Trillion to Their Partners in 2014

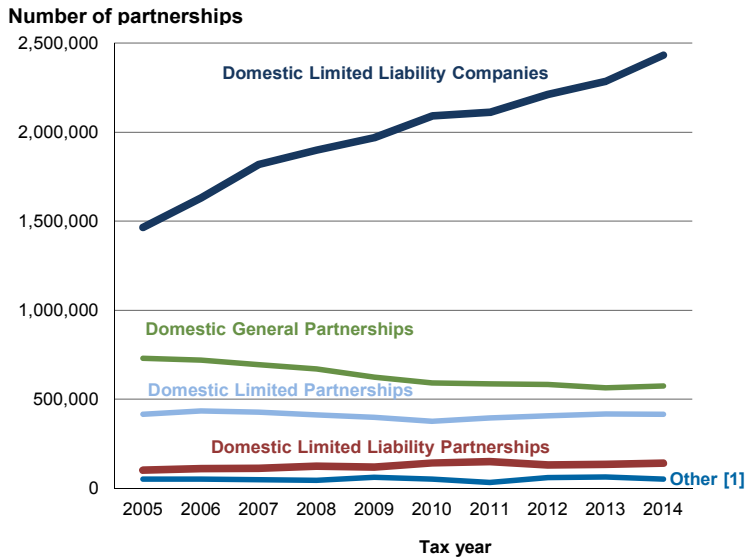
Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2014, all partnerships reported a total of \$2,124.2 billion in total income (loss) available for allocation before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$401.7 billion. The difference between total income (loss) and total deductions resulted in \$1,722.5 billion of total income (loss) minus total deductions available for allocation to partners, a 16.5-percent increase (or \$244 billion)

over 2013. Of the \$1,722.5 billion available for allocation to partners, almost all (98.6 percent or \$1,699 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 the third consecutive year, partnerships surpassed both corporations and individuals as the top income (loss) recipients. Partnerships passed \$586.3 billion through to partners classified as partnerships for 2014, a \$94.7-billion increase over the \$491.6 billion passed through for 2013. In addition, partnerships passed \$422.6 billion through to partners classified as individuals, surpassing the passthrough totals for corporate partners. Partnerships passed \$418.5 billion through to partners classified as corporations for 2014, an increase over the \$378.1 billion passed through for 2013 (Figure J).

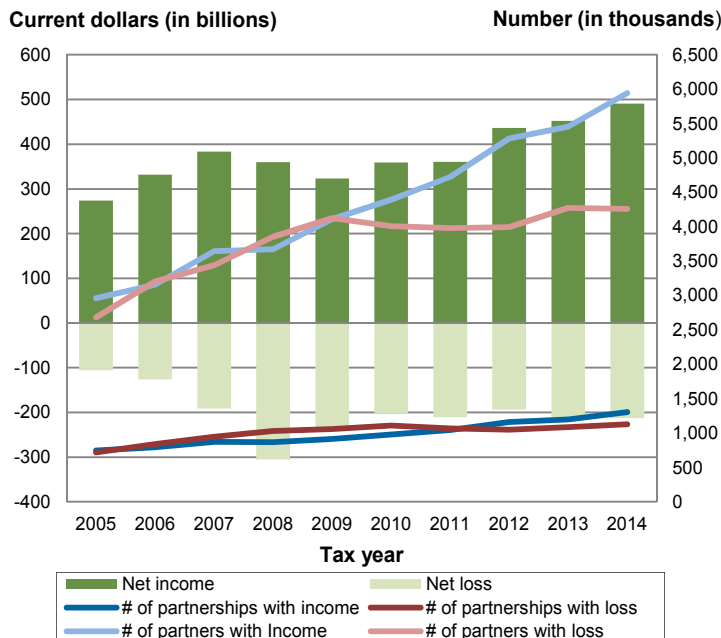


**Figure F**  
**Number of Partnerships by Type of Entity, Tax Years 2005–2014**



[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. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Figure G**  
**Domestic Limited Liability Companies: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005–2014**

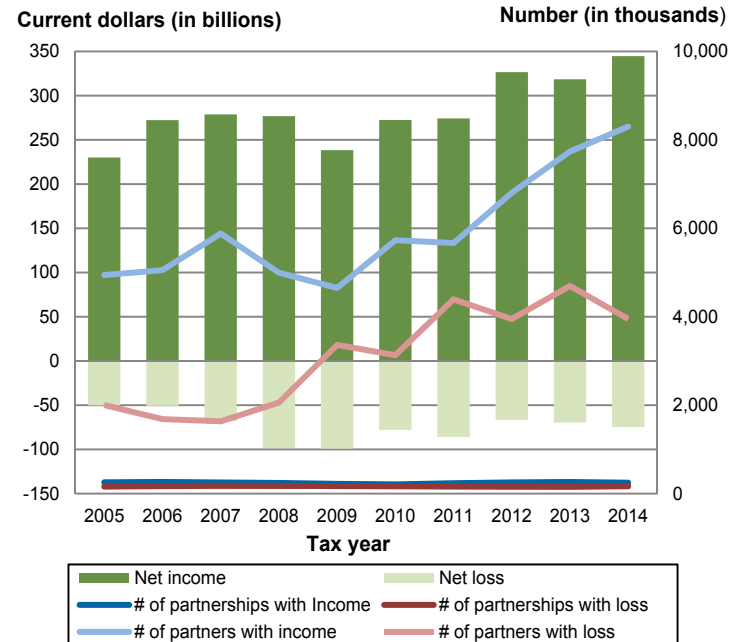


NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

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 2014, when this sector reported 63 percent of the total

**Figure H**  
**Domestic Limited Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005–2014**

[Money amounts are in thousands of dollars]



NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

amount of allocations to partners, which was consistent with 2013.

### Increases in Gross Rents Drove a Rise in Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) decreased 0.2 percent (to \$42.8 billion) between 2013 and 2014 (Figure K). This slight reduction is the first following 4 years of gains after 2009. This decline resulted from increases in real estate rental expenses (up \$26.4 billion) slightly outpacing increases in gross rents (up \$26.3 billion) (Table 4).

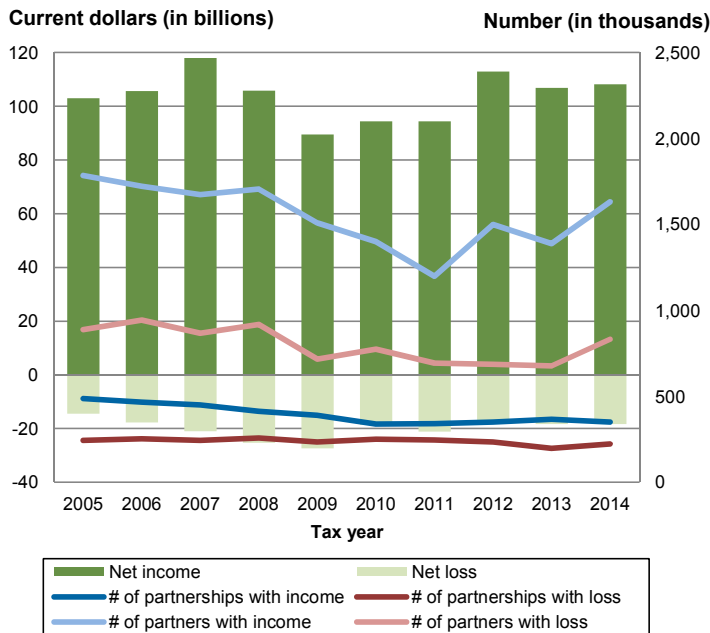
The finance and insurance sector reported the largest change in net rental real estate income (loss), decreasing \$1.1 billion to a \$2.7-billion loss for 2014. The real estate and rental and leasing sector reported the largest overall amount of net rental real estate income (loss), \$44.2 billion, a 1.4-percent increase from 2013. Within this sector, the lessors of nonresidential buildings industry reported \$53.3 billion for net rental real estate income, which was the largest amount for an individual industry. This total was offset by an \$-8.7 billion loss in the lessors of residential building sector.

### Partnerships Reported Billions of Dollars in Difference Between Financial and Tax Reporting

Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, provides more detail on the differences between financial accounting net income and tax accounting net income.

**Figure I**

**Domestic General Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Income and Loss, Tax Years 2005–2014**



SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

Differences are divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income are due to items of revenue or expense that are recognized in different periods for tax and book reporting. Permanent differences are differences that partnerships never reverse; they are either nontaxable book revenues or nondeductible book expenses. For 2014, partnerships that filed a Schedule M-3 reported \$1,648.3 billion in income (loss) per income statement, -\$220.1 billion in temporary differences, \$11.8 billion in permanent differences, and \$1,439.9 billion in income (loss) per tax return.

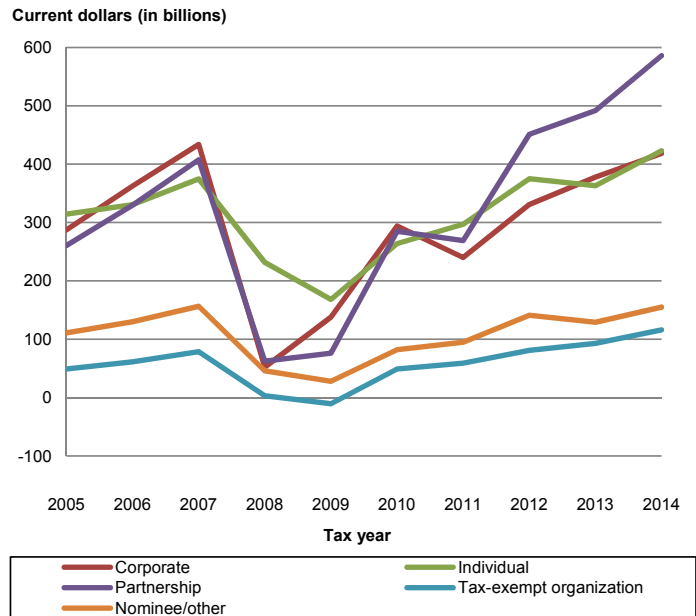
### More than Three-Quarters of All Partnerships Filed Their Tax Returns Electronically

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 2.9 million partnerships filed electronically for 2014, an increase of 11.9 percent from the 2.6 million partnerships that filed returns electronically for 2013. These partnerships represented 25.2 million partners for 2014, a 3.6-percent increase from the 24.3 million partners for 2013. In addition, for 2014,

**Figure J**

**Partnership Returns: Income (Loss) Allocations, by Type of Partner, Tax Years 2005–2014**



SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

returns filed electronically represented 81.7 percent of all partnerships, 91 percent of all partners, 73.5 percent of total assets, and 67.7 percent of total net income (loss), all increases from the previous year.

### Fewer Partnerships Chose to File Form 1065-B for Electing Large Partnerships for 2014

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 2014, some 79 partnerships filed Form 1065-B, down from 91 filed for 2013. The number of partners decreased 29 percent (from 18,041 to 12,801) between 2013 and 2014. Despite these decreases, total net income (loss) increased 42.1 percent (from \$195.1 million to \$277.1 million), and total assets rose 5.2 percent (from \$11.7 billion to \$12.3 billion) for the year.

### Data Sources and Limitations

SOI based the statistics for Tax Year 2014 on a stratified probability sample of 45,946 returns selected from a population of 3,857,208 partnerships. Tax Year 2014 covers returns processed by the IRS during Calendar Year 2015. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S.*

Figure K

**Partnership Returns: Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2013–2014**

[Money amounts are in thousands of dollars]

Industrial group	2013	2014	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>42,943,661</b>	<b>42,841,947</b>	<b>-101,714</b>	<b>-0.2</b>
Real estate and rental and leasing	43,607,632	44,197,972	590,340	1.4
Real estate	43,382,518	43,861,476	478,958	1.1
Lessors of residential buildings and dwellings and cooperative housing	-10,024,667	-8,744,593	1,280,074	12.8
Lessors of nonresidential buildings (except miniwarehouses)	53,886,772	53,269,686	-617,086	-1.1
Lessors of miniwarehouses and self-storage units	2,557,319	3,132,198	574,879	22.5
Lessors of other real estate property	3,318,400	4,332,538	1,014,138	30.6
Other real estate activities	-6,355,304	-8,128,352	-1,773,048	-27.9

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

*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 0.02 percent to 100 percent) and weighted them to represent the total population. SOI ruled 574 sampled returns as “out of scope” because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 45,372 returns and an estimated overall active population of 3,621,155.

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 L presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable the smaller the coefficient of variation.

### 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 foot-noted 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 describes 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, is indicated by an asterisk (\*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (\*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on 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, total assets of \$1,000,000 or more, and did not file Schedule M-3. 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

**Figure L**  
**Partnership Returns: Coefficients of Variation for Selected Items**  
**by Industrial Sector, Tax Year 2014**

[Coefficients of variation in percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>0.62</b>	<b>0.11</b>	<b>0.18</b>	<b>0.19</b>
Agriculture, forestry, fishing, and hunting	8.91	4.89	3.98	4.09
Mining	17.51	1.13	1.03	1.17
Utilities	29.04	1.54	0.50	0.57
Construction	8.14	3.89	1.90	1.92
Manufacturing	12.92	0.57	0.36	0.37
Wholesale trade	12.00	1.28	0.65	0.65
Retail trade	8.17	1.73	0.92	0.93
Transportation and warehousing	15.61	0.78	1.20	1.17
Information	10.13	0.49	0.64	0.74
Finance and insurance	5.20	0.20	1.14	1.28
Real estate and rental and leasing	1.28	0.57	2.45	2.57
Professional, scientific, and technical services	7.06	2.46	1.16	1.24
Management of companies	18.88	1.43	3.15	3.23
Administrative and support and waste management and remediation services	12.88	2.98	3.36	3.40
Educational services	20.22	16.58	11.36	11.53
Health care and social assistance	5.63	2.18	1.31	1.38
Arts, entertainment, and recreation	13.60	3.34	2.81	2.91
Accommodation and food services	7.68	3.22	2.26	2.26
Other services	12.78	9.14	5.88	5.89
Nature of business not allocable	0.00	0.00	0.00	0.00

Item [1]	Coefficients of variation—continued	
	All industries	
	(5)	
Number of partnerships	0.62	
Number of partners	1.57	
Total assets	0.11	
Total income	0.18	
Business receipts	0.16	
Total deductions	0.19	
Cost of goods sold	0.23	
Interest paid	0.86	
Taxes and licenses	0.58	
Depreciation	0.72	
Ordinary business income	0.55	
Ordinary business loss	1.33	
Interest income	0.84	
Portfolio income (loss) distributed directly to partners	0.87	
Net rental real estate income	1.75	
Net rental real estate loss	2.35	
Other net rental income	6.64	
Other net rental loss	8.07	
Total net income (loss)	0.82	
Total income (loss) minus total deductions available for allocation	1.16	
Total receipts	0.24	

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

NOTE: For 2014, there were no returns classified as Nature of business not allocable.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

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 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 volunteer to file electronically. Partnerships submitting ELF returns electronically did 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 classified as partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLCs 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 income treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

**Limited liability partnerships (domestic)**—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLPs 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 the consequences of his or her own actions.

**Nonrecourse loans**—Nonrecourse loans are those partnership liabilities 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 uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in 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 NAICS, 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 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, 2007, and 2012, 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. In 2012, changes occurred in the following sectors: Manufacturing; Wholesale trade; Retail trade; Real estate and rental and leasing; and Accommodation and food services. The North American Industry Classification System publication contains appendices comparing the 2002, 2007, and 2012 NAICS United States structures to the 1997 NAICS United States structure.<sup>4</sup>

SOI determined partnership industries based on the activity from which the business derived the 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 (see 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

<sup>4</sup> For further information about the North American Industry Classification System, including background, formats, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System*, United States, Executive Office of the President, Office of Management and Budget (<http://www.census.gov/eos/www/naics/>).



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 with the Internal Revenue Service, either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, showing the partnership's 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, partnerships reported the amounts for total net income (loss) as ordinary income (loss) on Form 1065. After the 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 allows 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 Schedule K, but was included on Schedule K, Line 11, "Other income (loss)." This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

**Total receipts**—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below (*Negative amounts or losses are included in the statistics as deduction items.*):

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

Total receipts in Table 7 differ from total receipts presented in Table 11 in the Selected Historical and Projected Data accessible online at [www.irs.gov/uac/SOI-Tax-Stats-Historical-Table-11](http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Table-11). Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 11)).

### Additional Tabular Data on Tax Stats Website

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

---

*Ron DeCarlo and Nina Shumofsky are economists with the Corporation Special Projects Section. This article was prepared under the direction of Joseph Koshansky, Chief.*



**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 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>3,611,255</b>	<b>143,516</b>	<b>60,880</b>	<b>55,539</b>	<b>8,666</b>	<b>2,099</b>	<b>16,332</b>
<b>Number of partners</b>	<b>27,714,478</b>	<b>456,700</b>	<b>193,446</b>	<b>168,790</b>	<b>37,869</b>	<b>5,274</b>	<b>51,321</b>
<b>Total assets</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,603,166,669</b>	<b>47,340,509</b>	<b>16,350,765</b>	<b>10,997,368</b>	<b>4,147,863</b>	<b>2,448,107</b>	<b>13,396,405</b>
Business receipts	5,185,510,381	33,060,702	7,873,072	6,161,577	4,056,217	2,360,395	12,609,440
Ordinary income from other partnerships and fiduciaries	145,221,603	1,190,802	711,084	220,599	* 4,576	* 26	254,517
Farm net profit	11,103,632	10,857,707	7,009,146	3,689,887	* 311	0	* 158,362
Net gain, noncapital assets	26,841,902	1,514,338	594,764	862,108	* 11,233	* 35,642	10,591
Other income	234,489,152	716,960	162,699	63,198	75,526	52,043	363,494
<b>Total deductions</b>	<b>5,162,594,042</b>	<b>42,184,236</b>	<b>11,738,935</b>	<b>10,045,726</b>	<b>4,791,923</b>	<b>2,506,454</b>	<b>13,101,198</b>
Cost of goods sold	3,065,992,261	21,317,610	4,922,467	4,115,412	2,345,083	1,047,384	8,887,264
Inventory, beginning of year	292,403,115	3,073,244	1,063,923	664,136	193,491	* 76,256	1,075,437
Purchases	2,207,221,054	14,753,828	2,932,394	2,968,651	1,180,200	* 105,268	7,567,315
Cost of labor	148,468,563	1,091,002	387,722	163,972	* 118,431	* 244,747	176,130
Additional inventory costs (section 263A)	16,654,461	344,663	* 270,778	2,390	* 38,323	* 18,125	* 15,048
Other costs	703,725,166	5,493,901	1,361,015	1,157,652	1,000,939	691,533	1,282,762
Less: Inventory, end of year	302,480,098	3,439,029	1,093,365	841,390	186,301	* 88,545	1,229,428
Salaries and wages	541,453,609	2,730,682	763,522	573,789	338,350	44,822	1,010,199
Guaranteed payments to partners	67,100,175	806,209	247,429	353,906	76,684	* 36,058	92,132
Rent paid	92,197,088	353,754	127,023	54,331	55,215	13,628	103,557
Interest paid	82,882,319	618,936	76,961	91,387	107,066	176,819	166,703
Taxes and licenses	83,391,297	474,854	116,393	80,011	94,944	19,917	163,590
Bad debts	15,027,032	109,476	77,807	1,534	* 391	* 19,941	9,802
Repairs and maintenance	30,564,085	466,301	71,961	80,195	64,668	66,529	182,949
Depreciation	167,928,282	1,377,290	236,258	390,815	176,231	139,119	434,867
Depletion	901,941	* 42,851	0	0	* 42,851	0	0
Retirement plans, etc.	13,279,878	31,207	* 8,210	2,918	* 1,695	* 302	18,082
Employee benefit programs	43,493,002	147,082	51,185	35,721	* 7,770	* 2,652	49,754
Ordinary loss from other partnerships and fiduciaries	60,171,596	678,715	69,653	217,576	145,329	* 89,560	156,597
Farm net loss	6,595,942	6,174,220	3,225,329	2,776,182	* 39,487	0	* 133,223
Net loss, noncapital assets	6,031,652	39,296	* 240	* 31,008	* 3,014	* 81	* 4,954
Other deductions	885,583,881	6,815,754	1,744,496	1,240,943	1,293,146	849,644	1,687,525
<b>Ordinary business income (loss)</b>	<b>440,572,628</b>	<b>5,156,273</b>	<b>4,611,830</b>	<b>951,642</b>	<b>-644,060</b>	<b>-58,347</b>	<b>295,207</b>
Net income	690,096,548	13,494,588	7,811,362	4,254,568	116,279	235,568	1,076,811
Loss	249,523,921	8,338,315	3,199,531	3,302,926	760,339	293,914	781,604
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,076,596,885</b>	<b>3,907,987</b>	<b>1,029,844</b>	<b>1,776,791</b>	<b>861,778</b>	<b>97,783</b>	<b>141,791</b>
Interest income	153,825,358	668,556	172,690	69,121	365,547	18,712	42,486
Dividend income	162,729,221	490,272	187,922	158,406	35,192	* 56,459	52,292
Royalties	34,711,302	1,626,442	* 281,702	933,591	388,209	* 22,623	* 317
Net short-term capital gain (loss)	66,058,368	7,899	19,721	-8,662	* -1,412	0	* -1,749
Net long-term capital gain (loss)	659,272,636	1,114,818	367,808	624,335	* 74,243	* -12	48,444
<b>Net rental real estate income (loss)</b>	<b>42,841,947</b>	<b>409,365</b>	<b>232,829</b>	<b>72,810</b>	<b>56,706</b>	<b>0</b>	<b>47,021</b>
Net income	137,827,541	470,011	256,997	102,203	62,127	0	48,685
Loss	94,985,594	60,646	24,168	29,393	* 5,421	0	* 1,663
<b>Other net rental income (loss)</b>	<b>2,762,459</b>	<b>99,733</b>	<b>* 51,310</b>	<b>28,027</b>	<b>* 18,421</b>	<b>* 1,007</b>	<b>* 968</b>
Net income	7,949,916	104,660	* 51,310	32,886	* 18,421	* 1,007	* 1,035
Loss	5,187,457	* 4,926	0	* 4,859	0	0	* 68
<b>Total net income (loss) [1]</b>	<b>837,442,914</b>	<b>8,450,642</b>	<b>5,538,284</b>	<b>2,213,597</b>	<b>220,014</b>	<b>40,455</b>	<b>438,291</b>
Net income	1,156,121,917	16,200,782	8,554,969	5,309,143	859,844	276,926	1,199,899
Loss	318,679,004	7,750,140	3,016,685	3,095,546	639,830	* 236,471	761,608

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>31,489</b>	<b>26,734</b>	<b>1,121</b>	<b>3,635</b>	<b>5,046</b>	<b>142,632</b>	<b>57,011</b>
<b>Number of partners</b>	<b>2,526,857</b>	<b>2,085,747</b>	<b>335,595</b>	<b>105,515</b>	<b>163,591</b>	<b>412,324</b>	<b>197,729</b>
<b>Total assets</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>228,102,591</b>	<b>171,611,641</b>	<b>29,344,231</b>	<b>27,146,718</b>	<b>208,783,791</b>	<b>272,553,169</b>	<b>147,454,038</b>
Business receipts	208,565,314	154,069,030	27,995,167	26,501,116	201,911,133	265,915,376	142,629,664
Ordinary income from other partnerships and fiduciaries	8,642,278	7,750,797	697,003	194,478	4,574,814	1,176,949	931,747
Farm net profit	* 2,328	* 2,328	0	0	0	* 7,055	0
Net gain, noncapital assets	4,712,157	4,446,687	188,548	76,921	411,436	340,411	47,263
Other income	6,180,514	5,342,799	463,513	374,203	1,886,408	5,113,377	3,845,364
<b>Total deductions</b>	<b>170,600,277</b>	<b>116,148,760</b>	<b>28,204,076</b>	<b>26,247,441</b>	<b>213,343,970</b>	<b>260,188,618</b>	<b>141,846,721</b>
Cost of goods sold	73,140,523	37,706,940	22,499,668	12,933,915	166,587,259	219,034,069	126,158,049
Inventory, beginning of year	4,734,910	896,993	2,897,620	940,298	3,253,765	35,916,597	25,519,457
Purchases	17,182,805	10,872,591	2,808,966	3,501,248	138,086,923	60,769,422	35,009,537
Cost of labor	6,182,967	1,016,878	2,746,442	2,419,647	583,977	22,129,090	5,749,921
Additional inventory costs (section 263A)	600,770	219,013	332,254	49,504	-99,928	3,653,238	2,069,527
Other costs	49,751,344	25,697,396	16,928,257	7,125,691	27,865,195	134,382,430	84,718,565
Less: Inventory, end of year	5,312,274	995,930	3,213,871	1,102,472	3,102,674	37,816,708	26,908,958
Salaries and wages	7,775,918	4,238,304	638,545	2,899,070	2,017,596	10,142,386	3,587,723
Guaranteed payments to partners	315,490	233,398	20,586	61,506	262,009	2,415,465	724,124
Rent paid	1,328,929	630,386	123,420	575,124	973,557	1,361,554	432,361
Interest paid	7,187,632	5,967,610	705,894	514,129	5,502,687	1,784,604	889,588
Taxes and licenses	4,599,529	4,048,684	199,080	351,765	1,742,649	1,660,023	587,200
Bad debts	79,086	24,337	12,972	41,777	68,453	299,610	181,680
Repairs and maintenance	1,428,054	825,773	92,021	510,260	1,910,582	691,919	195,339
Depreciation	22,145,916	18,863,565	599,548	2,682,804	18,516,454	1,773,532	462,951
Depletion	616,328	9,305	600,221	* 6,803	1,123	* 64	* 61
Retirement plans, etc.	123,938	76,094	28,379	19,465	101,402	151,900	62,742
Employee benefit programs	736,982	472,911	84,059	180,012	224,021	618,500	168,516
Ordinary loss from other partnerships and fiduciaries	3,445,081	3,171,937	97,114	176,029	1,716,852	401,278	258,054
Farm net loss	15,740	* 15,478	262	0	0	* 3,567	0
Net loss, noncapital assets	274,957	169,071	98,135	7,751	62,145	18,738	11,812
Other deductions	47,386,173	39,694,967	2,404,175	5,287,031	13,657,181	19,831,408	8,126,519
<b>Ordinary business income (loss)</b>	<b>57,502,313</b>	<b>55,462,881</b>	<b>1,140,155</b>	<b>899,277</b>	<b>-4,560,180</b>	<b>12,364,550</b>	<b>5,607,318</b>
Net income	76,070,880	70,286,924	3,225,659	2,558,297	10,559,166	18,554,973	8,575,408
Loss	18,568,566	14,824,042	2,085,503	1,659,021	15,119,346	6,190,423	2,968,091
<b>Portfolio income (loss) distributed directly to partners</b>	<b>10,735,812</b>	<b>9,579,495</b>	<b>721,029</b>	<b>435,288</b>	<b>1,691,682</b>	<b>1,317,613</b>	<b>321,812</b>
Interest income	783,216	617,502	126,792	38,922	272,205	394,573	160,143
Dividend income	600,393	504,449	45,294	* 50,650	25,623	202,576	12,090
Royalties	6,109,318	5,915,975	66,288	* 127,054	4,244	475	* 5
Net short-term capital gain (loss)	-53,272	-65,294	2,572	* 9,449	4,025	141,897	-7,693
Net long-term capital gain (loss)	3,296,157	2,606,862	480,083	* 209,212	1,385,586	578,092	157,266
<b>Net rental real estate income (loss)</b>	<b>-197,617</b>	<b>-204,380</b>	<b>4,649</b>	<b>* 2,114</b>	<b>1,250</b>	<b>-104,489</b>	<b>-46,527</b>
Net income	67,356	59,182	5,966	* 2,208	1,331	219,961	175,772
Loss	264,973	263,562	* 1,317	* 94	* 81	324,450	222,299
<b>Other net rental income (loss)</b>	<b>104,811</b>	<b>37,063</b>	<b>3,097</b>	<b>* 64,650</b>	<b>-603,519</b>	<b>33,416</b>	<b>-95</b>
Net income	110,387	42,531	3,206	* 64,650	37,348	35,114	* 1,524
Loss	* 5,576	* 5,467	109	0	* 640,867	* 1,698	* 1,618
<b>Total net income (loss) [1]</b>	<b>64,902,434</b>	<b>62,333,492</b>	<b>1,386,275</b>	<b>1,182,667</b>	<b>-4,860,377</b>	<b>12,891,102</b>	<b>5,732,935</b>
Net income	83,211,649	77,094,150	3,403,336	2,714,164	10,720,546	19,001,194	8,696,233
Loss	18,309,215	14,760,657	2,017,061	1,531,497	15,580,923	6,110,092	2,963,298

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>19,925</b>	<b>544</b>	<b>14,376</b>	<b>5,005</b>	<b>65,695</b>	<b>14,431</b>	<b>10,196</b>
<b>Number of partners</b>	<b>55,719</b>	<b>2,241</b>	<b>40,520</b>	<b>12,958</b>	<b>158,875</b>	<b>30,433</b>	<b>24,571</b>
<b>Total assets</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>49,124,245</b>	<b>9,782,888</b>	<b>6,485,943</b>	<b>32,855,413</b>	<b>75,974,885</b>	<b>15,145,383</b>	<b>9,606,389</b>
Business receipts	47,927,879	9,707,116	6,111,736	32,109,026	75,357,833	15,044,749	9,545,934
Ordinary income from other partnerships and fiduciaries	175,625	* 21,806	* 108,693	45,126	69,577	* 13,510	* 2,394
Farm net profit	0	0	0	0	* 7,055	0	* 7,055
Net gain, noncapital assets	96,282	8,234	* 3,202	84,846	196,866	5,780	3,913
Other income	924,459	45,732	262,312	616,415	343,553	81,344	47,093
<b>Total deductions</b>	<b>46,682,709</b>	<b>8,993,607</b>	<b>6,787,732</b>	<b>30,901,370</b>	<b>71,659,189</b>	<b>14,081,373</b>	<b>8,929,134</b>
Cost of goods sold	39,125,205	7,141,439	5,190,025	26,793,741	53,750,815	10,652,320	6,839,635
Inventory, beginning of year	9,181,660	136,192	8,908,748	136,719	1,215,480	146,711	44,700
Purchases	6,730,978	993,420	2,761,249	2,976,308	19,028,907	4,918,609	2,729,913
Cost of labor	4,328,989	1,488,709	* 61,219	2,779,062	12,050,180	2,143,805	1,946,617
Additional inventory costs (section 263A)	708,839	* 12,366	607,056	* 89,417	874,871	* 260,966	* 172,177
Other costs	27,759,059	4,636,001	2,137,052	20,986,006	21,904,806	3,382,826	1,991,918
Less: Inventory, end of year	9,584,320	125,250	9,285,299	173,771	1,323,430	200,596	45,690
Salaries and wages	1,395,022	475,879	195,138	724,005	5,159,641	1,103,232	605,171
Guaranteed payments to partners	145,312	22,268	* 13,574	109,470	1,546,030	273,868	339,281
Rent paid	201,129	85,221	19,771	96,137	728,063	118,486	64,922
Interest paid	547,841	96,829	243,475	207,538	347,174	43,529	26,538
Taxes and licenses	309,984	81,679	91,521	136,785	762,839	130,558	109,391
Bad debts	21,548	4,108	* 8,455	8,985	96,382	37,972	9,287
Repairs and maintenance	159,835	52,054	34,039	73,741	336,746	54,504	29,333
Depreciation	493,442	189,974	74,231	229,237	817,138	166,115	63,643
Depletion	* 3	0	* 3	0	0	0	0
Retirement plans, etc.	30,810	5,439	* 4,240	21,131	58,348	13,435	10,174
Employee benefit programs	128,499	40,291	21,173	67,035	321,485	38,916	50,432
Ordinary loss from other partnerships and fiduciaries	70,994	* 3,684	67,279	31	72,230	[2]	80
Farm net loss	* 3,567	0	* 35	* 3,532	0	0	0
Net loss, noncapital assets	4,006	* 429	* 1,124	* 2,453	2,920	* 2,250	* 126
Other deductions	4,045,511	794,313	823,648	2,427,551	7,659,377	1,446,188	781,121
<b>Ordinary business income (loss)</b>	<b>2,441,537</b>	<b>789,282</b>	<b>-301,788</b>	<b>1,954,043</b>	<b>4,315,696</b>	<b>1,064,010</b>	<b>677,255</b>
Net income	4,735,525	931,457	1,030,879	2,773,189	5,244,039	1,140,483	792,431
Loss	2,293,989	142,175	1,332,667	819,146	928,343	76,473	115,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>773,845</b>	<b>69,431</b>	<b>568,922</b>	<b>135,493</b>	<b>221,956</b>	<b>7,304</b>	<b>1,992</b>
Interest income	205,643	2,639	73,865	129,139	28,787	3,847	1,991
Dividend income	13,040	* 292	* 9,869	2,879	177,447	* 1,129	* 1
Royalties	* 127	0	* 127	[2]	* 342	* 193	0
Net short-term capital gain (loss)	145,709	* 42,911	* 100,667	2,131	3,882	* 680	0
Net long-term capital gain (loss)	409,327	* 23,589	384,394	1,344	11,499	* 1,455	0
<b>Net rental real estate income (loss)</b>	<b>-72,829</b>	<b>* 46</b>	<b>-74,288</b>	<b>* 1,412</b>	<b>14,867</b>	<b>* 262</b>	<b>* 200</b>
Net income	28,261	49	26,794	* 1,418	15,928	* 262	* 200
Loss	101,091	* 3	101,081	* 6	* 1,060	0	0
<b>Other net rental income (loss)</b>	<b>* 32,268</b>	<b>30,404</b>	<b>1</b>	<b>* 1,863</b>	<b>* 1,242</b>	<b>* 71</b>	<b>* 1,171</b>
Net income	* 32,310	30,404	1	* 1,905	* 1,280	* 109	* 1,171
Loss	* 42	0	0	* 42	38	38	0
<b>Total net income (loss) [1]</b>	<b>2,619,785</b>	<b>822,663</b>	<b>-292,214</b>	<b>2,089,337</b>	<b>4,538,381</b>	<b>1,069,512</b>	<b>680,617</b>
Net income	4,851,686	934,129	1,095,166	2,822,391	5,453,275	1,145,689	795,789
Loss	2,231,901	111,466	1,387,380	733,054	914,894	76,178	115,172

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>8,169</b>	<b>15,457</b>	<b>17,442</b>	<b>66,775</b>	<b>3,612</b>	<b>4,364</b>	<b>319</b>
<b>Number of partners</b>	<b>18,666</b>	<b>41,664</b>	<b>43,542</b>	<b>836,615</b>	<b>25,948</b>	<b>30,080</b>	<b>1,853</b>
<b>Total assets</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>13,151,262</b>	<b>11,309,196</b>	<b>26,762,655</b>	<b>1,162,673,838</b>	<b>105,249,625</b>	<b>34,209,982</b>	<b>5,432,085</b>
Business receipts	12,907,112	11,295,926	26,564,112	1,141,692,489	104,395,089	32,967,937	5,343,746
Ordinary income from other partnerships and fiduciaries	* 42,910	* 605	* 10,158	5,855,423	402,237	* 10,802	631
Farm net profit	0	0	0	* 3,248	* 2,986	* 210	0
Net gain, noncapital assets	130,187	* 1,037	55,950	1,190,475	39,746	30,993	* 8,481
Other income	71,053	11,629	132,435	13,932,203	409,567	1,200,039	79,226
<b>Total deductions</b>	<b>12,439,857</b>	<b>10,506,465</b>	<b>25,702,360</b>	<b>1,115,867,643</b>	<b>102,048,272</b>	<b>32,060,467</b>	<b>5,328,798</b>
Cost of goods sold	8,954,720	8,015,942	19,288,198	949,517,764	89,719,530	21,034,258	4,459,569
Inventory, beginning of year	183,006	188,293	652,770	80,377,765	8,699,477	3,909,843	856,949
Purchases	3,274,061	3,027,794	5,078,530	719,026,301	74,262,287	15,308,091	3,132,445
Cost of labor	2,141,794	2,110,305	3,707,659	39,299,034	4,505,696	1,091,092	558,603
Additional inventory costs (section 263A)	* 22,333	267,813	151,583	4,486,287	487,062	70,755	41,216
Other costs	3,510,074	2,680,573	10,339,416	193,985,244	11,138,725	4,928,665	755,081
Less: Inventory, end of year	176,547	258,835	641,762	87,656,868	9,373,716	4,274,187	884,726
Salaries and wages	1,125,579	426,157	1,899,503	32,573,849	2,609,628	2,645,352	265,888
Guaranteed payments to partners	193,084	413,844	325,954	2,636,060	130,124	116,689	* 14,976
Rent paid	135,827	143,239	265,589	4,276,947	395,124	207,195	21,361
Interest paid	82,457	29,978	164,672	8,259,116	622,652	400,256	76,642
Taxes and licenses	211,569	91,205	220,116	12,639,694	336,576	525,325	31,289
Bad debts	16,894	8,219	24,009	566,317	31,099	19,634	9,848
Repairs and maintenance	42,411	37,118	173,379	3,213,994	298,358	168,480	15,486
Depreciation	83,415	55,674	448,291	13,692,488	853,811	551,811	17,374
Depletion	0	0	0	192,085	0	0	0
Retirement plans, etc.	17,874	1,667	15,198	1,973,988	118,635	196,900	7,717
Employee benefit programs	81,957	24,305	125,875	10,188,999	220,326	562,200	17,093
Ordinary loss from other partnerships and fiduciaries	* 1,835	* 3,886	* 66,428	601,384	123,630	* 12,006	* 3,742
Farm net loss	0	0	0	57,182	3,923	53,259	0
Net loss, noncapital assets	* 4	* 153	* 386	326,942	15,647	* 4,810	* 9
Other deductions	1,492,230	1,255,077	2,684,761	75,150,835	6,569,211	5,562,293	387,803
<b>Ordinary business income (loss)</b>	<b>711,405</b>	<b>802,731</b>	<b>1,060,295</b>	<b>46,806,195</b>	<b>3,201,352</b>	<b>2,149,515</b>	<b>103,286</b>
Net income	881,505	844,162	1,585,457	68,487,291	4,474,267	2,915,739	156,611
Loss	170,100	* 41,431	525,162	21,681,096	1,272,914	766,224	* 53,324
<b>Portfolio income (loss) distributed directly to partners</b>	<b>179,117</b>	<b>18,187</b>	<b>15,356</b>	<b>16,127,512</b>	<b>306,369</b>	<b>194,685</b>	<b>53,256</b>
Interest income	5,566	7,374	10,008	3,818,515	62,557	86,785	1,025
Dividend income	* 173,218	* 1,822	1,277	4,227,126	142,044	18,969	* 35,415
Royalties	[2]	0	* 149	6,033,678	14,968	34,959	* 16,240
Net short-term capital gain (loss)	* 12	* 2,871	* 318	36,432	-30	451	* 38
Net long-term capital gain (loss)	* 321	* 6,120	* 3,603	2,011,761	86,831	* 53,521	* 537
<b>Net rental real estate income (loss)</b>	<b>* 1,278</b>	<b>* 279</b>	<b>* 12,848</b>	<b>39,781</b>	<b>1,580</b>	<b>* 1,965</b>	<b>* 902</b>
Net income	* 1,549	* 467	* 13,450	48,171	2,733	* 1,995	* 902
Loss	* 271	* 188	* 602	8,390	* 1,153	30	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733,405</b>	<b>3,494</b>	<b>43,517</b>	<b>335</b>
Net income	0	0	0	734,916	3,494	43,517	335
Loss	0	0	0	1,510	0	0	0
<b>Total net income (loss) [1]</b>	<b>891,467</b>	<b>812,206</b>	<b>1,084,579</b>	<b>61,658,700</b>	<b>3,425,994</b>	<b>2,335,711</b>	<b>157,203</b>
Net income	1,061,136	853,043	1,597,618	80,877,499	4,688,400	3,020,486	191,786
Loss	169,669	* 40,836	513,039	19,218,799	1,262,406	684,775	* 34,583

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>3,442</b>	<b>* 362</b>	<b>1,906</b>	<b>228</b>	<b>7,785</b>	<b>456</b>	<b>1,971</b>
<b>Number of partners</b>	<b>7,842</b>	<b>* 1,161</b>	<b>7,082</b>	<b>1,285</b>	<b>28,164</b>	<b>300,156</b>	<b>234,916</b>
<b>Total assets</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>8,529,843</b>	<b>* 622,456</b>	<b>16,309,768</b>	<b>27,641,348</b>	<b>8,425,911</b>	<b>473,486,036</b>	<b>133,413,147</b>
Business receipts	8,163,703	* 612,439	16,227,634	27,498,766	8,284,600	469,477,383	125,886,898
Ordinary income from other partnerships and fiduciaries	* 150,912	0	* 3,759	27,522	* 3,013	1,170,363	3,629,178
Farm net profit	0	0	0	0	0	0	52
Net gain, noncapital assets	* 6,395	0	19,350	24,090	18,567	18,681	247,628
Other income	208,834	* 10,017	59,024	90,970	119,730	2,819,609	3,649,390
<b>Total deductions</b>	<b>8,589,725</b>	<b>* 596,782</b>	<b>15,834,113</b>	<b>25,769,025</b>	<b>8,268,466</b>	<b>461,070,951</b>	<b>114,335,186</b>
Cost of goods sold	5,354,643	* 486,419	13,154,659	21,728,995	4,874,834	431,360,542	83,897,693
Inventory, beginning of year	1,264,666	* 34,976	1,785,514	2,128,570	401,731	15,762,631	11,500,002
Purchases	4,164,620	* 415,575	8,626,259	11,702,899	2,482,526	348,336,612	59,712,940
Cost of labor	224,573	* 37,797	1,579,957	2,675,542	963,327	2,114,059	2,558,357
Additional inventory costs (section 263A)	101,246	* 119	78,053	132,331	45,946	1,613,699	922,477
Other costs	992,093	* 29,426	3,040,289	7,227,733	1,440,128	79,873,333	21,220,288
Less: Inventory, end of year	1,392,554	* 31,474	1,955,413	2,138,080	458,824	16,339,791	12,016,370
Salaries and wages	950,871	* 27,772	624,409	835,083	1,115,962	2,021,885	5,969,319
Guaranteed payments to partners	51,828	* 18,284	90,942	23,055	117,370	* 621,127	128,091
Rent paid	214,957	* 1,256	63,850	53,314	152,983	639,729	505,850
Interest paid	107,328	* 7,245	179,296	536,228	148,445	1,374,916	1,056,916
Taxes and licenses	112,186	* 2,982	95,538	63,119	131,963	7,829,885	653,913
Bad debts	9,977	0	12,201	9,135	17,206	50,938	72,288
Repairs and maintenance	14,548	* 232	77,521	30,622	66,785	726,901	957,303
Depreciation	62,783	* 8,090	138,976	130,141	140,633	3,604,425	2,921,213
Depletion	0	0	230	0	0	34	170,277
Retirement plans, etc.	8,446	0	18,857	34,331	28,084	326,249	173,404
Employee benefit programs	47,412	* 148	61,688	40,860	69,389	411,190	788,002
Ordinary loss from other partnerships and fiduciaries	* 35,864	* 81	* 4,464	* 10,281	* 2,273	25,198	249,201
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,392	* 523	* 1,249	* 754	* 1,683	103,417	15,363
Other deductions	1,616,493	* 43,749	1,310,232	2,273,107	1,400,856	11,974,515	16,776,352
<b>Ordinary business income (loss)</b>	<b>-59,882</b>	<b>* 25,674</b>	<b>475,655</b>	<b>1,872,322</b>	<b>157,444</b>	<b>12,415,085</b>	<b>19,077,961</b>
Net income	462,500	* 50,038	833,785	1,999,968	527,385	14,438,695	23,967,368
Loss	522,382	* 24,364	358,131	127,646	369,941	2,023,610	4,889,407
<b>Portfolio income (loss) distributed directly to partners</b>	<b>11,415</b>	<b>* 1,820</b>	<b>74,439</b>	<b>69,477</b>	<b>580,235</b>	<b>4,923,326</b>	<b>5,693,573</b>
Interest income	5,944	* 4	18,395	10,963	2,506	2,383,579	175,928
Dividend income	* 4,862	0	13,322	47	* 1,113	2,384,209	740,891
Royalties	* 1,007	* 1,164	* 252	9,557	[2]	11,692	4,532,362
Net short-term capital gain (loss)	0	0	* 225	3	* 369	* 21,571	3,555
Net long-term capital gain (loss)	* -398	* 653	* 42,244	* 48,907	* 576,247	122,274	240,837
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,407</b>	<b>* 2,067</b>	<b>* 229</b>	<b>* 4,077</b>	<b>5,807</b>
Net income	0	0	* 1,407	* 2,067	* 229	* 4,077	6,153
Loss	0	0	0	0	0	0	* 347
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 3,797</b>	<b>* 1,856</b>	<b>0</b>	<b>172,450</b>	<b>2,233</b>
Net income	0	0	* 3,797	* 1,871	0	172,872	2,233
Loss	0	0	0	15	0	422	[2]
<b>Total net income (loss) [1]</b>	<b>-48,069</b>	<b>* 26,841</b>	<b>512,827</b>	<b>1,896,813</b>	<b>161,294</b>	<b>17,371,093</b>	<b>24,535,181</b>
Net income	469,310	* 51,205	865,873	2,022,784	530,233	19,126,314	28,407,054
Loss	517,379	* 24,364	353,046	125,971	368,939	1,755,221	3,871,873

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>830</b>	<b>1,541</b>	<b>436</b>	<b>6,982</b>	<b>4,227</b>	<b>2,562</b>	<b>440</b>
<b>Number of partners</b>	<b>4,338</b>	<b>5,926</b>	<b>2,690</b>	<b>24,927</b>	<b>44,088</b>	<b>24,094</b>	<b>2,287</b>
<b>Total assets</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>24,415,483</b>	<b>10,545,815</b>	<b>45,390,059</b>	<b>34,650,347</b>	<b>42,918,232</b>	<b>20,194,682</b>	<b>7,930,625</b>
Business receipts	24,149,910	10,237,984	45,051,036	34,142,244	41,989,140	19,934,715	7,690,850
Ordinary income from other partnerships and fiduciaries	* 6,453	* 81,852	* 68,194	* 39,534	* 15,471	* 2,665	* 191,487
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	74,184	18,756	13,289	8,957	78,121	4,484	* 1,061
Other income	184,935	207,224	257,540	459,613	835,501	252,818	47,227
<b>Total deductions</b>	<b>23,416,345</b>	<b>10,305,251</b>	<b>44,360,483</b>	<b>32,694,755</b>	<b>41,330,017</b>	<b>21,154,613</b>	<b>7,437,555</b>
Cost of goods sold	19,078,273	7,615,927	40,942,964	25,367,032	31,947,143	13,758,788	5,611,495
Inventory, beginning of year	2,397,625	1,131,434	4,393,976	3,276,716	6,692,785	1,701,804	930,685
Purchases	11,764,977	3,171,825	30,851,449	16,345,975	14,438,951	7,879,304	3,423,711
Cost of labor	2,505,350	1,043,766	2,121,815	3,480,615	3,611,220	1,210,749	770,994
Additional inventory costs (section 263A)	254,725	29,503	71,274	162,842	51,271	60,396	73,984
Other costs	4,863,347	3,424,511	8,378,796	6,745,711	13,969,207	5,079,312	1,525,411
Less: Inventory, end of year	2,707,752	1,185,112	4,874,346	4,644,829	6,816,291	2,172,777	1,113,290
Salaries and wages	1,129,021	649,298	825,975	2,151,051	2,736,631	1,978,144	542,105
Guaranteed payments to partners	52,876	36,468	47,525	257,278	144,340	95,579	42,009
Rent paid	81,980	174,331	66,420	361,544	426,502	167,384	57,980
Interest paid	480,824	198,723	478,057	312,253	329,718	331,953	93,850
Taxes and licenses	145,676	122,279	151,115	283,892	826,042	128,942	54,872
Bad debts	14,061	8,392	17,534	41,665	31,850	7,983	21,074
Repairs and maintenance	88,090	84,998	63,774	167,599	119,887	63,909	19,353
Depreciation	215,827	248,276	242,228	440,331	356,882	703,102	53,219
Depletion	0	21,543	0	0	0	0	0
Retirement plans, etc.	80,748	35,211	45,370	95,621	47,374	128,004	10,334
Employee benefit programs	201,880	70,200	88,806	331,730	376,161	304,126	37,116
Ordinary loss from other partnerships and fiduciaries	* 3,238	* 1,156	* 39,200	5,083	* 487	* 24,219	106
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	40,186	* 2,098	1,775	15,922	16,173	* 799	* 1,484
Other deductions	1,803,664	1,036,351	1,349,740	2,863,755	3,970,828	3,461,681	892,558
<b>Ordinary business income (loss)</b>	<b>999,138</b>	<b>240,564</b>	<b>1,029,576</b>	<b>1,955,593</b>	<b>1,588,214</b>	<b>-959,932</b>	<b>493,070</b>
Net income	1,473,172	632,123	1,847,692	2,842,474	3,163,935	1,306,507	789,911
Loss	474,035	391,560	818,116	886,882	1,575,720	2,266,438	296,841
<b>Portfolio income (loss) distributed directly to partners</b>	<b>235,003</b>	<b>285,910</b>	<b>67,477</b>	<b>380,754</b>	<b>1,049,342</b>	<b>39,350</b>	<b>72,946</b>
Interest income	80,943	2,874	83,287	313,061	451,979	17,355	8,264
Dividend income	61,460	* 9,658	108,355	52,124	309,042	36,538	79,464
Royalties	* 35,335	* 921	* 3,127	* 10,960	* 244,009	* 34,969	3,376
Net short-term capital gain (loss)	* -113	0	60	* 7	* -5	* 7,423	-80
Net long-term capital gain (loss)	* 57,377	* 272,457	* -127,352	* 4,602	* 44,317	* -56,934	* -18,079
<b>Net rental real estate income (loss)</b>	<b>* 3,892</b>	<b>* 1,265</b>	<b>* 2,905</b>	<b>-1,542</b>	<b>982</b>	<b>* 314</b>	<b>* 2,734</b>
Net income	* 3,892	* 1,285	* 2,905	* 2,281	982	* 723	* 2,734
Loss	0	* 20	0	* 3,823	0	409	0
<b>Other net rental income (loss)</b>	<b>* 169</b>	<b>815</b>	<b>* 16,292</b>	<b>* 1,189</b>	<b>* 402,197</b>	<b>110</b>	<b>2</b>
Net income	* 169	815	* 16,413	* 1,189	* 402,197	110	2
Loss	0	0	121	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>1,180,937</b>	<b>256,097</b>	<b>1,243,542</b>	<b>2,331,384</b>	<b>2,996,423</b>	<b>-870,645</b>	<b>586,909</b>
Net income	1,572,783	645,481	2,005,007	3,188,889	4,065,553	1,345,500	882,384
Loss	391,846	389,383	761,465	857,505	1,069,130	2,216,146	295,474

Footnotes at end of table.



**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>7,867</b>	<b>752</b>	<b>16,693</b>	<b>82,392</b>	<b>60,407</b>	<b>19,189</b>	<b>2,797</b>
<b>Number of partners</b>	<b>20,000</b>	<b>3,101</b>	<b>66,678</b>	<b>815,366</b>	<b>177,653</b>	<b>631,144</b>	<b>6,569</b>
<b>Total assets</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>134,843,569</b>	<b>4,260,323</b>	<b>24,204,503</b>	<b>675,203,053</b>	<b>214,996,227</b>	<b>451,406,679</b>	<b>8,800,147</b>
Business receipts	132,066,279	4,226,868	23,345,268	668,062,347	212,049,350	447,256,202	8,756,794
Ordinary income from other partnerships and fiduciaries	* 41,450	266	* 9,634	1,557,945	517,523	1,038,812	* 1,610
Farm net profit	0	0	0	* 369	* 62	* 307	0
Net gain, noncapital assets	182,207	* 12,591	382,895	705,991	386,464	310,474	* 9,053
Other income	2,553,634	20,598	466,706	4,876,400	2,042,827	2,800,883	32,690
<b>Total deductions</b>	<b>134,412,880</b>	<b>4,104,871</b>	<b>22,749,086</b>	<b>657,767,808</b>	<b>207,747,996</b>	<b>441,617,388</b>	<b>8,402,424</b>
Cost of goods sold	112,754,511	2,855,193	13,515,297	571,422,767	170,138,491	395,573,184	5,711,092
Inventory, beginning of year	10,047,624	363,394	3,097,365	48,400,637	25,692,713	22,505,309	202,615
Purchases	92,379,800	1,727,102	8,898,953	529,161,018	161,134,553	362,702,612	5,323,854
Cost of labor	6,901,330	465,892	878,300	3,595,967	2,100,432	1,383,046	* 112,489
Additional inventory costs (section 263A)	117,656	42,460	129,274	1,590,273	545,603	1,043,453	1,217
Other costs	14,955,801	619,987	3,777,400	41,903,928	9,828,138	31,611,480	464,311
Less: Inventory, end of year	11,647,699	363,643	3,265,994	53,229,056	29,162,947	23,672,716	393,393
Salaries and wages	2,640,083	361,072	2,494,299	25,822,381	12,298,693	12,995,953	527,735
Guaranteed payments to partners	98,942	165,287	383,269	2,567,760	1,364,898	915,452	287,409
Rent paid	345,635	40,449	299,104	3,953,293	1,938,041	1,979,691	35,561
Interest paid	1,146,489	82,646	294,681	3,666,349	1,605,047	2,021,848	39,454
Taxes and licenses	733,548	51,214	359,338	2,956,992	1,336,664	1,570,200	50,128
Bad debts	8,809	2,107	180,517	392,758	182,193	204,329	6,236
Repairs and maintenance	157,425	18,232	74,489	1,345,255	557,070	774,587	13,598
Depreciation	2,595,637	56,012	351,717	5,287,088	1,708,657	3,557,627	20,803
Depletion	0	0	0	* 28	* 28	0	0
Retirement plans, etc.	577,786	* 1,928	38,988	432,087	184,841	239,241	8,005
Employee benefit programs	6,179,761	20,978	359,934	2,440,512	996,151	1,392,324	52,038
Ordinary loss from other partnerships and fiduciaries	* 6,299	0	* 54,858	642,919	124,962	515,732	* 2,224
Farm net loss	0	0	0	* 7,696	* 5,895	* 1,801	0
Net loss, noncapital assets	12,234	* 3,549	86,874	52,945	10,474	42,330	* 140
Other deductions	7,155,720	446,204	4,255,723	36,776,978	15,295,890	19,833,088	1,648,000
<b>Ordinary business income (loss)</b>	<b>430,689</b>	<b>155,453</b>	<b>1,455,417</b>	<b>17,435,245</b>	<b>7,248,231</b>	<b>9,789,291</b>	<b>397,722</b>
Net income	3,361,233	224,609	3,019,279	24,009,034	10,436,639	12,951,026	621,370
Loss	2,930,544	69,156	1,563,862	6,573,790	3,188,408	3,161,735	223,648
<b>Portfolio income (loss) distributed directly to partners</b>	<b>567,584</b>	<b>218,066</b>	<b>1,302,486</b>	<b>2,131,478</b>	<b>988,301</b>	<b>1,032,156</b>	<b>111,021</b>
Interest income	57,554	26,933	28,578	223,990	69,724	150,125	4,141
Dividend income	164,577	* 7,119	57,916	498,388	95,946	392,099	* 10,343
Royalties	54,424	11,450	1,012,906	76,353	35,385	40,969	0
Net short-term capital gain (loss)	6,168	* 34	* -3,244	-11,219	14,146	-25,355	* -10
Net long-term capital gain (loss)	* 284,862	* 172,530	206,331	1,343,965	773,100	474,318	* 96,547
<b>Net rental real estate income (loss)</b>	<b>* -709</b>	<b>* -1,472</b>	<b>* 13,379</b>	<b>75,526</b>	<b>41,872</b>	<b>34,400</b>	<b>* -747</b>
Net income	* 427	0	* 13,379	109,106	45,917	63,189	0
Loss	* 1,136	* 1,472	0	33,580	4,045	28,789	* 747
<b>Other net rental income (loss)</b>	<b>* 84,350</b>	<b>0</b>	<b>* 601</b>	<b>98,762</b>	<b>92,366</b>	<b>6,397</b>	<b>0</b>
Net income	* 85,302	0	* 601	101,146	93,171	7,976	0
Loss	952	0	0	* 2,384	* 805	* 1,579	0
<b>Total net income (loss) [1]</b>	<b>790,885</b>	<b>199,483</b>	<b>2,568,797</b>	<b>18,408,265</b>	<b>7,583,524</b>	<b>10,413,281</b>	<b>411,460</b>
Net income	3,456,549	247,720	4,094,187	24,700,281	10,655,563	13,415,349	629,369
Loss	2,665,664	* 48,237	1,525,390	6,292,016	3,072,039	3,002,068	217,909

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>168,627</b>	<b>18,387</b>	<b>4,247</b>	<b>5,654</b>	<b>5,690</b>	<b>25,225</b>	<b>8,698</b>
<b>Number of partners</b>	<b>660,347</b>	<b>46,039</b>	<b>9,567</b>	<b>20,795</b>	<b>20,052</b>	<b>61,837</b>	<b>54,229</b>
<b>Total assets</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>570,423,161</b>	<b>186,067,183</b>	<b>14,942,887</b>	<b>7,484,635</b>	<b>16,158,436</b>	<b>132,244,862</b>	<b>20,695,976</b>
Business receipts	557,262,959	180,079,029	14,626,365	7,395,863	15,939,640	129,210,801	20,281,008
Ordinary income from other partnerships and fiduciaries	1,239,885	284,533	* 109	* 2,451	* 56,506	233,770	* 10,936
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	413,622	164,342	4,504	* 667	13,203	65,479	58,324
Other income	11,506,694	5,539,278	311,908	85,654	149,087	2,734,813	345,709
<b>Total deductions</b>	<b>559,318,379</b>	<b>183,081,359</b>	<b>14,282,333</b>	<b>7,273,357</b>	<b>15,500,899</b>	<b>131,883,365</b>	<b>19,039,990</b>
Cost of goods sold	441,665,626	159,064,717	8,640,253	5,155,647	11,690,944	100,528,196	11,904,336
Inventory, beginning of year	57,615,069	28,627,267	1,813,530	370,173	2,239,438	6,718,125	1,394,295
Purchases	424,590,541	157,974,030	7,536,385	4,846,910	11,357,182	97,789,271	11,067,360
Cost of labor	4,448,335	1,850,458	384,121	* 72,801	194,323	960,614	225,544
Additional inventory costs (section 263A)	1,314,160	230,701	105,918	* 10,919	70,235	161,607	29,333
Other costs	17,456,327	3,001,882	729,239	272,681	381,822	1,883,525	611,629
Less: Inventory, end of year	63,758,806	32,619,620	1,928,940	417,838	2,552,056	6,984,945	1,423,824
Salaries and wages	39,298,520	9,407,962	1,883,336	767,373	1,353,407	12,481,486	2,134,148
Guaranteed payments to partners	1,993,720	357,809	84,240	97,387	130,112	243,058	355,859
Rent paid	11,035,696	2,063,357	776,082	272,181	361,781	2,365,506	574,163
Interest paid	3,262,837	755,631	90,450	17,500	95,278	792,138	79,579
Taxes and licenses	5,689,047	1,334,725	298,529	87,122	195,033	1,718,299	233,760
Bad debts	567,800	62,345	15,239	16,562	12,662	51,163	100,239
Repairs and maintenance	2,287,665	295,934	81,357	10,892	100,547	822,552	59,979
Depreciation	5,339,955	870,343	153,460	32,907	134,525	1,693,270	181,914
Depletion	* 202	* 148	0	0	0	0	0
Retirement plans, etc.	588,293	51,457	11,651	3,310	16,230	374,046	25,218
Employee benefit programs	3,130,224	723,745	85,689	29,409	87,910	1,452,764	100,579
Ordinary loss from other partnerships and fiduciaries	157,173	26,385	* 5,059	* 221	* 2	* 32,043	* 1,116
Farm net loss	* 6,401	0	0	0	* 5,030	* 1,372	0
Net loss, noncapital assets	169,829	18,058	* 1,595	* 169	* 842	17,674	13,141
Other deductions	44,125,392	8,048,744	2,155,393	782,677	1,316,596	9,309,799	3,275,959
<b>Ordinary business income (loss)</b>	<b>11,104,782</b>	<b>2,985,824</b>	<b>660,554</b>	<b>211,278</b>	<b>657,537</b>	<b>361,497</b>	<b>1,655,986</b>
Net income	18,096,987	3,835,100	825,412	306,361	750,379	1,776,131	2,206,549
Loss	6,992,205	849,276	164,858	95,083	92,842	1,414,634	550,563
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,438,753</b>	<b>263,553</b>	<b>40,906</b>	<b>518</b>	<b>32,865</b>	<b>139,035</b>	<b>618,157</b>
Interest income	344,235	50,827	2,213	463	4,812	119,002	2,662
Dividend income	61,766	2,468	* 110	* 11	* 2,320	29,722	* 12,668
Royalties	9,372	* 121	* 402	0	* 10	2,585	0
Net short-term capital gain (loss)	12,673	1,340	* 140	[2]	* 41	* 550	4,250
Net long-term capital gain (loss)	1,010,707	208,797	* 38,043	* 44	* 25,682	-12,824	* 598,577
<b>Net rental real estate income (loss)</b>	<b>256,228</b>	<b>11,809</b>	<b>* 250</b>	<b>* 22</b>	<b>* 5,253</b>	<b>154,858</b>	<b>456</b>
Net income	285,652	14,308	5,673	* 22	* 5,253	154,858	456
Loss	29,425	* 2,500	* 5,423	0	0	0	0
<b>Other net rental income (loss)</b>	<b>42,468</b>	<b>-12,095</b>	<b>* 266</b>	<b>0</b>	<b>* 1,787</b>	<b>8,144</b>	<b>* 956</b>
Net income	58,563	* 3,037	* 266	0	* 1,787	8,144	* 956
Loss	16,095	15,132	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>11,818,851</b>	<b>3,038,953</b>	<b>663,794</b>	<b>211,774</b>	<b>671,719</b>	<b>675,809</b>	<b>1,672,729</b>
Net income	18,684,491	3,888,569	828,210	306,821	763,986	1,990,962	2,222,742
Loss	6,865,640	849,616	164,416	95,047	92,268	1,315,152	550,013

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>5,581</b>	<b>18,292</b>	<b>11,747</b>	<b>2,891</b>	<b>30,940</b>	<b>31,276</b>
<b>Number of partners</b>	<b>16,602</b>	<b>44,634</b>	<b>26,351</b>	<b>6,553</b>	<b>75,435</b>	<b>278,253</b>
<b>Total assets</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>88,301,082</b>	<b>14,434,371</b>	<b>12,207,786</b>	<b>11,283,704</b>	<b>22,003,932</b>	<b>44,598,307</b>
Business receipts	87,644,538	14,276,605	11,836,096	11,158,285	21,701,635	43,113,094
Ordinary income from other partnerships and fiduciaries	14,745	7,407	* 105	1,082	* 36,823	* 591,417
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	79,649	* 277	* 12,550	* 478	3,140	11,010
Other income	562,150	150,082	359,035	123,858	262,333	882,786
<b>Total deductions</b>	<b>86,549,365</b>	<b>14,582,277</b>	<b>12,154,599</b>	<b>11,016,124</b>	<b>21,314,106</b>	<b>42,640,605</b>
Cost of goods sold	79,280,472	8,111,946	7,494,011	7,363,898	14,313,928	28,117,278
Inventory, beginning of year	1,203,288	2,959,242	2,478,949	1,759,059	4,947,513	3,104,190
Purchases	77,433,911	7,570,236	4,167,853	7,321,344	13,112,305	24,413,754
Cost of labor	91,654	122,429	* 47,851	* 4,861	187,323	306,356
Additional inventory costs (section 263A)	99,356	66,432	47,220	52,580	381,355	58,505
Other costs	1,513,067	679,827	3,392,497	181,126	978,020	3,831,013
Less: Inventory, end of year	1,060,805	3,286,218	2,640,359	1,955,072	5,292,587	3,596,540
Salaries and wages	1,876,109	1,944,180	1,233,622	1,243,047	1,889,326	3,084,524
Guaranteed payments to partners	43,665	63,565	127,258	* 5,174	206,880	278,714
Rent paid	577,598	1,015,544	677,912	459,214	1,369,853	522,503
Interest paid	384,095	126,751	186,468	82,010	199,097	453,839
Taxes and licenses	429,558	290,986	190,664	199,795	350,547	360,029
Bad debts	12,124	31,513	12,032	27,655	11,725	214,543
Repairs and maintenance	375,017	77,662	62,223	74,169	92,576	234,756
Depreciation	782,807	203,603	324,050	202,184	209,165	551,726
Depletion	0	54	0	0	0	0
Retirement plans, etc.	9,192	8,059	* 11,679	14,777	13,515	49,158
Employee benefit programs	51,040	89,997	92,917	55,156	95,477	265,540
Ordinary loss from other partnerships and fiduciaries	* 25,503	* 16,166	0	0	* 46,073	4,606
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	4,034	49,764	* 60	* 153	* 4,971	59,368
Other deductions	2,698,151	2,552,487	1,741,702	1,288,892	2,510,972	8,444,020
<b>Ordinary business income (loss)</b>	<b>1,751,717</b>	<b>-147,906</b>	<b>53,187</b>	<b>267,580</b>	<b>689,826</b>	<b>1,957,702</b>
Net income	2,000,210	900,928	459,768	403,878	1,280,800	3,351,471
Loss	248,493	1,048,834	406,581	* 136,298	590,974	1,393,769
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,004</b>	<b>6,420</b>	<b>7,805</b>	<b>18,961</b>	<b>134,762</b>	<b>166,767</b>
Interest income	7,958	2,729	7,768	18,961	79,050	47,789
Dividend income	1,684	* 2,678	0	[2]	* 3,471	6,634
Royalties	0	0	* 36	0	* 4,224	1,994
Net short-term capital gain (loss)	* 325	* -694	0	0	* 549	* 6,173
Net long-term capital gain (loss)	* -963	* 1,707	0	0	* 47,467	104,179
<b>Net rental real estate income (loss)</b>	<b>69,909</b>	<b>* 4,715</b>	<b>* -1,026</b>	<b>0</b>	<b>9,960</b>	<b>* 20</b>
Net income	76,569	* 4,715	0	0	* 20,902	* 2,896
Loss	* 6,660	0	* 1,026	0	* 10,941	* 2,876
<b>Other net rental income (loss)</b>	<b>3,395</b>	<b>1,911</b>	<b>0</b>	<b>* 15,450</b>	<b>* -795</b>	<b>* 23,449</b>
Net income	3,480	1,911	0	* 15,450	* 83	* 23,449
Loss	85	0	0	0	878	0
<b>Total net income (loss) [1]</b>	<b>1,834,664</b>	<b>-135,874</b>	<b>59,966</b>	<b>301,991</b>	<b>785,737</b>	<b>2,037,587</b>
Net income	2,076,655	910,979	466,788	438,290	1,366,951	3,423,538
Loss	241,991	1,046,853	406,822	* 136,298	581,214	1,385,950

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>46,650</b>	<b>5,186</b>	<b>240</b>	<b>19,003</b>	<b>9,501</b>	<b>592</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>3,119,120</b>	<b>11,159</b>	<b>70,222</b>	<b>43,597</b>	<b>20,745</b>	<b>2,930,957</b>	<b>* 2,305</b>
<b>Total assets</b>	<b>571,533,101</b>	<b>22,538,981</b>	<b>19,787,258</b>	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>250,524,246</b>	<b>11,691,373</b>	<b>12,686,505</b>	<b>41,189,905</b>	<b>3,732,353</b>	<b>132,669,963</b>	<b>* 545,170</b>
Business receipts	238,156,457	11,182,671	11,788,435	39,236,543	3,683,261	125,398,228	* 542,262
Ordinary income from other partnerships and fiduciaries	5,780,542	* 68,066	* 174,131	47,385	* 31	4,888,905	0
Farm net profit	* 854	0	2	* 852	0	0	0
Net gain, noncapital assets	1,494,502	171,463	333,710	174,362	* 9,493	525,099	0
Other income	5,091,891	269,172	390,227	1,730,763	39,568	1,857,731	* 2,907
<b>Total deductions</b>	<b>247,535,591</b>	<b>12,534,124</b>	<b>12,362,748</b>	<b>40,351,807</b>	<b>3,663,200</b>	<b>132,087,109</b>	<b>* 570,624</b>
Cost of goods sold	145,137,951	8,349,675	3,538,994	22,008,112	947,628	80,643,464	* 170,651
Inventory, beginning of year	4,357,423	247,151	* 94,545	98,596	2,172	3,303,488	* 2,211
Purchases	96,907,186	5,820,255	* 413,476	12,306,508	74	61,734,026	* 6,911
Cost of labor	4,917,191	194,617	722,127	1,419,848	* 336,234	190,733	0
Additional inventory costs (section 263A)	192,051	4,161	0	* 177,558	0	4,371	0
Other costs	43,005,724	2,273,244	2,407,949	8,088,673	611,704	18,552,229	* 163,544
Less: Inventory, end of year	4,241,624	189,753	* 99,103	83,071	2,556	3,141,383	* 2,015
Salaries and wages	11,527,555	797,301	823,752	3,698,096	1,076,926	1,603,890	* 70,909
Guaranteed payments to partners	623,096	* 29,854	* 5,371	114,702	* 10,913	* 124,172	* 10,054
Rent paid	2,835,468	145,491	112,590	923,706	111,830	675,182	* 14,503
Interest paid	7,529,434	178,712	945,715	209,465	50,733	5,076,916	* 659
Taxes and licenses	3,221,435	117,134	93,478	537,636	122,739	1,876,505	* 11,607
Bad debts	98,094	22,996	* 2,135	29,233	* 2,221	10,730	38
Repairs and maintenance	3,258,341	234,000	111,922	724,061	69,648	1,677,068	* 10,956
Depreciation	29,732,286	1,056,427	880,085	1,596,471	132,815	24,473,509	* 62,814
Depletion	1,401	0	0	4	0	1,397	0
Retirement plans, etc.	250,569	4,150	16,113	34,461	* 2,275	65,287	* 674
Employee benefit programs	1,061,126	110,090	120,195	213,195	68,048	194,054	* 6,815
Ordinary loss from other partnerships and fiduciaries	3,953,552	* 45,923	* 1,416	* 11,276	0	3,256,916	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	91,579	257	* 1,293	* 373	* 783	71,306	0
Other deductions	38,213,705	1,442,115	5,709,689	10,251,016	1,066,640	12,336,713	* 210,946
<b>Ordinary business income (loss)</b>	<b>2,988,655</b>	<b>-842,752</b>	<b>323,757</b>	<b>838,098</b>	<b>69,153</b>	<b>582,854</b>	<b>* -25,455</b>
Net income	21,072,336	541,791	1,240,246	1,554,228	195,504	12,978,107	* 46,007
Loss	18,083,681	1,384,543	916,489	716,130	126,351	12,395,253	* 71,462
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,753,114</b>	<b>31,344</b>	<b>118,204</b>	<b>200,869</b>	<b>3,481</b>	<b>3,174,296</b>	<b>* 966</b>
Interest income	513,055	24,242	26,373	11,139	11,699	412,458	* 440
Dividend income	1,255,625	* 211	84,128	* 505	* 30	1,036,495	* 711
Royalties	* 43,103	* 413	0	2	0	42,685	0
Net short-term capital gain (loss)	4,734	* -50	0	* 208	0	-74	* 4
Net long-term capital gain (loss)	936,597	* 6,528	7,703	* 189,015	* -8,248	1,682,733	* -189
<b>Net rental real estate income (loss)</b>	<b>-86,078</b>	<b>* 4,755</b>	<b>324</b>	<b>13,120</b>	<b>388</b>	<b>* -169,758</b>	<b>0</b>
Net income	100,911	* 4,757	324	* 13,987	388	* 3,479	0
Loss	* 186,989	* 2	0	867	0	173,237	0
<b>Other net rental income (loss)</b>	<b>-110,311</b>	<b>-110,709</b>	<b>* 7,452</b>	<b>* -27,706</b>	<b>0</b>	<b>41,393</b>	<b>746</b>
Net income	210,218	* 109,608	* 7,452	* 25,814	0	41,393	746
Loss	320,529	* 220,317	0	* 53,520	0	0	0
<b>Total net income (loss) [1]</b>	<b>4,604,048</b>	<b>-923,840</b>	<b>442,034</b>	<b>835,158</b>	<b>81,270</b>	<b>1,946,125</b>	<b>* -23,557</b>
Net income	22,893,635	662,492	1,308,965	1,567,997	203,612	14,381,570	* 47,905
Loss	18,289,587	1,586,332	866,932	732,839	* 122,342	12,435,445	* 71,462

