

Statistics of Income / 1960-61

U.S. *Business* TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 31, 1963.

DEAR MR. SECRETARY:

I am transmitting the *Statistics of Income—1960-61, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954 which specifies that statistics be prepared annually with respect to the operation of the income tax laws. The statistics in this volume are taken from the returns filed by sole proprietorships, partnerships, and corporations, for accounting periods ended July 1960 through June 1961.

This report contains detailed data about the three major legal forms of business organization classified by industrial group, size of business receipts, and profits. In addition, deductions authorized by law for first-year depreciation charges, selected business ratios, geographical and historical data are also presented for selected industries. Corporation data that complement the statistics for sole proprietorships and partnerships are shown, but information on corporations is available in much greater detail in the report entitled *Statistics of Income—1960-61, Corporation Income Tax Returns*.



Commissioner of Internal Revenue

HON. DOUGLAS DILLON,
Secretary of the Treasury.

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**U.S. Business Tax Returns,
July 1960 - June 1961**

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U. S. BUSINESS TAX RETURNS, 1960-61

This report contains summary financial statistics for 11,171,119 business organizations: 9,089,985 sole proprietorships, 940,560 partnerships, and 1,140,574 corporations. The data are estimates derived from statistical samples of unaudited income tax and information returns filed with the Internal Revenue Service for accounting periods ended July 1960 through June 1961. *Statistics of Income—1960-61, U. S. Business Tax Returns* is the major source of annual financial information about unincorporated businesses. The corporation data in this report complement those for unincorporated firms; more complete statistics from corporation income tax returns are published annually in *Statistics of Income, Corporation Income Tax Returns*. Other detailed data for corporations are maintained in the Source Book of *Statistics of Income* which is described in a separate section in this report.

proprietorship data classified by size of adjusted gross income. Business schedules for 2,600,000 sole proprietorships were reported on returns with adjusted gross income of under \$2,000.

The distribution of sole proprietorships and partnerships by industry is shown for each State in tables 11 and 24. As might be expected, the most populous States—California, New York, Texas, Illinois, and Pennsylvania—have over one-fourth of all unincorporated businesses.

Other new tables show unincorporated businesses classified according to whether they had employees or not, profit ratios for all three forms of organization, and detailed industry income statements and balance sheets for corporations.

SUMMARY OF NEW DATA

A number of classifications were used for the first time in this report. Table 6 shows sole

NUMBER OF BUSINESS ORGANIZATIONS

The 11,171,119 business organizations filing returns and schedules in 1960-61 reflected a net increase of approximately 5,000 over 1959-60. The increase of 66,000 in corporation returns offsets

Table A.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND NET PROFIT, 1960-61 AND 1959-60

Selected items	Total business organizations		Unincorporated businesses						Corporations	
			Total		Sole proprietorships		Partnerships			
	1960-61	1959-60	1960-61	1959-60	1960-61	1959-60	1960-61	1959-60	1960-61	1959-60
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Business organizations—										
With and without net profit:										
Number.....	11,171,119	11,165,875	10,030,545	10,091,755	9,089,985	9,142,359	940,560	949,396	1,140,574	1,074,120
Business receipts.....million dollars..	1,046,819	1,026,166	244,028	253,251	171,257	176,205	72,771	77,047	802,791	772,915
Depreciation.....do.....	31,341	29,511	9,181	9,017	7,097	6,914	2,084	2,103	22,160	20,494
Net profit (less loss) ¹do.....	72,932	77,159	29,427	30,362	21,067	21,517	8,360	8,845	43,505	46,797
With net profit:										
Number.....	8,516,953	8,649,361	7,846,714	7,978,780	7,107,286	7,219,608	739,428	759,172	670,239	670,581
Business receipts.....million dollars..	902,404	908,787	216,712	226,601	151,837	156,773	64,875	69,828	685,692	682,186
Depreciation.....do.....	(²)	24,448	(²)	6,856	(²)	5,260	1,539	1,596	18,566	17,592
Net profit ³do.....	84,024	86,080	33,642	34,429	24,269	24,709	9,373	9,721	50,382	51,651

¹For corporations, net income (less deficit).

²Not available.

³For corporations, net income.

NOTE: Amounts are rounded and may not add to total.

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-61 AND 1959-60

Industrial division	Number of businesses			Business receipts			Net profit (less loss) ¹		
	1960-61	1959-60	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	9,089,985	9,142,359	-0.6	171,257	176,205	-2.8	21,067	21,517	-2.1
Agriculture, forestry, and fisheries.....	3,480,195	3,505,090	-0.7	27,370	27,816	-1.6	2,998	2,914	2.9
Mining.....	33,036	33,691	-2.0	1,501	1,005	49.4	² 103	25	(²)
Construction.....	655,155	646,316	1.4	14,942	15,719	-5.0	1,898	1,980	-4.1
Manufacturing.....	192,634	186,901	3.1	6,935	6,726	3.1	645	627	3.0
Transportation, communication, and sanitary services.....	287,661	283,553	1.4	4,363	4,045	7.9	540	554	-2.5
Wholesale and retail trade.....	1,944,759	2,009,785	-3.2	87,062	92,390	-5.8	5,455	5,782	-5.7
Wholesale trade.....	306,403	269,063	13.9	17,061	19,084	-10.6	1,306	1,169	11.7
Retail trade.....	1,547,858	1,582,002	-2.2	65,439	66,167	-1.1	3,869	4,122	-6.1
Wholesale and retail trade not allocable.....	90,498	158,720	-43.0	4,563	7,139	-36.1	280	491	-43.0
Finance, insurance, and real estate.....	482,909	446,995	8.0	5,294	4,407	20.1	1,517	1,505	.8
Services.....	1,966,068	1,979,695	-0.7	23,256	23,481	-1.0	8,060	8,084	-0.3
Nature of business not allocable.....	47,568	50,333	-5.5	533	616	-13.5	57	77	-26.1

¹See paragraph on Explanation of Terms for brief description of "Net profit."

²Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-61 AND 1959-60

Industrial divisions	Number of businesses			Business receipts			Net profit (less loss) ¹		
	1960-61	1959-60	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	940,560	949,396	-1.0	72,771	77,047	-5.6	8,360	8,845	-5.5
Agriculture, forestry, and fisheries.....	136,306	141,715	-3.8	4,352	4,307	1.0	555	589	-5.8
Mining.....	15,697	13,301	18.0	1,007	957	5.2	243	26	(²)
Construction.....	62,451	67,130	-7.0	6,584	7,788	-15.5	638	713	-10.5
Manufacturing.....	47,183	47,869	-1.4	7,372	7,703	-4.3	602	650	-7.4
Transportation, communication, and sanitary services.....	17,638	17,623	.1	1,000	1,106	-9.6	129	132	-2.8
Wholesale and retail trade.....	291,053	303,822	-4.2	39,003	41,660	-6.4	2,290	2,529	-9.5
Wholesale trade.....	40,572	50,456	-19.6	12,712	14,565	-12.7	587	701	-16.3
Retail trade.....	238,451	241,170	-1.1	24,787	24,882	-.4	1,612	1,692	-4.7
Wholesale and retail trade not allocable.....	12,030	12,196	-1.4	1,504	2,213	-32.1	92	137	-33.0
Finance, insurance, and real estate.....	202,630	185,173	9.4	4,031	4,217	4.6	1,092	1,201	-9.1
Services.....	159,360	160,498	-.7	9,281	9,044	2.6	3,056	2,964	3.1
Nature of business not allocable.....	8,242	12,265	-32.8	141	265	-46.7	42	42	-

¹See paragraph on Explanation of Terms for brief description of "Net profit."²Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

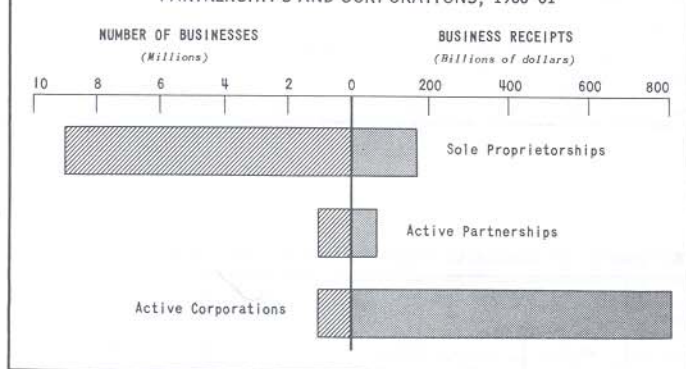
Table D.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-61 AND 1959-60

Industrial divisions	Number of active corporation returns			Business receipts			Net income (less deficit) ¹		
	1960-61	1959-60	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)	1960-61 (Million dollars)	1959-60 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions.....	1,140,574	1,074,120	6.2	802,791	772,915	3.9	43,505	46,797	-7.0
Agriculture, forestry, and fisheries.....	17,139	15,603	9.8	4,215	3,677	14.6	37	106	-65.1
Mining.....	13,017	12,920	.8	10,408	9,897	5.2	739	646	14.4
Construction.....	72,332	66,260	9.2	32,362	31,682	2.1	379	579	-34.5
Manufacturing.....	165,862	156,298	6.1	364,612	356,973	2.1	22,145	24,985	-11.4
Transportation, communication, electric, gas, and sanitary services.....	43,852	43,195	1.5	64,132	60,609	5.8	6,592	6,791	-2.9
Wholesale and retail trade.....	355,623	334,717	6.2	265,363	252,868	4.9	4,526	5,567	-18.7
Wholesale trade.....	117,437	109,648	7.1	130,637	124,124	5.2	2,130	2,563	-16.9
Retail trade.....	217,269	199,624	8.8	125,787	118,156	6.5	2,225	2,763	-19.5
Wholesale and retail trade not allocable.....	20,917	25,445	-17.8	8,939	10,587	-15.6	171	241	-29.1
Finance, insurance, and real estate.....	334,388	318,592	5.0	39,477	36,062	9.5	8,250	7,153	15.3
Services.....	121,024	110,005	10.0	22,106	20,954	5.5	849	968	-12.3
Nature of business not allocable.....	17,337	16,531	4.9	116	194	-40.2	213	2	(²)

¹See paragraph on Explanation of Terms for brief description of "Net income."²Net income exceeds net deficit. Percent not applicable.

NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Chart 1.—NUMBER AND BUSINESS RECEIPTS FOR SOLE PROPRIETORSHIPS, PARTNERSHIPS AND CORPORATIONS, 1960-61



the declines reported for sole proprietorships and partnerships. The number of active corporations has been increasing since 1953, as had the number of sole proprietorships until 1959-60. The number of partnerships, on the other hand, has been declining since 1957-58. Table A provides a comparison for 1959-60 and 1960-61 of national totals for the number of businesses, as well as receipts, profits, and depreciation, reported by the three types of business organizations. Tables B, C, and D show these summary data by industrial division for each type of organization.

Chart 2.—NUMBER OF BUSINESSES: PERCENTAGE BY INDUSTRIAL DIVISION, 1960-61

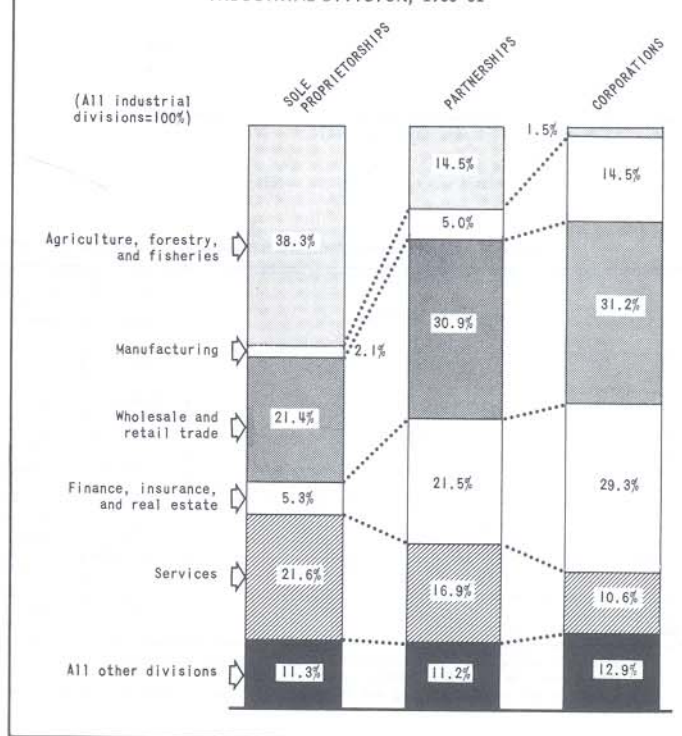


Table E.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NUMBER OF BUSINESSES BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total number of businesses	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
All industrial divisions.....	11,171,119	10,030,545	9,089,985	940,560	1,140,574
Agriculture, forestry, and fisheries.....	3,633,640	3,616,501	3,480,195	136,306	17,139
Mining.....	61,750	48,733	33,036	15,697	13,017
Construction.....	789,938	717,606	655,155	62,451	72,332
Manufacturing.....	405,679	239,817	192,634	47,183	165,862
Transportation, communication, and sanitary services.....	349,151	305,299	287,661	17,638	43,852
Wholesale and retail trade.....	2,591,435	2,235,812	1,944,759	291,053	355,623
Wholesale trade.....	464,412	346,975	306,403	40,572	117,437
Retail trade.....	2,003,578	1,786,309	1,547,858	238,451	217,269
Wholesale and retail trade not allocable.....	123,445	102,528	90,498	12,030	20,917
Finance, insurance, and real estate.....	1,019,927	685,539	482,909	202,630	334,388
Services.....	2,246,452	2,125,428	1,966,068	159,360	121,024
Nature of business not allocable	73,147	55,810	47,568	8,242	17,337

Table F.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: BUSINESS RECEIPTS BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total business receipts	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	1,046,819	244,028	171,257	72,771	802,791
Agriculture, forestry and fisheries	35,937	31,722	27,370	4,352	4,215
Mining.....	12,916	2,508	1,501	1,007	10,408
Construction.....	53,888	21,526	14,942	6,584	32,362
Manufacturing.....	378,919	14,307	6,935	7,372	364,612
Transportation, communication, and sanitary services.....	69,495	5,363	4,363	1,000	64,132
Wholesale and retail trade.....	391,428	126,065	87,062	39,003	265,363
Wholesale trade.....	160,410	29,773	17,061	12,712	130,637
Retail trade.....	216,013	90,226	65,439	24,787	125,787
Wholesale and retail trade not allocable.....	15,006	6,067	4,563	1,504	8,939
Finance, insurance, and real estate..	48,802	9,325	5,294	4,031	39,477
Services.....	54,643	32,537	23,256	9,281	22,106
Nature of business not allocable....	790	674	533	141	116

NOTE: Amounts are rounded and may not add to totals.

BUSINESS RECEIPTS

During 1960-61, business receipts, which represented payments received mainly from the sale of products and services, amounted to \$1,046,819,000,000, which is \$21,000,000,000 more than in 1959-60. Unincorporated business receipts approximated \$244,000,000,000 and receipts of corporations, \$803,000,000,000. Receipts of the three forms of business organizations are summarized by industrial division in table F.

Where receipts from rents, interest, dividends or other investment income are substantial in amount, as they are for corporations engaged primarily in financial activities, "total compiled receipts" provides another measure of gross payments. This measure is included in the basic tables in the corporation section of this report, and is defined more fully in the "Explanation of Terms."

PROFITS

Net profit reported by the three forms of business organization was \$73,000,000,000 in 1960-61, a decrease of approximately \$4,000,000,000 from 1959-60. As indicated in table G, which shows the net profit distribution for each form of business

Table G.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: NET PROFIT (LESS LOSS) BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total net profit (less loss)	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	72,932	29,427	21,067	8,360	43,505
Agriculture, forestry, and fisheries.	3,590	3,553	2,998	555	37
Mining.....	593	146	103	143	739
Construction.....	2,915	2,536	1,898	638	379
Manufacturing.....	23,397	1,247	645	602	22,145
Transportation, communication, and sanitary services.....	7,261	669	540	129	6,592
Wholesale and retail trade.....	12,271	7,745	5,455	2,290	4,526
Wholesale trade.....	4,023	1,893	1,306	587	2,130
Retail trade.....	7,706	5,481	3,869	1,612	2,225
Wholesale and retail trade not allocable.....	543	372	280	92	171
Finance, insurance, and real estate..	10,860	2,610	1,517	1,092	8,250
Services.....	11,965	11,116	8,060	3,056	849
Nature of business not allocable.....	86	99	57	42	113

Net loss exceeds net profit.

NOTE: Amounts are rounded and may not add to totals. Net profits for the three forms of business organization are not strictly comparable. See Explanation of Term "Net Profit (or deficit) and Net Profit (or loss)."

by industrial division, Service and Trade accounted for relatively more net profit than other industrial divisions in the unincorporated area while in the corporate area profits for Manufacturing predominated. Net profits of less than \$5,000 were reported by nearly two-thirds of the sole proprietorships, approximately one-fourth of the corporations, and one-third of the partnerships.

Table H.—SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS: DEPRECIATION BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total depreciation	Unincorporated businesses			Corporations
		Total	Sole proprietorships	Partnerships	
	(1)	(2)	(3)	(4)	(5)
(Million dollars)					
All industrial divisions.....	31,341	9,181	7,097	2,084	22,160
Agriculture, forestry, and fisheries.	3,646	3,468	3,137	331	178
Mining.....	957	237	134	103	720
Construction.....	1,252	625	457	168	627
Manufacturing.....	10,243	404	237	167	9,839
Transportation, communication, and sanitary services.....	5,744	498	422	76	5,246
Wholesale and retail trade.....	3,825	1,700	1,294	406	2,125
Wholesale trade.....	1,052	350	255	95	702
Retail trade.....	2,559	1,239	947	292	1,320
Wholesale and retail trade not allocable.....	214	111	93	18	103
Finance, insurance, and real estate..	2,707	720	246	474	1,987
Services.....	2,939	1,506	1,151	355	1,433
Nature of business not allocable.....	28	23	19	4	5

NOTE: Amounts are rounded and may not add to totals.

DEPRECIATION

Depreciation claimed by businesses for 1960-61 amounted to \$31,341,000,000—\$1,830,000,000 more than in 1959-60. Corporations claimed \$22,160,000,000 or approximately two-thirds of the total for all businesses; sole proprietorships, \$7,097,000,000; and partnerships, \$2,084,000,000.

Text table H contains summary data on depreciation by industrial division for each type of business organization. Text tables I and J summarize additional first-year depreciation allowances claimed by sole proprietorships classified by size of net profit and size of deduction claimed. Similar data for partnerships are shown by selected industries in tables 20 and 21.

Table I.—SOLE PROPRIETORSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION:
NUMBER OF BUSINESSES AND AMOUNT OF ADDITIONAL FIRST-YEAR DEPRECIATION
BY SIZE OF DEDUCTION CLAIMED

Size of deduction	Businesses with additional first-year depreciation	
	Number of businesses	Amount (Thousand dollars)
Total.....	53,933	36,565
Under \$50.....	5,270	150
\$50 under \$100.....	5,977	449
\$100 under \$250.....	10,937	1,773
\$250 under \$500.....	10,051	3,697
\$500 under \$1,000.....	10,625	7,472
\$1,000 under \$1,500.....	3,822	4,500
\$1,500 under \$2,000.....	3,159	5,444
\$2,000 under \$3,000.....	1,758	4,098
\$3,000 under \$4,000.....	1,905	6,918
\$4,000 or more.....	429	2,064

Table J.—SOLE PROPRIETORSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION:
NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT AND DEPRECIATION,
BY SIZE OF NET PROFIT

Size of net profit	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Depreciation	
				Total	Additional first-year allowances
				(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Businesses with and without net profit, total.....	53,933	2,594,226	278,293	134,143	36,565
Businesses with net profit, total.....	42,860	2,466,250	304,979	110,807	27,658
Under \$1,000.....	6,998	92,344	3,364	10,467	3,601
\$1,000 under \$2,000.....	5,658	134,135	8,466	8,845	2,563
\$2,000 under \$3,000.....	5,933	121,998	14,685	10,938	3,547
\$3,000 under \$4,000.....	4,190	92,647	14,717	9,113	2,633
\$4,000 under \$5,000.....	3,922	191,494	17,706	7,517	1,901
\$5,000 under \$6,000.....	2,479	92,591	13,721	6,428	1,730
\$6,000 under \$7,000.....	1,777	125,597	11,458	6,109	1,652
\$7,000 under \$8,000.....	1,485	73,224	11,115	4,663	1,013
\$8,000 under \$9,000.....	947	53,679	8,065	2,693	498
\$9,000 under \$10,000.....	778	37,844	7,360	2,079	551
\$10,000 under \$12,000.....	1,618	133,400	17,830	6,170	1,387
\$12,000 under \$15,000.....	1,897	286,350	25,362	7,080	1,657
\$15,000 under \$20,000.....	1,732	334,445	30,107	8,988	1,771
\$20,000 under \$25,000.....	1,074	174,325	23,957	4,603	980
\$25,000 under \$50,000.....	1,895	368,685	63,111	9,852	1,615
\$50,000 under \$100,000.....	440	116,282	28,870	4,593	491
\$100,000 or more.....	37	37,200	5,085	669	68
Businesses without net profit.....	11,073	127,976	26,686	23,336	8,907

EXPLANATION OF TERMS

Wherever different terms are used on return forms and schedules to describe items similar in nature, a common term is used in this report to denote these items. One such term is "business receipts" which applies to "total receipts" on the business schedule for Form 1040, "gross receipts" on the partnership Form 1065, and "gross sales" and "gross receipts" on the corporation Form 1120. Another is "net profit" for sole proprietorships and partnerships, and "net income" for corporations, which, though treated as comparable for purposes of this report, are not precisely so.

Accounts payable

These data are short-term liabilities, consisting primarily of obligations created by the purchase of merchandise, supplies, or services.

Adjusted gross income

This is the total income from all sources reported by individuals filing Form 1040. It includes gross salaries and wages, profits from business or

farming and other income such as dividends, interest, rents and pensions. The figure is reduced by any losses from business or farming and excludes amounts received under wage continuation plans for personal injuries or sickness.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, is separately identified on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations.

Amortization

Amortization consists of the following deductions: (1) deductions that taxpayers have elected to take under a 5-year writeoff program, in lieu of depreciation deductions, for the wear, tear, and obsolescence of Government-certified national defense emergency facilities and grain-storage facilities; and (2) deferred expense deductions that taxpayers have elected to take, in lieu of deducting the entire expenditure in one year, for certain research and experimental expenditures, trademark and trade name expenditures, and certain mineral exploration and development expenditures. Corporate amortization also includes deferred expense deductions that corporations have elected to take for corporate organization expenditures. Prior to the Internal Revenue Code of 1954, amortization under the 1939 Code pertained only to the writeoff of emergency and grain-storage facilities.

Amounts contributed under other employee benefit plans

These expenses, excluding pension plans within the purview of section 404 of the 1954 Code, consist of employer contributions to insurance plans, non-insured death benefit plans, and health, accident, and other welfare benefits deductible under section 162, and are separately identified on the corporation income tax form. The statistics for these contributions for corporations include any amount reported as a cost of sales or operations by the taxpayer.

Amounts contributed under pension plans

This figure which is separately identified on the corporation income tax form, consists of employer contributions deductible under section 404 of the Code. Pension plans include pension, annuity, stock bonus, profit sharing, or other deferred compensation plans. The statistics for these contributions for corporations also include amounts reported as a cost of sales or operations by the taxpayer.

Bad debts

Bad debts may be deducted when there is reasonable certainty that they are uncollectible, or a reasonable deduction may be taken through an addition to a reserve for bad debts. Taxpayers may elect either

method. Once elected, however, the approval of the Commissioner of Internal Revenue is necessary to effect a change. A debt which is deducted as uncollectible, if subsequently collected, must be reported as income for the year in which collected.

Business receipts

Business receipts include the total receipts from sales and services less allowances, rebates, and returns, but exclude nonoperating investment income.

Capital gain (or loss)

A capital gain (or loss) arises from the sale of capital assets which are defined to include all property held except: (1) Property properly included in inventory, or held primarily for sale in the ordinary course of trade or business; (2) depreciable and real property used in trade or business; (3) accounts and notes receivable acquired in the course of trade or business for services rendered or from sale of property (included in item (1) above); (4) any nonforeign government obligations issued on or after March 1, 1941, on a discount basis and payable without interest at a fixed maturity date not exceeding one year from date of issue; and (5) certain copyrights, literary, musical or artistic compositions or similar properties. Net capital gain may also arise, under certain circumstances, from the sale or exchange of property used in trade or business according to provisions of section 1231. Net losses resulting from such transactions are to be treated as ordinary losses. The same reasoning applies to property which undergoes an involuntary conversion. Casualty losses on uninsured property or capital assets are excluded in determining gain or loss from involuntary conversions, i.e., these losses are ordinary losses, and do not have to be netted against gains under section 1231.

Losses from the sale or exchange of capital assets in the taxable year are allowed in the case of corporations only to the extent of capital gains in that year, and in the case of other taxpayers, to the extent of capital gains plus taxable income or \$1,000 whichever is smaller for the year. The unallowed excess of capital losses over capital gains, however, may be carried forward to the next five years to offset any net capital gains. Capital gains and losses are considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses result from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses are deductible from long-term gains when computing the alternative tax (Code section 1201).

Capital stock

Common and preferred capital stock comprise the issued shares of ownership in the corporation. If capital stock shown on the balance sheet could not be identified as common or preferred, it was included with common stock. Since the Form 1120-S returns did not require identification as to type of capital stock, the entire amount was treated as common stock in this report for the summary tables for all types of corporation returns.

Cash

This asset account includes such items as bank deposits, checks, deposits in or shares of building and loan associations and savings accounts.

Casualty loss

A casualty loss is a deduction for loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible is limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty—the difference being reduced by the insurance coverage which may have been in effect.

Charitable contributions or gift deductions

These are allowed on corporation returns but sole proprietorships and partnerships are not permitted to take them as a business deduction. However, individuals are allowed this deduction on the Form 1040.