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>9,857</b>	<b>121</b>	<b>1,012</b>	<b>42,168</b>	<b>8,169</b>	<b>14,498</b>	<b>1,871</b>
<b>Number of partners</b>	<b>28,104</b>	<b>480</b>	<b>11,552</b>	<b>173,729</b>	<b>28,638</b>	<b>44,731</b>	<b>7,091</b>
<b>Total assets</b>	<b>29,844,871</b>	<b>* 163,706</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>27,253,176</b>	<b>1,755,967</b>	<b>18,999,835</b>	<b>358,163,480</b>	<b>20,979,240</b>	<b>21,930,181</b>	<b>65,282,542</b>
Business receipts	26,267,033	1,755,240	18,302,783	338,726,404	20,371,389	21,124,173	61,582,659
Ordinary income from other partnerships and fiduciaries	266,959	* 497	* 334,569	13,956,773	* 292,456	158,611	1,761,809
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	24,188	* 100	256,087	1,599,942	43,565	* 14,137	199,269
Other income	694,997	* 129	106,397	3,880,361	271,829	633,261	1,738,804
<b>Total deductions</b>	<b>26,372,190</b>	<b>1,706,229</b>	<b>17,887,560</b>	<b>308,000,527</b>	<b>19,831,541</b>	<b>22,653,128</b>	<b>58,942,407</b>
Cost of goods sold	15,955,430	* 1,186,332	12,337,666	89,110,232	6,024,041	10,600,389	9,508,432
Inventory, beginning of year	417,580	* 4,136	187,543	3,533,880	585,641	369,684	63,198
Purchases	4,590,363	* 173,649	11,861,924	35,749,920	1,691,716	647,245	* 93,934
Cost of labor	1,875,772	* 107,363	* 70,498	1,356,081	519,465	267,302	* 75,020
Additional inventory costs (section 263A)	* 4,497	0	* 1,464	729,750	140,871	* 85,864	-1,451
Other costs	9,504,769	* 905,320	498,292	51,964,231	3,685,938	9,488,158	9,369,575
Less: Inventory, end of year	437,551	* 4,137	282,056	4,223,630	599,591	257,864	91,845
Salaries and wages	2,084,888	* 138,489	1,233,304	28,139,030	4,512,869	1,889,222	6,804,844
Guaranteed payments to partners	307,678	* 7,488	* 12,865	2,411,965	386,599	281,674	* 832,407
Rent paid	389,967	* 13,691	448,508	8,284,089	395,738	543,675	594,775
Interest paid	849,703	* 2,129	215,403	6,903,527	287,511	710,803	2,671,174
Taxes and licenses	235,769	12,973	213,593	4,792,631	465,565	219,576	841,556
Bad debts	20,996	* 158	9,587	2,188,376	191,751	44,374	407,129
Repairs and maintenance	223,385	* 5,124	202,176	2,674,033	121,666	106,663	481,875
Depreciation	843,742	6,310	680,113	23,412,157	321,047	438,163	3,356,028
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	92,964	* 1,523	33,121	1,215,997	106,154	13,620	220,015
Employee benefit programs	236,904	* 1,185	110,641	2,516,306	381,828	116,239	558,287
Ordinary loss from other partnerships and fiduciaries	274,384	43	* 363,593	976,805	* 12,868	434,618	220,821
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 16,052	0	* 1,515	102,833	2,046	3,625	13,925
Other deductions	4,840,328	330,784	2,025,474	135,272,547	6,621,857	7,250,487	32,431,140
<b>Ordinary business income (loss)</b>	<b>880,986</b>	<b>49,738</b>	<b>1,112,275</b>	<b>50,162,953</b>	<b>1,147,699</b>	<b>-722,947</b>	<b>6,340,135</b>
Net income	2,660,138	* 57,259	1,799,056	63,082,828	2,103,398	2,750,347	8,754,680
Loss	1,779,151	* 7,522	686,781	12,919,875	955,699	3,473,294	2,414,545
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,806,776</b>	<b>* 32</b>	<b>1,030,698</b>	<b>8,146,919</b>	<b>534,659</b>	<b>527,839</b>	<b>1,628,758</b>
Interest income	15,765	* 90	10,849	3,510,976	65,277	29,776	288,972
Dividend income	121,089	[2]	* 12,456	526,863	* 135	4,911	416,108
Royalties	0	0	4	1,454,684	211,193	* 175,230	401,535
Net short-term capital gain (loss)	* 4,754	0	* -108	389,999	* 3,233	10,822	372,641
Net long-term capital gain (loss)	-1,948,384	-58	* 1,007,497	2,264,396	254,821	307,100	149,501
<b>Net rental real estate income (loss)</b>	<b>* 51,952</b>	<b>0</b>	<b>* 13,140</b>	<b>35,008</b>	<b>8,838</b>	<b>* 3,168</b>	<b>* 800</b>
Net income	* 52,556	0	* 25,420	37,330	8,838	* 3,168	* 800
Loss	* 604	0	* 12,279	2,322	0	0	0
<b>Other net rental income (loss)</b>	<b>* -21,487</b>	<b>0</b>	<b>0</b>	<b>-221,573</b>	<b>* 4,134</b>	<b>* 2,844</b>	<b>* 123,531</b>
Net income	* 25,205	0	0	458,740	* 4,134	* 2,904	* 123,531
Loss	* 46,692	0	0	680,313	[2]	* 60	0
<b>Total net income (loss) [1]</b>	<b>1,048,306</b>	<b>49,828</b>	<b>1,148,725</b>	<b>55,468,912</b>	<b>1,437,277</b>	<b>-507,019</b>	<b>7,571,081</b>
Net income	2,818,547	* 57,292	1,845,255	67,428,075	2,337,535	2,943,706	9,835,016
Loss	1,770,241	* 7,464	696,530	11,959,163	900,258	3,450,725	2,263,935

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>7,314</b>	<b>1,892</b>	<b>8,425</b>	<b>334,546</b>	<b>* 10</b>	<b>19,838</b>	<b>2,493</b>
<b>Number of partners</b>	<b>46,900</b>	<b>7,015</b>	<b>39,354</b>	<b>6,634,114</b>	<b>* 489</b>	<b>130,835</b>	<b>11,479</b>
<b>Total assets</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>224,140,010</b>	<b>9,452,750</b>	<b>16,378,757</b>	<b>415,590,870</b>	<b>1,357,236</b>	<b>27,028,693</b>	<b>8,926,284</b>
Business receipts	210,421,974	9,296,517	15,929,692	236,399,440	1,271,427	19,288,539	8,027,748
Ordinary income from other partnerships and fiduciaries	11,675,834	* 19,467	* 48,597	58,690,809	14,073	755,589	* 42,316
Farm net profit	0	0	0	* 33,465	0	0	0
Net gain, noncapital assets	1,094,523	* 85,679	* 162,768	6,723,331	0	80,773	* 271,656
Other income	947,679	51,088	237,700	113,743,826	71,735	6,903,792	584,564
<b>Total deductions</b>	<b>183,968,884</b>	<b>9,106,741</b>	<b>13,497,826</b>	<b>333,991,986</b>	<b>1,074,049</b>	<b>22,872,521</b>	<b>7,065,162</b>
Cost of goods sold	58,589,538	2,429,789	1,958,045	73,064,574	0	3,890,590	1,478,451
Inventory, beginning of year	2,481,602	* 29,064	* 4,690	2,833,393	0	552,705	* 9,215
Purchases	31,984,874	627,415	704,735	46,152,908	0	1,710,598	* 321,528
Cost of labor	182,534	* 203,455	* 108,306	1,424,265	0	0	* 4,259
Additional inventory costs (section 263A)	500,116	* 4,349	0	214,912	0	* 8,729	32
Other costs	26,679,189	1,597,660	1,143,711	25,652,560	0	2,116,365	1,150,074
Less: Inventory, end of year	3,238,778	* 32,155	* 3,398	3,213,465	0	497,807	* 6,657
Salaries and wages	8,530,500	2,223,366	4,178,229	80,187,836	418,826	4,867,300	1,248,066
Guaranteed payments to partners	561,766	109,621	239,898	13,559,264	4,235	241,913	76,603
Rent paid	6,224,031	189,222	336,649	6,304,146	49,769	476,620	121,669
Interest paid	2,567,642	426,513	239,883	11,822,286	12,328	2,483,002	168,489
Taxes and licenses	2,634,296	179,258	452,379	4,997,134	6,451	472,645	89,329
Bad debts	1,500,200	17,204	27,719	3,131,977	616	2,072,981	66,018
Repairs and maintenance	1,624,764	88,320	250,745	791,734	2,575	67,698	17,833
Depreciation	18,463,654	358,383	474,882	4,592,489	6,283	515,455	234,737
Depletion	0	0	0	* 502	0	0	0
Retirement plans, etc.	723,743	50,801	101,664	1,455,778	15,713	46,224	5,057
Employee benefit programs	1,001,844	153,608	304,501	3,263,775	33,890	204,761	97,459
Ordinary loss from other partnerships and fiduciaries	289,574	* 2,541	* 16,383	29,542,018	0	276,000	* 35,743
Farm net loss	0	0	0	69,420	0	0	0
Net loss, noncapital assets	81,581	* 152	* 1,505	1,727,831	0	183,277	* 39
Other deductions	81,175,754	2,877,965	4,915,345	99,481,223	523,364	7,074,056	3,425,670
<b>Ordinary business income (loss)</b>	<b>40,171,126</b>	<b>346,009</b>	<b>2,880,931</b>	<b>81,598,884</b>	<b>283,187</b>	<b>4,156,171</b>	<b>1,861,123</b>
Net income	43,839,882	1,044,342	4,590,180	135,448,160	283,187	6,019,681	2,176,928
Loss	3,668,756	698,333	1,709,249	53,849,275	0	1,863,510	315,806
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,218,371</b>	<b>108,558</b>	<b>1,128,733</b>	<b>901,873,982</b>	<b>* 345,343</b>	<b>3,756,997</b>	<b>173,778</b>
Interest income	3,068,977	15,437	42,538	122,837,187	* 193,599	2,687,019	128,893
Dividend income	62,519	* 867	* 42,322	134,147,777	129,750	432,941	* 35,859
Royalties	* 794	0	* 665,932	9,611,667	1	[2]	0
Net short-term capital gain (loss)	* -788	-74	* 4,166	57,955,473	339	112,609	* 123
Net long-term capital gain (loss)	1,086,871	* 92,328	* 373,775	577,321,877	21,653	524,428	* 8,903
<b>Net rental real estate income (loss)</b>	<b>* 2,682</b>	<b>* 21,470</b>	<b>* -1,948</b>	<b>-2,672,464</b>	<b>3</b>	<b>62,036</b>	<b>* -7,234</b>
Net income	* 2,682	* 21,470	* 373	3,284,327	3	116,188	* 539
Loss	0	0	2,322	5,956,791	0	54,152	* 7,773
<b>Other net rental income (loss)</b>	<b>-353,060</b>	<b>413</b>	<b>* 564</b>	<b>835,730</b>	<b>0</b>	<b>* 1,259</b>	<b>[2]</b>
Net income	327,194	413	* 564	1,257,353	0	* 1,394	[2]
Loss	680,253	0	0	421,623	0	* 135	0
<b>Total net income (loss) [1]</b>	<b>42,953,037</b>	<b>384,196</b>	<b>3,630,339</b>	<b>346,358,782</b>	<b>* 606,540</b>	<b>7,339,427</b>	<b>2,018,641</b>
Net income	46,568,182	1,075,137	4,668,499	395,613,016	* 606,540	8,890,180	2,277,790
Loss	3,615,145	690,941	1,038,160	49,254,234	0	1,550,754	259,149

Footnotes at end of table.



**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Number of partnerships</b>	<b>254,206</b>	<b>10,369</b>	<b>243,837</b>	<b>13,564</b>	<b>44,434</b>	<b>1,816,889</b>	<b>1,781,949</b>
<b>Number of partners</b>	<b>5,163,383</b>	<b>375,341</b>	<b>4,788,042</b>	<b>52,396</b>	<b>1,275,532</b>	<b>7,887,184</b>	<b>7,577,856</b>
<b>Total assets</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>331,507,776</b>	<b>104,678,630</b>	<b>226,829,146</b>	<b>25,805,101</b>	<b>20,965,780</b>	<b>184,766,056</b>	<b>144,558,087</b>
Business receipts	172,438,858	59,560,195	112,878,663	24,441,842	10,931,024	150,321,821	114,662,678
Ordinary income from other partnerships and fiduciaries	53,722,679	1,978,859	51,743,821	65,357	4,090,794	12,748,143	12,362,409
Farm net profit	* 33,337	0	* 33,337	0	* 128	187,684	186,101
Net gain, noncapital assets	6,084,104	328,397	5,755,706	21,494	265,304	4,895,853	3,101,593
Other income	99,228,797	42,811,178	56,417,619	1,276,407	5,678,530	16,612,556	14,245,305
<b>Total deductions</b>	<b>261,478,595</b>	<b>98,366,193</b>	<b>163,112,402</b>	<b>22,061,613</b>	<b>19,440,047</b>	<b>169,290,150</b>	<b>134,645,816</b>
Cost of goods sold	54,537,496	43,987,043	10,550,452	7,965,643	5,192,394	68,429,574	57,311,069
Inventory, beginning of year	1,971,753	917,045	1,054,708	* 9,463	290,257	39,212,873	38,019,046
Purchases	39,901,427	35,677,258	4,224,169	781,847	3,437,508	25,181,849	21,866,715
Cost of labor	870,088	* 259,441	610,648	* 362,232	187,685	2,804,650	1,655,637
Additional inventory costs (section 263A)	81,888	62,165	19,723	* 127,252	* -2,989	1,729,289	1,725,317
Other costs	13,978,594	8,152,389	5,826,205	6,696,746	1,710,781	26,440,997	19,719,553
Less: Inventory, end of year	2,266,255	1,081,255	1,185,000	* 11,898	430,848	26,940,083	25,675,199
Salaries and wages	66,840,263	24,020,269	42,819,993	4,195,911	2,617,470	18,873,169	15,445,469
Guaranteed payments to partners	11,385,582	1,567,890	9,817,692	927,314	923,616	2,366,248	2,198,534
Rent paid	4,838,394	1,372,808	3,465,586	506,861	310,833	3,668,710	2,895,249
Interest paid	8,361,641	2,120,351	6,241,290	254,688	542,139	7,151,125	5,603,367
Taxes and licenses	3,923,311	1,331,677	2,591,634	341,466	163,932	3,288,106	2,725,637
Bad debts	683,578	77,512	606,066	35,853	272,932	516,700	381,357
Repairs and maintenance	591,128	151,698	439,430	65,862	46,639	1,415,774	1,058,235
Depreciation	3,280,262	817,283	2,462,979	134,676	421,077	13,411,263	3,297,085
Depletion	* 502	0	* 502	0	0	* 685	* 685
Retirement plans, etc.	1,272,542	692,977	579,565	71,900	44,342	160,364	105,184
Employee benefit programs	2,503,083	901,854	1,601,229	330,529	94,054	1,100,875	808,646
Ordinary loss from other partnerships and fiduciaries	25,337,833	918,661	24,419,172	* 7,839	3,884,604	7,451,915	7,127,235
Farm net loss	62,456	* 589	61,867	0	* 6,964	236,437	223,153
Net loss, noncapital assets	1,503,327	6,730	1,496,597	* 375	* 40,814	2,077,299	2,007,020
Other deductions	76,357,198	20,398,851	55,958,347	7,222,698	4,878,237	39,141,904	33,457,890
<b>Ordinary business income (loss)</b>	<b>70,029,182</b>	<b>6,312,437</b>	<b>63,716,745</b>	<b>3,743,488</b>	<b>1,525,733</b>	<b>15,475,907</b>	<b>9,912,270</b>
Net income	115,773,371	11,176,948	104,596,423	4,053,659	7,141,334	43,518,415	33,702,511
Loss	45,744,189	4,864,511	40,879,678	310,170	5,615,600	28,042,509	23,790,240
<b>Portfolio income (loss) distributed directly to partners</b>	<b>772,783,623</b>	<b>6,983,804</b>	<b>765,799,819</b>	<b>622,412</b>	<b>124,191,830</b>	<b>74,927,822</b>	<b>68,104,378</b>
Interest income	103,230,519	2,165,903	101,064,616	57,611	16,539,547	12,875,039	12,067,635
Dividend income	106,489,497	1,478,147	105,011,349	10,211	27,049,520	10,264,088	10,131,084
Royalties	9,052,021	102,510	8,949,511	* 4	559,641	7,129,491	1,927,585
Net short-term capital gain (loss)	50,642,642	-223,806	50,866,448	* 5,349	7,194,411	6,504,769	6,499,674
Net long-term capital gain (loss)	503,368,945	3,461,049	499,907,896	549,238	72,848,711	38,154,436	37,478,400
<b>Net rental real estate income (loss)</b>	<b>-2,499,725</b>	<b>31,663</b>	<b>-2,531,388</b>	<b>* 95</b>	<b>-227,638</b>	<b>44,197,972</b>	<b>43,861,476</b>
Net income	2,574,650	60,781	2,513,869	* 416	592,532	131,173,174	130,814,136
Loss	5,074,375	29,118	5,045,257	* 321	820,170	86,975,202	86,952,660
<b>Other net rental income (loss)</b>	<b>699,699</b>	<b>30,709</b>	<b>668,990</b>	<b>* 275</b>	<b>134,495</b>	<b>1,469,301</b>	<b>397,220</b>
Net income	1,117,968	33,850	1,084,118	* 275	137,715	4,288,338	899,706
Loss	418,268	* 3,141	415,128	0	3,220	2,819,037	502,486
<b>Total net income (loss) [1]</b>	<b>287,001,193</b>	<b>10,121,370</b>	<b>276,879,823</b>	<b>3,811,683</b>	<b>45,581,298</b>	<b>91,411,797</b>	<b>78,297,270</b>
Net income	328,666,475	14,497,519	314,168,956	4,091,092	51,080,938	199,693,922	180,845,671
Loss	41,665,282	4,376,149	37,289,133	279,408	5,499,640	108,282,125	102,548,402

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	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		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>Number of partnerships</b>	<b>605,322</b>	<b>726,353</b>	<b>18,525</b>	<b>108,373</b>	<b>323,377</b>	<b>27,163</b>	<b>7,776</b>
<b>Number of partners</b>	<b>2,548,073</b>	<b>2,890,074</b>	<b>69,206</b>	<b>485,239</b>	<b>1,585,263</b>	<b>131,684</b>	<b>177,645</b>
<b>Total assets</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,793,380</b>	<b>15,910,683</b>	<b>717,105</b>	<b>5,407,124</b>	<b>112,729,794</b>	<b>32,524,536</b>	<b>7,683,434</b>
Business receipts	7,817,606	11,131,016	624,537	4,114,658	90,974,862	28,616,666	7,042,477
Ordinary income from other partnerships and fiduciaries	950,754	2,158,346	* 55,871	261,479	8,935,959	177,167	* 208,567
Farm net profit	* 7,042	* 35,090	0	122,684	* 21,286	0	1,583
Net gain, noncapital assets	557,976	722,968	0	211,418	1,609,231	1,698,234	* 96,027
Other income	460,002	1,863,263	36,697	696,886	11,188,457	2,032,469	334,781
<b>Total deductions</b>	<b>9,198,302</b>	<b>14,917,374</b>	<b>672,401</b>	<b>5,207,581</b>	<b>104,650,159</b>	<b>32,757,316</b>	<b>1,887,017</b>
Cost of goods sold	4,540,559	4,901,359	62,388	2,501,510	45,305,254	10,864,929	* 253,576
Inventory, beginning of year	1,701,269	1,544,297	* 1,664	2,003,294	32,768,522	1,181,536	* 12,291
Purchases	2,125,910	2,498,176	8,656	973,316	16,260,658	3,143,607	* 171,527
Cost of labor	* 33,951	96,132	* 18,513	* 58,219	1,448,821	1,148,334	* 679
Additional inventory costs (section 263A)	* 202,796	63,141	0	* 2,868	1,456,511	3,947	* 25
Other costs	2,209,969	1,995,055	* 35,716	1,259,740	14,219,074	6,631,566	* 89,878
Less: Inventory, end of year	1,733,336	1,295,442	* 2,161	1,795,927	20,848,333	1,244,060	* 20,824
Salaries and wages	522,382	1,234,102	* 38,363	352,384	13,298,238	3,206,571	221,129
Guaranteed payments to partners	40,721	294,549	* 36,475	* 183,008	1,643,782	136,515	* 31,199
Rent paid	129,972	382,404	* 31,365	128,590	2,222,918	752,114	21,348
Interest paid	605,058	825,350	* 109,846	368,785	3,694,328	1,495,856	51,902
Taxes and licenses	206,854	424,956	36,156	112,327	1,945,345	538,972	23,497
Bad debts	17,148	48,153	* 489	1,753	313,815	133,721	* 1,621
Repairs and maintenance	73,442	176,258	* 14,843	76,486	717,206	354,572	2,968
Depreciation	256,558	676,537	* 54,020	334,818	1,975,153	10,067,615	46,563
Depletion	0	0	0	0	* 685	0	0
Retirement plans, etc.	1,663	12,055	* 220	* 375	90,871	54,239	* 941
Employee benefit programs	38,219	85,317	* 2,389	11,110	671,611	287,764	* 4,465
Ordinary loss from other partnerships and fiduciaries	383,495	1,422,565	* 23	305,235	5,015,917	322,491	* 2,189
Farm net loss	* 46,585	142,443	0	* 4,757	29,368	0	* 13,284
Net loss, noncapital assets	130,218	256,576	* 2,330	* 21,599	1,596,298	70,279	0
Other deductions	2,205,426	4,034,750	283,497	804,845	26,129,371	4,471,678	1,212,336
<b>Ordinary business income (loss)</b>	<b>595,078</b>	<b>993,309</b>	<b>44,704</b>	<b>199,544</b>	<b>8,079,635</b>	<b>-232,781</b>	<b>5,796,417</b>
Net income	3,019,578	4,874,456	213,168	1,423,387	24,171,922	3,703,262	6,112,643
Loss	2,424,500	3,881,147	168,464	1,223,843	16,092,287	3,936,043	316,226
<b>Portfolio income (loss) distributed directly to partners</b>	<b>4,433,694</b>	<b>22,496,904</b>	<b>84,389</b>	<b>3,236,143</b>	<b>37,853,248</b>	<b>1,450,849</b>	<b>5,372,594</b>
Interest income	1,268,741	4,262,975	33,556	432,534	6,069,829	763,516	43,889
Dividend income	927,925	3,479,607	* 2,995	352,882	5,367,675	121,075	11,929
Royalties	148,537	155,123	* 41,640	820,401	761,884	* 620	5,201,286
Net short-term capital gain (loss)	421,090	5,183,292	* -6,952	5,590	896,654	* 1,970	* 3,124
Net long-term capital gain (loss)	1,667,402	9,415,906	* 13,150	1,624,736	24,757,206	563,669	112,367
<b>Net rental real estate income (loss)</b>	<b>-8,744,593</b>	<b>53,269,686</b>	<b>3,132,198</b>	<b>4,332,538</b>	<b>-8,128,352</b>	<b>117,544</b>	<b>218,952</b>
Net income	27,296,206	85,515,834	3,237,439	6,035,953	8,728,705	139,350	219,687
Loss	36,040,799	32,246,148	105,241	1,703,415	16,857,057	* 21,807	* 735
<b>Other net rental income (loss)</b>	<b>101,836</b>	<b>-91,060</b>	<b>* 51,326</b>	<b>116,848</b>	<b>218,269</b>	<b>1,070,216</b>	<b>* 1,865</b>
Net income	118,405	228,390	* 54,138	169,631	329,141	3,386,767	* 1,865
Loss	16,569	319,450	* 2,812	* 52,783	110,872	2,316,551	0
<b>Total net income (loss) [1]</b>	<b>-5,702,477</b>	<b>62,069,640</b>	<b>3,306,420</b>	<b>6,254,746</b>	<b>12,368,940</b>	<b>1,840,190</b>	<b>11,274,337</b>
Net income	31,143,563	95,495,643	3,541,713	8,848,848	41,815,903	7,485,078	11,363,173
Loss	36,846,040	33,426,003	235,294	2,594,102	29,446,963	5,644,887	88,836

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
							Total	Management, scientific, and technical consulting services
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Number of partnerships	219,798	27,552	23,570	19,709	14,018	27,820	107,129	60,035
Number of partners	810,461	156,069	86,357	50,854	51,930	117,614	347,638	191,602
Total assets	254,070,855	43,431,071	24,950,824	11,797,430	4,135,948	27,080,394	142,675,189	79,606,471
Income and deductions from a trade or business:								
Total income	473,961,507	154,597,856	82,286,034	26,074,331	3,690,635	34,769,207	172,543,444	98,069,761
Business receipts	456,769,722	153,211,778	80,722,532	25,478,005	3,604,363	34,230,508	159,522,536	87,833,299
Ordinary income from other partnerships and fiduciaries	5,879,094	330,356	170,201	362,110	0	67,859	4,948,569	4,502,383
Farm net profit	0	0	0	0	0	0	0	0
Net gain, noncapital assets	299,065	18,712	3,204	3,097	* 10,013	40,411	223,628	86,942
Other income	11,013,627	1,037,010	1,390,097	231,120	76,259	430,430	7,848,711	5,647,137
Total deductions	382,747,104	99,487,488	65,965,765	23,439,180	3,567,179	33,901,815	156,385,676	84,316,917
Cost of goods sold	90,337,104	1,729,468	7,272,921	10,967,394	1,413,711	11,727,415	57,226,195	21,692,823
Inventory, beginning of year	2,027,536	* 2,705	* 947	56,499	185,676	166,214	1,615,495	486,676
Purchases	28,804,438	* 10,840	* 307,962	1,405,536	729,863	4,451,402	21,898,836	6,642,139
Cost of labor	17,893,715	* 341,385	* 5,011,647	2,598,426	* 232,608	3,001,678	6,707,972	3,816,306
Additional inventory costs (section 263A)	647,196	* 15,419	* 37,970	* -179	* 24,410	* 246,451	323,125	* 118,488
Other costs	42,420,689	1,361,091	1,915,808	6,983,590	446,331	4,049,596	27,664,272	11,125,860
Less: Inventory, end of year	1,456,470	* 1,972	* 1,413	76,479	205,176	187,926	983,505	496,646
Salaries and wages	115,092,435	42,849,320	25,436,835	4,894,038	626,833	7,809,408	33,476,001	23,312,603
Guaranteed payments to partners	23,662,759	11,167,291	4,401,680	955,415	180,109	1,801,888	5,156,376	3,546,192
Rent paid	15,811,775	9,406,588	2,308,551	573,822	166,085	577,995	2,778,734	1,445,860
Interest paid	2,422,915	298,827	278,355	98,754	28,922	299,891	1,418,165	792,637
Taxes and licenses	10,247,595	3,957,973	2,011,248	531,239	72,039	740,635	2,934,462	1,945,222
Bad debts	429,126	179,707	18,421	16,866	* 8,456	90,421	115,256	70,526
Repairs and maintenance	1,548,091	725,923	229,320	86,748	15,801	85,688	404,610	179,006
Depreciation	4,142,483	1,266,009	541,085	489,086	56,118	448,911	1,341,273	718,641
Depletion	0	0	0	0	0	0	0	0
Retirement plans, etc.	4,645,069	1,802,596	1,174,431	140,780	5,958	212,692	1,308,611	1,122,389
Employee benefit programs	7,075,013	2,643,883	1,432,011	326,427	44,488	503,186	2,125,018	1,501,363
Ordinary loss from other partnerships and fiduciaries	1,615,988	165,205	4,401	139,930	0	126,408	1,180,045	689,443
Farm net loss	* 14,024	0	0	0	0	0	* 14,024	0
Net loss, noncapital assets	157,565	67,738	5,581	400	[2]	44,238	39,607	19,607
Other deductions	105,545,163	23,226,958	20,850,926	4,218,282	948,659	9,433,039	46,867,298	27,280,604
Ordinary business income (loss)	91,214,403	55,110,368	16,320,269	2,635,151	123,456	867,392	16,157,767	13,752,844
Net income	103,390,925	55,847,949	16,502,323	3,340,217	420,408	3,340,529	23,939,499	16,163,808
Loss	12,176,522	737,581	182,054	705,065	296,953	2,473,137	7,781,732	2,410,964
Portfolio income (loss) distributed directly to partners	6,372,329	106,179	312,428	260,939	242,999	818,942	4,630,841	1,800,723
Interest income	1,025,107	35,527	24,015	66,110	400	175,013	724,042	568,271
Dividend income	432,268	10,207	76,065	145,984	0	21,668	178,344	128,365
Royalties	1,029,280	1,457	0	* 1,872	* 134,559	* 50,360	841,033	25,721
Net short-term capital gain (loss)	-86,964	1,538	* 735	* 19,431	0	* -56,410	-52,257	-87,342
Net long-term capital gain (loss)	3,972,638	57,450	211,613	27,543	* 108,040	628,312	2,939,680	1,165,708
Net rental real estate income (loss)	249,301	29,793	24,309	* 1,031	0	* 12,192	181,976	143,472
Net income	305,629	36,280	* 24,361	* 2,542	0	* 12,192	230,254	178,318
Loss	56,328	6,487	* 52	* 1,511	0	0	48,278	34,846
Other net rental income (loss)	10,165	-136	* 1,937	* -5,127	407	1,165	11,917	861
Net income	89,011	* 1,188	* 1,937	0	407	1,165	84,313	7,416
Loss	78,846	* 1,323	0	* 5,127	0	0	72,395	* 6,555
Total net income (loss) [1]	93,960,525	55,187,217	16,446,596	2,845,022	258,822	1,127,790	18,095,079	14,619,534
Net income	105,762,984	55,919,841	16,628,152	3,520,881	484,027	3,515,537	25,694,546	16,913,365
Loss	11,802,459	732,624	181,556	675,859	225,206	2,387,747	7,599,467	2,293,831

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—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)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships	14,565	32,529	32,717	66,433	62,119	4,314	28,821
Number of partners	41,646	114,390	1,336,133	167,211	155,407	11,804	69,862
Total assets	13,085,914	49,982,805	700,293,151	91,123,882	79,509,758	11,614,124	6,013,630
Income and deductions from a trade or business:							
Total income	27,055,205	47,418,478	39,219,266	123,329,607	110,862,924	12,466,683	6,730,946
Business receipts	26,582,946	45,106,291	19,409,531	111,026,660	98,774,647	12,252,013	6,651,301
Ordinary income from other partnerships and fiduciaries	88,526	357,660	14,730,987	1,362,141	1,353,001	* 9,140	* 39,187
Farm net profit	0	0	* 10,746	0	0	0	0
Net gain, noncapital assets	51,696	84,990	1,252,295	49,086	28,060	21,025	* 7,770
Other income	332,037	1,869,537	3,815,708	10,891,720	10,707,216	184,504	32,689
Total deductions	25,227,445	46,841,315	32,110,617	116,629,930	104,590,121	12,039,808	6,860,969
Cost of goods sold	12,082,953	23,450,419	10,064,605	47,369,755	40,976,915	6,392,840	993,849
Inventory, beginning of year	135,467	993,352	1,378,438	480,537	408,413	72,123	* 38,784
Purchases	3,110,596	12,146,100	6,860,952	7,235,128	6,507,860	727,267	112,030
Cost of labor	439,637	2,452,028	951,130	23,632,311	22,534,063	1,098,248	* 202,939
Additional inventory costs (section 263A)	* 127,735	76,902	7,926	437,415	400,750	* 36,665	* 15
Other costs	8,462,568	8,075,845	2,579,630	16,175,048	11,612,312	4,562,736	685,316
Less: Inventory, end of year	193,050	293,808	1,713,470	590,684	486,484	104,200	* 45,235
Salaries and wages	4,310,429	5,852,969	4,013,875	27,698,707	26,330,630	1,368,077	1,904,103
Guaranteed payments to partners	559,906	1,050,279	872,774	1,681,894	1,597,008	84,887	203,218
Rent paid	570,380	762,494	469,845	2,096,880	1,942,951	153,929	506,116
Interest paid	243,855	381,672	2,438,581	1,155,865	933,003	222,863	96,930
Taxes and licenses	421,012	568,227	423,996	2,933,887	2,726,115	207,772	201,620
Bad debts	21,319	23,411	250,087	188,682	176,005	12,677	65,861
Repairs and maintenance	108,988	116,616	161,964	613,849	382,620	231,229	38,347
Depreciation	223,034	399,598	1,331,988	1,485,361	953,296	532,065	148,235
Depletion	0	0	8,825	* 37,847	0	* 37,847	0
Retirement plans, etc.	59,751	126,471	29,467	247,710	230,461	17,249	15,450
Employee benefit programs	224,409	399,246	251,627	1,422,481	1,298,592	123,889	103,789
Ordinary loss from other partnerships and fiduciaries	10,722	479,880	5,526,654	682,894	661,416	* 21,478	* 33,150
Farm net loss	0	* 14,024	* 2,984	* 1,408	* 1,408	0	0
Net loss, noncapital assets	19,170	* 830	186,161	36,288	35,976	* 311	1,006
Other deductions	6,371,516	13,215,178	6,077,183	28,976,421	26,343,726	2,632,695	2,549,295
Ordinary business income (loss)	1,827,760	577,163	7,108,650	6,699,677	6,272,803	426,874	-130,023
Net income	2,548,475	5,227,216	16,453,443	10,619,575	9,587,741	1,031,833	751,052
Loss	720,715	4,650,053	9,344,793	3,919,898	3,314,939	604,959	881,075
Portfolio income (loss) distributed directly to partners	726,775	2,103,342	37,502,197	1,045,155	981,918	63,238	70,409
Interest income	26,217	129,554	5,086,787	318,712	262,801	55,911	1,767
Dividend income	799	49,179	9,635,049	67,269	67,036	* 233	* 478
Royalties	* 7	815,306	934,107	124,013	121,305	* 2,708	* 49,635
Net short-term capital gain (loss)	* -5	35,090	1,065,623	-7,551	-7,551	0	* 263
Net long-term capital gain (loss)	699,757	1,074,214	20,780,631	542,713	538,327	* 4,386	* 18,266
Net rental real estate income (loss)	* 3,497	35,007	429,420	-27,348	-27,275	* -73	* 2,862
Net income	* 4,875	47,061	923,776	47,518	47,345	* 174	* 12,942
Loss	* 1,377	* 12,054	494,356	74,866	74,620	* 246	* 10,080
Other net rental income (loss)	* -1,504	12,561	6,951	21,960	25,267	* -3,307	* 70
Net income	* 28,586	* 48,311	154,895	26,358	* 26,067	* 291	* 70
Loss	* 30,090	* 35,750	147,944	* 4,398	* 799	* 3,598	0
Total net income (loss) [1]	1,856,777	1,618,769	23,200,963	7,204,283	6,721,936	482,346	-75,210
Net income	2,570,256	6,210,924	31,279,537	11,012,741	9,936,125	1,076,616	758,744
Loss	713,480	4,592,156	8,078,574	3,808,458	3,214,189	594,269	833,954

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>85,027</b>	<b>32,023</b>	<b>15,119</b>	<b>6,338</b>	<b>5,055</b>	<b>3,856</b>	<b>1,053</b>
<b>Number of partners</b>	<b>374,499</b>	<b>141,690</b>	<b>36,804</b>	<b>53,873</b>	<b>28,642</b>	<b>12,273</b>	<b>14,825</b>
<b>Total assets</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>270,045,415</b>	<b>76,913,114</b>	<b>10,271,733</b>	<b>37,728,280</b>	<b>15,734,792</b>	<b>8,624,220</b>	<b>1,905,163</b>
Business receipts	252,992,046	67,383,809	9,682,255	35,722,727	13,917,024	8,580,354	1,883,081
Ordinary income from other partnerships and fiduciaries	2,986,453	361,924	* 350,090	652,254	557,106	* 605	* 128
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	240,588	24,630	* 21	22,187	49,444	* 6,275	* 12,025
Other income	13,826,327	9,142,751	239,367	1,331,112	1,211,218	36,986	* 9,928
<b>Total deductions</b>	<b>237,237,739</b>	<b>62,415,460</b>	<b>8,776,963</b>	<b>30,356,947</b>	<b>13,437,533</b>	<b>8,478,099</b>	<b>1,795,988</b>
Cost of goods sold	15,144,581	3,371,674	1,100,608	1,401,025	1,874,686	1,649,121	* 546,970
Inventory, beginning of year	276,065	34,737	* 41,990	99,444	26,419	* 19,361	0
Purchases	3,918,414	1,367,826	551,078	649,866	401,716	324,370	106,194
Cost of labor	4,492,490	344,929	* 251,051	* 216,650	551,858	801,746	* 157,613
Additional inventory costs (section 263A)	180,362	* 63,182	* 3,028	* 38,857	* 8,805	* 1,669	0
Other costs	6,594,396	1,589,860	319,490	505,238	912,103	525,220	* 283,162
Less: Inventory, end of year	317,146	28,860	66,029	109,030	26,215	* 23,243	0
Salaries and wages	70,151,900	20,368,380	2,874,188	6,364,756	3,027,001	3,414,575	* 364,763
Guaranteed payments to partners	7,968,969	6,692,297	336,338	169,191	271,077	129,563	* 198,289
Rent paid	12,076,045	2,811,629	485,080	1,515,584	601,162	243,310	35,346
Interest paid	2,773,891	246,792	94,703	298,437	215,239	56,846	* 15,367
Taxes and licenses	8,940,572	1,460,616	254,239	909,215	328,574	306,124	35,376
Bad debts	5,707,799	153,117	20,843	589,327	168,897	98,678	* 22,123
Repairs and maintenance	3,040,285	538,508	43,781	483,718	376,481	32,761	* 8,675
Depreciation	5,548,554	697,294	86,272	824,035	587,144	88,493	40,680
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	1,300,017	960,831	24,499	82,278	52,552	9,626	* 3,111
Employee benefit programs	5,951,873	1,070,957	165,256	688,419	338,558	151,830	* 16,001
Ordinary loss from other partnerships and fiduciaries	353,457	15,334	* 20,645	* 88,708	* 7,107	* 25,429	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	77,211	1,053	0	8,743	* 25,976	* 58	* 33
Other deductions	98,202,584	24,026,980	3,270,510	16,933,512	5,563,078	2,271,684	509,255
<b>Ordinary business income (loss)</b>	<b>32,807,676</b>	<b>14,497,654</b>	<b>1,494,770</b>	<b>7,371,333</b>	<b>2,297,258</b>	<b>146,121</b>	<b>109,174</b>
Net income	39,456,922	15,142,310	1,623,380	8,831,028	2,919,383	497,067	* 163,902
Loss	6,649,246	644,655	128,609	1,459,695	622,124	350,947	* 54,728
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,473,836</b>	<b>766,686</b>	<b>55,814</b>	<b>216,731</b>	<b>214,982</b>	<b>467</b>	<b>* 108</b>
Interest income	529,016	20,602	3,312	16,455	5,118	388	* 108
Dividend income	16,134	5,383	* 894	* 174	* 3,523	* 79	0
Royalties	* 55,026	2	0	0	0	0	0
Net short-term capital gain (loss)	68,738	* -213	* 56,997	* 1,567	[2]	0	0
Net long-term capital gain (loss)	1,804,922	740,912	* -5,389	198,534	* 206,342	0	0
<b>Net rental real estate income (loss)</b>	<b>118,097</b>	<b>47,837</b>	<b>* 2,589</b>	<b>65,864</b>	<b>* -2,477</b>	<b>* -125</b>	<b>0</b>
Net income	295,405	51,389	* 2,589	* 66,030	* 1,981	0	0
Loss	177,308	* 3,552	0	* 167	* 4,457	* 125	0
<b>Other net rental income (loss)</b>	<b>68,965</b>	<b>* 23,800</b>	<b>0</b>	<b>* 1,230</b>	<b>* 14,413</b>	<b>0</b>	<b>0</b>
Net income	109,346	* 23,800	0	* 1,230	* 14,413	0	0
Loss	* 40,381	0	0	0	0	0	0
<b>Total net income (loss) [1]</b>	<b>33,594,914</b>	<b>14,595,278</b>	<b>1,501,567</b>	<b>7,455,056</b>	<b>2,317,836</b>	<b>146,463</b>	<b>109,282</b>
Net income	40,203,434	15,224,239	1,630,164	8,846,768	2,936,723	497,221	* 164,009
Loss	6,608,520	628,961	128,597	1,391,712	618,887	350,759	* 54,727

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	<b>866</b>	<b>10,851</b>	<b>9,866</b>	<b>73,874</b>	<b>42,481</b>	<b>* 1,122</b>	<b>30,271</b>
<b>Number of partners</b>	<b>13,027</b>	<b>52,017</b>	<b>21,349</b>	<b>473,766</b>	<b>294,033</b>	<b>* 3,355</b>	<b>176,377</b>
<b>Total assets</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>53,257,919</b>	<b>61,578,548</b>	<b>4,031,646</b>	<b>78,916,678</b>	<b>42,587,582</b>	<b>* 208,273</b>	<b>36,120,822</b>
Business receipts	51,293,919	60,594,281	3,934,596	68,637,154	34,600,133	* 207,730	33,829,291
Ordinary income from other partnerships and fiduciaries	877,394	167,974	* 18,978	2,996,283	1,971,193	0	1,025,091
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	25,502	87,461	* 13,042	287,302	205,969	* 26	81,307
Other income	1,061,105	728,831	65,029	6,995,938	5,810,287	* 518	1,185,133
<b>Total deductions</b>	<b>47,335,256</b>	<b>60,919,319</b>	<b>3,722,174</b>	<b>76,882,867</b>	<b>41,574,103</b>	<b>* 266,826</b>	<b>35,041,937</b>
Cost of goods sold	894,543	3,732,015	573,939	10,434,627	5,004,938	* 109,162	5,320,527
Inventory, beginning of year	* 18,037	35,419	* 658	1,687,584	982,892	* 2,871	701,820
Purchases	* 138,879	265,070	* 113,415	3,053,516	759,227	* 85,834	2,208,455
Cost of labor	137,067	2,025,178	* 6,398	1,284,215	675,540	* 23,177	585,498
Additional inventory costs (section 263A)	* 4	* 64,819	0	49,903	30,877	0	19,026
Other costs	* 619,837	1,385,486	* 454,000	6,103,935	3,588,778	0	2,515,158
Less: Inventory, end of year	* 19,279	43,957	* 533	1,744,526	1,032,376	* 2,721	709,429
Salaries and wages	10,944,886	21,452,822	1,340,528	20,355,499	13,153,543	* 22,393	7,179,562
Guaranteed payments to partners	32,737	80,342	59,135	927,774	462,696	0	465,077
Rent paid	1,302,423	4,788,866	292,646	3,131,100	973,716	* 64,776	2,092,608
Interest paid	662,643	1,083,257	100,608	2,440,491	1,207,596	* 4	1,232,892
Taxes and licenses	1,669,195	3,794,901	182,333	4,503,430	1,197,829	* 4,522	3,301,079
Bad debts	4,163,483	483,318	* 8,012	217,175	66,575	* 182	150,418
Repairs and maintenance	876,871	618,776	60,714	1,129,278	333,570	* 4,015	791,693
Depreciation	1,743,558	1,424,178	56,900	4,280,518	1,326,374	* 4,711	2,949,433
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	90,261	73,150	* 3,710	425,159	379,051	0	46,108
Employee benefit programs	1,768,951	1,711,073	40,828	957,992	611,000	0	346,993
Ordinary loss from other partnerships and fiduciaries	7,147	188,885	202	1,013,354	683,216	0	330,137
Farm net loss	0	0	0	* 4,445	0	0	* 4,445
Net loss, noncapital assets	35,136	6,202	9	232,338	67,767	0	164,572
Other deductions	23,143,419	21,481,535	1,002,611	26,829,686	16,106,232	* 57,061	10,666,393
<b>Ordinary business income (loss)</b>	<b>5,922,664</b>	<b>659,229</b>	<b>309,471</b>	<b>2,033,811</b>	<b>1,013,479</b>	<b>* -58,553</b>	<b>1,078,885</b>
Net income	6,797,798	3,002,896	479,158	9,594,818	5,184,392	* 3,365	4,407,061
Loss	875,134	2,343,667	169,687	7,561,007	4,170,913	* 61,918	3,328,176
<b>Portfolio income (loss) distributed directly to partners</b>	<b>453,399</b>	<b>722,005</b>	<b>43,645</b>	<b>2,944,064</b>	<b>2,465,495</b>	<b>* 6</b>	<b>478,562</b>
Interest income	285,293	197,522	219	313,775	203,076	* 6	110,693
Dividend income	974	5,107	0	87,674	39,695	0	47,980
Royalties	0	* 55,025	0	232,409	217,168	0	* 15,240
Net short-term capital gain (loss)	* 288	* 10,099	0	18,352	-4,928	0	* 23,280
Net long-term capital gain (loss)	166,844	454,252	43,427	2,291,854	2,010,485	0	281,369
<b>Net rental real estate income (loss)</b>	<b>-11,928</b>	<b>16,495</b>	<b>* -159</b>	<b>74,948</b>	<b>20,601</b>	<b>0</b>	<b>54,347</b>
Net income	31,919	141,497	0	102,341	31,635	0	70,706
Loss	43,847	125,002	* 159	27,393	11,034	0	16,359
<b>Other net rental income (loss)</b>	<b>49,650</b>	<b>-20,127</b>	<b>0</b>	<b>53,235</b>	<b>3,105</b>	<b>0</b>	<b>50,130</b>
Net income	49,679	* 20,224	0	53,875	3,451	0	* 50,424
Loss	* 29	* 40,351	0	640	346	0	* 294
<b>Total net income (loss) [1]</b>	<b>6,246,652</b>	<b>913,250</b>	<b>309,531</b>	<b>2,795,853</b>	<b>1,497,125</b>	<b>* -58,547</b>	<b>1,357,275</b>
Net income	7,082,720	3,342,299	479,292	10,040,460	5,524,159	* 3,371	4,512,929
Loss	836,068	2,429,049	169,760	7,244,607	4,027,034	* 61,918	3,155,654

Footnotes at end of table.



**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships</b>	<b>138,213</b>	<b>42,484</b>	<b>95,729</b>	<b>85,640</b>	<b>42,645</b>
<b>Number of partners</b>	<b>516,694</b>	<b>192,332</b>	<b>324,362</b>	<b>279,902</b>	<b>90,600</b>
<b>Total assets</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>203,175,747</b>	<b>76,637,170</b>	<b>126,538,578</b>	<b>33,662,740</b>	<b>19,137,571</b>
Business receipts	196,872,096	73,290,041	123,582,055	33,077,430	18,957,955
Ordinary income from other partnerships and fiduciaries	1,731,152	1,033,019	698,134	* 81,942	* 2,956
Farm net profit	* 176	0	* 176	0	0
Net gain, noncapital assets	525,023	276,004	249,019	178,716	34,567
Other income	4,047,301	2,038,106	2,009,194	324,653	142,093
<b>Total deductions</b>	<b>199,911,926</b>	<b>75,731,721</b>	<b>124,180,205</b>	<b>32,123,705</b>	<b>18,528,738</b>
Cost of goods sold	60,902,258	9,676,641	51,225,617	12,317,534	9,479,585
Inventory, beginning of year	2,182,805	716,789	1,466,016	1,021,810	796,147
Purchases	42,035,830	3,769,649	38,266,181	7,638,044	6,783,358
Cost of labor	9,717,079	1,787,614	7,929,464	2,462,126	1,779,707
Additional inventory costs (section 263A)	472,729	48,956	423,773	103,451	98,966
Other costs	8,902,247	4,127,117	4,775,131	2,362,021	1,040,515
Less: Inventory, end of year	2,408,432	773,483	1,634,949	1,269,917	1,019,108
Salaries and wages	37,228,446	13,536,956	23,691,491	5,919,722	2,557,809
Guaranteed payments to partners	1,034,713	270,855	763,858	790,789	336,648
Rent paid	11,478,646	2,450,291	9,028,356	2,250,537	1,007,975
Interest paid	7,185,377	6,053,961	1,131,416	679,736	403,172
Taxes and licenses	9,145,443	4,698,969	4,446,474	932,660	461,449
Bad debts	128,900	83,749	45,151	20,755	16,595
Repairs and maintenance	4,080,847	2,067,141	2,013,706	467,771	266,066
Depreciation	10,754,623	6,966,220	3,788,403	955,602	447,996
Depletion	0	0	0	0	0
Retirement plans, etc.	103,208	53,611	49,597	28,276	14,864
Employee benefit programs	2,039,018	1,347,891	691,127	262,805	99,275
Ordinary loss from other partnerships and fiduciaries	1,254,575	938,829	315,746	* 123,833	* 118,371
Farm net loss	* 2,417	* 2,417	0	0	0
Net loss, noncapital assets	390,849	73,392	317,457	5,840	* 1,809
Other deductions	54,182,607	27,510,799	26,671,808	7,367,845	3,317,124
<b>Ordinary business income (loss)</b>	<b>3,263,822</b>	<b>905,449</b>	<b>2,358,373</b>	<b>1,539,035</b>	<b>608,834</b>
Net income	14,285,786	7,127,153	7,158,633	3,149,368	1,448,256
Loss	11,021,964	6,221,704	4,800,260	1,610,333	839,422
<b>Portfolio income (loss) distributed directly to partners</b>	<b>912,763</b>	<b>747,614</b>	<b>165,149</b>	<b>223,458</b>	<b>96,404</b>
Interest income	288,748	235,141	53,607	19,898	2,610
Dividend income	147,180	144,787	2,393	42,672	* 134
Royalties	188,001	145,042	42,959	5	5
Net short-term capital gain (loss)	6,145	1,691	4,454	* 351	* -478
Net long-term capital gain (loss)	282,688	220,952	61,736	160,533	* 94,133
<b>Net rental real estate income (loss)</b>	<b>13,491</b>	<b>-35,589</b>	<b>49,080</b>	<b>26,693</b>	<b>* -21,039</b>
Net income	290,895	234,674	56,221	51,703	* 3,664
Loss	277,404	270,263	* 7,141	* 25,010	* 24,703
<b>Other net rental income (loss)</b>	<b>105,869</b>	<b>* 104,415</b>	<b>* 1,454</b>	<b>* 13,019</b>	<b>* 2,465</b>
Net income	* 106,560	* 105,020	* 1,539	* 13,019	* 2,465
Loss	* 691	* 605	* 86	0	0
<b>Total net income (loss) [1]</b>	<b>4,007,110</b>	<b>1,499,245</b>	<b>2,507,865</b>	<b>1,641,321</b>	<b>593,008</b>
Net income	14,785,982	7,558,490	7,227,492	3,252,945	1,449,774
Loss	10,778,871	6,059,245	4,719,627	1,611,625	856,766

Footnotes at end of table.

**Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
Number of partnerships	27,503	15,142	42,878	* 117	0
Number of partners	58,383	32,217	188,819	* 484	0
Total assets	9,710,085	2,462,651	12,398,853	* 493,722	0
Income and deductions from a trade or business:					
Total income	12,689,961	6,447,610	14,318,340	* 206,829	0
Business receipts	12,586,200	6,371,755	13,912,646	* 206,829	0
Ordinary income from other partnerships and fiduciaries	* 2,956	0	* 78,986	0	0
Farm net profit	0	0	0	0	0
Net gain, noncapital assets	22,582	* 11,985	144,149	0	0
Other income	78,223	63,870	182,559	0	0
Total deductions	12,599,746	5,928,992	13,425,501	* 169,466	0
Cost of goods sold	5,845,172	3,634,413	2,691,305	* 146,644	0
Inventory, beginning of year	335,105	461,042	225,664	0	0
Purchases	4,514,131	2,269,227	854,686	0	0
Cost of labor	1,080,149	699,558	682,419	0	0
Additional inventory costs (section 263A)	* 13,606	* 85,360	* 4,485	0	0
Other costs	404,562	635,953	1,174,862	* 146,644	0
Less: Inventory, end of year	502,381	516,726	250,810	0	0
Salaries and wages	1,893,573	664,236	3,359,118	* 2,796	0
Guaranteed payments to partners	169,612	167,037	441,897	* 12,243	0
Rent paid	813,004	194,971	1,240,095	* 2,467	0
Interest paid	361,266	41,906	276,256	* 308	0
Taxes and licenses	376,755	84,694	470,778	* 434	0
Bad debts	9,203	7,392	4,159	0	0
Repairs and maintenance	225,552	40,514	201,704	0	0
Depreciation	379,341	68,655	507,465	* 140	0
Depletion	0	0	0	0	0
Retirement plans, etc.	10,368	4,496	12,513	* 899	0
Employee benefit programs	60,350	38,924	163,531	0	0
Ordinary loss from other partnerships and fiduciaries	* 118,357	14	* 5,462	0	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	* 380	1,428	* 4,031	0	0
Other deductions	2,336,813	980,311	4,047,187	* 3,535	0
Ordinary business income (loss)	90,215	518,619	892,839	* 37,362	0
Net income	822,674	625,582	1,663,750	* 37,362	0
Loss	732,459	106,963	770,911	0	0
Portfolio income (loss) distributed directly to partners	89,101	7,303	107,620	* 19,434	0
Interest income	2,452	159	17,287	0	0
Dividend income	* 104	* 30	* 36,449	* 6,088	0
Royalties	2	3	0	0	0
Net short-term capital gain (loss)	* -469	-9	* 829	0	0
Net long-term capital gain (loss)	* 87,013	* 7,120	* 53,055	* 13,346	0
Net rental real estate income (loss)	* -21,039	0	47,732	0	0
Net income	* 3,664	0	48,040	0	0
Loss	* 24,703	0	* 308	0	0
Other net rental income (loss)	* 2,465	0	* 10,555	0	0
Net income	* 2,465	0	* 10,555	0	0
Loss	0	0	0	0	0
Total net income (loss) [1]	74,198	518,810	1,004,862	* 43,451	0
Net income	824,017	625,758	1,759,720	* 43,451	0
Loss	749,819	106,948	754,858	0	0

\* 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, Partnerships, April 2016.

**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 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>2,018,536</b>	<b>82,927</b>	<b>42,252</b>	<b>28,099</b>	<b>3,415</b>	<b>606</b>	<b>8,555</b>
<b>Number of partners</b>	<b>18,298,410</b>	<b>263,463</b>	<b>135,252</b>	<b>92,630</b>	<b>13,514</b>	<b>1,364</b>	<b>20,703</b>
<b>Total assets</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>4,413,715,050</b>	<b>35,366,249</b>	<b>12,817,123</b>	<b>8,534,403</b>	<b>2,112,573</b>	<b>1,305,849</b>	<b>10,596,301</b>
Business receipts	4,046,911,238	21,858,563	4,729,098	4,009,167	2,048,488	1,226,818	9,844,992
Ordinary income from other partnerships and fiduciaries	140,752,774	1,079,334	673,127	149,913	* 4,576	* 26	251,692
Farm net profit	10,941,065	10,749,134	6,906,009	3,684,452	* 311	0	* 158,362
Net gain, noncapital assets	23,499,415	1,157,723	448,448	655,947	* 11,184	* 35,642	6,502
Other income	191,610,559	521,495	60,441	34,925	48,015	* 43,363	334,752
<b>Total deductions</b>	<b>3,735,285,117</b>	<b>22,146,509</b>	<b>5,093,057</b>	<b>4,402,970</b>	<b>2,037,136</b>	<b>1,085,065</b>	<b>9,528,281</b>
Cost of goods sold	2,310,420,913	14,664,103	3,241,094	2,736,382	1,210,668	* 497,449	6,978,511
Inventory, beginning of year	192,480,327	1,828,152	499,345	406,899	* 151,339	* 33,931	736,638
Purchases	1,652,140,909	11,031,198	2,179,990	2,294,920	711,061	* 6,351	5,838,877
Cost of labor	110,363,936	602,385	213,049	* 84,436	* 12,421	* 143,257	149,222
Additional inventory costs (section 263A)	12,288,668	188,386	* 150,836	2,390	1,896	* 18,216	* 15,048
Other costs	547,967,340	3,039,267	675,002	409,877	468,922	* 330,372	1,155,094
Less: Inventory, end of year	204,820,268	2,025,284	477,129	462,140	* 134,970	* 34,677	916,368
Salaries and wages	402,973,517	1,553,601	266,649	375,073	119,252	* 15,541	777,086
Guaranteed payments to partners	51,017,894	637,682	242,146	240,080	* 37,974	* 36,058	81,424
Rent paid	66,510,373	183,927	54,760	21,540	* 22,706	* 9,484	75,437
Interest paid	45,773,089	171,073	20,433	35,585	37,936	24,778	52,340
Taxes and licenses	62,608,060	252,740	45,670	48,045	22,371	13,330	123,324
Bad debts	9,287,762	6,160	* 465	* 551	0	* 4	5,140
Repairs and maintenance	21,079,976	280,323	34,096	30,753	46,774	* 30,039	138,660
Depreciation	89,484,531	367,205	63,828	62,126	43,544	* 14,746	182,961
Depletion	756,929	* 10,417	0	0	* 10,417	0	0
Retirement plans, etc.	11,066,806	23,050	* 5,556	* 1,885	* 360	* 302	14,947
Employee benefit programs	27,273,540	67,130	8,176	16,697	* 3,337	* 2,123	36,797
Ordinary loss from other partnerships and fiduciaries	7,747,869	165,010	* 21,215	* 80,372	* 11,118	* 36,850	* 15,456
Farm net loss	1,032,139	742,003	471,101	262,588	0	0	* 8,313
Net loss, noncapital assets	1,425,076	* 1,174	* 160	* 721	4	* 81	* 208
Other deductions	626,826,642	3,020,910	617,710	490,571	470,674	404,279	1,037,676
<b>Ordinary business income (loss)</b>	<b>678,429,933</b>	<b>13,219,741</b>	<b>7,724,066</b>	<b>4,131,433</b>	<b>75,437</b>	<b>220,784</b>	<b>1,068,020</b>
Net income	689,281,044	13,494,588	7,811,362	4,254,568	116,279	235,568	1,076,811
Loss	10,851,111	274,847	* 87,296	123,135	* 40,843	* 14,783	* 8,791
<b>Portfolio income (loss) distributed directly to partners</b>	<b>975,582,929</b>	<b>3,451,417</b>	<b>906,192</b>	<b>1,627,946</b>	<b>736,205</b>	<b>55,130</b>	<b>125,944</b>
Interest income	146,917,563	556,010	122,843	49,506	340,890	6,443	36,328
Dividend income	159,557,053	373,158	182,668	106,908	* 5,498	* 26,068	52,016
Royalties	32,819,172	1,616,008	* 281,460	925,138	* 386,470	* 22,623	* 317
Net short-term capital gain (loss)	54,435,381	13,707	20,676	-5,235	* 14	0	* -1,749
Net long-term capital gain (loss)	581,853,759	892,535	298,545	551,629	* 3,334	* -5	39,031
<b>Net rental real estate income (loss)</b>	<b>132,091,305</b>	<b>381,955</b>	<b>235,392</b>	<b>67,820</b>	<b>* 36,439</b>	<b>0</b>	<b>42,303</b>
Net income	136,757,671	406,115	249,701	75,041	* 37,406	0	43,966
Loss	4,666,367	24,161	14,309	* 7,222	* 967	0	* 1,663
<b>Other net rental income (loss)</b>	<b>6,306,891</b>	<b>53,910</b>	<b>* 8,540</b>	<b>28,338</b>	<b>* 15,111</b>	<b>* 1,007</b>	<b>* 915</b>
Net income	7,224,916	53,978	* 8,540	28,338	* 15,111	* 1,007	* 982
Loss	918,024	* 68	0	0	0	0	* 68
<b>Total net income [1]</b>	<b>1,156,121,917</b>	<b>16,200,782</b>	<b>8,554,969</b>	<b>5,309,143</b>	<b>859,844</b>	<b>276,926</b>	<b>1,199,899</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>19,150</b>	<b>16,893</b>	<b>[d]</b>	<b>[d]</b>	<b>1,601</b>	<b>75,071</b>	<b>21,267</b>
<b>Number of partners</b>	<b>2,057,113</b>	<b>1,661,646</b>	<b>[d]</b>	<b>[d]</b>	<b>7,334</b>	<b>185,788</b>	<b>55,155</b>
<b>Total assets</b>	<b>463,742,944</b>	<b>412,785,223</b>	<b>[d]</b>	<b>[d]</b>	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>199,192,990</b>	<b>161,380,120</b>	<b>[d]</b>	<b>[d]</b>	<b>131,762,473</b>	<b>220,248,941</b>	<b>120,439,071</b>
Business receipts	180,754,077	144,584,917	[d]	[d]	126,046,353	216,839,947	118,530,902
Ordinary income from other partnerships and fiduciaries	8,541,910	7,656,910	[d]	[d]	4,263,934	1,120,120	900,146
Farm net profit	* 2,328	* 2,328	[d]	[d]	0	* 7,055	0
Net gain, noncapital assets	4,274,781	4,117,241	[d]	[d]	383,374	309,806	39,078
Other income	5,619,893	5,018,724	[d]	[d]	1,068,812	1,972,013	968,944
<b>Total deductions</b>	<b>123,178,348</b>	<b>91,123,903</b>	<b>[d]</b>	<b>[d]</b>	<b>121,257,828</b>	<b>201,765,042</b>	<b>111,900,286</b>
Cost of goods sold	55,111,980	32,738,321	[d]	[d]	97,419,321	173,116,014	100,698,762
Inventory, beginning of year	3,211,273	738,948	[d]	[d]	2,569,946	18,747,261	15,124,951
Purchases	14,025,974	9,866,662	[d]	[d]	78,098,310	47,228,410	27,941,365
Cost of labor	4,146,914	726,974	[d]	[d]	225,868	17,634,640	4,704,612
Additional inventory costs (section 263A)	310,748	-2,014	[d]	[d]	-100,611	2,795,942	1,870,705
Other costs	37,021,887	22,282,219	[d]	[d]	18,774,538	106,427,940	66,632,382
Less: Inventory, end of year	3,604,816	874,468	[d]	[d]	2,148,730	19,718,180	15,575,254
Salaries and wages	5,736,352	3,568,516	[d]	[d]	1,410,925	7,783,234	2,997,460
Guaranteed payments to partners	246,776	190,912	[d]	[d]	160,221	1,746,002	598,127
Rent paid	1,051,469	556,898	[d]	[d]	637,081	946,832	285,140
Interest paid	5,308,338	4,813,242	[d]	[d]	2,847,221	929,249	470,583
Taxes and licenses	3,956,870	3,626,473	[d]	[d]	1,300,773	1,196,519	431,862
Bad debts	55,777	21,555	[d]	[d]	57,406	93,022	22,562
Repairs and maintenance	1,058,855	660,152	[d]	[d]	1,368,363	470,525	137,620
Depreciation	14,344,983	12,938,344	[d]	[d]	7,256,272	1,141,269	344,217
Depletion	511,373	* 7,749	[d]	[d]	1,123	* 64	* 61
Retirement plans, etc.	102,104	68,803	[d]	[d]	86,253	123,775	58,662
Employee benefit programs	608,916	441,874	[d]	[d]	153,258	431,890	128,628
Ordinary loss from other partnerships and fiduciaries	817,245	752,900	[d]	[d]	109,862	36,262	20,405
Farm net loss	* 12,894	* 12,894	[d]	[d]	0	* 3,567	0
Net loss, noncapital assets	193,993	133,537	[d]	[d]	10,325	7,773	2,288
Other deductions	34,060,423	30,591,734	[d]	[d]	8,439,425	13,739,044	5,703,907
<b>Ordinary business income (loss)</b>	<b>76,014,642</b>	<b>70,256,217</b>	<b>[d]</b>	<b>[d]</b>	<b>10,504,645</b>	<b>18,483,898</b>	<b>8,538,785</b>
Net income	76,070,880	70,286,924	[d]	[d]	10,515,420	18,552,209	8,574,648
Loss	56,238	30,707	[d]	[d]	* 10,775	68,310	* 35,863
<b>Portfolio income (loss) distributed directly to partners</b>	<b>9,448,757</b>	<b>8,568,428</b>	<b>[d]</b>	<b>[d]</b>	<b>560,749</b>	<b>895,283</b>	<b>305,214</b>
Interest income	691,174	559,704	[d]	[d]	167,222	219,795	78,977
Dividend income	446,195	384,875	[d]	[d]	24,605	197,325	11,280
Royalties	5,930,600	5,834,426	[d]	[d]	147	360	* 5
Net short-term capital gain (loss)	-52,787	-64,705	[d]	[d]	* 1,058	49,654	17,092
Net long-term capital gain (loss)	2,433,575	1,854,127	[d]	[d]	* 367,717	428,150	197,859
<b>Net rental real estate income (loss)</b>	<b>34,743</b>	<b>29,466</b>	<b>[d]</b>	<b>[d]</b>	<b>277</b>	<b>100,105</b>	<b>68,691</b>
Net income	59,605	53,964	[d]	[d]	* 358	198,415	164,131
Loss	24,862	24,498	[d]	[d]	* 81	98,310	95,440
<b>Other net rental income (loss)</b>	<b>94,295</b>	<b>29,461</b>	<b>[d]</b>	<b>[d]</b>	<b>* 23,650</b>	<b>-289</b>	<b>-1,505</b>
Net income	99,763	34,928	[d]	[d]	* 33,726	* 1,410	* 113
Loss	* 5,467	* 5,467	[d]	[d]	* 10,076	* 1,698	* 1,618
<b>Total net income [1]</b>	<b>83,211,649</b>	<b>77,094,150</b>	<b>[d]</b>	<b>[d]</b>	<b>10,720,546</b>	<b>19,001,194</b>	<b>8,696,233</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>4,771</b>	<b>424</b>	<b>2,489</b>	<b>1,858</b>	<b>49,033</b>	<b>12,519</b>	<b>7,667</b>
<b>Number of partners</b>	<b>14,236</b>	<b>1,760</b>	<b>7,649</b>	<b>4,827</b>	<b>116,397</b>	<b>26,326</b>	<b>18,317</b>
<b>Total assets</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>39,094,668</b>	<b>8,120,470</b>	<b>3,986,079</b>	<b>26,988,120</b>	<b>60,715,201</b>	<b>12,678,761</b>	<b>7,462,346</b>
Business receipts	38,141,931	8,063,238	3,739,339	26,339,355	60,167,114	12,589,089	7,403,457
Ordinary income from other partnerships and fiduciaries	152,110	21,098	* 105,487	25,525	67,864	* 12,473	* 2,360
Farm net profit	0	0	0	0	* 7,055	0	* 7,055
Net gain, noncapital assets	85,373	7,737	* 1,573	76,064	185,355	3,145	3,913
Other income	715,255	28,397	139,681	547,176	287,814	74,054	45,561
<b>Total deductions</b>	<b>34,393,186</b>	<b>7,189,013</b>	<b>2,974,775</b>	<b>24,229,399</b>	<b>55,471,571</b>	<b>11,538,278</b>	<b>6,669,915</b>
Cost of goods sold	30,389,494	6,121,759	2,613,305	21,654,430	42,027,758	8,622,057	5,468,627
Inventory, beginning of year	2,714,004	20,081	2,578,879	115,045	908,306	113,258	32,579
Purchases	4,566,148	778,318	1,356,994	2,430,836	14,720,897	3,991,713	2,078,179
Cost of labor	3,615,845	1,354,488	* 43,998	2,217,360	9,314,182	1,770,024	1,608,244
Additional inventory costs (section 263A)	322,380	* 12,366	* 231,863	* 78,151	602,857	* 161,871	* 69,553
Other costs	22,279,568	3,984,393	1,348,340	16,946,835	17,515,990	2,745,560	1,713,572
Less: Inventory, end of year	3,108,451	27,887	2,946,768	133,796	1,034,475	160,368	33,499
Salaries and wages	897,727	289,090	22,387	586,249	3,888,047	904,951	321,310
Guaranteed payments to partners	107,625	* 7,569	0	100,056	1,040,250	241,619	100,480
Rent paid	105,563	52,270	3,063	50,230	556,130	94,911	45,325
Interest paid	242,302	67,360	48,775	126,167	216,364	29,395	19,925
Taxes and licenses	180,274	61,407	18,199	100,667	584,384	115,099	76,951
Bad debts	7,379	1,681	* 132	5,566	63,080	17,124	9,048
Repairs and maintenance	79,156	31,981	3,851	43,324	253,749	50,441	18,348
Depreciation	248,106	123,719	4,582	119,805	548,946	140,873	45,121
Depletion	* 3	0	* 3	0	0	0	0
Retirement plans, etc.	23,271	* 4,362	* 665	18,244	41,842	11,367	7,395
Employee benefit programs	94,766	32,911	* 2,930	58,925	208,496	32,094	28,317
Ordinary loss from other partnerships and fiduciaries	* 7,049	153	* 6,872	25	* 8,808	[2]	80
Farm net loss	* 3,567	0	* 35	* 3,532	0	0	0
Net loss, noncapital assets	* 2,576	123	0	* 2,453	2,909	* 2,250	* 126
Other deductions	2,004,329	394,628	249,976	1,359,725	6,030,808	1,276,096	528,860
<b>Ordinary business income (loss)</b>	<b>4,701,482</b>	<b>931,457</b>	<b>1,011,304</b>	<b>2,758,721</b>	<b>5,243,631</b>	<b>1,140,483</b>	<b>792,431</b>
Net income	4,733,521	931,457	1,028,875	2,773,189	5,244,039	1,140,483	792,431
Loss	* 32,039	0	* 17,570	* 14,468	* 409	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>375,418</b>	<b>-9</b>	<b>309,430</b>	<b>65,997</b>	<b>214,651</b>	<b>7,008</b>	<b>1,987</b>
Interest income	118,658	2,331	56,880	59,447	22,160	3,551	1,987
Dividend income	9,227	* 292	* 6,059	2,877	176,817	* 1,129	* 1
Royalties	* 12	0	* 12	[2]	* 342	* 193	0
Net short-term capital gain (loss)	28,701	* -2,881	* 29,445	2,137	3,860	* 680	0
Net long-term capital gain (loss)	218,819	* 249	* 217,033	1,537	11,472	* 1,455	0
<b>Net rental real estate income (loss)</b>	<b>22,331</b>	<b>49</b>	<b>20,911</b>	<b>* 1,372</b>	<b>9,083</b>	<b>* 262</b>	<b>* 200</b>
Net income	24,141	49	* 22,714	* 1,378	10,143	* 262	* 200
Loss	* 1,810	0	* 1,804	* 6	* 1,060	0	0
<b>Other net rental income (loss)</b>	<b>* -26</b>	<b>0</b>	<b>0</b>	<b>* -26</b>	<b>* 1,242</b>	<b>* 71</b>	<b>* 1,171</b>
Net income	16	0	0	16	* 1,280	* 109	* 1,171
Loss	* 42	0	0	* 42	38	38	0
<b>Total net income [1]</b>	<b>4,851,686</b>	<b>934,129</b>	<b>1,095,166</b>	<b>2,822,391</b>	<b>5,453,275</b>	<b>1,145,689</b>	<b>795,789</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships</b>	<b>5,020</b>	<b>13,096</b>	<b>10,730</b>	<b>24,389</b>	<b>2,500</b>	<b>604</b>	<b>293</b>
<b>Number of partners</b>	<b>10,600</b>	<b>36,275</b>	<b>24,879</b>	<b>388,672</b>	<b>15,590</b>	<b>3,367</b>	<b>1,724</b>
<b>Total assets</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>9,757,370</b>	<b>9,689,557</b>	<b>21,127,167</b>	<b>898,734,899</b>	<b>81,972,389</b>	<b>20,182,562</b>	<b>4,271,679</b>
Business receipts	9,521,462	9,677,058	20,976,047	882,827,882	81,185,606	19,925,471	4,205,353
Ordinary income from other partnerships and fiduciaries	* 42,871	* 605	* 9,555	5,754,113	402,230	* 10,802	631
Farm net profit	0	0	0	* 3,248	* 2,986	* 210	0
Net gain, noncapital assets	130,166	* 431	47,699	946,315	31,485	28,149	* 42
Other income	62,871	11,463	93,866	9,203,341	350,082	217,930	65,654
<b>Total deductions</b>	<b>8,875,865</b>	<b>8,845,395</b>	<b>19,542,119</b>	<b>831,677,213</b>	<b>77,501,145</b>	<b>17,266,823</b>	<b>4,133,747</b>
Cost of goods sold	6,469,748	6,733,070	14,734,255	725,141,676	68,211,580	12,650,943	3,462,747
Inventory, beginning of year	131,128	170,728	460,614	58,919,932	7,118,565	2,778,897	650,445
Purchases	2,330,988	2,666,973	3,653,044	538,458,480	55,289,764	7,725,437	2,482,475
Cost of labor	1,577,025	1,477,521	2,881,369	28,038,577	3,526,499	971,970	382,825
Additional inventory costs (section 263A)	* 14,301	* 254,392	102,741	3,099,853	312,352	22,722	38,994
Other costs	2,552,013	2,410,319	8,094,526	159,641,357	9,564,877	4,198,496	593,917
Less: Inventory, end of year	135,706	246,862	458,039	63,016,521	7,600,477	3,046,580	685,909
Salaries and wages	809,824	374,857	1,477,105	22,020,601	1,881,805	968,652	188,166
Guaranteed payments to partners	79,802	337,749	280,600	1,984,453	83,961	78,362	* 11,290
Rent paid	94,171	121,853	199,870	2,852,412	286,933	97,722	17,663
Interest paid	36,463	24,685	105,896	4,169,887	378,696	120,347	59,592
Taxes and licenses	139,801	81,422	171,112	10,847,736	248,977	245,204	22,090
Bad debts	13,749	8,214	14,946	265,279	20,172	16,729	8,332
Repairs and maintenance	31,887	30,022	123,051	2,395,236	215,244	87,513	12,730
Depreciation	50,548	42,956	269,448	7,819,689	500,815	207,575	16,103
Depletion	0	0	0	185,352	0	0	0
Retirement plans, etc.	7,999	1,654	13,427	1,236,472	94,816	144,443	5,960
Employee benefit programs	42,707	21,741	83,637	2,937,941	173,987	159,191	11,848
Ordinary loss from other partnerships and fiduciaries	1,365	3,869	* 3,494	207,956	13,396	2,360	* 2,143
Farm net loss	0	0	0	* 50,442	0	* 50,442	0
Net loss, noncapital assets	* 4	142	* 386	167,348	8,669	* 3,289	* 9
Other deductions	1,097,797	1,063,162	2,064,893	49,394,734	5,382,095	2,434,052	315,071
<b>Ordinary business income (loss)</b>	<b>881,505</b>	<b>844,162</b>	<b>1,585,048</b>	<b>67,057,686</b>	<b>4,471,244</b>	<b>2,915,739</b>	<b>137,933</b>
Net income	881,505	844,162	1,585,457	68,487,291	4,474,267	2,915,739	156,611
Loss	0	0	* 409	1,429,605	* 3,022	0	* 18,678
<b>Portfolio income (loss) distributed directly to partners</b>	<b>178,657</b>	<b>17,592</b>	<b>9,406</b>	<b>15,472,748</b>	<b>345,855</b>	<b>156,667</b>	<b>53,191</b>
Interest income	5,152	7,141	4,330	3,628,349	57,807	50,170	961
Dividend income	* 173,202	* 1,460	1,027	3,964,692	140,613	17,566	* 35,415
Royalties	0	0	* 149	5,676,419	14,803	34,959	* 16,240
Net short-term capital gain (loss)	* -9	* 2,871	* 318	33,071	-24	451	* 38
Net long-term capital gain (loss)	313	* 6,120	* 3,583	2,170,217	132,655	* 53,521	* 537
<b>Net rental real estate income (loss)</b>	<b>* 1,278</b>	<b>* 279</b>	<b>* 7,064</b>	<b>32,252</b>	<b>787</b>	<b>* 1,421</b>	<b>* 902</b>
Net income	* 1,549	* 467	* 7,665	39,022	1,940	* 1,451	* 902
Loss	* 271	* 188	* 602	6,771	1,153	30	0
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,103</b>	<b>3,145</b>	<b>631</b>	<b>335</b>
Net income	0	0	0	519,477	3,145	631	335
Loss	0	0	0	1,375	0	0	0
<b>Total net income [1]</b>	<b>1,061,136</b>	<b>853,043</b>	<b>1,597,618</b>	<b>80,877,499</b>	<b>4,688,400</b>	<b>3,020,486</b>	<b>191,786</b>

Footnotes at end of table.