For corporations, deductions for charitable contributions are limited by law to five percent of the net income (before this deduction). The deduction may include a carryover of excess contributions from the two preceding years. No contributions or gifts are reported for tax purposes by mutual insurance companies since, by law, they report only investment expenses.

Compensation of officers

The compensation paid to officers of corporations includes amounts reported in the income statement of the return or identified in supporting schedules for salaries and wages, directors' fees, stock, bonuses, or bonds paid to officers for personal services rendered. On many returns, officers' compensation was combined with certain other deductions and could not be identified separately.

Compiled net profit or loss

For corporations, compiled net profit or loss, before income tax, is shown as the difference between total compiled receipts, including wholly tax-exempt interest, and total compiled deductions. While net profit takes tax-exempt interest into account, net income as used in this report does not, and is defined as the difference between total taxable receipts and total compiled deductions. Total compiled deductions is the sum of the ordinary and necessary business expenses recognized for tax purposes, plus cost of sales and operations and net loss from sales of other than capital assets.

Cost of goods sold

This amount is derived from costs most directly connected with the primary operation of the business. It is computed by adding to the opening inventory, the value of merchandise purchased, labor, material and supply costs and deducting from the total the end-of-year inventory. For corporations

this amount excludes any identifiable amounts of taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans. When identified in cost schedules, these items were transferred to their respective deduction categories.

Depletable assets

This figure represents, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, and also leases and leaseholds, subject to depletion. Accumulated depletion, shown as an adjustment to depletable assets, represents the cumulative decrease in asset value as of the end of the year.

Depletion

The Internal Revenue Code authorizes a deduction from income for depletion of a wasting asset such as a mineral deposit, or a stand of timber, to recover its cost. Owners, operating or not, lessors, or taxpayers holding fractional or overriding royalty interest may claim this deduction. There are two basic types of depletion, cost and percentage; no distinction between them is made for this report. The cost method is based on the relationship between the value of the wasting asset "taken out" and the estimated number of units in the deposit. Percentage depletion, which is not applicable to timber, is computed as a percentage of the net income or profit, or on receipts, whichever is smaller. Percentage depletion ordinarily permits recovery of much more than cost. Percentages vary with type of deposit, and are set forth in the Internal Revenue Code.

The depletion allowance is applicable only to income from the extractive process, e.g., no depletion is allowable on the proceeds of the sale of a coal mine.

Depreciable assets

This figure as reported by partnerships and corporations, on the end-of-year balance sheet is, in general, the gross amount of buildings and other fixed depreciable assets. Depreciable property is generally defined as tangible assets, such as plant and equipment having a useful life of more than one year. Included are assets certified as emergency facilities which are eligible for amortization. In some instances, the reported amount includes fully depreciated or fully amortized assets, and assets for which no depreciation deduction has been taken, such as assets under construction.

Depreciation

Depreciation is a deduction of a reasonable allowance for the exhaustion, or wear and tear of property used in a trade or business, or of property held for the production of income. This deduction is computed by a number of methods, including accelerated depreciation methods allowed by the 1954 Code for depreciating tangible property ac-

quired after December 31, 1953, and the additional first-year depreciation allowance taken on property purchased after December 31, 1957.

Dividends received deduction

A dividends received deduction is permitted most corporations for dividends from corporations which are themselves subject to the corporation income tax. The allowable deduction generally is 85 percent of dividends received from domestic corporations subject to income tax and approximately 62 percent of dividends on certain eligible preferred stock of public utilities issued before October 1, 1942. See the provisions of Internal Revenue Code sections 243, 244, and 247.

Form 1120-S, small business return of income

This form is filed by corporations electing under subchapter S, Chapter 1 of the Internal Revenue Code, to be taxed at the shareholders level. In order to qualify for this election a corporation must:

1. Be a domestic corporation with no more than ten shareholders.
2. Be owned entirely by shareholders who are individuals (or estates), and are not nonresident aliens.
3. Have only one class of stock.
4. Not be a member of an affiliated group eligible to file a consolidated return.
5. Not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, dividends, interest, annuities, and gains from sales or exchanges of stock or securities).
6. Not receive more than 80 percent of its gross receipts from sources outside the United States.

The provisions of subchapter S were effective for taxable years beginning after December 31, 1957.

Gross profit

Gross profit is shown only for partnerships in this report and is computed as business receipts less cost of goods sold.

Industrial classifications

Industrial classifications as used in *Statistics of Income* conform to the 1957 edition of the Standard Industrial Classification Manual developed by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President.

The Standard Industrial Classification has been applied on a legal entity or ownership basis for the *Statistics of Income* series. The definitions in the Standard Industrial Classification were used. Certain combinations were appropriate since the Standard Industrial Classification contains more than 900 industries. For this report, these are combined to form 90 industrial groups for sole proprietorships and partnerships and 60 for corporations. The industry classifications for unincorporated business are more detailed in the Trade and Services industries. Corporation classifications provide greater detail in Manufacturing industries.

Each return or schedule is classified according to the business activity accounting for the largest percentage of receipts. For example, although a corporation or partnership may have numerous activities, the return is classified in the single activity which meets the above criterion. Each sole proprietorship, however, is classified separately according to each business schedule, except that two or more schedules filed for separate businesses within the same industry, are combined and counted as one business.

Intangible assets

These assets consist of licenses, franchises, patents, copyrights, contracts, and similar assets having a limited useful life. Other intangible assets not having a determined useful life are included in other assets.

Inventories

Inventories are goods on hand held for sale, raw materials, or supplies which will physically become a part of merchandise intended for sale. The main types are: Merchandise or stock in trade, raw materials, work in process, finished products and growing crops reported as assets by agricultural concerns.

Investments, government obligations

This asset item on the corporation balance sheet comprises bonds or other obligations of a State, Territory, or United States possession, including obligations of political subdivisions and of the District of Columbia. United States obligations include those of instrumentalities of the Federal Government.

Net income (or deficit)

On corporation returns, net income (or deficit) is the difference between the gross income subject to tax and the ordinary and necessary business deductions allowed by the Internal Revenue Code. Net income is not the same as income subject to tax. Most of the difference results from certain statutory deductions used in computing taxable but not net income. These special statutory deductions include the net operating loss deduction, deductions for dividends received, the deduction for certain dividends paid by public utilities, the deduction allowed Western Hemisphere trade corporations, and the deduction allowed regulated investment companies for dividends paid.

Net operating loss deduction

A net operating loss sustained during the taxable year may be used by most corporations as a deduction against prior business income and any loss still unabsorbed, as a deduction from succeeding years' income. The loss arises when allowable deductions exceed gross income, with certain adjustments. See Internal Revenue Code sections 172, 381, and 382.

Net profit (or loss)

For sole proprietorships, net profit (or loss) represents the owner's entire return from the business. For partnerships, it is the difference between total receipts and the ordinary and necessary business deductions. However, capital gains or losses, contributions, certain dividend and interest income, and other income items specified by the tax laws or regulations are not included in the partnership profit. In these cases, partners allocate their distributive share to the proper item on their individual income tax returns.

Nonqualifying dividends

In this report, the term nonqualifying dividends applies to partnerships only. These are taxable dividends included in total receipts for which the individual partner is not entitled to a separate exclusion or credit.

Notes and accounts receivable

In general, these are the gross amounts arising from sales or services to customers on credit during the ordinary course of business, which are normally converted into cash within the current year.

Number of business organizations

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

Other assets

These include all assets not reported separately on the return forms such as: sinking funds, other funds, deferred charges, suspense items, interest and coupons receivable. In addition to the above, other assets of life insurance companies include market value of real estate and bonds and stocks in excess of book value; premiums due, and agents' balances. Also, other assets of banks include assets held in trust if included in the banks' assets.

Repairs

This deduction includes costs of labor and supplies, and other costs necessary for incidental repairs to the property. It does not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Royalties

For partnerships and corporations this income consists of gross amounts received for the use of property and the exhaustion of the value of property. Included are earnings such as copyrights, patents, trademarks, and natural resources under

lease such as timber, mineral mines, and oil wells. Where royalties cannot be distinguished from rents on the return forms, the combined amount was included in "other receipts."

Taxes paid (or accrued)

State and local taxes paid or accrued on business property or incurred in conducting business are allowable deductions. Also included in the amounts shown are Federal import and excise duties and taxes. Excluded, however, are: (1) Federal income and excess profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income and profits taxes paid to a foreign country or possession of the United States if any portion were claimed as a tax paid on tax-free covenant bonds; and (4) unidentifiable amounts of taxes reported in cost of sales and operations.

Total assets

Total assets for corporation returns are derived from end-of-year balance sheet schedules. The classification of returns with "zero assets" is restricted to (1) returns of liquidating or dissolving corporations which have disposed of all assets and are filing final income tax returns, (2) merging corporations whose assets have been included in the returns of the acquiring corporations, and (3) foreign corporations doing business in the United States unless they are foreign insurance companies providing balance sheet information for United States branches.

Balance sheet statistics include estimates of assets and liabilities for the small number of companies which failed to report them. These estimates are based on assets and liabilities data on returns of comparable corporations.

Total compiled receipts

Total compiled receipts on corporation returns are gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sales of property other than capital assets. The figure also includes nontaxable interest, but excludes all other nontaxable income recognized by the corporation.

Total deductions

Total deductions, in this report, are the ordinary and necessary business deductions permitted by the Internal Revenue Code and reported as such by business.

Surplus reserves

This account comprises retained earnings set aside for corporations for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which are shown separately, and reserves for taxes, and unrealized

profits or unearned income, which were includible in "other liabilities" or "other current liabilities."

Total receipts

For sole proprietorships this figure represents sales and services, less allowances, rebates and returns. Total receipts do not include long- or short-term capital gains or losses, nor do they include investment income not associated with the taxpayer's business. In this report total receipts for sole proprietorships are termed "business receipts." For partnerships, these are the sum of business receipts and such income items as interest, rents, nonqualifying dividends and other income. On corporation returns "total compiled receipts" are the sum of all items of receipts.

SOURCES OF THE DATA

Returns and Schedules Used

Sole proprietorships.—Data in these tables relate to businesses and professions carried on by individuals reporting on the business schedule C, the farm schedule F, or the taxpayer's equivalent schedule attached to return Form 1040 for the income year 1960-61. The accounting period ran primarily from January 1 to December 31, 1960, with some noncalendar year exceptions. An individual income tax return must be filed by every citizen and resident alien who receives \$600 or more gross income (\$1,200 if over 65 years of age) and by every person subject to the self-employment tax who had self-employment income of \$400 or more.

Active partnerships.—A partnership is not taxed as a legal entity, but an information return Form 1065, must be filed. Each partner is taxed, however, on his distributive share of the total partnership income, whether or not the distribution has actually been made. As defined in the Internal Revenue Code, a partnership can be a syndicate, joint venture, pool, or other unincorporated business organization which carries on any business or venture and which is not, within the meaning of the Internal Revenue Code, a trust, estate, or corporation.

Active corporation returns.—Domestic and resident foreign corporations, except charitable and other civic and business organizations expressly exempt from taxation under section 501 of the Internal Revenue Code of 1954, must file income tax returns, whether or not they transacted business during the current year. Corporation data were obtained from returns in the Form 1120 series, i.e., 1120, 1120-F (resident), 1120L, 1120M, and 1120-S, filed by active nonexempt corporations. The number of such returns differs from the total number of corporations in existence for two reasons: first, inactive corporations are not included in the figures in this report, and second, the effects of the consolidated filing privilege. The Internal Revenue Code permits affiliated groups of corporations to file one consolidated return, combining all income, expenses, and balance sheet data on that return. For 1960-61, 16,547 subsidiaries were reported on 4,534 returns filed by parent corporations. No attempt is made in this report to determine income and expense components of subsidiaries.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS
OF THE DATA

Description of the Sample

The data presented in this report are based on a systematic stratified sample of unaudited returns and schedules filed for the income year 1960-61, covering accounting periods ended July 1960 through June 1961.

Uniform methods of classifying returns were prescribed in each of the 62 district offices and the Office of International Operations in Washington, D. C., to facilitate the administrative processing of returns for collection and audit purposes. A map showing the location of the Internal Revenue District Offices follows the statistical tables in this section. The sample design was adapted to fit the regular numbering and grouping procedures used by the Service.

Returns of individuals were classified by presence or absence of business income, size of adjusted gross income, and taxpayment status. Partnership returns were classified by size of gross receipts or total income. Returns of corporations were classified by type of return, size of total assets, taxable and nontaxable status, and taxpayment status.

Only statistics from active partnerships and corporations are included in these tables. An active partnership or corporation, for purposes of *Statistics of Income*, is one for which at least one income or deduction item is reported on the return form. The returns of inactive partnerships and corporations were excluded from the tables but included in the count of the total number of returns. Inactive partnership returns numbered less than one and a half percent of the partnership returns and inactive corporations numbered less than four percent of the corporation returns. Excluded from the tables and not counted in the totals were tentative returns, amended returns not associated with the original return, returns in the Form 990 series filed by exempt organizations, and returns filed by partnerships and sole proprietorships electing to be taxed as corporations under section 1361 of the Code.

Sole proprietorships

The total sample, based on individual returns with business income, consisted of 162,068 returns. This constitutes about one and one-half percent of the estimated total number of 10,464,451 individual income tax returns with schedules C or F or the taxpayer's own equivalent schedules filed.

Individual returns with business income which showed adjusted gross income of \$150,000 or more were selected at a one-to-one ratio. Various sample ratios were prescribed for the other returns included in the sample.

Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, (2) schedules C or F in which *Statistics of Income* business activity definitions were not met, (3) nonbusiness returns included in the business sample. These adjustments reduced to 9,089,985 the number of sole proprietorships shown in this publication. The data for sole proprietorships do not include returns of fiduciaries reporting trade on business income on Form 1041. The most recent published information in *Statistics of Income—1958, Fiduciary, Gift, and Estate Tax Returns* shows some 26,000 returns of trusts or estates with gross profit (less loss) of \$352,000,000 from trade or business. Table K shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates.

Partnerships

About one million partnership returns were filed for income year 1960-61. This estimate is based on the number of returns filed during calendar 1961, and allows for delinquent filing of partnership returns. An adjustment for duplicate partnership returns, sometimes filed by more than one partner, reduced the total number to 951,866 active and inactive partnership returns. The data shown in this report are for the estimated 940,560 active partnerships.

Returns were stratified for sampling purposes into "small," "medium," and "large" classes, based on the amount of business receipts or total income.

Table K.—SOLE PROPRIETORSHIPS: NUMBER OF FORMS 1040 AND 1040W FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1960-61

Sample stratum	Number of returns						Sampling rates	
	Filed			In sample			Prescribed	Achieved
	Total	Nonbusiness	Business	Total	Nonbusiness	Business		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Forms 1040 and 1040W, total.....	42,322,273	31,857,822	10,464,451	379,989	217,921	162,068	-	-
Adjusted gross income:								
Under \$10,000:								
Nonbusiness.....	27,963,803	27,745,470	218,333	84,403	83,744	659	1/333	1/331
Schedules C and F.....	8,743,158	57,910	8,685,248	87,048	576	86,472	1/100	1/100
\$10,000 under \$50,000:								
Nonbusiness.....	3,730,622	3,711,891	18,731	110,336	109,782	554	1/33	1/34
Schedules C and F.....	1,377,713	8,913	1,368,800	40,194	264	39,930	1/33	1/34
\$50,000 under \$150,000:								
Nonbusiness.....	53,637	52,654	983	15,531	15,246	285	10/33	10/35
Schedules C and F.....	53,734	646	53,088	28,075	280	27,795	10/20	10/19
\$150,000 or more:								
Nonbusiness.....	5,300	5,176	124	5,300	5,176	124	1/1	1/1
Schedules C and F.....	5,086	47	5,039	5,086	47	5,039	1/1	1/1
Prior year delinquent, adjusted gross income:								
Under \$50,000:								
Nonbusiness.....								
Schedules C and F.....	389,039	275,020	114,019	3,835	2,711	1,124	1/100	1/101
\$50,000 or more:								
Nonbusiness.....								
Schedules C and F.....	181	95	86	181	95	86	1/1	1/1

After the sample was received in the Statistics Division, the "large" group, consisting of returns with business receipts or total income of \$500,000 or more, was subdivided into two parts: (a) returns with business receipts, total income, and total assets each less than \$5,000,000 and (b) returns that had at least one of these three measures equal to or greater than \$5,000,000. For control purposes, partnerships in the "\$5,000,000 or more" class were controlled by name. The number of returns filed, the number of partnership returns in the sample, and the sampling rate for each stratum are shown in table L.

Table L.—PARTNERSHIPS: NUMBER OF FORMS 1065 FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1960-61

Sample stratum	Number of returns ¹		Sampling rates	
	Filed (1)	In sample (2)	Prescribed (3)	Achieved (4)
Form 1065, total.....	952,062	76,511	-	-
Business receipts, or income:				
Under \$200,000.....	885,248	45,325	1/20	1/19.53
\$200,000 under \$500,000.....	44,606	8,978	1/5	1/4.97
\$500,000 under \$5,000,000 ²	21,663	21,663	1/1	1/1
\$5,000,000 or more ³	545	545	1/1	1/1

¹Adjusted for duplicate returns and includes inactive partnership returns.

²Excluding returns with total assets of \$5,000,000 or more.

³Including returns with business receipts or total income \$500,000 under \$5,000,000 having total assets of \$5,000,000 or more.

Corporations

The sample reflects the activities of the total number of domestic and resident foreign corporations filing returns with accounting periods ended July 1960 through June 1961. The total number of returns filed was estimated to be 1,188,000.

The sample was drawn to represent the total number of returns for the included accounting periods, regardless of when filed. Prior year delinquent returns were included for the purpose of estimating data for returns filed too late to be included. It was felt that the characteristics of returns due but not yet received for the income year 1960-61 could best be represented by sampling the 54,000 previous year delinquent returns which were received during the current year filing period. The total number of returns includes about 47,000 returns of inactive corporations filed, although no data were tabulated from them.

A return was due on or before the 15th day of the third month following the close of the income year. About one-half of all corporations use a noncalendar year accounting period. The filing date for returns with the earliest accounting period covered by this report was on or before October 15, 1960. Returns were due for corporations with the most recent accounting period, on or before September 15, 1961. Many corporations, however, are granted extensions of time in which to file, so that the last included returns for the income year were not filed until early in calendar year 1962.

The population of corporation returns was classified into sample classes as described below. Size of total assets was the major criterion for classification. Returns showing high total assets or net income or deficit (sample classes A, B, G, and H) were sampled at a 100 percent rate. In addition, returns in sample classes A and G were controlled by name.

Forms 1120, 1120-L, 1120-M, and 1120-F (resident)

Sample class A.—Returns with net income or deficit of \$1,000,000 or more, or total assets of \$10,000,000 or more.

Sample class B.—The following special types of returns when not included in sample class A: consolidated returns; returns with personal holding company schedules attached; life and mutual insurance company returns; Form 1120-F returns of resident foreign corporations; and returns with overpayment of tax. In addition, other returns with net income or deficit under \$1,000,000 but with total assets of \$1,000,000 under \$10,000,000 were included in this sample class.

Sample class C.—Returns other than the special types of returns described under sample class B, with total assets of \$100,000 under \$1,000,000 in the case of current-year returns, and with total assets either under \$1,000,000 or not reported in the case of prior-year delinquent returns.

Sample class D.—Current-year returns, other than the special types of returns described under sample class B, with reported total assets greater than zero but less than \$100,000.

Sample classes E and F.—Current-year returns, other than the special return types described under sample class B, which showed assets zero or not reported. After sampling according to prescribed sampling rates, these returns were separated into class E (active corporation returns) and class F (inactive corporation returns). Returns in sample class E were separated further, into returns with zero assets and returns with assets not reported. Returns with zero assets were identified by information provided by the corporation on the tax return. All other returns were regarded as returns with assets not reported. For this second group, other sources were used to estimate balance sheet information for as many returns as possible. Assets and liabilities estimated were then weighted to represent the assets and liabilities for all returns in sample class E with assets not reported.

Form 1120-S

Sample class G.—Returns with net income or deficit of \$1,000,000 or more, or total assets of \$10,000,000 or more.

Sample class H.—Current-year returns with net income or deficit under \$1,000,000 but with total assets of \$1,000,000 under \$10,000,000, and all

Table M.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-L, 1120-M, AND 1120-S FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE CLASS, 1960-61

Sample class	Number of returns ¹		Sampling rates	
	Filed (1)	In sample (2)	Prescribed (3)	Achieved (4)
Corporation returns, total.....	1,187,777	169,272	-	-
Forms 1120, 1120-L, 1120-M:				
Sample class A.....	11,547	11,547	1.0000	1.0000
Sample class B.....	75,344	75,344	1.0000	1.0000
Sample class C.....	391,686	39,494	0.1000	0.1008
Sample class D.....	564,471	26,798	0.0500	0.0475
Sample class E (Active).....	34,480	984	0.2000	(²)
Sample class F (Inactive).....	18,821	3,677	0.2000	0.1954
Form 1120-S:				
Sample class G.....	11	11	1.0000	1.0000
Sample class H.....	2,687	2,687	1.0000	1.0000
Sample class I.....	88,730	8,370	0.1000	0.0984

¹Includes returns of inactive corporations.

²See text description of sample classes E and F.

prior-year delinquent returns not included in sample class G.

Sample class I.—Current-year returns with total assets either under \$1,000,000 or not reported. Returns with assets not reported were treated the same as in sample classes E and F.

For each of these sample classes, the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates are given in table M.

Method of Estimation

The total number of returns with business schedules C and F filed, partnerships filing returns, and corporation returns filed was determined from counts made in each of the Internal Revenue district offices and submitted to the Statistics Division.

The adequacy of response by sampling stratum or class was reviewed for each district office by applying for each district office the prescribed sample rate to the number of returns filed and comparing this expected sample size with the number of sample returns actually received from each office. When receipts of returns appeared to be inadequate, a followup procedure was employed to obtain the missing returns. Estimates for all returns were determined by multiplying the sample data by national weights obtained by dividing the number of returns filed in a sampling stratum or class by the number of sample returns received in that stratum or class, and then summarizing the data for all classes. However, more precise weights, one set for each district, were used to derive the statistics for Internal Revenue districts in tables 10, 11, 23 and 24. Achieved sampling rates varied sufficiently among the districts to warrant the adoption of these separate sets of weights. As a result, the sums of the estimates based on district weights show slight differences from the corresponding items in tables based on national weights.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability is the sampling variability expressed in terms of a percent of the estimate. The sampling variability at the 95 percent level when added to and subtracted from the estimate, provides the upper and lower limits within which 95 out of 100 estimates derived from similarly selected samples would be expected to fall. The data in tables O, P, Q, R, and S, present frequency estimates together with their corresponding relative sampling variabilities at the 95 percent confidence level of selected data items for sole proprietorships, partnerships, and corporations. Table N, which is based on a special "upper limit" statistical formula, provides conservative relative sampling variabilities somewhat higher than those which would be obtained by using the standard sampling variability formula. Table N may be used for frequency estimates in general.

Table N.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF THE ESTIMATED NUMBER OF RETURNS, BY SIZE OF TOTAL ASSETS, 1960-61

Estimated number of returns	Tables showing classification by asset size			Tables not showing classification by asset size
	Returns with total assets—			
	Under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 or more	
	(1)	(2)	(3)	(4)
	(Percent)			
200.....	63	45	For the most part consists of returns sampled at a 100% rate and therefore not subject to sampling variability.	63
300.....	52	36		52
400.....	45	32		45
500.....	40	28		40
600.....	36.5	25.8		36.5
700.....	33.8	23.9		33.8
800.....	31.6	22.4		31.6
1,000.....	25.8	18.2		25.8
1,200.....	28.3	20.0		28.3
1,400.....	23.9	16.9		23.9
1,600.....	22.4	15.8		22.4
1,800.....	21.1	14.9		21.1
2,000.....	20.0	14.1		20.0
2,500.....	17.9	12.6		17.9
3,000.....	16.3	11.5		16.3
4,000.....	14.1	10.0		14.1
5,000.....	12.6	8.9		12.6
7,000.....	10.7	7.6		10.7
10,000.....	8.9	6.3		8.9
15,000.....	7.3	5.2		7.3
25,000.....	5.7	4.0	5.7	
35,000.....	4.8	3.4	4.8	
50,000.....	4.0	2.8	4.0	
75,000.....	3.3	2.3	3.3	
100,000.....	2.8	2.0	2.8	
150,000.....	2.3	1.6	2.3	
200,000.....	2.0	1.4	2.0	
250,000.....	1.8	1.3	1.8	
500,000.....	1.3	.9	1.3	

NOTE: An upper limit formula was used to compute the relative sampling variability estimates shown in this table. Therefore, the relative sampling variability estimates are higher than those which would have been obtained by using the standard formula. The disparity is generally less for tables showing classification by size of total assets than for other tables.

Use of table N may be illustrated by an example in which the estimate is 25,000 returns, each with total assets of \$100,000 under \$250,000. In this instance, column 2, assets \$100,000 under \$1,000,000, is to apply. The figure in column 2, opposite 25,000 is 4 percent. Consequently, the relative sampling variability for this estimate is somewhat less than 4 percent.