**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 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships</b>	<b>388</b>	<b>* 7</b>	<b>1,651</b>	<b>169</b>	<b>1,530</b>	<b>162</b>	<b>780</b>
<b>Number of partners</b>	<b>1,172</b>	<b>* 56</b>	<b>4,471</b>	<b>914</b>	<b>3,674</b>	<b>213,313</b>	<b>90,917</b>
<b>Total assets</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>5,865,601</b>	<b>* 374,303</b>	<b>13,628,192</b>	<b>24,747,467</b>	<b>5,849,376</b>	<b>417,656,544</b>	<b>115,600,419</b>
Business receipts	5,582,490	* 364,445	13,568,492	24,624,071	5,778,545	413,968,320	108,315,554
Ordinary income from other partnerships and fiduciaries	* 150,912	0	3,758	27,478	* 3,013	1,090,614	3,629,178
Farm net profit	0	0	0	0	0	0	52
Net gain, noncapital assets	* 29	0	11,026	23,972	11,089	15,872	215,645
Other income	132,171	* 9,858	44,915	71,946	56,728	2,581,739	3,439,990
<b>Total deductions</b>	<b>5,403,102</b>	<b>* 324,265</b>	<b>12,794,678</b>	<b>22,749,077</b>	<b>5,321,991</b>	<b>403,293,393</b>	<b>92,343,692</b>
Cost of goods sold	3,905,393	* 289,559	10,739,277	19,160,026	3,224,345	379,533,733	69,734,278
Inventory, beginning of year	662,314	* 9,561	1,474,608	1,778,919	249,164	14,166,335	7,207,011
Purchases	3,108,049	* 283,600	7,466,579	10,041,133	1,694,804	304,833,691	49,335,180
Cost of labor	155,271	* 4,495	1,179,511	2,477,440	617,920	1,849,643	2,003,346
Additional inventory costs (section 263A)	63,970	* 119	57,156	87,331	33,398	1,182,294	538,146
Other costs	608,668	* 7,777	2,169,227	6,586,126	949,112	72,178,980	17,993,258
Less: Inventory, end of year	692,879	* 15,993	1,607,804	1,810,922	320,053	14,677,210	7,342,663
Salaries and wages	463,443	* 9,211	486,279	755,766	691,863	1,494,212	4,539,060
Guaranteed payments to partners	37,428	* 78	81,365	21,220	53,704	* 618,539	48,863
Rent paid	74,735	* 346	50,937	41,561	83,727	442,055	372,967
Interest paid	60,316	* 7,245	90,609	468,971	57,963	874,879	571,909
Taxes and licenses	37,416	* 686	69,729	51,282	81,437	7,661,466	526,648
Bad debts	2,969	0	7,819	7,086	10,018	10,907	46,190
Repairs and maintenance	6,955	* 21	58,329	25,263	38,159	613,011	706,013
Depreciation	27,847	* 44	77,237	67,826	79,854	3,190,149	1,774,827
Depletion	0	0	230	0	0	34	170,277
Retirement plans, etc.	6,987	0	13,365	31,634	25,874	207,085	166,455
Employee benefit programs	22,568	* 148	41,148	31,425	38,295	344,013	581,435
Ordinary loss from other partnerships and fiduciaries	1,832	* 81	* 255	* 10,281	* 2,273	2,463	148,228
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	1,482	0	* 1,123	* 667	* 1,551	75,951	12,022
Other deductions	753,732	* 16,847	1,076,974	2,076,070	932,927	8,224,896	12,944,519
<b>Ordinary business income (loss)</b>	<b>462,500</b>	<b>* 50,038</b>	<b>833,515</b>	<b>1,998,390</b>	<b>527,385</b>	<b>14,363,151</b>	<b>23,256,728</b>
Net income	462,500	* 50,038	833,785	1,999,968	527,385	14,438,695	23,967,368
Loss	0	0	271	1,578	0	* 75,544	710,640
<b>Portfolio income (loss) distributed directly to partners</b>	<b>6,412</b>	<b>* 1,167</b>	<b>69,744</b>	<b>69,365</b>	<b>570,481</b>	<b>4,819,770</b>	<b>5,506,389</b>
Interest income	991	* 4	13,954	10,852	1,565	2,360,496	142,287
Dividend income	* 4,862	0	13,322	47	* 1,053	2,306,184	718,376
Royalties	* 958	* 1,164	* 252	9,557	[2]	9,074	4,281,659
Net short-term capital gain (loss)	0	0	* -29	3	* 369	* 21,571	537
Net long-term capital gain (loss)	* -398	0	* 42,244	* 48,907	* 567,495	122,444	363,531
<b>Net rental real estate income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 1,034</b>	<b>* 2,067</b>	<b>* 229</b>	<b>* 430</b>	<b>5,807</b>
Net income	0	0	* 1,034	* 2,067	* 229	* 430	6,153
Loss	0	0	0	0	0	0	* 347
<b>Other net rental income (loss)</b>	<b>0</b>	<b>0</b>	<b>* 3,797</b>	<b>* 1,871</b>	<b>0</b>	<b>86,978</b>	<b>2,198</b>
Net income	0	0	* 3,797	* 1,871	0	87,401	2,199
Loss	0	0	0	0	0	422	[2]
<b>Total net income [1]</b>	<b>469,310</b>	<b>* 51,205</b>	<b>865,873</b>	<b>2,022,784</b>	<b>530,233</b>	<b>19,126,314</b>	<b>28,407,054</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships</b>	<b>517</b>	<b>1,381</b>	<b>290</b>	<b>4,606</b>	<b>1,988</b>	<b>614</b>	<b>213</b>
<b>Number of partners</b>	<b>3,243</b>	<b>5,288</b>	<b>1,303</b>	<b>12,836</b>	<b>7,006</b>	<b>2,252</b>	<b>1,110</b>
<b>Total assets</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>19,328,401</b>	<b>7,799,150</b>	<b>28,628,333</b>	<b>27,944,301</b>	<b>37,302,638</b>	<b>14,535,508</b>	<b>6,568,675</b>
Business receipts	19,075,563	7,523,811	28,429,183	27,661,423	36,691,810	14,328,256	6,343,862
Ordinary income from other partnerships and fiduciaries	* 4,737	* 81,852	* 68,194	* 29,650	* 15,244	* 59	* 191,285
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	71,066	10,469	2,507	4,709	35,168	* 1,698	* 1,055
Other income	177,036	183,018	128,449	248,518	560,416	205,494	32,473
<b>Total deductions</b>	<b>17,926,147</b>	<b>7,167,027</b>	<b>26,782,061</b>	<b>25,111,941</b>	<b>34,626,943</b>	<b>13,229,002</b>	<b>5,779,669</b>
Cost of goods sold	14,773,408	5,344,024	24,729,732	20,023,149	27,887,265	9,553,112	4,398,109
Inventory, beginning of year	1,853,369	722,852	2,590,578	2,388,127	5,684,197	997,748	790,578
Purchases	9,232,373	2,484,807	19,336,615	12,741,009	11,324,731	5,967,855	2,873,935
Cost of labor	1,890,667	641,063	1,223,926	2,680,568	3,250,644	822,039	526,521
Additional inventory costs (section 263A)	227,027	27,890	23,947	138,575	67,436	38,320	32,439
Other costs	3,594,193	2,219,936	4,321,931	5,542,063	13,261,550	2,923,090	1,135,453
Less: Inventory, end of year	2,024,220	752,525	2,767,266	3,467,193	5,701,293	1,195,942	960,818
Salaries and wages	834,957	487,175	580,200	1,530,533	1,871,234	1,289,408	414,051
Guaranteed payments to partners	41,699	* 17,826	17,045	247,879	91,949	64,092	* 16,641
Rent paid	65,230	140,535	43,384	271,056	335,897	89,751	37,451
Interest paid	294,182	84,867	123,859	194,982	142,293	68,427	61,206
Taxes and licenses	114,924	76,321	113,707	202,173	760,019	76,730	37,820
Bad debts	12,396	5,552	4,238	38,342	20,294	5,170	20,151
Repairs and maintenance	75,166	69,218	57,133	124,135	79,107	53,468	17,718
Depreciation	163,803	182,224	141,596	246,679	269,698	189,527	30,311
Depletion	0	* 14,811	0	0	0	0	0
Retirement plans, etc.	78,884	29,293	28,616	77,848	42,901	122,323	8,937
Employee benefit programs	164,193	41,112	71,652	268,979	292,207	196,621	29,078
Ordinary loss from other partnerships and fiduciaries	* 1,757	* 1,156	354	* 3,019	* 470	* 344	106
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	26,235	* 263	* 1,032	8,795	* 14,634	* 421	* 1,143
Other deductions	1,279,313	672,651	869,513	1,874,372	2,818,974	1,519,609	706,948
<b>Ordinary business income (loss)</b>	<b>1,402,255</b>	<b>632,123</b>	<b>1,846,272</b>	<b>2,832,360</b>	<b>2,675,695</b>	<b>1,306,507</b>	<b>789,006</b>
Net income	1,473,172	632,123	1,847,692	2,842,474	3,163,935	1,306,507	789,911
Loss	70,918	0	1,420	* 10,114	488,239	0	* 905
<b>Portfolio income (loss) distributed directly to partners</b>	<b>223,778</b>	<b>284,983</b>	<b>139,735</b>	<b>358,518</b>	<b>994,078</b>	<b>141,500</b>	<b>70,707</b>
Interest income	77,392	1,947	61,721	302,357	446,967	9,987	7,802
Dividend income	57,932	* 9,658	* 75,044	50,915	303,904	* 28,960	79,464
Royalties	* 31,148	* 921	* 2,930	* 4,501	* 238,554	* 46	3,376
Net short-term capital gain (loss)	* -113	0	60	* 7	* -5	* 7,346	-80
Net long-term capital gain (loss)	* 57,419	* 272,457	-21	* 737	* 4,657	* 95,160	* -19,856
<b>Net rental real estate income (loss)</b>	<b>* 3,887</b>	<b>* 16</b>	<b>* 2,884</b>	<b>* -2,392</b>	<b>160</b>	<b>0</b>	<b>* 2,734</b>
Net income	* 3,887	* 36	* 2,884	* 1,431	160	0	* 2,734
Loss	0	* 20	0	* 3,823	0	0	0
<b>Other net rental income (loss)</b>	<b>* 169</b>	<b>815</b>	<b>* 16,156</b>	<b>* 1,149</b>	<b>* 400,272</b>	<b>0</b>	<b>2</b>
Net income	* 169	815	* 16,156	* 1,149	* 400,272	0	2
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>1,572,783</b>	<b>645,481</b>	<b>2,005,007</b>	<b>3,188,889</b>	<b>4,065,553</b>	<b>1,345,500</b>	<b>882,384</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships</b>	<b>1,164</b>	<b>638</b>	<b>4,893</b>	<b>37,023</b>	<b>26,707</b>	<b>8,471</b>	<b>1,844</b>
<b>Number of partners</b>	<b>3,443</b>	<b>2,342</b>	<b>14,649</b>	<b>512,079</b>	<b>80,880</b>	<b>426,856</b>	<b>4,342</b>
<b>Total assets</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>42,384,913</b>	<b>3,483,128</b>	<b>20,611,317</b>	<b>562,483,584</b>	<b>171,350,595</b>	<b>384,437,080</b>	<b>6,695,909</b>
Business receipts	41,971,932	3,457,222	19,826,472	557,051,085	169,431,726	380,959,726	6,659,632
Ordinary income from other partnerships and fiduciaries	* 41,450	266	* 2,758	1,371,123	395,657	973,856	* 1,610
Farm net profit	0	0	0	* 369	* 62	* 307	0
Net gain, noncapital assets	92,605	* 12,591	377,138	669,880	365,955	294,894	* 9,032
Other income	278,927	13,048	404,948	3,391,127	1,157,195	2,208,297	25,634
<b>Total deductions</b>	<b>39,023,681</b>	<b>3,280,423</b>	<b>17,618,409</b>	<b>538,514,529</b>	<b>160,938,985</b>	<b>371,496,786</b>	<b>6,078,758</b>
Cost of goods sold	34,078,507	2,277,710	11,164,779	476,657,525	136,120,597	335,847,124	4,689,804
Inventory, beginning of year	5,097,387	269,354	2,429,921	37,450,208	19,762,762	17,514,480	172,967
Purchases	23,633,597	1,366,217	7,236,628	440,136,950	129,959,024	305,719,984	4,457,943
Cost of labor	2,782,783	361,991	689,454	2,776,121	1,642,969	1,073,372	* 59,780
Additional inventory costs (section 263A)	72,539	* 23,583	111,614	1,283,529	441,321	840,991	1,217
Other costs	7,879,469	540,539	3,372,692	36,565,769	7,327,604	28,886,328	351,837
Less: Inventory, end of year	5,387,268	283,975	2,675,530	41,555,052	23,013,082	18,188,030	353,939
Salaries and wages	1,382,202	297,523	1,854,862	19,831,601	8,362,764	10,989,491	479,346
Guaranteed payments to partners	41,349	162,360	248,803	1,596,885	985,168	458,273	153,445
Rent paid	192,746	33,714	174,002	2,912,819	1,356,078	1,523,698	33,043
Interest paid	285,181	70,454	153,909	2,250,124	825,033	1,402,933	22,158
Taxes and licenses	186,680	39,344	295,082	2,319,597	993,504	1,284,788	41,305
Bad debts	4,793	1,109	23,010	238,965	120,532	115,798	2,635
Repairs and maintenance	89,901	11,596	54,558	1,018,149	388,508	616,967	12,673
Depreciation	339,953	22,871	290,751	3,375,052	745,938	2,611,521	17,593
Depletion	0	0	0	* 28	* 28	0	0
Retirement plans, etc.	116,074	* 1,692	33,284	383,191	151,184	224,538	7,469
Employee benefit programs	149,957	12,427	307,659	1,880,942	648,849	1,208,444	23,649
Ordinary loss from other partnerships and fiduciaries	* 160	0	* 17,279	87,479	18,637	66,617	* 2,224
Farm net loss	0	0	0	* 7,696	* 5,895	* 1,801	0
Net loss, noncapital assets	9,035	151	* 875	16,971	7,090	9,740	* 140
Other deductions	2,147,143	349,471	2,999,557	25,937,505	10,209,180	15,135,051	593,274
<b>Ordinary business income (loss)</b>	<b>3,361,233</b>	<b>202,705</b>	<b>2,992,908</b>	<b>23,969,055</b>	<b>10,411,611</b>	<b>12,940,294</b>	<b>617,151</b>
Net income	3,361,233	224,609	3,019,279	24,009,034	10,436,639	12,951,026	621,370
Loss	0	21,904	* 26,371	39,979	* 25,028	10,732	* 4,219
<b>Portfolio income (loss) distributed directly to partners</b>	<b>283,876</b>	<b>217,825</b>	<b>1,158,706</b>	<b>1,750,462</b>	<b>897,558</b>	<b>743,864</b>	<b>109,040</b>
Interest income	31,979	26,771	22,338	150,347	50,417	97,117	2,812
Dividend income	59,795	* 7,056	54,524	367,872	52,912	305,555	* 9,406
Royalties	4,389	11,450	1,010,438	57,473	18,652	38,821	0
Net short-term capital gain (loss)	6,168	* 17	* -3,244	9,525	14,679	-5,340	186
Net long-term capital gain (loss)	181,545	* 172,531	* 74,651	1,165,244	760,897	307,711	* 96,636
<b>Net rental real estate income (loss)</b>	<b>* -831</b>	<b>* -262</b>	<b>* 13,379</b>	<b>59,754</b>	<b>30,812</b>	<b>28,942</b>	<b>0</b>
Net income	* 304	0	* 13,379	90,065	32,334	57,731	0
Loss	* 1,135	* 262	0	30,310	1,522	28,789	0
<b>Other net rental income (loss)</b>	<b>* -16</b>	<b>0</b>	<b>* 601</b>	<b>95,779</b>	<b>91,159</b>	<b>4,620</b>	<b>0</b>
Net income	* 936	0	* 601	98,102	91,964	6,138	0
Loss	952	0	0	* 2,323	* 805	* 1,518	0
<b>Total net income [1]</b>	<b>3,456,549</b>	<b>247,720</b>	<b>4,094,187</b>	<b>24,700,281</b>	<b>10,655,563</b>	<b>13,415,349</b>	<b>629,369</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships</b>	<b>86,749</b>	<b>9,563</b>	<b>3,716</b>	<b>[d]</b>	<b>4,700</b>	<b>12,024</b>	<b>6,234</b>
<b>Number of partners</b>	<b>399,356</b>	<b>24,294</b>	<b>8,263</b>	<b>[d]</b>	<b>17,647</b>	<b>30,039</b>	<b>45,384</b>
<b>Total assets</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	<b>[d]</b>	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>414,420,528</b>	<b>155,952,918</b>	<b>11,919,220</b>	<b>[d]</b>	<b>13,789,857</b>	<b>55,276,398</b>	<b>16,503,378</b>
Business receipts	405,016,465	150,888,381	11,623,101	[d]	13,628,412	54,230,747	16,149,251
Ordinary income from other partnerships and fiduciaries	1,186,074	283,009	17	[d]	* 56,506	* 226,695	* 10,633
Farm net profit	0	0	0	[d]	0	0	0
Net gain, noncapital assets	349,489	136,320	3,848	[d]	10,601	41,395	54,523
Other income	7,868,500	4,645,208	292,254	[d]	94,338	777,560	288,970
<b>Total deductions</b>	<b>396,417,208</b>	<b>152,119,956</b>	<b>11,093,808</b>	<b>[d]</b>	<b>13,039,478</b>	<b>53,576,165</b>	<b>14,296,829</b>
Cost of goods sold	320,297,305	132,840,944	6,995,369	[d]	9,917,224	40,093,521	8,953,086
Inventory, beginning of year	41,612,077	23,088,584	1,289,030	[d]	1,788,283	3,348,542	1,019,699
Purchases	306,832,127	131,105,975	6,181,107	[d]	9,700,614	39,033,285	8,334,087
Cost of labor	2,827,272	1,407,972	228,712	[d]	158,360	362,882	179,794
Additional inventory costs (section 263A)	1,030,288	215,422	99,152	[d]	16,806	88,292	21,088
Other costs	13,490,805	2,640,779	587,406	[d]	311,501	698,167	409,758
Less: Inventory, end of year	45,495,262	25,617,788	1,390,038	[d]	2,058,340	3,437,647	1,011,340
Salaries and wages	25,845,390	7,870,976	1,406,322	[d]	1,179,709	5,260,278	1,506,849
Guaranteed payments to partners	1,299,291	247,816	70,746	[d]	116,661	142,004	250,415
Rent paid	7,384,380	1,640,004	609,434	[d]	306,167	1,225,169	414,590
Interest paid	2,130,770	550,317	46,794	[d]	75,703	373,088	52,968
Taxes and licenses	3,750,135	1,092,882	230,544	[d]	164,459	709,466	151,275
Bad debts	417,663	51,546	14,189	[d]	9,846	21,943	91,347
Repairs and maintenance	1,644,153	235,806	69,394	[d]	91,362	434,058	50,369
Depreciation	3,047,975	587,458	100,266	[d]	91,464	626,969	118,724
Depletion	0	0	0	[d]	0	0	0
Retirement plans, etc.	250,363	45,144	8,807	[d]	14,638	62,888	22,932
Employee benefit programs	1,729,856	571,100	58,019	[d]	73,553	478,711	77,281
Ordinary loss from other partnerships and fiduciaries	37,133	11,211	* 4,591	[d]	* 2	* 14,678	* 669
Farm net loss	* 1,372	0	0	[d]	0	* 1,372	0
Net loss, noncapital assets	83,481	9,512	* 1,580	[d]	* 136	* 92	12,844
Other deductions	28,497,940	6,365,240	1,477,751	[d]	998,555	4,131,927	2,593,481
<b>Ordinary business income (loss)</b>	<b>18,003,320</b>	<b>3,832,962</b>	<b>825,412</b>	<b>[d]</b>	<b>750,379</b>	<b>1,700,233</b>	<b>2,206,549</b>
Net income	18,096,987	3,835,100	825,412	[d]	750,379	1,776,131	2,206,549
Loss	93,667	* 2,138	0	[d]	0	* 75,898	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>1,330,437</b>	<b>227,939</b>	<b>40,464</b>	<b>[d]</b>	<b>7,318</b>	<b>114,128</b>	<b>616,538</b>
Interest income	310,702	42,819	1,770	[d]	4,669	102,906	2,626
Dividend income	54,768	1,876	* 110	[d]	* 2,318	27,530	* 12,534
Royalties	5,304	* 121	* 402	[d]	0	2,585	0
Net short-term capital gain (loss)	11,944	* 596	* 140	[d]	* 41	559	4,250
Net long-term capital gain (loss)	947,719	182,527	* 38,043	[d]	* 290	* -19,452	* 597,128
<b>Net rental real estate income (loss)</b>	<b>260,283</b>	<b>10,700</b>	<b>* 250</b>	<b>[d]</b>	<b>* 4,833</b>	<b>152,568</b>	<b>456</b>
Net income	271,472	11,137	5,673	[d]	* 4,833	152,568	456
Loss	11,188	* 437	* 5,423	[d]	0	0	0
<b>Other net rental income (loss)</b>	<b>50,114</b>	<b>* 91</b>	<b>* 266</b>	<b>[d]</b>	<b>* 1,787</b>	<b>* 5,139</b>	<b>577</b>
Net income	54,023	* 3,037	* 266	[d]	* 1,787	* 5,139	577
Loss	3,909	2,946	0	[d]	0	0	0
<b>Total net income [1]</b>	<b>18,684,491</b>	<b>3,888,569</b>	<b>828,210</b>	<b>[d]</b>	<b>763,986</b>	<b>1,990,962</b>	<b>2,222,742</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships</b>	<b>3,714</b>	<b>9,014</b>	<b>6,895</b>	[d]	<b>16,430</b>	<b>11,728</b>
<b>Number of partners</b>	<b>10,919</b>	<b>21,845</b>	<b>15,588</b>	[d]	<b>41,840</b>	<b>175,883</b>
<b>Total assets</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	[d]	<b>8,548,782</b>	<b>19,657,506</b>
<b>Income and deductions from a trade or business:</b>						
<b>Total income</b>	<b>78,257,101</b>	<b>9,641,271</b>	<b>8,397,437</b>	[d]	<b>18,074,541</b>	<b>30,498,121</b>
Business receipts	77,689,819	9,496,705	8,076,299	[d]	17,896,094	29,428,556
Ordinary income from other partnerships and fiduciaries	14,742	7,407	* 105	[d]	* 36,823	* 546,739
Farm net profit	0	0	0	[d]	0	0
Net gain, noncapital assets	75,744	* 277	* 12,550	[d]	2,973	10,582
Other income	476,795	136,883	308,482	[d]	138,651	512,245
<b>Total deductions</b>	<b>76,259,660</b>	<b>8,741,722</b>	<b>7,937,677</b>	[d]	<b>16,805,216</b>	<b>27,146,650</b>
Cost of goods sold	70,210,019	5,186,712	5,115,674	[d]	11,866,787	18,266,830
Inventory, beginning of year	966,016	1,678,844	1,617,686	[d]	3,054,154	1,862,063
Purchases	68,492,802	4,987,738	2,020,244	[d]	10,889,692	15,519,431
Cost of labor	63,402	* 92,698	* 21,293	[d]	137,568	152,653
Additional inventory costs (section 263A)	99,178	12,225	* 25,298	[d]	362,468	31,181
Other costs	1,460,333	286,338	3,208,477	[d]	668,297	2,874,811
Less: Inventory, end of year	871,712	1,871,131	1,777,325	[d]	3,245,391	2,173,310
Salaries and wages	1,625,932	1,035,831	781,909	[d]	1,380,870	2,102,423
Guaranteed payments to partners	33,547	53,022	* 97,041	[d]	160,769	65,745
Rent paid	440,312	486,025	328,109	[d]	1,022,144	420,381
Interest paid	294,671	54,524	169,653	[d]	97,097	330,687
Taxes and licenses	369,685	155,307	131,932	[d]	247,108	252,765
Bad debts	10,872	28,110	* 4,461	[d]	10,403	131,329
Repairs and maintenance	334,066	37,992	40,725	[d]	72,095	206,721
Depreciation	616,572	88,109	162,141	[d]	113,042	359,820
Depletion	0	0	0	[d]	0	0
Retirement plans, etc.	8,776	6,391	* 11,514	[d]	12,615	39,848
Employee benefit programs	44,654	44,776	66,248	[d]	67,575	184,960
Ordinary loss from other partnerships and fiduciaries	* 848	* 313	0	[d]	* 3,521	* 1,078
Farm net loss	0	0	0	[d]	0	0
Net loss, noncapital assets	2,278	* 513	* 60	[d]	* 3,773	* 52,422
Other deductions	2,267,429	1,564,097	1,028,210	[d]	1,747,416	4,731,644
<b>Ordinary business income (loss)</b>	<b>1,997,441</b>	<b>899,549</b>	<b>459,759</b>	[d]	<b>1,269,326</b>	<b>3,351,471</b>
Net income	2,000,210	900,928	459,768	[d]	1,280,800	3,351,471
Loss	* 2,769	* 1,379	* 9	[d]	* 11,474	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>8,617</b>	<b>5,817</b>	<b>7,029</b>	[d]	<b>126,716</b>	<b>156,429</b>
Interest income	7,590	2,126	6,993	[d]	75,681	44,134
Dividend income	1,665	* 2,678	0	[d]	* 3,471	2,575
Royalties	0	0	* 36	[d]	* 262	1,898
Net short-term capital gain (loss)	* 325	* -694	0	[d]	* 549	* 6,179
Net long-term capital gain (loss)	* -963	* 1,707	0	[d]	* 46,753	101,643
<b>Net rental real estate income (loss)</b>	<b>67,711</b>	<b>* 4,715</b>	<b>0</b>	[d]	<b>19,007</b>	<b>* 20</b>
Net income	69,600	* 4,715	0	[d]	* 19,571	* 2,896
Loss	* 1,889	0	0	[d]	* 564	* 2,876
<b>Other net rental income (loss)</b>	<b>* 2,248</b>	<b>1,911</b>	<b>0</b>	[d]	<b>* -795</b>	<b>* 23,440</b>
Net income	* 2,333	1,911	0	[d]	* 83	* 23,440
Loss	85	0	0	[d]	878	0
<b>Total net income [1]</b>	<b>2,076,655</b>	<b>910,979</b>	<b>466,788</b>	[d]	<b>1,366,951</b>	<b>3,423,538</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships</b>	<b>28,093</b>	<b>428</b>	[d]	<b>15,488</b>	<b>6,953</b>	<b>259</b>	<b>* 26</b>
<b>Number of partners</b>	<b>2,070,210</b>	<b>992</b>	[d]	<b>35,595</b>	<b>14,712</b>	<b>1,990,647</b>	<b>* 82</b>
<b>Total assets</b>	<b>320,645,229</b>	<b>13,770,699</b>	[d]	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>152,131,727</b>	<b>7,053,640</b>	[d]	<b>26,708,196</b>	<b>2,397,146</b>	<b>68,445,422</b>	<b>* 438,128</b>
Business receipts	142,181,621	6,793,095	[d]	24,869,176	2,352,328	62,693,203	* 435,221
Ordinary income from other partnerships and fiduciaries	5,470,187	* 68,066	[d]	* 47,371	* 31	4,624,990	0
Farm net profit	* 846	0	[d]	* 844	0	0	0
Net gain, noncapital assets	932,833	* 56,924	[d]	110,586	* 8,412	165,798	0
Other income	3,546,240	135,555	[d]	1,680,218	36,375	961,431	* 2,907
<b>Total deductions</b>	<b>131,127,874</b>	<b>6,511,849</b>	[d]	<b>25,157,623</b>	<b>2,205,650</b>	<b>55,475,573</b>	<b>* 392,121</b>
Cost of goods sold	80,413,405	5,306,877	[d]	14,949,491	562,807	32,914,614	* 152,221
Inventory, beginning of year	3,299,433	* 105,102	[d]	50,785	2,172	2,560,121	* 2,211
Purchases	52,073,684	4,006,813	[d]	7,237,097	74	25,873,285	* 6,911
Cost of labor	3,177,288	* 126,306	[d]	954,163	* 148,428	* 109,799	0
Additional inventory costs (section 263A)	180,814	4,194	[d]	* 177,558	0	* -2,630	0
Other costs	24,522,439	1,212,403	[d]	6,560,416	414,689	6,404,291	* 145,115
Less: Inventory, end of year	2,840,254	* 147,942	[d]	30,529	2,556	2,030,253	* 2,015
Salaries and wages	6,938,287	349,139	[d]	1,902,009	497,729	966,812	* 70,909
Guaranteed payments to partners	489,800	* 7,643	[d]	81,775	* 567	* 79,410	* 10,054
Rent paid	1,769,356	86,031	[d]	489,100	56,252	438,703	* 14,503
Interest paid	3,918,641	34,964	[d]	73,163	18,555	3,320,909	* 659
Taxes and licenses	2,104,355	53,954	[d]	300,248	84,421	1,263,377	* 10,222
Bad debts	46,400	* 5,830	[d]	15,806	* 937	1,507	38
Repairs and maintenance	1,546,109	60,407	[d]	407,153	57,067	631,606	* 7,836
Depreciation	10,029,092	96,599	[d]	551,916	85,762	8,309,853	* 2,780
Depletion	1,397	0	[d]	0	0	1,397	0
Retirement plans, etc.	190,034	* 2,051	[d]	25,860	* 1,918	33,344	* 674
Employee benefit programs	724,483	31,331	[d]	122,403	64,532	153,394	* 6,815
Ordinary loss from other partnerships and fiduciaries	185,062	* 127	[d]	* 204	0	159,196	0
Farm net loss	0	0	[d]	0	0	0	0
Net loss, noncapital assets	18,487	257	[d]	* 373	* 783	* 16,097	0
Other deductions	22,752,967	476,640	[d]	6,238,122	774,320	7,185,353	* 115,411
<b>Ordinary business income (loss)</b>	<b>21,003,853</b>	<b>541,791</b>	[d]	<b>1,550,572</b>	<b>191,496</b>	<b>12,969,849</b>	<b>* 46,007</b>
Net income	21,051,649	541,791	[d]	1,552,124	195,504	12,978,107	* 46,007
Loss	* 47,796	0	[d]	* 1,552	* 4,008	8,257	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,311,272</b>	<b>8,075</b>	[d]	<b>188,857</b>	<b>3,480</b>	<b>2,911,440</b>	<b>* 966</b>
Interest income	376,393	7,426	[d]	5,517	* 11,698	323,839	* 440
Dividend income	1,205,386	* 205	[d]	* 157	* 30	1,014,663	* 711
Royalties	* 35,198	* 413	[d]	0	0	34,782	0
Net short-term capital gain (loss)	4,566	* 26	[d]	* 157	0	-3	* 4
Net long-term capital gain (loss)	689,728	* 6	[d]	* 183,026	* -8,248	1,538,158	* -189
<b>Net rental real estate income (loss)</b>	<b>96,210</b>	<b>* 3,546</b>	[d]	<b>* 12,331</b>	<b>388</b>	<b>* 3,383</b>	<b>0</b>
Net income	97,555	* 3,548	[d]	* 13,071	388	* 3,383	0
Loss	* 1,345	* 2	[d]	740	0	0	0
<b>Other net rental income (loss)</b>	<b>176,595</b>	<b>* 109,112</b>	[d]	<b>* -580</b>	<b>0</b>	<b>35,053</b>	<b>746</b>
Net income	181,181	* 109,112	[d]	* 4,006	0	35,053	746
Loss	* 4,586	0	[d]	* 4,586	0	0	0
<b>Total net income [1]</b>	<b>22,893,635</b>	<b>662,492</b>	[d]	<b>1,567,997</b>	<b>203,612</b>	<b>14,381,570</b>	<b>* 47,905</b>

Footnotes at end of table.



**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 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships</b>	<b>3,894</b>	<b>[d]</b>	<b>762</b>	<b>19,253</b>	<b>3,352</b>	<b>7,009</b>	<b>1,364</b>
<b>Number of partners</b>	<b>14,134</b>	<b>[d]</b>	<b>11,015</b>	<b>74,649</b>	<b>12,972</b>	<b>17,507</b>	<b>4,040</b>
<b>Total assets</b>	<b>10,137,773</b>	<b>[d]</b>	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>21,904,222</b>	<b>[d]</b>	<b>16,588,720</b>	<b>310,933,142</b>	<b>15,550,343</b>	<b>13,996,192</b>	<b>51,020,107</b>
Business receipts	21,043,275	[d]	15,901,532	292,542,407	15,209,100	13,352,952	47,682,466
Ordinary income from other partnerships and fiduciaries	239,325	[d]	* 334,569	13,682,763	86,795	117,453	1,742,971
Farm net profit	0	[d]	0	0	0	0	0
Net gain, noncapital assets	8,238	[d]	256,085	1,501,944	40,434	* 103	* 131,920
Other income	613,384	[d]	96,534	3,206,029	214,014	525,684	1,462,751
<b>Total deductions</b>	<b>19,296,646</b>	<b>[d]</b>	<b>14,789,663</b>	<b>247,905,895</b>	<b>13,490,607</b>	<b>11,249,803</b>	<b>42,272,873</b>
Cost of goods sold	12,029,475	[d]	11,335,248	75,934,757	4,286,575	5,653,668	7,979,095
Inventory, beginning of year	340,401	[d]	172,860	3,021,597	445,921	341,532	63,198
Purchases	3,749,133	[d]	10,832,664	33,262,965	1,311,477	440,880	61,348
Cost of labor	1,347,538	[d]	* 70,498	771,918	273,457	* 178,182	* 67,851
Additional inventory costs (section 263A)	* 228	[d]	* 1,464	665,156	77,588	* 85,600	-1,451
Other costs	6,935,016	[d]	461,967	41,769,491	2,638,207	4,706,676	7,879,993
Less: Inventory, end of year	342,842	[d]	204,205	3,556,371	460,076	99,203	91,845
Salaries and wages	1,770,582	[d]	712,671	20,341,443	3,120,220	1,117,477	4,936,279
Guaranteed payments to partners	289,834	[d]	* 12,371	1,812,914	340,911	169,811	* 795,713
Rent paid	291,771	[d]	360,378	7,099,481	274,546	376,535	362,796
Interest paid	84,012	[d]	108,736	3,127,420	194,826	207,227	1,193,152
Taxes and licenses	199,278	[d]	132,250	3,859,154	325,399	142,834	540,424
Bad debts	12,775	[d]	8,386	1,822,089	131,611	15,942	207,448
Repairs and maintenance	161,869	[d]	154,616	2,144,236	101,412	75,522	302,972
Depreciation	297,072	[d]	278,292	19,363,999	220,588	129,324	1,552,196
Depletion	0	[d]	0	0	0	0	0
Retirement plans, etc.	90,679	[d]	18,091	1,106,870	83,118	6,888	208,149
Employee benefit programs	211,297	[d]	62,711	1,689,350	262,502	59,131	271,394
Ordinary loss from other partnerships and fiduciaries	* 25,409	[d]	* 84	76,616	1,417	9,913	* 7,543
Farm net loss	0	[d]	0	0	0	0	0
Net loss, noncapital assets	* 878	[d]	* 99	58,482	* 985	* 1,759	7,808
Other deductions	3,831,715	[d]	1,605,731	109,469,085	4,146,498	3,283,772	23,907,903
<b>Ordinary business income (loss)</b>	<b>2,607,576</b>	<b>[d]</b>	<b>1,799,056</b>	<b>63,027,247</b>	<b>2,059,736</b>	<b>2,746,389</b>	<b>8,747,234</b>
Net income	2,641,555	[d]	1,799,056	63,082,828	2,103,398	2,750,347	8,754,680
Loss	* 33,979	[d]	0	* 55,581	* 43,662	* 3,958	* 7,446
<b>Portfolio income (loss) distributed directly to partners</b>	<b>-1,891,095</b>	<b>[d]</b>	<b>1,020,660</b>	<b>5,246,943</b>	<b>505,465</b>	<b>197,663</b>	<b>1,324,034</b>
Interest income	14,367	[d]	8,320	3,317,691	62,485	17,743	245,114
Dividend income	120,707	[d]	* 12,456	513,899	* 135	4,354	411,574
Royalties	0	[d]	4	687,591	* 203,727	* 172,526	310,372
Net short-term capital gain (loss)	* 4,491	[d]	* -108	377,516	* 976	* 879	* 372,437
Net long-term capital gain (loss)	* -2,030,659	[d]	* 999,989	350,246	238,142	* 2,161	-15,465
<b>Net rental real estate income (loss)</b>	<b>* 51,085</b>	<b>[d]</b>	<b>* 25,420</b>	<b>31,532</b>	<b>* 7,317</b>	<b>* 1,722</b>	<b>* 800</b>
Net income	* 51,689	[d]	* 25,420	33,854	* 7,317	* 1,722	* 800
Loss	* 604	[d]	0	2,322	0	0	0
<b>Other net rental income (loss)</b>	<b>* 24,812</b>	<b>[d]</b>	<b>0</b>	<b>-149,884</b>	<b>* 4,134</b>	<b>* 972</b>	<b>119,922</b>
Net income	* 24,812	[d]	0	452,377	* 4,134	1,032	119,922
Loss	0	[d]	0	602,261	[2]	* 60	0
<b>Total net income [1]</b>	<b>2,818,547</b>	<b>[d]</b>	<b>1,845,255</b>	<b>67,428,075</b>	<b>2,337,535</b>	<b>2,943,706</b>	<b>9,835,016</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships</b>	<b>1,668</b>	<b>1,160</b>	<b>4,700</b>	<b>228,814</b>	<b>* 10</b>	<b>13,442</b>	<b>805</b>
<b>Number of partners</b>	<b>24,216</b>	<b>3,705</b>	<b>12,209</b>	<b>5,314,973</b>	<b>* 489</b>	<b>99,020</b>	<b>6,977</b>
<b>Total assets</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>210,759,854</b>	<b>5,895,793</b>	<b>13,710,852</b>	<b>359,941,891</b>	<b>1,357,236</b>	<b>20,954,156</b>	<b>7,646,601</b>
Business receipts	197,223,393	5,752,009	13,322,488	195,920,501	1,271,427	14,706,681	6,778,433
Ordinary income from other partnerships and fiduciaries	11,668,200	* 18,747	* 48,597	57,752,653	14,073	734,979	* 42,316
Farm net profit	0	0	0	* 7,756	0	0	0
Net gain, noncapital assets	1,090,733	* 83,222	* 155,532	6,398,815	0	61,075	* 242,119
Other income	777,529	41,815	184,236	99,862,165	71,735	5,451,420	583,734
<b>Total deductions</b>	<b>166,920,466</b>	<b>4,851,452</b>	<b>9,120,693</b>	<b>229,605,165</b>	<b>1,074,049</b>	<b>15,243,020</b>	<b>5,525,690</b>
Cost of goods sold	55,701,409	1,344,787	969,223	57,556,117	0	2,650,640	916,726
Inventory, beginning of year	2,140,052	* 28,882	* 2,012	1,713,088	0	* 391,806	* 9,215
Purchases	30,642,303	* 527,539	* 279,418	38,048,974	0	1,477,609	* 321,528
Cost of labor	80,858	* 118,389	* 53,181	1,036,555	0	0	* 4,259
Additional inventory costs (section 263A)	499,069	* 4,349	0	6,285	0	335	32
Other costs	25,211,258	697,473	635,883	19,090,506	0	1,185,071	* 588,349
Less: Inventory, end of year	2,872,131	* 31,845	* 1,271	2,339,291	0	* 404,181	* 6,657
Salaries and wages	6,661,562	1,245,953	3,259,951	61,441,837	418,826	3,366,646	1,037,273
Guaranteed payments to partners	381,594	81,429	43,455	10,592,681	4,235	178,318	58,524
Rent paid	5,715,075	116,727	253,802	4,348,368	49,769	326,586	107,646
Interest paid	1,341,781	30,984	159,450	7,924,866	12,328	1,497,634	137,254
Taxes and licenses	2,418,312	102,412	329,773	4,058,918	6,451	302,263	75,826
Bad debts	1,436,515	7,211	23,363	1,496,958	616	1,198,934	64,905
Repairs and maintenance	1,403,429	29,384	231,517	517,073	2,575	37,314	16,228
Depreciation	16,878,534	195,762	387,595	2,020,999	6,283	106,561	28,597
Depletion	0	0	0	* 502	0	0	0
Retirement plans, etc.	679,142	40,460	89,113	1,327,950	15,713	39,529	3,944
Employee benefit programs	822,570	62,391	211,361	2,606,915	33,890	144,336	94,891
Ordinary loss from other partnerships and fiduciaries	* 39,285	* 2,541	* 15,917	4,157,907	0	237,594	* 33,717
Farm net loss	0	0	0	51,910	0	0	0
Net loss, noncapital assets	47,368	* 103	* 460	551,629	0	80,984	* 39
Other deductions	73,393,892	1,591,307	3,145,713	70,950,535	523,364	5,075,682	2,950,119
<b>Ordinary business income (loss)</b>	<b>43,839,387</b>	<b>1,044,342</b>	<b>4,590,159</b>	<b>130,336,726</b>	<b>283,187</b>	<b>5,711,136</b>	<b>2,120,912</b>
Net income	43,839,882	1,044,342	4,590,180	135,294,030	283,187	6,019,681	2,176,928
Loss	* 494	0	* 21	4,957,304	0	308,546	* 56,017
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,106,159</b>	<b>12,924</b>	<b>100,699</b>	<b>842,942,046</b>	<b>* 345,343</b>	<b>3,615,689</b>	<b>173,138</b>
Interest income	2,946,594	8,479	37,275	120,355,809	* 193,599	2,646,246	128,254
Dividend income	* 55,132	* 847	* 41,858	132,612,850	129,750	432,936	* 35,859
Royalties	0	0	* 965	9,518,444	1	[2]	0
Net short-term capital gain (loss)	* 2,336	-74	* 962	53,261,579	339	40,354	* 123
Net long-term capital gain (loss)	* 102,097	* 3,672	* 19,639	527,193,362	21,653	496,153	* 8,903
<b>Net rental real estate income (loss)</b>	<b>* 2,545</b>	<b>* 21,470</b>	<b>-2,322</b>	<b>1,731,917</b>	<b>3</b>	<b>98,604</b>	<b>* -7,234</b>
Net income	* 2,545	* 21,470	0	3,172,360	3	106,245	* 539
Loss	0	0	2,322	1,440,443	0	* 7,642	* 7,773
<b>Other net rental income (loss)</b>	<b>-275,477</b>	<b>0</b>	<b>* 564</b>	<b>1,057,268</b>	<b>0</b>	<b>* 1,259</b>	<b>[2]</b>
Net income	326,724	0	* 564	1,188,459	0	* 1,394	[2]
Loss	602,201	0	0	131,191	0	* 135	0
<b>Total net income [1]</b>	<b>46,568,182</b>	<b>1,075,137</b>	<b>4,668,499</b>	<b>395,613,016</b>	<b>* 606,540</b>	<b>8,890,180</b>	<b>2,277,790</b>

Footnotes at end of table.

**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 2014—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	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Number of partnerships</b>	<b>170,666</b>	<b>7,787</b>	<b>162,879</b>	<b>12,190</b>	<b>31,702</b>	<b>1,001,340</b>	<b>974,310</b>
<b>Number of partners</b>	<b>4,078,477</b>	<b>42,838</b>	<b>4,035,639</b>	<b>42,653</b>	<b>1,087,357</b>	<b>4,501,337</b>	<b>4,222,113</b>
<b>Total assets</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>292,024,059</b>	<b>94,120,523</b>	<b>197,903,536</b>	<b>22,364,001</b>	<b>15,595,837</b>	<b>138,397,795</b>	<b>113,196,040</b>
Business receipts	144,673,520	50,299,063	94,374,457	21,102,067	7,388,373	108,911,750	87,310,536
Ordinary income from other partnerships and fiduciaries	52,958,477	1,944,375	51,014,102	65,357	3,937,451	12,180,451	11,803,965
Farm net profit	* 7,756	0	* 7,756	0	0	167,166	165,583
Net gain, noncapital assets	5,854,670	326,736	5,527,935	21,494	219,457	4,171,127	2,844,991
Other income	88,529,636	41,550,349	46,979,287	1,175,082	4,050,557	12,967,301	11,070,965
<b>Total deductions</b>	<b>180,573,044</b>	<b>83,313,850</b>	<b>97,259,194</b>	<b>18,311,250</b>	<b>8,878,111</b>	<b>97,802,573</b>	<b>82,245,783</b>
Cost of goods sold	44,148,370	36,383,700	7,764,670	7,108,016	2,732,365	45,403,864	39,915,009
Inventory, beginning of year	1,179,591	882,116	297,475	* 9,404	123,072	15,268,244	14,800,952
Purchases	33,526,927	30,386,023	3,140,903	* 491,508	2,231,403	18,318,940	16,213,978
Cost of labor	692,465	* 253,862	438,602	* 251,293	* 88,538	1,943,511	1,031,917
Additional inventory costs (section 263A)	8,006	1,163	* 6,843	82	* -2,169	1,229,744	1,228,471
Other costs	10,396,252	5,792,279	4,603,973	6,367,409	553,425	21,588,923	18,948,811
Less: Inventory, end of year	1,654,870	931,743	723,127	* 11,679	* 261,904	12,945,499	12,309,119
Salaries and wages	51,765,668	22,555,829	29,209,840	3,459,168	1,394,256	11,766,249	10,554,397
Guaranteed payments to partners	8,991,434	1,225,306	7,766,128	912,472	447,698	1,602,442	1,490,922
Rent paid	3,296,219	1,233,143	2,063,076	442,589	125,559	2,132,240	1,872,884
Interest paid	5,816,328	1,826,428	3,989,900	216,218	245,104	3,011,172	2,264,524
Taxes and licenses	3,270,177	1,247,896	2,022,281	294,522	109,679	1,762,470	1,548,521
Bad debts	189,121	53,882	135,239	27,320	16,062	152,550	103,393
Repairs and maintenance	380,577	144,049	236,528	54,307	26,072	818,258	629,072
Depreciation	1,698,318	590,266	1,108,052	99,938	81,301	5,807,390	1,557,143
Depletion	* 502	0	* 502	0	0	0	0
Retirement plans, etc.	1,170,477	677,680	492,797	56,606	41,682	107,291	82,000
Employee benefit programs	1,972,195	844,425	1,127,770	290,667	70,936	599,237	514,902
Ordinary loss from other partnerships and fiduciaries	3,539,679	142,749	3,396,930	* 5,528	341,388	1,085,673	1,079,374
Farm net loss	44,946	* 589	44,357	0	* 6,964	154,926	141,642
Net loss, noncapital assets	469,481	* 5,425	464,056	* 353	* 772	105,021	104,498
Other deductions	53,819,551	16,382,483	37,437,068	5,343,544	3,238,275	23,293,790	20,387,502
<b>Ordinary business income (loss)</b>	<b>111,451,015</b>	<b>10,806,672</b>	<b>100,644,342</b>	<b>4,052,750</b>	<b>6,717,726</b>	<b>40,595,222</b>	<b>30,950,257</b>
Net income	115,624,249	11,176,948	104,447,301	4,053,659	7,136,326	42,960,114	33,163,863
Loss	4,173,234	370,276	3,802,959	* 908	418,600	2,364,892	2,213,605
<b>Portfolio income (loss) distributed directly to partners</b>	<b>720,593,376</b>	<b>6,283,679</b>	<b>714,309,697</b>	<b>402,781</b>	<b>117,811,719</b>	<b>51,707,389</b>	<b>45,790,417</b>
Interest income	101,020,102	2,086,412	98,933,689	28,639	16,338,971	10,509,325	10,208,500
Dividend income	105,132,283	1,427,301	103,704,982	9,452	26,872,571	9,699,756	9,570,498
Royalties	8,961,100	101,676	8,859,424	* 4	557,339	6,987,192	1,894,627
Net short-term capital gain (loss)	46,188,126	-436,914	46,625,040	* 5,410	7,027,228	-161,144	-163,497
Net long-term capital gain (loss)	459,291,766	3,105,205	456,186,561	359,277	67,015,610	24,672,260	24,280,289
<b>Net rental real estate income (loss)</b>	<b>1,166,457</b>	<b>42,537</b>	<b>1,123,921</b>	<b>* -28</b>	<b>474,116</b>	<b>127,829,128</b>	<b>127,480,822</b>
Net income	2,486,238	60,045	2,426,193	* 293	579,042	130,616,940	130,262,798
Loss	1,319,781	17,509	1,302,272	* 321	104,926	2,787,812	2,781,976
<b>Other net rental income (loss)</b>	<b>935,519</b>	<b>32,921</b>	<b>902,597</b>	<b>* 275</b>	<b>120,215</b>	<b>4,073,299</b>	<b>740,967</b>
Net income	1,064,056	33,435	1,030,621	* 275	122,734	4,171,694	813,642
Loss	128,537	* 513	128,023	0	2,519	98,396	72,675
<b>Total net income [1]</b>	<b>328,666,475</b>	<b>14,497,519</b>	<b>314,168,956</b>	<b>4,091,092</b>	<b>51,080,938</b>	<b>199,693,922</b>	<b>180,845,671</b>

Footnotes at end of table.

**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 2014—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—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	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		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>Number of partnerships</b>	<b>279,911</b>	<b>480,507</b>	<b>13,867</b>	<b>69,558</b>	<b>130,467</b>	<b>19,365</b>	<b>7,665</b>
<b>Number of partners</b>	<b>1,151,117</b>	<b>1,910,504</b>	<b>50,476</b>	<b>326,176</b>	<b>783,839</b>	<b>101,803</b>	<b>177,422</b>
<b>Total assets</b>	<b>600,229,697</b>	<b>1,826,436,988</b>	<b>40,619,209</b>	<b>118,583,601</b>	<b>624,586,281</b>	<b>61,492,647</b>	<b>24,545,141</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>7,498,198</b>	<b>12,223,857</b>	<b>555,719</b>	<b>4,377,201</b>	<b>88,541,066</b>	<b>17,518,321</b>	<b>7,683,434</b>
Business receipts	5,852,679	7,990,794	488,600	3,315,094	69,663,369	14,558,737	7,042,477
Ordinary income from other partnerships and fiduciaries	879,317	2,010,630	* 55,871	256,305	8,601,840	167,920	* 208,567
Farm net profit	* 863	* 35,090	0	121,204	* 8,427	0	1,583
Net gain, noncapital assets	491,509	632,784	0	208,986	1,511,712	1,230,109	* 96,027
Other income	273,830	1,554,559	* 11,247	475,612	8,755,717	1,561,555	334,781
<b>Total deductions</b>	<b>4,877,779</b>	<b>8,416,632</b>	<b>374,898</b>	<b>3,127,896</b>	<b>65,448,578</b>	<b>13,868,966</b>	<b>1,687,825</b>
Cost of goods sold	3,128,061	2,948,987	60,655	1,887,430	31,889,876	5,235,279	* 253,576
Inventory, beginning of year	1,085,209	490,476	* 1,664	* 1,501,604	11,721,999	455,001	* 12,291
Purchases	1,681,840	1,625,542	6,857	409,581	12,490,158	1,933,435	* 171,527
Cost of labor	* 17,993	* 69,732	* 18,513	50,894	874,785	910,915	* 679
Additional inventory costs (section 263A)	* 190,906	* 61,797	0	0	975,768	* 1,248	* 25
Other costs	1,328,627	1,033,168	* 35,716	1,190,280	15,361,020	2,550,234	* 89,878
Less: Inventory, end of year	1,176,514	331,728	* 2,096	* 1,264,928	9,533,853	615,555	* 20,824
Salaries and wages	310,139	707,662	* 28,287	304,533	9,203,775	990,723	221,129
Guaranteed payments to partners	* 13,277	203,974	* 33,889	* 37,244	1,202,537	80,321	* 31,199
Rent paid	20,786	274,676	* 9,605	122,300	1,445,517	238,009	21,348
Interest paid	312,318	498,286	* 47,722	111,190	1,295,007	694,746	51,902
Taxes and licenses	100,297	254,563	* 22,038	82,104	1,089,518	190,452	23,497
Bad debts	* 2,599	29,693	* 489	* 1,048	69,565	47,536	* 1,621
Repairs and maintenance	56,288	138,338	* 11,939	25,844	396,663	186,218	2,968
Depreciation	125,348	431,935	* 32,187	104,278	863,394	4,203,685	46,563
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	* 753	7,122	* 220	* 375	73,531	24,349	* 941
Employee benefit programs	16,099	47,809	* 2,389	* 5,911	442,695	79,870	* 4,465
Ordinary loss from other partnerships and fiduciaries	36,246	406,172	* 23	18,870	618,064	* 4,110	* 2,189
Farm net loss	* 15,934	* 106,973	0	* 2,964	* 15,771	0	* 13,284
Net loss, noncapital assets	* 342	36,953	* 2,330	* 13,325	51,549	* 523	0
Other deductions	739,292	2,323,490	123,125	410,480	16,791,115	1,893,144	1,013,144
<b>Ordinary business income (loss)</b>	<b>2,620,419</b>	<b>3,807,225</b>	<b>180,821</b>	<b>1,249,305</b>	<b>23,092,488</b>	<b>3,649,356</b>	<b>5,995,609</b>
Net income	2,870,059	4,710,519	213,168	1,415,177	23,954,940	3,683,609	6,112,643
Loss	249,640	903,293	32,347	165,872	862,453	34,253	117,034
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,683,537</b>	<b>13,029,374</b>	<b>77,378</b>	<b>2,048,680</b>	<b>26,951,449</b>	<b>654,733</b>	<b>5,262,238</b>
Interest income	860,254	3,714,776	31,386	349,208	5,252,876	257,960	42,864
Dividend income	868,074	3,224,412	* 2,703	324,145	5,151,165	117,330	11,929
Royalties	144,951	151,485	* 41,640	817,812	738,741	* 610	5,091,955
Net short-term capital gain (loss)	278,517	-667,880	* -6,952	-656	233,473	* -771	* 3,124
Net long-term capital gain (loss)	1,531,741	6,606,582	* 8,602	558,171	15,575,194	279,604	112,367
<b>Net rental real estate income (loss)</b>	<b>26,591,848</b>	<b>84,419,730</b>	<b>3,233,838</b>	<b>5,940,910</b>	<b>7,294,495</b>	<b>129,355</b>	<b>218,952</b>
Net income	27,208,909	85,271,068	3,233,975	5,982,000	8,566,846	* 134,456	219,687
Loss	617,061	851,338	137	41,090	1,272,350	* 5,101	* 735
<b>Other net rental income (loss)</b>	<b>58,017</b>	<b>178,016</b>	<b>* 51,326</b>	<b>167,468</b>	<b>286,139</b>	<b>3,330,467</b>	<b>* 1,865</b>
Net income	* 59,027	212,090	* 54,138	169,631	318,755	3,356,187	* 1,865
Loss	* 1,010	34,074	* 2,812	* 2,163	32,617	* 25,720	0
<b>Total net income [1]</b>	<b>31,143,563</b>	<b>95,495,643</b>	<b>3,541,713</b>	<b>8,848,848</b>	<b>41,815,903</b>	<b>7,485,078</b>	<b>11,363,173</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
							Total	Management, scientific, and technical consulting services
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>Number of partnerships</b>	<b>126,490</b>	<b>24,965</b>	<b>18,404</b>	<b>15,813</b>	<b>4,014</b>	<b>7,592</b>	<b>55,702</b>	<b>35,999</b>
<b>Number of partners</b>	<b>463,828</b>	<b>147,565</b>	<b>75,560</b>	<b>40,222</b>	<b>8,790</b>	<b>20,566</b>	<b>171,125</b>	<b>120,121</b>
<b>Total assets</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
<b>Income and deductions from a trade or business:</b>								
<b>Total income</b>	<b>423,543,254</b>	<b>149,808,810</b>	<b>79,790,200</b>	<b>22,012,432</b>	<b>2,407,608</b>	<b>25,245,191</b>	<b>144,279,012</b>	<b>85,337,467</b>
Business receipts	408,450,057	148,437,045	78,239,406	21,479,430	2,383,871	24,880,976	133,029,331	76,423,971
Ordinary income from other partnerships and fiduciaries	5,638,843	328,477	169,856	360,603	0	* 55,762	4,724,144	4,448,079
Farm net profit	0	0	0	0	0	0	0	0
Net gain, noncapital assets	172,141	18,712	3,204	2,771	* 10,013	36,206	101,235	58,869
Other income	9,282,213	1,024,576	1,377,734	169,628	13,725	272,248	6,424,302	4,406,548
<b>Total deductions</b>	<b>320,260,463</b>	<b>93,961,968</b>	<b>63,288,270</b>	<b>18,679,581</b>	<b>1,987,200</b>	<b>21,966,125</b>	<b>120,377,319</b>	<b>69,204,944</b>
Cost of goods sold	74,801,445	1,338,236	6,781,938	8,747,124	767,880	9,605,925	47,560,342	18,990,805
Inventory, beginning of year	916,853	* 2,705	* 947	56,060	* 56,982	94,550	705,609	418,729
Purchases	23,982,190	* 10,840	* 307,962	1,149,759	* 437,556	3,607,346	18,468,727	6,064,324
Cost of labor	14,652,350	* 118,130	* 4,687,332	2,101,022	* 137,805	2,391,331	5,216,730	2,922,507
Additional inventory costs (section 263A)	620,467	* 15,419	* 37,970	* -179	* 2,064	* 244,731	320,462	* 118,226
Other costs	35,639,450	1,193,115	1,749,139	5,514,670	202,795	3,360,182	23,619,549	9,932,146
Less: Inventory, end of year	1,009,867	* 1,972	* 1,413	74,208	* 69,323	92,215	770,736	465,127
Salaries and wages	101,741,508	41,215,990	24,353,366	4,194,750	435,634	4,642,859	26,898,909	19,762,195
Guaranteed payments to partners	19,765,300	9,837,728	4,271,587	751,654	131,714	920,575	3,852,042	2,758,440
Rent paid	14,266,205	9,140,352	2,201,427	509,346	78,629	287,230	2,049,221	1,129,576
Interest paid	1,392,225	238,462	228,432	58,481	11,387	140,781	714,683	392,716
Taxes and licenses	9,011,392	3,817,287	1,927,472	446,517	48,887	458,463	2,312,766	1,614,679
Bad debts	296,397	166,405	17,605	16,266	* 912	22,395	72,815	41,169
Repairs and maintenance	1,372,324	702,603	224,446	73,843	8,052	52,933	310,446	140,900
Depreciation	2,985,108	1,232,510	509,560	247,499	23,480	202,616	769,443	461,248
Depletion	0	0	0	0	0	0	0	0
Retirement plans, etc.	4,412,339	1,780,438	1,170,708	134,432	* 5,294	136,249	1,185,217	1,037,615
Employee benefit programs	6,222,252	2,537,432	1,368,910	285,672	27,034	322,564	1,680,640	1,278,819
Ordinary loss from other partnerships and fiduciaries	137,989	36,911	4,393	* 1,363	0	* 15,249	80,073	61,966
Farm net loss	0	0	0	0	0	0	0	0
Net loss, noncapital assets	90,425	67,415	4,037	* 378	[2]	* 1,145	17,449	3,497
Other deductions	83,765,555	21,850,198	20,224,390	3,212,256	448,298	5,157,141	32,873,273	21,531,319
<b>Ordinary business income (loss)</b>	<b>103,282,791</b>	<b>55,846,842</b>	<b>16,501,930</b>	<b>3,332,851</b>	<b>420,408</b>	<b>3,279,067</b>	<b>23,901,693</b>	<b>16,132,523</b>
Net income	103,390,925	55,847,949	16,502,323	3,340,217	420,408	3,340,529	23,939,499	16,163,808
Loss	108,134	* 1,107	* 393	* 7,366	0	* 61,463	37,806	31,285
<b>Portfolio income (loss) distributed directly to partners</b>	<b>3,816,849</b>	<b>98,522</b>	<b>312,323</b>	<b>239,090</b>	<b>171,659</b>	<b>371,052</b>	<b>2,624,202</b>	<b>1,194,790</b>
Interest income	892,854	32,143	23,910	61,238	104	167,814	607,646	491,711
Dividend income	368,430	9,742	76,065	129,008	0	11,093	142,522	106,900
Royalties	927,253	1,457	0	* 1,872	* 63,515	* 50,360	810,050	25,721
Net short-term capital gain (loss)	-81,667	1,538	* 735	* 19,431	0	* -4	-103,366	-107,838
Net long-term capital gain (loss)	1,709,979	53,644	211,613	27,543	* 108,040	* 141,789	1,167,351	678,296
<b>Net rental real estate income (loss)</b>	<b>255,375</b>	<b>29,793</b>	<b>24,309</b>	<b>* 1,039</b>	<b>0</b>	<b>* 6,038</b>	<b>194,195</b>	<b>152,152</b>
Net income	288,686	36,280	* 24,361	* 2,542	0	* 6,038	219,465	175,075
Loss	33,312	6,487	* 52	* 1,503	0	0	25,270	22,923
<b>Other net rental income (loss)</b>	<b>36,281</b>	<b>-136</b>	<b>* 1,937</b>	<b>* -5,127</b>	<b>0</b>	<b>1,165</b>	<b>38,440</b>	<b>4,358</b>
Net income	45,740	* 1,188	* 1,937	0	0	1,165	41,449	* 6,977
Loss	9,459	* 1,323	0	* 5,127	0	0	* 3,009	* 2,620
<b>Total net income [1]</b>	<b>105,762,984</b>	<b>55,919,841</b>	<b>16,628,152</b>	<b>3,520,881</b>	<b>484,027</b>	<b>3,515,537</b>	<b>25,694,546</b>	<b>16,913,365</b>

Footnotes at end of table.