Data have been deleted from tables where the sampling variability was considered excessive. Where such a deletion has been made, the applicable tables have been footnoted. The absence of statistics for items presented in the tables and indicated by means of a dash may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, then there were no returns with the particular characteristic. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristic were not present among the returns sampled.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. A large proportion of the

Table O.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF THE ESTIMATED NUMBER OF SOLE PROPRIETORSHIPS, BY INDUSTRIAL GROUP, 1960-61

Industrial group	Number of businesses	Relative sampling variability (Percent)	Industrial group	Number of businesses	Relative sampling variability (Percent)
All industrial groups.....	9,089,985	0.29	Wholesale and retail trade—Continued		
Agriculture, forestry, and fisheries.....	3,480,195	0.89	Retail trade—Continued		
Farms.....	3,358,615	0.92	Building materials.....	27,128	11.56
Agricultural services, hunting, trapping, and forestry.....	96,059	6.37	Hardware and farm equipment.....	33,907	10.54
Offices of veterinarians and animal hospitals.....	12,269	17.46	Sporting goods stores and bicycle shops.....	10,541	19.47
Other agricultural services, hunting trapping, and forestry..	83,790	6.85	Fuel and ice dealers.....	19,022	14.00
Fisheries.....	25,521	12.50	Antique and secondhand stores.....	26,515	12.24
Mining.....	33,036	9.74	Drug and proprietary stores.....	33,931	9.29
Crude petroleum and natural gas.....	23,649	11.21	Liquor stores.....	20,593	12.79
Other mining, including quarrying.....	9,387	19.46	News dealers and stands; cigar stores and stands.....	13,755	16.66
Construction.....	655,155	2.38	Florists.....	18,989	14.18
General contractors.....	110,187	5.77	Jewelry stores.....	19,462	14.30
Special trade contractors.....	510,735	2.73	Other retail stores.....	139,164	5.20
Plumbing, heating, and air conditioning.....	62,970	7.82	Wholesale and retail trade not allocable.....	90,498	6.49
Electrical work.....	38,613	9.86			
Other special trade contractors.....	409,152	3.09	Finance, insurance, and real estate.....	482,909	2.64
Contractors not allocable.....	34,233	10.88	Credit agencies other than banks.....	5,895	22.46
Manufacturing.....	192,634	4.27	Security and commodity brokers, dealers, exchanges, and services	14,530	14.89
Food and kindred products, including beverages.....	23,235	12.36	Insurance agents, brokers and service.....	162,400	4.60
Textile mill products.....	1,390	49.64	Real estate.....	263,288	3.64
Apparel and other finished products made from fabrics and similar materials.....	9,927	18.61	Real estate operators (except developers) and lessors.....	103,882	5.97
Lumber and wood products, except furniture.....	47,494	8.95	Agents, brokers, and managers.....	142,487	4.94
Furniture and fixtures.....	10,096	19.13	Other real estate.....	16,919	13.40
Printing, publishing, and allied industries.....	28,042	11.03	Other finance, insurance, and real estate.....	36,796	9.44
Chemicals and allied products.....	3,910	29.28	Services.....	1,966,068	1.23
Leather and leather products.....	1,256	53.90	Lodging services.....	131,461	5.45
Stone, clay, and glass products.....	6,333	23.10	Hotels.....	17,089	15.11
Primary metals industries.....	1,500	45.40	Tourist courts and motels.....	46,136	9.22
Fabricated metal products, except machinery and transportation equipment.....	5,869	22.92	Rooming houses, camps, and other lodging places.....	68,236	7.61
Machinery, except electrical and transportation equipment.....	20,628	12.90	Personal services.....	465,935	2.86
Electrical machinery, equipment, and supplies.....	2,810	38.33	Laundries, laundry services, and cleaning and dyeing plants..	87,839	6.88
Transportation equipment.....	3,662	30.91	Photographic studios, including commercial photography.....	26,031	12.40
Other manufacturing industries.....	26,482	11.68	Beauty and barber shops, including schools.....	264,317	3.83
Transportation, communication, and sanitary services.....	287,661	3.67	Shoe repair shops, shoe shine parlors, and hat cleaning shops.	25,958	12.29
Motor freight transportation and warehousing.....	205,762	4.38	Funeral service and crematories.....	13,971	14.55
Other transportation.....	66,804	7.60	Other personal services.....	47,819	9.23
Communication, water supply, and other sanitary services.....	15,095	15.73	Business services.....	207,430	4.14
Wholesale and retail trade.....	1,944,759	1.27	Advertising.....	15,569	15.35
Wholesale trade.....	306,403	3.33	Services to dwellings and other buildings.....	27,905	12.14
Groceries and related products.....	39,490	9.70	Other business services.....	163,956	4.61
Electrical goods.....	4,266	30.08	Automotive services.....	126,328	5.58
Hardware, plumbing and heating equipment and supplies.....	4,853	26.25	Automobile parking.....	5,171	25.76
Beer, wine, and distilled alcoholic beverages.....	6,254	23.03	Automobile repair shops.....	113,741	5.88
Dry goods and apparel.....	13,148	15.75	Other automotive services, including rentals.....	7,416	24.45
Drugs, chemicals, and allied products.....	4,340	27.51	Repair services, except automotive.....	164,277	4.95
Lumber and construction materials.....	8,437	21.14	Motion picture production, distribution and service industries.....	2,893	31.97
Machinery, equipment, and supplies.....	10,829	18.15	Motion picture theaters.....	3,641	34.96
Motor vehicles and automotive equipment.....	7,793	20.69	Amusement and recreation services, except motion pictures.....	82,890	6.71
Farm products—raw materials.....	16,475	14.70	Bowling alleys and billiard and pool parlors.....	10,813	19.98
Other wholesalers.....	190,518	4.22	Other amusement and recreation services, except motion pictures.....	72,077	7.12
Retail trade.....	1,547,858	1.46	Medical and other health services.....	392,381	2.62
Food.....	308,126	3.54	Offices of physicians, surgeons, and oculists.....	142,444	3.65
Grocery stores, meat, fish, fruit, and vegetable markets....	257,176	3.90	Offices of dentists and dental surgeons.....	83,832	5.48
Bakeries.....	12,286	17.32	Other medical and health services.....	166,105	4.66
Other food stores.....	38,664	10.02	Legal services.....	122,356	4.76
General merchandise.....	179,113	4.61	Educational services.....	69,025	7.37
Apparel and accessories.....	69,690	7.30	Engineering and architectural services.....	45,066	7.82
Furniture, home furnishings, and equipment.....	66,225	7.56	Accounting, auditing, and bookkeeping services.....	84,931	6.44
Automotive dealers.....	63,149	7.76	Other services.....	67,454	7.02
Gasoline service stations.....	203,960	4.32	Nature of business not allocable.....	47,568	9.60
Eating and drinking places.....	294,588	3.60			

returns were mathematically verified, but not audited, in the district offices before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in these data.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with obvious errors were edited and properly transcribed. Mechanical transcribing was verified by the process of repeat punching and, prior to tabulating, numerous tests for consistency were applied to these data while the information was being processed through the electronic computing system.

An extensive system of sample management and control was used to insure the selection of the prescribed sample and prevent inaccuracies in estimating the number of returns filed. Sample controls were maintained on a district basis by the most detailed Internal Revenue grouping. In addition, a name control file containing a historical record of the tax return information for very large taxpayers provided a further check on the completeness of the sample.

The controls maintained for the selection of the sample returns and the processing of the source data in the field offices did not completely eliminate the possibility of error. Practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

Table P.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF THE ESTIMATED NUMBER OF PARTNERSHIPS, BY INDUSTRIAL GROUP, 1960,61

Industrial group	Number of partnerships	Relative sampling variability (Percent)	Industrial group	Number of partnerships	Relative sampling variability (Percent)
All industrial groups.....	940,560	0.10	Wholesale and retail trade—Continued		
Agriculture, forestry, and fisheries, total.....	136,306	2.13	Retail trade—Continued		
Farms.....	126,189	2.23	Building materials.....	5,716	10.25
Agricultural services, hunting and trapping, and forestry, total.....	8,217	9.14	Hardware and farm equipment.....	10,516	7.85
Office of veterinarians and animal hospitals.....	1,103	25.84	Sporting goods stores and bicycle shops.....	1,944	19.14
Other agricultural services, hunting and trapping, and forestry	7,114	9.78	Fuel and ice dealers.....	2,116	17.67
Fisheries.....	1,900	19.42	Antique and secondhand stores.....	3,375	14.70
Mining, total.....	15,697	6.64	Drug stores and proprietary stores.....	8,660	8.66
Crude petroleum and natural gas.....	10,842	8.05	Liquor stores.....	5,235	11.19
Other mining, including quarrying.....	4,855	11.86	News dealers and newsstands; cigar stores and stands.....	1,049	26.02
Construction, total.....	62,451	3.20	Florists.....	2,561	16.87
General contractors.....	17,795	5.91	Jewelry stores.....	3,111	15.01
Special trade contractors, total.....	40,856	4.06	Other retail stores.....	17,328	6.26
Plumbing, heating, and air conditioning.....	7,856	9.34	Wholesale and retail trade not allocable.....	12,030	7.30
Electrical work.....	3,204	14.58	Finance, insurance, and real estate, total.....	202,630	1.67
Other special trade contractors.....	29,796	4.81	Credit agencies other than banks.....	14,668	7.01
Contractors not allocable.....	3,800	13.68	Security and commodity brokers, dealers, exchanges, and services.....	2,959	13.42
Manufacturing, total.....	47,183	3.61	Insurance agents, brokers, and service.....	12,608	7.49
Food and kindred products, including beverages.....	6,992	9.04	Real estate, total.....	149,662	2.02
Textile mill products.....	698	26.93	Real estate operators (except developers) and lessors.....	132,231	2.18
Apparel and other finished products made from fabrics and similar materials.....	4,082	12.03	Agents, brokers, and managers.....	4,198	13.13
Lumber and wood products, except furniture.....	8,409	8.94	Other real estate.....	13,233	7.13
Furniture and fixtures.....	2,284	17.03	Other finance, insurance, and real estate.....	22,733	5.60
Printing, publishing, and allied industries.....	6,538	10.25	Services, total.....	159,360	1.92
Chemicals and allied products.....	775	27.74	Lodging services, total.....	14,066	7.08
Leather and leather products.....	474	35.65	Hotels.....	3,883	13.37
Stone, clay, and glass products.....	2,060	17.57	Tourist courts and motels.....	6,335	10.62
Primary metal industries.....	810	27.78	Rooming houses, camps, and other lodging places.....	3,848	13.75
Fabricated metal products, except machinery and transportation equipment.....	2,902	14.71	Personal services, total.....	32,574	4.64
Machinery, except electrical and transportation equipment.....	4,384	12.36	Laundries, laundry services, and cleaning and dyeing plants.....	12,853	7.45
Electrical machinery, equipment, and supplies.....	697	29.84	Photographic studios, including commercial photography.....	1,417	22.65
Transportation equipment.....	544	34.01	Beauty and barber shops, including schools.....	12,190	7.71
Other manufacturing industries.....	5,534	10.93	Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	1,078	26.16
Transportation, communication, and sanitary services, total.....	17,638	6.28	Funeral service and crematories.....	3,792	13.66
Motor freight transportation and warehousing.....	12,055	7.63	Other personal services.....	1,244	24.28
Other transportation.....	3,576	14.01	Business services, total.....	14,271	7.01
Communication, water supply, and other sanitary services.....	2,007	18.73	Advertising.....	1,187	23.34
Wholesale and retail trade, total.....	291,053	1.27	Services to dwellings and other buildings.....	1,351	23.09
Wholesale trade, total.....	40,572	3.63	Other business services.....	11,733	7.78
Groceries and related products.....	7,083	8.06	Automotive services, total.....	19,223	6.09
Electrical goods.....	949	23.92	Automobile parking.....	929	27.88
Hardware, plumbing and heating equipment and supplies.....	815	24.54	Automobile repair shop.....	16,371	6.62
Beer, wine, and distilled alcoholic beverages.....	1,246	19.26	Automobile rentals and automobile services, except repair.....	1,923	19.24
Dry goods and apparel.....	2,166	15.97	Other repair services.....	10,584	8.27
Drugs, chemicals, and allied products.....	827	26.84	Motion picture production and distribution and motion picture service industries.....	577	33.10
Lumber and construction materials.....	1,094	21.76	Motion picture theaters.....	1,991	18.78
Machinery, equipment, and supplies.....	3,683	12.92	Amusement and recreation services, except motion pictures, total.....	10,659	8.17
Motor vehicles and automotive equipment.....	2,210	16.24	Bowling alleys and billiard and pool parlors.....	2,367	17.28
Farm products—raw materials.....	4,554	10.63	Other amusement and recreation services, except motion pictures.....	8,292	9.29
Other wholesalers.....	15,945	6.08	Medical and other health services, total.....	18,361	6.07
Retail trade, total.....	238,451	1.47	Offices of physicians and surgeons.....	10,669	8.00
Food, total.....	39,534	3.97	Offices of dentists and dental surgeons.....	1,542	21.66
Grocery stores, meat, fish, fruit, and vegetable markets.....	35,080	4.19	Other medical and health services.....	6,150	10.47
Bakeries.....	1,886	19.57	Legal services.....	19,950	5.82
Other food stores.....	2,568	16.63	Educational services.....	1,146	25.13
General merchandise.....	14,048	6.94	Engineering and architectural services.....	6,058	10.45
Apparel and accessories.....	15,674	6.56	Accounting, auditing, and bookkeeping services.....	8,076	9.32
Furniture, home furnishings, and equipment.....	14,885	6.71	Other services.....	1,824	19.85
Automotive dealers.....	14,736	6.05			
Gasoline service stations.....	30,554	4.75			
Eating and drinking places.....	47,409	3.80	Nature of business not allocable.....	8,242	9.37

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

Table Q.—ACTIVE CORPORATION RETURNS, AND SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF THE ESTIMATED NUMBER OF RETURNS BY INDUSTRIAL GROUP, 1960-61

Industrial group	Active corporation returns		Small business corporation returns, Form 1120-S	
	Number	Relative sampling variability at 95 per-cent level (Percent)	Number	Relative sampling variability at 95 per-cent level (Percent)
	(1)	(2)	(3)	(4)
All industrial groups.....	1,140,574	0.11	90,221	0.21
Agriculture, forestry, and fisheries, total.....	17,139	5.65	2,508	11.65
Mining, total.....	13,017	6.39	1,009	18.68
Metal mining.....	1,035	23.40	(¹)	(¹)
Bituminous coal and lignite mining.....	1,828	17.33	197	42.21
Crude petroleum and natural gas.....	6,873	8.87	544	25.37
Mining and quarrying of nonmetallic minerals, and anthracite mining.....	3,281	12.43	217	40.45
Construction, total.....	72,332	2.77	8,290	6.23
General building contractors.....	21,672	5.16	2,277	12.32
Highway and street construction and heavy construction.....	9,901	7.17	773	21.15
Special trade contractors.....	38,392	3.92	5,069	8.16
Contractors not allocable.....	2,367	17.37	171	44.51
Manufacturing, total.....	165,862	1.64	14,240	4.59
Beverage industries.....	3,147	11.52	349	31.53
Food and kindred products.....	14,825	5.56	1,108	17.83
Tobacco manufacturers.....	168	49.11	-	-
Textile mill products.....	5,888	8.71	395	29.68
Apparel and other finished products made from fabrics and similar materials.....	16,758	5.83	2,209	12.50
Lumber and wood products, except furniture.....	8,445	7.64	847	20.28
Furniture and fixtures.....	6,084	9.30	616	23.87
Paper and allied products.....	3,193	11.02	235	39.08
Printing, publishing, and allied industries.....	19,657	5.40	1,858	13.72
Chemicals and allied products.....	9,015	7.57	510	26.35
Petroleum refining and related industries.....	879	20.16	(¹)	(¹)
Rubber and miscellaneous plastics products.....	3,942	11.32	229	39.39
Leather and leather products.....	2,745	12.53	294	35.02
Stone, clay, and glass products.....	7,791	7.84	478	26.86
Primary metal industries.....	4,545	9.89	312	33.54
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	17,518	5.36	1,380	15.97
Machinery, except electrical and transportation equipment.....	17,708	5.38	1,408	15.93
Electrical machinery, equipment, and supplies.....	7,208	8.21	432	28.25
Transportation equipment, except motor vehicles.....	2,066	14.93	145	48.65
Motor vehicles and motor vehicle equipment.....	1,697	16.50	103	58.65
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	2,823	13.68	206	41.63
Other manufacturing industries.....	9,760	7.63	1,094	17.84
Transportation, communication, electric, gas, and sanitary services, total.....	43,852	3.61	2,998	10.70
Transportation.....	33,491	4.20	2,321	12.20
Communication.....	5,431	9.70	429	28.64
Electric and gas companies and systems.....	1,299	17.69	(¹)	(¹)
Water supply and other sanitary services.....	3,631	13.19	207	41.63
Wholesale and retail trade, total.....	355,623	1.07	38,568	2.31
Wholesale trade, total.....	117,437	2.05	11,637	5.17
Groceries and related products.....	14,073	6.22	1,699	14.45
Electrical goods, hardware, and plumbing and heating equipment and supplies.....	13,671	6.12	1,109	17.62
Other wholesalers.....	89,693	2.38	8,829	6.04
Retail trade, total.....	217,269	1.50	24,650	3.25
Food.....	13,896	6.58	1,432	15.59
General merchandise.....	14,399	6.39	1,034	18.43
Apparel and accessories.....	27,327	4.71	2,833	11.06
Furniture, home furnishings, and equipment.....	21,980	5.19	2,621	11.46
Automotive dealers.....	37,946	3.96	4,382	9.56
Eating and drinking places.....	31,381	4.61	3,071	10.63
Building materials.....	24,655	5.98	3,207	14.52
Other retail stores.....	45,685	3.66	6,070	7.42
Wholesale and retail trade not allocable.....	20,917	5.29	2,281	12.36
Finance, insurance, and real estate, total.....	334,388	1.09	10,368	5.52
Banking.....	15,205	2.39	93	61.70
Credit agencies other than banks.....	51,795	3.05	662	22.95
Holding and other investment companies.....	10,866	6.50	(¹)	(¹)
Security and commodity brokers, dealers, exchanges, and services.....	2,986	13.71	169	45.03
Insurance carriers.....	3,981	5.71	(¹)	(¹)
Insurance agents, brokers, and service.....	17,937	5.98	2,329	12.27
Real estate.....	231,618	1.42	7,065	6.81
Services, total.....	121,024	2.16	11,760	5.14
Hotels, rooming houses, camps, and other lodging places.....	11,704	6.80	1,363	15.83
Personal services.....	21,878	5.43	2,739	11.26
Business services.....	32,360	4.45	2,508	11.75
Automobile repair, automobile services, and garages.....	18,883	6.89	2,017	16.90
Motion pictures.....	6,908	9.48	455	27.89
Amusement and recreation services, except motion pictures.....	14,471	6.44	1,301	16.36
Other services.....	14,820	6.64	1,377	16.07
Nature of business not allocable.....	17,337	6.81	480	26.92

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

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Table R.—SOLE PROPRIETORSHIPS AND ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF SELECTED FREQUENCY ESTIMATES BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total		Business receipts		Depreciation		Depletion	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOLE PROPRIETORSHIPS								
All industrial divisions.....	9,089,985	0.29	8,954,207	0.30	6,661,830	0.49	27,340	10.83
Agriculture, forestry, and fisheries.....	3,480,195	.89	3,398,690	.91	2,729,388	1.05	3,227	33.06
Mining.....	33,036	9.74	31,186	10.08	25,872	11.02	14,459	14.40
Construction.....	655,155	2.38	651,053	2.39	439,217	2.92	749	71.16
Manufacturing.....	192,634	4.27	191,073	4.29	147,863	4.83	789	64.88
Transportation, communication and sanitary services.....	287,661	3.67	285,965	3.68	227,112	4.13	404	90.35
Wholesale and retail trade, total.....	1,944,759	1.27	1,934,943	1.27	1,403,909	1.53	4,002	29.89
Wholesale trade.....	306,403	3.33	303,059	3.35	205,113	4.04	1,518	47.30
Retail trade.....	1,547,858	1.46	1,542,097	1.46	1,128,885	1.74	2,349	39.72
Wholesale and retail trade not allocable.....	90,498	6.49	89,786	6.52	69,911	7.42	135	(1)
Finance, insurance, and real estate.....	482,909	2.64	471,401	2.67	321,897	3.25	717	61.79
Services.....	1,966,068	1.23	1,946,382	1.24	1,343,115	1.51	2,792	34.46
Nature of business not allocable.....	47,568	9.60	43,513	10.11	23,458	13.82	201	(1)
ACTIVE PARTNERSHIP RETURNS								
All industrial divisions.....	940,560	0.10	913,022	0.18	745,100	0.46	14,672	6.80
Agriculture, forestry, and fisheries.....	136,306	2.13	129,394	2.20	108,684	2.43	1,676	20.64
Mining.....	15,697	6.64	13,552	7.13	12,244	7.49	7,328	9.65
Construction.....	62,451	3.20	61,587	3.23	48,887	3.63	521	35.32
Manufacturing.....	47,183	3.61	46,236	3.64	41,403	3.83	387	37.73
Transportation, communication and sanitary services.....	17,638	6.28	17,307	6.34	15,578	6.68	64	(1)
Wholesale and retail trade, total.....	291,051	1.27	289,176	1.27	242,927	1.42	1,199	22.77
Wholesale trade.....	40,572	3.63	39,874	3.65	31,546	3.99	236	47.03
Retail trade.....	238,451	1.47	237,444	1.47	203,222	1.62	846	27.78
Wholesale and retail trade not allocable.....	12,030	7.30	11,908	7.33	8,159	8.62	117	73.50
Finance, insurance, and real estate.....	202,630	1.67	193,422	1.72	142,297	2.08	2,847	15.98
Services.....	159,360	1.92	155,718	1.95	130,053	2.17	610	33.77
Nature of business not allocable.....	8,242	9.37	6,633	10.43	3,027	15.36	40	(1)
Industrial division	Amortization		Payments to partners		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SOLE PROPRIETORSHIPS								
All industrial divisions.....	26,632	11.95	Not applicable		7,107,282	0.44	1,982,725	1.29
Agriculture, forestry, and fisheries.....	11,489	18.07			2,392,771	1.15	1,087,423	1.83
Mining.....	183	(1)			19,020	13.33	14,017	14.18
Constructions.....	1,447	50.66			595,941	2.49	59,215	8.55
Manufacturing.....	1,192	54.53			159,804	4.69	32,833	10.51
Transportation, communication and sanitary services.....	805	70.19			233,835	4.08	53,827	8.62
Wholesale and retail trade, total.....	5,563	25.15			1,578,517	1.43	366,246	3.24
Wholesale trade.....	464	80.17			261,770	3.59	44,636	9.09
Retail trade.....	4,893	27.14			1,242,719	1.65	305,141	3.59
Wholesale and retail trade not allocable.....	206	(1)			74,029	7.17	16,469	15.33
Finance, insurance, and real estate.....	1,033	54.79	Not applicable		396,882	2.88	86,030	6.80
Services.....	4,486	29.49			1,697,207	1.33	268,869	3.80
Nature of business not allocable.....	432	(1)			33,304	11.24	14,265	18.37
ACTIVE PARTNERSHIPS RETURNS								
All industrial divisions.....	Not available		118,124	2.20	739,420	0.46	201,135	1.67
Agriculture, forestry, and fisheries.....			7,625	9.47	103,875	2.49	32,430	4.66
Mining.....			2,172	17.50	8,401	9.01	7,297	9.91
Construction.....			10,750	7.87	52,942	3.49	9,507	8.48
Manufacturing.....			9,470	7.78	37,896	4.01	9,285	8.56
Transportation, communication and sanitary services.....			2,873	15.42	13,787	7.10	3,852	13.68
Wholesale and retail trade, total.....			53,354	3.29	239,572	1.44	51,480	3.58
Wholesale trade.....			7,808	7.67	34,391	3.90	6,180	10.13
Retail trade.....			43,604	3.74	195,735	1.66	42,716	3.97
Wholesale and retail trade not allocable.....			1,942	17.56	9,446	8.14	2,584	16.52
Finance, insurance, and real estate.....	Not available		9,337	8.51	145,653	2.04	56,977	3.47
Services.....			21,697	5.60	131,519	2.15	27,838	5.04
Nature of business not allocable.....			845	29.23	5,776	11.18	2,467	17.23

¹No reliable estimate of the sampling variability can be obtained from the sample.

Table S.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT LEVEL FOR SELECTED FREQUENCY ESTIMATES, BY INDUSTRIAL DIVISION, 1960-61

Industrial division	Total returns		Returns showing—													
			Business receipts		Net long-term capital gain reduced by net short-term capital loss		Net gain, sales other than capital assets		Net loss, sales other than capital assets		Amortization		Depreciation		Depletion	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Active corporation returns, total ¹	1,140,574	0.11	911,519	0.38	127,639	1.64	65,993	2.72	46,192	3.13	205,873	1.51	932,977	0.37	16,985	5.03
Agriculture, forestry, and fisheries.....	17,139	5.65	16,503	5.74	3,331	11.35	778	23.78	620	27.26	3,561	12.41	15,517	5.84	518	29.54
Mining.....	13,017	6.39	10,913	6.76	2,493	12.23	990	20.81	760	23.16	2,624	14.02	10,274	6.80	5,747	8.63
Construction.....	72,332	2.77	67,553	2.85	8,013	7.41	2,164	15.43	2,776	14.09	13,895	6.51	60,106	2.99	512	27.15
Manufacturing.....	165,862	1.64	160,846	1.66	26,515	3.37	4,148	10.08	9,516	6.45	27,533	4.25	151,153	1.69	2,259	10.67
Transportation, communication, electric, gas, and sanitary services.....	43,852	3.61	41,877	3.67	6,618	8.10	1,306	19.37	1,967	15.30	7,072	8.67	38,958	3.77	447	24.61
Wholesale and retail trade.....	355,623	1.07	346,758	1.08	32,973	3.47	7,652	8.22	12,489	6.51	61,345	3.03	312,431	1.15	2,203	15.66
Wholesale trade.....	117,437	2.05	113,447	2.07	12,831	5.33	2,628	13.51	4,761	9.93	21,870	5.13	96,907	2.21	891	22.67
Retail trade.....	217,269	1.50	213,091	1.51	17,926	4.90	4,451	10.94	6,878	9.09	36,237	4.01	198,926	1.57	1,174	21.98
Wholesale and retail trade not allocable.....	20,917	5.29	20,220	5.35	2,216	13.58	573	31.94	850	26.35	3,238	13.56	16,598	5.76	138	78.26
Finance, insurance, and real estate.....	334,388	1.09	331,339	1.72	36,969	3.02	46,322	3.29	13,308	5.55	63,619	2.87	238,363	1.32	4,492	10.08
Services.....	121,024	2.16	111,701	2.25	10,324	6.95	2,586	15.31	4,361	11.14	23,962	5.03	102,846	2.33	755	29.80
Nature of business not allocable.....	17,337	6.81	4,029	13.32	403	41.44	47	(2)	395	45.82	2,262	18.30	3,329	14.62	52	(2)
Small business corporation returns, Form 1120-S.....	90,221	.21	82,922	.63	10,071	5.79	4,996	8.19	3,021	10.62	20,510	3.68	80,205	.74	881	19.77
Agriculture, forestry, and fisheries.....	2,508	11.65	2,364	12.06	641	23.15	54	79.63	140	50.00	878	19.93	2,361	12.07	52	82.69
Mining.....	1,009	18.68	926	19.44	210	41.58	43	(2)	56	76.79	245	37.96	872	20.07	415	29.16
Construction.....	8,290	6.23	7,983	6.38	813	21.74	180	44.44	280	36.07	1,998	13.21	7,469	6.61	24	(2)
Manufacturing.....	14,240	4.59	14,093	4.63	1,578	15.09	216	40.28	562	25.09	2,765	11.21	13,470	4.76	150	46.67
Transportation, communication, electric, gas, and sanitary services.....	2,998	10.70	2,952	10.84	528	26.94	65	72.31	140	50.00	777	21.36	2,841	11.02	-	-
Wholesale and retail trade.....	38,568	2.31	38,139	2.34	4,005	9.59	640	23.44	1,010	18.50	8,093	6.35	35,647	2.47	159	47.17
Wholesale trade.....	11,637	5.17	11,481	5.22	1,270	17.18	174	44.25	337	32.05	2,575	11.65	10,383	5.53	54	79.63
Retail trade.....	24,650	3.25	24,416	3.28	2,392	12.52	423	28.84	631	23.45	5,111	8.14	23,192	3.40	105	58.10
Wholesale and retail trade not allocable.....	2,281	12.36	2,242	12.44	343	33.97	43	(2)	42	(2)	407	29.73	2,072	12.98	-	-
Finance, insurance, and real estate.....	10,368	5.52	4,671	8.52	1,281	17.05	3,617	9.70	431	28.31	2,728	11.25	6,350	7.23	45	86.67
Services.....	11,760	5.14	11,561	5.20	1,012	19.04	171	43.86	382	30.37	2,877	10.91	11,025	5.34	36	(2)
Nature of business not allocable.....	480	26.92	233	39.06	3	(2)	10	(2)	20	(2)	149	48.32	170	45.29	-	-

Industrial division	Returns showing—Continued													
	Amounts contributed under pension plans		Amounts contributed under other employee benefit plans		Net income		No net income ³		Income subject to tax		Total assets		Distributions to stockholders other than in own stock	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Active corporation returns, total ¹	76,561	1.97	171,785	1.47	670,239	0.60	470,335	0.85	527,614	0.72	1,095,439	0.18	126,561	1.57
Agriculture, forestry, and fisheries.....	469	29.00	1,403	17.61	9,746	7.33	7,393	8.92	6,686	8.76	16,642	5.69	1,616	15.72
Mining.....	702	14.67	2,113	13.11	5,735	8.97	7,282	9.03	4,027	9.94	12,265	6.39	1,634	14.50
Construction.....	5,720	8.58	17,487	5.35	39,049	3.66	33,283	4.37	28,852	4.26	69,650	2.79	4,632	9.05
Manufacturing.....	22,469	3.33	47,090	2.81	103,567	2.01	62,295	3.03	81,347	2.22	161,691	1.64	25,654	3.28
Transportation, communication, electric, gas, and sanitary services.....	3,987	8.85	8,177	7.25	26,331	4.52	17,521	6.09	21,004	5.00	42,321	3.63	4,686	8.34
Wholesale and retail trade.....	22,961	4.20	60,501	2.70	214,638	1.44	140,985	2.00	165,277	1.67	345,746	1.08	36,199	3.26
Wholesale trade.....	10,962	5.39	20,776	4.42	79,977	2.41	37,460	4.08	64,213	2.69	114,723	2.05	14,934	4.91
Retail trade.....	10,903	6.80	36,886	3.60	122,675	2.03	94,594	2.51	91,701	2.39	210,975	1.51	19,035	4.70
Wholesale and retail trade not allocable.....	1,096	18.43	2,839	12.96	11,986	6.67	8,931	8.66	9,363	7.62	20,048	5.33	2,230	13.59
Finance, insurance, and real estate.....	15,077	3.38	19,786	3.79	204,991	1.43	129,397	2.05	172,045	1.55	317,630	1.11	43,895	2.64
Services.....	5,164	9.47	15,023	5.96	64,026	2.98	56,998	3.35	46,875	3.52	116,271	2.18	7,973	7.63
Nature of business not allocable.....	12	(2)	205	57.07	2,156	17.75	15,181	7.37	1,501	20.10	13,223	7.37	272	52.57
Small business corporation returns, Form 1120-S.....	4,110	9.08	20,110	3.72	56,123	1.56	34,098	2.56	-	-	87,964	.38	20,711	3.66
Agriculture, forestry, and fisheries.....	2	(2)	192	42.71	1,251	16.61	1,257	16.59	-	-	2,405	11.90	396	29.80
Mining.....	11	(2)	267	36.33	531	26.00	478	27.00	-	-	998	18.79	174	44.25
Construction.....	701	22.40	2,692	11.33	5,197	8.05	3,093	10.47	-	-	8,030	6.35	1,636	14.67
Manufacturing.....	931	19.23	4,783	8.40	8,970	5.96	5,270	7.98	-	-	14,026	4.63	3,681	9.62
Transportation, communication, electric, gas, and sanitary services.....	210	41.43	889	20.02	1,777	13.97	1,221	16.93	-	-	2,895	10.87	746	21.98
Wholesale and retail trade.....	1,478	15.36	8,267	6.27	25,171	3.21	13,397	4.76	-	-	37,821	2.35	9,369	5.87
Wholesale trade.....	820	20.61	2,620	11.45	8,477	6.19	3,160	10.38	-	-	11,476	5.22	3,375	10.10
Retail trade.....	574	24.91	5,309	7.97	15,132	4.45	9,518	5.78	-	-	24,117	3.31	5,444	7.90
Wholesale and retail trade not allocable.....	84	65.48	338	32.25	1,562	15.05	719	22.02	-	-	2,228	12.47	550	25.64
Finance, insurance, and real estate.....	234	38.89	812	20.81	6,427	7.19	3,941	9.25	-	-	10,015	5.62	2,419	12.03
Services.....	543	25.60	2,187	12.62	6,664	7.08	5,096	8.08	-	-	11,382	5.24	2,248	12.50
Nature of business not allocable.....	-	-	21	(2)	135	51.09	345	31.41	-	-	392	29.95	42	(2)

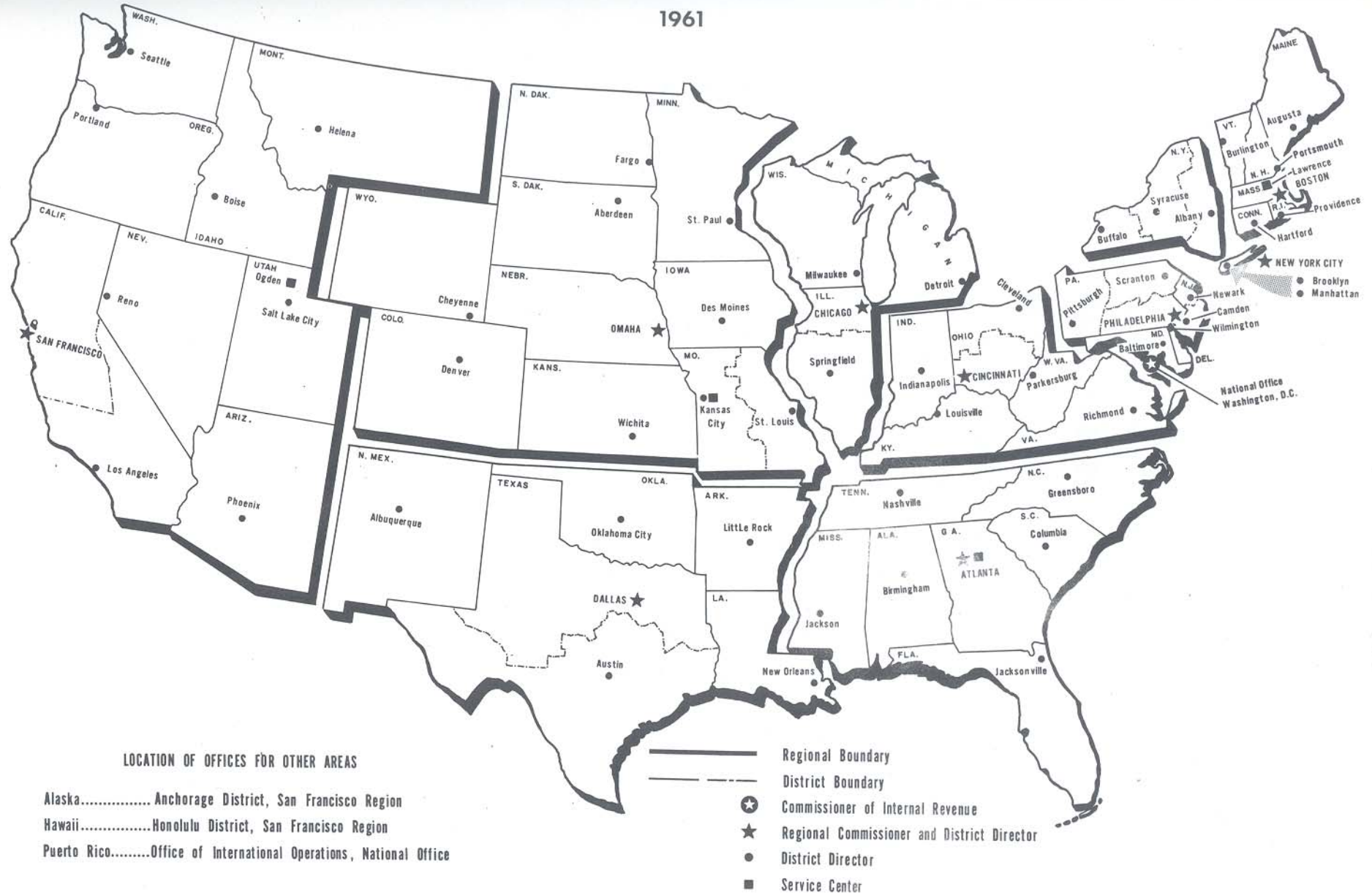
¹Data for small business corporation returns, shown separately below, are included in the statistics for total active corporation returns.

²No reliable estimate of the sampling variability can be obtained from the sample. ³Includes returns with deficit and returns showing equal income and deductions.

NOTE: The relative sampling variability at the 95 percent level is the sampling variability expressed as a percent of the estimate. The sampling variability when added to and subtracted from the estimate provides the calculated upper and lower limits within which 95 percent of similarly derived estimates would be expected to fall.

Map of Internal Revenue Regions and Districts

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BASIC TABLES

SOLE PROPRIETORSHIPS

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SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit				Businesses with net profit				Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups.....	9,089,985	171,257,205	21,067,090	9,886,790	7,107,286	151,837,234	24,269,011	8,375,155	1,982,699	19,419,971	3,201,921	1,511,635
Agriculture, forestry, and fisheries.....	3,480,195	27,369,780	2,997,639	1,097,326	2,392,771	22,354,956	4,575,683	835,844	1,087,424	5,014,824	1,578,044	261,482
Farms.....	3,358,615	25,529,419	2,736,530	1,058,758	2,295,026	20,725,312	4,265,302	807,479	1,063,589	4,804,107	1,528,772	251,279
Offices of veterinarians and animal hospitals.....	12,269	259,454	93,309	2,684	11,100	255,263	94,680	2,661	1,169	4,191	1,371	23
Fisheries.....	25,521	163,671	36,659	545	20,808	149,095	43,269	506	4,713	14,576	6,610	39
Other agriculture, and forestry.....	83,790	1,417,236	131,141	35,339	65,837	1,225,286	172,432	25,198	17,953	191,950	41,291	10,141
Mining.....	33,036	1,501,474	1103,044	17,432	19,019	949,996	115,742	14,264	14,017	551,478	218,786	3,168
Crude petroleum and natural gas.....	23,649	1,128,411	1,128,475	458	12,584	608,415	84,548	435	11,065	519,996	213,023	23
Other mining, including quarrying.....	9,387	373,063	25,431	16,974	6,435	341,581	31,194	13,829	2,952	31,482	5,763	3,145
Construction.....	655,155	14,941,971	1,898,455	452,234	595,941	13,705,620	2,028,208	381,206	59,214	1,236,351	129,753	71,028
General contractors.....	110,187	6,178,662	413,041	214,967	92,012	5,502,623	473,896	168,458	18,175	676,039	60,855	46,509
Special trade contractors.....	510,735	8,191,190	1,414,145	210,916	474,933	7,700,525	1,467,429	186,853	35,782	490,665	53,284	24,063
Plumbing, heating, and air conditioning.....	62,970	1,913,979	238,500	93,244	57,042	1,821,843	245,274	86,098	5,928	92,136	6,774	7,146
Electrical work.....	38,613	946,963	116,055	44,564	33,423	786,120	130,269	32,806	5,190	160,843	24,214	11,758
Other special trade contractors.....	409,152	5,330,248	1,059,590	73,108	384,488	5,092,562	1,091,886	67,949	24,664	237,686	32,296	5,159
Contractors not allocable.....	34,233	572,119	71,269	26,351	28,976	502,472	86,883	25,895	5,257	69,647	15,614	456
Manufacturing.....	192,634	6,935,367	645,495	369,063	159,805	6,151,872	725,675	296,281	32,829	783,495	80,180	72,782
Food and kindred products, including beverages.....	23,235	1,776,790	102,237	44,598	20,462	1,644,109	110,810	40,373	2,773	132,681	8,573	4,225
Textile mill products.....	1,390	67,749	5,388	3,037	1,356	67,739	5,395	3,037	(2)	(2)	(2)	(2)
Apparel and other finished products made from fabrics and similar materials.....	9,927	513,805	30,732	37,197	8,240	454,815	42,065	31,473	1,687	58,990	11,333	5,724
Lumber and wood products, except furniture.....	47,494	1,271,164	91,901	74,132	40,155	1,003,026	109,937	45,478	7,339	268,138	18,036	28,654
Furniture and fixtures.....	10,096	286,919	32,666	12,106	8,621	262,852	34,966	10,452	1,475	24,067	2,300	1,654
Printing, publishing, and allied industries.....	28,042	739,984	102,480	24,387	23,373	671,323	115,755	22,816	4,669	68,661	13,275	1,571
Chemicals and allied products.....	3,910	98,865	5,758	6,312	2,390	89,778	11,059	6,007	1,520	9,087	5,301	305
Leather and leather products.....	1,586	34,206	5,895	2,815	1,117	33,157	6,655	2,558	(2)	(2)	(2)	(2)
Stone, clay, and glass products.....	6,333	338,267	19,056	21,325	4,045	237,703	25,446	15,112	2,288	100,564	6,390	6,213
Primary metals industries.....	1,500	78,277	11,551	4,482	1,300	77,761	11,669	4,466	(2)	(2)	(2)	(2)
Fabricated metal products, except machinery and transportation equipment.....	5,869	283,053	40,639	20,241	4,519	274,797	41,910	20,042	1,350	8,256	1,271	199
Machinery, except electrical and transportation equipment.....	20,828	609,356	90,112	33,684	17,758	566,742	93,410	27,540	2,870	42,614	3,278	6,144
Electrical machinery, equipment, and supplies.....	2,610	124,442	12,957	14,544	2,029	122,236	13,957	14,097	781	2,206	1,000	447
Transportation equipment.....	3,662	120,637	9,603	17,276	2,644	84,504	11,627	8,329	1,018	36,133	2,024	8,947
Other manufacturing industries.....	26,482	591,853	84,520	52,927	21,796	561,330	91,014	44,501	4,686	30,523	6,494	8,426
Transportation, communication, and sanitary services.....	287,661	4,362,621	540,130	21,627	233,835	3,784,378	619,534	20,124	53,826	578,243	79,404	1,503
Motor freight transportation and warehousing.....	205,762	3,478,417	399,172	16,863	163,831	2,982,761	461,435	15,779	41,931	495,656	62,263	1,084
Other transportation.....	66,804	624,555	104,622	4,131	56,144	555,944	117,291	3,712	10,660	68,611	12,669	419
Communication, water supply, and other sanitary services.....	15,095	259,649	36,336	633	13,860	245,673	40,808	633	1,235	13,976	4,472	-
Wholesale and retail trade.....	1,944,759	87,062,497	5,454,649	7,478,374	1,578,520	77,677,904	6,063,866	6,445,606	366,239	9,384,593	609,217	1,032,768
Wholesale trade.....	306,493	17,060,590	1,305,877	814,137	261,771	15,340,815	1,395,990	709,816	44,632	1,719,775	90,113	104,321
Groceries and related products.....	39,490	4,244,078	172,587	93,207	34,001	3,701,106	183,356	81,491	5,489	542,972	10,769	11,716
Electrical goods.....	4,266	199,869	22,528	24,970	3,151	182,493	23,721	23,423	1,115	17,376	1,193	1,547
Hardware, plumbing and heating equipment, and supplies.....	4,853	248,498	23,040	46,052	3,379	228,748	24,284	34,401	(2)	(2)	(2)	(2)
Beer, wine, and distilled alcoholic beverages.....	6,254	879,244	32,219	39,973	5,445	813,290	35,313	34,740	(2)	(2)	(2)	(2)
Dry goods and apparel.....	13,148	695,081	67,435	60,042	11,432	637,421	70,562	55,055	1,716	37,660	3,127	4,987
Drugs, chemicals, and allied products.....	4,340	166,815	16,934	17,050	3,896	164,612	17,321	16,728	(2)	(2)	(2)	(2)
Lumber and construction materials.....	8,437	441,818	39,109	13,909	7,696	426,544	39,812	13,488	741	15,274	703	421
Machinery, equipment, and supplies.....	10,829	459,170	55,194	45,157	9,110	416,628	61,001	42,274	1,719	42,542	5,807	2,883
Motor vehicles and automotive equipment.....	7,793	473,339	43,485	60,664	6,884	458,614	45,632	59,299	909	14,725	2,147	1,365
Farm products—raw materials.....	16,475	2,264,427	50,259	50,288	13,465	2,076,711	56,966	36,592	3,010	187,716	6,707	13,696
Other wholesalers.....	190,518	6,988,251	783,087	362,825	162,312	6,214,648	838,022	312,325	28,206	773,603	54,935	50,500
Retail trade.....	1,547,858	65,438,678	3,868,716	6,279,768	1,242,720	58,095,729	4,359,951	5,403,103	305,138	7,342,949	491,235	876,665
Food.....	308,126	15,581,684	753,534	874,936	262,434	14,093,495	814,049	772,887	45,692	1,488,189	60,515	102,049
Grocery stores, meat, fish, fruit, and vegetable markets.....	257,176	14,247,692	631,261	834,218	219,091	12,915,636	683,984	737,018	38,085	1,332,056	52,723	97,200
Bakeries.....	12,286	428,028	44,501	9,781	10,776	407,118	46,607	9,200	1,510	20,910	2,106	581
Other food stores.....	38,664	905,964	77,772	30,937	32,567	770,743	83,458	26,669	6,097	135,223	5,686	4,268
General merchandise.....	179,113	3,445,378	270,568	549,601	138,117	3,126,101	303,174	472,651	40,996	319,277	32,606	76,950
Apparel and accessories.....	69,690	2,854,361	224,059	721,623	58,160	2,624,728	254,383	633,610	11,530	229,633	30,324	88,013
Furniture, home furnishings and equipment.....	66,225	2,882,453	215,616	451,801	52,406	2,551,004	245,297	393,879	13,819	331,449	29,641	57,922
Automotive dealers.....	63,149	7,618,244	780,062	174,444	46,311	6,148,558	231,545	635,893	1,469,686	57,101	144,169	144,169
Gasoline service stations.....	203,960	11,410,024	516,670	425,971	165,656	10,155,598	580,730	368,101	38,304	1,254,466	64,060	57,870
Eating and drinking places.....	294,588	7,944,739	631,788	201,353	230,336	6,972,220	719,416	170,727	64,252	972,519	87,628	30,626

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit				Businesses with net profit				Businesses without net profit			
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Building materials.....	27,128	1,435,350	90,200	222,428	21,216	1,277,272	107,307	182,490	5,912	158,078	17,107	39,938
Hardware and farm equipment.....	33,907	2,139,324	109,607	590,812	27,091	1,895,456	129,221	494,626	6,816	243,868	19,614	96,186
Sporting goods stores and bicycle shops.....	10,541	263,275	17,055	77,002	7,357	224,265	24,275	61,343	3,184	39,010	7,220	15,659
Fuel and ice dealers.....	19,022	629,351	55,508	21,446	16,470	587,546	60,132	20,596	2,552	41,805	4,624	850
Antique and secondhand stores.....	26,515	250,762	32,837	52,556	19,075	219,727	39,346	39,955	7,440	31,035	6,509	12,601
Drug and proprietary stores.....	33,931	2,712,924	264,584	444,172	30,628	2,601,417	278,220	413,707	3,303	111,507	13,636	30,465
Liquor stores.....	20,593	1,472,398	107,025	163,476	18,438	1,381,491	110,915	147,995	2,155	90,907	3,890	15,481
News dealers and stands; cigar stores and stands.....	13,755	286,927	30,082	14,205	12,816	280,606	31,639	12,707	939	6,321	1,557	1,498
Florists.....	18,989	452,613	43,333	18,303	14,961	408,703	47,703	15,948	4,028	43,910	4,370	2,355
Jewelry stores.....	19,462	518,168	60,314	218,411	16,308	444,386	67,041	191,616	3,154	73,782	6,727	26,795
Other retail stores.....	139,164	3,540,703	271,492	451,610	104,940	3,103,196	315,598	374,372	34,224	437,507	44,106	77,238
Wholesale and retail trade not allocable.....	90,498	4,563,229	280,056	384,469	74,029	4,241,360	307,925	332,687	16,469	321,869	27,869	51,782
Finance, insurance, and real estate.....	482,909	5,293,971	1,517,428		396,882	4,883,596	1,648,840		86,027	410,375	131,412	
Credit agencies other than banks.....		5,895	94,451			59,601	36,112			825	1,793	
Security and commodity brokers, dealers, exchanges, and services.....		14,530	560,147			523,145	67,077			3,480	9,384	
Insurance agents, brokers, and services.....		162,400	1,758,200			1,711,071	706,825			15,416	15,317	
Real estate.....		263,288	2,390,311			2,101,984	665,686			60,935	288,327	
Operators (except developers), and lessors.....		103,882	510,566			432,431	152,239			29,775	78,135	
Agents, brokers, and managers.....		142,487	1,079,890			1,002,632	416,916			27,848	30,174	
Other real estate.....		16,919	799,855			666,921	96,531			3,312	132,934	
Other finance, insurance, and real estate.....		36,796	490,862			457,795	173,140			5,371	8,360	
Services.....	1,966,068	23,256,055	8,059,667	420,877	1,697,209	21,846,645	8,420,251	355,803	268,859	1,409,410	360,584	65,074
Lodging services.....		131,461	1,343,204	102,619		86,865	955,659	182,163	9,037	44,596	387,545	1,964
Hotels.....		17,089	346,798	16,652		4,570	11,681	229,858	3,855	5,408	116,940	715
Tourist courts and motels.....		46,136	640,919	44,871		26,921	450,754	84,536	1,680	19,215	190,165	505
Rooming houses, camps, and other lodging places.....		8,236	355,487	41,096		4,246	48,263	275,047	3,502	19,973	80,440	744
Personal services.....		465,935	3,913,645	1,028,480		419,138	3,696,871	1,074,757	74,305	46,797	216,774	8,316
Laundries, laundry services, and cleaning and dyeing plants.....		87,839	1,215,633	178,568		71,527	1,106,606	201,494	10,948	16,312	109,027	2,466
Photographic studios, including commercial photography.....		26,031	246,576	45,902		17,987	221,021	52,277	16,012	25,555	6,375	1,645
Beauty and barber shops, including schools.....		264,317	1,600,752	596,372		248,205	1,546,319	606,168	8,638	16,112	54,433	804
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....		25,958	187,439	51,618		24,684	184,381	52,642	13,831	3,058	1,024	223
Funeral services and crematories.....		13,971	542,196	109,656		12,797	526,226	111,140	23,572	1,174	15,970	2,914
Other personal services.....		47,819	121,049	46,364		43,938	112,318	51,036	1,304	3,881	8,731	264
Business services.....		207,430	2,198,704	522,221		171,922	1,995,547	580,782	24,624	35,508	203,157	58,561
Advertising.....		15,569	397,534	64,365		13,203	391,500	66,772	2,302	2,366	6,034	7,663
Services to dwellings and other buildings.....		27,905	219,284	66,727		24,824	216,218	68,552	8,827	3,081	1,825	103
Other business services.....		163,956	1,581,886	391,129		133,895	1,387,829	445,458	21,495	30,061	194,057	263
Automotive services.....		126,328	2,260,964	318,372		111,392	2,084,876	333,624	117,652	14,936	176,088	9,717
Automobile parking.....		5,171	86,396	16,330		4,660	81,399	16,646		(2)	(2)	(2)
Automobile repair shops.....		113,741	2,057,498	289,979		101,336	1,926,800	302,705	116,615	12,405	130,698	9,497
Other automotive services, including rentals.....		7,416	117,070	12,063		5,396	76,677	14,273	877	2,020	40,393	198
Repair services, except automotive.....		164,277	1,333,171	292,995		135,947	1,244,109	312,391	85,457	28,330	89,062	28,449
Recreational services.....		89,424	850,406	102,844		61,983	706,725	167,587	15,758	27,441	143,681	3,829
Motion picture production, distribution, and service industries.....		2,893	26,582	5,425		1,263	21,184	8,629	138	1,630	5,398	865
Motion picture theaters.....		3,641	58,935	349		2,194	40,352	3,919	159	1,447	18,583	3,570
Bowling alleys and billiard and pool parlors.....		10,813	138,103	15,299		8,932	121,814	20,618	1,913	1,881	16,289	113
Other amusement and recreation services.....		72,077	626,786	81,771		49,594	523,375	134,421	13,548	22,483	103,411	2,708
Professional services.....		713,759	11,010,739	5,543,520		660,817	10,840,602	5,602,739	28,076	52,942	170,137	4,666
Medical and other health services.....		392,381	7,794,088	4,057,101		373,385	7,699,333	4,082,886	19,976	18,996	94,755	265
Offices of physicians, surgeons, and oculists.....		142,444	4,186,087	2,447,622		134,569	4,159,153	2,457,839	1,623	7,875	26,934	45
Offices of dentists and dental surgeons.....		83,832	1,878,762	965,002		82,269	1,876,393	966,538	1,234	1,369	10,217	3
Other medical and health services.....		166,105	1,729,239	644,477		156,547	1,663,787	658,509	17,119	9,558	65,452	217
Legal services.....		122,356	1,710,670	887,975		111,081	1,679,996	902,236	614	11,275	30,674	35
Educational services.....		69,025	248,433	95,046		62,270	230,892	99,656	1,967	5,755	17,541	1,610
Engineering and architectural services.....		45,066	700,843	216,866		36,226	681,079	229,067	5,235	8,840	19,764	1,309
Accounting, auditing, and bookkeeping services.....		84,931	556,705	286,532		77,855	549,302	288,894	284	7,076	7,403	1,447
Other services.....		67,454	345,222	148,616		49,145	322,256	166,208	894	18,309	22,966	470
Nature of business not allocable.....		47,568	533,469	56,671		33,304	482,267	71,212	26,027	14,264	14,541	3,830