**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 2014—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)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships	8,017	11,686	16,352	42,149	39,861	2,288	13,183
Number of partners	18,468	32,536	940,852	100,646	95,172	5,474	31,120
Total assets	8,405,347	27,974,428	481,855,319	65,521,370	60,901,100	4,620,270	2,549,175
Income and deductions from a trade or business:							
Total income	21,465,750	37,475,795	33,707,440	99,859,633	91,214,134	8,645,498	4,237,698
Business receipts	21,049,203	35,556,157	15,479,784	88,010,130	79,519,507	8,490,622	4,185,231
Ordinary income from other partnerships and fiduciaries	77,397	198,668	14,086,907	1,312,845	1,309,784	* 3,061	* 38,602
Farm net profit	0	0	* 2,987	0	0	0	0
Net gain, noncapital assets	* 33,846	8,520	1,195,184	20,516	15,819	4,697	* 338
Other income	305,304	1,712,449	2,942,577	10,516,142	10,369,024	147,118	* 13,527
Total deductions	18,917,697	32,254,679	18,199,499	89,321,014	81,707,349	7,613,665	3,492,007
Cost of goods sold	9,561,172	19,008,365	8,389,566	36,713,962	32,544,955	4,169,008	552,185
Inventory, beginning of year	81,748	205,132	1,215,795	300,795	267,692	33,103	* 30,682
Purchases	2,176,732	10,227,672	6,089,237	6,008,645	5,523,354	485,291	* 65,737
Cost of labor	259,427	2,034,796	867,677	19,065,338	18,425,704	639,634	* 198,301
Additional inventory costs (section 263A)	* 126,105	* 76,131	8,767	376,972	376,983	* -11	* 50
Other costs	7,035,248	6,652,155	1,729,633	11,365,086	8,323,986	3,041,099	* 295,888
Less: Inventory, end of year	118,088	187,521	1,521,543	402,873	372,765	30,108	* 38,472
Salaries and wages	3,081,596	4,055,118	2,937,541	21,626,539	20,609,371	1,017,168	908,252
Guaranteed payments to partners	348,334	745,268	463,827	1,107,109	1,080,921	* 26,187	* 90,354
Rent paid	417,426	502,219	294,398	1,548,845	1,444,723	104,122	191,116
Interest paid	137,532	184,434	996,923	735,798	674,125	61,673	35,837
Taxes and licenses	304,519	393,568	230,648	2,328,139	2,183,102	145,037	107,225
Bad debts	18,410	13,236	89,635	158,636	150,937	7,699	* 48,063
Repairs and maintenance	87,518	82,029	115,129	499,838	310,766	189,073	19,570
Depreciation	141,054	167,142	216,247	928,870	698,147	230,724	46,502
Depletion	0	0	8,825	* 37,847	0	* 37,847	0
Retirement plans, etc.	52,774	94,829	24,626	197,043	185,196	11,848	10,903
Employee benefit programs	165,768	236,053	185,891	1,051,435	957,637	93,798	48,912
Ordinary loss from other partnerships and fiduciaries	* 8,939	9,168	494,682	29,438	16,305	* 13,133	* 5,400
Farm net loss	0	0	* 2,885	0	0	0	0
Net loss, noncapital assets	13,447	* 504	* 1,173	14,166	13,976	* 189	* 228
Other deductions	4,579,208	6,762,746	3,747,504	22,343,349	20,837,190	1,506,160	1,427,461
Ordinary business income (loss)	2,548,053	5,221,117	15,507,941	10,538,618	9,506,785	1,031,833	745,691
Net income	2,548,475	5,227,216	16,432,975	10,618,516	9,586,682	1,031,833	745,691
Loss	422	* 6,099	925,034	* 79,897	* 79,897	0	0
Portfolio income (loss) distributed directly to partners	175,685	1,253,726	30,658,866	809,642	757,132	52,510	6,172
Interest income	20,106	95,829	4,699,912	245,644	197,560	48,084	1,129
Dividend income	774	34,847	9,393,340	53,521	53,287	* 233	* 330
Royalties	* 7	784,322	865,448	* 121,292	* 121,292	0	* 3,595
Net short-term capital gain (loss)	* -5	4,477	932,256	-7,815	-7,815	0	* -6
Net long-term capital gain (loss)	154,803	334,251	14,767,909	397,000	392,807	* 4,193	* 1,124
Net rental real estate income (loss)	* 1,187	40,856	763,433	44,400	44,553	* -154	* 7,930
Net income	* 1,187	43,202	883,301	47,300	47,208	* 93	* 7,930
Loss	0	* 2,347	119,868	* 2,901	* 2,655	* 246	0
Other net rental income (loss)	* 129	* 33,954	49,463	9,266	* 12,648	* -3,381	* 70
Net income	* 133	* 34,339	92,356	* 12,866	* 12,649	* 217	* 70
Loss	4	* 386	42,893	* 3,599	* 1	* 3,598	0
Total net income [1]	2,570,256	6,210,924	31,279,537	11,012,741	9,936,125	1,076,616	758,744

Footnotes at end of table.



**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 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships</b>	<b>54,499</b>	<b>23,989</b>	<b>8,624</b>	<b>5,324</b>	<b>3,620</b>	<b>1,889</b>	<b>* 221</b>
<b>Number of partners</b>	<b>238,877</b>	<b>98,302</b>	<b>20,439</b>	<b>46,155</b>	<b>22,231</b>	<b>6,234</b>	<b>* 1,706</b>
<b>Total assets</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>214,705,340</b>	<b>66,520,374</b>	<b>8,292,594</b>	<b>32,543,457</b>	<b>12,765,933</b>	<b>6,028,350</b>	<b>* 1,458,600</b>
Business receipts	199,148,917	57,239,664	7,894,891	30,960,798	11,022,001	5,999,167	* 1,436,702
Ordinary income from other partnerships and fiduciaries	2,917,258	361,013	* 350,090	645,766	533,949	* 605	* 128
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	177,894	4,955	* 21	15,382	* 41,461	* 6,275	* 12,025
Other income	12,461,271	8,914,743	47,591	921,511	1,168,522	22,302	* 9,745
<b>Total deductions</b>	<b>175,303,494</b>	<b>51,380,488</b>	<b>6,669,215</b>	<b>23,712,429</b>	<b>9,846,551</b>	<b>5,531,282</b>	<b>* 1,294,698</b>
Cost of goods sold	12,572,686	2,976,121	933,089	1,263,248	1,299,010	1,377,682	* 546,970
Inventory, beginning of year	169,864	20,884	* 36,913	50,910	* 13,744	* 14,496	0
Purchases	3,194,038	1,159,115	388,706	632,806	239,975	271,346	106,194
Cost of labor	3,508,370	275,730	* 238,130	* 146,452	310,278	* 659,898	* 157,613
Additional inventory costs (section 263A)	* 169,792	* 63,182	* 3,028	* 38,857	* 6	0	0
Other costs	5,732,845	1,479,443	* 317,924	451,977	749,888	449,801	* 283,162
Less: Inventory, end of year	202,223	22,232	* 51,612	57,753	* 14,882	* 17,859	0
Salaries and wages	51,811,808	17,595,756	2,128,365	5,082,136	2,391,978	2,155,876	* 273,306
Guaranteed payments to partners	5,705,561	4,896,142	156,272	157,930	256,617	117,292	* 15,661
Rent paid	8,794,926	2,366,316	368,969	1,219,612	458,202	170,495	* 24,632
Interest paid	1,564,485	164,307	87,717	158,173	89,049	15,618	* 13,145
Taxes and licenses	6,371,921	1,218,877	189,508	712,745	261,757	227,568	* 26,336
Bad debts	3,928,522	81,721	20,843	439,292	128,617	27,953	* 22,115
Repairs and maintenance	2,354,027	476,018	32,098	401,150	323,868	24,159	* 5,750
Depreciation	3,380,784	493,001	59,199	514,998	301,794	47,764	* 27,022
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	1,118,543	860,950	17,416	57,696	48,460	9,360	* 3,111
Employee benefit programs	4,373,784	857,702	121,595	557,845	278,296	101,040	* 15,936
Ordinary loss from other partnerships and fiduciaries	31,144	5,733	* 1,694	* 5,842	* 2,804	* 928	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	29,389	603	0	8,458	* 1,531	0	* 33
Other deductions	73,265,914	19,387,241	2,552,448	13,133,303	4,004,567	1,255,548	* 320,681
<b>Ordinary business income (loss)</b>	<b>39,401,846</b>	<b>15,139,886</b>	<b>1,623,380</b>	<b>8,831,028</b>	<b>2,919,383</b>	<b>497,067</b>	<b>* 163,902</b>
Net income	39,447,934	15,142,310	1,623,380	8,831,028	2,919,383	497,067	* 163,902
Loss	46,088	* 2,424	0	0	0	0	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>2,139,711</b>	<b>759,622</b>	<b>55,802</b>	<b>142,246</b>	<b>238,193</b>	<b>279</b>	<b>* 107</b>
Interest income	488,639	15,497	3,300	10,285	3,579	200	* 107
Dividend income	11,807	3,425	* 894	* 174	* 3,522	* 79	0
Royalties	* 55,026	2	0	0	0	0	0
Net short-term capital gain (loss)	58,586	* -213	* 56,997	* 587	-1	0	0
Net long-term capital gain (loss)	1,525,653	740,912	* -5,389	131,201	* 231,092	0	0
<b>Net rental real estate income (loss)</b>	<b>152,051</b>	<b>41,630</b>	<b>* 2,589</b>	<b>* 4,515</b>	<b>* -2,477</b>	<b>* -125</b>	<b>0</b>
Net income	205,118	45,182	* 2,589	* 4,515	* 1,981	0	0
Loss	53,067	* 3,552	0	0	* 4,457	* 125	0
<b>Other net rental income (loss)</b>	<b>94,065</b>	<b>* 23,800</b>	<b>0</b>	<b>* 766</b>	<b>* 12,716</b>	<b>0</b>	<b>0</b>
Net income	94,065	* 23,800	0	* 766	* 12,716	0	0
Loss	0	0	0	0	0	0	0
<b>Total net income [1]</b>	<b>40,203,434</b>	<b>15,224,239</b>	<b>1,630,164</b>	<b>8,846,768</b>	<b>2,936,723</b>	<b>497,221</b>	<b>* 164,009</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships</b>	<b>640</b>	<b>5,339</b>	<b>4,853</b>	<b>35,232</b>	<b>21,655</b>	<b>* 10</b>	<b>13,567</b>
<b>Number of partners</b>	<b>9,573</b>	<b>23,581</b>	<b>10,655</b>	<b>259,078</b>	<b>212,716</b>	<b>* 20</b>	<b>46,341</b>
<b>Total assets</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
<b>Income and deductions from a trade or business:</b>							
<b>Total income</b>	<b>43,636,326</b>	<b>40,465,177</b>	<b>2,994,528</b>	<b>50,790,797</b>	<b>28,839,800</b>	<b>* 126,506</b>	<b>21,824,491</b>
Business receipts	41,952,536	39,704,461	2,938,696	43,648,817	23,448,787	* 126,022	20,074,008
Ordinary income from other partnerships and fiduciaries	861,594	164,113	0	2,562,142	1,753,390	0	808,752
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	18,048	79,719	* 9	276,034	196,627	* 26	79,382
Other income	804,148	516,884	* 55,823	4,303,803	3,440,996	* 459	862,349
<b>Total deductions</b>	<b>36,846,685</b>	<b>37,506,777</b>	<b>2,515,370</b>	<b>41,256,601</b>	<b>23,692,420</b>	<b>* 123,141</b>	<b>17,441,040</b>
Cost of goods sold	859,798	2,925,517	* 391,252	6,567,220	3,796,518	* 49,029	2,721,673
Inventory, beginning of year	* 18,037	* 14,222	* 658	394,159	73,032	* 2,871	318,256
Purchases	* 138,879	143,601	* 113,415	1,772,098	462,374	* 25,701	1,284,022
Cost of labor	137,067	1,583,202	0	845,573	667,148	* 23,177	* 155,249
Additional inventory costs (section 263A)	* 4	* 64,717	0	4,292	* -627	0	* 4,919
Other costs	* 585,092	1,137,848	* 277,712	3,960,236	2,674,503	0	1,285,733
Less: Inventory, end of year	* 19,279	* 18,073	* 533	409,138	79,913	* 2,721	326,505
Salaries and wages	8,040,362	13,173,566	970,463	11,594,883	7,960,990	* 22,393	3,611,500
Guaranteed payments to partners	22,055	56,103	* 27,488	463,200	289,881	0	173,319
Rent paid	979,501	3,010,027	197,173	1,811,884	554,655	* 11,417	1,245,812
Interest paid	441,001	539,135	56,341	1,037,458	627,262	* 4	410,192
Taxes and licenses	1,276,542	2,343,208	115,380	2,575,066	578,550	* 4,522	1,991,994
Bad debts	2,933,494	271,455	* 3,032	30,912	22,281	* 182	8,448
Repairs and maintenance	688,215	370,469	32,300	607,124	222,627	* 3,965	380,532
Depreciation	1,272,523	640,161	24,321	1,866,965	620,466	* 967	1,245,532
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	64,897	52,942	* 3,710	284,612	266,836	0	17,776
Employee benefit programs	1,331,747	1,079,409	* 30,214	540,397	380,951	0	159,446
Ordinary loss from other partnerships and fiduciaries	1,710	12,230	202	42,614	37,745	0	* 4,870
Farm net loss	0	0	0	* 4,445	0	0	* 4,445
Net loss, noncapital assets	14,437	4,317	9	23,706	13,161	0	10,545
Other deductions	18,920,403	13,028,238	663,486	13,806,116	8,320,499	* 30,662	5,454,955
<b>Ordinary business income (loss)</b>	<b>6,789,641</b>	<b>2,958,400</b>	<b>479,158</b>	<b>9,534,196</b>	<b>5,147,380</b>	<b>* 3,365</b>	<b>4,383,451</b>
Net income	6,797,798	2,993,908	479,158	9,594,818	5,184,392	* 3,365	4,407,061
Loss	8,157	* 35,508	0	* 60,622	* 37,012	0	* 23,610
<b>Portfolio income (loss) distributed directly to partners</b>	<b>438,694</b>	<b>461,208</b>	<b>* 43,560</b>	<b>2,342,220</b>	<b>2,034,632</b>	<b>* 6</b>	<b>307,582</b>
Interest income	272,977	182,561	* 133	162,512	148,151	* 6	14,355
Dividend income	972	* 2,740	0	80,762	33,114	0	47,648
Royalties	0	* 55,025	0	185,743	170,503	0	* 15,240
Net short-term capital gain (loss)	* 288	* 928	0	-11,958	-11,760	0	* -198
Net long-term capital gain (loss)	164,456	219,954	43,427	1,925,161	1,694,624	0	230,537
<b>Net rental real estate income (loss)</b>	<b>-18,280</b>	<b>124,199</b>	<b>0</b>	<b>69,487</b>	<b>22,101</b>	<b>0</b>	<b>47,385</b>
Net income	25,433	125,418	0	86,937	30,763	0	56,175
Loss	43,713	* 1,219	0	* 17,451	* 8,661	0	* 8,790
<b>Other net rental income (loss)</b>	<b>37,410</b>	<b>* 19,374</b>	<b>0</b>	<b>7,760</b>	<b>2,910</b>	<b>0</b>	<b>* 4,849</b>
Net income	37,410	* 19,374	0	8,399	3,255	0	* 5,143
Loss	0	0	0	639	* 345	0	* 294
<b>Total net income [1]</b>	<b>7,082,720</b>	<b>3,342,299</b>	<b>479,292</b>	<b>10,040,460</b>	<b>5,524,159</b>	<b>* 3,371</b>	<b>4,512,929</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships</b>	<b>73,576</b>	<b>19,115</b>	<b>54,461</b>	<b>52,642</b>	<b>24,609</b>
<b>Number of partners</b>	<b>276,654</b>	<b>88,292</b>	<b>188,362</b>	<b>212,380</b>	<b>55,026</b>
<b>Total assets</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
<b>Income and deductions from a trade or business:</b>					
<b>Total income</b>	<b>139,335,817</b>	<b>51,261,620</b>	<b>88,074,197</b>	<b>23,920,853</b>	<b>13,888,542</b>
Business receipts	134,613,479	48,877,726	85,735,753	23,424,172	13,759,496
Ordinary income from other partnerships and fiduciaries	1,711,620	1,031,783	679,837	* 81,894	* 2,909
Farm net profit	* 176	0	* 176	0	0
Net gain, noncapital assets	399,140	185,095	214,045	162,080	20,245
Other income	2,611,402	1,167,016	1,444,386	252,707	105,892
<b>Total deductions</b>	<b>125,274,080</b>	<b>44,342,407</b>	<b>80,931,673</b>	<b>20,779,775</b>	<b>12,440,286</b>
Cost of goods sold	40,532,301	5,858,535	34,673,766	8,575,482	6,622,889
Inventory, beginning of year	1,316,278	361,683	954,595	494,690	362,354
Purchases	28,405,194	2,148,310	26,256,883	5,107,759	4,514,416
Cost of labor	6,452,240	1,244,715	5,207,525	1,593,037	1,284,894
Additional inventory costs (section 263A)	329,417	34,177	295,240	88,778	* 84,294
Other costs	5,478,978	2,434,168	3,044,810	1,832,303	808,436
Less: Inventory, end of year	1,449,806	364,517	1,085,288	541,085	431,504
Salaries and wages	23,624,656	8,003,079	15,621,577	4,058,809	1,854,750
Guaranteed payments to partners	722,605	214,624	507,981	530,794	306,169
Rent paid	6,969,362	1,211,805	5,757,557	1,315,272	462,127
Interest paid	3,917,587	3,419,924	497,663	304,017	158,816
Taxes and licenses	5,959,557	3,063,987	2,895,571	614,845	311,051
Bad debts	70,021	55,776	14,245	13,307	12,215
Repairs and maintenance	2,585,443	1,250,727	1,334,716	265,242	170,971
Depreciation	5,091,102	3,450,938	1,640,163	395,029	235,860
Depletion	0	0	0	0	0
Retirement plans, etc.	60,719	33,002	27,717	20,666	11,622
Employee benefit programs	1,225,953	752,351	473,601	195,000	72,824
Ordinary loss from other partnerships and fiduciaries	35,007	31,089	3,918	* 5,391	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	51,036	10,952	40,084	* 267	* 74
Other deductions	34,428,730	16,985,616	17,443,114	4,485,654	2,220,918
<b>Ordinary business income (loss)</b>	<b>14,061,737</b>	<b>6,919,213</b>	<b>7,142,524</b>	<b>3,141,078</b>	<b>1,448,256</b>
Net income	14,285,786	7,127,153	7,158,633	3,149,368	1,448,256
Loss	224,049	207,940	* 16,109	* 8,291	0
<b>Portfolio income (loss) distributed directly to partners</b>	<b>522,564</b>	<b>455,085</b>	<b>67,480</b>	<b>169,403</b>	<b>95,183</b>
Interest income	126,217	89,581	36,636	17,839	1,394
Dividend income	145,698	144,181	1,517	42,657	* 134
Royalties	146,080	* 143,577	* 2,503	[2]	[2]
Net short-term capital gain (loss)	-3,056	1,381	-4,438	* 352	* -478
Net long-term capital gain (loss)	107,625	76,364	31,261	* 108,554	* 94,133
<b>Net rental real estate income (loss)</b>	<b>199,775</b>	<b>156,918</b>	<b>42,858</b>	<b>40,699</b>	<b>* -176</b>
Net income	211,691	163,519	48,172	* 40,948	* 73
Loss	11,915	6,601	* 5,314	* 249	* 249
<b>Other net rental income (loss)</b>	<b>* 106,474</b>	<b>* 105,020</b>	<b>* 1,454</b>	<b>* 10,673</b>	<b>* 166</b>
Net income	* 106,560	* 105,020	* 1,539	* 10,673	* 166
Loss	* 86	0	* 86	0	0
<b>Total net income [1]</b>	<b>14,785,982</b>	<b>7,558,490</b>	<b>7,227,492</b>	<b>3,252,945</b>	<b>1,449,774</b>

Footnotes at end of table.

**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 2014—Continued**

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

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
Number of partnerships	15,401	9,208	27,916	* 117	0
Number of partners	34,716	20,310	156,871	* 484	0
Total assets	4,780,121	1,359,177	6,600,342	* 493,722	0
Income and deductions from a trade or business:					
Total income	8,983,504	4,905,038	9,825,483	* 206,829	0
Business receipts	8,921,394	4,838,102	9,457,846	* 206,829	0
Ordinary income from other partnerships and fiduciaries	* 2,909	0	* 78,986	0	0
Farm net profit	0	0	0	0	0
Net gain, noncapital assets	* 8,260	* 11,985	* 141,835	0	0
Other income	50,941	54,950	146,815	0	0
Total deductions	8,160,830	4,279,456	8,170,023	* 169,466	0
Cost of goods sold	4,110,963	2,511,926	1,805,948	* 146,644	0
Inventory, beginning of year	184,880	177,474	132,336	0	0
Purchases	3,019,230	1,495,187	593,343	0	0
Cost of labor	771,063	513,831	* 308,143	0	0
Additional inventory costs (section 263A)	* 2,238	* 82,055	* 4,485	0	0
Other costs	338,440	469,996	877,222	* 146,644	0
Less: Inventory, end of year	204,887	226,617	109,581	0	0
Salaries and wages	1,276,328	578,422	2,201,263	* 2,796	0
Guaranteed payments to partners	151,303	154,866	212,381	* 12,243	0
Rent paid	348,329	113,797	850,679	* 2,467	0
Interest paid	135,193	23,622	144,893	* 308	0
Taxes and licenses	241,065	69,986	303,360	* 434	0
Bad debts	7,142	5,073	* 1,092	0	0
Repairs and maintenance	142,850	28,121	94,271	0	0
Depreciation	173,949	61,911	159,028	* 140	0
Depletion	0	0	0	0	0
Retirement plans, etc.	8,125	3,497	8,145	* 899	0
Employee benefit programs	46,167	26,657	122,176	0	0
Ordinary loss from other partnerships and fiduciaries	0	0	* 5,391	0	0
Farm net loss	0	0	0	0	0
Net loss, noncapital assets	* 72	2	* 193	0	0
Other deductions	1,519,344	701,574	2,261,202	* 3,535	0
Ordinary business income (loss)	822,674	625,582	1,655,459	* 37,362	0
Net income	822,674	625,582	1,663,750	* 37,362	0
Loss	0	0	* 8,291	0	0
Portfolio income (loss) distributed directly to partners	87,896	7,287	54,785	* 19,434	0
Interest income	1,248	146	16,445	0	0
Dividend income	* 104	* 30	* 36,435	* 6,088	0
Royalties	[2]	0	0	0	0
Net short-term capital gain (loss)	* -469	-9	* 830	0	0
Net long-term capital gain (loss)	* 87,013	* 7,120	* 1,076	* 13,346	0
Net rental real estate income (loss)	* -176	0	* 40,875	0	0
Net income	* 73	0	* 40,875	0	0
Loss	* 249	0	0	0	0
Other net rental income (loss)	* 166	0	* 10,506	0	0
Net income	* 166	0	* 10,506	0	0
Loss	0	0	0	0	0
Total net income [1]	824,017	625,758	1,759,720	* 43,451	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 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, Partnerships, April 2016.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships [1]</b>	<b>3,611,255</b>	<b>143,516</b>	<b>60,880</b>	<b>55,539</b>	<b>8,666</b>	<b>2,099</b>	<b>16,332</b>
<b>Number of partners</b>	<b>27,714,478</b>	<b>456,700</b>	<b>193,446</b>	<b>168,790</b>	<b>37,869</b>	<b>5,274</b>	<b>51,321</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>2,743,876</b>	<b>115,053</b>	<b>44,769</b>	<b>47,908</b>	<b>7,879</b>	<b>2,099</b>	<b>12,397</b>
<b>Number of partners</b>	<b>23,965,867</b>	<b>375,919</b>	<b>147,178</b>	<b>143,720</b>	<b>36,295</b>	<b>5,274</b>	<b>43,451</b>
<b>Total assets</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
Cash	1,249,156,699	11,516,780	5,165,332	3,916,735	1,199,284	242,557	992,871
Trade notes and accounts receivable	768,151,318	7,549,949	2,240,842	3,125,555	845,917	58,758	1,278,876
Less: Allowance for bad debts	21,281,732	30,218	7,620	* 3,322	* 221	* 183	18,872
Inventories	330,745,639	11,487,880	2,701,254	7,008,551	207,685	* 86,203	1,484,188
U.S. Government obligations	174,879,883	* 484	0	* 403	* 3	* 78	0
Tax-exempt securities	45,364,519	* 300,223	* 212,323	* 2,755	* 85,144	0	0
Other current assets	2,465,278,938	12,997,579	5,562,553	4,941,936	1,777,653	199,941	515,496
Loans to partners	94,866,511	595,024	* 261,335	102,828	* 45,616	* 101,725	* 83,519
Mortgage and real estate loans	89,098,321	3,068,573	* 1,570,127	* 474,845	* 1,023,601	0	0
Other investments	13,151,034,753	20,252,771	4,781,280	3,429,958	9,621,024	* 843,082	1,577,426
Depreciable assets	6,060,241,038	123,324,682	57,669,385	51,548,511	2,415,651	3,416,763	8,274,372
Less: Accumulated depreciation	1,967,698,084	77,006,517	38,008,646	31,731,288	1,153,287	1,483,611	4,629,686
Depletable assets	349,536,576	10,856,975	* 26,067	* 68,011	10,480,535	0	* 282,363
Less: Accumulated depletion	87,874,908	1,228,424	* 18,266	* 30,361	1,163,961	0	* 15,835
Land	1,069,052,409	59,354,636	25,708,887	21,245,373	9,949,339	* 434,474	2,016,562
Intangible assets	1,023,340,567	4,897,723	1,237,438	1,204,408	87,016	874,624	1,494,236
Less: Accumulated amortization	211,538,070	1,556,416	475,486	471,101	59,022	216,656	334,152
Other assets	1,546,578,930	33,094,297	11,428,857	5,598,406	14,589,211	569,352	908,472
<b>Total liabilities and capital</b>	<b>26,128,933,308</b>	<b>219,475,999</b>	<b>80,055,663</b>	<b>70,432,205</b>	<b>49,951,188</b>	<b>5,127,108</b>	<b>13,909,835</b>
Accounts payable	537,406,923	4,028,568	1,390,110	1,254,383	74,338	480,331	829,407
Mortgages, notes, bonds payable in less than 1 year	328,111,955	20,602,909	12,512,326	6,816,368	* 161,700	* 316,654	795,860
Other current liabilities	3,447,604,886	12,881,981	6,995,495	3,913,631	376,769	312,683	1,283,402
Nonrecourse loans	1,254,352,302	2,247,438	* 325,874	* 493,521	* 1,421,258	0	6,786
Loans from partners	259,673,194	1,919,232	748,331	129,909	* 109,993	* 249,141	681,859
Mortgages, notes, bonds payable in 1 year or more	2,993,283,748	53,469,433	25,037,169	21,350,664	2,650,569	1,734,776	2,696,254
Other liabilities	1,804,837,348	10,814,701	2,751,141	5,296,477	877,549	* 1,459,494	430,040
Partners capital accounts	15,503,662,951	113,511,738	30,295,217	31,177,253	44,279,011	574,028	7,186,228

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	2,018,536	82,927	42,252	28,099	3,415	606	8,555
Number of partners	18,298,410	263,463	135,252	92,630	13,514	1,364	20,703
Partnerships reporting balance sheet data:							
Number of partnerships	1,588,062	64,770	32,105	24,811	2,627	606	4,620
Number of partners	16,004,540	214,938	103,457	85,344	11,939	1,364	12,834
<b>Total assets</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
Cash	945,745,838	8,163,549	4,280,218	2,803,064	367,761	150,404	562,103
Trade notes and accounts receivable	606,416,855	4,741,281	1,202,549	1,687,761	710,425	* 18,927	1,121,619
Less: Allowance for bad debts	14,266,532	22,209	* 2,347	* 1,144	22	* 142	18,553
Inventories	215,320,367	6,083,309	1,471,231	3,371,516	152,862	* 32,335	1,055,365
U.S. Government obligations	169,131,229	* 481	0	* 403	0	* 78	0
Tax-exempt securities	40,352,878	* 300,223	* 212,323	* 2,755	* 85,144	0	0
Other current assets	1,684,464,426	7,859,675	4,075,808	1,834,002	1,527,206	112,106	310,554
Loans to partners	69,608,507	366,553	* 266,251	* 34,149	* 20,787	* 112	* 45,253
Mortgage and real estate loans	73,045,785	2,710,188	* 1,454,212	* 465,598	790,379	0	0
Other investments	10,765,403,150	9,243,877	4,087,344	1,987,169	987,619	* 634,913	1,546,832
Depreciable assets	3,674,431,066	70,738,210	40,834,239	24,232,072	778,876	1,086,688	3,806,335
Less: Accumulated depreciation	1,366,848,112	49,579,137	30,039,618	15,956,735	564,495	586,954	2,431,335
Depletable assets	285,415,376	3,660,342	* 24,626	* 68,011	3,567,706	0	0
Less: Accumulated depletion	82,355,114	781,356	* 18,266	* 30,361	* 732,729	0	0
Land	643,095,781	27,817,851	14,038,649	9,320,051	3,567,258	* 274,407	617,487
Intangible assets	693,066,488	1,837,840	534,664	515,087	* 13,129	* 571,467	203,495
Less: Accumulated amortization	144,386,052	574,493	163,650	266,145	* 10,361	* 90,233	44,104
Other assets	1,082,889,325	18,030,367	3,215,469	1,793,890	11,861,944	* 450,895	708,169
<b>Total liabilities and capital</b>	<b>19,340,531,260</b>	<b>110,596,550</b>	<b>45,473,701</b>	<b>31,861,141</b>	<b>23,123,490</b>	<b>2,655,001</b>	<b>7,483,218</b>
Accounts payable	391,867,729	2,452,936	753,620	979,666	28,405	* 23,077	668,167
Mortgages, notes, bonds payable in less than 1 year	204,192,979	11,560,456	8,210,622	2,514,559	* 102,683	* 104,742	627,849
Other current liabilities	2,381,700,204	4,824,884	2,840,218	1,015,931	166,940	* 40,124	761,671
Nonrecourse loans	663,782,018	* 1,517,667	* 325,874	* 480,734	704,274	0	6,786
Loans from partners	128,242,675	671,872	* 329,105	* 16,372	* 10,150	* 208,221	* 108,023
Mortgages, notes, bonds payable in 1 year or more	1,685,064,818	22,407,497	12,773,033	7,474,147	991,716	* 326,511	842,089
Other liabilities	1,178,876,674	7,693,576	1,188,447	4,513,764	515,442	* 1,410,107	65,816
Partners capital accounts	12,706,804,162	59,467,663	19,052,782	14,865,967	20,603,878	542,218	4,402,817

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships [1]</b>	<b>31,489</b>	<b>26,734</b>	<b>1,121</b>	<b>3,635</b>	<b>5,046</b>	<b>142,632</b>	<b>57,011</b>
<b>Number of partners</b>	<b>2,526,857</b>	<b>2,085,747</b>	<b>335,595</b>	<b>105,515</b>	<b>163,591</b>	<b>412,324</b>	<b>197,729</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>24,522</b>	<b>19,965</b>	<b>1,027</b>	<b>3,530</b>	<b>3,274</b>	<b>97,796</b>	<b>38,938</b>
<b>Number of partners</b>	<b>2,398,027</b>	<b>1,957,678</b>	<b>335,253</b>	<b>105,096</b>	<b>158,700</b>	<b>313,424</b>	<b>156,530</b>
<b>Total assets</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
Cash	26,955,529	23,699,775	1,501,024	1,754,729	9,933,172	24,321,078	13,160,677
Trade notes and accounts receivable	28,613,612	19,627,379	4,790,072	4,196,160	20,488,348	30,889,479	14,602,980
Less: Allowance for bad debts	265,405	196,717	17,076	51,612	232,394	253,182	32,495
Inventories	6,941,468	1,973,105	3,994,358	974,005	4,104,672	39,157,500	28,517,282
U.S. Government obligations	0	0	0	0	0	102,679	0
Tax-exempt securities	* 245,717	* 245,717	0	0	19,827	* 146,551	* 95,662
Other current assets	37,473,971	32,784,464	3,703,854	985,653	15,950,766	34,657,829	23,277,589
Loans to partners	1,214,380	1,080,663	* 76,651	57,066	205,145	1,087,943	553,386
Mortgage and real estate loans	* 191,582	* 47,854	* 143,727	0	0	635,333	442,291
Other investments	55,359,826	52,450,046	1,889,220	1,020,560	96,707,607	19,725,552	10,515,835
Depreciable assets	256,975,444	195,804,926	38,719,144	22,451,373	247,217,433	35,258,804	8,963,586
Less: Accumulated depreciation	113,550,060	87,417,305	16,923,737	9,209,018	60,306,262	17,752,306	3,573,639
Depletable assets	319,731,588	304,604,638	13,629,740	* 1,497,210	1,661,470	* 24,496	* 4,974
Less: Accumulated depletion	81,172,282	77,907,308	3,072,651	* 192,324	583,932	* 2,582	* 1,143
Land	4,575,468	1,941,126	2,453,362	180,981	1,475,142	15,877,638	11,682,355
Intangible assets	56,732,161	49,954,394	2,974,574	3,803,193	25,440,463	5,256,412	502,615
Less: Accumulated amortization	17,192,036	15,747,840	824,320	619,876	6,461,332	1,269,222	173,422
Other assets	55,750,055	45,371,989	8,294,529	2,083,537	43,631,217	27,499,430	20,382,402
<b>Total liabilities and capital</b>	<b>638,581,018</b>	<b>548,316,907</b>	<b>61,332,473</b>	<b>28,931,639</b>	<b>399,251,342</b>	<b>215,363,433</b>	<b>128,920,936</b>
Accounts payable	31,919,881	27,603,465	2,565,930	1,750,487	16,103,587	24,389,160	15,127,947
Mortgages, notes, bonds payable in less than 1 year	5,541,695	3,505,686	1,340,230	695,779	9,340,951	12,621,030	9,633,093
Other current liabilities	30,452,473	24,390,083	3,871,407	2,190,984	17,331,701	37,795,527	22,831,963
Nonrecourse loans	12,494,142	12,123,425	134,926	* 235,791	7,487,390	5,094,139	3,689,378
Loans from partners	9,674,390	5,763,164	3,172,766	738,460	1,327,495	5,954,251	3,249,425
Mortgages, notes, bonds payable in 1 year or more	99,197,048	80,774,345	10,032,744	8,389,960	94,634,949	38,134,494	20,429,793
Other liabilities	55,839,918	43,173,244	8,374,502	4,292,173	37,602,228	24,423,957	12,932,070
Partners capital accounts	393,461,471	350,983,496	31,839,969	10,638,006	215,423,043	66,950,876	41,027,267

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	19,150	16,893	421	1,836	1,601	75,071	21,267
Number of partners	2,057,113	1,661,646	305,208	90,259	7,334	185,788	55,155
Partnerships reporting balance sheet data:							
Number of partnerships	15,045	12,892	[d]	[d]	1,475	54,607	17,742
Number of partners	1,989,810	1,594,670	[d]	[d]	7,056	142,428	46,613
<b>Total assets</b>	<b>463,742,944</b>	<b>412,785,223</b>	<b>[d]</b>	<b>[d]</b>	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
Cash	21,571,274	19,482,448	[d]	[d]	4,103,195	19,395,104	10,338,072
Trade notes and accounts receivable	24,145,123	17,491,212	[d]	[d]	9,889,454	24,793,783	11,743,563
Less: Allowance for bad debts	210,291	167,072	[d]	[d]	52,284	216,204	20,597
Inventories	5,209,678	1,800,568	[d]	[d]	2,520,769	20,346,568	16,300,906
U.S. Government obligations	0	0	[d]	[d]	0	102,679	0
Tax-exempt securities	* 245,717	* 245,717	[d]	[d]	19,827	* 146,551	* 95,662
Other current assets	26,162,524	22,547,928	[d]	[d]	8,473,533	20,105,792	13,045,502
Loans to partners	1,084,267	1,062,774	[d]	[d]	* 1,549	679,461	370,883
Mortgage and real estate loans	* 179,789	* 36,062	[d]	[d]	0	192,876	164,918
Other investments	41,019,875	39,817,999	[d]	[d]	79,530,993	10,983,087	6,085,327
Depreciable assets	183,176,059	146,870,144	[d]	[d]	121,815,853	21,162,437	5,220,781
Less: Accumulated depreciation	90,447,157	71,892,434	[d]	[d]	40,312,796	11,856,806	2,503,850
Depletable assets	265,874,495	258,057,173	[d]	[d]	1,207,036	* 20,749	* 1,228
Less: Accumulated depletion	76,548,436	73,862,500	[d]	[d]	572,512	* 1,452	* 13
Land	3,122,565	1,618,714	[d]	[d]	791,352	6,014,572	5,013,414
Intangible assets	35,959,654	31,991,469	[d]	[d]	9,617,063	3,367,660	277,143
Less: Accumulated amortization	14,598,605	13,687,545	[d]	[d]	4,634,573	764,338	106,180
Other assets	37,796,412	31,372,565	[d]	[d]	18,242,568	10,709,430	7,407,070
<b>Total liabilities and capital</b>	<b>463,742,944</b>	<b>412,785,223</b>	<b>[d]</b>	<b>[d]</b>	<b>210,641,026</b>	<b>125,181,952</b>	<b>73,433,830</b>
Accounts payable	21,409,146	18,834,909	[d]	[d]	8,529,951	18,132,286	11,643,893
Mortgages, notes, bonds payable in less than 1 year	3,772,840	2,327,271	[d]	[d]	6,083,380	8,568,039	6,829,262
Other current liabilities	21,418,182	18,240,580	[d]	[d]	7,036,396	23,217,523	12,306,694
Nonrecourse loans	11,849,597	11,687,412	[d]	[d]	601,442	3,428,705	2,422,651
Loans from partners	5,685,895	5,225,302	[d]	[d]	892,634	2,127,771	1,494,227
Mortgages, notes, bonds payable in 1 year or more	74,341,973	64,015,000	[d]	[d]	49,604,345	16,714,502	7,559,500
Other liabilities	41,716,597	34,948,844	[d]	[d]	13,943,206	7,771,187	5,926,235
Partners capital accounts	283,548,713	257,505,906	[d]	[d]	123,949,672	45,221,938	25,251,370

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships [1]</b>	<b>19,925</b>	<b>544</b>	<b>14,376</b>	<b>5,005</b>	<b>65,695</b>	<b>14,431</b>	<b>10,196</b>
<b>Number of partners</b>	<b>55,719</b>	<b>2,241</b>	<b>40,520</b>	<b>12,958</b>	<b>158,875</b>	<b>30,433</b>	<b>24,571</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>14,817</b>	<b>461</b>	<b>9,357</b>	<b>4,999</b>	<b>44,040</b>	<b>7,870</b>	<b>8,579</b>
<b>Number of partners</b>	<b>44,773</b>	<b>1,488</b>	<b>30,362</b>	<b>12,923</b>	<b>112,121</b>	<b>17,198</b>	<b>20,992</b>
<b>Total assets</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
Cash	7,111,163	826,694	1,193,827	5,090,642	4,049,238	701,868	615,390
Trade notes and accounts receivable	7,078,156	1,255,706	1,256,760	4,565,691	9,208,343	1,996,044	1,333,771
Less: Allowance for bad debts	146,176	3,720	* 3,791	138,666	74,511	13,857	12,281
Inventories	9,480,932	132,652	9,142,769	205,511	1,159,287	200,412	44,990
U.S. Government obligations	102,679	67,788	0	34,891	0	0	0
Tax-exempt securities	* 33,814	* 19,397	0	14,417	* 17,075	* 13,138	0
Other current assets	9,007,415	334,014	3,913,087	4,760,313	2,372,826	442,266	254,711
Loans to partners	228,019	* 27,093	* 153,368	47,559	306,538	* 19,472	* 46,642
Mortgage and real estate loans	* 193,042	0	* 193,042	0	0	0	0
Other investments	8,614,637	2,427,492	4,718,794	1,468,351	595,080	31,739	* 38,350
Depreciable assets	12,683,813	2,723,121	4,881,494	5,079,198	13,611,405	2,059,395	976,236
Less: Accumulated depreciation	5,008,949	1,078,379	1,350,106	2,580,464	9,169,718	1,538,106	717,398
Depletable assets	3,268	0	0	3,268	* 16,253	0	0
Less: Accumulated depletion	1,391	0	0	1,391	49	0	0
Land	3,735,272	24,229	3,657,707	53,337	460,011	52,244	* 16,995
Intangible assets	2,032,645	1,313,761	150,995	567,890	2,721,151	199,538	100,611
Less: Accumulated amortization	381,523	202,214	78,007	101,301	714,278	31,468	22,772
Other assets	7,931,821	380,405	4,060,419	3,490,998	-814,794	178,609	155,608
<b>Total liabilities and capital</b>	<b>62,698,638</b>	<b>8,248,039</b>	<b>31,890,356</b>	<b>22,560,243</b>	<b>23,743,860</b>	<b>4,311,293</b>	<b>2,830,853</b>
Accounts payable	4,673,590	553,136	661,700	3,458,754	4,587,623	937,915	512,385
Mortgages, notes, bonds payable in less than 1 year	1,409,612	369,050	619,113	421,448	1,578,325	309,920	62,810
Other current liabilities	9,408,531	956,366	2,459,991	5,992,173	5,555,033	879,718	705,485
Nonrecourse loans	1,218,749	* 15,745	741,283	* 461,721	186,011	* 4,137	45,402
Loans from partners	1,926,198	* 7,058	1,763,016	* 156,123	778,629	134,885	* 118,175
Mortgages, notes, bonds payable in 1 year or more	13,390,614	2,056,190	7,645,094	3,689,330	4,314,087	595,928	329,189
Other liabilities	10,811,146	650,957	7,148,017	3,012,172	680,740	-25,613	35,584
Partners capital accounts	19,860,198	3,639,536	10,852,142	5,368,520	6,063,411	1,474,403	1,021,824

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	4,771	424	2,489	1,858	49,033	12,519	7,667
Number of partners	14,236	1,760	7,649	4,827	116,397	26,326	18,317
Partnerships reporting balance sheet data:							
Number of partnerships	4,670	340	2,477	1,853	32,196	5,959	6,395
Number of partners	13,419	1,008	7,619	4,792	82,397	13,091	15,772
<b>Total assets</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
Cash	5,509,883	650,652	534,980	4,324,251	3,547,149	649,142	510,725
Trade notes and accounts receivable	5,534,865	1,005,646	856,888	3,672,330	7,515,356	1,538,996	1,162,004
Less: Allowance for bad debts	134,003	* 3,111	0	130,892	61,605	10,349	12,070
Inventories	3,174,197	34,827	2,979,091	160,280	871,465	160,484	32,800
U.S. Government obligations	102,679	67,788	0	34,891	0	0	0
Tax-exempt securities	* 33,814	* 19,397	0	14,417	* 17,075	* 13,138	0
Other current assets	5,139,751	248,518	895,427	3,995,806	1,920,539	284,748	240,315
Loans to partners	64,110	0	* 30,816	33,294	244,468	* 15,641	* 46,642
Mortgage and real estate loans	* 27,958	0	* 27,958	0	0	0	0
Other investments	4,489,293	1,313,513	1,854,326	1,321,454	408,468	* 31,021	* 21,048
Depreciable assets	6,201,298	2,375,099	423,325	3,402,875	9,740,358	1,661,828	756,724
Less: Accumulated depreciation	3,112,827	943,205	258,414	1,911,207	6,240,128	1,289,628	534,598
Depletable assets	3,268	0	0	3,268	* 16,253	0	0
Less: Accumulated depletion	1,391	0	0	1,391	49	0	0
Land	608,628	* 11,702	559,270	37,656	392,530	* 23,941	* 16,995
Intangible assets	1,292,884	892,376	56,843	343,665	1,797,633	103,833	95,853
Less: Accumulated amortization	231,949	144,608	48,831	38,509	426,209	29,481	20,968
Other assets	4,322,170	258,234	1,158,771	2,905,165	-1,019,810	165,056	189,499
<b>Total liabilities and capital</b>	<b>33,024,630</b>	<b>5,786,828</b>	<b>9,070,449</b>	<b>18,167,354</b>	<b>18,723,492</b>	<b>3,318,370</b>	<b>2,504,968</b>
Accounts payable	2,798,982	419,067	100,711	2,279,203	3,689,412	772,278	401,227
Mortgages, notes, bonds payable in less than 1 year	641,770	116,475	* 278,009	247,285	1,097,007	270,594	43,080
Other current liabilities	6,407,623	763,393	395,673	5,248,556	4,503,207	652,772	631,224
Nonrecourse loans	* 834,466	0	* 416,178	* 418,288	* 171,589	0	45,402
Loans from partners	123,613	* 5,884	* 97,541	* 20,189	509,930	96,142	* 110,938
Mortgages, notes, bonds payable in 1 year or more	6,238,348	1,512,254	2,122,665	2,603,430	2,916,654	380,114	225,710
Other liabilities	3,409,133	165,109	665,211	2,578,814	-1,564,181	-48,135	18,072
Partners capital accounts	12,570,695	2,804,646	4,994,461	4,771,588	7,399,873	1,194,605	1,029,315

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Number of partnerships [1]</b>	<b>8,169</b>	<b>15,457</b>	<b>17,442</b>	<b>66,775</b>	<b>3,612</b>	<b>4,364</b>	<b>319</b>
<b>Number of partners</b>	<b>18,666</b>	<b>41,664</b>	<b>43,542</b>	<b>836,615</b>	<b>25,948</b>	<b>30,080</b>	<b>1,853</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,497</b>	<b>8,917</b>	<b>12,177</b>	<b>45,918</b>	<b>3,572</b>	<b>3,221</b>	<b>314</b>
<b>Number of partners</b>	<b>15,227</b>	<b>28,439</b>	<b>30,266</b>	<b>776,566</b>	<b>25,786</b>	<b>23,022</b>	<b>1,833</b>
<b>Total assets</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
Cash	953,437	539,291	1,239,253	44,443,004	2,723,090	991,848	108,041
Trade notes and accounts receivable	1,556,275	1,059,624	3,262,628	126,562,457	7,446,717	7,982,114	600,428
Less: Allowance for bad debts	13,808	6,373	28,192	1,054,232	102,127	30,908	17,880
Inventories	175,471	115,037	623,377	85,713,563	8,934,867	4,075,556	791,584
U.S. Government obligations	0	0	0	13,491	1	0	0
Tax-exempt securities	0	0	* 3,936	* 42,915	0	15,683	0
Other current assets	375,831	401,649	898,369	41,783,479	3,723,602	752,243	74,511
Loans to partners	* 71,684	* 2,612	166,130	5,877,516	75,080	* 34,566	* 257
Mortgage and real estate loans	0	0	0	* 11,747	* 1,372	3,360	0
Other investments	290,514	* -27,736	262,213	139,320,929	6,859,772	2,744,849	* 68,106
Depreciable assets	2,076,957	1,131,879	7,366,939	356,955,352	24,378,031	16,039,006	2,244,838
Less: Accumulated depreciation	1,120,610	789,803	5,003,801	163,282,265	10,862,298	7,063,467	1,465,914
Depletable assets	1,950	0	* 14,303	1,693,312	* 9,646	0	0
Less: Accumulated depletion	49	0	0	352,743	* 9,646	0	0
Land	47,615	* 181,016	162,141	7,122,636	522,337	1,190,456	26,446
Intangible assets	869,965	258,214	1,292,822	143,242,425	15,515,878	20,143,954	376,812
Less: Accumulated amortization	288,732	117,780	253,525	25,809,955	988,077	1,505,940	63,593
Other assets	-1,839,756	94,116	596,630	74,637,064	2,005,147	6,335,472	84,128
<b>Total liabilities and capital</b>	<b>3,156,744</b>	<b>2,841,745</b>	<b>10,603,223</b>	<b>836,920,696</b>	<b>60,233,391</b>	<b>51,708,793</b>	<b>2,827,763</b>
Accounts payable	790,060	456,944	1,890,319	95,264,980	5,520,020	9,924,641	332,248
Mortgages, notes, bonds payable in less than 1 year	256,865	279,077	669,653	20,995,487	2,786,404	356,195	165,854
Other current liabilities	1,107,611	456,072	2,406,148	77,359,697	4,390,911	5,601,600	400,124
Nonrecourse loans	* 906	* 24,466	* 111,100	14,462,820	* 546,600	* 262,716	* 1,566
Loans from partners	75,957	* 63,824	385,787	26,901,049	1,077,703	494,317	* 497,010
Mortgages, notes, bonds payable in 1 year or more	858,816	284,399	2,245,754	96,775,896	9,784,742	5,322,508	750,940
Other liabilities	-1,793,701	137,975	2,326,496	29,630,550	661,410	1,512,491	108,679
Partners capital accounts	1,860,230	1,138,988	567,967	475,530,217	35,465,601	28,234,325	571,343

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	5,020	13,096	10,730	24,389	2,500	604	293
Number of partners	10,600	36,275	24,879	388,672	15,590	3,367	1,724
Partnerships reporting balance sheet data:							
Number of partnerships	3,350	8,007	8,485	19,042	2,463	583	288
Number of partners	7,165	26,063	20,306	376,122	15,434	3,009	1,704
<b>Total assets</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
Cash	847,016	495,184	1,045,082	25,484,911	2,383,572	790,542	99,006
Trade notes and accounts receivable	1,198,225	1,028,221	2,587,910	106,440,919	6,305,577	5,129,075	472,713
Less: Allowance for bad debts	6,948	6,286	25,952	653,175	81,023	24,189	10,010
Inventories	136,025	103,064	439,093	61,986,045	7,178,260	2,863,945	593,303
U.S. Government obligations	0	0	0	13,491	1	0	0
Tax-exempt securities	0	0	* 3,936	* 42,915	0	15,683	0
Other current assets	302,989	390,045	702,442	33,646,801	3,392,392	576,614	67,854
Loans to partners	* 14,131	* 2,612	165,442	4,812,175	* 41,833	* 4,038	* 257
Mortgage and real estate loans	0	0	0	* 10,476	100	3,360	0
Other investments	277,583	* -29,322	108,138	119,117,702	5,670,014	1,805,717	* 63,080
Depreciable assets	1,698,732	965,192	4,657,881	257,155,164	18,522,836	10,097,555	1,608,417
Less: Accumulated depreciation	860,945	682,236	2,872,721	122,813,307	9,155,725	4,736,955	941,753
Depletable assets	1,950	0	* 14,303	816,143	* 9,646	0	0
Less: Accumulated depletion	49	0	0	232,587	* 9,646	0	0
Land	* 32,748	* 172,793	146,052	4,007,308	385,959	799,047	* 20,157
Intangible assets	294,366	250,876	1,052,706	100,033,598	13,093,948	9,563,274	341,981
Less: Accumulated amortization	65,778	116,947	193,034	19,648,185	631,541	1,247,220	40,501
Other assets	-1,912,665	79,155	459,145	44,896,361	1,481,266	2,114,537	94,079
<b>Total liabilities and capital</b>	<b>1,957,381</b>	<b>2,652,350</b>	<b>8,290,423</b>	<b>615,116,754</b>	<b>48,587,468</b>	<b>27,755,024</b>	<b>2,368,583</b>
Accounts payable	579,209	423,887	1,512,812	63,005,390	4,341,493	3,171,870	222,294
Mortgages, notes, bonds payable in less than 1 year	156,994	230,091	396,249	13,897,040	2,339,774	302,332	147,557
Other current liabilities	922,794	410,967	1,885,450	49,693,067	3,223,415	3,269,415	214,744
Nonrecourse loans	* 906	* 24,466	* 100,814	3,222,675	* 148,521	* 224,421	* 1,566
Loans from partners	* 44,681	* 63,824	194,345	19,202,055	277,516	* 149,776	* 497,010
Mortgages, notes, bonds payable in 1 year or more	463,840	245,189	1,601,802	45,016,675	5,920,621	2,511,893	436,502
Other liabilities	-1,832,967	* 137,047	161,801	-1,522,148	281,155	505,840	* 101,882
Partners capital accounts	1,621,924	1,116,880	2,437,149	422,602,000	32,054,973	17,619,478	747,028

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>Number of partnerships [1]</b>	<b>3,442</b>	<b>* 362</b>	<b>1,906</b>	<b>228</b>	<b>7,785</b>	<b>456</b>	<b>1,971</b>
<b>Number of partners</b>	<b>7,842</b>	<b>* 1,161</b>	<b>7,082</b>	<b>1,285</b>	<b>28,164</b>	<b>300,156</b>	<b>234,916</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,428</b>	<b>* 358</b>	<b>1,119</b>	<b>217</b>	<b>5,101</b>	<b>446</b>	<b>1,919</b>
<b>Number of partners</b>	<b>7,419</b>	<b>* 1,137</b>	<b>5,508</b>	<b>1,259</b>	<b>22,764</b>	<b>300,118</b>	<b>234,379</b>
<b>Total assets</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
Cash	276,632	* 6,216	289,280	479,759	975,153	3,618,240	10,447,119
Trade notes and accounts receivable	652,354	* 30,949	1,073,027	2,604,208	1,170,124	21,185,339	30,588,832
Less: Allowance for bad debts	44,078	* 217	14,514	29,244	25,094	54,494	217,201
Inventories	1,361,228	* 27,170	1,967,982	2,408,632	425,052	15,502,370	12,743,649
U.S. Government obligations	0	0	0	0	0	0	13,491
Tax-exempt securities	0	0	24,450	0	0	0	0
Other current assets	417,269	* 138,917	928,854	2,112,669	270,365	6,697,849	7,668,440
Loans to partners	* 4,664	0	* 13,896	* 6,161	* 11,511	178,397	907,862
Mortgage and real estate loans	0	0	0	0	0	0	6,797
Other investments	349,653	* 54,249	473,060	825,949	6,597	62,380,903	39,271,640
Depreciable assets	1,030,559	* 66,036	6,491,903	21,274,045	3,186,518	100,155,309	77,585,719
Less: Accumulated depreciation	690,846	* 14,280	3,132,739	9,978,222	1,929,390	35,967,351	37,615,538
Depletable assets	0	0	* 758,938	332,382	0	7,133	405,537
Less: Accumulated depletion	0	0	* 83,773	144,922	0	1,262	68,962
Land	* 358	* 273	241,484	119,794	* 11,616	1,066,834	1,598,283
Intangible assets	2,175,893	* 206,552	836,422	11,773,392	1,182,849	2,355,476	39,086,786
Less: Accumulated amortization	183,474	* 14,051	125,557	1,011,315	415,786	659,118	11,823,897
Other assets	1,323,306	* 2,858	693,837	791,738	183,935	4,130,431	27,628,937
<b>Total liabilities and capital</b>	<b>6,673,519</b>	<b>* 504,671</b>	<b>10,436,550</b>	<b>31,565,026</b>	<b>5,053,449</b>	<b>180,596,057</b>	<b>198,227,493</b>
Accounts payable	728,699	* 8,717	632,296	1,671,011	730,671	16,405,533	10,878,653
Mortgages, notes, bonds payable in less than 1 year	163,569	* 5,016	625,059	426,053	404,413	3,144,724	2,127,102
Other current liabilities	1,081,323	* 131,719	768,043	2,345,928	705,983	10,369,151	19,490,505
Nonrecourse loans	* 75,368	0	24,382	* 263,720	0	* 687,983	9,834,257
Loans from partners	* 201,381	0	603,722	* 8,173,569	* 256,548	5,879,206	2,703,360
Mortgages, notes, bonds payable in 1 year or more	2,347,173	* 125,289	2,554,400	2,101,614	1,490,731	15,664,267	13,766,213
Other liabilities	1,853,405	* 2,145	691,877	1,192,964	83,137	-15,731,939	8,569,760
Partners capital accounts	222,601	* 231,785	4,536,772	15,390,167	1,381,966	144,177,130	130,857,643

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	388	* 7	1,651	169	1,530	162	780
Number of partners	1,172	* 56	4,471	914	3,674	213,313	90,917
Partnerships reporting balance sheet data:							
Number of partnerships	384	* 3	864	166	1,509	155	752
Number of partners	1,128	* 32	2,897	902	3,601	213,295	90,449
<b>Total assets</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
Cash	154,396	* 6,057	251,072	272,341	290,757	3,480,392	7,823,157
Trade notes and accounts receivable	689,168	* 30,949	877,700	2,350,627	862,849	19,459,180	27,227,461
Less: Allowance for bad debts	16,934	* 217	11,707	26,236	15,562	24,653	84,105
Inventories	652,542	* 11,689	1,621,104	2,111,414	305,877	13,822,508	8,045,178
U.S. Government obligations	0	0	0	0	0	0	13,491
Tax-exempt securities	0	0	24,450	0	0	0	0
Other current assets	164,470	* 138,917	826,944	2,053,845	122,323	4,781,607	6,556,798
Loans to partners	* 2,327	0	* 13,896	3,593	* 9,099	178,357	* 9,309
Mortgage and real estate loans	0	0	0	0	0	0	6,797
Other investments	* 284,899	* 54,249	386,884	325,980	34,421	57,970,966	36,274,671
Depreciable assets	337,023	* 8,599	4,838,594	19,162,975	2,113,539	82,883,457	56,233,345
Less: Accumulated depreciation	205,482	* 4,498	2,458,616	9,049,993	1,342,228	28,990,775	30,350,619
Depletable assets	0	0	2,785	332,382	0	7,133	405,537
Less: Accumulated depletion	0	0	167	144,922	0	1,262	68,962
Land	* 358	* 273	146,207	60,639	* 7,029	669,534	722,576
Intangible assets	1,028,761	* 206,552	534,430	11,654,133	492,348	1,628,721	29,212,642
Less: Accumulated amortization	126,579	* 14,051	75,966	958,134	109,770	606,035	10,399,219
Other assets	195,731	* 2,750	617,347	719,793	107,347	2,851,931	11,721,009
<b>Total liabilities and capital</b>	<b>3,160,679</b>	<b>* 441,269</b>	<b>7,594,957</b>	<b>28,868,437</b>	<b>2,878,028</b>	<b>158,111,061</b>	<b>143,349,066</b>
Accounts payable	326,426	* 8,707	331,935	1,348,517	525,831	12,854,761	7,586,664
Mortgages, notes, bonds payable in less than 1 year	107,434	* 5,016	500,636	322,664	170,862	1,504,468	1,335,542
Other current liabilities	487,259	* 65,936	565,584	1,678,508	423,489	8,282,756	14,592,790
Nonrecourse loans	* 75,368	0	24,382	* 263,720	0	* 687,708	* 842,925
Loans from partners	* 74,800	0	538,939	* 8,038,369	* 35,154	* 4,907,131	1,463,221
Mortgages, notes, bonds payable in 1 year or more	* 404,737	* 125,289	1,303,000	772,574	820,925	9,202,292	6,511,931
Other liabilities	563,142	* 2,145	448,475	1,052,787	* 54,336	-19,278,943	5,684,272
Partners capital accounts	1,121,512	* 234,177	3,882,008	15,391,297	847,430	139,950,890	105,331,722

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>Number of partnerships [1]</b>	<b>830</b>	<b>1,541</b>	<b>436</b>	<b>6,982</b>	<b>4,227</b>	<b>2,562</b>	<b>440</b>
<b>Number of partners</b>	<b>4,338</b>	<b>5,926</b>	<b>2,690</b>	<b>24,927</b>	<b>44,088</b>	<b>24,094</b>	<b>2,287</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>791</b>	<b>1,509</b>	<b>414</b>	<b>6,172</b>	<b>2,580</b>	<b>1,345</b>	<b>440</b>
<b>Number of partners</b>	<b>4,244</b>	<b>5,800</b>	<b>2,644</b>	<b>23,294</b>	<b>39,934</b>	<b>15,525</b>	<b>2,287</b>
<b>Total assets</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
Cash	1,177,783	515,643	1,648,542	1,327,375	5,034,810	1,274,521	360,336
Trade notes and accounts receivable	3,372,842	1,392,175	3,603,259	4,342,748	14,703,785	3,129,242	920,213
Less: Allowance for bad debts	72,097	34,246	31,470	94,127	102,618	28,842	10,574
Inventories	2,577,566	995,177	4,853,683	4,527,094	6,894,642	1,960,981	1,129,536
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 1,501	0	* 1,281	0	0	0
Other current assets	1,950,566	335,076	2,500,839	978,769	5,016,287	1,129,725	686,525
Loans to partners	* 8,028	* 153	* 17,313	740,223	* 322,300	* 430,389	* 18,264
Mortgage and real estate loans	0	0	0	0	* 219	0	0
Other investments	1,877,288	394,692	2,012,739	592,778	10,260,443	991,833	170,277
Depreciable assets	8,195,910	7,907,986	15,649,435	13,941,484	8,574,942	9,166,218	2,028,026
Less: Accumulated depreciation	4,424,129	4,221,740	8,388,411	7,043,396	4,451,064	6,021,990	963,963
Depletable assets	* 1,261	* 71,579	0	106	* 9,760	* 96,969	0
Less: Accumulated depletion	0	* 10,725	0	90	0	* 33,363	0
Land	121,129	559,183	327,338	390,656	244,513	32,556	24,337
Intangible assets	5,822,001	817,061	1,775,562	3,958,588	10,862,868	4,184,877	1,540,326
Less: Accumulated amortization	867,474	161,322	314,716	749,913	1,916,541	563,936	190,384
Other assets	1,844,702	206,351	3,198,745	6,555,419	8,921,711	2,101,545	1,099,784
<b>Total liabilities and capital</b>	<b>21,585,377</b>	<b>8,768,543</b>	<b>26,852,857</b>	<b>29,468,994</b>	<b>64,376,056</b>	<b>17,850,723</b>	<b>6,812,703</b>
Accounts payable	1,917,692	791,514	2,804,586	2,516,542	9,599,366	2,232,777	782,989
Mortgages, notes, bonds payable in less than 1 year	3,602,654	326,650	1,765,944	1,779,512	883,026	359,673	293,431
Other current liabilities	1,204,539	910,577	2,245,572	2,440,093	7,091,291	2,443,109	802,240
Nonrecourse loans	* 150,602	585,467	* 968,686	* 226,997	* 82,768	91,114	* 518,941
Loans from partners	203,017	* 264,333	863,461	2,016,002	493,569	1,790,265	* 34,716
Mortgages, notes, bonds payable in 1 year or more	4,846,730	1,615,738	4,453,127	4,643,662	4,167,095	2,433,052	1,049,331
Other liabilities	1,430,032	1,018,515	2,867,436	2,061,010	2,255,395	2,558,678	266,631
Partners capital accounts	8,230,110	3,255,750	10,884,045	13,785,176	39,803,547	5,942,055	3,064,425

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	517	1,381	290	4,606	1,988	614	213
Number of partners	3,243	5,288	1,303	12,836	7,006	2,252	1,110
Partnerships reporting balance sheet data:							
Number of partnerships	478	1,361	269	3,807	1,618	548	213
Number of partners	3,149	5,226	1,259	11,234	5,435	2,121	1,110
<b>Total assets</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
Cash	1,026,552	398,153	763,361	1,066,977	4,747,202	883,752	225,738
Trade notes and accounts receivable	2,644,469	990,463	2,300,394	3,354,016	13,739,930	2,044,916	795,396
Less: Allowance for bad debts	45,054	21,464	22,017	74,851	73,014	18,165	9,041
Inventories	1,899,711	615,466	2,808,520	3,369,267	5,873,618	1,172,826	949,569
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 1,501	0	* 1,281	0	0	0
Other current assets	1,793,927	230,619	1,443,364	729,761	4,806,327	354,988	609,057
Loans to partners	* 5,769	* 153	* 17,147	739,662	* 316,195	* 345,168	* 18,264
Mortgage and real estate loans	0	0	0	0	* 219	0	0
Other investments	1,822,908	397,907	511,686	345,096	9,817,496	72,605	160,766
Depreciable assets	6,228,345	3,941,723	9,463,213	11,333,968	7,220,494	7,081,334	1,258,621
Less: Accumulated depreciation	3,691,567	2,278,588	5,435,344	5,946,720	3,947,441	5,013,424	776,393
Depletable assets	* 1,261	* 47,532	0	106	* 9,760	0	0
Less: Accumulated depletion	0	* 7,538	0	90	0	0	0
Land	97,558	199,176	224,855	154,444	210,262	* 18,084	* 17,622
Intangible assets	4,061,100	552,214	1,334,518	2,919,735	8,324,886	2,580,478	1,401,058
Less: Accumulated amortization	551,187	126,583	165,053	687,154	1,360,657	241,273	126,037
Other assets	1,711,891	153,861	2,349,452	5,990,594	7,945,015	541,998	854,963
<b>Total liabilities and capital</b>	<b>17,005,684</b>	<b>5,094,595</b>	<b>15,594,096</b>	<b>23,296,092</b>	<b>57,630,292</b>	<b>9,823,289</b>	<b>5,379,583</b>
Accounts payable	1,365,084	597,110	1,680,736	1,662,895	9,038,920	1,580,356	594,283
Mortgages, notes, bonds payable in less than 1 year	3,093,182	234,766	778,574	1,073,556	538,875	178,411	264,100
Other current liabilities	890,839	419,353	646,771	1,685,934	5,942,226	1,351,956	605,390
Nonrecourse loans	* 7,083	0	* 593,859	* 226,997	* 81,475	0	0
Loans from partners	44,119	* 40,248	* 648,139	1,743,706	249,976	* 118,891	* 5,115
Mortgages, notes, bonds payable in 1 year or more	2,240,211	1,136,382	1,111,200	3,013,966	2,977,940	895,250	835,393
Other liabilities	1,110,199	516,822	693,827	1,637,526	672,641	393,194	213,399
Partners capital accounts	8,254,968	2,149,915	9,440,991	12,251,511	38,128,239	5,305,231	2,861,903

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Number of partnerships [1]</b>	<b>7,867</b>	<b>752</b>	<b>16,693</b>	<b>82,392</b>	<b>60,407</b>	<b>19,189</b>	<b>2,797</b>
<b>Number of partners</b>	<b>20,000</b>	<b>3,101</b>	<b>66,678</b>	<b>815,366</b>	<b>177,653</b>	<b>631,144</b>	<b>6,569</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>3,608</b>	<b>730</b>	<b>8,634</b>	<b>62,411</b>	<b>44,346</b>	<b>15,355</b>	<b>2,710</b>
<b>Number of partners</b>	<b>8,733</b>	<b>2,986</b>	<b>47,894</b>	<b>758,247</b>	<b>131,546</b>	<b>620,304</b>	<b>6,397</b>
<b>Total assets</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
Cash	12,053,478	250,562	884,577	14,701,900	5,744,318	7,169,204	1,788,378
Trade notes and accounts receivable	17,040,060	312,953	4,411,090	75,166,935	28,345,743	45,759,821	1,061,371
Less: Allowance for bad debts	70,817	13,021	60,664	775,847	396,369	371,198	8,281
Inventories	11,090,393	347,941	3,098,459	51,761,546	28,411,381	22,752,300	597,866
U.S. Government obligations	0	0	0	* 31,582	* 7,876	* 23,706	0
Tax-exempt securities	0	0	0	21,405	0	21,405	0
Other current assets	5,037,093	54,382	1,309,498	16,005,197	7,229,172	8,481,883	294,142
Loans to partners	* 90,627	0	* 3,017,826	560,801	243,666	313,440	* 3,695
Mortgage and real estate loans	0	0	0	83,988	* 43,977	* 40,011	0
Other investments	2,387,612	* 69,585	7,528,904	15,060,322	3,134,436	11,971,125	* -45,239
Depreciable assets	32,418,442	908,173	5,712,775	67,427,134	18,190,182	48,950,304	286,648
Less: Accumulated depreciation	15,209,719	386,690	3,451,117	23,765,308	8,768,057	14,853,561	143,690
Depletable assets	0	0	0	* 4,966	* 3,022	* 1,944	0
Less: Accumulated depletion	0	0	0	* 835	* 406	* 428	0
Land	527,934	23,755	93,353	3,858,834	1,091,518	2,695,754	* 71,561
Intangible assets	11,988,568	1,106,207	7,532,353	44,630,210	15,329,955	28,869,013	431,242
Less: Accumulated amortization	1,938,503	176,859	2,139,499	7,795,530	3,956,554	3,715,669	123,306
Other assets	4,618,651	779,044	2,131,324	23,065,086	10,601,688	12,236,293	227,105
<b>Total liabilities and capital</b>	<b>80,033,818</b>	<b>3,276,032</b>	<b>30,068,879</b>	<b>280,042,388</b>	<b>105,255,548</b>	<b>170,345,348</b>	<b>4,441,493</b>
Accounts payable	25,829,262	211,233	1,746,527	58,134,963	21,605,440	35,669,333	860,190
Mortgages, notes, bonds payable in less than 1 year	989,615	83,169	707,427	14,505,816	7,497,562	6,858,117	150,136
Other current liabilities	12,195,538	223,754	2,517,699	25,661,878	7,312,909	16,443,723	1,905,246
Nonrecourse loans	* 131,787	* 1,813	* 8,053	3,476,266	2,149,401	1,266,608	60,257
Loans from partners	788,841	* 33,018	527,009	4,253,722	1,630,661	2,276,890	346,170
Mortgages, notes, bonds payable in 1 year or more	14,777,917	1,446,903	3,434,465	43,181,516	16,386,492	26,610,937	184,087
Other liabilities	16,444,256	64,988	1,719,680	23,817,656	5,359,134	18,296,964	161,558
Partners capital accounts	8,876,603	1,211,154	19,408,018	107,010,571	43,313,948	62,922,775	773,848