¹Net loss exceeds net profit.²No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
All industries						Agriculture, forestry, and fisheries						
Total.....						Total						
Total.....	9,089,985	171,257,205	21,067,090	7,107,286	151,837,234	24,269,011	3,480,195	27,369,780	2,997,639	2,392,771	22,354,956	4,575,683
Under \$1,000.....	1,263,786	668,029	1208,715	672,795	405,224	229,651	605,328	320,387	1202,830	253,091	158,467	81,588
\$1,000 under \$2,000.....	1,088,764	1,595,877	264,220	794,775	1,167,281	551,907	526,475	775,145	14,250	339,035	501,212	205,646
\$2,000 under \$3,000.....	778,482	1,923,857	457,221	607,415	1,504,205	656,789	371,214	918,898	101,984	260,553	647,505	228,595
\$3,000 under \$4,000.....	617,140	2,146,164	552,799	493,331	1,716,794	713,307	278,240	969,960	128,882	204,285	713,020	227,249
\$4,000 under \$5,000.....	494,675	2,214,246	607,093	409,391	1,834,816	717,460	221,588	991,981	153,788	169,601	759,950	224,905
\$5,000 under \$7,000.....	752,430	4,471,486	1,203,475	634,177	3,771,212	1,374,688	340,295	2,024,418	355,241	273,495	1,629,948	457,819
\$7,000 under \$10,000.....	779,620	6,548,355	1,623,598	677,550	5,692,698	1,830,521	335,876	2,812,455	509,953	286,419	2,400,131	616,753
\$10,000 under \$15,000.....	807,841	9,914,082	2,213,354	701,254	8,612,232	2,460,350	316,123	3,852,519	651,781	270,556	3,297,604	775,605
\$15,000 under \$20,000.....	495,853	8,589,257	1,783,611	432,290	7,490,534	1,951,731	149,985	2,591,491	376,547	126,178	2,180,329	460,719
\$20,000 under \$25,000.....	329,364	7,355,705	1,475,466	291,668	6,518,973	1,590,141	79,172	1,760,357	256,706	67,383	1,499,619	303,030
\$25,000 under \$30,000.....	241,023	6,611,380	1,260,811	213,534	5,855,057	1,346,937	44,199	1,202,044	148,777	36,295	984,327	183,395
\$30,000 under \$40,000.....	341,185	11,828,283	2,044,051	305,947	10,610,828	2,190,234	52,804	1,818,502	188,731	43,114	1,480,197	247,539
\$40,000 under \$50,000.....	224,312	10,034,972	1,518,947	202,967	9,078,719	1,608,941	26,945	1,194,075	109,055	21,713	961,753	144,111
\$50,000 under \$75,000.....	302,218	18,329,199	2,307,883	274,051	16,619,108	2,432,543	25,985	1,555,968	137,180	21,222	1,275,709	177,435
\$75,000 under \$100,000.....	154,708	13,361,434	1,208,691	140,908	12,174,955	1,298,093	11,030	946,782	62,860	8,747	749,186	82,301
\$100,000 under \$250,000.....	219,586	32,554,927	2,049,403	198,558	29,458,526	2,244,221	10,286	1,544,025	62,248	8,296	1,235,076	107,805
\$250,000 under \$500,000.....	45,542	15,231,169	599,324	40,804	13,616,104	661,012	2,109	741,145	24,492	1,674	576,336	31,797
\$500,000 under \$1,000,000.....	12,557	8,488,112	202,764	11,116	7,487,172	256,096	819	626,857	7,524	768	593,802	10,307
\$1,000,000 or more.....	5,336	9,390,671	70,807	4,755	8,222,796	154,389	352	722,771	8,489	346	710,785	9,084
Receipts not reported.....	135,563	-	167,207	-	-	-	81,370	-	197,613	(2)	-	(2)
Agriculture, forestry, and fisheries—Continued												
Farms						Other agriculture, forestry, and fisheries						
Total.....	3,358,615	25,529,419	2,736,530	2,295,026	20,725,312	4,265,302	121,580	1,840,361	261,109	97,745	1,629,644	310,381
Under \$1,000.....	584,066	309,763	1200,510	240,703	151,060	77,488	21,262	10,624	12,320	12,388	7,407	4,100
\$1,000 under \$2,000.....	509,804	751,156	4,434	325,198	481,340	193,224	16,671	23,989	9,816	13,877	19,872	12,422
\$2,000 under \$3,000.....	360,531	891,854	90,515	251,230	623,872	215,793	10,683	27,044	11,469	9,323	23,633	12,802
\$3,000 under \$4,000.....	268,515	935,735	113,328	195,336	681,559	210,390	9,725	34,225	15,554	8,949	31,461	16,859
\$4,000 under \$5,000.....	212,557	951,460	134,707	161,687	724,451	204,534	9,031	40,521	19,081	7,914	35,499	20,371
\$5,000 under \$7,000.....	329,523	1,961,015	330,514	263,836	1,573,163	429,709	10,772	63,403	24,727	9,659	56,785	28,110
\$7,000 under \$10,000.....	327,109	2,739,494	491,547	279,003	2,338,418	593,741	8,767	72,961	18,406	7,416	61,713	23,012
\$10,000 under \$15,000.....	305,807	3,725,512	626,675	261,358	3,184,593	740,318	10,316	127,007	25,106	9,198	113,011	35,087
\$15,000 under \$20,000.....	145,735	2,517,586	358,867	122,644	2,118,912	440,841	4,250	73,905	17,680	3,534	61,417	19,878
\$20,000 under \$25,000.....	75,480	1,679,232	236,897	63,835	1,421,641	281,333	3,692	81,125	19,809	3,548	77,978	21,697
\$25,000 under \$30,000.....	41,625	1,132,171	130,782	33,828	917,449	164,924	2,574	69,873	17,995	2,467	66,878	18,471
\$30,000 under \$40,000.....	49,791	1,712,560	168,198	40,308	1,381,328	226,307	3,013	105,942	20,533	2,806	98,869	21,232
\$40,000 under \$50,000.....	24,847	1,101,168	94,175	19,821	878,280	128,653	2,098	92,907	14,880	1,892	83,473	15,458
\$50,000 under \$75,000.....	23,836	1,424,948	113,434	19,214	1,154,277	153,138	2,149	131,020	23,746	2,008	121,432	24,297
\$75,000 under \$100,000.....	9,598	827,565	53,262	7,553	650,235	71,819	1,432	119,217	9,598	1,194	98,951	10,482
\$100,000 under \$250,000.....	9,137	1,371,166	49,141	7,229	1,073,904	92,286	1,149	172,859	13,107	1,067	161,172	15,519
\$250,000 under \$500,000.....	1,682	583,025	21,159	1,452	498,399	25,753	427	158,120	3,333	222	77,937	6,044
\$500,000 under \$1,000,000.....	612	467,721	5,283	561	434,666	8,066	207	159,136	2,241	207	159,136	2,241
\$1,000,000 or more.....	235	446,288	6,209	230	437,765	6,785	117	276,483	2,280	116	273,020	2,299
Receipts not reported.....	78,125	-	91,681	-	-	-	3,245	-	15,932	-	-	-
Mining						Construction						
Total.....						Total						
Total.....	33,036	1,501,474	1103,044	19,019	949,996	115,742	655,155	14,941,971	1,898,455	595,941	13,705,620	2,028,208
Under \$1,000.....	4,863	1,926	14,129	1,575	775	268	77,363	46,997	22,845	65,201	41,301	30,103
\$1,000 under \$2,000.....	2,963	4,203	1,539	2,010	2,919	1,112	77,044	110,570	63,948	71,976	103,092	70,070
\$2,000 under \$3,000.....	2,344	5,630	1,558	1,592	3,833	1,878	54,621	134,971	74,964	51,932	128,310	77,153
\$3,000 under \$4,000.....	1,461	5,033	1,779	879	3,058	1,142	48,331	168,063	86,178	44,974	156,461	91,922
\$4,000 under \$5,000.....	1,831	8,285	72	1,384	6,289	2,093	38,399	171,914	85,114	35,823	160,290	86,478
\$5,000 under \$7,000.....	2,135	12,424	766	1,516	8,870	2,970	48,982	291,658	124,463	44,929	267,572	129,676
\$7,000 under \$10,000.....	2,298	19,856	12,118	891	7,313	2,086	47,349	398,345	128,567	44,234	372,722	133,355
\$10,000 under \$15,000.....	2,594	32,400	1,241	1,538	18,931	5,213	53,262	657,297	164,430	48,459	598,794	172,913
\$15,000 under \$20,000.....	1,689	29,794	2,328	1,013	17,824	5,358	42,216	732,300	152,736	39,130	679,363	158,666
\$20,000 under \$25,000.....	683	15,364	411	619	13,988	3,401	28,755	647,393	111,082	26,075	587,350	117,941
\$25,000 under \$30,000.....	701	19,301	1,058	399	10,528	2,328	20,149	551,207	87,452	18,372	502,109	93,364
\$30,000 under \$40,000.....	938	31,797	1,871	516	17,087	2,741	27,376	947,704	131,114	24,893	863,157	137,038
\$40,000 under \$50,000.....	684	30,550	1,156	493	21,696	3,514	19,746	882,714	103,337	18,541	828,566	107,593
\$50,000 under \$75,000.....	1,653	106,542	7,122	1,248	78,258	12,117	23,154	1,406,453	140,559	21,372	1,296,929	149,038
\$75,000 under \$100,000.....	944	82,897	4,879	612	54,283	8,180	15,624	1,344,963	111,686	13,881	1,193,803	121,146
\$100,000 under \$250,000.....	2,131	306,557	3,849	1,870	269,705	27,182	22,334	3,336,841	209,506	20,276	3,047,888	235,530
\$250,000 under \$500,000.....	478	168,376	5,074	324	111,504	10,413	4,880	1,600,905	68,316	4,408	1,460,220	74,943
\$500,000 under \$1,000,000.....	636	376,623	110,224	526	276,408	21,673	1,076	712,320	24,319	973	620,275	26,589
\$1,000,000 or more.....	158	243,916	172,945	14	26,727	2,073	493	799,356	14,477	492	797,418	14,690
Receipts not reported.....	1,852	-	15,083	-	-	-	4,001	-	16,538	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	
Construction—Continued												
	General contractors						Special trade contractors					
Total.....	110,187	6,178,662	413,041	92,012	5,502,623	473,896	510,735	8,191,190	1,414,145	474,953	7,700,525	1,467,429
Under \$1,000.....	4,556	2,748	1,413	2,414	1,631	1,015	67,988	41,389	23,299	59,303	37,663	27,771
\$1,000 under \$2,000.....	4,125	6,359	1,692	2,915	4,452	2,686	69,327	98,915	61,952	65,873	93,890	64,421
\$2,000 under \$3,000.....	4,223	10,325	3,643	3,548	8,678	4,466	47,985	118,687	67,959	45,971	113,673	69,325
\$3,000 under \$4,000.....	3,892	13,574	3,856	3,219	11,338	4,612	42,125	146,398	79,774	39,943	138,716	84,259
\$4,000 under \$5,000.....	3,721	16,744	7,346	3,520	15,804	7,371	32,868	147,291	74,250	30,596	137,052	75,549
\$5,000 under \$7,000.....	7,480	45,321	15,458	6,170	37,365	16,755	38,291	227,149	104,507	36,411	216,317	106,858
\$7,000 under \$10,000.....	7,786	64,296	17,629	7,249	59,771	19,218	36,510	308,912	101,066	34,034	288,562	104,230
\$10,000 under \$15,000.....	8,959	111,017	21,608	7,280	90,827	25,588	41,253	508,286	131,636	38,230	471,299	135,508
\$15,000 under \$20,000.....	8,358	145,724	25,905	7,315	127,995	27,493	31,743	549,890	119,289	30,036	520,576	123,390
\$20,000 under \$25,000.....	7,150	161,946	18,758	5,977	135,693	22,816	19,824	445,045	85,857	18,619	418,360	87,966
\$25,000 under \$30,000.....	5,171	140,817	16,881	4,433	120,519	20,136	13,738	376,760	66,660	12,900	353,613	68,570
\$30,000 under \$40,000.....	7,201	246,779	29,536	6,059	208,555	33,954	19,065	662,037	96,211	17,724	615,714	97,717
\$40,000 under \$50,000.....	5,683	253,460	25,920	5,382	240,369	28,240	12,885	576,751	73,560	12,283	549,487	74,856
\$50,000 under \$75,000.....	7,993	488,339	40,327	7,050	431,451	44,727	14,280	863,182	97,891	13,676	824,640	101,034
\$75,000 under \$100,000.....	7,656	662,435	42,050	6,316	546,240	46,784	7,528	645,062	66,208	7,125	610,097	70,934
\$100,000 under \$250,000.....	11,115	1,667,149	83,635	9,497	1,440,037	98,901	10,637	1,586,346	127,708	10,297	1,537,113	130,361
\$250,000 under \$500,000.....	2,742	945,764	43,169	2,640	919,412	43,560	1,867	574,418	22,831	1,497	460,085	29,067
\$500,000 under \$1,000,000.....	699	471,071	10,689	598	380,030	12,828	375	240,110	13,538	373	239,106	13,669
\$1,000,000 or more.....	431	724,794	12,533	430	722,856	12,746	62	74,562	1,944	62	74,562	1,944
Receipts not reported.....	1,246	-	3,697	-	-	-	2,384	-	11,995	-	-	-
Construction—Continued												
	Contractors not allocable						Manufacturing					
	Total						Total					
Total.....	34,233	572,119	71,269	28,976	502,472	86,883	192,634	6,935,367	645,495	159,805	6,151,872	725,675
Under \$1,000.....	4,819	2,860	959	3,484	2,007	1,317	19,109	9,117	13,204	10,070	5,637	3,011
\$1,000 under \$2,000.....	3,592	5,296	2,688	3,188	4,750	2,963	17,990	26,024	6,616	13,713	19,744	9,379
\$2,000 under \$3,000.....	2,413	5,959	3,362	2,413	5,959	3,362	14,200	34,265	9,650	11,510	27,618	12,583
\$3,000 under \$4,000.....	2,314	8,091	2,548	1,812	6,407	3,051	10,543	36,703	9,126	8,792	30,796	10,916
\$4,000 under \$5,000.....	1,810	7,879	3,518	1,707	7,434	3,558	8,183	36,498	10,095	7,308	32,686	11,194
\$5,000 under \$7,000.....	3,211	19,188	4,498	2,348	13,890	6,063	10,883	65,235	14,468	9,363	55,833	18,488
\$7,000 under \$10,000.....	3,053	25,137	9,872	2,951	24,389	9,907	15,836	130,973	36,414	14,617	120,859	37,904
\$10,000 under \$15,000.....	3,050	37,994	11,186	2,949	36,668	11,817	17,118	215,174	45,340	14,930	188,826	50,507
\$15,000 under \$20,000.....	2,115	36,686	7,542	1,779	31,192	7,783	11,461	197,440	36,267	10,181	175,915	40,110
\$20,000 under \$25,000.....	1,781	40,402	6,467	1,479	33,297	7,159	8,151	179,296	29,822	7,297	160,697	34,110
\$25,000 under \$30,000.....	1,240	33,630	3,911	1,039	27,977	4,658	5,898	162,011	27,648	5,255	144,305	29,616
\$30,000 under \$40,000.....	1,110	38,888	5,367	1,110	38,888	5,367	11,687	405,743	52,104	10,767	374,790	55,241
\$40,000 under \$50,000.....	1,178	52,503	3,857	876	38,710	4,497	7,847	351,637	40,698	7,239	324,328	41,990
\$50,000 under \$75,000.....	881	54,932	2,341	646	40,838	3,277	10,785	656,571	66,679	10,038	611,474	74,117
\$75,000 under \$100,000.....	-	-	-	-	-	-	5,360	462,479	45,576	4,921	425,442	48,151
\$100,000 under \$250,000.....	-	-	-	-	-	-	11,306	1,657,509	117,057	9,573	1,405,155	138,554
\$250,000 under \$500,000.....	1,666	202,674	3,153	1,195	190,066	12,104	3,062	995,162	58,787	2,887	934,673	61,995
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1,359	904,245	31,947	1,051	705,600	35,618
\$1,000,000 or more.....	-	-	-	-	-	-	294	409,285	11,831	293	407,494	12,191
Receipts not reported.....	-	-	-	-	-	-	1,562	-	1,426	-	-	-
Manufacturing—Continued												
	Food and kindred products, including beverages						Lumber and wood products, except furniture					
Total.....	23,235	1,776,790	102,237	20,462	1,644,109	110,810	47,494	1,271,164	91,901	40,155	1,003,026	109,937
Under \$1,000.....	1,279	1,209	1,343	1,742	3,244	1,149	3,657	2,234	1,484	2,412	1,634	812
\$1,000 under \$2,000.....	1,440	3,482	354	-	-	-	5,394	7,708	2,866	4,655	6,756	3,184
\$2,000 under \$3,000.....	1,007	3,363	181	-	-	-	4,723	11,425	5,197	4,622	11,143	5,269
\$3,000 under \$4,000.....	1,004	4,378	748	1,575	6,187	1,759	2,648	9,542	2,019	2,245	8,136	2,125
\$4,000 under \$5,000.....	-	-	-	-	-	-	2,712	11,956	4,377	2,511	11,088	4,541
\$5,000 under \$7,000.....	1,611	9,606	2,373	2,380	16,347	5,329	3,554	21,356	3,996	2,982	17,856	5,175
\$7,000 under \$10,000.....	1,006	8,396	2,687	-	-	-	3,987	32,287	7,966	3,616	29,027	8,601
\$10,000 under \$15,000.....	1,641	21,188	3,713	1,541	19,797	3,715	4,459	55,763	5,896	3,386	42,805	8,277
\$15,000 under \$20,000.....	941	16,096	1,709	806	13,922	2,483	3,290	57,174	6,850	2,988	52,047	7,232
\$20,000 under \$25,000.....	941	20,592	2,593	1,611	40,129	5,751	2,146	47,621	4,449	1,845	41,070	5,629
\$25,000 under \$30,000.....	872	24,247	2,888	-	-	-	1,279	35,367	2,336	1,140	31,730	3,460
\$30,000 under \$40,000.....	2,346	81,823	10,138	2,346	81,823	10,138	2,449	85,064	6,827	2,248	78,177	7,105
\$40,000 under \$50,000.....	2,052	91,357	10,995	2,048	91,188	10,997	874	39,560	2,126	-	-	-
\$50,000 under \$75,000.....	2,117	129,618	10,645	2,016	122,762	11,063	1,985	116,521	9,224	2,423	133,768	13,150
\$75,000 under \$100,000.....	845	75,338	5,804	742	65,896	6,161	776	66,228	6,370	776	66,228	6,370
\$100,000 under \$250,000.....	2,150	319,760	17,935	2,047	306,428	20,548	2,574	350,499	12,512	1,798	236,537	16,504
\$250,000 under \$500,000.....	1,044	335,154	12,367	944	300,606	13,613	392	129,337	5,738	353	112,900	7,631
\$500,000 under \$1,000,000.....	574	362,673	12,319	470	307,270	12,685	251	178,659	3,855	150	111,052	4,576
\$1,000,000 or more.....	194	268,510	5,419	194	268,510	5,419	6	12,863	164	5	11,072	296
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Business with net profit		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	
Manufacturing—Continued												
	Printing, publishing, and allied industries						Other manufacturing					
Total.....	28,042	739,984	102,480	23,373	671,323	115,755	93,863	3,147,429	348,877	75,815	2,833,414	389,173
Under \$1,000.....	2,633	1,152	1,290	1,344	759	355	12,080	5,346	11,917	6,013	3,074	1,717
\$1,000 under \$2,000.....	2,082	2,970	351	1,207	1,713	785	9,974	14,522	3,229	7,414	10,636	5,153
\$2,000 under \$3,000.....	1,954	4,676	298	1,217	2,866	1,131	6,083	14,682	3,801	4,667	11,174	5,418
\$3,000 under \$4,000.....	1,078	3,819	766	875	3,151	1,275	5,810	19,979	6,160	5,001	17,272	7,002
\$4,000 under \$5,000.....	976	4,548	830	841	3,987	910	3,491	15,616	4,140	3,052	13,661	4,498
\$5,000 under \$7,000.....	1,413	8,600	2,965	1,276	7,846	3,152	4,305	25,673	5,134	3,629	21,443	7,679
\$7,000 under \$10,000.....	1,984	16,551	5,445	1,982	16,534	5,452	8,559	73,739	20,316	8,115	67,639	21,004
\$10,000 under \$15,000.....	3,693	46,540	10,832	3,189	40,809	12,062	7,325	91,683	24,899	6,814	85,415	26,453
\$15,000 under \$20,000.....	2,420	41,541	9,066	2,318	39,780	9,217	4,810	82,629	18,642	4,069	70,166	21,178
\$20,000 under \$25,000.....	1,312	28,864	5,756	1,275	28,060	5,858	3,752	82,219	17,024	3,338	73,046	19,776
\$25,000 under \$30,000.....	1,246	34,117	8,573	1,246	34,117	8,573	2,501	68,280	13,851	2,097	56,850	14,679
\$30,000 under \$40,000.....	2,326	82,066	12,211	2,190	77,353	13,016	4,566	156,790	22,928	3,983	137,437	24,982
\$40,000 under \$50,000.....	778	35,302	6,499	778	35,302	6,499	4,143	185,418	21,078	3,740	167,241	22,055
\$50,000 under \$75,000.....	1,499	91,155	13,289	1,494	90,868	13,443	5,184	319,277	33,521	4,778	294,673	38,900
\$75,000 under \$100,000.....	918	79,864	9,314	918	79,864	9,314	2,821	241,049	24,088	2,485	213,454	26,306
\$100,000 under \$250,000.....	1,487	210,037	12,707	1,082	160,132	20,748	5,095	777,213	73,903	4,646	702,058	80,754
\$250,000 under \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	1,491	486,427	37,234	1,455	476,923	37,303
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	528	358,975	15,256	425	283,340	17,840
\$1,000,000 or more.....	-	-	-	-	-	-	94	127,912	6,476	94	127,912	6,476
Receipts not reported.....	(2)	-	(2)	-	-	-	951	-	1886	-	-	-
Transportation, communication, and sanitary services							Wholesale and retail trade					
							Total wholesale and retail trade					
Total.....	287,661	4,362,621	540,130	233,835	3,784,378	619,534	1,944,759	87,062,497	5,454,649	1,578,520	77,677,904	6,063,866
Under \$1,000.....	21,105	12,376	11,052	11,724	7,618	3,440	129,364	63,574	113,225	67,900	37,710	17,576
\$1,000 under \$2,000.....	30,303	45,063	6,112	22,418	33,566	13,921	102,934	151,829	19,804	72,386	107,383	40,600
\$2,000 under \$3,000.....	27,501	68,536	20,043	23,203	57,915	24,981	75,202	186,232	25,006	53,621	132,647	46,028
\$3,000 under \$4,000.....	26,240	90,749	28,651	22,784	78,767	32,247	66,740	231,692	36,247	47,978	167,149	53,027
\$4,000 under \$5,000.....	20,978	93,843	25,122	18,093	81,139	28,381	57,556	257,865	43,981	43,659	196,278	58,486
\$5,000 under \$7,000.....	33,610	199,619	55,083	28,083	167,277	62,852	101,546	605,312	101,525	78,895	469,967	127,829
\$7,000 under \$10,000.....	33,822	285,245	70,803	28,987	244,736	77,868	134,492	1,138,792	167,771	106,609	902,624	205,075
\$10,000 under \$15,000.....	34,637	420,707	79,967	28,965	353,225	90,998	178,792	2,212,079	299,152	144,423	1,790,071	359,559
\$15,000 under \$20,000.....	16,291	281,796	54,027	14,305	248,120	57,881	137,195	2,382,357	275,702	112,772	1,958,750	317,143
\$20,000 under \$25,000.....	10,109	226,860	31,455	8,325	186,548	36,160	114,778	2,569,415	273,336	97,446	2,183,467	313,382
\$25,000 under \$30,000.....	4,447	122,844	18,695	3,807	104,527	19,895	95,984	2,646,130	259,115	83,025	2,291,726	282,530
\$30,000 under \$40,000.....	7,450	256,798	26,470	6,639	228,386	31,446	154,180	5,367,972	481,172	136,483	4,756,162	526,152
\$40,000 under \$50,000.....	4,825	214,577	18,801	4,087	181,880	22,579	114,714	5,152,395	416,535	103,633	4,654,922	445,693
\$50,000 under \$75,000.....	5,477	341,382	24,388	4,498	275,307	26,805	178,770	10,881,755	795,349	162,207	9,876,857	841,208
\$75,000 under \$100,000.....	3,073	268,995	27,049	2,668	232,632	28,244	100,257	8,663,512	550,434	92,681	8,017,917	585,836
\$100,000 under \$250,000.....	4,645	721,020	35,484	3,840	604,457	39,681	148,977	22,175,734	1,141,202	135,826	20,248,083	1,207,188
\$250,000 under \$500,000.....	965	330,883	12,257	925	320,435	13,147	31,975	10,721,263	365,658	28,566	9,555,409	399,502
\$500,000 under \$1,000,000.....	370	238,681	6,434	369	238,112	6,444	7,804	5,319,803	132,908	7,149	4,873,543	136,785
\$1,000,000 or more.....	117	142,647	2,519	115	139,731	2,564	3,679	6,334,786	94,763	3,261	5,457,239	100,267
Receipts not reported.....	1,696	-	12,178	-	-	-	9,820	-	11,786	-	-	-
Wholesale and retail trade—Continued												
	Wholesale trade						Total retail trade					
Total.....	306,403	17,060,590	1,305,877	261,771	15,340,815	1,395,990	1,547,858	65,438,678	3,868,716	1,242,720	58,095,729	4,359,951
Under \$1,000.....	23,093	12,567	1,3970	13,636	8,292	4,846	97,427	46,564	17,564	50,097	26,883	11,522
\$1,000 under \$2,000.....	19,852	29,667	6,101	15,408	23,312	10,752	75,444	111,175	10,500	50,786	75,068	25,675
\$2,000 under \$3,000.....	16,965	41,785	14,072	14,474	35,654	16,906	54,110	134,290	9,122	35,996	89,292	26,235
\$3,000 under \$4,000.....	16,117	55,963	18,905	13,227	45,827	21,182	47,000	162,950	14,639	31,765	110,661	28,617
\$4,000 under \$5,000.....	14,435	64,757	21,605	12,113	54,379	23,713	40,467	181,170	18,871	29,531	132,761	30,778
\$5,000 under \$7,000.....	22,616	134,776	51,263	20,955	124,844	55,310	73,666	439,488	42,797	53,112	316,626	64,513
\$7,000 under \$10,000.....	26,771	225,917	81,179	24,510	206,420	84,469	102,116	865,624	75,676	77,169	654,562	108,807
\$10,000 under \$15,000.....	31,786	390,146	132,222	28,887	354,402	142,563	140,062	1,736,565	156,122	109,937	1,366,884	203,011
\$15,000 under \$20,000.....	19,882	345,428	92,836	17,625	306,179	97,287	112,244	1,950,050	170,764	90,982	1,581,568	206,041
\$20,000 under \$25,000.....	11,639	259,993	78,869	10,855	242,487	80,389	99,341	2,225,279	183,472	83,466	1,871,465	221,352
\$25,000 under \$30,000.....	9,787	270,670	57,914	8,639	239,160	59,253	82,060	2,259,830	187,811	70,788	1,951,732	209,151
\$30,000 under \$40,000.....	14,355	502,922	93,475	12,901	452,219	98,029	134,379	4,674,918	375,099	119,013	4,144,412	410,334
\$40,000 under \$50,000.....	11,256	505,908	67,433	9,341	420,853	71,125	99,586	4,474,119	335,106	90,890	4,082,955	357,811
\$50,000 under \$75,000.....	17,395	1,055,783	117,863	16,238	985,881	121,427	153,448	9,346,927	640,193	138,586	8,446,352	680,442
\$75,000 under \$100,000.....	10,200	889,669	73,873	9,512	829,742	77,362	86,309	7,451,708	452,560	79,591	6,880,592	484,045
\$100,000 under \$250,000.....	24,061	3,780,725	191,522	21,637	3,407,436	206,005	116,626	17,081,367	877,069	106,504	15,622,635	926,248
\$250,000 under \$500,000.....	8,132	2,747,501	105,757	7,554	2,547,842	109,850	21,949	7,356,080	229,616	19,258	6,430,880	258,887
\$500,000 under \$1,000,000.....	2,766	1,929,696	53,036	2,523	1,775,411	55,065	4,661	3,133,019	71,480	4,251	2,842,148	73,328
\$1,000,000 or more.....	1,948	3,816,717	55,853	1,736	3,280,475	60,457	1,202	1,807,555	32,325	998	1,468,253	33,154
Receipts not reported.....	3,347	-	13,931	-	-	-	5,761	-	16,942	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

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SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Grocery stores, meat, fish, fruit, and vegetable markets						General merchandise						
Total.....	257,176	14,247,692	631,261	219,091	12,915,636	683,984	179,113	3,445,378	270,568	138,117	3,126,101	303,174
Under \$1,000.....	3,484	2,179	1373	2,009	1,335	560	43,149	20,121	137	24,539	12,778	5,600
\$1,000 under \$2,000.....	4,686	6,698	467	2,777	3,837	1,262	21,527	31,291	5,803	15,964	23,616	8,242
\$2,000 under \$3,000.....	3,954	10,071	198	2,512	6,528	1,017	12,361	30,422	5,468	9,779	24,198	6,658
\$3,000 under \$4,000.....	5,161	18,082	2,820	3,955	13,938	3,321	8,182	28,023	5,460	6,736	23,062	6,337
\$4,000 under \$5,000.....	3,751	16,581	1,422	2,747	12,122	2,029	5,896	26,499	5,554	4,992	22,483	6,487
\$5,000 under \$7,000.....	9,311	54,910	3,205	6,699	39,455	5,870	9,520	56,422	7,452	7,678	44,812	9,719
\$7,000 under \$10,000.....	14,027	119,839	7,178	10,981	94,213	10,299	11,198	94,516	13,526	9,520	80,057	16,108
\$10,000 under \$15,000.....	22,277	277,318	14,670	16,684	208,682	20,249	12,673	157,730	23,121	10,461	130,428	25,303
\$15,000 under \$20,000.....	19,991	349,613	21,529	16,976	297,965	24,840	7,914	136,263	17,825	6,561	112,620	19,191
\$20,000 under \$25,000.....	17,353	387,888	21,773	14,808	330,652	23,604	6,710	150,232	18,601	6,239	139,644	19,334
\$25,000 under \$30,000.....	15,310	420,688	27,653	13,701	377,228	29,836	5,668	154,083	12,309	5,029	136,703	14,847
\$30,000 under \$40,000.....	28,369	985,445	58,050	25,324	882,103	62,362	8,292	283,985	20,627	6,945	237,339	22,701
\$40,000 under \$50,000.....	22,952	1,032,518	61,067	21,345	960,885	65,443	5,978	265,634	21,419	5,641	249,721	23,011
\$50,000 under \$75,000.....	35,890	2,183,330	114,315	32,037	1,947,606	121,183	9,137	554,122	37,723	8,397	510,721	40,096
\$75,000 under \$100,000.....	17,115	1,483,657	69,071	15,910	1,379,008	71,752	4,548	390,827	25,229	4,480	384,514	25,841
\$100,000 under \$250,000.....	26,619	4,025,931	147,689	24,476	3,720,709	156,373	4,559	664,533	37,880	4,319	626,111	39,691
\$250,000 under \$500,000.....	5,371	1,773,979	51,644	4,898	1,625,322	54,174	738	239,658	8,584	637	206,277	9,539
\$500,000 under \$1,000,000.....	1,079	708,279	18,724	979	625,679	19,198	220	161,017	4,465	220	161,017	4,465
\$1,000,000 or more.....	(2)	390,686	10,589	273	388,369	10,612	—	—	—	—	—	—
Receipts not reported.....	(2)	—	(2)	—	—	—	843	—	1441	—	—	—
Retail trade—Continued												
Apparel and accessories						Furniture, home furnishings, and equipment						
Total.....	69,690	2,854,361	224,059	58,160	2,624,728	254,383	66,225	2,882,453	215,616	52,406	2,551,004	245,257
Under \$1,000.....	2,752	1,366	1194	1,578	890	371	2,751	1,123	1603	2,383	2,935	767
\$1,000 under \$2,000.....	3,386	5,081	672	2,344	3,509	1,537	2,985	4,518	1915	—	—	—
\$2,000 under \$3,000.....	2,484	6,000	1,045	1,879	4,513	1,577	3,619	9,147	2,079	2,514	6,361	2,561
\$3,000 under \$4,000.....	2,511	8,743	1,330	2,009	7,037	1,831	1,575	5,383	163	973	3,368	650
\$4,000 under \$5,000.....	1,880	8,525	367	1,475	6,698	1,588	2,481	11,103	2,164	1,945	8,682	2,587
\$5,000 under \$7,000.....	3,954	23,641	5,529	3,016	17,924	6,300	2,512	15,277	2,087	1,709	10,467	2,939
\$7,000 under \$10,000.....	5,403	45,657	4,366	3,994	33,985	7,398	3,386	28,722	5,196	3,085	26,318	6,139
\$10,000 under \$15,000.....	5,133	64,026	8,226	4,328	54,429	10,980	6,366	79,416	13,615	5,460	68,106	15,007
\$15,000 under \$20,000.....	4,127	72,341	6,723	3,351	58,940	8,651	4,091	70,685	7,024	3,051	52,884	9,000
\$20,000 under \$25,000.....	5,266	119,636	1,899	3,687	83,669	11,206	4,625	103,151	8,424	3,454	77,199	11,188
\$25,000 under \$30,000.....	3,019	82,715	6,965	2,718	74,827	8,089	2,984	81,769	6,927	2,180	59,298	7,693
\$30,000 under \$40,000.....	5,839	205,953	19,783	5,502	193,005	21,075	5,707	199,682	14,428	4,768	166,966	21,967
\$40,000 under \$50,000.....	5,098	226,469	18,531	4,995	221,999	19,177	4,399	198,033	19,279	3,997	178,892	21,654
\$50,000 under \$75,000.....	7,323	441,764	37,076	6,813	410,940	38,809	7,431	448,530	39,949	6,993	422,770	41,706
\$75,000 under \$100,000.....	4,406	383,304	35,708	4,102	356,814	36,612	3,719	317,011	22,924	3,115	267,348	24,346
\$100,000 under \$250,000.....	5,887	812,827	58,530	5,382	749,236	61,575	6,288	924,719	56,090	5,779	852,325	58,664
\$250,000 under \$500,000.....	874	273,049	14,011	874	273,049	14,011	988	316,494	13,993	887	279,395	15,310
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	111	65,422	2,922	111	65,422	2,922
\$1,000,000 or more.....	(2)	2,032	150	2	2,032	150	2	2,268	157	2	2,268	157
Receipts not reported.....	(2)	—	(2)	—	—	—	(2)	—	(2)	—	—	—
Retail trade—Continued												
Automotive dealers						Gasoline service stations						
Total.....	63,149	7,618,244	174,444	46,311	6,148,558	231,545	203,960	11,410,024	516,670	165,656	10,155,558	580,730
Under \$1,000.....	2,188	955	1315	1,294	4,327	1,535	1,611	932	1461	2,209	2,897	993
\$1,000 under \$2,000.....	2,179	3,319	433	1,294	4,327	1,535	2,680	4,036	609	1,744	4,312	1,555
\$2,000 under \$3,000.....	1,342	3,292	12,195	1,605	5,720	1,882	3,319	8,357	704	1,440	5,127	1,227
\$3,000 under \$4,000.....	1,909	6,772	1,635	1,605	5,720	1,882	2,379	8,382	1160	1,710	7,738	1,336
\$4,000 under \$5,000.....	1,481	6,521	461	774	3,395	982	2,750	12,266	810	—	—	—
\$5,000 under \$7,000.....	2,250	13,683	1,098	1,543	9,332	2,449	7,568	45,993	735	4,553	27,688	3,435
\$7,000 under \$10,000.....	2,545	20,969	429	1,406	11,728	1,759	7,374	62,745	2,723	4,524	38,596	5,950
\$10,000 under \$15,000.....	4,293	53,166	4,892	2,949	36,516	6,792	13,194	163,404	6,859	9,240	114,188	11,151
\$15,000 under \$20,000.....	3,047	52,854	3,273	2,273	39,844	4,688	11,699	204,390	8,162	7,742	135,404	13,347
\$20,000 under \$25,000.....	3,087	69,805	3,794	2,212	50,661	5,925	11,528	258,029	13,488	9,380	210,637	16,996
\$25,000 under \$30,000.....	2,078	56,890	1218	1,172	32,141	2,559	11,826	325,865	20,767	9,679	267,186	23,081
\$30,000 under \$40,000.....	4,127	141,728	9,599	3,289	113,151	11,057	20,738	730,934	34,480	16,951	598,661	41,434
\$40,000 under \$50,000.....	3,654	164,745	6,461	2,983	134,436	9,585	18,394	827,268	39,900	15,443	693,894	45,341
\$50,000 under \$75,000.....	6,188	388,890	22,799	5,143	324,887	25,846	35,735	2,206,461	109,916	31,743	1,966,435	119,995
\$75,000 under \$100,000.....	4,774	413,810	11,322	3,867	338,287	22,890	24,427	2,116,022	102,150	22,916	1,982,556	106,110
\$100,000 under \$250,000.....	8,021	1,281,959	42,479	6,613	1,065,202	47,482	26,919	3,795,115	160,217	25,001	3,527,635	168,370
\$250,000 under \$500,000.....	6,293	2,229,029	28,793	4,783	1,688,794	43,358	1,468	488,872	14,777	1,266	422,948	18,089
\$500,000 under \$1,000,000.....	2,612	1,651,342	28,299	2,280	1,567,310	28,786	—	—	—	—	—	—
\$1,000,000 or more.....	672	1,058,515	13,212	471	722,827	13,970	116	150,953	2,272	115	149,656	2,320
Receipts not reported.....	(2)	—	(2)	—	—	—	(2)	—	(2)	—	—	—