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,164	638	4,893	37,023	26,707	8,471	1,844
Number of partners	3,443	2,342	14,649	512,079	80,880	426,856	4,342
Partnerships reporting balance sheet data:							
Number of partnerships	356	638	2,588	26,869	17,524	7,587	1,758
Number of partners	1,755	2,342	10,040	487,132	58,215	424,746	4,170
<b>Total assets</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
Cash	120,294	241,397	460,194	11,659,939	4,388,782	5,581,427	1,689,730
Trade notes and accounts receivable	15,304,628	262,781	1,598,627	64,198,960	24,025,884	39,605,278	567,798
Less: Allowance for bad debts	32,242	10,493	52,200	535,813	281,684	251,597	* 2,531
Inventories	5,216,883	276,968	2,597,396	40,916,095	22,646,029	17,923,266	346,801
U.S. Government obligations	0	0	0	* 29,841	* 7,876	* 21,966	0
Tax-exempt securities	0	0	0	21,405	0	21,405	0
Other current assets	3,739,225	49,810	1,207,959	12,635,264	5,077,306	7,439,328	118,630
Loans to partners	* 89,690	0	* 3,017,419	415,561	167,668	244,198	* 3,695
Mortgage and real estate loans	0	0	0	83,988	* 43,977	* 40,011	0
Other investments	78,379	* 66,400	2,973,579	13,704,679	2,624,265	11,065,168	* 15,246
Depreciable assets	9,392,342	587,930	4,840,855	49,338,963	11,442,258	37,662,692	234,013
Less: Accumulated depreciation	5,273,759	294,929	2,918,500	18,496,301	6,081,101	12,285,581	129,619
Depletable assets	0	0	0	* 3,655	* 2,843	* 812	0
Less: Accumulated depletion	0	0	0	* 775	* 375	* 400	0
Land	170,480	* 19,973	83,074	2,948,188	608,489	2,270,573	* 69,126
Intangible assets	5,092,889	1,030,444	4,979,484	28,330,457	8,423,706	19,480,357	426,394
Less: Accumulated amortization	998,334	170,792	1,012,102	5,301,318	2,546,323	2,631,706	123,289
Other assets	2,807,717	727,224	1,907,859	15,656,873	6,596,630	8,837,659	222,583
<b>Total liabilities and capital</b>	<b>35,708,193</b>	<b>2,786,715</b>	<b>19,683,644</b>	<b>215,609,662</b>	<b>77,146,230</b>	<b>135,024,857</b>	<b>3,438,575</b>
Accounts payable	14,280,873	135,889	1,350,748	48,365,374	17,790,186	30,173,261	401,927
Mortgages, notes, bonds payable in less than 1 year	579,298	48,046	371,945	11,123,917	5,529,817	5,522,906	71,193
Other current liabilities	3,191,636	195,682	1,959,386	17,181,185	3,972,219	11,498,647	1,710,319
Nonrecourse loans	34,785	* 1,813	* 8,053	2,075,603	895,020	1,120,326	60,257
Loans from partners	* 168,633	* 19,197	182,116	2,234,294	840,269	1,228,374	* 165,650
Mortgages, notes, bonds payable in 1 year or more	1,202,174	1,254,092	2,340,303	25,099,551	8,609,813	16,358,016	131,722
Other liabilities	3,066,591	60,845	697,719	18,141,814	2,605,988	15,435,199	100,627
Partners capital accounts	13,184,203	1,071,150	12,773,374	91,387,925	36,902,917	53,688,128	796,881

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Number of partnerships [1]</b>	<b>168,627</b>	<b>18,387</b>	<b>4,247</b>	<b>5,654</b>	<b>5,690</b>	<b>25,225</b>	<b>8,698</b>
<b>Number of partners</b>	<b>660,347</b>	<b>46,039</b>	<b>9,567</b>	<b>20,795</b>	<b>20,052</b>	<b>61,837</b>	<b>54,229</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>105,654</b>	<b>14,020</b>	<b>3,884</b>	<b>4,633</b>	<b>5,364</b>	<b>18,942</b>	<b>3,955</b>
<b>Number of partners</b>	<b>512,300</b>	<b>37,059</b>	<b>8,841</b>	<b>18,752</b>	<b>19,297</b>	<b>48,926</b>	<b>42,118</b>
<b>Total assets</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
Cash	15,122,060	5,100,094	661,537	264,458	350,468	2,468,181	762,051
Trade notes and accounts receivable	18,828,842	6,345,588	822,075	735,634	1,326,374	2,156,892	1,543,961
Less: Allowance for bad debts	438,488	45,633	19,018	* 4,935	24,611	20,219	107,929
Inventories	61,299,078	31,853,784	1,669,737	345,009	2,462,592	6,915,097	1,394,040
U.S. Government obligations	198,627	0	0	0	0	0	0
Tax-exempt securities	* 11,386	0	0	0	0	0	* 1,606
Other current assets	10,416,564	2,285,223	298,354	100,591	1,388,456	1,483,718	340,103
Loans to partners	999,057	211,132	* 5,438	* 15,089	* 23,018	28,999	* 25,050
Mortgage and real estate loans	* 140,553	0	0	0	* 3,599	0	* 963
Other investments	10,436,999	1,852,097	* 95,288	* 2,744	82,854	2,845,288	25,936
Depreciable assets	79,053,593	9,883,420	2,265,835	328,278	3,421,022	29,595,712	2,023,061
Less: Accumulated depreciation	40,249,151	4,447,024	1,086,135	197,746	2,455,606	15,296,115	983,083
Depletable assets	* 12,517	* 220	* 32	0	0	0	0
Less: Accumulated depletion	* 7,637	0	0	0	0	0	0
Land	9,629,963	1,144,758	116,397	* 3,712	833,330	3,698,451	10,975
Intangible assets	28,937,356	6,622,160	303,754	201,613	454,409	3,551,617	1,844,834
Less: Accumulated amortization	4,660,760	843,159	36,499	32,236	118,234	920,825	393,759
Other assets	22,254,598	2,237,594	232,093	61,342	419,571	6,551,098	1,027,594
<b>Total liabilities and capital</b>	<b>211,985,157</b>	<b>62,200,252</b>	<b>5,328,889</b>	<b>1,823,553</b>	<b>8,167,243</b>	<b>43,057,893</b>	<b>7,515,401</b>
Accounts payable	20,435,004	3,261,750	792,746	630,393	1,392,328	5,850,762	849,193
Mortgages, notes, bonds payable in less than 1 year	30,564,135	26,204,560	219,169	66,162	664,481	621,169	176,437
Other current liabilities	23,576,703	4,921,135	1,157,500	409,518	2,282,725	5,003,820	874,742
Nonrecourse loans	8,524,811	501,092	* 59,510	* 4,424	* 21,261	* 7,300,123	* 70,465
Loans from partners	6,018,904	1,201,299	* 117,154	* 212,941	234,586	1,349,891	282,109
Mortgages, notes, bonds payable in 1 year or more	41,194,411	6,965,646	1,236,772	139,946	1,612,936	11,407,748	1,428,286
Other liabilities	19,474,654	1,545,966	709,505	42,376	191,317	2,981,925	364,971
Partners capital accounts	62,196,536	17,598,803	1,036,535	317,794	1,767,609	8,542,456	3,469,198

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	86,749	9,563	3,716	[d]	4,700	12,024	6,234
Number of partners	399,356	24,294	8,263	[d]	17,647	30,039	45,384
Partnerships reporting balance sheet data:							
Number of partnerships	59,723	8,778	3,371	[d]	4,376	9,579	2,296
Number of partners	330,190	22,525	7,574	[d]	16,895	25,148	37,458
<b>Total assets</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	<b>[d]</b>	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
Cash	11,136,847	4,028,105	612,360	[d]	318,481	1,350,849	570,346
Trade notes and accounts receivable	14,716,589	5,066,940	776,259	[d]	1,190,568	1,388,634	1,420,564
Less: Allowance for bad debts	377,890	30,092	18,573	[d]	22,183	13,997	100,644
Inventories	44,377,493	24,868,649	1,267,193	[d]	1,984,384	3,418,605	1,006,206
U.S. Government obligations	39,251	0	0	[d]	0	0	0
Tax-exempt securities	9,780	0	0	[d]	0	0	0
Other current assets	6,560,446	1,831,050	265,871	[d]	233,864	950,166	309,139
Loans to partners	841,162	80,844	* 3,099	[d]	* 21,739	28,557	* 24,817
Mortgage and real estate loans	* 135,803	0	0	[d]	0	0	* 963
Other investments	9,693,954	1,771,486	* 91,942	[d]	77,979	2,589,758	23,089
Depreciable assets	49,469,364	7,356,761	1,630,038	[d]	1,738,338	12,864,836	1,375,478
Less: Accumulated depreciation	25,530,117	3,557,914	879,141	[d]	1,087,088	6,445,188	724,751
Depletable assets	* 252	* 220	* 32	[d]	0	0	0
Less: Accumulated depletion	0	0	0	[d]	0	0	0
Land	6,595,098	893,071	* 86,092	[d]	96,954	2,417,209	* 10,394
Intangible assets	21,249,022	4,969,933	237,888	[d]	340,022	2,398,470	1,327,207
Less: Accumulated amortization	3,608,180	721,244	21,800	[d]	57,942	669,247	324,545
Other assets	18,393,821	1,415,074	145,390	[d]	405,102	5,707,659	352,193
<b>Total liabilities and capital</b>	<b>153,702,694</b>	<b>47,972,883</b>	<b>4,196,650</b>	<b>[d]</b>	<b>5,240,219</b>	<b>25,986,311</b>	<b>5,270,456</b>
Accounts payable	12,682,156	2,621,615	667,174	[d]	807,827	2,653,924	649,111
Mortgages, notes, bonds payable in less than 1 year	23,684,894	20,725,025	117,323	[d]	407,708	477,633	125,974
Other current liabilities	13,485,839	3,554,009	904,884	[d]	582,702	1,846,097	498,095
Nonrecourse loans	8,119,097	333,190	* 59,510	[d]	* 21,261	* 7,171,475	* 4,218
Loans from partners	2,672,708	663,671	* 75,437	[d]	161,430	756,818	98,481
Mortgages, notes, bonds payable in 1 year or more	24,151,851	4,827,398	698,688	[d]	1,338,871	2,118,458	778,093
Other liabilities	13,765,726	892,533	357,193	[d]	146,789	2,496,262	330,769
Partners capital accounts	55,140,422	14,355,442	1,316,441	[d]	1,773,632	8,465,644	2,785,714

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>Number of partnerships [1]</b>	<b>5,581</b>	<b>18,292</b>	<b>11,747</b>	<b>2,891</b>	<b>30,940</b>	<b>31,276</b>
<b>Number of partners</b>	<b>16,602</b>	<b>44,634</b>	<b>26,351</b>	<b>6,553</b>	<b>75,435</b>	<b>278,253</b>
<b>Partnerships reporting balance sheet data:</b>						
<b>Number of partnerships</b>	<b>4,333</b>	<b>11,384</b>	<b>5,622</b>	<b>2,544</b>	<b>18,073</b>	<b>12,902</b>
<b>Number of partners</b>	<b>13,324</b>	<b>28,115</b>	<b>13,314</b>	<b>5,858</b>	<b>48,424</b>	<b>228,272</b>
<b>Total assets</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
Cash	845,382	845,748	803,243	153,602	1,059,716	1,807,580
Trade notes and accounts receivable	885,422	842,286	397,762	299,310	694,588	2,778,951
Less: Allowance for bad debts	26,833	26,425	* 5,449	* 21,703	5,751	129,979
Inventories	1,023,258	2,926,045	2,470,272	1,975,924	5,098,766	3,164,554
U.S. Government obligations	0	198,627	0	0	0	0
Tax-exempt securities	0	9,780	0	0	0	0
Other current assets	447,530	908,440	715,120	366,540	639,549	1,442,940
Loans to partners	27,869	* 76,931	* 6,472	533,748	* 30,359	* 14,953
Mortgage and real estate loans	* 1,532	0	0	0	* 134,459	0
Other investments	583,856	* 118,423	0	* 319	374,528	4,455,667
Depreciable assets	10,654,164	2,411,800	2,714,182	4,494,849	3,564,935	7,696,334
Less: Accumulated depreciation	5,147,157	1,229,216	1,404,519	2,300,738	1,938,561	3,763,252
Depletable assets	0	0	0	0	0	* 12,265
Less: Accumulated depletion	0	0	0	0	0	* 7,637
Land	2,865,590	* 33,307	* 41,877	125,562	113,742	642,261
Intangible assets	2,234,609	879,120	2,305,389	98,657	1,338,960	9,102,233
Less: Accumulated amortization	357,110	177,525	68,708	* 36,652	278,659	1,397,393
Other assets	625,317	7,410,731	279,161	563,361	1,470,196	1,376,540
<b>Total liabilities and capital</b>	<b>14,663,430</b>	<b>15,228,072</b>	<b>8,254,801</b>	<b>6,252,780</b>	<b>12,296,827</b>	<b>27,196,016</b>
Accounts payable	1,451,125	1,188,220	1,446,561	369,541	897,436	2,304,948
Mortgages, notes, bonds payable in less than 1 year	330,822	490,041	179,072	* 32,503	793,559	786,159
Other current liabilities	979,229	1,396,820	930,687	1,021,701	1,675,763	2,923,063
Nonrecourse loans	358,672	* 10,893	* 26,445	0	* 10,036	* 161,890
Loans from partners	294,090	352,299	* 23,827	* 503	1,096,693	853,512
Mortgages, notes, bonds payable in 1 year or more	6,905,374	1,410,973	2,385,193	346,182	1,486,758	5,868,599
Other liabilities	621,115	8,690,131	168,206	336,928	1,660,463	2,161,752
Partners capital accounts	3,723,004	1,688,694	3,094,811	4,145,422	4,676,118	12,136,091

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships [1]	3,714	9,014	6,895	[d]	16,430	11,728
Number of partners	10,919	21,845	15,588	[d]	41,840	175,883
Partnerships reporting balance sheet data:						
Number of partnerships	2,812	8,227	3,446	[d]	11,103	4,018
Number of partners	8,332	20,271	7,903	[d]	31,181	147,275
<b>Total assets</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	<b>[d]</b>	<b>8,548,782</b>	<b>19,657,506</b>
Cash	758,854	532,155	483,483	[d]	855,137	1,276,267
Trade notes and accounts receivable	821,357	484,178	159,475	[d]	468,854	1,978,832
Less: Allowance for bad debts	23,068	24,889	* 4,518	[d]	4,335	108,994
Inventories	834,439	1,762,733	1,697,221	[d]	3,407,296	2,117,289
U.S. Government obligations	0	39,251	0	[d]	0	0
Tax-exempt securities	0	9,780	0	[d]	0	0
Other current assets	361,666	777,111	169,250	[d]	546,557	667,761
Loans to partners	* 23,760	* 64,858	* 6,472	[d]	* 30,359	* 7,820
Mortgage and real estate loans	* 381	0	0	[d]	* 134,459	0
Other investments	513,286	* 72,546	0	[d]	378,578	4,172,842
Depreciable assets	9,117,935	1,100,509	1,630,742	[d]	2,318,837	6,149,317
Less: Accumulated depreciation	4,493,092	609,300	799,726	[d]	1,453,635	3,195,706
Depletable assets	0	0	0	[d]	0	0
Less: Accumulated depletion	0	0	0	[d]	0	0
Land	2,527,987	* 22,377	6,203	[d]	72,751	358,416
Intangible assets	2,039,789	468,649	1,640,581	[d]	906,685	6,696,443
Less: Accumulated amortization	303,179	101,312	11,293	[d]	198,287	1,153,435
Other assets	529,124	7,239,791	232,491	[d]	1,085,525	690,654
<b>Total liabilities and capital</b>	<b>12,709,239</b>	<b>11,838,436</b>	<b>5,210,380</b>	<b>[d]</b>	<b>8,548,782</b>	<b>19,657,506</b>
Accounts payable	1,243,902	675,725	813,398	[d]	655,517	1,194,524
Mortgages, notes, bonds payable in less than 1 year	252,952	321,090	111,036	[d]	494,028	567,455
Other current liabilities	725,897	850,443	425,999	[d]	1,334,534	1,931,526
Nonrecourse loans	321,786	* 10,893	* 26,445	[d]	* 4,005	* 161,890
Loans from partners	79,801	* 198,621	* 20,116	[d]	528,476	33,279
Mortgages, notes, bonds payable in 1 year or more	5,871,276	599,127	2,012,555	[d]	656,731	4,797,840
Other liabilities	422,838	7,453,016	127,395	[d]	366,429	810,022
Partners capital accounts	3,790,787	1,729,520	1,673,437	[d]	4,509,063	10,160,970

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>Number of partnerships [1]</b>	<b>46,650</b>	<b>5,186</b>	<b>[d]</b>	<b>19,003</b>	<b>9,501</b>	<b>592</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>3,119,120</b>	<b>11,159</b>	<b>[d]</b>	<b>43,597</b>	<b>20,745</b>	<b>2,930,957</b>	<b>* 2,305</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>35,835</b>	<b>5,156</b>	<b>[d]</b>	<b>11,812</b>	<b>6,495</b>	<b>526</b>	<b>* 1,137</b>
<b>Number of partners</b>	<b>2,275,856</b>	<b>11,098</b>	<b>[d]</b>	<b>28,428</b>	<b>14,732</b>	<b>2,110,408</b>	<b>* 2,305</b>
<b>Total assets</b>	<b>571,533,101</b>	<b>22,538,981</b>	<b>[d]</b>	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
Cash	10,131,390	735,193	[d]	982,435	166,319	5,168,800	* 87,085
Trade notes and accounts receivable	63,198,673	11,660,209	[d]	3,137,341	433,153	32,683,292	* 43,787
Less: Allowance for bad debts	124,385	11,257	[d]	28,228	* 7,914	15,259	158
Inventories	4,639,919	204,472	[d]	88,552	* 5,770	3,576,451	* 2,015
U.S. Government obligations	0	0	[d]	0	0	0	0
Tax-exempt securities	0	0	[d]	0	0	0	0
Other current assets	11,579,141	1,053,456	[d]	966,854	208,888	6,692,816	* 100,803
Loans to partners	904,971	* 20,072	[d]	54,913	* 48,705	* 236,157	0
Mortgage and real estate loans	0	0	[d]	0	0	0	0
Other investments	73,561,716	351,916	[d]	290,799	* 61,069	66,294,421	* 52,697
Depreciable assets	404,226,304	11,970,948	[d]	10,855,115	1,362,526	337,158,314	* 1,067,149
Less: Accumulated depreciation	89,600,756	5,251,772	[d]	5,631,530	577,903	66,559,863	* 220,983
Depletable assets	* 75,761	0	[d]	0	0	* 75,761	0
Less: Accumulated depletion	* 9,455	0	[d]	0	0	* 9,455	0
Land	2,680,098	* 126,995	[d]	93,186	2	1,820,717	0
Intangible assets	54,119,922	472,776	[d]	612,173	1,067,921	38,075,658	* 93,794
Less: Accumulated amortization	4,873,768	145,363	[d]	204,507	127,352	2,663,421	* 68,417
Other assets	41,023,570	1,351,333	[d]	437,244	22,344	34,278,516	* 18,090
<b>Total liabilities and capital</b>	<b>571,533,101</b>	<b>22,538,981</b>	<b>[d]</b>	<b>11,654,346</b>	<b>2,663,527</b>	<b>456,812,904</b>	<b>* 1,175,863</b>
Accounts payable	46,054,886	10,060,388	[d]	1,746,680	167,387	21,964,835	* 9,497
Mortgages, notes, bonds payable in less than 1 year	13,428,400	231,395	[d]	911,453	535,485	10,496,160	0
Other current liabilities	26,018,977	2,699,026	[d]	1,361,502	515,886	17,124,930	* 220,295
Nonrecourse loans	10,279,532	* 178,804	[d]	477,855	0	2,527,039	0
Loans from partners	3,755,850	* 622,559	[d]	327,878	* 20,114	* 1,625,476	* 1,535
Mortgages, notes, bonds payable in 1 year or more	141,191,253	3,779,111	[d]	3,141,690	284,731	116,783,764	* 71,591
Other liabilities	47,187,284	1,495,477	[d]	1,004,686	141,427	33,491,682	* 32,103
Partners capital accounts	283,616,920	3,472,221	[d]	2,682,602	998,498	252,799,018	* 840,842

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	28,093	428	[d]	15,488	6,953	259	* 26
Number of partners	2,070,210	992	[d]	35,595	14,712	1,990,647	* 82
Partnerships reporting balance sheet data:							
Number of partnerships	18,107	418	[d]	8,642	4,291	216	* 26
Number of partners	1,288,934	972	[d]	21,115	9,389	1,230,196	* 82
<b>Total assets</b>	<b>320,645,229</b>	<b>13,770,699</b>	<b>[d]</b>	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
Cash	7,878,829	454,182	[d]	824,883	151,962	4,593,843	* 83,037
Trade notes and accounts receivable	47,637,236	10,461,040	[d]	2,046,742	402,905	30,266,260	* 43,787
Less: Allowance for bad debts	74,366	8,202	[d]	18,559	* 6,984	7,545	158
Inventories	2,964,425	* 146,890	[d]	33,700	* 5,770	2,296,780	* 2,015
U.S. Government obligations	0	0	[d]	0	0	0	0
Tax-exempt securities	0	0	[d]	0	0	0	0
Other current assets	6,035,810	518,868	[d]	753,780	128,435	2,961,303	* 80,135
Loans to partners	468,301	* 19,525	[d]	* 49,087	* 9,560	187,773	0
Mortgage and real estate loans	0	0	[d]	0	0	0	0
Other investments	36,114,978	* -222,546	[d]	165,916	* 2,209	33,097,739	* 52,697
Depreciable assets	224,214,818	2,806,664	[d]	5,068,316	845,533	198,196,551	* 637,807
Less: Accumulated depreciation	53,647,113	1,221,035	[d]	3,345,342	213,919	43,221,182	* 67,611
Depletable assets	64,362	0	[d]	0	0	64,362	0
Less: Accumulated depletion	9,009	0	[d]	0	0	9,009	0
Land	1,093,560	* 42,027	[d]	53,676	2	692,347	0
Intangible assets	28,865,652	85,868	[d]	195,838	* 290,889	24,627,942	* 34,791
Less: Accumulated amortization	1,304,187	42,940	[d]	37,269	* 30,419	852,501	* 23,631
Other assets	20,341,935	730,359	[d]	110,696	* 21,119	18,245,568	* 18,090
<b>Total liabilities and capital</b>	<b>320,645,229</b>	<b>13,770,699</b>	<b>[d]</b>	<b>5,901,463</b>	<b>1,607,063</b>	<b>271,140,232</b>	<b>* 860,959</b>
Accounts payable	29,024,760	9,842,719	[d]	1,045,714	125,030	16,508,689	* 9,497
Mortgages, notes, bonds payable in less than 1 year	4,500,963	* 168,117	[d]	289,147	* 41,389	3,447,380	0
Other current liabilities	16,408,633	1,305,157	[d]	774,548	462,794	11,313,351	* 220,295
Nonrecourse loans	1,009,217	0	[d]	* 89,578	0	815,553	0
Loans from partners	1,786,819	0	[d]	99,567	6	* 1,483,936	* 1,535
Mortgages, notes, bonds payable in 1 year or more	80,899,693	485,950	[d]	1,008,538	* 184,365	73,989,722	* 16,143
Other liabilities	27,891,593	690,487	[d]	188,269	* 38,230	25,022,521	* 32,103
Partners capital accounts	159,123,550	1,278,270	[d]	2,406,101	755,250	138,559,079	* 581,388

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>Number of partnerships [1]</b>	<b>9,857</b>	<b>[d]</b>	<b>1,012</b>	<b>42,168</b>	<b>8,169</b>	<b>14,498</b>	<b>1,871</b>
<b>Number of partners</b>	<b>28,104</b>	<b>[d]</b>	<b>11,552</b>	<b>173,729</b>	<b>28,638</b>	<b>44,731</b>	<b>7,091</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>9,373</b>	<b>[d]</b>	<b>987</b>	<b>32,649</b>	<b>4,230</b>	<b>11,240</b>	<b>1,145</b>
<b>Number of partners</b>	<b>26,822</b>	<b>[d]</b>	<b>11,455</b>	<b>147,747</b>	<b>16,217</b>	<b>37,897</b>	<b>4,710</b>
<b>Total assets</b>	<b>29,844,871</b>	<b>[d]</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
Cash	1,822,118	[d]	400,209	16,464,756	1,519,770	2,691,751	4,763,797
Trade notes and accounts receivable	3,812,219	[d]	10,425,431	50,263,310	3,211,288	5,203,060	10,104,615
Less: Allowance for bad debts	45,201	[d]	5,781	2,225,388	444,265	152,926	435,395
Inventories	410,012	[d]	283,362	9,512,044	719,687	4,199,138	* 256,071
U.S. Government obligations	0	[d]	0	0	0	0	0
Tax-exempt securities	0	[d]	0	* 17,029	0	* 13,055	0
Other current assets	1,423,648	[d]	279,367	60,713,231	4,381,760	3,720,974	7,305,864
Loans to partners	190,241	[d]	* 350,100	13,019,310	* 47,239	* 33,589	* 9,591
Mortgage and real estate loans	0	[d]	0	* 19,264	0	0	* 19,264
Other investments	764,801	[d]	2,624,302	178,237,141	3,855,363	4,155,123	19,451,236
Depreciable assets	16,590,255	[d]	12,434,540	248,267,762	4,734,668	8,365,936	40,949,475
Less: Accumulated depreciation	5,289,921	[d]	2,915,597	128,570,808	2,935,250	5,291,395	19,638,558
Depletable assets	0	[d]	0	0	0	0	0
Less: Accumulated depletion	0	[d]	0	0	0	0	0
Land	233,695	[d]	372,696	1,677,112	175,232	134,174	717,545
Intangible assets	8,628,534	[d]	2,585,013	260,566,065	11,574,065	12,153,857	67,055,259
Less: Accumulated amortization	1,036,643	[d]	104,714	32,026,511	4,897,754	7,868,874	10,651,269
Other assets	2,341,114	[d]	162,718	87,776,473	5,933,833	11,877,692	20,046,214
<b>Total liabilities and capital</b>	<b>29,844,871</b>	<b>[d]</b>	<b>26,891,646</b>	<b>763,710,792</b>	<b>27,875,635</b>	<b>39,235,153</b>	<b>139,953,711</b>
Accounts payable	1,491,222	[d]	10,314,502	39,678,899	1,087,651	1,239,317	3,948,699
Mortgages, notes, bonds payable in less than 1 year	639,621	[d]	130,694	9,342,923	339,658	873,569	3,904,380
Other current liabilities	1,814,718	[d]	985,143	56,663,206	5,974,824	11,128,849	7,094,988
Nonrecourse loans	* 7,023,693	[d]	* 72,141	5,621,951	* 54,101	* 1,335,297	0
Loans from partners	705,802	[d]	* 374,823	24,662,682	* 205,452	194,839	* 1,494,583
Mortgages, notes, bonds payable in 1 year or more	6,225,462	[d]	4,007,265	79,283,540	3,091,672	8,359,318	44,055,910
Other liabilities	7,623,995	[d]	383,058	39,462,954	5,937,622	9,863,070	15,853,576
Partners capital accounts	4,320,357	[d]	10,624,019	508,994,635	11,184,656	6,240,892	63,601,576

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	3,894	[d]	762	19,253	3,352	7,009	1,364
Number of partners	14,134	[d]	11,015	74,649	12,972	17,507	4,040
Partnerships reporting balance sheet data:							
Number of partnerships	3,505	[d]	738	15,228	1,721	5,696	658
Number of partners	13,312	[d]	10,930	60,797	5,165	14,562	1,942
<b>Total assets</b>	<b>10,137,773</b>	<b>[d]</b>	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
Cash	1,021,816	[d]	290,528	10,893,636	917,056	1,286,669	4,332,192
Trade notes and accounts receivable	3,019,195	[d]	742,122	42,808,930	2,263,792	3,897,118	8,191,362
Less: Allowance for bad debts	27,949	[d]	1,524	1,835,491	300,351	143,565	398,565
Inventories	230,083	[d]	204,696	4,789,502	482,736	205,218	* 139,268
U.S. Government obligations	0	[d]	0	0	0	0	0
Tax-exempt securities	0	[d]	0	* 17,029	0	* 13,055	0
Other current assets	821,326	[d]	180,395	53,352,477	3,196,444	2,340,524	6,260,550
Loans to partners	* 917	[d]	* 199,976	2,981,131	* 1,475	* 7,222	494
Mortgage and real estate loans	0	[d]	0	0	0	0	0
Other investments	725,327	[d]	303,206	144,678,444	3,207,821	1,352,297	6,647,898
Depreciable assets	4,893,243	[d]	4,736,534	210,249,822	3,339,815	6,601,656	24,679,211
Less: Accumulated depreciation	2,080,652	[d]	1,787,995	111,354,523	2,127,973	4,551,773	12,228,852
Depletable assets	0	[d]	0	0	0	0	0
Less: Accumulated depletion	0	[d]	0	0	0	0	0
Land	* 123,864	[d]	150,321	1,247,534	115,380	* 95,054	609,738
Intangible assets	1,269,136	[d]	1,778,674	219,499,294	7,033,758	6,526,079	52,536,093
Less: Accumulated amortization	218,082	[d]	* 63,487	21,757,273	3,351,786	4,236,018	7,595,432
Other assets	359,549	[d]	88,718	64,658,136	4,900,312	6,184,689	13,892,199
<b>Total liabilities and capital</b>	<b>10,137,773</b>	<b>[d]</b>	<b>6,822,165</b>	<b>620,228,648</b>	<b>19,678,477</b>	<b>19,578,224</b>	<b>97,066,154</b>
Accounts payable	953,914	[d]	383,941	36,623,266	821,677	462,600	3,064,255
Mortgages, notes, bonds payable in less than 1 year	169,013	[d]	116,047	4,674,257	72,933	575,618	1,767,807
Other current liabilities	1,209,982	[d]	377,226	42,901,168	3,832,623	7,982,409	6,121,778
Nonrecourse loans	* 31,945	[d]	* 72,141	* 3,708,873	* 54,101	* 6,469	0
Loans from partners	72,020	[d]	77,891	8,332,108	* 58,271	* 68,401	* 34,489
Mortgages, notes, bonds payable in 1 year or more	1,215,051	[d]	1,137,442	27,791,555	1,944,772	1,744,154	17,000,982
Other liabilities	1,193,482	[d]	278,842	29,209,442	4,751,185	7,131,346	13,387,640
Partners capital accounts	5,292,367	[d]	4,378,636	466,987,979	8,142,915	1,607,227	55,689,203

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>Number of partnerships [1]</b>	<b>7,314</b>	<b>1,892</b>	<b>8,425</b>	<b>334,546</b>	<b>* 10</b>	<b>19,838</b>	<b>2,493</b>
<b>Number of partners</b>	<b>46,900</b>	<b>7,015</b>	<b>39,354</b>	<b>6,634,114</b>	<b>* 489</b>	<b>130,835</b>	<b>11,479</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>6,921</b>	<b>1,739</b>	<b>7,373</b>	<b>275,432</b>	<b>* 10</b>	<b>13,386</b>	<b>2,337</b>
<b>Number of partners</b>	<b>46,046</b>	<b>6,318</b>	<b>36,559</b>	<b>6,168,628</b>	<b>* 489</b>	<b>98,157</b>	<b>11,012</b>
<b>Total assets</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
Cash	5,014,657	866,672	1,608,109	692,035,155	* 3,299,411	11,483,882	1,724,755
Trade notes and accounts receivable	28,912,718	1,029,234	1,802,395	173,630,037	0	32,820,748	1,965,083
Less: Allowance for bad debts	1,156,545	19,578	16,679	2,285,602	0	1,416,210	13,203
Inventories	4,300,949	* 30,991	* 5,209	15,826,315	0	8,499,608	* 179,838
U.S. Government obligations	0	0	0	173,665,035	73,115	* 88,823	0
Tax-exempt securities	0	3,974	0	41,024,009	543,284	56,442	0
Other current assets	43,735,753	678,614	890,267	1,888,319,376	* 496,529	19,645,300	6,717,510
Loans to partners	12,792,686	* 94,160	* 42,046	37,833,644	1,025,818	5,059,088	* 12,678
Mortgage and real estate loans	0	0	0	53,774,417	0	22,539,515	* 911,748
Other investments	145,296,341	4,965,439	513,639	10,985,620,938	* 727,955	40,811,681	3,083,987
Depreciable assets	184,540,836	3,783,275	5,893,573	82,458,392	49,516	3,162,720	1,429,746
Less: Accumulated depreciation	95,313,020	1,728,182	3,664,403	26,006,983	0	1,468,773	443,802
Depletable assets	0	0	0	7,173,139	0	0	0
Less: Accumulated depletion	0	0	0	970,383	0	0	0
Land	537,522	20,919	* 91,719	16,068,850	0	763,434	* 4,861
Intangible assets	158,486,002	5,589,492	5,707,390	52,130,035	0	3,920,166	9,434,562
Less: Accumulated amortization	6,961,965	644,070	1,002,580	10,888,020	0	726,063	1,992,353
Other assets	44,065,408	3,517,582	2,335,745	557,158,059	* 7,663,561	44,153,259	3,489,187
<b>Total liabilities and capital</b>	<b>524,251,342</b>	<b>18,188,521</b>	<b>14,206,429</b>	<b>14,736,566,412</b>	<b>* 13,879,188</b>	<b>189,393,620</b>	<b>26,504,596</b>
Accounts payable	32,021,226	264,461	1,117,546	113,272,926	0	2,504,666	209,510
Mortgages, notes, bonds payable in less than 1 year	3,203,472	980,962	40,883	68,893,840	1,479	7,351,926	* 78,850
Other current liabilities	27,632,859	1,716,400	3,115,286	2,783,205,183	* 7,825,881	29,462,618	6,944,403
Nonrecourse loans	* 750,056	0	3,482,498	76,584,859	0	* 3,652,074	0
Loans from partners	21,071,789	* 1,032,521	* 663,496	50,778,771	1,035,858	8,102,111	* 124,116
Mortgages, notes, bonds payable in 1 year or more	18,348,461	4,099,418	1,328,761	250,004,422	2,815,955	38,530,902	3,983,272
Other liabilities	6,016,853	994,373	797,461	871,435,485	* 649,785	23,453,454	941,544
Partners capital accounts	415,206,627	9,100,387	3,660,497	10,522,390,926	* 1,550,231	76,335,869	14,222,902

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Information—continued			Finance and insurance			
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	1,668	1,160	4,700	228,814	* 10	13,442	805
Number of partners	24,216	3,705	12,209	5,314,973	* 489	99,020	6,977
Partnerships reporting balance sheet data:							
Number of partnerships	1,660	1,157	4,335	191,034	* 10	8,346	649
Number of partners	24,194	3,457	11,476	4,967,408	* 489	69,075	6,511
<b>Total assets</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
Cash	2,494,571	563,492	1,299,656	550,090,809	* 3,299,411	6,942,069	1,450,154
Trade notes and accounts receivable	26,463,452	769,533	1,223,674	147,632,303	0	28,773,029	1,852,831
Less: Allowance for bad debts	973,432	9,950	9,627	1,440,030	0	1,050,672	12,977
Inventories	3,928,619	* 30,685	* 2,976	6,588,735	0	* 281,056	* 177,589
U.S. Government obligations	0	0	0	168,190,103	73,115	* 88,823	0
Tax-exempt securities	0	3,974	0	36,730,222	543,284	56,442	0
Other current assets	40,604,049	252,981	697,930	1,308,875,037	* 496,529	17,297,538	6,601,370
Loans to partners	* 2,836,681	* 94,160	* 41,099	32,327,859	1,025,818	4,644,696	* 12,250
Mortgage and real estate loans	0	0	0	45,935,562	0	18,364,720	* 911,748
Other investments	132,863,007	340,382	267,040	9,286,843,902	* 727,955	36,587,398	3,083,987
Depreciable assets	168,689,177	2,015,161	4,924,802	50,854,914	49,516	1,628,826	247,441
Less: Accumulated depreciation	88,401,392	1,079,661	2,964,872	16,175,007	0	679,898	141,178
Depletable assets	0	0	0	6,258,434	0	0	0
Less: Accumulated depletion	0	0	0	886,614	0	0	0
Land	347,983	0	79,378	9,554,136	0	486,504	* 4,861
Intangible assets	148,248,259	2,106,673	3,048,432	44,477,628	0	3,204,412	8,808,434
Less: Accumulated amortization	5,549,840	270,558	753,637	8,761,675	0	537,753	1,866,285
Other assets	37,414,690	667,931	1,598,316	474,033,157	* 7,663,561	38,124,558	3,397,579
<b>Total liabilities and capital</b>	<b>468,965,824</b>	<b>5,484,803</b>	<b>9,455,167</b>	<b>12,141,129,477</b>	<b>* 13,879,188</b>	<b>154,211,749</b>	<b>24,527,803</b>
Accounts payable	31,302,304	177,753	794,677	102,345,757	0	2,268,812	158,775
Mortgages, notes, bonds payable in less than 1 year	2,116,075	* 110,832	* 30,991	55,292,036	1,479	6,085,694	* 53,814
Other current liabilities	21,800,174	446,910	2,717,273	1,987,895,680	* 7,825,881	16,783,721	6,616,005
Nonrecourse loans	165,806	0	3,482,498	63,625,085	0	* 2,684,837	0
Loans from partners	8,090,436	* 3,645	* 76,866	40,403,376	1,035,858	6,264,464	* 1,524
Mortgages, notes, bonds payable in 1 year or more	6,359,031	* 283,805	458,810	194,905,505	2,815,955	33,215,247	2,600,792
Other liabilities	3,134,124	291,433	513,714	667,365,179	* 649,785	19,445,285	807,807
Partners capital accounts	395,997,874	4,170,423	1,380,336	9,029,296,859	* 1,550,231	67,463,689	14,289,085

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>Number of partnerships [1]</b>	<b>254,206</b>	<b>10,369</b>	<b>243,837</b>	<b>13,564</b>	<b>44,434</b>	<b>1,816,889</b>	<b>1,781,949</b>
<b>Number of partners</b>	<b>5,163,383</b>	<b>375,341</b>	<b>4,788,042</b>	<b>52,396</b>	<b>1,275,532</b>	<b>7,887,184</b>	<b>7,577,856</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>207,823</b>	<b>7,667</b>	<b>200,156</b>	<b>12,669</b>	<b>39,207</b>	<b>1,438,669</b>	<b>1,413,777</b>
<b>Number of partners</b>	<b>4,932,859</b>	<b>369,836</b>	<b>4,563,022</b>	<b>48,172</b>	<b>1,077,939</b>	<b>6,601,052</b>	<b>6,319,072</b>
<b>Total assets</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
Cash	621,365,719	59,247,491	562,118,228	3,837,118	50,324,269	240,128,359	232,493,453
Trade notes and accounts receivable	110,978,148	44,101,495	66,876,654	2,240,001	25,626,058	54,352,994	41,800,357
Less: Allowance for bad debts	631,019	42,875	588,144	32,867	192,304	2,042,332	1,856,472
Inventories	6,778,670	2,770,676	4,007,994	* 6,876	361,323	29,363,562	28,053,980
U.S. Government obligations	160,868,096	998,508	159,869,588	* 23,972	12,611,029	468,508	468,508
Tax-exempt securities	36,145,419	* 12,012,482	24,132,937	0	4,278,863	3,455,554	3,455,554
Other current assets	1,746,105,277	243,362,498	1,502,742,779	2,225,164	113,129,597	225,850,029	218,017,259
Loans to partners	23,955,094	949,267	23,005,827	* 34,885	7,746,080	18,249,172	17,630,683
Mortgage and real estate loans	21,485,100	* 247,960	21,237,139	0	8,838,054	30,098,205	30,083,050
Other investments	9,594,775,581	82,426,376	9,512,349,204	4,189,062	1,342,032,673	1,071,733,163	1,049,144,718
Depreciable assets	67,252,935	8,176,439	59,076,495	1,216,983	9,346,493	3,591,207,100	3,480,756,284
Less: Accumulated depreciation	21,265,495	4,352,573	16,912,922	805,571	2,023,342	998,526,601	956,094,365
Depletable assets	5,657,963	* 493,607	5,164,356	0	* 1,515,176	7,385,954	430,065
Less: Accumulated depletion	765,879	* 27,036	738,843	0	* 204,505	3,430,143	231,040
Land	12,758,480	162,567	12,595,913	* 23,802	2,518,273	892,716,088	890,649,027
Intangible assets	25,903,773	5,650,342	20,253,430	5,456,985	7,414,549	162,966,102	150,267,279
Less: Accumulated amortization	6,311,522	398,397	5,913,125	1,036,468	821,613	59,791,739	58,477,544
Other assets	374,656,795	109,734,035	264,922,760	2,501,924	124,693,334	372,363,216	355,075,880
<b>Total liabilities and capital</b>	<b>12,779,713,135</b>	<b>565,512,863</b>	<b>12,214,200,272</b>	<b>19,881,866</b>	<b>1,707,194,007</b>	<b>5,636,547,190</b>	<b>5,481,666,674</b>
Accounts payable	102,388,155	69,816,230	32,571,925	2,378,371	5,792,224	45,335,162	41,703,271
Mortgages, notes, bonds payable in less than 1 year	35,077,084	14,548,448	20,528,637	179,678	26,204,823	89,573,298	84,942,619
Other current liabilities	2,627,717,306	252,914,039	2,374,803,268	4,238,690	107,016,286	205,653,007	198,683,473
Nonrecourse loans	71,078,153	* 118,298	70,959,855	* 211,398	1,643,234	1,064,289,331	1,042,096,232
Loans from partners	38,052,795	4,920,482	33,132,313	* 67,629	3,396,262	89,879,299	77,485,804
Mortgages, notes, bonds payable in 1 year or more	173,673,025	17,799,128	155,873,897	2,682,221	28,319,047	1,737,239,285	1,698,911,367
Other liabilities	770,836,797	73,508,035	697,328,762	2,142,231	73,411,674	418,972,038	408,825,351
Partners capital accounts	8,960,889,819	131,888,204	8,829,001,615	7,981,648	1,461,410,457	1,985,605,770	1,929,018,558

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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	Real estate
	Total	Securities and commodity contracts and exchanges	Other financial investment activities				Total
	(84)	(85)	(86)	(87)	(88)	(89)	(90)
<b>PARTNERSHIPS WITH NET INCOME</b>							
<b>Number of partnerships [1]</b>	<b>170,666</b>	<b>7,787</b>	<b>162,879</b>	<b>12,190</b>	<b>31,702</b>	<b>1,001,340</b>	<b>974,310</b>
<b>Number of partners</b>	<b>4,078,477</b>	<b>42,838</b>	<b>4,035,639</b>	<b>42,653</b>	<b>1,087,357</b>	<b>4,501,337</b>	<b>4,222,113</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>141,619</b>	<b>5,106</b>	<b>136,514</b>	<b>12,084</b>	<b>28,325</b>	<b>815,993</b>	<b>798,581</b>
<b>Number of partners</b>	<b>3,908,320</b>	<b>37,438</b>	<b>3,870,883</b>	<b>42,373</b>	<b>940,640</b>	<b>3,864,802</b>	<b>3,611,899</b>
<b>Total assets</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
Cash	491,759,950	51,236,204	440,523,746	3,515,343	43,123,881	161,805,123	156,711,323
Trade notes and accounts receivable	90,476,825	40,705,380	49,771,444	2,001,410	24,528,209	34,149,570	26,695,934
Less: Allowance for bad debts	201,515	41,802	159,713	29,629	145,238	854,263	761,862
Inventories	5,932,249	2,505,267	3,426,981	* 6,657	* 191,184	14,303,296	13,635,737
U.S. Government obligations	158,257,517	998,508	157,259,010	1,505	9,769,143	430,854	430,854
Tax-exempt securities	32,351,952	* 12,012,482	20,339,470	0	3,778,543	2,740,320	2,740,320
Other current assets	1,189,589,969	178,606,094	1,010,983,874	1,408,830	93,480,802	124,903,754	118,765,440
Loans to partners	18,907,512	789,717	18,117,795	* 31,898	7,705,684	13,278,959	13,001,386
Mortgage and real estate loans	18,891,575	* 247,960	18,643,615	0	7,767,519	23,271,164	23,259,068
Other investments	7,991,158,870	63,925,985	7,927,232,885	2,231,876	1,253,053,816	654,624,383	638,971,141
Depreciable assets	42,690,043	5,753,034	36,937,009	1,036,784	5,202,305	2,110,064,842	2,060,281,641
Less: Accumulated depreciation	13,437,466	3,267,355	10,170,111	706,726	1,209,739	664,735,552	641,119,843
Depletable assets	5,076,909	* 493,607	4,583,302	0	* 1,181,525	6,757,365	240,413
Less: Accumulated depletion	721,853	* 27,036	694,816	0	* 164,762	3,281,360	99,694
Land	7,282,377	* 77,625	7,204,751	* 22,587	1,757,807	551,541,194	550,320,577
Intangible assets	22,112,011	5,480,023	16,631,987	4,857,769	5,495,004	101,351,949	91,158,739
Less: Accumulated amortization	4,746,692	344,624	4,402,068	1,017,060	593,884	39,815,778	38,854,181
Other assets	306,300,256	88,795,426	217,504,830	2,217,267	116,329,937	205,957,743	195,078,782
<b>Total liabilities and capital</b>	<b>10,361,680,490</b>	<b>447,946,499</b>	<b>9,913,733,991</b>	<b>15,578,510</b>	<b>1,571,251,736</b>	<b>3,296,493,564</b>	<b>3,210,455,776</b>
Accounts payable	93,849,697	66,306,932	27,542,765	2,179,617	3,888,856	23,542,332	21,861,853
Mortgages, notes, bonds payable in less than 1 year	24,901,449	14,513,667	10,387,782	135,066	24,114,535	43,208,579	41,020,872
Other current liabilities	1,871,158,997	224,659,962	1,646,499,035	2,730,849	82,780,228	101,876,795	97,315,174
Nonrecourse loans	59,698,160	* 21,150	59,677,011	* 211,398	* 1,030,689	534,399,840	524,865,330
Loans from partners	30,736,903	4,770,316	25,966,587	* 37,430	2,327,197	31,374,704	30,308,676
Mortgages, notes, bonds payable in 1 year or more	134,128,332	17,083,457	117,044,875	2,269,687	19,875,493	969,865,025	951,350,078
Other liabilities	575,744,706	21,850,718	553,893,987	1,717,058	69,000,538	232,535,983	230,228,148
Partners capital accounts	7,571,462,247	98,740,298	7,472,721,948	6,297,406	1,368,234,200	1,359,690,307	1,313,505,645

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	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		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>Number of partnerships [1]</b>	<b>605,322</b>	<b>726,353</b>	<b>18,525</b>	<b>108,373</b>	<b>323,377</b>	<b>27,163</b>	<b>7,776</b>
<b>Number of partners</b>	<b>2,548,073</b>	<b>2,890,074</b>	<b>69,206</b>	<b>485,239</b>	<b>1,585,263</b>	<b>131,684</b>	<b>177,645</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>452,701</b>	<b>608,069</b>	<b>14,580</b>	<b>72,330</b>	<b>266,097</b>	<b>19,965</b>	<b>4,927</b>
<b>Number of partners</b>	<b>2,123,152</b>	<b>2,406,768</b>	<b>61,307</b>	<b>320,538</b>	<b>1,407,307</b>	<b>115,820</b>	<b>166,160</b>
<b>Total assets</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
Cash	61,470,379	108,988,224	1,313,960	9,857,646	50,863,243	5,678,188	1,956,719
Trade notes and accounts receivable	4,377,228	22,918,330	133,929	1,676,567	12,694,303	10,312,070	2,240,567
Less: Allowance for bad debts	455,143	861,076	2,779	82,395	455,080	183,624	* 2,236
Inventories	2,646,924	775,557	3,353	1,940,776	22,687,371	1,221,980	* 87,601
U.S. Government obligations	* 17,800	* 406,135	0	0	* 44,574	0	0
Tax-exempt securities	* 703,498	1,651,409	0	0	* 1,100,646	0	0
Other current assets	48,843,703	91,916,954	851,075	5,984,302	70,421,224	7,079,782	752,988
Loans to partners	5,388,675	6,181,984	* 117,022	493,021	5,449,981	618,489	0
Mortgage and real estate loans	4,814,545	12,225,227	* 3,781	* 1,853,669	11,185,827	* 15,155	0
Other investments	152,807,258	274,347,256	3,710,006	35,634,716	582,645,482	17,843,880	4,744,564
Depreciable assets	1,230,522,639	1,988,108,732	42,271,558	50,746,431	169,106,925	109,185,949	1,264,867
Less: Accumulated depreciation	349,745,215	539,572,995	12,755,144	19,856,205	34,164,807	41,957,194	475,041
Depletable assets	* 53,587	* 130,995	0	* 72,801	* 172,683	* 2,382	6,953,507
Less: Accumulated depletion	* 20,000	* 69,134	0	* 26,619	* 115,287	* 2,256	3,196,847
Land	214,800,705	476,640,425	10,887,769	81,836,925	106,483,204	1,023,907	1,043,154
Intangible assets	31,824,762	96,428,839	1,453,931	4,175,872	16,383,874	3,882,884	8,815,939
Less: Accumulated amortization	11,188,478	40,365,928	673,222	1,407,886	4,842,031	704,734	609,461
Other assets	71,402,965	154,361,385	2,955,279	15,185,538	111,170,713	13,392,264	3,895,073
<b>Total liabilities and capital</b>	<b>1,468,265,830</b>	<b>2,654,212,318</b>	<b>50,270,520</b>	<b>188,085,160</b>	<b>1,120,832,846</b>	<b>127,409,123</b>	<b>27,471,393</b>
Accounts payable	7,865,798	21,136,953	160,965	887,872	11,651,682	3,298,015	333,877
Mortgages, notes, bonds payable in less than 1 year	16,552,278	47,747,430	1,056,031	2,794,163	16,792,717	4,567,465	* 63,213
Other current liabilities	62,762,318	79,337,561	1,361,900	3,816,193	51,405,501	6,453,880	515,655
Nonrecourse loans	442,488,635	508,316,579	4,676,210	11,560,908	75,053,901	22,088,163	* 104,937
Loans from partners	19,918,711	38,105,647	* 1,031,534	2,821,969	15,607,943	12,388,806	* 4,689
Mortgages, notes, bonds payable in 1 year or more	501,780,636	974,675,059	20,485,665	39,176,998	162,793,009	37,837,780	* 490,138
Other liabilities	92,658,823	176,173,139	2,959,637	7,870,532	129,163,220	9,547,831	598,856
Partners capital accounts	324,238,631	808,719,951	18,538,578	119,156,525	658,364,872	31,227,184	25,360,028

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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—continued					Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	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		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	279,911	480,507	13,867	69,558	130,467	19,365	7,665
Number of partners	1,151,117	1,910,504	50,476	326,176	783,839	101,803	177,422
Partnerships reporting balance sheet data:							
Number of partnerships	215,449	410,565	9,922	45,628	117,017	12,596	4,816
Number of partners	954,758	1,667,034	42,576	206,130	741,401	86,965	165,937
Total assets	600,229,697	1,826,436,988	40,619,209	118,583,601	624,586,281	61,492,647	24,545,141
Cash	37,126,039	78,559,148	1,032,400	5,956,155	34,037,582	3,167,659	1,926,141
Trade notes and accounts receivable	2,315,414	15,538,281	118,798	1,410,425	7,313,017	5,213,069	2,240,567
Less: Allowance for bad debts	121,634	436,263	1,535	* 4,653	197,776	90,164	* 2,236
Inventories	1,877,153	370,597	3,288	* 1,391,183	9,993,515	579,958	* 87,601
U.S. Government obligations	* 11,187	* 375,093	0	0	* 44,574	0	0
Tax-exempt securities	* 571,497	1,203,417	0	0	* 965,407	0	0
Other current assets	23,241,959	53,298,502	607,098	4,173,242	37,444,639	5,386,627	751,687
Loans to partners	3,352,881	5,048,507	* 117,022	* 452,025	4,030,950	277,573	0
Mortgage and real estate loans	3,925,451	11,099,768	* 3,781	* 1,071,169	7,158,898	* 12,096	0
Other investments	59,736,158	195,993,637	3,462,032	24,025,083	355,754,231	12,855,669	2,797,573
Depreciable assets	515,786,910	1,394,216,619	35,851,992	30,118,809	84,307,311	48,615,308	1,167,893
Less: Accumulated depreciation	190,027,984	404,690,515	11,797,930	13,930,614	20,672,800	23,145,517	470,192
Depletable assets	* 19,929	* 92,117	0	* 72,801	* 55,567	* 2,382	6,514,570
Less: Accumulated depletion	* 1,903	* 58,739	0	* 26,619	* 12,433	* 2,256	3,179,410
Land	103,534,590	333,792,559	9,539,786	55,921,062	47,532,581	486,701	733,915
Intangible assets	11,496,448	68,219,237	1,259,514	2,004,900	8,178,640	1,377,528	8,815,683
Less: Accumulated amortization	4,886,607	29,643,121	630,401	848,017	2,846,035	352,154	609,442
Other assets	32,272,209	103,458,146	1,053,364	6,796,649	51,498,414	7,108,169	3,770,792
Total liabilities and capital	600,229,697	1,826,436,988	40,619,209	118,583,601	624,586,281	61,492,647	24,545,141
Accounts payable	2,588,623	11,974,015	134,709	520,052	6,644,454	1,346,705	333,773
Mortgages, notes, bonds payable in less than 1 year	6,571,644	25,985,639	930,275	1,108,913	6,424,402	2,124,494	* 63,213
Other current liabilities	25,454,060	49,753,812	833,789	2,160,173	19,113,341	4,045,967	515,655
Nonrecourse loans	183,380,200	304,851,336	4,330,634	6,532,439	25,770,721	9,429,573	* 104,937
Loans from partners	5,679,479	17,409,393	* 617,406	1,096,285	5,506,113	1,061,339	* 4,689
Mortgages, notes, bonds payable in 1 year or more	213,277,383	628,812,557	16,520,552	21,027,673	71,711,912	18,024,810	* 490,138
Other liabilities	37,577,578	116,962,458	2,277,981	4,401,134	69,008,997	1,708,979	598,856
Partners capital accounts	125,700,731	670,687,780	14,973,863	81,736,932	420,406,340	23,750,780	22,433,881

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
							Total	Management, scientific, and technical consulting services
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>Number of partnerships [1]</b>	<b>219,798</b>	<b>27,552</b>	<b>23,570</b>	<b>19,709</b>	<b>14,018</b>	<b>27,820</b>	<b>107,129</b>	<b>60,035</b>
<b>Number of partners</b>	<b>810,461</b>	<b>156,069</b>	<b>86,357</b>	<b>50,854</b>	<b>51,930</b>	<b>117,614</b>	<b>347,638</b>	<b>191,602</b>
<b>Partnerships reporting balance sheet data:</b>								
<b>Number of partnerships</b>	<b>137,955</b>	<b>22,694</b>	<b>11,059</b>	<b>11,973</b>	<b>6,087</b>	<b>22,822</b>	<b>63,321</b>	<b>34,790</b>
<b>Number of partners</b>	<b>621,217</b>	<b>142,120</b>	<b>60,277</b>	<b>31,911</b>	<b>30,713</b>	<b>106,617</b>	<b>249,580</b>	<b>131,893</b>
<b>Total assets</b>	<b>254,070,855</b>	<b>43,431,071</b>	<b>24,950,824</b>	<b>11,797,430</b>	<b>4,135,948</b>	<b>27,080,394</b>	<b>142,675,189</b>	<b>79,606,471</b>
Cash	51,485,040	19,190,040	5,302,246	1,573,867	555,897	3,675,613	21,187,377	13,097,451
Trade notes and accounts receivable	31,987,630	3,349,887	5,136,025	2,370,877	475,991	3,740,197	16,914,651	8,178,499
Less: Allowance for bad debts	1,078,668	62,883	600,700	25,297	16,835	59,314	313,639	238,838
Inventories	1,497,253	* 97	* 1,707	73,861	176,092	185,621	1,059,875	510,813
U.S. Government obligations	* 241,246	* 196,540	0	0	0	0	44,707	44,707
Tax-exempt securities	* 16,938	* 9,439	* 5,289	0	0	0	2,210	0
Other current assets	35,552,123	6,631,901	4,179,744	1,781,211	201,573	2,233,584	20,524,111	11,152,577
Loans to partners	6,813,336	364,802	* 9,756	* 20,602	* 7,649	* 201,637	6,208,890	164,134
Mortgage and real estate loans	* 164,920	0	0	0	0	* 216	* 164,704	* 164,550
Other investments	35,958,373	1,735,009	1,097,064	1,706,350	* 18,223	3,530,023	27,871,705	18,664,440
Depreciable assets	68,204,346	24,580,885	7,857,849	5,922,149	929,914	3,983,487	24,930,062	15,861,112
Less: Accumulated depreciation	40,275,727	17,167,728	5,140,215	4,149,402	480,405	2,069,316	11,268,662	6,023,344
Depletable assets	* 31,909	0	* 22,313	117	0	0	* 9,478	* 8,777
Less: Accumulated depletion	* 13,519	0	* 12,144	48	0	0	* 1,327	* 740
Land	927,221	82,680	24,856	* 56,832	* 4,928	19,625	738,301	544,992
Intangible assets	45,268,774	2,140,820	3,788,936	2,454,249	2,197,942	9,533,853	25,152,975	10,260,988
Less: Accumulated amortization	10,264,149	396,169	938,271	374,861	381,860	1,606,584	6,566,404	1,942,331
Other assets	27,553,809	2,775,751	4,216,370	386,921	446,839	3,711,752	16,016,176	9,158,684
<b>Total liabilities and capital</b>	<b>254,070,855</b>	<b>43,431,071</b>	<b>24,950,824</b>	<b>11,797,430</b>	<b>4,135,948</b>	<b>27,080,394</b>	<b>142,675,189</b>	<b>79,606,471</b>
Accounts payable	11,682,203	534,232	920,512	1,011,184	181,165	1,492,052	7,543,060	3,905,425
Mortgages, notes, bonds payable in less than 1 year	7,204,182	1,721,747	1,206,386	393,866	* 34,458	680,485	3,167,240	1,579,647
Other current liabilities	46,249,708	9,573,610	6,269,631	2,179,803	1,881,775	4,040,166	22,304,723	13,504,382
Nonrecourse loans	2,571,786	317,131	* 559,063	* 58,252	* 10,280	618,937	1,008,123	* 689,460
Loans from partners	6,114,788	638,193	181,432	209,392	* 10,837	688,584	4,386,351	1,093,459
Mortgages, notes, bonds payable in 1 year or more	31,470,278	3,337,962	2,535,815	1,131,668	524,554	4,591,580	19,348,698	11,038,339
Other liabilities	24,548,411	3,260,008	4,578,840	472,891	* -326,633	2,387,201	14,176,105	7,869,665
Partners capital accounts	124,229,497	24,048,188	8,699,145	6,340,375	1,819,512	12,581,388	70,740,889	39,926,094

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services	
							Total	Management, scientific, and technical consulting services
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>PARTNERSHIPS WITH NET INCOME</b>								
Number of partnerships [1]	126,490	24,965	18,404	15,813	4,014	7,592	55,702	35,999
Number of partners	463,828	147,565	75,560	40,222	8,790	20,566	171,125	120,121
Partnerships reporting balance sheet data:								
Number of partnerships	85,230	20,117	9,204	8,102	2,683	7,202	37,922	24,125
Number of partners	369,264	133,647	56,099	21,328	6,098	19,143	132,949	94,924
<b>Total assets</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
Cash	43,621,903	18,674,746	5,243,482	1,327,974	369,324	2,107,600	15,898,776	10,268,722
Trade notes and accounts receivable	25,846,486	3,192,117	4,930,373	1,757,700	278,122	2,554,990	13,133,184	7,000,484
Less: Allowance for bad debts	942,495	41,165	599,305	16,296	* 4,588	37,300	243,841	180,362
Inventories	1,018,601	* 97	* 1,707	71,591	* 67,245	83,959	794,003	476,315
U.S. Government obligations	* 241,246	* 196,540	0	0	0	0	44,707	44,707
Tax-exempt securities	* 16,938	* 9,439	* 5,289	0	0	0	2,210	0
Other current assets	27,756,469	6,183,421	3,998,162	1,315,266	94,916	1,311,431	14,853,272	9,291,348
Loans to partners	6,444,230	152,439	* 9,756	* 18,646	* 7,649	* 201,637	6,054,104	109,157
Mortgage and real estate loans	* 74,414	0	0	0	0	* 216	* 74,198	* 74,044
Other investments	23,947,524	1,299,523	1,099,931	1,122,204	* 9,201	3,269,859	17,146,804	13,935,064
Depreciable assets	50,356,456	23,805,249	7,519,238	3,989,106	474,839	2,049,600	12,518,422	7,008,456
Less: Accumulated depreciation	33,481,028	16,613,933	4,880,234	3,207,073	299,887	1,220,067	7,259,835	3,889,474
Depletable assets	* 25,125	0	* 22,313	117	0	0	* 2,695	* 1,993
Less: Accumulated depletion	* 13,207	0	* 12,144	48	0	0	* 1,014	* 428
Land	809,471	80,854	24,856	* 56,832	* 4,928	780	641,222	509,752
Intangible assets	25,511,371	1,433,937	3,120,864	2,040,796	1,806,855	3,824,921	13,283,998	7,551,368
Less: Accumulated amortization	5,025,595	342,170	828,062	350,068	311,764	803,000	2,390,531	1,313,128
Other assets	16,730,102	2,599,545	4,159,757	341,472	257,078	754,921	8,617,328	5,901,910
<b>Total liabilities and capital</b>	<b>182,938,012</b>	<b>40,630,639</b>	<b>23,815,985</b>	<b>8,468,221</b>	<b>2,753,917</b>	<b>14,099,548</b>	<b>93,169,702</b>	<b>56,789,927</b>
Accounts payable	8,773,459	473,274	797,972	695,059	57,220	1,147,972	5,601,963	2,922,703
Mortgages, notes, bonds payable in less than 1 year	4,094,278	890,654	1,138,304	237,610	* 31,620	400,393	1,395,698	755,018
Other current liabilities	36,712,383	9,176,880	6,037,147	1,249,839	1,390,260	2,215,862	16,642,396	11,169,341
Nonrecourse loans	1,835,901	317,131	* 559,063	* 58,252	* 10,280	* 199,880	691,295	* 586,329
Loans from partners	1,256,533	437,082	115,557	* 64,812	* 10,837	50,007	578,237	353,834
Mortgages, notes, bonds payable in 1 year or more	16,153,637	2,246,428	1,905,092	370,211	* 248,537	2,780,485	8,602,882	5,423,776
Other liabilities	14,347,547	2,668,702	4,519,424	423,882	* 337	1,072,425	5,662,776	3,715,759
Partners capital accounts	99,764,275	24,420,487	8,743,426	5,368,556	1,004,827	6,232,524	53,994,454	31,863,167

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific, and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships [1]	14,565	32,529	32,717	66,433	62,119	4,314	28,821
Number of partners	41,646	114,390	1,336,133	167,211	155,407	11,804	69,862
Partnerships reporting balance sheet data:							
Number of partnerships	10,131	18,400	24,319	43,635	39,678	3,956	16,210
Number of partners	32,732	84,955	1,315,980	119,210	108,162	11,048	40,140
Total assets	13,085,914	49,982,805	700,293,151	91,123,882	79,509,758	11,614,124	6,013,630
Cash	2,053,365	6,036,561	37,221,559	7,300,335	6,729,677	570,658	812,595
Trade notes and accounts receivable	2,719,270	6,016,882	21,800,424	20,841,020	19,637,832	1,203,187	854,141
Less: Allowance for bad debts	40,861	33,940	431,725	990,617	953,305	37,312	31,369
Inventories	144,254	404,808	2,580,927	599,063	491,866	107,197	44,799
U.S. Government obligations	0	0	* 32,473	0	0	0	0
Tax-exempt securities	2,210	0	* 9,132	* 745	* 407	* 338	0
Other current assets	2,026,159	7,345,375	32,746,191	10,021,311	9,394,916	626,394	320,399
Loans to partners	156,411	5,888,345	4,006,651	229,885	106,776	* 123,109	* 9,499
Mortgage and real estate loans	0	* 153	* 605,760	* 198,630	* 198,630	0	* 27,879
Other investments	362,545	8,844,721	402,857,847	11,241,510	10,280,742	960,768	* 739,366
Depreciable assets	3,671,802	5,397,148	69,469,064	22,627,028	13,518,147	9,108,881	1,927,395
Less: Accumulated depreciation	2,225,129	3,020,189	9,725,840	12,770,826	8,499,701	4,271,125	729,133
Depletable assets	0	* 701	* 709,303	* 145,443	0	* 145,443	0
Less: Accumulated depletion	0	* 587	* 3,795	* 74,785	0	* 74,785	0
Land	* 61,386	131,922	3,888,869	513,614	373,112	140,502	* 387,319
Intangible assets	3,490,496	11,401,491	27,059,998	23,392,279	22,016,137	1,376,142	1,768,345
Less: Accumulated amortization	645,265	3,978,808	4,045,478	5,998,870	5,700,244	298,625	496,590
Other assets	1,309,272	5,548,220	111,511,792	13,848,116	11,914,766	1,933,350	378,985
Total liabilities and capital	13,085,914	49,982,805	700,293,151	91,123,882	79,509,758	11,614,124	6,013,630
Accounts payable	1,870,548	1,767,087	6,131,723	5,268,028	4,623,897	644,131	208,594
Mortgages, notes, bonds payable in less than 1 year	375,253	1,212,341	8,139,412	2,058,137	1,715,430	342,708	119,838
Other current liabilities	2,184,439	6,615,902	29,763,051	13,048,850	12,108,687	940,163	1,189,186
Nonrecourse loans	* 95,948	* 222,715	7,610,411	309,077	260,946	* 48,130	0
Loans from partners	228,660	3,064,232	8,995,024	1,633,739	1,519,915	* 113,824	335,698
Mortgages, notes, bonds payable in 1 year or more	3,581,745	4,728,614	61,073,308	20,596,756	17,017,162	3,579,594	1,258,766
Other liabilities	1,137,239	5,169,201	117,425,103	10,587,773	10,286,228	301,545	1,299,887
Partners capital accounts	3,612,083	27,202,713	461,155,119	37,621,522	31,977,493	5,644,029	1,601,661

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—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)	Administrative and support and waste management and remediation services			Educational services
	Other professional, scientific, and technical services—continued			Total	Administrative and support services	Waste management and remediation services	
	Advertising and related services	Other miscellaneous professional, scientific, and technical services					
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	8,017	11,686	16,352	42,149	39,861	2,288	13,183
Number of partners	18,468	32,536	940,852	100,646	95,172	5,474	31,120
Partnerships reporting balance sheet data:							
Number of partnerships	5,245	8,552	13,868	26,826	24,891	1,935	7,394
Number of partners	12,910	25,115	935,005	68,004	63,255	4,748	17,032
Total assets	8,405,347	27,974,428	481,855,319	65,521,370	60,901,100	4,620,270	2,549,175
Cash	1,713,521	3,916,533	30,479,981	6,313,366	5,918,583	394,783	444,143
Trade notes and accounts receivable	2,122,109	4,010,591	11,140,503	17,265,822	16,553,326	712,496	271,482
Less: Allowance for bad debts	36,071	27,408	363,873	118,207	109,004	9,203	* 17,932
Inventories	117,839	199,849	871,604	411,864	379,488	32,377	* 34,383
U.S. Government obligations	0	0	* 32,473	0	0	0	0
Tax-exempt securities	2,210	0	* 9,132	* 338	0	* 338	0
Other current assets	771,773	4,790,152	23,549,622	6,356,343	6,002,874	353,469	112,449
Loans to partners	* 106,215	5,838,732	3,284,708	209,277	86,922	* 122,355	* 7,943
Mortgage and real estate loans	0	* 153	* 209,930	* 198,630	* 198,630	0	* 27,879
Other investments	294,917	2,916,823	306,502,412	5,356,555	5,337,572	* 18,982	* 537,558
Depreciable assets	2,166,558	3,343,408	13,009,662	14,708,395	10,612,265	4,096,130	920,496
Less: Accumulated depreciation	1,428,478	1,941,883	3,208,514	8,924,391	6,631,621	2,292,770	471,888
Depletable assets	0	* 701	* 698,542	0	0	0	0
Less: Accumulated depletion	0	* 587	* 3,795	0	0	0	0
Land	* 37,724	* 93,746	3,269,559	371,628	330,053	41,575	* 77,674
Intangible assets	2,169,509	3,563,121	5,127,508	17,484,598	17,062,536	422,062	686,089
Less: Accumulated amortization	401,095	676,308	2,622,769	4,297,397	4,197,895	99,502	* 281,912
Other assets	768,615	1,946,804	89,868,636	10,184,550	9,357,371	827,179	200,812
Total liabilities and capital	8,405,347	27,974,428	481,855,319	65,521,370	60,901,100	4,620,270	2,549,175
Accounts payable	1,511,260	1,168,000	1,851,163	4,170,356	3,842,138	328,219	56,489
Mortgages, notes, bonds payable in less than 1 year	198,339	442,340	4,246,427	1,033,230	921,101	112,129	* 67,637
Other current liabilities	1,452,333	4,020,722	15,210,993	9,240,997	8,877,188	363,809	358,080
Nonrecourse loans	* 95,561	* 9,405	5,394,446	203,811	* 155,681	* 48,130	0
Loans from partners	* 36,804	187,599	5,290,367	576,556	538,874	* 37,682	* 51,913
Mortgages, notes, bonds payable in 1 year or more	1,856,405	1,322,701	15,549,433	15,025,028	14,389,776	635,252	* 258,102
Other liabilities	800,263	1,146,754	67,617,337	4,633,810	4,578,713	55,097	* 484,696
Partners capital accounts	2,454,381	19,676,906	366,695,153	30,637,582	27,597,630	3,039,952	1,272,258