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
Size of business receipts	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	
Wholesale and retail trade—Continued												
Retail trade—Continued												
Eating and drinking places							Other retail trade					
Total.....	294,588	7,944,739	631,788	230,336	6,972,220	719,416	413,957	15,035,787	1,204,310	332,643	13,601,924	1,341,462
Under \$1,000.....	7,174	4,026	1,791	2,112	1,417	507	34,318	15,862	14,790	17,816	9,488	4,004
\$1,000 under \$2,000.....	9,684	14,756	1,195	5,761	8,623	2,304	28,317	41,476	3,626	19,046	27,788	10,500
\$2,000 under \$3,000.....	9,883	24,747	1,513	5,830	14,598	3,222	17,148	42,254	3,336	11,135	27,293	9,110
\$3,000 under \$4,000.....	8,242	28,674	412	3,920	13,820	2,815	17,041	58,891	2,979	11,127	38,589	10,554
\$4,000 under \$5,000.....	8,113	36,114	643	5,329	23,814	3,661	14,115	63,561	8,372	10,559	47,829	12,108
\$5,000 under \$7,000.....	16,919	102,068	3,018	10,721	65,384	9,065	21,632	127,494	19,673	17,193	101,564	24,736
\$7,000 under \$10,000.....	28,509	240,446	16,157	20,399	171,881	24,758	29,674	252,730	26,101	23,260	197,784	36,396
\$10,000 under \$15,000.....	39,498	489,200	38,374	30,347	378,204	51,391	36,628	452,305	46,365	30,468	376,331	62,138
\$15,000 under \$20,000.....	30,426	527,246	50,625	25,263	436,415	57,637	30,949	536,658	55,603	25,785	447,496	68,687
\$20,000 under \$25,000.....	28,384	632,002	59,824	24,561	547,352	68,970	22,388	504,536	55,669	19,125	431,651	64,129
\$25,000 under \$30,000.....	20,950	578,344	58,120	18,770	519,175	60,922	20,225	559,476	55,288	17,539	485,174	62,124
\$30,000 under \$40,000.....	30,952	1,075,499	105,038	28,202	981,880	110,921	30,355	1,051,692	113,094	28,032	971,307	117,813
\$40,000 under \$50,000.....	18,471	829,833	76,635	17,261	775,365	79,435	20,640	929,619	91,814	19,225	867,763	95,165
\$50,000 under \$75,000.....	18,840	1,130,772	89,231	16,778	978,876	96,434	32,904	1,993,058	189,184	31,182	1,884,117	196,353
\$75,000 under \$100,000.....	7,630	651,754	51,971	7,190	615,254	52,305	19,690	1,695,323	134,185	18,011	1,556,811	144,189
\$100,000 under \$250,000.....	8,460	1,166,713	67,753	7,451	1,028,121	76,334	29,873	4,409,570	306,431	27,483	4,053,296	317,759
\$250,000 under \$500,000.....	734	245,460	13,970	732	244,956	14,018	5,483	1,789,539	83,844	5,181	1,690,139	90,388
\$500,000 under \$1,000,000.....	172	125,697	3,117	172	125,697	3,117	549	374,283	11,009	375	250,044	11,896
\$1,000,000 or more.....	37	41,388	1,580	37	41,388	1,580	101	137,460	3,863	101	137,460	3,863
Receipts not reported.....	1,510	-	12,181	-	-	-	1,927	-	1,336	-	-	-
Wholesale and retail trade—Continued							Finance, insurance, and real estate					
Wholesale and retail trade not allocable							Total					
Total.....	90,498	4,563,229	280,056	74,029	4,241,360	307,925	482,909	5,293,971	1,517,428	396,882	4,883,596	1,648,840
Under \$1,000.....	8,844	4,443	1,691	4,167	2,535	1,208	88,494	46,111	18,218	50,124	29,657	15,842
\$1,000 under \$2,000.....	7,638	10,987	3,203	6,192	9,003	4,173	70,722	102,199	27,632	56,577	82,588	42,283
\$2,000 under \$3,000.....	4,127	10,157	1,812	3,151	7,701	2,887	43,569	107,383	44,167	38,946	96,177	48,578
\$3,000 under \$4,000.....	3,623	12,779	2,703	2,986	10,661	3,228	36,228	125,416	53,369	32,768	113,468	59,871
\$4,000 under \$5,000.....	2,654	11,938	3,505	2,015	9,138	3,995	29,173	130,872	59,383	26,618	119,767	63,394
\$5,000 under \$7,000.....	5,264	31,048	7,465	4,828	28,497	8,006	42,455	252,962	127,563	40,394	240,847	131,002
\$7,000 under \$10,000.....	5,605	47,251	10,916	4,930	41,642	11,799	43,604	362,544	183,320	41,593	346,355	191,232
\$10,000 under \$15,000.....	6,944	85,368	10,808	5,599	68,785	13,985	39,762	485,410	227,020	37,709	460,644	238,711
\$15,000 under \$20,000.....	5,069	86,879	12,102	4,165	71,003	13,815	22,961	396,497	171,442	21,521	372,149	179,565
\$20,000 under \$25,000.....	3,798	84,143	10,995	3,125	69,515	11,641	14,498	322,441	129,991	13,869	308,740	131,998
\$25,000 under \$30,000.....	4,137	115,630	13,390	3,598	100,834	14,126	7,826	214,332	80,832	7,516	205,507	83,657
\$30,000 under \$40,000.....	5,446	190,132	12,598	4,569	159,531	17,789	10,042	348,191	120,006	9,219	319,819	125,241
\$40,000 under \$50,000.....	3,872	172,368	13,996	3,402	151,114	16,757	6,111	270,607	67,854	5,369	238,091	71,470
\$50,000 under \$75,000.....	7,927	479,045	37,293	7,383	444,624	39,339	7,452	453,462	104,248	6,817	414,527	108,127
\$75,000 under \$100,000.....	3,748	322,135	24,001	3,578	307,583	24,429	2,904	252,993	42,067	2,660	231,764	43,654
\$100,000 under \$250,000.....	8,290	1,313,642	72,611	7,685	1,218,012	74,935	4,638	677,933	85,276	4,374	642,979	88,451
\$250,000 under \$500,000.....	1,894	617,682	30,285	1,754	576,687	30,765	594	196,075	13,422	585	193,078	15,026
\$500,000 under \$1,000,000.....	377	257,088	8,392	375	255,984	8,392	240	142,247	694	101	65,877	7,743
\$1,000,000 or more.....	529	710,514	6,585	527	708,511	6,656	125	406,296	2,959	122	401,562	2,995
Receipts not reported.....	712	-	913	-	-	-	11,511	-	15,599	-	-	-
Finance, insurance, and real estate—Continued												
Insurance agents, brokers, and services							Real estate operators (except developers) and lessors					
Total.....	162,400	1,758,200	691,508	146,984	1,711,071	706,825	103,882	510,566	104,878	74,107	432,431	152,239
Under \$1,000.....	27,788	14,780	3,419	20,291	11,582	6,730	29,109	14,772	17,135	13,312	8,003	4,016
\$1,000 under \$2,000.....	21,011	30,531	11,562	17,951	26,222	14,418	23,933	34,475	6,932	18,425	26,868	13,268
\$2,000 under \$3,000.....	12,038	29,445	14,946	11,294	27,635	15,350	11,427	28,268	9,861	9,891	24,385	11,065
\$3,000 under \$4,000.....	10,390	36,203	18,174	9,855	34,377	18,680	7,654	25,972	7,069	6,526	22,060	10,284
\$4,000 under \$5,000.....	8,359	37,395	20,396	8,086	36,168	20,954	5,241	23,421	7,562	4,685	20,958	8,134
\$5,000 under \$7,000.....	17,063	102,733	56,058	16,625	100,178	56,194	7,192	41,545	13,649	6,434	37,125	15,041
\$7,000 under \$10,000.....	18,259	152,715	83,323	17,683	148,221	84,498	5,025	40,618	13,688	4,665	37,697	16,257
\$10,000 under \$15,000.....	15,867	193,954	105,211	15,498	189,965	107,010	4,732	58,541	13,284	4,313	53,360	19,356
\$15,000 under \$20,000.....	10,757	186,601	95,930	10,755	186,568	95,934	2,279	39,090	7,398	1,630	27,982	11,807
\$20,000 under \$25,000.....	5,538	124,564	59,707	5,502	123,779	59,748	1,753	38,758	9,502	1,507	33,575	10,536
\$25,000 under \$30,000.....	3,059	83,699	40,624	3,059	83,699	40,624	965	26,869	2,404	694	19,135	5,181
\$30,000 under \$40,000.....	3,263	113,590	50,607	3,161	109,926	51,025	975	33,260	5,911	1,131	44,783	13,420
\$40,000 under \$50,000.....	2,207	98,120	31,720	2,107	93,556	31,898	464	21,918	5,773	468	27,607	4,646
\$50,000 under \$75,000.....	2,668	164,801	38,427	2,429	150,250	40,133	510	30,120	4,033	424	47,040	9,111
\$75,000 under \$100,000.....	1,017	87,250	20,620	1,017	87,250	20,620	249	20,709	4,374	-	-	-
\$100,000 under \$250,000.....	1,527	236,075	34,973	1,526	235,951	34,980	185	25,374	2,931	-	-	-
\$250,000 under \$500,000.....	119	37,124	6,428	119	37,124	6,428	15	6,856	1,237	2	1,853	115
\$500,000 under \$1,000,000.....	18	12,591	1,134	18	12,591	1,134	-	-	-	-	-	-
\$1,000,000 or more.....	8	16,029	467	8	16,029	467	-	-	-	-	-	-
Receipts not reported.....	1,444	-	12,218	-	-	-	2,174	-	12,121	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)
Finance, insurance and real estate—Continued												
Real estate agents, brokers, and managers							Other finance, insurance, and real estate					
Total.....	142,487	1,079,890	386,742	114,639	1,002,632	416,916	74,140	1,945,315	334,300	61,152	1,737,462	372,860
Under \$1,000.....	23,119	12,400	13,003	12,229	7,678	3,844	8,478	4,159	1,499	4,292	2,394	1,252
\$1,000 under \$2,000.....	18,971	27,177	6,849	14,730	21,385	9,952	6,807	10,016	2,289	5,471	8,113	4,645
\$2,000 under \$3,000.....	15,970	39,247	15,643	14,117	35,020	17,253	4,134	10,423	3,717	3,644	9,137	4,910
\$3,000 under \$4,000.....	13,845	48,522	21,579	12,672	44,460	23,682	4,339	14,719	6,547	3,715	12,571	7,225
\$4,000 under \$5,000.....	12,254	55,166	25,071	11,104	50,257	27,538	3,319	14,890	6,354	2,743	12,384	6,768
\$5,000 under \$7,000.....	12,970	77,454	43,094	12,594	75,220	44,599	5,230	31,230	14,762	4,741	28,324	15,168
\$7,000 under \$10,000.....	13,155	110,438	60,727	12,751	107,130	61,257	7,165	58,773	25,582	6,494	53,307	29,220
\$10,000 under \$15,000.....	10,788	131,059	63,025	10,174	123,587	64,195	8,375	101,856	45,500	7,724	93,732	48,148
\$15,000 under \$20,000.....	4,204	31,014	31,690	3,897	67,817	32,627	5,721	97,792	36,424	5,239	89,782	39,197
\$20,000 under \$25,000.....	3,346	74,085	26,363	3,137	69,500	26,800	3,861	85,034	34,419	3,723	81,886	34,914
\$25,000 under \$30,000.....	1,376	37,542	15,047	1,376	37,542	15,047	2,426	66,222	22,757	2,387	65,131	22,805
\$30,000 under \$40,000.....	2,375	80,880	24,536	2,202	74,841	26,845	3,429	120,461	38,952	3,187	112,097	39,751
\$40,000 under \$50,000.....	1,109	48,929	12,318	1,075	47,475	12,387	2,331	101,640	18,043	1,725	75,232	21,385
\$50,000 under \$75,000.....	1,407	86,100	26,376	1,373	83,794	27,058	2,867	172,441	35,412	2,547	152,876	36,290
\$75,000 under \$100,000.....							1,067	93,298	10,632	931	81,670	11,151
\$100,000 under \$250,000.....	1,416	177,877	22,331	1,208	156,926	23,832	2,160	321,858	32,953	2,014	299,664	34,383
\$250,000 under \$500,000.....							388	125,239	5,509	382	123,239	6,719
\$500,000 under \$1,000,000.....							215	124,997	1,189	79	50,390	6,401
\$1,000,000 or more.....							117	390,267	2,492	114	385,533	2,528
Receipts not reported.....	6,182	-	14,904	-	-	-	1,711	-	16,356	-	-	-
Services												
Total							Lodging services					
Total.....	1,966,068	23,256,055	8,059,667	1,697,209	21,846,645	8,420,251	131,461	1,343,204	102,619	86,865	955,659	182,163
Under \$1,000.....	304,753	159,995	1361	203,693	118,751	74,222	17,057	10,148	14,637	8,773	5,765	3,040
\$1,000 under \$2,000.....	254,063	371,193	124,091	211,902	309,501	164,931	21,121	30,977	13,638	13,267	19,526	6,852
\$2,000 under \$3,000.....	185,933	458,404	179,129	162,901	402,526	212,599	13,824	33,909	14,128	8,212	20,266	6,375
\$3,000 under \$4,000.....	145,768	505,784	209,546	128,656	446,290	232,703	10,924	38,278	972	6,768	23,723	5,968
\$4,000 under \$5,000.....	115,315	515,643	227,096	105,591	472,593	239,704	8,920	39,701	3,311	6,333	28,396	7,328
\$5,000 under \$7,000.....	169,463	1,001,733	419,967	155,079	916,756	439,029	12,116	71,744	8,565	9,015	53,514	12,675
\$7,000 under \$10,000.....	163,965	1,379,959	534,256	152,555	1,283,980	560,469	12,461	103,649	12,656	9,487	78,985	18,744
\$10,000 under \$15,000.....	164,201	2,021,503	741,006	153,558	1,890,072	762,927	9,780	119,859	11,357	6,919	84,364	17,275
\$15,000 under \$20,000.....	112,175	1,945,498	708,107	105,611	1,831,305	725,517	7,237	126,554	13,736	5,348	93,405	19,796
\$20,000 under \$25,000.....	72,073	1,608,930	638,225	69,509	1,552,915	645,681	3,645	80,844	5,530	2,600	58,270	9,137
\$25,000 under \$30,000.....	61,246	1,677,621	638,891	58,493	1,601,716	649,441	3,798	104,619	9,912	3,157	86,495	12,732
\$30,000 under \$40,000.....	76,200	2,634,218	1,051,323	73,809	2,553,907	1,062,954	3,478	119,132	12,622	2,635	90,588	16,401
\$40,000 under \$50,000.....	42,461	1,895,449	756,974	40,949	1,826,228	767,426	2,095	95,221	9,894	1,524	68,994	11,359
\$50,000 under \$75,000.....	47,626	2,848,528	1,024,066	45,333	2,711,509	1,035,404	1,984	115,740	13,843	1,510	87,041	15,825
\$75,000 under \$100,000.....	14,870	1,281,195	371,870	14,197	1,221,751	378,441	1,028	88,551	5,684	720	60,824	8,486
\$100,000 under \$250,000.....	14,552	2,019,486	389,274	13,786	1,889,361	394,323	693	103,319	7,290	545	75,804	8,522
\$250,000 under \$500,000.....	1,341	436,348	50,229	1,297	423,437	53,100						
\$500,000 under \$1,000,000.....	253	167,336	9,162	179	113,555	10,937	54	19,355	1,369	51	18,403	1,419
\$1,000,000 or more.....	116	327,232	9,801	111	280,492	10,443	4	41,606	170	1	1,296	229
Receipts not reported.....	19,694	-	122,985	-	-	-	1,242	-	1,649	-	-	-
Personal services							Business services					
Total.....	465,935	3,913,645	1,028,480	419,138	3,696,871	1,074,757	207,430	2,198,704	522,221	171,922	1,995,547	580,782
Under \$1,000.....	60,000	34,452	10,058	43,806	26,863	16,861	44,786	23,409	12,693	30,140	17,751	11,300
\$1,000 under \$2,000.....	66,855	99,265	36,678	59,546	88,373	43,282	33,709	49,278	18,941	27,882	40,471	23,398
\$2,000 under \$3,000.....	53,003	132,063	57,511	49,982	124,604	60,507	19,301	46,836	19,799	16,718	40,635	22,832
\$3,000 under \$4,000.....	50,991	177,247	80,025	47,203	163,814	83,278	13,106	45,025	17,237	11,141	38,293	20,621
\$4,000 under \$5,000.....	36,782	164,243	75,815	34,569	154,454	79,892	12,959	58,196	28,810	11,951	53,691	29,584
\$5,000 under \$7,000.....	53,749	316,119	139,872	50,256	295,439	144,060	19,222	115,439	51,254	16,980	101,999	54,004
\$7,000 under \$10,000.....	41,630	347,800	126,918	39,211	327,283	130,701	15,457	129,323	53,273	14,633	122,545	56,426
\$10,000 under \$15,000.....	39,119	482,514	120,232	35,770	440,033	126,488	13,881	171,848	64,748	13,224	163,691	65,851
\$15,000 under \$20,000.....	20,587	351,880	79,571	19,612	334,990	81,349	8,359	145,053	50,750	7,608	132,118	52,937
\$20,000 under \$25,000.....	9,142	204,731	46,493	8,672	194,535	47,230	4,602	103,102	33,412	4,393	98,533	33,711
\$25,000 under \$30,000.....	8,328	226,572	43,007	7,893	214,799	43,361	4,133	113,325	26,771	3,788	103,419	28,286
\$30,000 under \$40,000.....	9,727	334,893	62,930	9,389	323,254	65,038	3,807	133,354	38,710	3,669	128,726	39,046
\$40,000 under \$50,000.....	4,341	193,104	36,289	4,236	188,260	37,003	2,855	128,784	25,477	2,580	116,742	27,394
\$50,000 under \$75,000.....	5,358	324,390	48,678	4,957	299,559	49,386	3,467	204,983	34,879	3,324	197,129	35,039
\$75,000 under \$100,000.....	2,117	186,987	30,693	2,082	184,327	30,693	1,290	109,924	19,378	1,152	97,789	20,821
\$100,000 under \$250,000.....	1,643	219,928	27,785	1,638	218,827	27,909	2,578	379,541	37,947	2,338	338,149	39,569
\$250,000 under \$500,000.....	278	92,259	6,901	278	92,259	6,901	357	118,786	8,966	323	109,270	11,421
\$500,000 under \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	90	60,882	2,485	56	32,980	2,823
\$1,000,000 or more.....	2	3,088	120	2	3,088	120	22	61,616	5,719	22	61,616	5,719
Receipts not reported.....	2,247	-	1,794	-	-	-	3,449	-	13,642	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Services—Continued												
Automotive services						Recreational services						
Total.....	126,328	2,260,964	318,372	111,392	2,084,876	333,624	89,424	850,406	102,844	61,983	706,725	167,587
Under \$1,000.....	9,560	5,569	494	5,599	3,769	2,059	16,545	8,125	15,299	7,558	4,374	2,393
\$1,000 under \$2,000.....	10,784	16,041	5,194	8,807	13,147	6,148	11,221	16,400	355	8,527	12,240	4,405
\$2,000 under \$3,000.....	9,652	24,005	8,759	8,443	21,075	10,037	11,020	27,168	11,096	7,475	18,533	6,462
\$3,000 under \$4,000.....	6,840	23,854	7,076	5,998	20,947	7,770	5,714	19,764	121	3,735	12,962	4,087
\$4,000 under \$5,000.....	7,098	31,595	11,054	6,561	29,198	11,366	4,763	21,085	3,997	3,701	16,223	5,343
\$5,000 under \$7,000.....	10,859	64,283	16,577	9,786	57,523	17,993	8,895	52,227	11,755	7,322	43,061	15,403
\$7,000 under \$10,000.....	14,409	122,153	34,069	13,570	115,045	35,508	7,659	64,228	14,873	6,321	52,546	18,845
\$10,000 under \$15,000.....	14,240	175,469	39,115	13,032	160,655	40,850	5,611	66,788	9,176	4,608	54,695	13,144
\$15,000 under \$20,000.....	9,924	172,322	31,219	8,753	151,523	32,291	3,774	63,825	9,866	3,344	56,791	13,352
\$20,000 under \$25,000.....	7,013	155,642	27,039	6,810	151,229	27,345	2,340	52,669	7,893	2,224	50,065	8,882
\$25,000 under \$30,000.....	5,503	150,944	20,493	5,168	141,962	21,424	1,778	48,809	2,670	1,320	36,553	6,266
\$30,000 under \$40,000.....	6,413	222,812	25,419	6,210	216,561	25,674	2,291	77,876	15,009	2,107	72,009	16,143
\$40,000 under \$50,000.....	3,600	161,220	20,516	3,600	161,220	20,516	1,459	66,347	6,229	1,237	55,943	9,669
\$50,000 under \$75,000.....	5,184	313,847	27,084	4,647	280,988	28,360	1,752	108,757	14,098	1,293	81,373	20,161
\$75,000 under \$100,000.....	2,041	176,149	16,022	1,905	163,880	16,515	650	55,857	6,328	634	54,534	7,566
\$100,000 under \$250,000.....	2,459	354,965	25,497	2,503	396,154	29,768	569	75,789	12,076	545	72,248	13,550
\$250,000 under \$500,000.....	213	90,094	3,169				45	24,692	747	32	12,575	1,916
\$500,000 under \$1,000,000.....	(2)	-	(2)				-	-	15,954	-	-	-
\$1,000,000 or more.....	(2)	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	(2)	-	-	-	-	-	3,338	-	-	-	-	-
Medical and other health services												
Total						Offices of physicians, surgeons and oculists						
Total.....	392,281	7,794,088	4,057,101	373,385	7,699,333	4,082,886	142,444	4,186,087	2,447,622	134,569	4,159,153	2,457,839
Under \$1,000.....	26,745	15,150	5,644	20,823	12,702	9,788	4,489	2,414	1,637	2,002	1,247	515
\$1,000 under \$2,000.....	30,527	44,219	22,787	26,531	38,381	27,815	4,094	5,995	1,288	2,380	3,493	1,630
\$2,000 under \$3,000.....	29,978	73,708	45,754	28,067	69,028	47,704	3,866	9,496	2,698	3,238	7,965	3,423
\$3,000 under \$4,000.....	22,446	77,853	50,182	21,287	73,880	51,521	3,062	10,487	2,974	2,473	8,493	3,995
\$4,000 under \$5,000.....	17,215	76,705	49,324	17,002	75,757	49,601	2,217	10,040	3,990	2,207	9,999	4,012
\$5,000 under \$7,000.....	21,219	124,542	66,106	20,427	120,237	66,535	4,297	24,918	10,273	3,643	21,384	10,664
\$7,000 under \$10,000.....	25,323	215,595	105,728	24,288	207,085	107,247	7,384	62,774	29,731	7,231	61,563	29,912
\$10,000 under \$15,000.....	35,856	447,220	223,770	35,171	438,926	225,113	12,562	159,394	85,811	12,413	157,642	86,466
\$15,000 under \$20,000.....	34,004	598,479	305,318	33,669	592,401	306,392	14,400	247,791	138,970	14,006	247,171	138,977
\$20,000 under \$25,000.....	30,870	691,428	363,596	30,493	682,913	364,636	13,800	309,783	184,393	13,730	308,261	184,815
\$25,000 under \$30,000.....	25,725	706,165	391,746	25,689	705,249	392,242	13,071	359,588	221,187	13,069	359,533	221,212
\$30,000 under \$40,000.....	37,076	1,281,811	716,619	36,802	1,272,007	717,561	21,970	761,078	468,079	21,798	755,196	468,595
\$40,000 under \$50,000.....	22,489	999,801	558,354	22,253	988,837	560,884	15,403	686,931	419,990	15,369	685,249	419,990
\$50,000 under \$75,000.....	22,097	1,318,684	722,993	21,993	1,313,288	723,367	15,051	900,609	549,249	15,047	900,373	549,299
\$75,000 under \$100,000.....	5,144	440,730	225,120	5,106	437,577	225,700	3,593	306,080	178,373	3,557	303,111	178,919
\$100,000 under \$250,000.....	3,716	478,314	192,791	3,614	467,381	192,997	2,348	305,575	148,065	2,346	305,339	148,065
\$250,000 under \$500,000.....	121	38,562	10,551	121	38,562	10,551	60	23,134	7,350	60	23,134	7,350
\$500,000 under \$1,000,000.....	49	165,122	3,232	49	165,122	3,232						
\$1,000,000 or more.....	1,781	-	12,514	-	-	-						
Receipts not reported.....	-	-	-	-	-	-	1,137	-	11,586	-	-	-
Medical and other health services—Continued												
Offices of dentists, and dental surgeons						Other medical and health services						
Total.....	83,832	1,878,762	965,002	82,269	1,876,393	966,538	166,105	1,729,239	644,477	156,547	1,663,787	658,509
Under \$1,000.....	912	427	166	1,211	1,578	630	21,344	12,309	7,347	18,417	11,179	9,104
\$1,000 under \$2,000.....	1,278	1,902	182				25,155	36,322	22,893	23,344	33,586	25,724
\$2,000 under \$3,000.....	1,580	3,944	1,277				24,532	60,268	41,779	23,318	57,282	42,824
\$3,000 under \$4,000.....	1,041	3,621	1,520	941	3,237	1,545	18,343	63,745	45,688	17,873	62,150	45,981
\$4,000 under \$5,000.....	2,182	9,871	4,115	2,148	9,706	4,179	12,816	56,794	41,219	12,647	56,052	41,410
\$5,000 under \$7,000.....	4,968	30,139	13,786	4,866	29,597	13,812	11,954	69,485	42,047	11,918	69,256	42,059
\$7,000 under \$10,000.....	6,894	58,764	31,347	6,854	58,438	31,443	11,045	94,057	44,650	10,203	87,084	45,892
\$10,000 under \$15,000.....	12,400	154,616	82,414	12,400	154,616	82,414	10,894	133,210	55,545	10,358	126,668	56,233
\$15,000 under \$20,000.....	11,968	209,964	109,468	11,968	209,964	109,468	7,996	140,724	56,880	7,695	135,266	57,947
\$20,000 under \$25,000.....	10,635	237,868	125,075	10,633	237,830	125,076	6,435	143,777	54,128	6,130	136,822	54,745
\$25,000 under \$30,000.....	9,215	252,064	132,116	9,215	252,064	132,116	3,439	94,513	38,443	3,405	93,652	38,914
\$30,000 under \$40,000.....	10,976	378,050	196,043	10,976	378,050	196,043	4,130	142,683	52,497	4,028	138,761	52,923
\$40,000 under \$50,000.....	4,414	192,880	99,933	4,414	192,880	99,933	2,672	119,990	38,431	2,470	110,708	40,961
\$50,000 under \$75,000.....	4,134	240,609	120,679	4,134	240,609	120,679	2,912	177,466	53,065	2,812	172,306	53,389
\$75,000 under \$100,000.....	700	59,950	31,155	700	59,950	31,155	851	74,700	15,592	849	74,516	15,626
\$100,000 under \$250,000.....	289	36,767	15,892	289	36,767	15,892	1,079	135,972	28,834	979	125,275	29,040
\$250,000 under \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	63	19,751	3,646	63	19,751	3,646
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 or more.....	4	5,525	354	4	5,525	354	(2)	151,454	1,756	34	151,454	1,756
Receipts not reported.....	(2)	-	(2)	-	-	-	(2)	-	(2)	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

BUSINESSES AND SIZE OF BUSINESS RECEIPTS—Continued												
Size of business receipts	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	
Services—Continued												
Legal services						Educational services						
Total.....	122,356	1,710,670	887,975	111,081	1,679,996	902,236	69,025	248,433	95,046	62,270	230,892	99,656
Under \$1,000.....	12,965	5,601	1,045	7,424	3,819	2,292	22,871	12,579	6,587	19,411	11,360	7,967
\$1,000 under \$2,000.....	8,608	12,616	5,203	7,267	10,816	6,475	17,397	25,659	14,451	16,225	23,939	15,183
\$2,000 under \$3,000.....	7,463	18,225	6,143	6,464	15,891	8,775	9,941	24,327	12,657	8,935	21,714	13,599
\$3,000 under \$4,000.....	5,277	18,396	10,070	4,921	17,223	10,522	4,980	16,970	10,642	4,946	16,837	10,718
\$4,000 under \$5,000.....	6,024	27,032	13,660	5,738	25,743	13,949	3,162	14,453	8,298	3,128	14,288	8,304
\$5,000 under \$7,000.....	11,037	66,687	35,994	10,448	63,319	36,573	3,268	18,843	11,580	3,200	18,446	11,699
\$7,000 under \$10,000.....	16,342	138,749	76,868	15,951	135,648	77,523	2,718	22,317	8,190	2,716	22,302	8,232
\$10,000 under \$15,000.....	16,781	206,734	114,925	16,583	204,203	115,579	1,313	16,389	5,719	1,213	15,244	5,732
\$15,000 under \$20,000.....	11,567	200,369	115,766	11,461	198,710	116,199	977	16,505	2,918	742	12,287	3,222
\$20,000 under \$25,000.....	6,702	148,964	91,670	6,696	148,830	91,718	1,012	24,528	3,193	811	19,137	3,875
\$25,000 under \$30,000.....	5,895	162,332	91,654	5,895	162,332	91,654		445	15,130	4,346	820	36,367
\$30,000 under \$40,000.....	5,528	191,036	100,639	5,357	185,285	102,710	378	21,374	2,989	820		36,367
\$40,000 under \$50,000.....	2,403	107,819	61,660	2,402	107,770	61,690		125	19,359		3,724	125
\$50,000 under \$75,000.....	2,984	177,189	91,451	2,881	171,961	91,821	-		-	-	-	
\$75,000 under \$100,000.....	798	69,133	31,255	797	69,053	31,267		-	-	-		-
\$100,000 under \$250,000.....	704	98,046	36,637	701	97,651	36,653	-		-	-	-	
\$250,000 under \$500,000.....	60	24,456	5,904	60	24,456	5,904		-	-	-		-
\$500,000 under \$1,000,000.....	35	37,286	932	35	37,286	932	-		-	-	-	
\$1,000,000 or more.....	1,183	-	1,411	-	-	-		(2)	-	(2)		-
Receipts not reported.....	-	-	-	-	-	-	-		-	-	-	
Engineering and architectural services												
Accounting, auditing, and bookkeeping services												
Total.....	45,066	700,843	216,866	36,226	681,079	229,067	84,931	556,705	286,532	77,855	549,302	288,894
Under \$1,000.....	9,522	4,178	1,985	5,108	2,633	1,694	28,825	13,650	6,630	23,778	12,074	7,774
\$1,000 under \$2,000.....	5,292	7,603	1,647	4,100	5,878	2,867	12,692	17,760	9,755	11,749	16,435	10,322
\$2,000 under \$3,000.....	2,649	6,512	3,743	2,510	6,158	3,771	7,110	17,599	10,503	6,875	17,087	10,582
\$3,000 under \$4,000.....	3,307	11,641	5,958	2,799	9,819	6,492	4,252	14,649	8,680	4,016	13,888	8,724
\$4,000 under \$5,000.....	2,477	10,896	6,100	2,371	10,453	6,314	3,467	15,465	9,976	3,364	14,980	9,977
\$5,000 under \$7,000.....	2,175	12,850	6,325	2,038	12,156	6,999	5,892	34,931	19,087	5,890	34,920	19,089
\$7,000 under \$10,000.....	3,484	29,771	11,692	3,109	26,603	14,942	5,156	43,414	28,382	5,122	43,084	28,454
\$10,000 under \$15,000.....	3,904	47,875	26,918	3,867	47,368	27,024	6,384	75,347	48,066	6,384	75,347	48,066
\$15,000 under \$20,000.....	1,987	34,202	12,511	1,752	30,082	13,026	3,517	61,053	36,358	3,517	61,053	36,358
\$20,000 under \$25,000.....	1,309	28,591	15,174	1,307	28,546	15,176	2,023	44,544	21,392	1,923	42,358	21,779
\$25,000 under \$30,000.....	1,397	38,422	15,050	1,397	38,422	15,050	1,708	45,650	19,543	1,708	45,650	19,543
\$30,000 under \$40,000.....	1,470	51,154	18,865	1,434	49,981	18,881	1,660	58,254	26,338	1,660	58,254	26,338
\$40,000 under \$50,000.....	1,247	55,333	16,441	1,245	55,253	16,445	594	26,080	10,329	594	26,080	10,329
\$50,000 under \$75,000.....	1,477	88,151	26,459	1,440	85,683	26,814	878	50,742	17,527	878	50,742	17,527
\$75,000 under \$100,000.....	691	58,648	16,141	691	58,648	16,141	365	30,947	11,579	364	30,850	11,582
\$100,000 under \$250,000.....	823	117,275	25,806	818	116,315	25,839	27	3,533	1,514	26	3,413	1,517
\$250,000 under \$500,000.....	216	70,479	8,343	214	69,819	8,381	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 under \$1,000,000.....	26	27,262	3,211	26	27,262	3,211	3	1,733	308	3	1,733	308
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	1,613	-	12,533	-	-	-	(2)	-	(2)	-	-	-
Services—Continued												
Other services						Nature of business not allocable						
Total.....	231,731	1,678,393	441,611	185,092	1,566,365	478,599	47,568	533,469	56,671	33,304	482,267	71,212
Under \$1,000.....	55,877	27,134	15,115	31,273	17,641	9,054	13,407	7,546	1,459	9,417	5,308	3,601
\$1,000 under \$2,000.....	35,857	51,375	12,718	28,001	40,295	18,184	6,270	9,651	2,306	4,758	7,276	3,965
\$2,000 under \$3,000.....	21,992	54,052	19,484	19,220	47,535	21,955	3,898	9,538	3,836	3,157	7,674	4,394
\$3,000 under \$4,000.....	17,931	62,107	18,583	15,842	54,904	23,002	3,589	12,764	2,579	2,215	7,785	4,230
\$4,000 under \$5,000.....	12,448	56,272	16,751	10,873	49,410	18,046	1,652	7,345	2,442	1,314	5,824	2,825
\$5,000 under \$7,000.....	21,031	124,068	52,852	19,717	116,142	53,999	3,061	18,125	4,399	2,423	14,142	5,023
\$7,000 under \$10,000.....	19,326	162,960	61,607	18,147	152,854	63,847	2,378	20,186	4,632	1,645	13,978	5,779
\$10,000 under \$15,000.....	17,332	211,460	76,980	16,787	205,546	77,805	1,352	16,993	3,417	1,116	14,065	3,917
\$15,000 under \$20,000.....	10,242	175,256	50,094	9,805	167,945	50,595	1,880	32,084	6,455	1,579	26,779	6,772
\$20,000 under \$25,000.....	3,820	84,593	22,952	3,784	83,814	22,993	1,145	25,649	4,438	1,145	25,649	4,438
\$25,000 under \$30,000.....	2,576	70,077	17,926	2,274	61,520	18,082	1,081	33,248	4,341	879	27,635	4,593
\$30,000 under \$40,000.....	4,305	148,766	29,826	4,103	142,184	30,814		979	42,968	4,537	943	41,255
\$40,000 under \$50,000.....	1,243	55,442	10,780	1,143	50,831	11,132	646	78,538	8,292	1,316	78,538	8,292
\$50,000 under \$75,000.....	2,206	131,288	25,341	2,172	129,053	25,352	855	156,834	6,596	1,396	205,011	8,736
\$75,000 under \$100,000.....	742	63,950	9,399	742	63,950	9,399		-	-		-	-
\$100,000 under \$250,000.....	1,220	171,126	18,403	1,119	154,274	18,554	-	-	-	-	-	-
\$250,000 under \$500,000.....	88	27,040	4,498	88	27,040	4,498		2	4,382		11,087	1
\$500,000 under \$1,000,000.....	2	1,427	1,288	2	1,427	1,288	-		-	-	-	
\$1,000,000 or more.....	-	-	-	-	-	-		4,057	-	-		-
Receipts not reported.....	3,493	-	12,756	-	-	-	-		13,999	-	-	

1 Net loss exceeds net profit.

2 No reliable estimate of the sampling variability can be obtained from the sample. The data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 1 for a complete list of industrial groups for sole proprietorships.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT