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>Number of partnerships [1]</b>	<b>85,027</b>	<b>32,023</b>	<b>15,119</b>	<b>6,338</b>	<b>5,055</b>	<b>3,856</b>	<b>1,053</b>
<b>Number of partners</b>	<b>374,499</b>	<b>141,690</b>	<b>36,804</b>	<b>53,873</b>	<b>28,642</b>	<b>12,273</b>	<b>14,825</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>71,296</b>	<b>27,770</b>	<b>12,375</b>	<b>6,127</b>	<b>4,379</b>	<b>3,842</b>	<b>405</b>
<b>Number of partners</b>	<b>335,728</b>	<b>132,540</b>	<b>30,135</b>	<b>51,913</b>	<b>25,345</b>	<b>12,245</b>	<b>12,880</b>
<b>Total assets</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
Cash	15,907,459	4,084,919	768,291	3,876,195	1,287,883	387,336	123,765
Trade notes and accounts receivable	31,423,076	2,782,327	635,847	4,980,544	1,770,152	896,649	* 345,196
Less: Allowance for bad debts	8,622,492	474,273	42,254	1,267,125	397,877	99,585	* 190,035
Inventories	800,254	152,415	70,441	258,275	65,813	* 22,468	* 2,700
U.S. Government obligations	500	500	0	0	0	0	0
Tax-exempt securities	* 3,099	* 850	0	0	* 415	0	0
Other current assets	10,876,440	1,336,698	317,876	1,171,405	547,434	286,988	* 64,950
Loans to partners	710,957	436,098	* 10,355	35,953	* 15,934	* 26,687	* 3,019
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	6,481,941	689,781	* 389,282	2,136,671	1,109,506	* -29,248	* 188,617
Depreciable assets	103,098,623	12,004,950	1,448,077	11,972,498	7,983,983	641,008	355,538
Less: Accumulated depreciation	47,334,880	8,419,433	948,983	6,842,367	5,703,994	436,017	163,729
Depletable assets	* 2,858	1,149	0	0	0	0	0
Less: Accumulated depletion	* 600	211	0	0	0	0	0
Land	5,126,302	113,305	* 75,873	162,143	* 25,346	* 4,622	0
Intangible assets	27,457,083	3,554,632	1,177,944	7,181,159	2,489,791	844,384	* 83,836
Less: Accumulated amortization	3,786,361	831,463	194,526	595,863	574,563	79,286	* 10,901
Other assets	20,386,454	1,592,064	427,845	1,942,173	295,146	361,879	* 52,355
<b>Total liabilities and capital</b>	<b>162,530,713</b>	<b>17,024,310</b>	<b>4,136,069</b>	<b>25,011,661</b>	<b>8,914,969</b>	<b>2,827,885</b>	<b>855,309</b>
Accounts payable	7,720,282	649,843	120,857	953,144	296,359	191,187	* 35,782
Mortgages, notes, bonds payable in less than 1 year	4,504,869	726,582	122,575	919,353	243,166	132,041	* 52,848
Other current liabilities	19,790,552	4,076,153	474,827	2,295,480	960,672	487,641	* 60,214
Nonrecourse loans	5,669,684	* 213,977	* 162,080	* 83,409	* 159,096	* 77,565	0
Loans from partners	2,002,829	281,128	* 94,958	391,890	127,152	* 38,339	* 1,611
Mortgages, notes, bonds payable in 1 year or more	44,517,863	4,143,302	1,022,943	3,653,155	3,736,697	395,974	* 171,672
Other liabilities	25,725,559	6,503,307	481,652	3,735,647	293,723	821,256	* 68,439
Partners capital accounts	52,599,074	430,017	1,656,177	12,979,582	3,098,104	683,881	464,744

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance						
	Total	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	54,499	23,989	8,624	5,324	3,620	1,889	* 221
Number of partners	238,877	98,302	20,439	46,155	22,231	6,234	* 1,706
Partnerships reporting balance sheet data:							
Number of partnerships	45,592	19,906	6,529	5,277	3,620	1,875	* 221
Number of partners	217,312	90,100	15,715	44,871	22,231	6,207	* 1,706
<b>Total assets</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
Cash	13,062,550	3,582,629	626,907	3,505,623	1,027,874	276,543	* 47,708
Trade notes and accounts receivable	23,633,703	2,333,080	527,799	4,086,889	1,341,476	454,350	* 287,918
Less: Allowance for bad debts	6,387,037	411,382	42,254	790,404	284,412	41,657	* 160,531
Inventories	572,283	114,636	56,024	187,804	46,629	* 17,859	* 854
U.S. Government obligations	500	500	0	0	0	0	0
Tax-exempt securities	* 3,099	* 850	0	0	* 415	0	0
Other current assets	6,915,751	1,016,116	291,965	821,396	296,342	239,878	* 59,823
Loans to partners	363,575	188,365	* 4,619	* 35,777	* 15,934	* 26,687	* 347
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	4,451,404	761,416	* 422,932	1,895,160	1,046,585	* 9,941	* 109,347
Depreciable assets	73,168,591	9,954,178	1,157,159	9,790,718	6,292,032	423,326	* 304,622
Less: Accumulated depreciation	38,052,790	7,202,737	788,298	6,138,786	4,786,533	345,756	* 152,866
Depletable assets	* 2,287	1,149	0	0	0	0	0
Less: Accumulated depletion	* 514	211	0	0	0	0	0
Land	2,900,419	105,030	* 75,873	106,625	* 4,435	* 1,075	0
Intangible assets	19,685,578	2,674,335	781,978	6,412,844	1,168,760	382,990	* 63,900
Less: Accumulated amortization	2,651,167	656,637	157,021	556,901	296,004	38,511	* 8,472
Other assets	16,970,879	1,126,618	421,537	1,812,487	203,745	261,347	* 50,221
<b>Total liabilities and capital</b>	<b>114,639,111</b>	<b>13,587,936</b>	<b>3,379,220</b>	<b>21,169,232</b>	<b>6,077,277</b>	<b>1,668,073</b>	<b>* 602,871</b>
Accounts payable	5,015,059	400,791	94,381	759,568	211,322	75,423	* 18,345
Mortgages, notes, bonds payable in less than 1 year	2,582,910	602,227	115,606	617,108	194,001	* 64,434	* 8,907
Other current liabilities	12,406,616	2,733,871	269,874	1,944,190	702,157	279,420	* 52,503
Nonrecourse loans	3,993,574	* 179,964	* 156,699	* 83,409	* 47,442	0	0
Loans from partners	1,448,599	229,368	* 40,163	380,941	* 32,999	* 15,982	0
Mortgages, notes, bonds payable in 1 year or more	24,218,869	2,530,031	973,368	2,341,868	2,684,533	186,599	* 161,257
Other liabilities	14,686,939	6,111,111	443,964	867,399	362,897	* 211,597	* 47,519
Partners capital accounts	50,286,545	800,572	1,285,165	14,174,749	1,841,926	834,619	* 314,340

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>Number of partnerships [1]</b>	<b>866</b>	<b>10,851</b>	<b>9,866</b>	<b>73,874</b>	<b>42,481</b>	<b>* 1,122</b>	<b>30,271</b>
<b>Number of partners</b>	<b>13,027</b>	<b>52,017</b>	<b>21,349</b>	<b>473,766</b>	<b>294,033</b>	<b>* 3,355</b>	<b>176,377</b>
<b>Partnerships reporting balance sheet data:</b>							
<b>Number of partnerships</b>	<b>732</b>	<b>8,446</b>	<b>7,218</b>	<b>47,948</b>	<b>24,989</b>	<b>* 1,122</b>	<b>21,836</b>
<b>Number of partners</b>	<b>10,828</b>	<b>44,146</b>	<b>15,695</b>	<b>404,543</b>	<b>242,992</b>	<b>* 3,355</b>	<b>158,196</b>
<b>Total assets</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
Cash	2,058,010	2,991,996	329,063	10,439,876	6,199,808	* 13,118	4,226,951
Trade notes and accounts receivable	12,923,859	6,915,006	173,496	4,760,064	3,774,613	* 1,211	984,240
Less: Allowance for bad debts	5,501,557	648,307	* 1,480	173,059	96,895	0	76,164
Inventories	162,080	65,528	* 533	1,837,697	1,060,991	* 2,721	773,985
U.S. Government obligations	0	0	0	* 143	* 143	0	0
Tax-exempt securities	0	0	* 1,834	* 281	* 281	0	0
Other current assets	3,157,132	3,886,081	107,875	7,639,180	5,362,386	* 28,257	2,248,537
Loans to partners	* 54,084	128,827	0	669,156	* 574,856	0	94,300
Mortgage and real estate loans	0	0	0	* 545	2	0	* 543
Other investments	742,525	1,046,751	* 208,056	20,277,702	11,586,477	0	8,691,225
Depreciable assets	31,101,553	36,054,623	1,536,393	65,456,343	21,468,502	* 151,824	43,836,018
Less: Accumulated depreciation	14,204,933	10,127,317	488,106	27,092,087	8,587,044	* 52,861	18,452,181
Depletable assets	0	* 571	* 1,138	* 297	* 297	0	0
Less: Accumulated depletion	0	* 86	* 303	* 297	* 297	0	0
Land	1,434,720	3,151,141	* 159,152	7,845,994	1,334,544	0	6,511,450
Intangible assets	6,368,376	5,112,788	644,174	28,850,486	21,365,361	* 42,887	7,442,238
Less: Accumulated amortization	421,579	934,523	143,657	7,567,997	6,173,703	* 28,432	1,365,862
Other assets	10,006,902	5,020,170	687,921	14,825,827	11,346,110	* 217,702	3,262,015
<b>Total liabilities and capital</b>	<b>47,881,172</b>	<b>52,663,250</b>	<b>3,216,087</b>	<b>127,770,151</b>	<b>69,216,431</b>	<b>* 376,425</b>	<b>58,177,295</b>
Accounts payable	2,104,023	3,321,802	47,285	3,309,626	2,167,071	* 5,210	1,137,345
Mortgages, notes, bonds payable in less than 1 year	795,327	1,380,713	132,262	3,840,009	1,591,484	* 311	2,248,214
Other current liabilities	3,597,612	7,396,530	441,423	18,909,651	11,733,125	* 250	7,176,275
Nonrecourse loans	* 549,149	4,424,407	0	4,743,270	1,997,679	0	2,745,591
Loans from partners	* 28,371	929,851	* 109,528	3,678,072	2,040,561	0	1,637,511
Mortgages, notes, bonds payable in 1 year or more	6,209,447	24,125,660	1,059,014	40,145,936	20,681,811	* 366,509	19,097,617
Other liabilities	4,153,477	9,523,612	* 144,446	19,877,371	12,282,363	* 14,506	7,580,501
Partners capital accounts	30,443,765	1,560,676	1,282,128	33,266,217	16,722,337	* -10,360	16,554,240

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships [1]	640	5,339	4,853	35,232	21,655	* 10	13,567
Number of partners	9,573	23,581	10,655	259,078	212,716	* 20	46,341
Partnerships reporting balance sheet data:							
Number of partnerships	512	4,440	3,212	24,348	12,796	* 10	11,542
Number of partners	7,476	21,633	7,373	231,103	189,590	* 20	41,492
<b>Total assets</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
Cash	1,859,309	1,925,423	210,534	6,312,676	4,363,148	* 13,117	1,936,412
Trade notes and accounts receivable	10,141,098	4,383,470	* 77,624	2,745,893	2,318,690	* 1,211	425,992
Less: Allowance for bad debts	4,261,533	393,384	* 1,480	72,417	56,942	0	15,475
Inventories	117,360	30,585	* 533	440,006	98,017	* 2,721	339,268
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	* 1,834	0	0	0	0
Other current assets	2,581,095	1,559,573	49,563	4,736,482	3,276,997	* 28,257	1,431,229
Loans to partners	* 51,660	* 40,185	0	614,951	* 552,203	0	62,748
Mortgage and real estate loans	0	0	0	* 545	2	0	* 543
Other investments	485,288	-278,856	* -410	16,032,423	8,378,035	0	7,654,387
Depreciable assets	24,099,940	20,304,985	841,632	36,326,469	12,644,039	* 44,087	23,638,343
Less: Accumulated depreciation	11,624,736	6,712,748	300,330	17,006,228	5,864,680	* 29,860	11,111,687
Depletable assets	0	0	* 1,138	0	0	0	0
Less: Accumulated depletion	0	0	* 303	0	0	0	0
Land	1,113,250	1,394,064	* 100,066	2,584,069	639,722	0	1,944,347
Intangible assets	5,090,999	2,570,516	539,257	14,680,667	10,777,901	0	3,902,766
Less: Accumulated amortization	352,275	462,830	122,515	4,005,898	3,391,468	0	614,430
Other assets	9,547,186	3,467,141	80,596	7,814,557	6,617,806	0	1,196,751
<b>Total liabilities and capital</b>	<b>38,848,640</b>	<b>27,828,125</b>	<b>1,477,738</b>	<b>71,204,197</b>	<b>40,353,469</b>	<b>* 59,532</b>	<b>30,791,195</b>
Accounts payable	1,500,292	1,945,952	* 8,984	1,658,643	1,154,743	* 5,210	498,690
Mortgages, notes, bonds payable in less than 1 year	429,854	419,973	130,800	1,333,936	796,090	* 311	537,535
Other current liabilities	2,522,829	3,731,218	170,555	10,410,829	6,970,423	* 250	3,440,156
Nonrecourse loans	* 147,281	3,378,779	0	3,033,433	* 1,125,041	0	1,908,393
Loans from partners	* 2,978	646,776	* 99,392	1,153,406	* 281,076	0	872,330
Mortgages, notes, bonds payable in 1 year or more	3,474,950	11,220,764	645,499	17,728,726	9,745,560	0	7,983,166
Other liabilities	2,249,544	4,347,916	* 44,993	10,359,801	7,291,239	* 14,506	3,054,056
Partners capital accounts	28,520,912	2,136,748	377,515	25,525,423	12,989,298	* 39,255	12,496,869

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>Number of partnerships [1]</b>	<b>138,213</b>	<b>42,484</b>	<b>95,729</b>	<b>85,640</b>	<b>42,645</b>
<b>Number of partners</b>	<b>516,694</b>	<b>192,332</b>	<b>324,362</b>	<b>279,902</b>	<b>90,600</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>103,730</b>	<b>31,620</b>	<b>72,109</b>	<b>61,573</b>	<b>27,358</b>
<b>Number of partners</b>	<b>410,422</b>	<b>141,515</b>	<b>268,908</b>	<b>232,160</b>	<b>61,574</b>
<b>Total assets</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
Cash	18,014,680	12,509,739	5,504,941	2,221,972	1,066,236
Trade notes and accounts receivable	5,583,858	3,441,703	2,142,155	1,356,470	734,884
Less: Allowance for bad debts	170,977	161,767	9,210	55,352	9,013
Inventories	2,443,164	850,621	1,592,543	1,134,935	862,106
U.S. Government obligations	74,806	74,806	0	* 50,309	0
Tax-exempt securities	* 49,707	* 49,707	0	0	0
Other current assets	11,249,486	5,812,587	5,436,899	1,126,645	599,327
Loans to partners	1,726,568	1,468,133	258,434	153,495	* 42,221
Mortgage and real estate loans	* 52,749	* 51,646	* 1,104	* 24,176	* 5,283
Other investments	7,726,743	5,538,091	2,188,653	-265,693	45,444
Depreciable assets	221,926,057	174,938,869	46,987,188	15,160,180	8,131,263
Less: Accumulated depreciation	83,439,896	57,957,282	25,482,614	7,712,678	4,468,699
Depletable assets	* 26,589	* 8,366	* 18,223	0	0
Less: Accumulated depletion	* 23,495	* 5,272	* 18,223	0	0
Land	32,515,269	31,053,265	1,462,004	2,811,357	1,888,053
Intangible assets	24,706,835	9,341,842	15,364,993	5,917,893	3,130,316
Less: Accumulated amortization	5,979,347	2,296,811	3,682,537	1,073,989	647,912
Other assets	15,605,290	11,754,370	3,850,920	4,215,591	793,228
<b>Total liabilities and capital</b>	<b>252,088,086</b>	<b>196,472,614</b>	<b>55,615,472</b>	<b>25,065,311</b>	<b>12,172,736</b>
Accounts payable	7,610,787	3,697,251	3,913,536	857,663	533,628
Mortgages, notes, bonds payable in less than 1 year	6,370,153	4,551,933	1,818,220	464,873	260,919
Other current liabilities	20,279,445	11,659,061	8,620,384	1,774,109	991,273
Nonrecourse loans	22,658,123	21,421,604	1,236,519	* 227,273	* 9,618
Loans from partners	9,395,851	6,814,720	2,581,132	2,391,547	2,156,581
Mortgages, notes, bonds payable in 1 year or more	109,822,588	92,595,565	17,227,023	10,092,009	5,626,010
Other liabilities	23,563,321	18,591,021	4,972,300	3,148,497	1,363,272
Partners capital accounts	52,387,817	37,141,458	15,246,359	6,109,340	1,231,435

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Accommodation and food services			Other services	
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance
					Total
	(127)	(128)	(129)	(130)	(131)
<b>PARTNERSHIPS WITH NET INCOME</b>					
<b>Number of partnerships [1]</b>	<b>73,576</b>	<b>19,115</b>	<b>54,461</b>	<b>52,642</b>	<b>24,609</b>
<b>Number of partners</b>	<b>276,654</b>	<b>88,292</b>	<b>188,362</b>	<b>212,380</b>	<b>55,026</b>
<b>Partnerships reporting balance sheet data:</b>					
<b>Number of partnerships</b>	<b>63,224</b>	<b>17,373</b>	<b>45,850</b>	<b>39,686</b>	<b>16,310</b>
<b>Number of partners</b>	<b>252,218</b>	<b>84,313</b>	<b>167,905</b>	<b>184,987</b>	<b>37,734</b>
<b>Total assets</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
Cash	11,816,026	8,160,689	3,655,337	1,511,977	931,317
Trade notes and accounts receivable	3,470,684	1,595,628	1,875,056	888,132	474,301
Less: Allowance for bad debts	51,099	45,584	5,515	41,456	6,590
Inventories	1,462,730	409,402	1,053,328	422,982	314,447
U.S. Government obligations	0	0	0	* 50,309	0
Tax-exempt securities	* 49,380	* 49,380	0	0	0
Other current assets	5,787,967	3,761,081	2,026,887	638,228	309,045
Loans to partners	1,304,005	1,185,361	118,644	* 122,842	* 23,678
Mortgage and real estate loans	* 9,259	* 8,155	* 1,104	* 5,283	* 5,283
Other investments	3,378,096	2,682,115	695,980	-358,693	* 7,628
Depreciable assets	129,536,728	100,669,249	28,867,479	8,163,823	4,601,763
Less: Accumulated depreciation	56,075,500	38,787,085	17,288,415	4,679,957	2,711,510
Depletable assets	* 26,589	* 8,366	* 18,223	0	0
Less: Accumulated depletion	* 23,495	* 5,272	* 18,223	0	0
Land	16,727,726	15,891,436	836,290	1,621,877	1,003,903
Intangible assets	13,233,114	5,183,620	8,049,494	2,067,746	1,274,502
Less: Accumulated amortization	4,228,368	1,501,209	2,727,160	504,342	324,032
Other assets	9,078,373	6,785,752	2,292,620	3,324,612	235,562
<b>Total liabilities and capital</b>	<b>135,502,214</b>	<b>106,051,085</b>	<b>29,451,130</b>	<b>13,233,362</b>	<b>6,139,298</b>
Accounts payable	3,756,577	1,390,485	2,366,092	472,629	301,972
Mortgages, notes, bonds payable in less than 1 year	4,217,115	3,112,826	1,104,290	251,045	166,165
Other current liabilities	10,266,583	6,072,606	4,193,977	1,154,370	757,785
Nonrecourse loans	15,543,384	15,067,890	475,494	* 219,668	* 2,013
Loans from partners	2,750,190	1,997,702	752,487	330,875	209,265
Mortgages, notes, bonds payable in 1 year or more	60,815,051	53,035,793	7,779,257	4,517,799	2,633,295
Other liabilities	6,556,302	4,863,155	1,693,147	1,678,088	386,947
Partners capital accounts	31,597,013	20,510,628	11,086,385	4,608,889	1,681,856

Footnotes at end of table.



**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
Number of partnerships [1]	27,503	15,142	42,878	* 117	0
Number of partners	58,383	32,217	188,819	* 484	0
Partnerships reporting balance sheet data:					
Number of partnerships	19,471	7,887	34,098	* 117	0
Number of partners	43,869	17,705	170,102	* 484	0
Total assets	9,710,085	2,462,651	12,398,853	* 493,722	0
Cash	669,611	396,625	1,096,005	* 59,732	0
Trade notes and accounts receivable	309,108	425,775	620,674	* 912	0
Less: Allowance for bad debts	4,229	* 4,784	46,339	0	0
Inventories	467,965	394,140	272,829	0	0
U.S. Government obligations	0	0	* 50,309	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	384,392	214,934	526,586	* 733	0
Loans to partners	* 18,543	* 23,678	* 111,274	0	0
Mortgage and real estate loans	* 5,283	0	* 18,893	0	0
Other investments	10,754	* 34,690	-742,993	* 431,857	0
Depreciable assets	7,331,507	799,756	7,028,322	* 595	0
Less: Accumulated depreciation	3,966,718	501,981	3,243,665	* 315	0
Depletable assets	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0
Land	1,886,424	* 1,630	923,304	0	0
Intangible assets	2,693,658	436,658	2,787,392	* 185	0
Less: Accumulated amortization	599,501	48,410	426,057	* 20	0
Other assets	503,288	289,940	3,422,319	* 43	0
Total liabilities and capital	9,710,085	2,462,651	12,398,853	* 493,722	0
Accounts payable	336,169	197,459	322,242	* 1,793	0
Mortgages, notes, bonds payable in less than 1 year	195,243	65,676	203,954	0	0
Other current liabilities	717,128	274,145	776,416	* 6,420	0
Nonrecourse loans	* 7,605	* 2,013	* 217,655	0	0
Loans from partners	2,110,303	* 46,278	234,966	0	0
Mortgages, notes, bonds payable in 1 year or more	5,103,947	522,063	4,465,999	0	0
Other liabilities	962,932	400,340	1,785,225	0	0
Partners capital accounts	276,759	954,676	4,392,396	* 485,508	0

Footnotes at end of table.

**Table 3. All Partnerships and Partnerships with Net Income: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Other services—continued				Nature of business not allocable
	Repair and maintenance—continued		Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive repair and maintenance	Other repair and maintenance			
	(132)	(133)	(134)	(135)	(136)
PARTNERSHIPS WITH NET INCOME					
Number of partnerships [1]	15,401	9,208	27,916	* 117	0
Number of partners	34,716	20,310	156,871	* 484	0
Partnerships reporting balance sheet data:					
Number of partnerships	10,906	5,403	23,259	* 117	0
Number of partners	25,034	12,701	146,769	* 484	0
Total assets	4,780,121	1,359,177	6,600,342	* 493,722	0
Cash	574,034	357,283	520,929	* 59,732	0
Trade notes and accounts receivable	195,624	278,676	412,919	* 912	0
Less: Allowance for bad debts	* 3,292	* 3,298	* 34,866	0	0
Inventories	189,054	125,393	108,535	0	0
U.S. Government obligations	0	0	* 50,309	0	0
Tax-exempt securities	0	0	0	0	0
Other current assets	200,866	108,179	328,449	* 733	0
Loans to partners	0	* 23,678	* 99,164	0	0
Mortgage and real estate loans	* 5,283	0	0	0	0
Other investments	* 6,008	* 1,621	-798,178	* 431,857	0
Depreciable assets	3,945,710	656,054	3,561,465	* 595	0
Less: Accumulated depreciation	2,268,004	443,506	1,968,133	* 315	0
Depletable assets	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0
Land	1,002,273	* 1,630	617,974	0	0
Intangible assets	1,043,447	231,055	793,058	* 185	0
Less: Accumulated amortization	276,209	47,823	180,291	* 20	0
Other assets	165,326	70,235	3,089,007	* 43	0
Total liabilities and capital	4,780,121	1,359,177	6,600,342	* 493,722	0
Accounts payable	191,151	110,821	168,864	* 1,793	0
Mortgages, notes, bonds payable in less than 1 year	107,502	58,663	84,880	0	0
Other current liabilities	564,798	192,987	390,165	* 6,420	0
Nonrecourse loans	0	* 2,013	* 217,655	0	0
Loans from partners	* 165,395	* 43,870	121,610	0	0
Mortgages, notes, bonds payable in 1 year or more	2,293,895	339,400	1,884,504	0	0
Other liabilities	362,766	* 24,181	1,291,141	0	0
Partners capital accounts	1,094,614	587,242	2,441,524	* 485,508	0

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

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

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

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of partnerships</b>	<b>1,608,373</b>	<b>15,396</b>	<b>2,118</b>	<b>66</b>	<b>7,252</b>	<b>545</b>	<b>1,208</b>
<b>Number of partners</b>	<b>9,304,848</b>	<b>64,905</b>	<b>10,019</b>	<b>464</b>	<b>73,085</b>	<b>13,714</b>	<b>109,372</b>
<b>Gross rents from real estate</b>	<b>535,076,299</b>	<b>838,979</b>	<b>440,881</b>	<b>* 463</b>	<b>629,332</b>	<b>68,471</b>	<b>217,571</b>
<b>Real estate rental expenses, total</b>	<b>493,335,849</b>	<b>485,529</b>	<b>668,559</b>	<b>* 248</b>	<b>635,821</b>	<b>52,064</b>	<b>144,649</b>
Advertising	2,666,291	* 258	* 50	0	* 1,586	0	* 108
Auto and travel	966,592	1,523	* 142	0	1,430	* 250	34
Cleaning and maintenance	19,134,911	9,779	* 510	0	16,958	* 340	663
Commissions	1,832,557	* 3,254	* 104	0	* 1,300	0	65
Insurance	12,672,679	17,063	4,841	* 5	15,780	556	2,099
Legal and other professional fees	29,980,906	25,019	3,230	* 5	21,599	2,425	1,866
Interest expense	116,033,088	90,937	27,704	* 52	250,999	6,209	36,146
Repairs	26,587,798	33,926	10,529	0	26,023	4,923	3,942
Taxes	52,669,483	43,377	7,334	* 46	38,195	4,578	16,987
Utilities	31,322,457	20,643	7,598	0	39,984	1,905	1,239
Wages and salaries	20,081,141	* 7,534	* 3,756	0	* 18,786	* 817	8,096
Depreciation	112,045,757	149,464	593,348	* 6	165,346	16,392	46,748
Other expenses	67,342,188	82,750	9,411	* 134	37,834	13,669	26,656
<b>Net gain (loss) from sales of business property</b>	<b>2,422,169</b>	<b>* 5,033</b>	<b>0</b>	<b>0</b>	<b>* -2,047</b>	<b>* -2,694</b>	<b>-89</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>-1,320,673</b>	<b>50,882</b>	<b>30,062</b>	<b>1,034</b>	<b>-95,952</b>	<b>26,069</b>	<b>2,692</b>
Net income	31,920,285	60,147	36,237	* 1,036	129,060	26,462	10,711
Loss	33,240,958	9,265	6,175	2	225,012	* 393	8,019
<b>Net rental real estate income (loss) [1]</b>	<b>42,841,947</b>	<b>409,365</b>	<b>-197,617</b>	<b>1,250</b>	<b>-104,489</b>	<b>39,781</b>	<b>75,526</b>
Net income	137,827,541	470,011	67,356	1,331	219,961	48,171	109,106
Loss	94,985,594	60,646	264,973	* 81	324,450	8,390	33,580

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of partnerships</b>	<b>4,654</b>	<b>926</b>	<b>143</b>	<b>60,364</b>	<b>49,218</b>	<b>658</b>	<b>48,561</b>
<b>Number of partners</b>	<b>12,920</b>	<b>725,232</b>	<b>846</b>	<b>1,458,406</b>	<b>1,359,712</b>	<b>2,905</b>	<b>1,356,807</b>
<b>Gross rents from real estate</b>	<b>493,301</b>	<b>439,160</b>	<b>59,528</b>	<b>3,036,133</b>	<b>2,162,853</b>	<b>80,158</b>	<b>2,082,695</b>
<b>Real estate rental expenses, total</b>	<b>288,068</b>	<b>352,749</b>	<b>25,761</b>	<b>3,323,723</b>	<b>2,716,894</b>	<b>39,670</b>	<b>2,677,223</b>
Advertising	* 29	0	52	12,343	11,959	21	11,938
Auto and travel	* 303	* 227	* 14	2,698	2,589	* 280	2,309
Cleaning and maintenance	7,764	* 25,268	* 1,105	94,470	67,398	* 2,183	65,214
Commissions	* 1,282	* 635	0	12,272	9,619	* 296	9,323
Insurance	3,996	* 27,741	* 430	59,670	47,724	* 932	46,792
Legal and other professional fees	8,145	27,834	* 191	545,182	449,482	* 2,502	446,980
Interest expense	82,068	9,416	* 1,881	434,622	360,567	* 6,976	353,590
Repairs	8,833	* 9,061	* 717	119,529	88,223	* 849	87,374
Taxes	17,426	9,077	* 2,434	387,753	305,109	* 3,263	301,846
Utilities	2,422	* 81,213	* 1,706	198,558	179,407	* 907	178,500
Wages and salaries	* 12,093	* 88,452	* 1,317	81,461	72,524	776	71,748
Depreciation	102,266	25,574	* 13,397	781,485	623,291	* 15,476	607,815
Other expenses	41,442	48,251	2,516	593,681	499,003	5,209	493,794
<b>Net gain (loss) from sales of business property</b>	<b>0</b>	<b>0</b>	<b>-70</b>	<b>23,983</b>	<b>20,936</b>	<b>0</b>	<b>20,936</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>50,995</b>	<b>-172,490</b>	<b>* 1,311</b>	<b>-2,408,857</b>	<b>-1,966,621</b>	<b>-8,825</b>	<b>-1,957,796</b>
Net income	59,720	* 2,166	* 1,311	2,538,127	2,243,579	17,591	2,225,988
Loss	* 8,725	* 174,657	0	4,946,984	4,210,200	26,416	4,183,784
<b>Net rental real estate income (loss) [1]</b>	<b>256,228</b>	<b>-86,078</b>	<b>35,008</b>	<b>-2,672,464</b>	<b>-2,499,725</b>	<b>31,663</b>	<b>-2,531,388</b>
Net income	285,652	100,911	37,330	3,284,327	2,574,650	60,781	2,513,869
Loss	29,425	* 186,989	2,322	5,956,791	5,074,375	29,118	5,045,257

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—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)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>Number of partnerships</b>	<b>10,203</b>	<b>943</b>	<b>1,484,142</b>	<b>1,479,602</b>	<b>567,636</b>	<b>684,361</b>	<b>14,387</b>
<b>Number of partners</b>	<b>84,249</b>	<b>14,446</b>	<b>6,387,423</b>	<b>6,368,298</b>	<b>2,431,778</b>	<b>2,759,442</b>	<b>56,233</b>
<b>Gross rents from real estate</b>	<b>693,897</b>	<b>179,384</b>	<b>524,903,159</b>	<b>524,413,689</b>	<b>192,026,011</b>	<b>297,593,742</b>	<b>8,327,280</b>
<b>Real estate rental expenses, total</b>	<b>469,994</b>	<b>136,835</b>	<b>483,933,680</b>	<b>483,745,356</b>	<b>198,048,918</b>	<b>253,799,381</b>	<b>5,926,867</b>
Advertising	* 305	* 78	2,626,995	2,626,508	1,410,097	911,103	126,961
Auto and travel	* 84	* 25	953,720	953,097	521,350	344,142	32,722
Cleaning and maintenance	22,676	* 4,397	18,931,943	18,931,444	7,489,457	10,693,126	118,683
Commissions	* 1,875	* 777	1,810,249	1,807,529	610,560	1,089,245	17,079
Insurance	8,224	3,722	12,457,718	12,455,005	6,491,207	5,229,888	174,305
Legal and other professional fees	84,585	* 11,115	29,186,001	29,178,509	12,380,460	14,080,121	486,038
Interest expense	57,389	16,666	114,454,716	114,421,453	40,370,096	66,798,658	1,160,266
Repairs	19,979	* 11,327	26,277,333	26,274,197	12,892,139	12,161,407	172,675
Taxes	54,988	27,656	51,871,342	51,847,176	17,547,135	30,912,318	666,534
Utilities	14,340	4,811	30,829,825	30,827,869	15,428,653	13,877,097	284,700
Wages and salaries	* 8,466	* 471	19,576,309	19,570,388	12,083,969	5,808,945	586,151
Depreciation	112,296	45,897	109,559,028	109,495,628	45,804,497	57,226,214	1,052,525
Other expenses	84,785	9,893	65,398,502	65,356,553	25,019,299	34,667,119	1,048,228
<b>Net gain (loss) from sales of business property</b>	<b>* 3,046</b>	<b>0</b>	<b>2,340,597</b>	<b>2,340,597</b>	<b>552,118</b>	<b>1,027,567</b>	<b>* 31,478</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>-454,588</b>	<b>12,351</b>	<b>887,895</b>	<b>852,545</b>	<b>-3,273,804</b>	<b>8,447,758</b>	<b>700,306</b>
Net income	232,776	61,771	28,049,628	28,010,331	4,938,660	14,457,059	709,971
Loss	687,364	49,420	27,161,732	27,157,786	8,212,464	6,009,300	* 9,665
<b>Net rental real estate income (loss) [1]</b>	<b>-227,638</b>	<b>54,899</b>	<b>44,197,972</b>	<b>43,861,476</b>	<b>-8,744,593</b>	<b>53,269,686</b>	<b>3,132,198</b>
Net income	592,532	117,145	131,173,174	130,814,136	27,296,206	85,515,834	3,237,439
Loss	820,170	62,246	86,975,202	86,952,660	36,040,799	32,246,148	105,241

Footnotes at end of table.

**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—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	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	84,129	129,089	4,540	6,216	10,211	4,348	* 826
Number of partners	360,802	760,042	19,125	31,590	208,708	10,904	* 3,514
Gross rents from real estate	11,664,813	14,801,844	489,470	347,392	777,635	137,407	* 21,522
Real estate rental expenses, total	8,209,417	17,760,772	188,324	302,700	562,971	96,497	* 18,522
Advertising	33,210	145,136	* 487	* 285	* 2,616	0	* 81
Auto and travel	23,960	30,923	* 623	* 1,335	* 417	0	* 48
Cleaning and maintenance	204,734	425,444	* 499	2,338	15,997	* 2,197	* 49
Commissions	21,813	68,832	* 2,720	* 1,429	* 706	0	0
Insurance	193,553	366,052	2,712	2,933	12,096	* 637	* 264
Legal and other professional fees	713,514	1,518,378	7,492	5,751	69,410	* 140	* 55
Interest expense	1,798,581	4,293,853	* 33,263	37,763	88,413	* 4,914	* 8,182
Repairs	379,933	668,043	* 3,136	8,399	22,645	* 1,069	* 694
Taxes	1,117,102	1,604,087	24,167	18,096	65,371	* 29,563	* 232
Utilities	534,664	702,755	* 1,955	11,460	13,168	* 1,317	* 510
Wages and salaries	364,072	727,252	* 5,921	* 31,810	* 10,170	* 66	* 663
Depreciation	1,448,871	3,963,520	63,400	36,182	87,043	* 13,984	* 7,361
Other expenses	1,375,410	3,246,498	41,949	144,918	174,921	42,609	* 382
Net gain (loss) from sales of business property	289,603	439,831	0	10,669	0	0	* -12
Net income (loss) from partnerships, estates, and trusts	587,539	-5,609,255	35,350	193,940	214,756	-68,257	* -125
Net income	1,208,429	6,696,212	* 39,297	224,546	628,379	* 54	0
Loss	620,890	12,305,467	* 3,947	30,606	413,623	* 68,311	* 125
Net rental real estate income (loss) [1]	4,332,538	-8,128,352	336,496	249,301	429,420	-27,348	* 2,862
Net income	6,035,953	8,728,705	359,037	305,629	923,776	47,518	* 12,942
Loss	1,703,415	16,857,057	22,541	56,328	494,356	74,866	* 10,080

Footnotes at end of table.



**Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>Number of partnerships</b>	<b>2,494</b>	<b>826</b>	<b>3,243</b>	<b>3,394</b>	<b>0</b>
<b>Number of partners</b>	<b>15,650</b>	<b>76,157</b>	<b>15,543</b>	<b>86,397</b>	<b>0</b>
<b>Gross rents from real estate</b>	<b>1,457,977</b>	<b>306,954</b>	<b>846,407</b>	<b>54,026</b>	<b>0</b>
<b>Real estate rental expenses, total</b>	<b>1,422,794</b>	<b>257,788</b>	<b>710,450</b>	<b>* 53,276</b>	<b>0</b>
Advertising	19,130	* 1,367	1,390	0	0
Auto and travel	3,181	* 157	* 641	* 471	0
Cleaning and maintenance	18,861	3,647	2,802	* 220	0
Commissions	* 306	* 613	* 342	0	0
Insurance	45,286	5,309	15,612	* 644	0
Legal and other professional fees	60,577	5,227	18,261	-13	0
Interest expense	214,882	50,482	233,648	* 54	0
Repairs	28,108	5,944	15,733	* 10,390	0
Taxes	78,938	12,974	53,510	* 12,250	0
Utilities	60,974	19,154	26,559	* 4,222	0
Wages and salaries	213,665	* 793	25,354	0	0
Depreciation	213,437	77,734	153,088	* 3,875	0
Other expenses	465,450	74,386	163,512	* 21,163	0
<b>Net gain (loss) from sales of business property</b>	<b>* 61,576</b>	<b>0</b>	<b>* -15,765</b>	<b>989</b>	<b>0</b>
<b>Net income (loss) from partnerships, estates, and trusts</b>	<b>21,338</b>	<b>25,782</b>	<b>-106,701</b>	<b>* 24,954</b>	<b>0</b>
Net income	48,123	37,846	41,438	* 25,295	0
Loss	26,786	12,064	148,138	* 341	0
<b>Net rental real estate income (loss) [1]</b>	<b>118,097</b>	<b>74,948</b>	<b>13,491</b>	<b>26,693</b>	<b>0</b>
Net income	295,405	102,341	290,895	51,703	0
Loss	177,308	27,393	277,404	* 25,010	0

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

[1] Net rental real estate income (loss) is the sum of gross real estate rents less expenses, net gain (loss) from sales of business property, and net income (loss) from partnerships, estates and trusts.

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>3,600,578</b>	<b>143,516</b>	<b>31,421</b>	<b>5,041</b>	<b>142,317</b>	<b>66,769</b>	<b>82,274</b>
<b>Number of partners</b>	<b>27,676,214</b>	<b>456,700</b>	<b>2,526,195</b>	<b>163,581</b>	<b>411,640</b>	<b>836,593</b>	<b>815,034</b>
<b>Total income (loss)</b>	<b>2,124,196,201</b>	<b>14,770,267</b>	<b>90,591,640</b>	<b>-1,708,276</b>	<b>18,153,399</b>	<b>70,188,578</b>	<b>22,431,887</b>
Ordinary business income (loss)	440,572,628	5,156,273	57,502,313	-4,560,180	12,364,550	46,806,195	17,435,245
Net rental real estate income (loss)	42,841,947	409,365	-197,617	1,250	-104,489	39,781	75,526
Other net rental income (loss)	2,762,459	99,733	104,811	-603,519	33,416	733,405	98,762
Interest income	153,825,358	668,556	783,216	272,205	394,573	3,818,515	223,990
Dividend income	162,729,221	490,272	600,393	25,623	202,576	4,227,126	498,388
Royalties	34,711,302	1,626,442	6,109,318	4,244	475	6,033,678	76,353
Net short-term capital gain (loss)	66,058,368	7,899	-53,272	4,025	141,897	36,432	-11,219
Net long-term capital gain (loss)	659,272,636	1,114,818	3,296,157	1,385,586	578,092	2,011,761	1,343,965
Guaranteed payments to partners	79,063,851	1,184,258	357,911	265,110	2,478,102	2,734,133	2,572,100
Net Internal Revenue Code section 1231 gain (loss)	163,129,481	3,917,859	14,104,775	640,400	368,657	2,086,636	30,010
Other income (loss)	319,228,951	94,791	7,983,634	856,980	1,695,550	1,660,917	88,766
<b>Total deductions</b>	<b>401,676,126</b>	<b>4,569,671</b>	<b>89,333,587</b>	<b>2,305,274</b>	<b>1,720,426</b>	<b>7,267,560</b>	<b>2,513,699</b>
Contributions	12,474,510	181,390	51,546	11,924	121,352	315,674	164,528
Internal Revenue Code section 179 deductions	12,716,912	3,549,030	343,146	9,272	1,098,366	937,158	481,423
Investment interest expense	82,843,238	68,308	80,822	* 113,833	14,386	118,784	46,818
Foreign taxes	20,801,479	7,472	8,359,795	* 186,788	40,781	1,833,850	242,727
Qualified expenditures (Internal Revenue Code section 59(e))	104,127,328	* 9,806	77,819,406	* 18,627	10,953	1,464,124	31,478
Other deductions	168,712,659	753,666	2,678,872	1,964,830	434,588	2,597,969	1,546,726
<b>Total income (loss) minus total deductions available for allocation</b>	<b>1,722,520,075</b>	<b>10,200,596</b>	<b>1,258,053</b>	<b>-4,013,550</b>	<b>16,432,974</b>	<b>62,921,018</b>	<b>19,918,188</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>1,699,031,602</b>	<b>10,149,179</b>	<b>1,248,864</b>	<b>-4,013,550</b>	<b>16,301,100</b>	<b>62,982,968</b>	<b>20,081,331</b>
Corporate general partners	100,232,613	539,189	-10,585,340	692,539	2,233,978	12,389,841	880,401
Corporate limited partners	318,268,825	647,229	11,172,073	-2,742,769	2,581,327	30,869,267	6,810,959
Individual general partners	86,576,972	3,311,382	-3,878,525	* -12,948	1,184,552	414,465	732,653
Individual limited partners	336,040,614	4,081,266	7,718,786	98,793	7,034,233	5,804,858	6,756,111
Partnership general partners	121,298,829	644,078	-4,715,625	-90,129	69,812	2,012,361	362,907
Partnership limited partners	464,985,429	153,492	1,641,672	-943,946	2,683,213	9,126,485	3,459,176
Tax-exempt organization general partners	2,078,201	* 8,994	* -6,436	0	0	* -26	15,759
Tax-exempt organization limited partners	114,083,878	38,555	1,506,053	-419,444	-165,329	-1,371	-50,079
Nominee and other general partners	6,883,475	87,101	-2,610,437	-58,528	-68,269	111,506	16,817
Nominee and other limited partners	148,582,766	637,895	1,006,642	-537,118	747,582	2,255,581	1,096,626

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	<b>168,561</b>	<b>46,420</b>	<b>41,391</b>	<b>334,217</b>	<b>253,899</b>	<b>10,369</b>	<b>243,530</b>
<b>Number of partners</b>	<b>660,216</b>	<b>3,118,639</b>	<b>171,368</b>	<b>6,629,727</b>	<b>5,162,381</b>	<b>375,341</b>	<b>4,787,040</b>
<b>Total income (loss)</b>	<b>15,405,768</b>	<b>6,129,090</b>	<b>63,439,337</b>	<b>1,311,342,538</b>	<b>1,157,837,278</b>	<b>23,417,425</b>	<b>1,134,419,854</b>
Ordinary business income (loss)	11,104,782	2,988,655	50,162,953	81,598,884	70,029,182	6,312,437	63,716,745
Net rental real estate income (loss)	256,228	-86,078	35,008	-2,672,464	-2,499,725	31,663	-2,531,388
Other net rental income (loss)	42,468	-110,311	-221,573	835,730	699,699	30,709	668,990
Interest income	344,235	513,055	3,510,976	122,837,187	103,230,519	2,165,903	101,064,616
Dividend income	61,766	1,255,625	526,863	134,147,777	106,489,497	1,478,147	105,011,349
Royalties	9,372	* 43,103	1,454,684	9,611,667	9,052,021	102,510	8,949,511
Net short-term capital gain (loss)	12,673	4,734	389,999	57,955,473	50,642,642	-223,806	50,866,448
Net long-term capital gain (loss)	1,010,707	936,597	2,264,396	577,321,877	503,368,945	3,461,049	499,907,896
Guaranteed payments to partners	1,981,669	639,526	2,481,973	21,701,861	18,782,120	1,594,278	17,187,842
Net Internal Revenue Code section 1231 gain (loss)	288,559	-466,148	1,387,166	23,669,330	22,763,190	307,325	22,455,864
Other income (loss)	293,309	410,332	1,446,891	284,335,214	275,279,189	8,157,208	267,121,981
<b>Total deductions</b>	<b>1,268,698</b>	<b>4,905,226</b>	<b>10,438,149</b>	<b>219,813,896</b>	<b>197,637,422</b>	<b>1,603,669</b>	<b>196,033,753</b>
Contributions	225,264	45,593	176,126	2,177,176	1,840,526	68,459	1,772,066
Internal Revenue Code section 179 deductions	515,859	408,406	100,919	498,080	387,954	50,575	337,379
Investment interest expense	8,769	246,703	398,041	74,960,983	70,449,039	476,171	69,972,868
Foreign taxes	85,070	279,086	876,828	6,293,677	5,278,927	197,300	5,081,627
Qualified expenditures (Internal Revenue Code section 59(e))	* 22,813	* 231,651	601,963	22,032,226	18,546,684	78,023	18,468,661
Other deductions	410,923	3,693,787	8,284,273	113,851,754	101,134,292	733,140	100,401,152
<b>Total income (loss) minus total deductions available for allocation</b>	<b>14,137,070</b>	<b>1,223,864</b>	<b>53,001,187</b>	<b>1,091,528,642</b>	<b>960,199,856</b>	<b>21,813,755</b>	<b>938,386,101</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	<b>14,125,262</b>	<b>1,226,245</b>	<b>53,012,476</b>	<b>1,069,886,641</b>	<b>958,773,115</b>	<b>21,776,638</b>	<b>936,996,476</b>
Corporate general partners	873,722	3,592,018	24,397,670	41,443,110	25,030,879	846,571	24,184,309
Corporate limited partners	2,593,427	-29,855	12,839,958	203,713,890	184,461,301	5,561,243	178,900,058
Individual general partners	1,661,958	498,923	285,060	10,495,447	9,383,337	411,559	8,971,778
Individual limited partners	4,916,142	-207,136	2,442,436	142,085,898	129,058,712	4,349,872	124,708,840
Partnership general partners	209,762	1,868,090	6,166,815	100,693,640	90,686,586	1,634,303	89,052,283
Partnership limited partners	2,968,139	-2,847,795	6,347,437	353,300,970	333,734,631	6,564,402	327,170,229
Tax-exempt organization general partners	0	0	* -323	1,734,309	1,660,799	44,843	1,615,956
Tax-exempt organization limited partners	* 57,583	-405,472	70,633	101,669,194	87,864,104	264,280	87,599,824
Nominee and other general partners	13,477	* 14,265	196,357	5,436,619	3,913,668	* 15,564	3,898,105
Nominee and other limited partners	831,051	-1,256,794	266,433	109,313,562	92,979,096	2,084,000	90,895,096

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts, and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
<b>AVAILABLE FOR ALLOCATION</b>							
<b>Number of partnerships</b>	[d]	[d]	1,812,052	1,777,220	604,083	726,272	18,525
<b>Number of partners</b>	[d]	[d]	7,870,354	7,561,450	2,545,595	2,889,630	69,206
<b>Total income (loss)</b>	[d]	[d]	260,269,210	245,234,431	23,915,008	122,456,081	5,382,339
Ordinary business income (loss)	[d]	[d]	15,475,907	9,912,270	595,078	993,309	44,704
Net rental real estate income (loss)	[d]	[d]	44,197,972	43,861,476	-8,744,593	53,269,686	3,132,198
Other net rental income (loss)	[d]	[d]	1,469,301	397,220	101,836	-91,060	* 51,326
Interest income	[d]	[d]	12,875,039	12,067,635	1,268,741	4,262,975	33,556
Dividend income	[d]	[d]	10,264,088	10,131,084	927,925	3,479,607	* 2,995
Royalties	[d]	[d]	7,129,491	1,927,585	148,537	155,123	* 41,640
Net short-term capital gain (loss)	[d]	[d]	6,504,769	6,499,674	421,090	5,183,292	* -6,952
Net long-term capital gain (loss)	[d]	[d]	38,154,436	37,478,400	1,667,402	9,415,906	* 13,150
Guaranteed payments to partners	[d]	[d]	5,091,624	4,787,677	620,299	1,563,031	* 76,506
Net Internal Revenue Code section 1231 gain (loss)	[d]	[d]	107,572,333	107,394,886	24,097,531	41,400,241	1,989,225
Other income (loss)	[d]	[d]	11,534,252	10,776,523	2,811,162	2,823,971	* 3,990
<b>Total deductions</b>	[d]	[d]	32,159,702	30,000,413	3,490,433	9,800,138	121,716
Contributions	[d]	[d]	7,513,545	7,487,840	183,536	882,761	4,756
Internal Revenue Code section 179 deductions	[d]	[d]	1,165,315	748,905	85,195	362,890	* 34,162
Investment interest expense	[d]	[d]	4,452,412	4,420,020	440,640	1,476,733	* 1,097
Foreign taxes	[d]	[d]	767,099	643,588	49,699	254,839	* 629
Qualified expenditures (Internal Revenue Code section 59(e))	[d]	[d]	247,117	110,092	1,301	25,190	0
Other deductions	[d]	[d]	18,014,213	16,589,968	2,730,062	6,797,726	81,073
<b>Total income (loss) minus total deductions available for allocation</b>	[d]	[d]	228,109,508	215,234,018	20,424,575	112,655,943	5,260,623
<b>Income (loss) allocated to partners by type of partner [1]:</b>							
<b>All partners</b>	[d]	[d]	227,743,855	214,928,224	20,397,361	112,432,411	5,260,623
Corporate general partners	[d]	[d]	14,385,934	14,685,448	2,831,273	10,776,085	39,522
Corporate limited partners	[d]	[d]	21,870,539	17,050,589	-1,681,567	10,004,257	1,373,431
Individual general partners	[d]	[d]	14,885,752	14,498,966	3,092,662	8,308,908	* 151,587
Individual limited partners	[d]	[d]	69,774,927	66,182,513	10,097,962	36,579,560	911,624
Partnership general partners	[d]	[d]	7,788,379	7,719,582	700,137	3,650,261	135,054
Partnership limited partners	[d]	[d]	61,638,270	59,775,097	214,179	28,139,935	2,157,542
Tax-exempt organization general partners	[d]	[d]	-68,051	-68,051	20,383	* 51,699	0
Tax-exempt organization limited partners	[d]	[d]	9,265,158	9,080,683	1,190,659	1,996,634	* 3,821
Nominee and other general partners	[d]	[d]	2,622,322	2,372,330	389,785	1,540,982	* 9,376
Nominee and other limited partners	[d]	[d]	25,580,625	23,631,067	3,541,889	11,384,091	478,665

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—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	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
AVAILABLE FOR ALLOCATION							
Number of partnerships	108,326	320,013	34,833	217,695	32,633	66,126	28,821
Number of partners	485,145	1,571,874	308,904	804,693	1,335,966	166,586	69,862
Total income (loss)	15,574,444	77,906,559	15,034,778	123,171,876	55,351,331	9,866,962	143,923
Ordinary business income (loss)	199,544	8,079,635	5,563,636	91,214,403	7,108,650	6,699,677	-130,023
Net rental real estate income (loss)	4,332,538	-8,128,352	336,496	249,301	429,420	-27,348	* 2,862
Other net rental income (loss)	116,848	218,269	1,072,081	10,165	6,951	21,960	* 70
Interest income	432,534	6,069,829	807,404	1,025,107	5,086,787	318,712	1,767
Dividend income	352,882	5,367,675	133,003	432,268	9,635,049	67,269	* 478
Royalties	820,401	761,884	5,201,906	1,029,280	934,107	124,013	* 49,635
Net short-term capital gain (loss)	5,590	896,654	5,094	-86,964	1,065,623	-7,551	* 263
Net long-term capital gain (loss)	1,624,736	24,757,206	676,035	3,972,638	20,780,631	542,713	* 18,266
Guaranteed payments to partners	254,576	2,273,265	303,946	23,753,314	1,049,532	1,698,289	204,560
Net Internal Revenue Code section 1231 gain (loss)	6,798,343	33,109,545	177,447	1,139,086	2,451,078	164,840	-2,888
Other income (loss)	636,451	4,500,948	757,728	433,278	6,803,504	264,388	* -1,067
Total deductions	663,693	15,924,433	2,159,288	9,746,528	8,103,394	955,742	119,112
Contributions	33,870	6,382,917	25,705	634,064	269,136	90,332	5,834
Internal Revenue Code section 179 deductions	31,607	235,052	416,411	1,035,722	113,083	375,461	6,338
Investment interest expense	63,476	2,438,074	32,391	261,396	1,824,366	26,483	* 2
Foreign taxes	12,352	326,069	123,512	890,405	669,663	81,078	* 3
Qualified expenditures (Internal Revenue Code section 59(e))	* 259	83,343	137,025	546,368	974,074	* 6,532	* 2,278
Other deductions	522,130	6,458,978	1,424,244	6,378,574	4,253,072	375,857	104,657
Total income (loss) minus total deductions available for allocation	14,910,750	61,982,126	12,875,490	113,425,347	47,247,937	8,911,220	24,811
Income (loss) allocated to partners by type of partner [1]:							
All partners	14,890,633	61,947,196	12,815,631	112,012,260	47,248,299	8,865,909	25,643
Corporate general partners	279,227	759,340	-299,514	3,351,863	1,766,854	223,783	* 3,400
Corporate limited partners	564,721	6,789,746	4,819,950	5,264,269	9,924,083	2,478,623	-2,318
Individual general partners	1,773,687	1,172,122	386,786	49,343,115	1,481,257	941,443	168,955
Individual limited partners	6,944,260	11,649,107	3,592,414	47,360,308	9,061,669	3,886,353	-99,847
Partnership general partners	213,241	3,020,890	68,796	2,757,207	1,775,172	251,919	* 20,753
Partnership limited partners	3,134,570	26,128,871	1,863,173	2,667,409	16,626,282	723,662	-73,210
Tax-exempt organization general partners	0	* -140,133	0	145	* -676	* 223	0
Tax-exempt organization limited partners	423,650	5,465,919	184,475	153,146	274,969	3,214	* -13,964
Nominee and other general partners	44,569	387,618	249,992	51,265	950,384	* -9,632	0
Nominee and other limited partners	1,512,708	6,713,714	1,949,558	1,063,532	5,388,305	366,320	21,874

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2014—Continued**

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>AVAILABLE FOR ALLOCATION</b>					
<b>Number of partnerships</b>	<b>84,154</b>	<b>73,398</b>	<b>138,213</b>	<b>85,557</b>	<b>0</b>
<b>Number of partners</b>	<b>371,720</b>	<b>470,910</b>	<b>516,694</b>	<b>279,735</b>	<b>0</b>
<b>Total income (loss)</b>	<b>44,817,962</b>	<b>6,359,192</b>	<b>10,445,878</b>	<b>3,025,639</b>	<b>0</b>
Ordinary business income (loss)	32,807,676	2,033,811	3,263,822	1,539,035	0
Net rental real estate income (loss)	118,097	74,948	13,491	26,693	0
Other net rental income (loss)	68,965	53,235	105,869	* 13,019	0
Interest income	529,016	313,775	288,748	19,898	0
Dividend income	16,134	87,674	147,180	42,672	0
Royalties	* 55,026	232,409	188,001	5	0
Net short-term capital gain (loss)	68,738	18,352	6,145	* 351	0
Net long-term capital gain (loss)	1,804,922	2,291,854	282,688	160,533	0
Guaranteed payments to partners	8,018,270	985,271	1,075,137	791,212	0
Net Internal Revenue Code section 1231 gain (loss)	1,160,202	-152,254	4,644,566	125,272	0
Other income (loss)	170,916	420,116	430,231	* 306,949	0
<b>Total deductions</b>	<b>2,874,241</b>	<b>1,380,805</b>	<b>1,527,388</b>	<b>673,028</b>	<b>0</b>
Contributions	159,218	218,653	91,243	21,911	0
Internal Revenue Code section 179 deductions	708,338	336,579	776,445	257,974	0
Investment interest expense	103,420	62,319	55,394	0	0
Foreign taxes	529	144,048	41,184	* 1,396	0
Qualified expenditures (Internal Revenue Code section 59(e))	* 2,269	98,904	6,738	0	0
Other deductions	1,900,467	520,301	556,384	391,747	0
<b>Total income (loss) minus total deductions available for allocation</b>	<b>41,943,721</b>	<b>4,978,387</b>	<b>8,918,491</b>	<b>2,352,611</b>	<b>0</b>
<b>Income (loss) allocated to partners by type of partner [1]:</b>					
<b>All partners</b>	<b>41,947,319</b>	<b>5,037,802</b>	<b>8,880,570</b>	<b>2,269,428</b>	<b>0</b>
Corporate general partners	2,952,731	600,547	431,208	59,165	0
Corporate limited partners	7,960,152	405,829	1,504,623	407,516	0
Individual general partners	4,096,762	258,758	493,601	214,363	0
Individual limited partners	17,832,147	2,027,053	3,907,448	1,559,168	0
Partnership general partners	316,601	690,268	466,605	* 10,214	0
Partnership limited partners	5,028,561	730,883	1,773,439	-18,711	0
Tax-exempt organization general partners	396,076	* 212	* -2,005	0	0
Tax-exempt organization limited partners	2,201,541	-14,679	-98,931	* 13,099	0
Nominee and other general partners	167,152	* -9,805	-27,689	* 569	0
Nominee and other limited partners	995,597	348,736	432,270	24,045	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 available for allocation 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, Partnerships, April 2016.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014**

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Number of LLCs</b>	<b>2,432,303</b>	<b>72,077</b>	<b>12,051</b>	<b>4,377</b>	<b>109,611</b>	<b>44,640</b>	<b>61,772</b>
Number of partners	10,202,627	238,319	634,903	16,537	332,358	308,415	181,996
Total assets	9,683,117,241	128,639,178	288,690,390	323,857,847	146,647,792	472,122,969	172,609,320
Total income	3,449,993,883	29,493,651	109,921,333	146,622,136	182,737,710	679,456,502	439,663,824
Total deductions	3,286,406,019	27,987,447	86,634,658	151,208,752	174,931,143	660,675,989	427,585,409
Ordinary business income (loss)	163,587,865	1,506,205	23,286,674	-4,586,616	7,806,567	18,780,512	12,078,415
Portfolio income (loss) distributed directly to partners	269,028,030	1,521,643	4,595,249	373,448	777,391	6,109,358	1,010,411
Interest income	44,497,445	516,017	317,594	157,926	182,083	1,117,792	128,823
Dividend income	41,742,709	157,031	278,028	24,809	198,049	1,608,517	298,906
Royalties	8,974,198	363,149	1,375,478	1,382	314	1,473,387	57,963
Net short-term capital gain (loss)	19,546,359	-5,691	-30,067	* 1,006	165,953	17,834	9,844
Net long-term capital gain (loss)	154,267,319	491,137	2,654,217	* 188,326	230,991	1,891,828	514,874
Net rental real estate income (loss)	18,250,881	143,488	-210,196	* 228	-81,104	18,859	72,184
Other net rental income (loss)	886,812	27,439	79,869	-629,420	1,671	244,693	11,351
Total net income (loss) [1]	277,939,910	2,713,329	25,127,447	-5,031,692	8,107,580	23,243,761	12,647,642

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Number of LLCs</b>	<b>103,781</b>	<b>35,057</b>	<b>33,231</b>	<b>178,777</b>	<b>131,953</b>	<b>5,600</b>	<b>126,352</b>
Number of partners	315,263	115,338	146,461	1,658,253	1,310,692	23,163	1,287,529
Total assets	134,084,006	158,791,871	455,831,294	3,285,839,374	2,756,395,433	358,360,842	2,398,034,591
Total income	386,891,297	112,782,246	203,411,885	257,889,034	195,436,455	87,583,918	107,852,537
Total deductions	380,490,348	115,869,941	192,150,528	224,168,328	168,751,942	82,090,363	86,661,579
Ordinary business income (loss)	6,400,949	-3,087,695	11,261,358	33,720,706	26,684,514	5,493,556	21,190,958
Portfolio income (loss) distributed directly to partners	561,183	2,353,505	4,080,665	181,877,414	155,283,492	3,253,285	152,030,207
Interest income	125,186	95,686	1,466,452	29,374,596	23,765,219	1,408,741	22,356,478
Dividend income	34,446	293,655	443,478	29,945,316	25,416,453	943,152	24,473,301
Royalties	6,486	* 414	637,563	1,245,417	1,107,242	12,983	1,094,259
Net short-term capital gain (loss)	7,847	610	129,747	11,953,863	10,498,608	-695,521	11,194,129
Net long-term capital gain (loss)	387,217	1,963,138	1,403,425	109,358,223	94,495,970	1,583,931	92,912,039
Net rental real estate income (loss)	155,008	76,570	8,601	-1,641,210	-1,418,038	8,173	-1,426,211
Other net rental income (loss)	-674	-142,088	357,256	352,122	257,047	482	256,565
Total net income (loss) [1]	6,721,401	-2,763,457	14,174,708	92,996,946	75,812,437	7,867,086	67,945,351

Footnotes at end of table.



**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014—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)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of LLCs	21,831	24,994	1,269,183	1,249,047	406,282	527,065	13,622
Number of partners	227,309	120,251	4,534,967	4,439,736	1,350,487	1,886,331	43,133
Total assets	353,115,111	176,328,830	3,111,367,781	3,022,562,099	810,826,820	1,486,947,761	28,168,409
Total income	11,439,598	51,012,982	131,834,242	110,096,164	6,985,044	10,315,864	614,805
Total deductions	11,615,148	43,801,239	124,391,962	102,527,318	6,903,822	10,322,952	563,603
Ordinary business income (loss)	-175,550	7,211,742	7,442,280	7,568,847	81,222	-7,087	51,202
Portfolio income (loss) distributed directly to partners	23,478,115	3,115,807	34,830,283	31,679,482	1,860,770	11,957,893	8,549
Interest income	3,937,109	1,672,267	6,297,717	5,618,071	582,552	1,671,808	16,865
Dividend income	4,093,184	435,678	2,245,031	2,196,151	422,202	683,846	* 211
Royalties	138,171	* 4	2,411,828	494,968	26,671	60,154	* 19
Net short-term capital gain (loss)	1,338,011	117,244	6,632,390	6,631,658	409,295	5,747,844	* -8,612
Net long-term capital gain (loss)	13,971,639	890,613	17,243,318	16,738,634	420,049	3,794,242	* 66
Net rental real estate income (loss)	-292,481	69,309	19,392,350	19,137,443	-3,911,126	24,258,698	1,640,462
Other net rental income (loss)	93,546	* 1,529	305,866	142,066	97,520	-130,694	* 25,428
Total net income (loss) [1]	7,793,980	9,390,529	38,095,073	35,157,544	-2,700,958	26,536,724	1,734,188
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	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of LLCs	59,801	242,277	20,136	146,315	18,437	41,307	12,383
Number of partners	216,977	942,807	95,232	482,691	109,731	107,917	34,942
Total assets	105,468,746	591,150,362	88,805,682	131,447,538	380,966,983	60,667,555	4,489,942
Total income	4,395,691	87,784,759	21,738,078	215,598,872	24,450,181	91,287,441	5,239,639
Total deductions	3,884,291	80,852,650	21,864,644	197,462,811	20,857,279	87,085,708	5,532,486
Ordinary business income (loss)	511,400	6,932,110	-126,566	18,136,061	3,592,903	4,201,733	-292,847
Portfolio income (loss) distributed directly to partners	505,203	17,347,066	3,150,802	3,607,955	23,282,575	708,358	69,182
Interest income	205,463	3,141,383	679,646	630,393	3,223,385	173,374	1,634
Dividend income	104,023	985,868	48,880	222,659	5,852,758	12,961	* 338
Royalties	160,585	247,539	1,916,860	367,806	591,982	* 2,786	* 49,489
Net short-term capital gain (loss)	5,179	477,953	* 731	-134,112	709,348	-7,099	* -4
Net long-term capital gain (loss)	29,953	12,494,324	504,683	2,521,209	12,905,102	526,336	* 17,726
Net rental real estate income (loss)	1,801,861	-4,652,453	254,908	176,971	-31,701	23,829	* 7,245
Other net rental income (loss)	127,959	21,853	163,800	-32,486	50,328	25,438	* 70
Total net income (loss) [1]	2,911,292	6,676,299	2,937,529	19,501,404	13,279,654	4,440,121	-234,072

Footnotes at end of table.

**Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2014—Continued**

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

	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
<b>Number of LLCs</b>	<b>65,526</b>	<b>54,263</b>	<b>105,732</b>	<b>63,784</b>	<b>0</b>
Number of partners	257,485	173,657	399,606	153,789	0
Total assets	123,242,356	85,679,422	198,518,657	19,622,966	0
Total income	193,835,494	54,751,140	157,470,077	26,657,179	0
Total deductions	172,577,212	54,515,985	156,455,607	25,824,426	0
Ordinary business income (loss)	21,258,282	235,154	1,014,470	832,752	0
Portfolio income (loss) distributed directly to partners	1,798,276	801,486	506,019	163,629	0
Interest income	324,007	185,348	168,339	11,094	0
Dividend income	13,843	25,203	82,680	* 4,999	0
Royalties	* 50,264	184,787	153,699	5	0
Net short-term capital gain (loss)	67,361	20,638	6,532	* 360	0
Net long-term capital gain (loss)	1,342,802	385,510	94,768	* 147,171	0
Net rental real estate income (loss)	77,102	40,360	21,080	1,217	0
Other net rental income (loss)	73,427	48,252	* 102,978	* 10,721	0
Total net income (loss) [1]	21,796,924	719,105	1,543,247	860,788	0

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

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

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2014**

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

Industrial group	Total receipts	Income from trade or business						Portfolio income
		Total	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All industries</b>	<b>7,471,787,683</b>	<b>5,603,166,669</b>	<b>5,185,510,381</b>	<b>145,221,603</b>	<b>11,103,632</b>	<b>26,841,902</b>	<b>234,489,152</b>	<b>1,184,349,823</b>
Agriculture, forestry, fishing, and hunting	56,023,355	47,340,509	33,060,702	1,190,802	10,857,707	1,514,338	716,960	3,977,553
Mining	262,167,295	228,102,591	208,565,314	8,642,278	* 2,328	4,712,157	6,180,514	10,935,643
Utilities	212,198,871	208,783,791	201,911,133	4,574,814	0	411,436	1,886,408	1,699,184
Construction	276,432,415	272,553,169	265,915,376	1,176,949	* 7,055	340,411	5,113,377	1,493,168
Manufacturing	1,184,857,683	1,162,673,838	1,141,692,489	5,855,423	* 3,248	1,190,475	13,932,203	16,831,222
Wholesale trade	678,494,044	675,203,053	668,062,347	1,557,945	* 369	705,991	4,876,400	2,243,367
Retail trade	573,611,529	570,423,161	557,262,959	1,239,885	0	413,622	11,506,694	1,480,139
Transportation and warehousing	256,356,891	250,524,246	238,156,457	5,780,542	* 854	1,494,502	5,091,891	4,913,638
Information	370,335,092	358,163,480	338,726,404	13,956,773	0	1,599,942	3,880,361	8,522,896
Finance and insurance	1,748,443,545	415,590,870	236,399,440	58,690,809	* 33,465	6,723,331	113,743,826	987,278,555
Securities, commodity contracts, and other financial investments and related activities	1,508,873,954	331,507,776	172,438,858	53,722,679	* 33,337	6,084,104	99,228,797	847,987,767
Securities and commodity contracts and exchanges	123,868,857	104,678,630	59,560,195	1,978,859	0	328,397	42,811,178	9,123,355
Other financial investment activities	1,385,005,098	226,829,146	112,878,663	51,743,821	* 33,337	5,755,706	56,417,619	838,864,412
Funds, trusts, and other financial vehicles	170,085,118	20,965,780	10,931,024	4,090,794	* 128	265,304	5,678,530	133,823,406
Other finance and insurance	69,484,473	63,117,314	53,029,557	877,335	0	373,923	8,836,499	5,467,383
Real estate and rental and leasing	538,776,944	184,766,056	150,321,821	12,748,143	187,684	4,895,853	16,612,556	84,983,922
Real estate	486,662,872	144,558,087	114,662,678	12,362,409	186,101	3,101,593	14,245,305	78,120,479
Lessors of residential buildings and dwellings and cooperative housing	72,570,590	9,793,380	7,817,606	950,754	* 7,042	557,976	460,002	7,343,089
Lessors of nonresidential buildings (except miniwarehouses)	179,106,411	15,910,683	11,131,016	2,158,346	* 35,090	722,968	1,863,263	24,411,507
Lessors of miniwarehouses and self-storage units	6,096,308	717,105	624,537	* 55,871	0	0	36,697	93,221
Lessors of other real estate property	22,892,240	5,407,124	4,114,658	261,479	122,684	211,418	696,886	3,675,769
Other real estate activities	205,997,324	112,729,794	90,974,862	8,935,959	* 21,286	1,609,231	11,188,457	42,596,893
Rental and leasing services and lessors of nonfinancial intangible assets (except copy-righted works)	52,114,072	40,207,970	35,659,143	385,733	1,583	1,794,260	2,367,251	6,863,443
Professional, scientific, and technical services	483,306,791	473,961,507	456,769,722	5,879,094	0	299,065	11,013,627	6,977,081
Management of companies (holding companies)	96,130,896	39,219,266	19,409,531	14,730,987	* 10,746	1,252,295	3,815,708	45,031,185
Administrative and support and waste management and remediation services	125,040,281	123,329,607	111,026,660	1,362,141	0	49,086	10,891,720	1,111,324
Educational services	6,893,205	6,730,946	6,651,301	* 39,187	0	* 7,770	32,689	145,073
Health care and social assistance	274,528,413	270,045,415	252,992,046	2,986,453	0	240,588	13,826,327	2,591,388
Arts, entertainment, and recreation	83,135,946	78,916,678	68,637,154	2,996,283	0	287,302	6,995,938	2,974,090
Accommodation and food services	210,638,254	203,175,747	196,872,096	1,731,152	* 176	525,023	4,047,301	936,335
Other services	34,416,235	33,662,740	33,077,430	* 81,942	0	178,716	324,653	224,058
Nature of business not allocable	0	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2014—Continued**

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

Industrial group	Portfolio income—continued					Net section 1231 gain (loss)	Other income	Real estate rental net income	Other rental net income
	Interest income	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All industries</b>	<b>153,825,358</b>	<b>162,729,221</b>	<b>34,711,302</b>	<b>102,628,921</b>	<b>730,455,021</b>	<b>187,024,859</b>	<b>351,468,876</b>	<b>137,827,541</b>	<b>7,949,916</b>
Agriculture, forestry, fishing, and hunting	668,556	490,272	1,626,442	27,006	1,165,277	4,026,667	103,955	470,011	104,660
Mining	783,216	600,393	6,109,318	36,477	3,406,238	14,687,511	8,263,808	67,356	110,387
Utilities	272,205	25,623	4,244	* 4,539	1,392,574	756,003	921,216	1,331	37,348
Construction	394,573	202,576	475	171,575	723,968	421,283	1,709,720	219,961	35,114
Manufacturing	3,818,515	4,227,126	6,033,678	46,067	2,705,837	2,393,875	2,175,661	48,171	734,916
Wholesale trade	223,990	498,388	76,353	16,302	1,428,334	688,840	148,531	109,106	101,146
Retail trade	344,235	61,766	9,372	13,673	1,051,094	1,065,192	298,822	285,652	58,563
Transportation and warehousing	513,055	1,255,625	* 43,103	5,388	3,096,467	155,207	452,671	100,911	210,218
Information	3,510,976	526,863	1,454,684	393,751	2,636,621	1,681,268	1,471,377	37,330	458,740
Finance and insurance	122,837,187	134,147,777	9,611,667	92,582,255	628,099,669	27,256,954	313,775,485	3,284,327	1,257,353
Securities, commodity contracts, and other financial investments and related activities	103,230,519	106,489,497	9,052,021	82,904,311	546,311,420	24,817,178	300,868,616	2,574,650	1,117,968
Securities and commodity contracts and exchanges	2,165,903	1,478,147	102,510	1,548,837	3,827,957	337,541	9,634,699	60,781	33,850
Other financial investment activities	101,064,616	105,011,349	8,949,511	81,355,473	542,483,463	24,479,636	291,233,917	2,513,869	1,084,118
Funds, trusts, and other financial vehicles	16,539,547	27,049,520	559,641	9,538,460	80,136,238	2,160,037	12,405,648	592,532	137,715
Other finance and insurance	3,067,121	608,761	* 5	139,484	1,652,011	279,739	501,222	117,145	* 1,670
Real estate and rental and leasing	12,875,039	10,264,088	7,129,491	7,717,759	46,997,546	120,972,117	12,593,337	131,173,174	4,288,338
Real estate	12,067,635	10,131,084	1,927,585	7,709,621	46,284,555	120,634,288	11,636,175	130,814,136	899,706
Lessors of residential buildings and dwellings and cooperative housing	1,268,741	927,925	148,537	482,037	4,515,849	25,127,695	2,891,816	27,296,206	118,405
Lessors of nonresidential buildings (except miniwarehouses)	4,262,975	3,479,607	155,123	6,079,567	10,434,235	49,846,430	3,193,566	85,515,834	228,390
Lessors of miniwarehouses and self-storage units	33,556	* 2,995	* 41,640	* 1,703	* 13,327	* 1,990,348	* 4,056	3,237,439	* 54,138
Lessors of other real estate property	432,534	352,882	820,401	17,693	2,052,259	6,966,043	637,719	6,035,953	169,631
Other real estate activities	6,069,829	5,367,675	761,884	1,128,620	29,268,885	36,703,772	4,909,018	8,728,705	329,141
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	807,404	133,003	5,201,906	* 8,138	712,991	337,829	957,162	359,037	3,388,632
Professional, scientific, and technical services	1,025,107	432,268	1,029,280	127,556	4,362,870	1,410,184	563,378	305,629	89,011
Management of companies (holding companies)	5,086,787	9,635,049	934,107	1,367,490	28,007,753	3,540,280	7,261,494	923,776	154,895
Administrative and support and waste management and remediation services	318,712	67,269	124,013	2,915	598,416	217,969	307,506	47,518	26,358
Educational services	1,767	* 478	* 49,635	* 273	* 92,919	* 4,044	* 130	* 12,942	* 70
Health care and social assistance	529,016	16,134	* 55,026	69,046	1,922,166	1,297,362	189,498	295,405	109,346
Arts, entertainment, and recreation	313,775	87,674	232,409	33,594	2,306,638	619,736	469,225	102,341	53,875
Accommodation and food services	288,748	147,180	188,001	12,415	299,991	5,673,265	455,452	290,895	* 106,560
Other services	19,898	42,672	5	* 841	160,643	157,104	* 307,610	51,703	* 13,019
Nature of business not allocable	0	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. For more information, see Explanation of Selected Terms for total receipts at the end of the article text.

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2013–2014**

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2013</b>									
<b>All industries</b>	<b>563,195</b>	<b>2,065,461</b>	<b>88,522,115</b>	<b>416,334</b>	<b>12,434,594</b>	<b>248,966,008</b>	<b>2,285,420</b>	<b>9,727,822</b>	<b>241,952,936</b>
Agriculture, forestry, fishing, and hunting	49,003	129,759	3,219,702	12,960	64,660	575,089	67,187	218,985	483,120
Mining	9,386	325,217	3,147,713	8,344	1,270,227	17,699,697	14,232	711,847	23,296,759
Utilities	138	993	418,128	504	139,845	-35,122	2,768	10,939	-11,763,232
Construction	28,111	60,162	2,468,450	8,562	28,388	2,051,745	110,317	330,739	6,436,309
Manufacturing	14,034	36,403	10,536,035	3,103	747,502	25,638,177	49,208	339,274	20,679,233
Wholesale trade	9,774	24,071	941,490	5,831	512,042	3,693,098	54,305	160,897	11,336,107
Retail trade	51,763	115,740	1,259,613	5,414	203,648	3,261,464	98,308	293,622	5,814,146
Transportation and warehousing	2,981	11,346	1,091,365	2,549	3,118,543	609,496	35,347	175,476	-2,260,735
Information	4,069	13,026	25,389,488	1,229	9,369	18,192,991	29,261	122,469	14,538,595
Finance and insurance	40,650	212,318	12,876,024	90,889	2,843,579	121,885,441	160,253	1,547,223	85,016,997
Securities, commodity contracts, and other financial investments and related activities	30,199	165,919	7,156,311	72,738	2,578,450	105,183,920	119,468	1,255,479	68,740,282
Securities and commodity contracts and exchanges	4,310	8,640	-432,924	1,692	398,884	1,714,470	3,773	16,105	5,017,901
Other financial investment activities	25,889	157,279	7,589,236	71,046	2,179,566	103,469,450	115,695	1,239,374	63,722,381
Funds, trusts, and other financial vehicles	6,032	32,148	5,472,181	13,568	207,839	14,453,949	22,518	194,664	8,315,170
Other finance and insurance	4,419	14,251	247,532	4,583	57,290	2,247,572	18,267	97,079	7,961,545
Real estate and rental and leasing	228,784	817,441	14,412,044	234,900	1,986,741	35,635,890	1,171,284	4,162,406	30,126,732
Real estate	216,703	783,935	12,890,927	231,853	1,936,702	28,662,513	1,146,958	4,061,724	27,618,306
Lessors of residential buildings and dwellings and cooperative housing	58,871	232,551	3,085,483	88,206	815,181	-7,467,359	361,213	1,185,501	-3,957,156
Lessors of nonresidential buildings (except miniwarehouses)	85,912	285,091	7,995,445	81,266	608,046	27,914,156	463,794	1,695,327	24,227,078
Lessors of miniwarehouses and self-storage units	* 3,187	* 6,384	* 180,885	1,345	15,869	1,022,266	13,619	42,990	1,459,149
Lessors of other real estate property	26,813	139,491	1,261,340	13,945	90,436	1,988,007	57,263	209,956	2,048,387
Other real estate activities	41,920	120,418	367,774	47,091	407,171	5,205,443	251,069	927,950	3,840,848
Rental and leasing services and lessors of nonfinancial intangible assets (except copy-righted works)	12,080	33,506	1,521,117	3,047	50,039	6,973,377	24,326	100,682	2,508,426
Professional, scientific, and technical services	35,044	82,400	5,460,738	11,397	63,969	4,254,112	173,842	473,289	17,158,931
Management of companies (holding companies)	3,191	15,630	1,366,753	8,036	986,315	6,951,776	10,901	108,113	13,448,848
Administrative and support and waste management and remediation services	20,057	41,408	556,171	3,291	9,500	1,065,993	40,964	101,819	6,776,242
Educational services	* 7,507	* 15,808	* 97,028	* 434	* 907	* 90,198	12,259	31,568	-190,047
Health care and social assistance	10,970	35,105	3,833,833	3,379	45,700	3,979,415	64,399	292,355	20,394,472
Arts, entertainment, and recreation	11,686	48,314	402,323	4,128	259,005	1,636,527	37,886	146,773	685,940
Accommodation and food services	18,201	40,519	745,299	8,930	63,093	1,381,394	93,742	361,291	-390,061
Other services	17,846	39,802	299,918	2,455	81,559	398,628	58,959	138,737	364,579
Nature of business not allocable	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2013–2014—Continued**

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

Tax year, industrial grouping	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2014</b>									
<b>All industries</b>	<b>574,181</b>	<b>2,464,161</b>	<b>89,724,881</b>	<b>414,338</b>	<b>12,250,817</b>	<b>270,014,935</b>	<b>2,432,303</b>	<b>10,202,627</b>	<b>277,939,910</b>
Agriculture, forestry, fishing, and hunting	51,368	133,348	4,444,494	13,453	59,866	651,086	72,077	238,319	2,713,329
Mining	10,777	342,390	4,296,767	7,426	1,544,180	19,865,871	12,051	634,903	25,127,447
Utilities	77	486	562,262	534	146,352	-395,127	4,377	16,537	-5,031,692
Construction	18,985	41,631	1,949,977	7,536	24,330	2,455,019	109,611	332,358	8,107,580
Manufacturing	14,332	45,252	9,360,737	5,839	469,935	23,894,753	44,640	308,415	23,243,761
Wholesale trade	9,519	339,220	1,549,762	6,650	283,995	3,663,027	61,772	181,996	12,647,642
Retail trade	51,719	118,217	1,278,453	4,931	208,801	3,270,628	103,781	315,263	6,721,401
Transportation and warehousing	7,163	16,007	1,186,066	3,269	2,917,797	5,013,808	35,057	115,338	-2,763,457
Information	7,638	20,875	25,151,913	1,134	5,915	15,778,518	33,231	146,461	14,174,708
Finance and insurance	39,408	250,148	14,846,507	85,776	3,101,827	138,088,766	178,777	1,658,253	92,996,946
Securities, commodity contracts, and other financial investments and related activities	29,714	206,232	8,196,997	67,483	2,729,805	120,095,549	131,953	1,310,692	75,812,437
Securities and commodity contracts and exchanges	3,554	7,190	-819,997	1,071	344,172	2,580,691	5,600	23,163	7,867,086
Other financial investment activities	26,160	199,042	9,016,994	66,412	2,385,633	117,514,858	126,352	1,287,529	67,945,351
Funds, trusts, and other financial vehicles	4,945	29,131	5,875,790	13,675	337,818	15,719,332	21,831	227,309	7,793,980
Other finance and insurance	4,749	14,785	773,720	4,618	34,204	2,273,885	24,994	120,251	9,390,529
Real estate and rental and leasing	239,045	851,746	13,481,111	234,792	1,894,284	37,984,786	1,269,183	4,534,967	38,095,073
Real estate	229,859	827,494	12,282,400	232,308	1,844,750	29,382,019	1,249,047	4,439,736	35,157,544
Lessors of residential buildings and dwellings and cooperative housing	77,280	249,287	2,750,915	95,301	795,059	-5,692,525	406,282	1,350,487	-2,700,958
Lessors of nonresidential buildings (except miniwarehouses)	94,484	328,898	7,505,506	82,874	579,136	26,852,233	527,065	1,886,331	26,536,724
Lessors of miniwarehouses and self-storage units	* 3,338	* 6,735	* 251,688	1,307	18,146	1,277,461	13,622	43,133	1,734,188
Lessors of other real estate property	29,285	137,119	1,352,604	13,453	83,235	1,754,144	59,801	216,977	2,911,292
Other real estate activities	25,472	105,455	421,686	39,373	369,174	5,190,706	242,277	942,807	6,676,299
Rental and leasing services and lessors of nonfinancial intangible assets (except copy-righted works)	9,187	24,252	1,198,711	2,485	49,533	8,602,767	20,136	95,232	2,937,529
Professional, scientific, and technical services	26,925	61,776	4,702,405	13,210	66,483	4,365,148	146,315	482,691	19,501,404
Management of companies (holding companies)	3,720	11,130	999,281	7,008	1,078,900	6,743,038	18,437	109,731	13,279,654
Administrative and support and waste management and remediation services	19,724	40,789	816,362	3,192	12,816	1,399,265	41,307	107,917	4,440,121
Educational services	13,023	27,192	77,941	* 1,088	* 2,619	* 83,697	12,383	34,942	-234,072
Health care and social assistance	9,926	33,900	3,566,541	3,319	50,003	3,478,250	65,526	257,485	21,796,924
Arts, entertainment, and recreation	12,518	44,060	498,035	3,734	238,134	1,455,551	54,263	173,657	719,105
Accommodation and food services	23,037	54,056	714,687	7,450	56,590	1,710,620	105,732	399,606	1,543,247
Other services	15,278	31,939	241,580	3,998	87,987	508,228	63,784	153,789	860,788
Nature of business not allocable	0	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.

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 2014 there were 140,016 "LLPs," 17,201 "foreign," 8,725 "Other," and 24,490 "nonresponse."

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

**Table 9a. Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2005–2014**

[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)
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
2012	3,389	350	233	253	154	1,162	1,050	85	44	7	9	12	31
2013	3,461	366	197	263	153	1,199	1,087	80	54	12	3	25	23
2014	3,613	351	224	247	167	1,307	1,126	81	59	10	7	23	11

[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, Partnerships, April 2016.



**Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2005–2014**

[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)
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
2012	777.9	113.0	17.7	326.6	66.7	436.3	193.9	74.3	3.6	89.9	4.3	27.9	4.0
2013	768.8	106.8	18.3	318.5	69.6	452.5	210.6	72.6	4.1	103.2	4.3	25.9	3.9
2014	837.4	108.1	18.4	344.7	74.7	490.5	212.6	78.1	5.0	103.0	4.2	31.7	3.8

[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, Partnerships, April 2016.

**Table 9c. Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2005–2014**

[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)
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
2012	25,334	1,500	686	6,804	3,949	5,283	3,955	383	138	440	112	1,952	129
2013	27,491	1,388	677	7,737	4,697	5,455	4,272	492	158	611	140	1,780	83
2014	27,714	1,631	833	8,301	3,949	5,942	4,261	478	186	565	133	1,382	54

[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, Partnerships, April 2016.

**Table 10. Partnerships, Partners, Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2013–2014**

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

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change	Total assets		Percentage change
	2013	2014		2013	2014		2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All industries</b>	<b>3,460,699</b>	<b>3,611,255</b>	<b>4.4</b>	<b>27,491,241</b>	<b>27,714,478</b>	<b>0.8</b>	<b>24,163,126,120</b>	<b>26,128,933,308</b>	<b>8.1</b>
Agriculture, forestry, fishing, and hunting	135,405	143,516	6.0	441,760	456,700	3.4	208,648,661	219,475,999	5.2
Mining	34,278	31,489	-8.1	2,314,655	2,526,857	9.2	562,380,860	638,581,018	13.5
Utilities	3,466	5,046	45.6	151,955	163,591	7.7	339,285,146	399,251,342	17.7
Construction	152,698	142,632	-6.6	431,783	412,324	-4.5	193,347,348	215,363,433	11.4
Manufacturing	68,621	66,775	-2.7	1,134,528	836,615	-26.3	730,936,983	836,920,696	14.5
Wholesale trade	72,113	82,392	14.3	702,667	815,366	16.0	254,567,008	280,042,388	10.0
Retail trade	165,059	168,627	2.2	633,240	660,347	4.3	182,136,032	211,985,157	16.4
Transportation and warehousing	42,871	46,650	8.8	3,384,053	3,119,120	-7.8	561,529,932	571,533,101	1.8
Information	34,858	42,168	21.0	145,926	173,729	19.1	743,059,219	763,710,792	2.8
Finance and insurance	317,478	334,546	5.4	6,702,857	6,634,114	-1.0	13,707,433,563	14,736,566,412	7.5
Securities, commodity contracts, and other financial investments and related activities	243,220	254,206	4.5	5,007,791	5,163,383	3.1	11,811,809,591	12,779,713,135	8.2
Securities and commodity contracts and exchanges	9,930	10,369	4.4	424,651	375,341	-11.6	675,668,054	565,512,863	-16.3
Other financial investment activities	233,290	243,837	4.5	4,583,140	4,788,042	4.5	11,136,141,536	12,214,200,272	9.7
Funds, trusts, and other financial vehicles	46,150	44,434	-3.7	1,522,651	1,275,532	-16.2	1,667,383,888	1,707,194,007	2.4
Other finance and insurance	28,108	35,905	27.7	172,415	195,199	13.2	228,240,084	249,659,270	9.4
Real estate and rental and leasing	1,721,957	1,816,889	5.5	7,612,651	7,887,184	3.6	5,242,573,943	5,636,547,190	7.5
Real estate	1,678,148	1,781,949	6.2	7,241,979	7,577,856	4.6	5,099,273,513	5,481,666,674	7.5
Lessors of residential buildings and dwellings and cooperative housing	532,497	605,322	13.7	2,375,317	2,548,073	7.3	1,338,358,418	1,468,265,830	9.7
Lessors of nonresidential buildings (except miniwarehouses)	662,147	726,353	9.7	2,716,703	2,890,074	6.4	2,425,126,835	2,654,212,318	9.4
Lessors of miniwarehouses and self-storage units	18,196	18,525	1.8	65,379	69,206	5.9	47,749,847	50,270,520	5.3
Lessors of other real estate property	101,672	108,373	6.6	456,286	485,239	6.3	180,560,712	188,085,160	4.2
Other real estate activities	363,634	323,377	-11.1	1,628,295	1,585,263	-2.6	1,107,477,701	1,120,832,846	1.2
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	43,809	34,940	-20.2	370,672	309,329	-16.5	143,300,430	154,880,516	8.1
Professional, scientific, and technical services	251,843	219,798	-12.7	815,390	810,461	-0.6	239,601,357	254,070,855	6.0
Management of companies (holding companies)	23,159	32,717	41.3	1,199,885	1,336,133	11.4	585,795,255	700,293,151	19.5
Administrative and support and waste management and remediation services	67,144	66,433	-1.1	159,907	167,211	4.6	78,845,495	91,123,882	15.6
Educational services	22,867	28,821	26.0	53,730	69,862	30.0	5,291,513	6,013,630	13.6
Health care and social assistance	84,903	85,027	0.1	402,363	374,499	-6.9	146,155,243	162,530,713	11.2
Arts, entertainment, and recreation	55,760	73,874	32.5	462,932	473,766	2.3	119,221,100	127,770,151	7.2
Accommodation and food services	124,370	138,213	11.1	474,672	516,694	8.9	240,170,801	252,088,086	5.0
Other services	81,849	85,640	4.6	266,286	279,902	5.1	22,146,664	25,065,311	13.2
Nature of business not allocable	0	0	0.0	0	0	0.0	0	0	0.0

Footnotes at end of table.

**Table 10. Partnerships, Partners, Total Assets, Total Receipts, and Total Net Income (Loss), by Selected Industries, Tax Years 2013–2014—Continued**

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

Industrial group	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2013	2014		2013	2014	
	(10)	(11)	(12)	(13)	(14)	(15)
<b>All industries</b>	<b>7,073,877,266</b>	<b>7,471,787,683</b>	<b>5.6</b>	<b>768,841,333</b>	<b>837,442,914</b>	<b>8.9</b>
Agriculture, forestry, fishing, and hunting	53,763,636	56,023,355	4.2	5,017,624	8,450,642	68.4
Mining	224,594,360	262,167,295	16.7	58,530,996	64,902,434	10.9
Utilities	199,453,513	212,198,871	6.4	-9,057,585	-4,860,377	46.3
Construction	243,821,725	276,432,415	13.4	11,277,032	12,891,102	14.3
Manufacturing	1,141,401,488	1,184,857,683	3.8	58,862,206	61,658,700	4.8
Wholesale trade	866,165,311	678,494,044	-21.7	16,644,433	18,408,265	10.6
Retail trade	484,218,214	573,611,529	18.5	10,504,687	11,818,851	12.5
Transportation and warehousing	231,403,775	256,356,891	10.8	618,711	4,604,048	644.1
Information	364,039,123	370,335,092	1.7	58,338,863	55,468,912	-4.9
Finance and insurance	1,539,178,985	1,748,443,545	13.6	316,000,368	346,358,782	9.6
Securities, commodity contracts, and other financial investments and related activities	1,323,908,844	1,508,873,954	14.0	258,074,319	287,001,193	11.2
Securities and commodity contracts and exchanges	115,672,918	123,868,857	7.1	6,219,684	10,121,370	62.7
Other financial investment activities	1,208,235,926	1,385,005,098	14.6	251,854,635	276,879,823	9.9
Funds, trusts, and other financial vehicles	157,019,193	170,085,118	8.3	45,621,410	45,581,298	-0.1
Other finance and insurance	58,250,948	69,484,473	19.3	12,304,639	13,776,291	12.0
Real estate and rental and leasing	489,007,095	538,776,944	10.2	82,333,845	91,411,797	11.0
Real estate	442,307,380	486,662,872	10.0	70,496,746	78,297,270	11.1
Lessors of residential buildings and dwellings and cooperative housing	62,259,002	72,570,590	16.6	-8,331,996	-5,702,477	31.6
Lessors of nonresidential buildings (except miniwarehouses)	174,220,420	179,106,411	2.8	61,624,928	62,069,640	0.7
Lessors of miniwarehouses and self-storage units	4,303,136	6,096,308	41.7	2,683,904	3,306,420	23.2
Lessors of other real estate property	14,697,002	22,892,240	55.8	5,378,972	6,254,746	16.3
Other real estate activities	186,827,820	205,997,324	10.3	9,140,938	12,368,940	35.3
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	46,699,716	52,114,072	11.6	11,837,099	13,114,527	10.8
Professional, scientific, and technical services	466,711,615	483,306,791	3.6	89,970,515	93,960,525	4.4
Management of companies (holding companies)	81,613,207	96,130,896	17.8	22,892,797	23,200,963	1.3
Administrative and support and waste management and remediation services	120,391,034	125,040,281	3.9	8,443,862	7,204,283	-14.7
Educational services	6,102,894	6,893,205	12.9	-82,231	-75,210	8.5
Health care and social assistance	255,926,652	274,528,413	7.3	32,500,417	33,594,914	3.4
Arts, entertainment, and recreation	72,956,897	83,135,946	14.0	2,852,545	2,795,853	-2.0
Accommodation and food services	201,123,051	210,638,254	4.7	1,947,186	4,007,110	105.8
Other services	32,004,691	34,416,235	7.5	1,245,062	1,641,321	31.8
Nature of business not allocable	0	0	0.0	0	0	0.0

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

SOURCE: IRS, Statistics of Income Division, Partnerships, April 2016.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010



by Isaac J. Goodwin

This study covers transactions between reporting corporations and related foreign persons. A reporting corporation is defined as either a domestic corporation that is 25-percent-or-more owned by a single foreign person or a foreign corporation engaged in a U.S. trade or business (i.e., a U.S. branch of a foreign corporation). More than 95 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each related foreign party during the taxable year.<sup>1</sup> Related foreign persons include any direct or indirect 25-percent foreign shareholder as well as any foreign person related to either the reporting corporation or a 25-percent foreign shareholder as defined by the Internal Revenue Code.<sup>2</sup> The transactions are reported on Form 5472, *Information Return of a 25-Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. A consolidated corporate tax return can and frequently does include multiple Forms 5472, ranging from 1 to 1,252 for 2010. Data in this study are not published by individual reporting corporations but instead are published by the corporation on whose Form 1120 tax return the Form 5472 was filed (Table 1), by the country of the related foreign person (Table 2), or both (Table 3).

Statistics of Income has conducted this study annually beginning in 1988, then biennially since 1994.<sup>3,4</sup> For inclusion in this study a corporation must report \$500 million or more in total receipts and have filed a Form 5472. For 2010 a domestic corporation was required to file a Form 5472 if it was at least 25 percent foreign-owned and engaged in transactions with at least one foreign related party. The Internal Revenue Code subjects each reporting corporation to a fine of \$10,000 for each related party failing to file all reportable transactions on the Form 5472.<sup>5</sup>

Congress, concerned that related party transactions could be manipulated to avoid U.S. taxation, added reporting requirements to corporations so that they provide the Internal Revenue Service with more information about the nature and amount of these transactions. This led the IRS to publish and distribute Form 5472, which was attached to tax returns, starting in 1984.<sup>6</sup>

## Highlights

- The total value of nonloan transactions between large foreign-owned domestic corporations (see “Explanation of Selected Terms”) and related foreign parties amounted to \$1.208 trillion for Tax Year 2010, a 1.8-percent increase from the 2008 study’s \$1.187 trillion. This represents the second-highest total since the inception of the study, trailing only 2006’s \$1.861 trillion. Sales (59.4 percent) and purchases of stock-in-trade (75.2 percent) represent the bulk of the total value of nonloan transactions, which is consistent with prior years.
- The total amounts received (excluding loan balances) dropped 2.5 percent between 2008 and 2010, from \$375 billion to \$366 billion. Total amounts paid increased from \$812 billion to \$842 billion, or 3.7 percent. The average amount received is the lowest since 2002, while the average amount paid has increased slightly from 2008 (from \$37.6 million to \$39.1 million). (See Figure A for comparisons among selected tax years, 1992 through 2010.)
- The large U.S. companies represented in this study continued to send out more in property, services, and money than they received through transactions with related foreign parties. However, this net outflow decreased by over 25 percent, from nearly \$626 billion for 2008 to about \$469 billion for 2010. Despite this significant decrease, the 2010 net outflows are over twice the amount of the next-highest amount prior to the 2008 study. Net outflows are the difference between total outflows (total amounts paid plus the net amount loaned) and total inflows (total amounts received plus the net amount borrowed).
- There was a 1.4-percent decrease in the number of large foreign parent corporations included in this study since 2008, dropping from 926 to 913. The number of related persons decreased slightly between 2008 and 2010, from 21,599 to 21,549. (See the “Sample Selection” information below for an explanation of the sample size.) For 2010, the 913 large foreign-owned domestic corporations filing Forms 5472, *Information Return of a 25-Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*, comprised only 1.17 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 78.56 percent of the total assets and 77.65 percent of the total receipts. These large corporations accounted for 11.27 percent of the total assets and 12.47 percent of the total receipts reported by all domestic corporations for 2010. (See Figure B for more data.)

<sup>1</sup> Internal Revenue (IR) Code section 6038A.

<sup>2</sup> IR Code sections 267(b), 482, and 707(b)(1).

<sup>3</sup> Form 5472 statistics for Tax Years 1988 through 1990 covered all foreign-owned domestic corporations with total receipts of \$1 billion or more. Statistics for Tax Years 1991 through 1994, 1996, 1998, 2000, 2002, 2004, 2006, and 2008 covered all foreign-owned domestic corporations with total receipts of \$500 million or more. Consequently, data for 1991 and thereafter are not comparable to the earlier studies.

<sup>4</sup> Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 2008 may be found in the following *Statistics of Income Bulletin* issues: Tax Year 1988, Summer 1992, Volume 12, Number 1; Tax Year 1989, Spring 1993, Volume 12, Number 4; Tax Year 1990, Summer 1994, Volume 14, Number 1; Tax Year 1991, Summer 1995, Volume 15, Number 1; Tax Year 1992, Fall 1996, Volume 16, Number 2; Tax Year 1993, Fall 1997, Volume 17, Number 2; Tax Year 1994, Winter 1997-1998, Volume 17, Number 3; Tax Year 1996, Fall 1999, Volume 19, Number 2; Tax Year 1998, Fall 2001, Volume 21, Number 2; Tax Year 2000, Fall 2003, Volume 23, Number 2; Tax Year 2002, Winter 2006, Volume 25, Number 3; Tax Year 2004, Fall 2008, Volume 28, Number 2; Tax Year 2006, Fall 2009, Volume 29, Number 2; Tax Year 2008, Fall 2012, Volume 32, Number 2 (<https://www.irs.gov/uac/soi-tax-stats-soi-bulletins>).

<sup>5</sup> IR Code section 6038A(d).

<sup>6</sup> For a more extensive discussion of the legislative history of this reporting requirement see Heather R. Duffy, “Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000,” *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 1 (<https://www.irs.gov/pub/irs-soi/00frrltr.pdf>). For the discussion of these requirements in the congressional record see 135 Cong.Rec. S13057-03, S13147.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Figure A**

## Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Selected Items for Selected Tax Years 1992 through 2010

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004	2006	2008	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 [1]</b>											
Number of returns	366	437	444	545	610	612	737	774	943	926	913
Total assets	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1	4,712.3	6,293.0	8,027.4	8,858.2	9,004.7
Total receipts	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1	2,301.7	3,118.8	3,633.5	3,266.0
Income subject to U.S. tax	14.5	15.7	18.5	36.2	36.4	72.7	46.4	74.9	137.5	112.2	93.0
Total U.S. income tax after credits	4.1	4.9	5.8	10.2	10.8	20.2	12.1	20.4	39.6	29.7	22.8
<b>Transactions between foreign-owned domestic corporations and related foreign persons</b>											
Number of related foreign persons	6,708	7,662	8,540	10,316	11,379	12,276	14,515	16,565	19,191	21,599	21,549
Amounts received from related foreign persons:											
Total (excluding loan balances) [2]	63.1	77.1	112.3	132.5	297.9	265.3	166.7	439.0	772.4	375.2	366.0
Sales of stock-in-trade	49.0	53.1	69.4	65.8	259.4	159.2	110.3	371.4	595.5	209.8	217.3
Sales of tangible property other than stock-in-trade	0.7	0.5	1.1	2.8	3.3	4.7	8.2	4.7	2.8	6.3	3.5
Consideration for technical, managerial or like services	3.0	3.1	3.6	4.4	10.6	10.9	12.2	14.6	26.7	35.8	43.0
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2	22.9	21.2	7.7
Premiums for insurance or reinsurance	2.8	1.4	0.7	0.9	1.0	1.2	1.4	4.5	4.0	5.2	4.2
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5	105.7	78.9	73.4
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4	963.2	974.6	1,132.8
Amounts paid to related foreign persons:											
Total (excluding loan balances) [2]	139.2	185.3	220.0	212.3	398.9	480.2	353.6	695.2	1,088.1	811.7	841.5
Purchases of stock-in-trade	120.8	153.4	177.9	178.0	348.7	347.0	278.2	608.2	899.9	597.6	632.9
Purchases of tangible property other than stock-in-trade	2.6	3.9	2.7	3.9	5.3	7.4	2.4	6.8	14.4	7.4	8.1
Consideration for technical, managerial, or like services	2.1	2.5	3.4	4.4	6.5	8.5	7.3	8.7	36.0	29.5	35.7
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0	53.4	68.1	45.0
Premiums for insurance or reinsurance	3.1	1.7	1.8	1.8	1.8	2.0	14.0	13.8	22.5	29.6	20.8
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2	28.6	53.5	66.9
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3	261.0	433.1	583.5

[1] Includes data for a few foreign life insurance companies filing Form 1120-L. See footnote 8 at the end of this article.

[2] Includes items not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

**Figure B**

## Foreign-Owned and Other Domestic Corporations, Tax Year 2010

[Money amounts are in billions of dollars]

Item	All corporations	25-percent-or-more foreign-owned domestic corporations		25-percent-or-more foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 as a percentage of:	
		Total	With total receipts of \$500 million or more and with Form 5472 [1]	All corporations	25-percent-or-more foreign-owned domestic corporations [1]
	(1)	(2)	(3)	(4)	(5)
Number of returns	5,813,725	78,363	913	0.02	1.17
Total assets	79,905	11,463	9,005	11.27	78.56
Total receipts	26,199	4,206	3,266	12.47	77.65
Income subject to U.S. tax	1,022	133	93	9.10	69.96
Total U.S. income tax after credits	223	35	23	10.23	65.69

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 8 at the end of this article.

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

Beginning for Tax Year 2006, all returns with total assets greater than \$10 million were required by the IRS to file their tax return electronically, including attached Forms 5472. Over 90 percent of the returns in this study filed their returns electronically. Because of this, the Tax Year 2010 Form 5472 study was produced with minimal manual data transcription, using computer programs to process these returns instead.

## Transactions by Industrial Sector

As in prior studies, nearly three-fourths of the foreign-owned domestic corporations with reportable transactions in this study can be classified in three industrial sectors: manufacturing (40.6 percent); wholesale trade (25.8 percent); and finance and insurance (7.4 percent). This same group accounts for 74.3 percent of the related foreign persons and 88.9 percent of all nonloan transactions. (See Figure C for the number of returns by industry.)

The wholesale trade and finance and insurance sectors each saw small increases in both number of related foreign persons and total nonloan transactions from 2008 to 2010, while the manufacturing sector saw a small decrease in each. The manufacturing (37.3 percent), wholesale trade (32.6 percent), and finance and insurance (18.9 percent) sectors account for the largest shares of total nonloan transactions, but no other sector accounts for even 3 percent of the total. (See Table 1 for statistics by industrial sector of foreign-owned domestic corporations.)

It is important to note that the number of related foreign persons is not necessarily the same as the number of transactions. A related foreign person may have had multiple transactions with a foreign-owned domestic corporation during an accounting period included in this study. However, the number of transactions was not available for this study.

## Transactions with Whom?

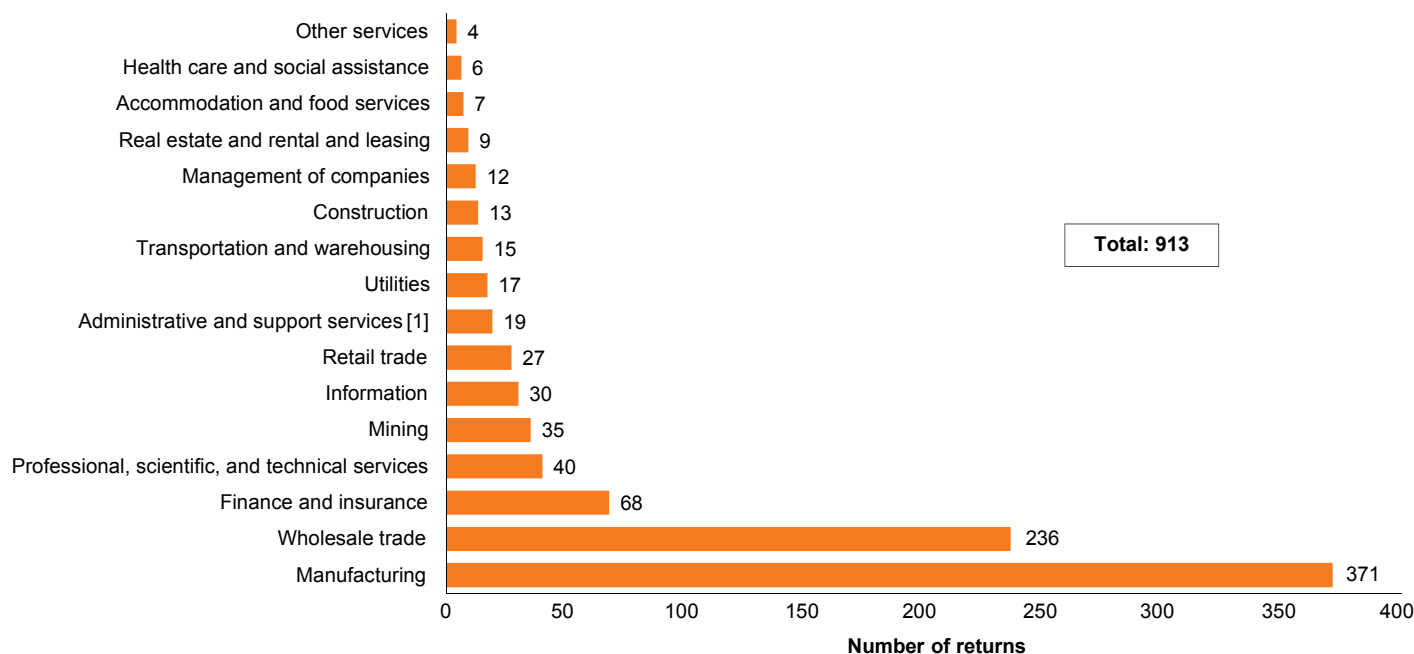
Over 63 percent of the total value of nonloan transactions comes from related persons in just six countries. In descending order of total nonloan transaction value, the six countries are: Japan, the United Kingdom, the Netherlands, Canada, Switzerland, and Germany. The two countries contributing the largest portions, Japan (15.6 percent) and the United Kingdom (14.9 percent), combine to account for nearly one-third of the total value.

There were 17 countries (including OPEC countries in the Middle East only) for Tax Year 2010 whose percentage contribution to total transactions was at least 1 percent (Figure D). (See Table 3 for a breakdown of transactions by industry and country of related party.) For Japan, over 64 percent of the value of total transactions comes from the wholesale trade industry.

Domestic corporations reporting transactions with related persons in all six countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2010 from the domestic corporations

**Figure C**

**Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010**



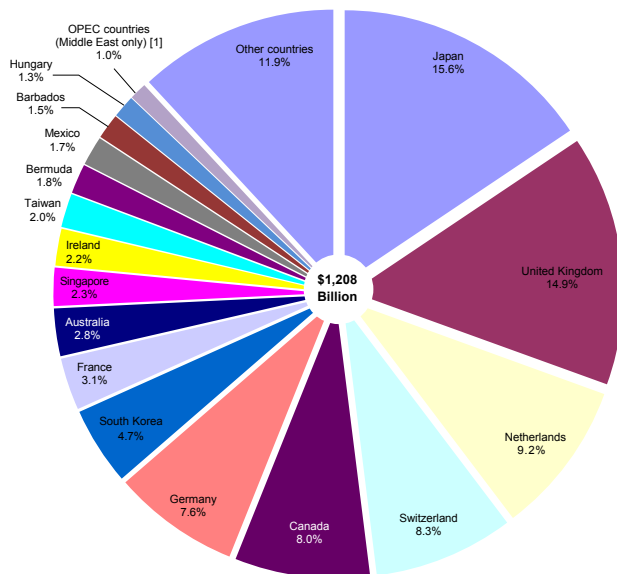
[1] "Administrative and support and waste management and remediation services."

NOTE: NAICS is the abbreviation for the North American Industry Classification System. Not shown to avoid disclosure of information about specific corporations are the NAICS industrial sectors "Agriculture, Forestry, Fishing, and Hunting," "Arts, Entertainment, and Recreation," and "Educational Services."

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.



**Figure D**  
**Transactions Between Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and Related Foreign Persons: Percentage of Total Nonloan Transactions by Country of Selected Related Foreign Persons, Tax Year 2010**



[1] Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates.

NOTE: Percentages do not add up to 100 percent due to rounding.

SOURCE: IRS, Statistics of Income Division, Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, November 2016.

to the related persons from these particular countries). (See “Explanation of Selected Terms” at the end of this article for more information.) Additionally, nearly 85 percent of the 52 selected countries in this study had net outflows (many of which are shown in Table 2).

The largest net outflow of transactions from domestic corporations went to related persons resident of and doing business in the UK (\$126.8 billion), Japan (\$97.9 billion), Hungary (\$57.9 billion), and South Korea (\$50.2 billion). The UK and Japan led in this category for 2008 as well. The largest net inflow of transactions for 2010 came from Australia, where the U.S. corporations received \$10.8 billion more than were paid to the foreign persons transacting with them. For 2008, the largest inflow was from Argentina. The wholesale trade industry had the largest net outflow of transactions (\$200 billion more) paid out by U.S. corporations than received from related parties. The largest net

inflows (\$6.5 billion) came to U.S. domestic corporations in the management of companies and enterprises sector.

## Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 108,000 corporate income tax returns chosen from 6.26 million returns which companies filed for Tax Year 2010, i.e., accounting periods ending July 2010 through June 2011. These returns were selected after completion of administrative processing, but before the start of any audit examinations.<sup>7</sup> From the sample, only those returns of domestic corporations reporting total receipts of \$500 million or more and with attached Forms 5472, were selected for this study. Furthermore, returns with at least one Form 5472 attached and selected in previous studies were also included in these statistics, even if the corporation fell below the \$500 million receipts threshold. Foreign corporations (filing Form 1120F) engaged in a U.S. trade or business were not included in these statistics, even though the corporation may have filed Forms 5472 for transactions with related foreign persons.<sup>8</sup> Because corporation income tax returns with total receipts of \$500 million or more are sampled at the 100-percent rate, the data in this study are not subject to sampling variability, though possibly are subject to nonsampling error.

The industry code used to classify returns for Figure B and Tables 1 and 3 represents the principal business activity of the corporation filing the tax return (i.e., the activity that accounted for the largest portion of total receipts as reported in the corporation’s income statement).<sup>9</sup> However, a given return may refer to a company engaged in several business activities or an affiliated group of corporations that conducted different business activities (consolidated return filing). To the extent that some consolidated (and nonconsolidated) returns were engaged in more than one type of business activity, transaction data in this article are not entirely related to the industrial activity under which they are shown.

## Explanation of Selected Terms

*Amounts borrowed and loaned*—Because the beginning and ending balances, in general, reflect only the amounts outstanding at the beginning and end of the accounting period, respectively, these amounts do not reflect amounts borrowed and loaned in transactions that took place entirely within the accounting period.

*Country of residence of a related person*—Based on the income tax regulations related to Internal Revenue Code section

<sup>7</sup> For more information on the corporate sample and statistics on corporation income tax returns for 2010, see *Statistics of Income—2010, Corporation Income Tax Returns*, Publication 16, 2013 (<https://www.irs.gov/pub/irs-soi/10cocr.pdf>).

<sup>8</sup> Foreign corporations (except life insurance companies) engaged in a U.S. trade or business file Form 1120-F (*U.S. Income Tax Return of a Foreign Corporation*). These returns are excluded from the Form 5472 statistics. However, data reported by a few foreign life insurance companies filing Form 1120-L (*U.S. Life Insurance Company Income Tax Return*) are included in the Form 5472 statistics to ensure completeness of the industry statistics for domestic corporations.

<sup>9</sup> For the first time, for Tax Year 1998, corporate returns reported their principal business activity according to the North American Industry Classification System (NAICS). This system was developed as a result of the North American Free Trade Agreement (NAFTA) to standardize business classifications for the United States, Canada, and Mexico. NAICS divides the economy into 20 sectors, with an emphasis on production processes. NAICS replaced the Standard Industrial Classification (SIC) codes, which were used to classify corporations in past Statistics of Income studies, causing a break in the year-to-year comparability of the industrial data.

6038A, Form 5472 requires the reporting of each country in which a related person files an income tax return as a resident under the tax laws of that country. The statistics in Tables 2 and 3 are based upon this reported residence and, within this definition, the related foreign person is a resident of a particular foreign country.

*Foreign-owned domestic corporations*—For purposes of these statistics, a domestic corporation was considered foreign-owned if at least 25 percent of the total voting power of all classes of stock was permitted to vote, or 25 percent of the total value of all classes of stock of the corporation, was owned, directly or indirectly, at any time in the tax year, by a single foreign shareholder (generally a foreign parent corporation). This is in contrast to the other Statistics of Income data on “foreign-controlled” domestic corporations, which are based on 50-percent or more ownership by a foreign person.<sup>10</sup>

*Foreign person*—The term “foreign person” generally includes: (1) any partnership, association, company, or corporation that was not created or organized under the laws of the United States or of any of its States; (2) any individual who is not a citizen or resident of the United States; (3) any individual who is a citizen of a U.S. possession, but is not otherwise a U.S. citizen or resident; and (4) any foreign trust, estate, or government. For the most part, the foreign persons referred to in this article are corporations. See also “Related foreign person” below.

*Net outflows/inflows*—The flow of transactions can be calculated by adding back net loaned amounts to amounts paid and net borrowed amounts to total received. The difference between this computed total received and total paid is the net flow of transactions. A negative amount indicates more money was paid out by the U.S. domestic corporations to related foreign parties than was received from them (net outflow); a positive amount is a net inflow.

*Number of foreign persons*—The data shown in the figures and tables, in general, represent the number of foreign persons reported on the Forms 5472 appended to the 913 income tax returns filed by domestic corporations with \$500 million or more in total receipts (defined below) that were 25-percent-or-more owned by a foreign person. Domestic member corporations of an affiliated group that filed a consolidated income tax return could also join in filing a consolidated Form 5472 for transactions

with a given related foreign person. However, some affiliated domestic corporations that could have filed consolidated Forms 5472 filed separate forms instead. When these forms were identified during statistical processing, the information on them was combined, and the result treated as a single Form 5472 for consistency. To this extent, the “number of persons” understates the actual number of Forms 5472 attached to the 913 income tax returns included in the statistics.

*OPEC countries*—Summary statistics are provided in Table 2 for the following Middle Eastern countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 2010: Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates. Data for non-Middle Eastern OPEC members are not shown by country.

*Related foreign person*—Persons related to the domestic corporation that filed a Form 5472 include the 25-percent-or-more foreign shareholder, any foreign person who was related to the reporting corporation or the 25-percent-or-more shareholder (as described in Internal Revenue Code sections 267(b) or 707(b)), or any other foreign person who was related to the reporting corporation within the meaning of Internal Revenue Code section 482 (covering the allocation of income and deductions among related taxpayers) and the associated regulations. See also “Foreign person,” above, for the definition of “person.”

*Total nonloan transactions*—A term used in the article for the total value of transactions paid to or received from a foreign related person excluding the net borrowed or loaned amount.

*Total receipts*—Total receipts is the total income of the domestic corporation as reported in the U.S. income tax return. In general, it is derived from the tax return as follows: (1) gross taxable receipts (before deduction of cost of sales and operations, and ordinary and necessary business expenses), plus (2) tax-exempt interest received from State and local government obligations, less (1) net losses from sales of property other than capital assets and (2) certain taxable income from related foreign corporations only constructively received.

---

Isaac J. Goodwin, economist with the Corporation Research Section, Corporation Statistics Branch, wrote this article under the direction of Glenn Hentz, Chief.

<sup>10</sup> Statistics on domestic corporations controlled by foreign persons for 2010 are reported in James R. Hobbs, “Foreign-Controlled Domestic Corporations, 2010.” *Statistics of Income Bulletin*, Summer 2013, Volume 33, Number 1 (<https://www.irs.gov/pub/irs-soi/13itsumbulfcdomcorp.pdf>).

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Number of returns	Total assets	Total receipts	Income subject to U.S. tax	Total U.S. income tax after credits
	(1)	(2)	(3)	(4)	(5)
<b>All industries</b>	<b>913</b>	<b>9,004,738,533</b>	<b>3,266,037,017</b>	<b>92,958,307</b>	<b>22,809,020</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	35	175,428,434	81,460,027	10,578,109	1,608,521
Utilities	17	119,542,991	61,652,892	321,167	111,093
Construction	13	19,880,362	28,369,486	418,263	136,920
Manufacturing	371	2,293,966,968	1,566,295,617	42,417,345	9,545,433
Wholesale trade	236	507,914,911	743,426,148	13,089,331	3,865,188
Retail trade	27	62,890,946	115,565,793	1,339,823	399,347
Transportation and warehousing	15	50,902,734	39,331,921	296,477	66,084
Information	30	174,029,269	80,519,191	2,350,017	716,839
Finance and insurance	68	4,231,285,547	335,243,391	11,231,011	3,669,606
Real estate and rental and leasing	9	24,591,408	8,017,295	41,054	12,518
Professional, scientific, and technical services	40	115,200,359	61,766,430	3,954,973	1,150,148
Management of companies	12	1,107,774,143	63,254,729	4,139,662	812,378
Administrative and support and waste management and remediation services	19	46,335,451	31,933,456	563,205	175,874
Educational services	d	d	d	d	d
Health care and social assistance	6	30,926,729	12,157,630	846,580	291,263
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	7	25,197,763	22,919,715	1,253,758	213,640
Other services	4	9,745,039	6,154,812	38,348	7,076

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons					
	Number of related foreign persons	Amounts received from related foreign persons				
		Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(6)	(7)	(8)	(9)	(10)	(11)
<b>All industries</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	944	12,268,228	8,284,956	163,291	46,745	13,738
Utilities	99	1,311,397	958,624	78,385	0	0
Construction	190	427,883	727	35,646	0	6,741
Manufacturing	11,126	127,508,358	95,997,363	774,199	141,741	3,752,371
Wholesale trade	3,621	92,932,125	70,977,895	2,380,654	51,139	428,133
Retail trade	241	843,059	352,661	5,802	3,033	3,648
Transportation and warehousing	526	6,636,811	397,576	7,121	70,955	0
Information	861	6,557,940	599,239	2,521	3,528	13,769
Finance and insurance	1,274	92,312,468	38,779,683	90	12,125	0
Real estate and rental and leasing	153	466,146	22,502	0	0	750
Professional, scientific, and technical services	1,501	6,038,637	482,452	14,142	858	209,066
Management of companies	391	17,690,204	0	0	538	0
Administrative and support and waste management and remediation services	342	418,726	208,471	256	237	29,659
Educational services	d	0	d	d	d	d
Health care and social assistance	48	214,253	210,797	0	0	0
Arts, entertainment, and recreation	d	0	d	d	d	d
Accommodation and food services	117	267,083	0	0	35	13,445
Other services	64	114,775	8,285	886	0	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts received from related foreign persons—continued					
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other
	(12)	(13)	(14)	(15)	(16)	(17)
<b>All industries</b>	<b>3,579,378</b>	<b>42,999,841</b>	<b>8,658,384</b>	<b>7,709,141</b>	<b>4,171,175</b>	<b>73,354,944</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	98,011	1,966,287	5,584	415,430	16,388	1,257,798
Utilities	0	76,670	0	4,897	14	192,807
Construction	27,498	301,027	49	5,187	8,388	42,620
Manufacturing	1,605,156	15,649,147	240,813	1,139,526	1,241,003	6,967,039
Wholesale trade	605,141	10,989,395	905,934	679,673	532	5,913,629
Retail trade	34,921	89,166	18	6,578	49,804	297,428
Transportation and warehousing	0	412,724	2,266,367	5,436	0	3,476,632
Information	544,642	4,748,344	0	164,778	8,823	472,296
Finance and insurance	0	2,426,137	5,142,393	5,062,548	2,846,178	38,043,314
Real estate and rental and leasing	1,166	143,763	0	56,713	0	241,252
Professional, scientific, and technical services	218,830	4,591,582	3,001	61,741	0	456,965
Management of companies	310,275	1,407,635	92,291	94,275	20	15,785,170
Administrative and support and waste management and remediation services	7,261	136,285	1,484	2,793	25	32,255
Educational services	d	d	d	d	d	d
Health care and social assistance	0	1,187	0	2,004	0	265
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	122,846	44,651	0	4,396	0	81,710
Other services	3,633	6,142	449	3,094	0	92,286

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts received from related foreign persons—continued		Amounts paid to related foreign persons			
	Amounts borrowed		Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents
	Beginning balance	Ending balance				
	(18)	(19)	(20)	(21)	(22)	(23)
<b>All industries</b>	<b>1,077,447,358</b>	<b>1,132,788,140</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d	d
Mining	24,899,071	35,952,133	15,511,227	9,673,686	1,543,255	1,116,561
Utilities	19,123,641	19,034,016	6,242,570	1,950,168	592,765	0
Construction	2,486,397	1,995,269	636,673	250,862	8,011	37,322
Manufacturing	311,183,257	348,613,526	322,915,617	256,271,305	2,805,269	189,730
Wholesale trade	64,669,538	78,406,193	301,164,805	280,371,018	3,072,264	8,238
Retail trade	9,364,633	11,114,138	5,437,750	3,784,975	796	167
Transportation and warehousing	13,312,800	13,514,217	10,536,643	468,116	29,955	83,605
Information	47,188,815	51,481,258	10,235,099	1,048,464	11,394	56
Finance and insurance	470,014,099	424,229,847	136,428,362	74,270,270	0	11,568
Real estate and rental and leasing	4,654,634	4,114,460	1,238,853	584,414	0	0
Professional, scientific, and technical services	12,589,074	18,036,689	13,333,511	1,245,177	30,124	49,897
Management of companies	66,212,846	99,800,730	11,390,166	0	0	147
Administrative and support and waste management and remediation services	17,696,929	19,176,945	1,893,971	34,737	7,882	20
Educational services	d	d	0	d	d	d
Health care and social assistance	2,419,682	1,954,513	356,334	140,460	0	0
Arts, entertainment, and recreation	d	d	0	d	d	d
Accommodation and food services	9,950,260	3,969,893	1,174,568	0	0	0
Other services	0	0	2,886,470	2,763,567	107	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts paid to related foreign persons—continued				
	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest
	(24)	(25)	(26)	(27)	(28)
<b>All industries</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>	<b>7,856,214</b>	<b>44,992,671</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d	d
Mining	1,500	19,888	830,971	41,528	1,461,745
Utilities	27,001	760	249,049	6	799,499
Construction	22,898	10,701	121,669	306	123,501
Manufacturing	5,500,521	5,052,659	13,784,213	265,810	16,902,911
Wholesale trade	3,911,031	620,497	2,573,908	329,970	3,148,650
Retail trade	164,292	105,853	232,108	6,964	744,949
Transportation and warehousing	0	0	3,019,506	4,606,426	869,703
Information	101,921	3,385,683	1,890,573	41,895	3,025,701
Finance and insurance	76,663	73,627	2,244,491	2,486,272	9,999,923
Real estate and rental and leasing	0	23,707	35,991	0	526,471
Professional, scientific, and technical services	742,598	1,734,440	8,064,416	438	845,869
Management of companies	0	659,343	2,174,594	76,599	4,477,823
Administrative and support and waste management and remediation services	144,410	73,158	260,625	0	1,268,230
Educational services	d	d	d	d	d
Health care and social assistance	14,831	0	34,439	0	132,703
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	87,666	103,837	169,075	0	600,869
Other services	0	55,044	37,825	0	10,930

NAICS industrial sector of domestic corporation	Transactions between foreign-owned domestic corporations and related foreign persons—continued			
	Amounts paid to related foreign persons—continued			
	Premiums for insurance or reinsurance	Other	Amounts loaned	
	(29)	(30)	Beginning balance	Ending balance
	(29)	(30)	(31)	(32)
<b>All industries</b>	<b>20,769,720</b>	<b>66,939,721</b>	<b>534,850,081</b>	<b>583,541,392</b>
Agriculture, forestry, fishing, and hunting	d	d	d	d
Mining	20,393	801,700	23,415,541	28,890,847
Utilities	6,282	2,617,040	4,524,122	3,915,877
Construction	800	60,603	701,416	767,499
Manufacturing	1,444,892	20,698,307	71,804,514	83,585,971
Wholesale trade	79,766	7,049,463	22,316,390	27,346,146
Retail trade	167,154	230,492	6,493,551	5,452,490
Transportation and warehousing	19,355	1,439,977	819,852	557,785
Information	18,140	711,272	5,569,687	5,929,785
Finance and insurance	18,916,522	28,349,026	365,786,679	360,264,304
Real estate and rental and leasing	0	68,270	8,584,869	7,819,954
Professional, scientific, and technical services	23,891	596,661	4,230,688	5,185,658
Management of companies	2,493	3,999,167	18,260,612	51,661,004
Administrative and support and waste management and remediation services	49,824	55,085	1,434,381	1,176,610
Educational services	d	d	d	d
Health care and social assistance	20,207	13,694	1,905	121
Arts, entertainment, and recreation	d	d	d	d
Accommodation and food services	0	213,121	652,149	762,855
Other services	0	18,997	196,915	183,834

d—In order to avoid disclosure of information for specific corporations, some data have been deleted. Data are included in appropriate totals.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Number of returns	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All geographic areas, total</b>	<b>913</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
<b>Canada</b>	<b>462</b>	<b>1,259</b>	<b>38,316,781</b>	<b>28,218,497</b>	<b>259,257</b>	<b>86,028</b>	<b>521,450</b>
<b>Latin America, total</b>	<b>475</b>	<b>2,870</b>	<b>26,823,109</b>	<b>18,855,650</b>	<b>357,660</b>	<b>22,577</b>	<b>106,401</b>
Argentina	177	265	621,772	322,463	182,734	0	10,809
Barbados	29	48	9,611,665	5,665,339	0	0	0
Brazil	310	573	3,180,316	2,736,985	36,374	212	4,958
Cayman Islands	38	112	1,705,951	618,552	27	4,832	0
Mexico	321	785	6,963,012	5,761,526	92,764	12,448	72,255
Panama	67	115	2,226,416	1,628,299	15,006	587	672
Venezuela	103	138	203,919	132,206	13,147	4,268	414
<b>Other Western Hemisphere, total</b>	<b>129</b>	<b>341</b>	<b>10,036,385</b>	<b>2,734,771</b>	<b>11,521</b>	<b>15,978</b>	<b>259,156</b>
Bermuda	86	197	8,996,934	2,378,190	2,765	15,610	235,790
<b>Europe, total</b>	<b>745</b>	<b>10,003</b>	<b>202,001,801</b>	<b>113,983,372</b>	<b>432,261</b>	<b>90,542</b>	<b>3,363,340</b>
Belgium	199	362	2,201,314	1,473,979	3,169	141	3,174
Denmark	105	162	1,681,552	183,297	736	2,480	517
France	315	1,280	9,257,996	3,237,875	19,379	993	210,134
Germany	371	1,413	32,427,242	19,622,309	114,806	52,628	419,252
Hungary	126	160	91,338	36,292	17,802	0	5,964
Ireland	130	260	10,637,655	1,295,446	1,450	1	182,225
Italy	232	449	1,469,461	1,162,823	10,526	0	9,244
Luxembourg	122	200	2,533,868	386,916	895	3,378	15,195
Netherlands	292	729	50,575,323	45,471,877	19,973	3,692	145,686
Sweden	152	414	2,879,000	761,059	634	62	6,822
Switzerland	247	621	27,979,837	11,270,297	63,378	1,107	2,159,012
United Kingdom	458	1,889	54,462,515	26,602,955	37,718	25,816	162,088
<b>Africa, total</b>	<b>199</b>	<b>523</b>	<b>1,670,292</b>	<b>455,765</b>	<b>2,399</b>	<b>67</b>	<b>20,711</b>
South Africa	158	236	485,089	402,115	178	67	17,278
<b>Asia, total</b>	<b>581</b>	<b>5,525</b>	<b>69,296,511</b>	<b>50,517,862</b>	<b>2,379,701</b>	<b>112,086</b>	<b>179,408</b>
China	344	1,167	3,213,229	2,755,173	21,527	2,301	30,629
Hong Kong	217	407	2,472,326	1,069,101	13,395	898	6,155
Indonesia	107	162	241,499	194,377	6,280	1,586	597
Japan	352	998	42,962,740	33,110,614	2,171,845	9,606	93,852
Middle East countries (except OPEC)	64	156	543,412	35,354	3,155	841	1,674
OPEC countries (Middle East only)	117	245	2,818,738	1,759,901	63,027	95,511	3,969
Singapore	312	607	11,358,742	7,868,259	69,391	46	5,115
South Korea	188	317	2,941,617	1,494,786	11,040	392	14,112
Taiwan	167	223	807,029	669,015	0	280	1,427
<b>Oceania, total</b>	<b>327</b>	<b>928</b>	<b>16,807,857</b>	<b>1,593,871</b>	<b>18,928</b>	<b>0</b>	<b>27,953</b>
Australia	312	750	16,675,429	1,506,100	18,928	0	27,243
<b>Puerto Rico and U.S. Possessions</b>	<b>50</b>	<b>82</b>	<b>1,090,351</b>	<b>937,563</b>	<b>1,064</b>	<b>3,656</b>	<b>776</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed	
							Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All geographic areas, total	3,579,378	42,999,841	8,658,384	7,709,141	4,171,175	73,354,944	1,077,447,358	1,132,788,140
Canada	82,161	3,445,417	78,956	546,611	145,002	4,933,402	34,137,266	32,463,075
Latin America, total	92,885	1,218,462	25,174	962,592	19,216	5,162,492	5,676,096	10,305,886
Argentina	3,077	29,463	4,646	45,909	2,163	20,508	34,328	21,635
Barbados	50,000	61,158	6,115	12	3,414	3,825,627	2,947,121	1,506,281
Brazil	14,014	80,562	1,965	61,452	1,273	242,521	384,246	1,026,394
Cayman Islands	2,342	286,471	100	772,677	503	20,447	1,121,689	3,653,235
Mexico	6,284	491,498	11,185	23,128	340	491,584	1,016,294	3,314,446
Panama	347	143,948	52	2,936	4	434,565	74,306	141,733
Venezuela	2,429	13,085	0	5,198	5,430	27,742	47,137	9,976
Other Western Hemisphere, total	2,335	1,674,584	1,185,935	178,545	683,840	3,289,720	5,709,925	5,898,393
Bermuda	1,578	1,209,508	1,184,950	123,954	683,840	3,160,749	5,416,946	5,570,236
Europe, total	3,149,772	28,879,459	4,331,962	4,976,884	3,255,765	39,538,444	996,282,229	1,026,531,800
Belgium	6,592	468,518	6,841	174,901	2,044	61,955	25,228,379	29,936,553
Denmark	1,113	1,077,055	151,438	35,060	6	229,850	1,519,119	2,140,527
France	79,796	1,948,470	162,286	996,985	41,767	2,560,311	55,451,982	51,291,394
Germany	253,725	4,101,466	378,207	273,188	1,329,947	5,881,714	23,752,639	37,184,046
Hungary	11,581	11,655	5	83	321	7,635	57,302,392	15,360,618
Ireland	134,635	2,533,253	286,782	47,423	348,689	5,807,751	12,700,860	14,032,628
Italy	20,237	158,358	1,840	37,007	3,753	65,673	417,194	533,879
Luxembourg	380,111	840,707	10,116	187,844	9,531	699,175	65,106,069	86,700,015
Netherlands	121,568	2,215,414	41,201	523,124	3,402	2,029,386	126,431,412	125,873,479
Sweden	83,611	1,087,603	64,444	246,112	11,201	617,452	13,250,774	12,313,459
Switzerland	1,626,877	5,516,415	2,100,013	554,857	252,618	4,435,263	233,418,262	273,103,215
United Kingdom	308,488	7,803,637	1,119,204	1,786,772	1,242,013	15,373,824	367,651,192	355,132,905
Africa, total	3,320	63,631	920	834,888	3,925	284,666	102,875	164,053
South Africa	2,840	31,442	0	94	2,180	28,895	4,532	3,897
Asia, total	191,119	7,298,073	3,022,604	157,936	32,162	5,405,560	25,503,430	37,950,589
China	21,924	242,736	14,704	10,013	3,152	111,070	961,743	298,150
Hong Kong	5,112	231,226	22,078	8,101	[2]	1,116,260	662,672	3,767,925
Indonesia	408	17,035	323	932	8,437	11,524	2,355	1,987
Japan	140,926	4,706,661	698,780	76,315	10,528	1,943,613	20,628,395	29,753,889
Middle East countries (except OPEC)	63	464,475	0	1,135	5	36,710	1,687,871	1,973,574
OPEC countries (Middle East only)	1,638	824,583	20,466	8,317	852	40,474	55,593	66,370
Singapore	4,524	517,470	2,133,519	44,826	6,236	709,356	453,973	1,083,242
South Korea	10,544	108,843	129,712	5,175	69	1,166,944	101,352	131,951
Taiwan	736	27,118	670	285	1,949	105,549	133,629	350,160
Oceania, total	57,773	357,856	12,832	50,627	31,252	14,656,765	9,891,145	19,295,589
Australia	56,254	341,435	12,712	50,491	29,687	14,632,579	9,877,849	19,273,236
Puerto Rico and U.S. Possessions	12	62,355	0	1,056	14	83,855	144,391	178,754

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All geographic areas, total</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>
<b>Canada</b>	<b>58,852,567</b>	<b>45,588,640</b>	<b>2,228,557</b>	<b>117,561</b>	<b>67,191</b>	<b>341,833</b>	<b>4,967,936</b>
<b>Latin America, total</b>	<b>39,930,615</b>	<b>35,911,566</b>	<b>203,106</b>	<b>485</b>	<b>115,178</b>	<b>25,496</b>	<b>1,244,970</b>
Argentina	462,451	328,013	81	5	0	0	60,695
Barbados	8,535,005	7,775,406	0	0	0	0	2,481
Brazil	2,258,414	1,717,833	4,413	20	1,343	5,103	80,911
Cayman Islands	4,927,114	4,463,123	0	0	0	0	101,088
Mexico	14,074,287	12,635,623	175,968	379	113,805	20,218	880,655
Panama	1,112,428	765,507	2,011	81	0	0	7,481
Venezuela	7,011,569	6,989,844	134	0	0	0	5,843
<b>Other Western Hemisphere, total</b>	<b>13,027,447</b>	<b>3,924,419</b>	<b>30,924</b>	<b>82,573</b>	<b>4,217</b>	<b>300</b>	<b>419,346</b>
Bermuda	12,282,509	3,744,222	25,521	1,866	4,171	0	187,674
<b>Europe, total</b>	<b>427,126,705</b>	<b>292,120,331</b>	<b>2,180,888</b>	<b>1,233,891</b>	<b>5,778,948</b>	<b>9,065,126</b>	<b>18,195,743</b>
Belgium	5,553,728	2,842,542	854	24,962	121,846	15,232	415,739
Denmark	5,672,963	4,716,663	31,723	18,998	17,623	7,144	289,234
France	28,339,364	19,664,237	106,765	6,924	1,312,229	545,797	2,191,603
Germany	58,968,030	42,477,889	552,368	6,390	823,603	1,676,960	1,558,557
Hungary	16,049,250	2,057,617	580	278,737	42,125	50,983	164,453
Ireland	15,908,281	8,552,341	13,407	12,479	270,901	378,925	294,377
Italy	4,221,241	3,587,856	8,591	174	20,303	64,228	279,277
Luxembourg	9,452,615	885,950	3,247	0	13,727	677,732	1,040,553
Netherlands	60,033,558	52,013,345	112,029	6,401	163,344	222,328	1,180,714
Sweden	7,238,973	5,355,147	10,969	0	488,525	61,233	373,447
Switzerland	72,606,692	40,555,690	1,232,671	666,855	1,959,528	4,611,206	1,448,534
United Kingdom	125,854,864	97,491,437	69,882	158,614	529,421	653,078	7,529,800
<b>Africa, total</b>	<b>1,842,533</b>	<b>949,662</b>	<b>110</b>	<b>0</b>	<b>1,191</b>	<b>7</b>	<b>740,633</b>
South Africa	262,141	210,818	80	0	1,191	0	35,532
<b>Asia, total</b>	<b>280,462,533</b>	<b>251,247,031</b>	<b>3,457,090</b>	<b>59,758</b>	<b>4,793,433</b>	<b>2,419,793</b>	<b>9,695,304</b>
China	4,857,312	4,202,154	25,784	208	19	0	222,736
Hong Kong	7,309,030	6,088,879	47,041	353	576	0	161,857
Indonesia	298,480	259,566	335	0	0	0	20,889
Japan	145,387,896	133,350,408	3,063,429	8,331	4,529,356	2,254,255	927,457
Middle East countries (except OPEC)	8,144,441	6,648,240	589	50,301	12,007	0	857,171
OPEC countries (Middle East only)	9,566,276	9,482,347	1,555	1	0	0	27,186
Singapore	16,092,128	10,864,891	95,932	0	82	72	292,461
South Korea	53,223,169	50,449,853	192,791	120	249,401	164,945	1,927,552
Taiwan	23,506,135	23,385,420	32	0	59	0	62,715
<b>Oceania, total</b>	<b>18,515,092</b>	<b>1,585,162</b>	<b>931</b>	<b>3,041</b>	<b>35,121</b>	<b>76,546</b>	<b>453,232</b>
Australia	17,628,246	709,957	931	3,041	32,687	76,546	449,737
<b>Puerto Rico and U.S. Possessions</b>	<b>1,487,741</b>	<b>1,313,524</b>	<b>25</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>5,989</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
All geographic areas, total	7,856,214	44,992,671	20,769,720	66,939,721	534,850,081	583,541,392
Canada	217,179	1,324,056	266,807	3,732,807	19,097,869	23,477,512
Latin America, total	94,403	425,617	507,252	1,402,542	10,046,074	12,043,117
Argentina	6,693	718	13	66,233	989,908	136,317
Barbados	8,985	16,769	507,003	224,361	14,025	9,206
Brazil	43,632	19,574	0	385,585	890,359	663,845
Cayman Islands	897	356,302	0	5,704	5,565,521	5,541,663
Mexico	23,924	26,598	208	196,909	1,122,254	3,599,593
Panama	284	815	5	336,244	144,991	399,193
Venezuela	853	229	0	14,666	762,941	255,623
Other Western Hemisphere, total	2,182	551,562	6,926,058	1,085,866	1,859,571	3,126,974
Bermuda	1,022	494,937	6,812,562	1,010,534	602,168	1,965,803
Europe, total	834,714	41,504,667	12,996,342	43,216,055	479,746,764	513,132,555
Belgium	5,457	1,184,523	3,542	939,031	8,617,017	12,427,378
Denmark	123,061	224,294	1,028	243,195	3,143,459	4,071,829
France	51,190	1,582,992	66,887	2,810,740	35,883,152	25,132,523
Germany	16,533	1,527,889	1,943,647	8,384,194	6,594,436	4,376,703
Hungary	75	3,543,650	10	9,911,020	27,909	4,928
Ireland	50,540	1,004,655	3,501,995	1,828,661	12,550,211	7,736,973
Italy	1,286	20,951	71,624	166,951	694,010	630,193
Luxembourg	776	6,160,594	102,342	567,694	14,537,291	19,288,341
Netherlands	98,427	4,310,988	14,761	1,911,221	39,094,771	43,442,814
Sweden	7,713	478,683	148,457	314,799	8,216,649	11,538,618
Switzerland	56,436	10,260,607	6,824,520	4,990,645	85,053,748	77,958,889
United Kingdom	414,942	10,560,853	167,060	8,279,777	259,536,455	302,472,418
Africa, total	1,626	104,502	22	44,780	82,614	107,451
South Africa	714	12	22	13,772	3,854	6,244
Asia, total	4,909,974	590,462	56,187	3,233,501	16,617,297	26,610,893
China	8,644	4,315	0	393,452	80,260	117,011
Hong Kong	78,794	4,707	0	926,823	178,847	4,846,944
Indonesia	4,513	2,732	0	10,445	80,811	85,904
Japan	90,535	299,039	20,460	844,626	13,565,719	18,175,548
Middle East countries (except OPEC)	966	223,052	27,948	324,167	50,913	51,569
OPEC countries (Middle East only)	695	6,231	613	47,648	82,808	968,554
Singapore	4,696,011	33,218	5,117	104,344	611,125	819,573
South Korea	12,232	7,075	1,980	217,220	149,020	116,014
Taiwan	1,497	113	67	56,232	1,611,059	1,152,033
Oceania, total	1,794,812	491,729	17,052	14,057,466	7,336,796	4,985,011
Australia	1,791,951	491,704	16,067	14,055,625	7,313,903	4,967,455
Puerto Rico and U.S. Possessions	1,323	76	0	166,686	63,095	57,880

[1] Includes returns with country not specified.

[2] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All industries, total</b>	<b>913</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
<b>All geographic areas, total</b>	<b>913</b>	<b>21,549</b>	<b>366,043,692</b>	<b>217,297,648</b>	<b>3,462,994</b>	<b>330,934</b>	<b>4,479,253</b>
Australia	312	750	16,675,429	1,506,100	18,928	0	27,243
Belgium	199	362	2,201,314	1,473,979	3,169	141	3,174
Bermuda	86	197	8,996,934	2,378,190	2,765	15,610	235,790
Brazil	310	573	3,180,316	2,736,985	36,374	212	4,958
Canada	462	1,259	38,316,781	28,218,497	259,257	86,028	521,450
China	344	1,167	3,213,229	2,755,173	21,527	2,301	30,629
France	315	1,280	9,257,996	3,237,875	19,379	993	210,134
Germany	371	1,413	32,427,242	19,622,309	114,806	52,628	419,252
Hong Kong	217	407	2,472,326	1,069,101	13,395	898	6,155
Hungary	126	160	91,338	36,292	17,802	0	5,964
Ireland	130	260	10,637,655	1,295,446	1,450	1	182,225
Japan	352	998	42,962,740	33,110,614	2,171,845	9,606	93,852
Mexico	321	785	6,963,012	5,761,526	92,764	12,448	72,255
Netherlands	292	729	50,575,323	45,471,877	19,973	3,692	145,686
Singapore	312	607	11,358,742	7,868,259	69,391	46	5,115
South Korea	188	317	2,941,617	1,494,786	11,040	392	14,112
Sweden	152	414	2,879,000	761,059	634	62	6,822
Switzerland	247	621	27,979,837	11,270,297	63,378	1,107	2,159,012
Taiwan	167	223	807,029	669,015	0	280	1,427
United Kingdom	458	1,889	54,462,515	26,602,955	37,718	25,816	162,088
<b>Mining</b>							
<b>All geographic areas, total</b>	<b>35</b>	<b>944</b>	<b>12,268,228</b>	<b>8,284,956</b>	<b>163,291</b>	<b>46,745</b>	<b>13,738</b>
Australia	8	73	383,067	8,172	2,540	0	114
Belgium	7	10	2,542	1,097	0	0	0
Bermuda	9	18	461,509	260,573	2,765	15,584	3,375
Brazil	12	25	205,355	202,033	0	0	0
Canada	24	81	2,541,829	1,613,713	13,677	93	1,735
China	5	16	30,705	16,508	621	2,045	104
France	5	25	84,718	8,782	414	126	493
Germany	6	9	14,602	6,231	472	2,487	269
Hungary	7	9	11,991	0	0	0	0
Ireland	3	4	10,698	0	0	0	0
Japan	6	8	68,230	55,250	0	0	1,045
Mexico	9	55	148,728	80,469	2,530	8,821	1,842
Netherlands	10	22	79,343	34,183	0	0	0
Singapore	10	29	230,505	212,451	6,340	18	163
Switzerland	12	25	765,259	438,189	8,214	0	0
United Kingdom	13	74	580,502	428,108	305	19	31
<b>Utilities</b>							
<b>All geographic areas, total</b>	<b>17</b>	<b>99</b>	<b>1,311,397</b>	<b>958,624</b>	<b>78,385</b>	<b>0</b>	<b>0</b>
Australia	3	3	0	0	0	0	0
Canada	11	34	472,677	369,659	78,385	0	0
France	3	9	45,519	44,874	0	0	0
United Kingdom	7	20	683,755	457,439	0	0	0
<b>Construction</b>							
<b>All geographic areas, total</b>	<b>13</b>	<b>190</b>	<b>427,883</b>	<b>727</b>	<b>35,646</b>	<b>0</b>	<b>6,741</b>
Australia	4	9	38,486	0	7,499	0	4,053
Brazil	3	5	0	0	0	0	0
Canada	5	13	82,146	0	434	0	0
China	6	9	3,008	41	0	0	0
Germany	5	16	2,629	0	0	0	0
Singapore	4	7	7,928	0	0	0	436
Taiwan	4	4	189	0	0	0	0
United Kingdom	8	32	169,779	0	27,712	0	1,992

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Manufacturing</b>							
<b>All geographic areas, total</b>	<b>371</b>	<b>11,126</b>	<b>127,508,358</b>	<b>95,997,363</b>	<b>774,199</b>	<b>141,741</b>	<b>3,752,371</b>
Australia	159	319	1,556,359	1,280,108	29	0	17,703
Belgium	107	208	1,510,694	1,146,173	2,855	141	1,714
Bermuda	27	52	690,522	217,085	0	0	232,414
Brazil	176	337	1,505,233	1,376,663	33,342	212	3,135
Canada	212	539	23,851,897	22,062,570	121,382	10,748	501,779
China	196	742	2,332,120	2,239,392	10,969	257	27,898
France	174	733	4,560,655	2,716,819	7,698	745	16,512
Germany	195	862	14,186,331	11,318,665	113,344	4,876	414,546
Hong Kong	94	163	826,350	761,844	13,221	676	5,307
Hungary	65	89	67,222	34,789	17,802	0	5,964
Ireland	51	117	2,309,814	1,120,177	1,450	0	181,375
Japan	183	459	5,977,083	4,102,224	11,613	75	11,325
Mexico	172	451	4,269,441	3,833,248	87,522	3,128	64,475
Netherlands	142	411	7,997,834	5,869,881	19,112	0	137,448
Singapore	145	266	2,823,498	2,339,405	5,843	27	369
South Korea	108	175	672,316	561,664	10,596	0	6,402
Sweden	90	269	1,652,108	557,216	634	0	566
Switzerland	115	331	11,340,425	5,590,680	54,963	1,107	1,892,739
Taiwan	77	99	367,272	361,315	0	0	983
United Kingdom	208	850	24,918,426	18,390,542	7,478	25,403	99,326
<b>Wholesale trade</b>							
<b>All geographic areas, total</b>	<b>236</b>	<b>3,621</b>	<b>92,932,125</b>	<b>70,977,895</b>	<b>2,380,654</b>	<b>51,139</b>	<b>428,133</b>
Australia	68	97	229,860	206,523	242	0	1,490
Belgium	39	65	420,763	324,769	0	0	1,460
Bermuda	7	18	2,291,039	1,900,514	0	0	0
Brazil	64	90	1,159,001	1,124,850	5	0	1,824
Canada	96	205	5,158,853	3,611,530	38,004	1,588	9,267
China	78	246	685,421	485,286	8,216	0	2,011
France	61	162	1,185,739	272,650	9,385	0	246
Germany	89	215	9,812,622	8,146,253	690	45,230	1,082
Hong Kong	63	105	439,462	285,877	83	0	587
Hungary	22	22	2,982	1,503	0	0	0
Ireland	20	34	1,214,969	116,223	0	0	768
Japan	90	390	35,066,080	28,898,676	2,160,231	281	70,053
Mexico	76	135	1,799,296	1,515,622	137	42	3,669
Netherlands	67	102	2,184,849	896,193	830	3,545	7,694
Singapore	82	136	5,873,272	5,211,673	56,986	0	1,896
South Korea	44	83	2,235,480	929,669	444	392	7,661
Sweden	27	77	1,043,053	202,093	0	62	5,389
Switzerland	49	100	6,821,081	4,692,569	46	0	266,253
Taiwan	53	74	326,643	305,258	0	0	443
United Kingdom	97	232	8,105,755	7,178,939	426	0	42,464
<b>Retail trade</b>							
<b>All geographic areas, total</b>	<b>27</b>	<b>241</b>	<b>843,059</b>	<b>352,661</b>	<b>5,802</b>	<b>3,033</b>	<b>3,648</b>
Australia	3	3	1,341	1,341	0	0	0
Belgium	4	6	18,401	0	0	0	0
Canada	8	16	22,553	12,822	0	0	0
China	3	8	6,990	6,505	0	0	0
France	5	39	39,541	35,767	0	0	0
Germany	5	10	178,955	0	0	0	0
Hong Kong	5	9	4,756	22	0	0	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Japan	6	7	57,937	24,698	0	0	0
Mexico	7	9	255,746	251,659	2,270	0	0
Netherlands	6	8	120	3	0	0	0
Singapore	3	7	67,465	12,876	0	0	0
South Korea	3	3	2	1	0	0	0
Sweden	3	8	0	0	0	0	0
Switzerland	8	26	9,527	0	0	0	0
United Kingdom	7	16	6,842	1,154	505	0	0
<b>Transportation and warehousing</b>							
<b>All geographic areas, total</b>	<b>15</b>	<b>526</b>	<b>6,636,811</b>	<b>397,576</b>	<b>7,121</b>	<b>70,955</b>	<b>0</b>
Australia	4	4	67,820	0	0	0	0
Belgium	4	8	35,538	0	0	0	0
Brazil	4	5	79,813	31	0	0	0
Canada	9	22	2,797,720	395,743	7,121	61,425	0
China	5	7	99,008	0	0	0	0
France	3	14	37,768	0	0	0	0
Germany	4	23	133,626	0	0	0	0
Hong Kong	5	8	63,783	0	0	0	0
Hungary	6	6	7,736	0	0	0	0
Ireland	3	3	14,048	0	0	0	0
Japan	5	8	239,740	0	0	9,250	0
Mexico	4	8	38,798	0	0	0	0
Netherlands	7	14	23,570	0	0	0	0
Singapore	5	18	2,180,670	0	0	0	0
South Korea	4	5	18,270	0	0	0	0
Sweden	3	4	12,992	0	0	0	0
Switzerland	6	9	65,161	0	0	0	0
Taiwan	5	6	9,799	0	0	280	0
United Kingdom	8	29	156,055	1,802	0	0	0
<b>Information</b>							
<b>All geographic areas, total</b>	<b>30</b>	<b>861</b>	<b>6,557,940</b>	<b>599,239</b>	<b>2,521</b>	<b>3,528</b>	<b>13,769</b>
Australia	12	22	18,288	2,473	0	0	1,982
Belgium	8	14	7,069	566	314	0	0
Bermuda	6	8	130,429	19	0	26	0
Brazil	15	22	31,035	24,070	0	0	0
Canada	13	26	95,473	20,980	254	40	0
China	12	20	1,236	283	0	0	81
France	16	46	57,884	7,615	275	0	0
Germany	16	66	79,659	1,332	99	0	3,355
Hong Kong	13	23	18,909	11,386	91	49	0
Hungary	4	6	495	0	0	0	0
Ireland	10	13	28,223	980	0	0	82
Japan	11	21	24,059	7,554	0	0	0
Mexico	10	18	41,808	37,766	0	0	0
Netherlands	14	41	937,801	337,143	30	0	0
Singapore	14	27	12,006	4,987	200	0	2,144
South Korea	7	8	650	0	0	0	0
Sweden	5	13	3,139	0	0	0	0
Switzerland	10	22	2,762,189	12	155	0	0
Taiwan	5	8	21	0	0	0	0
United Kingdom	22	139	1,850,700	88,118	309	35	3,291

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Finance and insurance</b>							
<b>All geographic areas, total</b>	<b>68</b>	<b>1,274</b>	<b>92,312,468</b>	<b>38,779,683</b>	<b>90</b>	<b>12,125</b>	<b>0</b>
Australia	17	130	14,316,796	0	0	0	0
Belgium	10	14	175,855	0	0	0	0
Bermuda	31	92	4,772,307	0	0	0	0
Brazil	10	20	8,517	0	0	0	0
Canada	29	114	1,399,431	0	0	12,123	0
China	8	20	14,912	0	0	0	0
France	13	43	2,394,611	0	0	0	0
Germany	13	60	6,272,258	0	90	0	0
Hong Kong	15	46	53,968	18	0	0	0
Hungary	6	7	321	0	0	0	0
Ireland	24	54	6,264,536	0	0	1	0
Japan	23	52	147,820	0	0	0	0
Mexico	13	25	34,813	0	0	0	0
Netherlands	10	25	38,754,088	38,268,908	0	0	0
Singapore	18	45	36,716	0	0	0	0
South Korea	5	18	1,385	0	0	0	0
Sweden	4	4	76,947	0	0	0	0
Switzerland	17	39	6,091,583	510,758	0	0	0
Taiwan	9	12	5,907	0	0	0	0
United Kingdom	33	155	7,926,101	0	0	0	0
<b>Real estate and rental and leasing</b>							
<b>All geographic areas, total</b>	<b>9</b>	<b>153</b>	<b>466,146</b>	<b>22,502</b>	<b>0</b>	<b>0</b>	<b>750</b>
Australia	3	4	108	0	0	0	0
Canada	6	24	17,265	10,848	0	0	750
China	3	8	1,514	1,514	0	0	0
France	4	8	137,009	45	0	0	0
Germany	3	6	58,102	0	0	0	0
Mexico	3	4	2,400	1,002	0	0	0
Singapore	4	5	0	0	0	0	0
Switzerland	3	4	9	9	0	0	0
United Kingdom	7	32	143,094	433	0	0	0
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas, total</b>	<b>40</b>	<b>1,501</b>	<b>6,038,637</b>	<b>482,452</b>	<b>14,142</b>	<b>858</b>	<b>209,066</b>
Australia	16	52	44,796	175	8,578	0	1,901
Belgium	12	19	21,630	1,365	0	0	0
Brazil	13	41	33,074	4,796	0	0	0
Canada	22	101	281,358	67,161	0	10	6,944
China	17	64	15,831	5,251	1,721	0	535
France	20	137	628,908	150,491	1,607	123	172,486
Germany	20	98	1,363,828	17,935	111	0	0
Hong Kong	8	15	5,135	0	0	0	0
Hungary	7	12	591	0	0	0	0
Ireland	5	10	563,960	18	0	0	0
Japan	16	32	1,293,560	8,194	0	0	11,428
Mexico	10	43	50,376	1,990	305	458	0
Netherlands	13	51	264,037	56,616	0	134	0
Singapore	14	38	21,511	1,054	23	1	45
South Korea	8	15	9,670	0	0	0	0
Sweden	8	17	76,856	268	0	0	120
Switzerland	16	31	21,996	16	0	0	20
Taiwan	6	8	1,398	0	0	0	0
United Kingdom	25	152	285,773	39,100	230	0	14

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Number of returns [2]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons				
			Amounts received from related foreign persons				
			Total (excluding loan balances)	Sales of stock-in-trade	Sales of tangible property other than stock-in-trade	Rents	Royalties
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Management of companies</b>							
<b>All geographic areas, total</b>	<b>12</b>	<b>391</b>	<b>17,690,204</b>	<b>0</b>	<b>0</b>	<b>538</b>	<b>0</b>
Canada	6	21	1,501,169	0	0	0	0
France	3	26	18,624	0	0	0	0
Germany	3	10	51,045	0	0	0	0
Hong Kong	3	17	1,046,855	0	0	172	0
Ireland	4	9	77,482	0	0	0	0
Japan	4	12	73,082	0	0	0	0
Mexico	3	6	270,080	0	0	0	0
Netherlands	5	14	225,646	0	0	13	0
United Kingdom	6	58	9,521,034	0	0	352	0
<b>Administrative and support and waste management services</b>							
<b>All geographic areas, total</b>	<b>19</b>	<b>342</b>	<b>418,726</b>	<b>208,471</b>	<b>256</b>	<b>237</b>	<b>29,659</b>
Australia	7	15	8,032	5,726	41	0	0
Belgium	3	4	341	0	0	0	0
Brazil	3	7	4,064	3,323	0	0	0
Canada	11	43	65,216	38,001	0	0	0
China	4	7	797	392	0	0	0
France	4	28	33,161	10	0	0	19,416
Germany	5	8	627	0	0	0	0
Ireland	5	10	85,631	58,048	0	0	0
Japan	3	3	1,067	0	0	0	0
Mexico	6	14	14,940	9,478	0	0	2,269
Netherlands	9	15	1,968	113	0	0	0
Singapore	5	7	86,441	85,599	0	0	62
South Korea	3	4	3,524	3,339	0	0	49
Sweden	6	8	1,703	0	0	0	0
Switzerland	3	10	606	0	0	0	0
United Kingdom	8	49	60,468	958	0	6	0
<b>Educational services</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Health care and social assistance</b>							
<b>All geographic areas, total</b>	<b>6</b>	<b>48</b>	<b>214,253</b>	<b>210,797</b>	<b>0</b>	<b>0</b>	<b>0</b>
Australia	3	7	1,581	1,581	0	0	0
<b>Arts, entertainment, and recreation</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Accommodation and food services</b>							
<b>All geographic areas, total</b>	<b>7</b>	<b>117</b>	<b>267,083</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>13,445</b>
Canada	5	8	9,074	0	0	0	975
United Kingdom	5	22	23,067	0	0	0	7,037
<b>Other services</b>							
<b>All geographic areas, total</b>	<b>4</b>	<b>64</b>	<b>114,775</b>	<b>8,285</b>	<b>886</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							Amounts borrowed
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All industries, total</b>								
<b>All geographic areas, total</b>	<b>3,579,378</b>	<b>42,999,841</b>	<b>8,658,384</b>	<b>7,709,141</b>	<b>4,171,175</b>	<b>73,354,944</b>	<b>1,077,447,358</b>	<b>1,132,788,140</b>
Australia	56,254	341,435	12,712	50,491	29,687	14,632,579	9,877,849	19,273,236
Belgium	6,592	468,518	6,841	174,901	2,044	61,955	25,228,379	29,936,553
Bermuda	1,578	1,209,508	1,184,950	123,954	683,840	3,160,749	5,416,946	5,570,236
Brazil	14,014	80,562	1,965	61,452	1,273	242,521	384,246	1,026,394
Canada	82,161	3,445,417	78,956	546,611	145,002	4,933,402	34,137,266	32,463,075
China	21,924	242,736	14,704	10,013	3,152	111,070	961,743	298,150
France	79,796	1,948,470	162,286	996,985	41,767	2,560,311	55,451,982	51,291,394
Germany	253,725	4,101,466	378,207	273,188	1,329,947	5,881,714	23,752,639	37,184,046
Hong Kong	5,112	231,226	22,078	8,101	0	1,116,260	662,672	3,767,925
Hungary	11,581	11,655	5	83	321	7,635	57,302,392	15,360,618
Ireland	134,635	2,533,253	286,782	47,423	348,689	5,807,751	12,700,860	14,032,628
Japan	140,926	4,706,661	698,780	76,315	10,528	1,943,613	20,628,395	29,753,889
Mexico	6,284	491,498	11,185	23,128	340	491,584	1,016,294	3,314,446
Netherlands	121,568	2,215,414	41,201	523,124	3,402	2,029,386	126,431,412	125,873,479
Singapore	4,524	517,470	2,133,519	44,826	6,236	709,356	453,973	1,083,242
South Korea	10,544	108,843	129,712	5,175	69	1,166,944	101,352	131,951
Sweden	83,611	1,087,603	64,444	246,112	11,201	617,452	13,250,774	12,313,459
Switzerland	1,626,877	5,516,415	2,100,013	554,857	252,618	4,435,263	233,418,262	273,103,215
Taiwan	736	27,118	670	285	1,949	105,549	133,629	350,160
United Kingdom	308,488	7,803,637	1,119,204	1,786,772	1,242,013	15,373,824	367,651,192	355,132,905
<b>Mining</b>								
<b>All geographic areas, total</b>	<b>98,011</b>	<b>1,966,287</b>	<b>5,584</b>	<b>415,430</b>	<b>16,388</b>	<b>1,257,798</b>	<b>24,899,071</b>	<b>35,952,133</b>
Australia	0	32,629	0	1,013	3,779	334,820	2,684,562	12,618,703
Belgium	0	973	0	1	2	469	1,090,181	1,230,144
Bermuda	0	151,736	0	19,490	7,782	204	4,269,813	4,106,041
Brazil	0	2,575	0	225	0	522	23,484	342,055
Canada	0	543,000	0	181,404	368	187,839	1,737,267	1,802,562
China	0	8,567	0	310	100	2,450	8,617	11,596
France	0	46,659	42	163	188	27,851	697,793	629,098
Germany	0	3,857	0	349	156	781	0	0
Hungary	11,114	861	0	16	0	0	5,590,196	5,271,272
Ireland	0	9,374	0	0	0	1,324	0	0
Japan	0	1,767	0	0	33	10,135	343,813	364,397
Mexico	0	34,308	0	3,847	25	16,886	219,604	5,336
Netherlands	0	17,421	0	2,521	0	25,218	385,623	240,010
Singapore	0	2,716	0	36	2,724	6,057	73,603	3,428
Switzerland	84,394	131,765	5,442	30,153	98	67,004	4,482,074	4,388,057
United Kingdom	0	61,493	0	44,053	97	46,396	2,239,246	3,754,670
<b>Utilities</b>								
<b>All geographic areas, total</b>	<b>0</b>	<b>76,670</b>	<b>0</b>	<b>4,897</b>	<b>14</b>	<b>192,807</b>	<b>19,123,641</b>	<b>19,034,016</b>
Australia	0	0	0	0	0	0	201,227	201,227
Canada	0	14,551	0	1,056	0	9,026	655,053	884,097
France	0	645	0	0	0	0	385,000	435,000
United Kingdom	0	46,074	0	3,841	0	176,401	11,629,504	14,352,583
<b>Construction</b>								
<b>All geographic areas, total</b>	<b>27,498</b>	<b>301,027</b>	<b>49</b>	<b>5,187</b>	<b>8,388</b>	<b>42,620</b>	<b>2,486,397</b>	<b>1,995,269</b>
Australia	2,191	11,518	0	565	465	12,195	0	0
Brazil	0	0	0	0	0	0	0	121
Canada	5,122	75,107	0	61	898	524	2,021	22,072
China	85	2,788	0	0	23	71	32	738
Germany	1,038	1,214	0	0	245	132	350,104	427,740
Singapore	953	5,327	0	0	398	814	12,997	0
Taiwan	0	0	0	0	0	189	0	10,000
United Kingdom	2,496	112,914	0	4,098	1,223	19,344	1,580,398	1,019,153

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							Ending balance
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed	
							Beginning balance	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Manufacturing</b>								
<b>All geographic areas, total</b>	<b>1,605,156</b>	<b>15,649,147</b>	<b>240,813</b>	<b>1,139,526</b>	<b>1,241,003</b>	<b>6,967,039</b>	<b>311,183,257</b>	<b>348,613,526</b>
Australia	35,389	52,539	5,500	9,582	938	154,571	232,134	600,711
Belgium	326	330,103	5,714	612	15	23,041	17,223,758	16,424,351
Bermuda	0	188,919	0	24,006	1,117	26,981	692,736	792,663
Brazil	7,465	19,761	498	40,944	0	23,213	237,536	9,640
Canada	47,810	604,816	20,483	126,188	2,663	353,458	7,242,242	5,912,700
China	9,424	30,198	1,480	271	4	12,227	840,380	18,214
France	56,866	1,257,575	6,489	15,450	604	481,897	10,308,832	11,013,388
Germany	47,419	1,776,274	10,944	179,024	612	320,627	10,467,948	16,352,900
Hong Kong	2,986	29,291	2,617	143	0	10,265	119,416	369,431
Hungary	382	7,649	0	67	0	569	21,703,101	6,001,480
Ireland	13,167	873,641	2,550	13,074	2,279	102,101	7,446,821	5,712,901
Japan	32,653	868,578	27,154	2,473	141	920,847	4,192,539	4,200,193
Mexico	4,729	110,693	4,285	13,966	278	147,117	639,093	675,122
Netherlands	8,067	1,193,198	1,444	94,047	274	674,363	23,111,877	16,440,384
Singapore	1,278	131,149	8,248	17,281	1,444	318,454	112,254	170,942
South Korea	10,434	15,700	4,569	346	69	62,536	80,015	52,280
Sweden	81,764	518,695	1,105	31,018	309	460,801	10,717,147	10,177,727
Switzerland	1,131,976	1,553,445	1,989	3,816	280	1,109,430	80,767,923	101,472,378
Taiwan	736	3,099	536	40	0	563	5	7
United Kingdom	70,251	3,871,324	113,816	351,172	1,219,384	769,730	89,605,531	114,094,262
<b>Wholesale trade</b>								
<b>All geographic areas, total</b>	<b>605,141</b>	<b>10,989,395</b>	<b>905,934</b>	<b>679,673</b>	<b>532</b>	<b>5,913,629</b>	<b>64,669,538</b>	<b>78,406,193</b>
Australia	4,665	7,615	0	252	0	9,073	1,658,389	378,545
Belgium	2,836	89,621	826	90	0	1,161	6,882,138	7,139,926
Bermuda	1,189	32,703	5,406	14,430	0	336,797	704	704
Brazil	3,310	14,468	1,242	287	0	13,015	775	3,752
Canada	0	768,691	2,832	44,808	532	681,601	2,283,364	3,302,992
China	170	170,972	11,976	0	0	6,790	102,381	264,764
France	536	190,391	70	163,224	0	549,237	7,746,130	7,547,265
Germany	12,547	960,458	36,136	12,841	0	597,385	940,365	4,636,302
Hong Kong	819	112,496	8,797	684	0	30,119	20,092	37
Hungary	0	1,226	5	0	0	248	10,528,332	605,872
Ireland	24,597	1,063,145	0	7,272	0	2,964	1,736,024	1,825,692
Japan	69,952	2,548,515	654,736	27,655	0	635,981	2,889,592	2,145,806
Mexico	1,014	264,604	3,132	2,300	0	8,776	47,038	99,988
Netherlands	103,613	448,006	1,558	78,108	0	645,302	6,371,168	6,407,885
Singapore	1,291	263,875	9,220	1,348	0	326,983	201,819	841,887
South Korea	0	80,401	125,143	3,832	0	1,087,938	21,193	77,870
Sweden	502	482,677	12,878	214,787	0	124,665	1,271,333	1,081,649
Switzerland	15,555	1,352,742	7,753	9,830	0	476,333	3,330,853	13,243,826
Taiwan	0	17,732	80	0	0	3,130	9,006	6
United Kingdom	142,520	510,189	973	32,324	0	197,920	11,808,699	17,381,030
<b>Retail trade</b>								
<b>All geographic areas, total</b>	<b>34,921</b>	<b>89,166</b>	<b>18</b>	<b>6,578</b>	<b>49,804</b>	<b>297,428</b>	<b>9,364,633</b>	<b>11,114,138</b>
Australia	0	0	0	0	0	0	39	10
Belgium	0	14,457	0	3,654	0	290	11,463	1,940,148
Canada	1,068	7,854	18	0	0	791	19,743	6,742
China	485	0	0	0	0	0	4	2
France	0	0	0	0	0	3,774	0	160
Germany	0	0	0	1	0	178,954	462	1,115
Hong Kong	0	4,406	0	297	0	31	23	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed	
							Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Japan	33,237	2	0	0	0	0	350,182	85
Mexico	0	0	0	1,817	0	0	92,958	70,046
Netherlands	0	117	0	0	0	0	4,026,891	2,336,925
Singapore	0	54,581	0	0	0	8	0	0
South Korea	0	1	0	0	0	0	0	0
Sweden	0	0	0	0	0	0	206,000	0
Switzerland	0	103	0	0	0	9,424	3,097,395	4,423,741
United Kingdom	0	183	0	0	0	5,000	172,399	260,593
Transportation and warehousing								
All geographic areas, total	0	412,724	2,266,367	5,436	0	3,476,632	13,312,800	13,514,217
Australia	0	8,428	0	0	0	59,392	0	0
Belgium	0	2	2	0	0	35,534	14,779	0
Brazil	0	15,855	0	0	0	63,927	2,598	1,581
Canada	0	3,762	0	1,396	0	2,328,273	1,098,556	228,864
China	0	11,532	1,221	0	0	86,255	0	849
France	0	6,233	0	0	0	31,535	0	0
Germany	0	27,110	196	0	0	106,320	366,830	279,617
Hong Kong	0	13,872	210	0	0	49,701	0	0
Hungary	0	919	0	0	0	6,817	4,524,586	0
Ireland	0	468	0	0	0	13,580	0	0
Japan	0	118,664	0	0	0	111,826	5,282	8,778
Mexico	0	568	0	0	0	38,230	1	0
Netherlands	0	3,126	1	1,159	0	19,284	549,376	424,020
Singapore	0	29,349	2,113,138	506	0	37,677	38	0
South Korea	0	2,091	0	0	0	16,179	0	1,582
Sweden	0	435	0	0	0	12,557	0	0
Switzerland	0	1,055	0	0	0	64,106	0	4,258,221
Taiwan	0	2,639	38	0	0	6,842	0	0
United Kingdom	0	99,614	123	2,258	0	52,258	4,737,355	4,742,769
Information								
All geographic areas, total	544,642	4,748,344	0	164,778	8,823	472,296	47,188,815	51,481,258
Australia	7,299	4,868	0	106	0	1,560	3,538	1,001
Belgium	3,430	2,569	0	0	0	190	4,894	650
Bermuda	0	119,851	0	1,527	8,823	183	1,046	1,565
Brazil	3,239	2,088	0	43	0	1,595	2,043	22
Canada	20,289	26,696	0	5,080	0	22,134	430,985	400,176
China	0	870	0	0	0	2	0	18
France	10,670	25,982	0	986	0	12,356	2,370,475	3,264,939
Germany	13,351	25,633	0	17,156	0	18,733	221,915	158,776
Hong Kong	1	7,230	0	136	0	16	229	0
Hungary	85	410	0	0	0	0	67,152	71,504
Ireland	0	26,953	0	0	0	208	3,460	0
Japan	5,030	5,175	0	0	0	6,300	10	168
Mexico	330	3,712	0	0	0	0	0	4
Netherlands	6,312	293,587	0	3,485	0	297,244	14,042,059	20,298,570
Singapore	57	4,102	0	365	0	151	16,011	16,103
South Korea	110	540	0	0	0	0	0	0
Sweden	1,345	1,239	0	98	0	457	154	0
Switzerland	394,751	2,366,732	0	0	0	539	16,463,784	14,718,246
Taiwan	0	21	0	0	0	0	0	0
United Kingdom	57,484	1,578,676	0	88,673	0	34,114	11,542,748	9,630,192

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued							Beginning balance	Ending balance
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other			
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Finance and insurance									
All geographic areas, total	0	2,426,137	5,142,393	5,062,548	2,846,178	38,043,314	470,014,099	424,229,847	
Australia	0	207,447	6,814	38,419	24,505	14,039,611	4,972,110	5,331,559	
Belgium	0	2,817	300	170,544	2,026	168	0	1,500,000	
Bermuda	0	72,792	1,179,544	64,455	666,117	2,789,399	449,303	663,842	
Brazil	0	2,835	0	4,325	1,273	84	116,876	31,569	
Canada	0	887,382	27,716	161,439	140,520	170,251	14,465,228	14,505,543	
China	0	195	27	9,390	3,025	2,275	5	65	
France	0	116,490	151,800	810,124	40,974	1,275,223	24,398,233	17,229,531	
Germany	0	47,439	330,369	31,297	1,328,934	4,534,129	8,394,492	11,258,321	
Hong Kong	0	33,071	1,787	4,831	0	14,261	123,262	80,214	
Hungary	0	0	0	0	321	0	3,813,148	1,268,000	
Ireland	0	65,794	283,957	10,423	296,606	5,607,755	609,648	2,258	
Japan	0	15,567	16,890	46,177	10,354	58,832	12,767,725	22,606,456	
Mexico	0	14,013	40	507	24	20,229	7,115	27,847	
Netherlands	0	6,221	38,198	335,859	1,226	103,676	56,092,321	56,651,118	
Singapore	0	1,196	833	25,250	1,670	7,767	331	11,681	
South Korea	0	538	0	847	0	0	41	58	
Sweden	0	0	50,461	0	10,892	15,594	0	0	
Switzerland	0	54,919	2,084,829	510,955	252,241	2,677,881	115,155,846	117,017,284	
Taiwan	0	3,050	16	244	1,949	648	68	59	
United Kingdom	0	817,390	956,618	1,155,663	21,309	4,975,121	221,095,202	158,643,976	
Real estate and rental and leasing									
All geographic areas, total	1,166	143,763	0	56,713	0	241,252	4,654,634	4,114,460	
Australia	108	0	0	0	0	0	7	8	
Canada	0	3,597	0	1,870	0	200	46,722	44,875	
China	0	0	0	0	0	0	1,185	0	
France	0	47,134	0	0	0	89,830	268,850	216,808	
Germany	0	41,595	0	0	0	16,507	100,000	100,000	
Mexico	0	1,398	0	0	0	0	381	0	
Singapore	0	0	0	0	0	0	0	0	
Switzerland	0	0	0	0	0	0	0	0	
United Kingdom	628	48,607	0	38,126	0	55,300	1,477,026	1,187,307	
Professional, scientific, and technical services									
All geographic areas, total	218,830	4,591,582	3,001	61,741	0	456,965	12,589,074	18,036,689	
Australia	0	14,680	0	555	0	18,907	3,788	12,346	
Belgium	0	20,265	0	0	0	0	1,167	1,335	
Brazil	0	15,248	0	0	0	13,030	0	412	
Canada	1,720	167,481	0	16,540	0	21,502	461,375	649,416	
China	0	8,285	0	29	0	10	9,123	1,783	
France	6,223	240,664	2,943	6,381	0	47,990	6,013,086	4,971,629	
Germany	85,110	1,198,539	58	32,044	0	30,031	5,635	2,542,025	
Hong Kong	0	5,040	0	0	0	95	2,697	2,042	
Hungary	0	590	0	0	0	1	915,108	526,872	
Ireland	96,870	466,477	0	0	0	595	0	3,500,000	
Japan	0	1,111,276	0	11	0	162,651	2,594	351,345	
Mexico	0	43,691	0	0	0	3,932	408	1,097	
Netherlands	73	198,828	0	530	0	7,856	3,092,983	1,523,769	
Singapore	0	9,887	0	0	0	10,501	1,738	1,596	
South Korea	0	9,531	0	139	0	0	100	161	
Sweden	0	76,464	0	0	0	4	632,605	578,540	
Switzerland	0	19,901	0	0	0	2,059	601,915	1,086,152	
Taiwan	0	577	0	0	0	821	0	0	
United Kingdom	28,022	188,211	0	1,125	0	29,071	803,685	1,227,721	

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts received from related foreign persons—continued							
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed	
							Beginning balance	Ending balance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Management of companies								
All geographic areas, total	310,275	1,407,635	92,291	94,275	20	15,785,170	66,212,846	99,800,730
Canada	0	318,222	27,539	3,007	0	1,152,401	3,977,916	3,031,948
France	0	6,071	942	633	0	10,978	1,961,455	5,019,792
Germany	0	15,757	0	360	0	34,928	153	561,451
Hong Kong	0	24,290	8,666	1,974	0	1,011,753	396,954	3,316,126
Ireland	0	44	0	123	0	77,315	666,850	288,624
Japan	0	36,833	0	0	0	36,249	0	3
Mexico	0	10,389	3,727	692	0	255,272	9,695	2,434,893
Netherlands	0	43,485	0	7,221	0	174,927	16,730,489	20,274,227
United Kingdom	6,236	415,964	47,592	60,253	0	8,990,637	5,472,626	27,491,860
Administrative and support and waste management services								
All geographic areas, total	7,261	136,285	1,484	2,793	25	32,255	17,696,929	19,176,945
Australia	514	338	0	0	0	1,413	117,440	127,192
Belgium	0	0	0	0	0	341	0	0
Brazil	0	36	0	0	0	705	23	51
Canada	414	21,242	0	1,793	21	3,745	138,768	153,886
China	0	182	0	0	0	223	0	0
France	5,500	4,293	0	0	0	3,942	841,027	502,684
Germany	0	1	503	0	0	123	527	0
Ireland	0	27,358	225	0	0	0	335,702	956,397
Japan	2	284	0	0	0	781	76,658	76,658
Mexico	212	2,454	0	0	0	527	0	113
Netherlands	0	12	0	0	0	1,843	715,700	684,069
Singapore	1	254	0	41	0	484	0	0
South Korea	0	0	0	0	0	136	0	0
Sweden	0	1,481	0	208	0	14	393,500	373,456
Switzerland	200	0	0	19	0	387	8,081,225	11,003,560
United Kingdom	418	44,302	0	23	0	14,761	1,255,791	1,060,360
Educational services								
All geographic areas, total	d	d	d	d	d	d	d	d
Health care and social assistance								
All geographic areas, total	0	1,187	0	2,004	0	265	2,419,682	1,954,513
Australia	0	0	0	0	0	0	0	0
Arts, entertainment, and recreation								
All geographic areas, total	d	d	d	d	d	d	d	d
Accommodation and food services								
All geographic areas, total	122,846	44,651	0	4,396	0	81,710	9,950,260	3,969,893
Canada	5,738	2,203	0	99	0	59	1,577,910	1,517,202
United Kingdom	0	6,188	0	2,070	0	7,772	4,196,656	267,695
Other services								
All geographic areas, total	3,633	6,142	449	3,094	0	92,286	0	0

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All industries, total</b>	<b>841,465,694</b>	<b>632,860,285</b>	<b>8,101,821</b>	<b>1,497,309</b>	<b>10,795,397</b>	<b>11,929,102</b>	<b>35,723,454</b>
<b>All geographic areas, total</b>							
Australia	17,628,246	709,957	931	3,041	32,687	76,546	449,737
Belgium	5,553,728	2,842,542	854	24,962	121,846	15,232	415,739
Bermuda	12,282,509	3,744,222	25,521	1,866	4,171	0	187,674
Brazil	2,258,414	1,717,833	4,413	20	1,343	5,103	80,911
Canada	58,852,567	45,588,640	2,228,557	117,561	67,191	341,833	4,967,936
China	4,857,312	4,202,154	25,784	208	19	0	222,736
France	28,339,364	19,664,237	106,765	6,924	1,312,229	545,797	2,191,603
Germany	58,968,030	42,477,889	552,368	6,390	823,603	1,676,960	1,558,557
Hong Kong	7,309,030	6,088,879	47,041	353	576	0	161,857
Hungary	16,049,250	2,057,617	580	278,737	42,125	50,983	164,453
Ireland	15,908,281	8,552,341	13,407	12,479	270,901	378,925	294,377
Japan	145,387,896	133,350,408	3,063,429	8,331	4,529,356	2,254,255	927,457
Mexico	14,074,287	12,635,623	175,968	379	113,805	20,218	880,655
Netherlands	60,033,558	52,013,345	112,029	6,401	163,344	222,328	1,180,714
Singapore	16,092,128	10,864,891	95,932	0	82	72	292,461
South Korea	53,223,169	50,449,853	192,791	120	249,401	164,945	1,927,552
Sweden	7,238,973	5,355,147	10,969	0	488,525	61,233	373,447
Switzerland	72,606,692	40,555,690	1,232,671	666,855	1,959,528	4,611,206	1,448,534
Taiwan	23,506,135	23,385,420	32	0	59	0	62,715
United Kingdom	125,854,864	97,491,437	69,882	158,614	529,421	653,078	7,529,800
<b>Mining</b>							
<b>All geographic areas, total</b>	<b>15,511,227</b>	<b>9,673,686</b>	<b>1,543,255</b>	<b>1,116,561</b>	<b>1,500</b>	<b>19,888</b>	<b>830,971</b>
Australia	508,962	1,800	0	1	0	0	182,016
Belgium	123,597	0	0	0	0	0	2,961
Bermuda	671,807	39,005	25,521	1,030	0	0	4,830
Brazil	52,883	30,745	0	0	0	0	4,971
Canada	5,506,478	4,880,762	130,767	43,894	0	67	100,069
China	97,916	91,158	3,801	6	0	0	24
France	106,285	11,937	16,048	321	79	17,913	24,100
Germany	5,600	1,524	161	0	0	0	2,753
Hungary	581,666	0	0	278,737	0	0	0
Ireland	3,225	0	0	2,218	0	0	0
Japan	120,930	8,325	6,953	806	0	0	918
Mexico	80,185	1,615	67,857	27	0	0	8,363
Netherlands	25,091	126	0	0	0	0	134
Singapore	142,776	11,146	92,523	0	0	0	30,601
Switzerland	3,401,195	1,359,282	1,156,555	666,496	0	0	11,456
United Kingdom	397,557	201,144	27,114	13,655	70	0	100,375
<b>Utilities</b>							
<b>All geographic areas, total</b>	<b>6,242,570</b>	<b>1,950,168</b>	<b>592,765</b>	<b>0</b>	<b>27,001</b>	<b>760</b>	<b>249,049</b>
Australia	26,523	0	0	0	0	0	0
Canada	1,916,247	1,077,697	592,765	0	27,001	760	173,051
France	213,501	111,905	0	0	0	0	7,567
United Kingdom	1,079,253	460,224	0	0	0	0	55,461
<b>Construction</b>							
<b>All geographic areas, total</b>	<b>636,673</b>	<b>250,862</b>	<b>8,011</b>	<b>37,322</b>	<b>22,898</b>	<b>10,701</b>	<b>121,669</b>
Australia	19,233	0	0	0	0	0	583
Brazil	43	0	0	0	0	0	0
Canada	22,084	0	324	0	0	0	21,617
China	4,275	0	0	0	0	0	4,275
Germany	55,502	0	1,702	0	0	0	5,817
Singapore	50	0	0	0	0	0	50
Taiwan	63	0	0	0	0	0	11
United Kingdom	119,296	0	5,191	0	0	0	6,960

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Manufacturing</b>							
<b>All geographic areas, total</b>	<b>322,915,617</b>	<b>256,271,305</b>	<b>2,805,269</b>	<b>189,730</b>	<b>5,500,521</b>	<b>5,052,659</b>	<b>13,784,213</b>
Australia	874,144	614,684	884	3,037	23,294	639	31,989
Belgium	2,858,600	1,201,648	174	24,962	62,935	5,953	362,381
Bermuda	627,230	192,011	0	836	0	0	84,265
Brazil	1,625,205	1,278,566	4,413	0	1,341	5,103	38,877
Canada	33,465,040	27,963,719	1,456,239	330	23,839	279,181	2,539,600
China	1,619,342	1,542,931	10,459	202	19	0	31,301
France	16,246,623	12,042,295	78,589	837	639,350	183,202	1,500,990
Germany	25,213,020	21,415,805	540,371	6,390	623,707	252,603	785,562
Hong Kong	1,020,679	933,267	45,918	353	576	0	20,041
Hungary	12,939,405	1,195,672	580	0	42,125	0	6,472
Ireland	7,061,330	5,791,165	13,000	0	257,840	21,892	68,568
Japan	58,438,854	52,527,297	218,127	6,520	2,689,528	2,224,809	214,833
Mexico	8,043,570	7,113,824	108,111	352	8,778	19,665	686,623
Netherlands	9,117,002	5,986,507	111,548	19	102,004	18,028	621,831
Singapore	2,180,000	2,035,866	351	0	0	72	72,449
South Korea	4,780,017	4,661,041	10,201	58	61,801	172	8,540
Sweden	2,377,821	1,406,218	10,257	0	49,308	54,780	273,077
Switzerland	22,246,220	12,630,209	75,585	0	699,450	1,510,490	1,137,020
Taiwan	105,335	103,945	32	0	2	0	507
United Kingdom	64,874,141	53,998,166	15,632	131,629	154,376	314,847	4,391,514
<b>Wholesale trade</b>							
<b>All geographic areas, total</b>	<b>301,164,805</b>	<b>280,371,018</b>	<b>3,072,264</b>	<b>8,238</b>	<b>3,911,031</b>	<b>620,497</b>	<b>2,573,908</b>
Australia	247,755	92,146	29	0	1,286	68,635	18,200
Belgium	2,056,342	1,636,907	681	0	58,910	0	18,877
Bermuda	3,765,141	3,513,205	0	0	0	0	0
Brazil	441,130	408,512	0	0	0	0	20,358
Canada	13,392,020	10,778,066	13,590	2,934	14,332	32	699,443
China	2,582,579	2,542,500	11,488	0	0	0	14,147
France	7,467,289	6,357,297	6,844	200	102	289,116	103,724
Germany	23,654,480	20,584,559	9,156	0	141,272	5,071	165,657
Hong Kong	5,195,914	5,153,998	1,123	0	0	0	5,102
Hungary	1,189,108	861,945	0	0	0	0	1,937
Ireland	3,016,668	2,757,877	0	0	11,139	8,853	112,725
Japan	85,831,312	80,601,329	2,816,887	4	1,822,193	29,075	341,102
Mexico	5,544,000	5,373,764	0	0	0	0	147,835
Netherlands	3,335,651	2,647,811	9	0	497	0	71,006
Singapore	8,891,859	8,813,256	3,059	0	64	0	36,887
South Korea	46,506,433	45,788,813	182,590	62	187,442	164,774	16,020
Sweden	4,396,162	3,813,261	238	0	424,839	5,985	59,462
Switzerland	25,181,018	23,582,413	531	0	1,147,072	494	82,044
Taiwan	20,527,055	20,524,534	0	0	57	0	1,369
United Kingdom	13,425,651	11,091,554	19,508	0	85,510	47,987	445,317
<b>Retail trade</b>							
<b>All geographic areas, total</b>	<b>5,437,750</b>	<b>3,784,975</b>	<b>796</b>	<b>167</b>	<b>164,292</b>	<b>105,853</b>	<b>232,108</b>
Australia	509	96	0	0	0	0	0
Belgium	205,253	0	0	0	0	0	14,673
Canada	62,466	0	0	0	0	0	62,339
China	2,963	2,254	0	0	0	0	709
France	556,501	467,947	0	0	29,588	15,572	39,471
Germany	54,972	40,412	796	0	0	0	9,635
Hong Kong	36,979	0	0	0	0	0	31,398

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Japan	14,523	8	0	0	0	0	1,992
Mexico	105,128	0	0	0	105,027	0	0
Netherlands	230,233	1,605	0	0	0	0	5,062
Singapore	51,629	3,433	0	0	0	0	22,755
South Korea	257	0	0	0	0	0	257
Sweden	208,839	130,202	0	0	0	68	31,125
Switzerland	3,187,316	2,808,395	0	0	0	90,213	293
United Kingdom	339,560	278,510	0	0	29,677	0	613
<b>Transportation and warehousing</b>							
<b>All geographic areas, total</b>	<b>10,536,643</b>	<b>468,116</b>	<b>29,955</b>	<b>83,605</b>	<b>0</b>	<b>0</b>	<b>3,019,506</b>
Australia	11,405	0	0	0	0	0	2,516
Belgium	7,996	0	0	0	0	0	0
Brazil	13,652	0	0	0	0	0	2,659
Canada	774,692	464,746	29,955	45,645	0	0	135,220
China	457,645	0	0	0	0	0	112,616
France	45,793	0	0	0	0	0	15,246
Germany	198,040	0	0	0	0	0	24,989
Hong Kong	289,093	0	0	0	0	0	65,759
Hungary	344,129	0	0	0	0	0	155,600
Ireland	6,757	0	0	0	0	0	808
Japan	371,852	0	0	0	0	0	326,710
Mexico	32,517	0	0	0	0	0	1,700
Netherlands	57,780	0	0	0	0	0	7,578
Singapore	4,643,501	0	0	0	0	0	8,094
South Korea	1,926,628	0	0	0	0	0	1,895,290
Sweden	11,584	0	0	0	0	0	3,305
Switzerland	150,205	0	0	0	0	0	1,986
Taiwan	95,741	0	0	0	0	0	60,431
United Kingdom	404,493	3,369	0	0	0	0	81,252
<b>Information</b>							
<b>All geographic areas, total</b>	<b>10,235,099</b>	<b>1,048,464</b>	<b>11,394</b>	<b>56</b>	<b>101,921</b>	<b>3,385,683</b>	<b>1,890,573</b>
Australia	13,042	315	0	0	18	360	11,757
Belgium	12,559	0	0	0	0	9,279	1,910
Bermuda	21,659	0	0	0	4,171	0	205
Brazil	4,458	0	0	0	2	0	4,456
Canada	142,388	23,814	2,458	0	112	61,730	23,356
China	7,035	4,823	14	0	0	0	1,932
France	283,330	25	0	0	45,702	4,810	22,001
Germany	113,721	13,402	0	0	7	55,216	21,290
Hong Kong	5,750	891	0	0	0	0	4,792
Hungary	5,591	0	0	0	0	0	163
Ireland	59,425	1,627	0	0	1,923	11,509	42,837
Japan	225,093	213,297	127	0	0	371	8,901
Mexico	142,151	125,676	0	0	0	553	8,088
Netherlands	1,382,638	1	0	50	14,214	120,000	221,975
Singapore	63,712	912	0	0	18	0	62,021
South Korea	2,084	0	0	0	0	0	2,084
Sweden	2,168	0	0	0	0	400	195
Switzerland	3,993,211	0	0	0	5,200	2,899,222	10,929
Taiwan	9	0	0	0	0	0	9
United Kingdom	2,567,866	168,276	1,443	6	28,102	199,126	1,355,956

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Finance and insurance</b>							
<b>All geographic areas, total</b>	<b>136,428,362</b>	<b>74,270,270</b>	<b>0</b>	<b>11,568</b>	<b>76,663</b>	<b>73,627</b>	<b>2,244,491</b>
Australia	15,832,969	0	0	2	0	6,886	141,549
Belgium	204,213	0	0	0	0	0	5,106
Bermuda	7,169,762	0	0	0	0	0	93,928
Brazil	44,811	0	0	0	0	0	0
Canada	1,279,217	0	0	3	11	32	594,281
China	7,358	0	0	0	0	0	66
France	833,289	0	0	0	0	1,260	29,225
Germany	6,889,796	0	0	0	0	0	36,098
Hong Kong	137,034	0	0	0	0	0	7,961
Hungary	207,206	0	0	0	0	0	0
Ireland	4,386,059	0	0	10,262	0	0	41,388
Japan	298,997	0	0	0	0	0	11,029
Mexico	12,724	0	0	0	0	0	1,003
Netherlands	44,318,353	43,141,095	0	0	0	0	42,232
Singapore	59,720	0	0	0	0	0	1,483
South Korea	110	0	0	0	0	0	57
Sweden	142,456	0	0	0	0	0	0
Switzerland	13,176,788	0	0	0	20,289	39,286	157,044
Taiwan	844	0	0	0	0	0	0
United Kingdom	38,255,566	31,129,175	0	1,302	56,363	23,312	38,807
<b>Real estate and rental and leasing</b>							
<b>All geographic areas, total</b>	<b>1,238,853</b>	<b>584,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,707</b>	<b>35,991</b>
Australia	0	0	0	0	0	0	0
Canada	13,474	8,771	0	0	0	0	1,900
China	0	0	0	0	0	0	0
France	22,721	127	0	0	0	0	15,301
Germany	214,948	210,511	0	0	0	0	0
Mexico	499	499	0	0	0	0	0
Singapore	18	18	0	0	0	0	0
Switzerland	1,749	1,749	0	0	0	0	0
United Kingdom	283,411	125,528	0	0	0	318	8,862
<b>Professional, scientific, and technical services</b>							
<b>All geographic areas, total</b>	<b>13,333,511</b>	<b>1,245,177</b>	<b>30,124</b>	<b>49,897</b>	<b>742,598</b>	<b>1,734,440</b>	<b>8,064,416</b>
Australia	65,888	284	0	2	8,089	0	56,023
Belgium	5,918	2,831	0	0	1	0	3,086
Brazil	8,764	10	0	0	0	0	7,313
Canada	808,786	371,213	0	24,755	1,896	0	320,888
China	45,703	18,467	21	0	0	0	27,019
France	1,974,023	672,704	484	5,566	497,489	13,634	381,096
Germany	2,373,736	133,016	182	0	43,785	1,364,070	490,515
Hong Kong	6,801	0	0	0	0	0	5,535
Hungary	45,500	0	0	0	0	0	280
Ireland	465,888	52	408	0	0	336,573	16,214
Japan	55,725	153	21,335	855	17,635	0	6,949
Mexico	17,684	1,573	0	0	0	0	15,135
Netherlands	385,510	161	472	6,332	0	10,758	166,780
Singapore	14,412	135	0	0	0	0	13,961
South Korea	291	0	0	0	158	0	133
Sweden	44,091	0	0	0	0	0	5,765
Switzerland	58,437	1,484	0	359	0	0	30,013
Taiwan	391	0	0	0	0	0	388
United Kingdom	607,088	26,748	758	12,022	168,792	9,318	258,741

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued						
	Amounts paid to related foreign persons						
	Total (excluding loan balances)	Purchases of stock-in-trade	Purchases of tangible property other than stock-in-trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>Management of companies</b>							
<b>All geographic areas, total</b>	<b>11,390,166</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>0</b>	<b>659,343</b>	<b>2,174,594</b>
Canada	1,276,122	0	0	0	0	31	271,633
France	205,209	0	0	0	0	0	7,050
Germany	3,780	0	0	0	0	0	2,671
Hong Kong	607,045	0	0	0	0	0	12,274
Ireland	468,251	0	0	0	0	0	735
Japan	29,963	0	0	147	0	0	14,763
Mexico	76,996	0	0	0	0	0	11,748
Netherlands	684,881	0	0	0	0	22,139	29,444
United Kingdom	2,816,963	0	0	0	0	0	613,361
<b>Administrative and support and waste management services</b>							
<b>All geographic areas, total</b>	<b>1,893,971</b>	<b>34,737</b>	<b>7,882</b>	<b>20</b>	<b>144,410</b>	<b>73,158</b>	<b>260,625</b>
Australia	1,452	626	18	0	0	27	703
Belgium	48	0	0	0	0	0	48
Brazil	699	0	0	20	0	0	679
Canada	85,422	19,301	2,459	0	0	0	20,444
China	3,242	20	0	0	0	0	3,212
France	69,264	0	4,800	0	12,254	9,597	22,676
Germany	334	0	0	0	0	0	334
Ireland	64,660	1,620	0	0	0	0	11,103
Japan	307	0	0	0	0	0	0
Mexico	59	0	0	0	0	0	59
Netherlands	76,579	1	0	0	38,036	1,254	238
Singapore	118	118	0	0	0	0	0
South Korea	19	0	0	0	0	0	19
Sweden	40,203	5,466	475	0	74	0	44
Switzerland	908,033	0	0	0	87,517	61,596	9,351
United Kingdom	141,767	7,547	129	0	6,530	685	32,368
<b>Educational services</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Health care and social assistance</b>							
<b>All geographic areas, total</b>	<b>356,334</b>	<b>140,460</b>	<b>0</b>	<b>0</b>	<b>14,831</b>	<b>0</b>	<b>34,439</b>
Australia	13,701	7	0	0	0	0	0
<b>Arts, entertainment, and recreation</b>							
<b>All geographic areas, total</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>	<b>d</b>
<b>Accommodation and food services</b>							
<b>All geographic areas, total</b>	<b>1,174,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,666</b>	<b>103,837</b>	<b>169,075</b>
Canada	105,226	0	0	0	0	0	3,992
United Kingdom	474,803	0	0	0	0	53,688	104,655
<b>Other services</b>							
<b>All geographic areas, total</b>	<b>2,886,470</b>	<b>2,763,567</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>55,044</b>	<b>37,825</b>

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
All industries, total						
All geographic areas, total	7,856,214	44,992,671	20,769,720	66,939,721	534,850,081	583,541,392
Australia	1,791,951	491,704	16,067	14,055,625	7,313,903	4,967,455
Belgium	5,457	1,184,523	3,542	939,031	8,617,017	12,427,378
Bermuda	1,022	494,937	6,812,562	1,010,534	602,168	1,965,803
Brazil	43,632	19,574	0	385,585	890,359	663,845
Canada	217,179	1,324,056	266,807	3,732,807	19,097,869	23,477,512
China	8,644	4,315	0	393,452	80,260	117,011
France	51,190	1,582,992	66,887	2,810,740	35,883,152	25,132,523
Germany	16,533	1,527,889	1,943,647	8,384,194	6,594,436	4,376,703
Hong Kong	78,794	4,707	0	926,823	178,847	4,846,944
Hungary	75	3,543,650	10	9,911,020	27,909	4,928
Ireland	50,540	1,004,655	3,501,995	1,828,661	12,550,211	7,736,973
Japan	90,535	299,039	20,460	844,626	13,565,719	18,175,548
Mexico	23,924	26,598	208	196,909	1,122,254	3,599,593
Netherlands	98,427	4,310,988	14,761	1,911,221	39,094,771	43,442,814
Singapore	4,696,011	33,218	5,117	104,344	611,125	819,573
South Korea	12,232	7,075	1,980	217,220	149,020	116,014
Sweden	7,713	478,683	148,457	314,799	8,216,649	11,538,618
Switzerland	56,436	10,260,607	6,824,520	4,990,645	85,053,748	77,958,889
Taiwan	1,497	113	67	56,232	1,611,059	1,152,033
United Kingdom	414,942	10,560,853	167,060	8,279,777	259,536,455	302,472,418
Mining						
All geographic areas, total	41,528	1,461,745	20,393	801,700	23,415,541	28,890,847
Australia	438	284,875	0	39,832	334,684	157,397
Belgium	0	82,663	0	37,973	8	7
Bermuda	0	351,656	4,880	244,885	424,060	161,105
Brazil	149	13,160	0	3,858	50,800	64,607
Canada	40,060	191,057	5,924	113,878	6,634,513	7,783,753
China	24	256	0	2,647	18,611	25,783
France	183	3,895	0	31,809	491,256	165,555
Germany	0	27	0	1,135	14,484	18,617
Hungary	0	302,929	0	0	2,909	4,679
Ireland	0	0	0	1,007	4,202	0
Japan	43	1,220	0	102,665	0	0
Mexico	0	2,265	0	58	135,045	457,784
Netherlands	0	18,958	0	5,873	9	2,524
Singapore	87	17	2,223	6,179	8,064	7,607
Switzerland	0	173,018	0	34,388	2,424,900	2,555,412
United Kingdom	0	18,575	0	36,624	8,719,624	12,697,564
Utilities						
All geographic areas, total	6	799,499	6,282	2,617,040	4,524,122	3,915,877
Australia	0	26,523	0	0	0	12,252
Canada	6	39,850	767	4,350	106,804	293,235
France	0	30,172	0	63,857	20,113	0
United Kingdom	0	423,924	4,426	135,218	2,482,805	1,520,636
Construction						
All geographic areas, total	306	123,501	800	60,603	701,416	767,499
Australia	0	0	0	18,650	0	275,000
Brazil	0	0	0	43	27	187
Canada	0	0	0	143	7,000	74
China	0	0	0	0	167	166
Germany	0	16,946	736	30,301	0	1,952
Singapore	0	0	0	0	250	128
Taiwan	0	52	0	0	0	0
United Kingdom	0	102,918	1	4,226	324,247	100,000

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
Manufacturing						
All geographic areas, total	265,810	16,902,911	1,444,892	20,698,307	71,804,514	83,585,971
Australia	5,345	34,989	1,802	157,481	2,528,977	1,143,281
Belgium	5,123	445,679	0	749,745	492,520	1,785,598
Bermuda	0	108,776	117,058	124,284	21,297	64,763
Brazil	7,622	4,826	0	284,457	790,380	136,135
Canada	80,610	364,495	9,169	747,858	6,563,523	4,049,363
China	3,854	49	0	30,527	52,108	49,649
France	5,511	468,352	13,288	1,314,209	12,734,117	8,391,314
Germany	7,118	772,220	114,516	694,728	1,619,708	1,921,371
Hong Kong	12,918	1,927	0	5,679	49,117	5,125
Hungary	17	1,787,297	10	9,907,232	24,727	246
Ireland	1,205	413,367	24,587	469,706	3,657,239	173,060
Japan	15,722	89,592	8,024	444,402	504,190	463,174
Mexico	11,511	19,729	194	74,783	491,395	366,463
Netherlands	19,887	1,081,073	4,350	1,171,755	2,937,106	2,004,373
Singapore	40,748	6,567	0	23,947	435,464	630,113
South Korea	4,578	488	0	33,138	25,228	19,946
Sweden	3,849	362,020	9,205	209,107	1,910,639	2,071,330
Switzerland	1,136	3,529,759	819,497	1,843,074	2,836,002	441,488
Taiwan	302	0	0	547	4,308	1,106
United Kingdom	10,596	4,430,227	59,552	1,367,602	20,484,324	39,467,812
Wholesale trade						
All geographic areas, total	329,970	3,148,650	79,766	7,049,463	22,316,390	27,346,146
Australia	1,842	61,188	0	4,429	80,985	24,056
Belgium	19	283,652	0	57,296	1,406,779	4,444,839
Bermuda	0	0	31,794	220,142	80,054	218,160
Brazil	6,495	0	0	5,765	29,233	10,889
Canada	8,780	116,437	11,832	1,746,574	1,218,944	2,431,253
China	3,210	4,007	0	7,227	5,671	6,651
France	112	315,357	0	394,537	1,609,332	1,554,898
Germany	6,111	102,888	3,125	2,636,641	1,520,865	1,597,523
Hong Kong	28,324	171	0	7,196	530	21,107
Hungary	0	325,218	0	8	0	1
Ireland	9	69,525	638	55,902	626,150	102,743
Japan	46,717	29,835	11,536	132,634	2,437,175	1,508,580
Mexico	6,833	2,171	0	13,397	448,209	206,260
Netherlands	71,051	524,320	1,069	19,888	2,690,266	2,962,060
Singapore	4,155	26,599	0	7,839	7,883	3,604
South Korea	5,916	6,576	1,980	152,260	85,482	38,337
Sweden	316	61,145	0	30,916	5,896,433	9,072,645
Switzerland	150	216,860	8,641	142,813	187,659	91,719
Taiwan	373	60	0	662	232	626
United Kingdom	5,493	638,308	7,868	1,084,106	2,524,969	2,553,748
Retail trade						
All geographic areas, total	6,964	744,949	167,154	230,492	6,493,551	5,452,490
Australia	0	0	0	413	0	0
Belgium	0	188,320	0	2,260	4,809,671	4,158,263
Canada	1	126	0	0	1,174	213
China	0	0	0	0	0	0
France	0	772	1,197	1,954	0	0
Germany	0	963	0	3,166	0	0
Hong Kong	5,580	0	0	1	9,554	11,347

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
Japan	0	12,139	0	384	1	0
Mexico	0	0	0	101	30,611	258,898
Netherlands	0	115,596	0	107,970	0	0
Singapore	0	0	0	25,441	0	0
South Korea	0	0	0	0	0	0
Sweden	0	0	0	47,444	0	7,594
Switzerland	1,383	269,167	0	17,865	63	0
United Kingdom	0	10,847	0	19,913	0	0
Transportation and warehousing						
All geographic areas, total	4,606,426	869,703	19,355	1,439,977	819,852	557,785
Australia	0	0	0	8,889	0	0
Belgium	0	0	0	7,996	17,307	2,528
Brazil	0	0	0	10,993	7,813	2,835
Canada	2,676	67,827	0	28,623	135,794	103,763
China	0	0	0	345,029	0	131
France	0	0	0	30,547	0	0
Germany	0	14,912	0	158,139	21,823	6,617
Hong Kong	1,248	0	0	222,086	0	0
Hungary	0	184,907	0	3,622	274	0
Ireland	0	0	0	5,949	0	0
Japan	0	0	0	45,142	88	88
Mexico	3,869	0	0	26,948	0	0
Netherlands	0	31,670	0	18,532	228,704	42,374
Singapore	4,596,920	0	0	38,487	58,017	35,005
South Korea	0	0	0	31,338	0	1,706
Sweden	0	0	0	8,279	0	0
Switzerland	0	70,000	0	78,219	0	0
Taiwan	21	0	0	35,289	0	0
United Kingdom	0	253,647	19,355	46,870	347,909	358,244
Information						
All geographic areas, total	41,895	3,025,701	18,140	711,272	5,569,687	5,929,785
Australia	0	37	0	555	9,161	0
Belgium	0	0	0	1,370	2,131	198
Bermuda	249	0	15,735	1,299	30,188	32,079
Brazil	0	0	0	0	6,450	4,983
Canada	1,208	714	4	28,992	129,581	134,650
China	0	0	0	266	131	89
France	1	202,090	0	8,701	22,819	17,808
Germany	1	8,100	0	15,705	1,781,869	439,088
Hong Kong	3	0	0	64	2,304	2,032
Hungary	0	5,428	0	0	0	0
Ireland	0	35	0	1,494	29	22
Japan	2,397	0	0	0	3,653	0
Mexico	0	0	0	7,834	4	0
Netherlands	0	989,014	0	37,384	142,572	4,396
Singapore	0	0	0	761	24,306	18,909
South Korea	0	0	0	0	0	84
Sweden	0	9	0	1,564	1,185	0
Switzerland	0	1,074,426	0	3,434	352	156
Taiwan	0	0	0	0	0	3
United Kingdom	36,753	490,525	2,401	285,278	3,176,685	5,140,772

Footnotes at end of table.

# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
Finance and insurance						
All geographic areas, total	2,486,272	9,999,923	18,916,522	28,349,026	365,786,679	360,264,304
Australia	1,776,688	83,808	14,265	13,809,771	4,225,465	3,199,831
Belgium	315	127,267	2,453	69,072	17	0
Bermuda	292	34,504	6,621,116	419,922	46,551	1,283,481
Brazil	24,035	1,181	0	19,595	1,015	25,284
Canada	67,488	177,519	217,496	222,387	3,751,869	4,488,177
China	1,556	0	0	5,736	2,067	3,124
France	44,526	295,059	52,187	411,032	17,445,195	9,237,367
Germany	2,618	411,706	1,825,271	4,614,103	1,407,022	82,237
Hong Kong	23,411	103	0	105,559	49,491	69,443
Hungary	59	206,990	0	157	0	0
Ireland	49,326	73,713	3,386,330	825,040	1,886	70,666
Japan	25,657	165,946	899	95,466	10,405,463	16,203,444
Mexico	111	2,314	0	9,296	9,425	23,895
Netherlands	7,489	898,587	9,329	219,621	27,861,913	30,665,542
Singapore	53,935	34	2,893	1,375	9,724	79,268
South Korea	42	11	0	0	33,286	53,164
Sweden	3,548	0	131,167	7,741	7	11
Switzerland	53,328	4,115,971	5,996,382	2,794,488	79,271,478	74,192,926
Taiwan	247	1	67	529	261	189
United Kingdom	333,779	2,653,951	66,370	3,952,507	210,546,654	211,887,523
Real estate and rental and leasing						
All geographic areas, total	0	526,471	0	68,270	8,584,869	7,819,954
Australia	0	0	0	0	151	16
Canada	0	2,685	0	118	45,962	47,258
China	0	0	0	0	23	17
France	0	5,311	0	1,982	24	194
Germany	0	4,437	0	0	2	0
Mexico	0	0	0	0	1,631	1,074
Singapore	0	0	0	0	51	9
Switzerland	0	0	0	0	1	9
United Kingdom	0	138,707	0	9,996	295,300	310,256
Professional, scientific, and technical services						
All geographic areas, total	438	845,869	23,891	596,661	4,230,688	5,185,658
Australia	0	117	0	1,373	18,392	722
Belgium	0	0	0	0	1,189	0
Brazil	0	0	0	1,441	4,433	2,088
Canada	0	30,209	21,615	38,210	58,638	555,270
China	0	0	0	196	1,482	4,433
France	0	198,420	165	204,465	2,997,282	2,267,585
Germany	0	114,251	0	227,917	228,313	201,908
Hong Kong	0	0	0	1,266	467	473
Hungary	0	45,220	0	0	0	0
Ireland	0	106,906	0	5,735	0	0
Japan	0	0	0	8,798	215,141	100
Mexico	0	0	14	962	2,833	4,366
Netherlands	0	195,157	13	5,837	390,749	1,989,378
Singapore	0	0	0	316	1,166	51
South Korea	0	0	0	0	0	2,461
Sweden	0	38,089	0	237	0	0
Switzerland	438	22,673	0	3,470	0	271
Taiwan	0	0	0	3	792	766
United Kingdom	0	73,829	2,083	54,797	153,993	72,226

Footnotes at end of table.



# Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, Tax Year 2010

**Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2010—Continued**

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
					Beginning balance	Ending balance
	(23)	(24)	(25)	(26)	(27)	(28)
Management of companies						
All geographic areas, total	76,599	4,477,823	2,493	3,999,167	18,260,612	51,661,004
Canada	16,348	194,562	0	793,548	424,534	3,574,347
France	857	23,878	0	173,424	70,964	3,327,337
Germany	686	73	0	350	0	106,965
Hong Kong	7,310	2,506	0	584,955	66,429	4,735,380
Ireland	0	2,967	722	463,827	58,696	17,041
Japan	0	0	0	15,053	6	143
Mexico	1,599	120	0	63,529	3,005	2,275,758
Netherlands	0	371,074	0	262,224	4,714,114	5,610,547
United Kingdom	28,321	936,033	0	1,239,248	9,297,239	26,861,691
Administrative and support and waste management services						
All geographic areas, total	0	1,268,230	49,824	55,085	1,434,381	1,176,610
Australia	0	0	0	78	113,581	115,302
Belgium	0	0	0	0	0	4
Brazil	0	0	0	0	2	0
Canada	0	37,474	0	5,744	17,628	16,035
China	0	0	0	10	0	2
France	0	12,309	51	7,577	492,051	170,467
Germany	0	0	0	0	4	97
Ireland	0	15,252	36,685	0	27,182	27,886
Japan	0	307	0	0	0	0
Mexico	0	0	0	0	96	5,095
Netherlands	0	27,262	0	9,788	42	281
Singapore	0	0	0	0	23,496	18,289
South Korea	0	0	0	0	0	0
Sweden	0	16,877	8,086	9,181	62,484	16,951
Switzerland	0	746,732	0	2,837	314,173	219,817
United Kingdom	0	76,830	5,002	12,676	349,386	555,130
Educational services						
All geographic areas, total	d	d	d	d	d	d
Health care and social assistance						
All geographic areas, total	0	132,703	20,207	13,694	1,905	121
Australia	0	0	0	13,694	0	0
Arts, entertainment, and recreation						
All geographic areas, total	d	d	d	d	d	d
Accommodation and food services						
All geographic areas, total	0	600,869	0	213,121	652,149	762,855
Canada	0	101,100	0	134	0	0
United Kingdom	0	300,344	0	16,116	636,407	762,855
Other services						
All geographic areas, total	0	10,930	0	18,997	196,915	183,834

d—In order to avoid disclosure of information for specific corporations, some data have been deleted. Data are included in appropriate totals.

[1] Selected country data have been deleted to prevent disclosure of information for individual taxpayers. However, the data are included in the appropriate totals.

[2] Number of returns is not additive because some foreign-controlled domestic corporations had transactions with related parties in multiple foreign countries.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Foreign-Owned Domestic Corporations Study, September 2015.