Size of net profit	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Agriculture, forestry, and fisheries												
All industries												
Total agriculture, forestry, and fisheries												
Farms												
Other agriculture, forestry, and fisheries												
Business with and without net profit, total.....	9,089,985	171,257,205	21,067,090	3,480,195	27,369,780	2,997,639	3,358,615	25,529,419	2,736,530	121,580	1,840,361	261,109
Businesses with net profit, total.....	7,107,286	151,837,234	24,269,011	2,392,771	22,354,956	4,575,683	2,295,026	20,725,312	4,265,302	97,745	1,629,644	310,381
Under \$1,000.....	2,427,867	12,105,651	1,146,542	1,086,946	3,990,258	509,711	1,056,539	3,879,437	495,251	30,407	110,821	14,460
\$1,000 under \$2,000.....	1,411,663	14,637,754	2,038,569	557,500	3,974,540	794,595	537,454	3,856,607	765,058	20,046	117,933	29,537
\$2,000 under \$3,000.....	912,721	15,119,742	2,253,703	303,824	3,255,653	747,244	289,013	3,128,198	710,843	14,811	127,455	36,401
\$3,000 under \$4,000.....	617,214	13,995,949	2,136,760	177,062	2,637,611	610,425	167,334	2,539,750	576,627	9,728	97,861	33,798
\$4,000 under \$5,000.....	444,232	12,599,025	1,993,503	100,181	1,826,890	450,228	95,011	1,749,986	426,978	5,170	76,904	23,250
\$5,000 under \$6,000.....	280,563	9,911,835	1,531,578	53,136	1,160,414	289,309	49,477	1,073,877	269,304	3,659	86,537	20,005
\$6,000 under \$7,000.....	201,306	8,362,038	1,301,464	31,930	828,852	206,381	28,503	703,849	184,295	3,427	125,003	22,086
\$7,000 under \$8,000.....	144,641	6,974,471	1,081,479	19,260	598,481	143,789	17,609	547,338	131,516	1,651	51,143	12,273
\$8,000 under \$9,000.....	108,491	5,823,901	920,642	17,012	512,750	143,911	15,423	466,077	130,423	1,589	46,673	13,488
\$9,000 under \$10,000.....	81,384	5,020,059	770,670	10,464	640,746	98,905	8,438	470,742	79,912	2,026	170,004	18,993
\$10,000 under \$12,000.....	117,351	7,955,572	1,282,930	12,669	591,791	138,282	10,955	516,777	119,322	1,714	75,014	18,960
\$12,000 under \$15,000.....	113,253	8,812,049	1,513,716	9,448	604,617	125,535	7,793	448,044	103,545	1,655	156,573	21,990
\$15,000 under \$20,000.....	105,297	10,053,981	1,813,801	6,657	719,230	113,728	5,897	473,639	100,798	760	245,591	12,930
\$20,000 under \$25,000.....	53,223	5,803,065	1,183,795	3,120	296,962	70,062	2,570	248,451	57,679	550	48,511	12,383
\$25,000 under \$50,000.....	76,763	11,081,645	2,509,220	3,044	418,581	95,697	2,538	347,203	78,865	506	71,378	16,792
\$50,000 under \$100,000.....	10,499	3,026,272	664,613	487	270,477	33,554	443	253,368	30,772	44	17,109	2,782
\$100,000 or more.....	818	554,225	126,026	31	27,103	4,367	29	21,969	4,114	(³)	(³)	(³)
Businesses without net profit.....	1,982,699	19,419,971	13,201,921	1,087,424	5,014,824	1,578,044	1,063,589	4,804,107	1,528,772	23,835	210,717	149,272
Mining												
Total construction												
General contractors												
Special trade contractors												
Businesses with and without net profit, total.....	33,036	1,501,474	2103,044	655,155	14,941,971	1,898,455	110,187	6,178,662	413,041	510,735	8,191,190	1,414,145
Businesses with net profit, total.....	19,019	949,996	115,742	595,941	13,705,620	2,028,208	92,012	5,502,623	473,896	474,953	7,700,525	1,467,429
Under \$1,000.....	6,278	49,365	2,458	148,991	652,303	79,690	13,212	145,271	7,061	127,366	456,250	68,419
\$1,000 under \$2,000.....	3,468	72,597	4,964	122,460	1,029,431	177,700	14,152	357,539	20,678	102,408	620,535	148,556
\$2,000 under \$3,000.....	2,152	31,321	5,231	87,259	1,068,537	215,566	13,032	310,679	32,235	70,503	710,350	174,140
\$3,000 under \$4,000.....	1,380	45,755	4,781	67,855	1,114,576	234,704	9,928	317,607	34,104	54,911	750,184	189,999
\$4,000 under \$5,000.....	641	9,263	2,768	51,283	1,599,264	229,761	9,593	706,795	43,202	38,978	843,426	174,491
\$5,000 under \$6,000.....	360	14,983	1,946	33,160	993,762	181,661	6,915	347,201	37,466	24,600	621,161	135,241
\$6,000 under \$7,000.....	563	32,627	3,729	23,445	921,648	150,958	5,710	325,387	36,649	16,324	497,479	105,230
\$7,000 under \$8,000.....	261	23,376	1,967	15,482	723,874	115,830	4,000	279,818	29,974	11,046	432,340	82,584
\$8,000 under \$9,000.....	515	33,081	4,351	9,968	677,060	84,222	3,171	283,751	26,827	6,528	385,310	55,179
\$9,000 under \$10,000.....	386	31,693	3,721	6,351	516,048	60,451	1,893	216,511	17,978	3,985	282,135	38,066
\$10,000 under \$12,000.....	536	52,559	5,734	9,729	908,641	106,112	3,015	424,689	32,997	6,234	445,386	67,829
\$12,000 under \$15,000.....	380	26,250	5,014	7,958	841,783	106,652	2,641	336,655	35,609	5,146	492,832	68,712
\$15,000 under \$20,000.....	451	41,743	7,722	6,188	839,542	106,961	2,305	378,500	39,914	3,643	432,518	63,045
\$20,000 under \$25,000.....	678	134,410	14,880	2,597	490,464	57,258	975	250,438	21,331	1,586	234,211	35,084
\$25,000 under \$50,000.....	755	263,230	27,847	2,803	1,022,701	91,770	1,264	621,908	43,159	1,499	392,644	47,253
\$50,000 under \$100,000.....	187	62,892	12,848	384	264,248	25,074	186	163,655	11,914	188	98,645	12,601
\$100,000 or more.....	28	24,851	5,781	28	41,738	3,838	20	36,619	2,798	(³)	(³)	(³)
Businesses without net profit.....	14,017	551,478	1218,786	59,214	1,236,351	129,753	18,175	676,039	160,855	35,782	490,665	153,284
Construction—Continued												
Manufacturing												
Contractors not allocable												
Total manufacturing												
Food and kindred products, including beverages												
Lumber and wood products, except furniture												
Businesses with and without net profit, total.....	34,233	572,119	71,269	192,634	6,935,367	645,495	23,235	1,776,790	102,237	47,494	1,271,164	91,901
Businesses with net profit, total.....	28,976	502,472	86,883	159,805	6,151,872	725,675	20,462	1,644,109	110,810	40,155	1,003,026	109,937
Under \$1,000.....	8,413	50,782	4,210	43,817	321,432	21,427	3,891	96,314	2,035	13,969	95,616	7,179
\$1,000 under \$2,000.....	5,900	51,357	8,466	29,510	381,713	42,787	2,981	98,439	4,660	11,089	115,989	15,696
\$2,000 under \$3,000.....	3,724	47,508	9,191	19,251	422,354	47,553	2,716	82,345	6,883	5,493	113,053	13,462
\$3,000 under \$4,000.....	3,016	46,785	10,641	13,187	298,855	45,932	1,842	49,473	6,392	2,613	85,467	9,023
\$4,000 under \$5,000.....	2,712	49,043	12,068	11,333	442,661	51,427	1,575	101,920	6,988	1,710	84,626	7,723
\$5,000 under \$6,000.....	1,645	25,400	8,954	7,450	302,812	40,703	2,178	133,468	12,031	1,377	69,844	7,525
\$6,000 under \$7,000.....	1,411	98,782	9,079	6,892	284,617	44,669	1,445	84,767	9,373	1,110	46,663	7,636
\$7,000 under \$8,000.....	1,178	37,117	9,895	5,212	275,877	38,853	840	64,277	6,317	1,046	69,317	8,792
\$8,000 under \$9,000.....				4,010	224,786	34,003	405	53,659	3,423			
\$9,000 under \$10,000.....				2,338	185,008	22,401	203	28,177	1,930			
\$10,000 under \$12,000.....	480	38,566	5,286	3,909	325,294	42,711	445	87,564	4,807	717	47,939	7,679
\$12,000 under \$15,000.....	411	40,820	6,333	3,990	439,969	52,838	580	124,557	7,471	650	129,131	11,826
\$15,000 under \$20,000.....				3,795	556,169	65,234	485	121,282	8,669			
\$20,000 under \$25,000.....				1,519	394,181	33,798	240	135,613	5,479			
\$25,000 under \$50,000.....	86	16,312	2,760	3,015	1,000,825	98,369	541	304,489	17,755	355	125,302	11,649
\$50,000 under \$100,000.....				529	243,961	34,316	87	62,977	5,513	24	18,443	1,553
\$100,000 or more.....				48	51,358	8,654	(³)	(³)	(³)	(³)	(³)	(³)
Businesses without net profit.....	5,257	69,647	15,614	32,829	783,495	180,180	2,773	132,681	18,573	7,339	268,138	118,036

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Manufacturing—Continued												
	Printing, publishing, and allied industries			Other manufacturing			Transportation, communication, and sanitary services			Wholesale and retail trade		
										Total wholesale and retail trade		
Businesses with and without net profit, total.....	28,042	739,984	102,480	93,863	3,147,429	348,877	287,661	4,362,621	540,130	1,944,759	87,062,497	5,454,649
Businesses with net profit, total.....	23,373	671,323	115,755	75,815	2,833,414	389,173	233,835	3,784,378	619,534	1,578,520	77,677,904	6,063,866
Under \$1,000.....	5,513	40,376	2,831	20,444	89,126	9,382	72,545	411,049	35,414	418,903	5,018,736	191,467
\$1,000 under \$2,000.....	3,158	25,972	4,475	12,282	141,313	17,956	55,213	476,397	80,644	279,043	6,864,479	409,828
\$2,000 under \$3,000.....	2,187	55,963	5,347	8,855	170,993	21,861	39,306	459,207	96,435	211,142	7,784,114	523,777
\$3,000 under \$4,000.....	2,251	33,550	7,891	6,481	130,365	22,626	21,840	360,975	74,712	163,196	7,691,752	565,632
\$4,000 under \$5,000.....	2,347	52,048	10,861	5,701	204,067	25,855	15,801	375,062	70,565	126,794	6,536,049	569,347
\$5,000 under \$6,000.....	1,110	25,645	6,131	2,785	73,855	15,016	9,179	214,391	49,655	88,456	5,819,430	483,197
\$6,000 under \$7,000.....	1,609	36,048	10,319	3,200	141,181	20,955	4,237	113,173	27,270	67,573	4,933,938	436,459
\$7,000 under \$8,000.....	872	33,983	6,344	3,028	153,575	22,578	3,998	203,708	30,103	46,241	3,994,344	345,748
\$8,000 under \$9,000.....	808	40,013	6,839	1,751	61,797	14,949	3,001	133,426	25,437	33,865	3,353,550	287,208
\$9,000 under \$10,000.....	643	33,474	6,095	1,321	111,031	12,696	1,755	84,833	16,630	25,472	2,671,759	241,020
\$10,000 under \$12,000.....	891	70,235	9,672	2,027	131,882	22,233	2,437	231,333	26,630	36,507	4,320,692	398,080
\$12,000 under \$15,000.....	689	56,326	9,050	2,481	217,257	32,994	1,998	205,294	26,365	31,214	4,751,992	415,909
\$15,000 under \$20,000.....	659	81,833	11,271	2,480	339,816	42,158	1,244	127,807	21,336	24,962	5,163,108	428,705
\$20,000 under \$25,000.....	279	29,284	5,989	761	155,220	16,963	659	185,341	14,846	10,616	2,751,114	235,996
\$25,000 under \$50,000.....	307	42,709	9,227	1,812	528,325	59,738	532	164,159	16,782	12,953	4,678,848	411,737
\$50,000 under \$100,000.....	44	11,502	2,567	374	151,039	24,683	81	33,344	5,345	1,401	1,107,941	89,788
\$100,000 or more.....	(3)	(3)	(3)	32	32,572	6,530	(3)	(3)	(3)	182	236,058	29,968
Businesses without net profit.....	4,669	68,661	13,275	18,048	314,015	140,296	53,826	578,243	179,404	366,239	9,384,593	1,609,217
Wholesale and retail trade—Continued												
	Wholesale trade			Retail trade								
				Total retail trade			Grocery stores, meat, fish, fruit, and vegetable markets			General merchandise		
Businesses with and without net profit, total.....	306,403	17,060,590	1,305,877	1,547,858	65,438,678	3,868,716	257,176	14,247,692	631,261	179,113	3,445,378	270,568
Businesses with net profit, total.....	261,771	15,340,815	1,395,990	1,242,720	58,095,729	4,359,951	219,091	12,915,636	683,984	138,117	3,126,101	303,174
Under \$1,000.....	55,556	520,032	27,006	342,963	4,329,782	154,729	54,888	1,089,420	27,539	67,466	345,985	25,045
\$1,000 under \$2,000.....	40,688	873,166	58,772	225,613	5,716,466	332,467	44,554	1,405,926	65,401	24,308	401,834	34,667
\$2,000 under \$3,000.....	29,003	856,744	71,805	172,883	6,643,244	429,316	35,703	1,643,615	88,627	14,607	425,038	36,183
\$3,000 under \$4,000.....	24,807	762,660	86,376	130,913	6,181,717	453,215	28,615	1,738,692	98,718	9,094	395,743	31,564
\$4,000 under \$5,000.....	21,032	850,299	94,573	100,691	5,478,187	452,018	17,960	1,373,144	80,268	6,772	304,972	30,612
\$5,000 under \$6,000.....	17,406	1,099,172	95,439	66,890	4,477,951	365,216	12,036	988,619	65,754	4,760	234,633	25,973
\$6,000 under \$7,000.....	15,295	1,020,440	99,200	49,691	3,720,901	320,424	7,314	841,428	47,038	3,089	164,514	19,892
\$7,000 under \$8,000.....	10,352	599,496	77,164	33,972	3,147,034	254,172	4,774	582,417	35,993	1,988	113,354	14,830
\$8,000 under \$9,000.....	6,131	534,926	51,804	25,117	2,519,660	213,239	3,263	517,284	27,697	982	74,277	8,336
\$9,000 under \$10,000.....	5,464	588,311	51,682	18,355	1,923,342	173,587	2,029	293,830	19,019	1,023	82,482	9,632
\$10,000 under \$12,000.....	9,756	1,098,029	106,865	25,445	2,974,111	277,008	2,957	516,734	32,515	1,368	134,742	14,735
\$12,000 under \$15,000.....	8,611	1,245,000	115,304	20,920	3,232,162	278,021	2,160	531,091	28,558	998	117,442	13,314
\$15,000 under \$20,000.....	7,984	1,707,591	137,623	15,737	3,188,966	269,506	1,410	466,670	24,117	795	107,035	13,406
\$20,000 under \$25,000.....	3,707	995,211	82,445	6,279	1,635,455	139,229	516	266,204	11,292	480	72,359	10,630
\$25,000 under \$50,000.....	5,000	1,705,252	160,885	6,719	2,533,846	211,990	852	574,621	27,392	338	136,630	10,742
\$50,000 under \$100,000.....	824	686,051	52,415	510	365,407	33,211	57	79,529	3,740	48	13,875	3,460
\$100,000 or more.....	155	198,435	26,634	22	27,498	2,603	(3)	(3)	(3)	1	1,186	153
Businesses without net profit.....	44,632	1,719,775	190,113	305,138	7,342,949	1,491,235	38,085	1,332,056	152,723	40,996	319,277	132,606
Retail trade—Continued												
	Apparel and accessories			Furniture, home furnishings, and equipment			Automotive dealers			Gasoline service stations		
Businesses with and without net profit, total.....	69,690	2,854,361	224,059	66,225	2,882,453	215,616	63,149	7,618,244	174,444	203,960	11,410,024	516,670
Businesses with net profit, total.....	58,160	2,624,728	254,383	52,406	2,551,004	245,257	46,311	6,148,558	231,545	165,656	10,155,558	580,730
Under \$1,000.....	12,142	146,320	5,375	10,059	116,505	4,903	8,409	243,066	3,615	32,827	764,261	15,854
\$1,000 under \$2,000.....	9,819	208,897	14,356	6,606	159,714	10,131	7,634	342,261	11,259	29,338	1,121,596	44,156
\$2,000 under \$3,000.....	6,638	206,262	16,330	7,476	196,027	18,362	7,367	677,344	18,516	26,328	1,340,631	65,921
\$3,000 under \$4,000.....	6,477	224,992	22,481	5,227	226,001	18,272	4,333	393,273	15,114	23,249	1,422,080	81,091
\$4,000 under \$5,000.....	6,946	252,447	31,024	5,498	242,437	24,982	3,530	468,333	15,893	16,453	1,186,728	73,744
\$5,000 under \$6,000.....	3,361	197,979	18,429	3,654	164,289	20,007	2,484	295,203	13,394	11,162	1,017,768	60,953
\$6,000 under \$7,000.....	2,554	196,267	16,474	3,527	245,874	22,853	1,845	187,668	11,783	8,050	793,513	51,980
\$7,000 under \$8,000.....	1,984	136,854	14,964	2,056	140,550	15,435	2,584	585,605	19,301	4,776	521,986	35,990
\$8,000 under \$9,000.....	1,418	138,117	12,247	2,148	222,070	18,220	1,009	173,936	8,696	4,173	496,331	35,474
\$9,000 under \$10,000.....	1,183	96,218	11,324	1,087	121,423	10,225	1,124	189,263	10,770	3,233	353,258	30,422
\$10,000 under \$12,000.....	1,682	158,737	18,388	1,678	174,037	18,065	1,471	366,315	16,090	2,302	304,819	25,011
\$12,000 under \$15,000.....	1,345	157,247	17,616	1,375	144,140	18,316	1,849	680,933	24,717	2,335	390,917	31,916
\$15,000 under \$20,000.....	1,573	248,457	26,869	1,067	178,087	17,957	1,276	552,899	21,948	794	273,979	13,544
\$20,000 under \$25,000.....	449	93,126	9,925	411	69,611	9,332	663	331,845	14,715	312	91,046	6,709
\$25,000 under \$50,000.....	568	151,805	17,291	504	135,389	16,146	659	559,573	21,022	224	76,645	7,965
\$50,000 under \$100,000.....	21	11,003	1,290	31	14,291	1,840	70	94,434	4,285	-	-	-
\$100,000 or more.....	-	-	-	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-
Businesses without net profit.....	11,530	229,633	130,324	13,819	331,449	129,641	16,838	1,469,686	157,101	38,304	1,254,466	164,060

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued							Wholesale and retail trade not allocable			Finance, insurance, and real estate		
Eating and drinking places				Other retail trade			Total					
Businesses with and without net profit, total.....	294,588	7,944,739	631,788	413,957	15,035,787	1,204,310	90,498	4,563,229	280,056	482,909	5,293,971	1,517,428
Businesses with net profit, total.....	230,336	6,972,220	719,416	332,643	13,601,924	1,341,462	74,029	4,241,360	307,925	396,882	4,883,596	1,648,840
Under \$1,000.....	63,265	835,323	30,734	93,907	788,902	41,664	20,384	168,922	9,732	121,897	245,189	55,598
\$1,000 under \$2,000.....	47,805	1,024,372	70,746	55,549	1,051,866	81,751	12,742	274,847	18,589	68,404	301,798	99,908
\$2,000 under \$3,000.....	34,575	885,630	85,152	40,189	1,268,697	100,225	9,256	284,126	22,656	43,990	363,381	109,525
\$3,000 under \$4,000.....	23,589	710,402	81,210	30,329	1,070,534	104,765	7,476	747,375	26,041	31,154	288,708	108,259
\$4,000 under \$5,000.....	18,969	686,117	85,295	24,563	964,009	110,200	5,071	207,563	22,756	26,174	288,039	117,762
\$5,000 under \$6,000.....	10,828	476,670	59,522	18,605	1,102,790	101,184	4,160	242,307	22,542	18,769	256,715	102,859
\$6,000 under \$7,000.....	8,829	437,479	57,035	14,483	854,158	93,369	2,587	192,597	16,335	17,148	286,133	111,678
\$7,000 under \$8,000.....	5,273	295,758	39,291	10,537	770,510	78,368	1,917	247,814	14,412	11,865	264,707	88,502
\$8,000 under \$9,000.....	4,064	260,193	34,436	8,060	637,452	68,123	2,617	298,964	22,165	10,354	211,131	88,296
\$9,000 under \$10,000.....	2,944	212,344	28,031	5,732	574,524	54,164	1,653	160,106	15,751	7,598	191,206	72,066
\$10,000 under \$12,000.....	4,586	335,048	49,619	9,401	983,679	102,585	1,306	248,552	14,207	10,452	297,775	114,318
\$12,000 under \$15,000.....	2,484	243,333	32,919	8,274	967,059	110,665	1,683	274,830	22,584	11,299	383,153	150,814
\$15,000 under \$20,000.....	2,065	297,554	34,852	6,757	1,064,285	116,813	1,241	266,551	21,576	8,979	634,186	154,098
\$20,000 under \$25,000.....	621	120,546	13,778	2,827	590,718	62,844	630	120,448	14,324	3,523	220,026	78,097
\$25,000 under \$50,000.....	379	116,412	12,602	3,208	789,995	99,664	1,234	439,750	38,862	4,511	505,491	143,356
\$50,000 under \$100,000.....	55	31,932	3,560	215	113,119	14,202	67	56,483	4,162	679	108,487	41,830
\$100,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	86	37,471	11,874
Businesses without net profit.....	64,252	972,519	187,628	81,314	1,433,863	1137,152	16,469	321,869	127,869	86,027	410,375	131,412
Finance, insurance, and real estate—Continued												
Insurance agents, brokers, and services				Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate		
Businesses with and without net profit, total.....	162,400	1,758,200	691,508	103,882	510,566	104,878	142,487	1,079,890	386,742	74,140	1,945,315	334,300
Businesses with net profit, total.....	146,984	1,711,071	706,825	74,107	432,431	152,239	114,639	1,002,632	416,916	61,152	1,737,462	372,860
Under \$1,000.....	39,921	61,146	18,172	35,692	66,436	15,880	34,349	73,022	15,841	11,935	44,585	5,705
\$1,000 under \$2,000.....	20,253	77,075	29,557	18,821	74,600	27,024	20,548	82,657	30,501	8,782	67,466	12,826
\$2,000 under \$3,000.....	15,056	95,554	37,632	7,180	56,463	17,355	15,938	97,103	40,214	5,816	114,261	14,324
\$3,000 under \$4,000.....	13,088	111,377	45,205	3,342	37,200	11,829	8,934	67,260	31,037	5,790	72,871	20,188
\$4,000 under \$5,000.....	10,755	102,418	48,414	2,044	18,949	9,030	9,064	84,302	40,721	4,311	82,370	19,597
\$5,000 under \$6,000.....	7,190	85,263	39,413	1,033	10,764	5,751	6,543	85,608	35,781	4,003	75,080	21,914
\$6,000 under \$7,000.....	8,493	137,073	55,514	1,195	17,509	7,619	4,675	59,062	30,484	2,785	72,489	18,061
\$7,000 under \$8,000.....	5,440	87,777	40,607	1,200	22,878	9,070	2,753	47,007	20,418	2,472	107,045	18,407
\$8,000 under \$9,000.....	4,637	94,767	39,603	1,378	25,759	12,165	1,812	37,658	15,508	3,093	65,962	26,332
\$9,000 under \$10,000.....	3,936	85,917	37,409				1,583	27,421	14,961	1,513	64,853	14,384
\$10,000 under \$12,000.....	4,509	110,448	49,366	829	23,350	9,103	2,473	69,923	26,924	2,641	94,054	28,925
\$12,000 under \$15,000.....	5,324	159,388	71,231	534	24,879	7,144	2,315	69,728	30,806	3,126	129,158	41,633
\$15,000 under \$20,000.....	4,434	176,782	75,590	481	23,187	8,416	1,940	89,136	33,863	2,124	345,081	36,229
\$20,000 under \$25,000.....	1,919	107,970	42,306				661	33,346	14,775	794	68,133	17,635
\$25,000 under \$50,000.....	1,721	162,000	55,450	351	24,113	9,798	972	69,681	30,178	1,616	260,274	51,311
\$50,000 under \$100,000.....	283	49,474	17,809	23	5,550	1,552	77	9,374	4,690	296	44,089	17,779
\$100,000 or more.....	25	6,642	3,547	4	794	503	(3)	(3)	(3)	55	29,691	7,610
Businesses without net profit.....	15,416	47,129	15,317	29,775	78,135	147,361	27,848	77,258	130,174	12,988	207,853	138,560
Services												
Total services			Lodging services			Personal services			Business services			
Businesses with and without net profit, total.....	1,966,068	23,256,055	8,059,667	131,461	1,343,204	102,619	465,935	3,913,645	1,028,480	207,430	2,198,704	522,221
Businesses with net profit, total.....	1,697,209	21,846,645	8,420,251	86,865	955,659	182,163	419,138	3,696,871	1,074,757	171,922	1,995,547	580,782
Under \$1,000.....	511,303	1,292,039	243,378	43,791	186,437	20,110	137,666	342,128	70,432	61,943	133,308	29,958
\$1,000 under \$2,000.....	290,161	1,500,537	419,491	16,732	116,328	23,724	91,897	467,861	133,187	31,375	151,501	45,178
\$2,000 under \$3,000.....	202,173	1,674,805	499,478	9,396	111,574	22,701	63,154	490,354	155,767	21,459	199,548	53,204
\$3,000 under \$4,000.....	139,527	1,517,111	485,421	4,634	98,942	16,028	43,833	440,668	151,552	14,122	154,705	49,317
\$4,000 under \$5,000.....	111,149	1,472,837	497,825	4,098	87,836	18,452	33,288	396,300	148,861	11,130	176,904	49,716
\$5,000 under \$6,000.....	69,145	1,134,495	377,374	1,684	35,016	9,299	17,218	282,245	93,212	7,188	119,829	39,082
\$6,000 under \$7,000.....	48,977	933,832	316,860	1,378	36,368	9,017	8,629	180,168	55,895	4,625	82,641	30,009
\$7,000 under \$8,000.....	41,713	863,523	312,222	1,086	47,872	8,240	7,222	194,683	53,847	4,070	92,695	30,441
\$8,000 under \$9,000.....	29,461	668,251	250,632	883	41,368	7,499	3,505	97,385	30,031	3,065	68,475	25,871
\$9,000 under \$10,000.....	26,885	692,680	254,146	647	25,024	6,055	3,169	166,308	29,887	1,579	41,705	14,977
\$10,000 under \$12,000.....	40,767	1,202,164	447,240	969	55,494	10,671	3,534	156,227	38,841	2,840	106,090	31,031
\$12,000 under \$15,000.....	46,483	1,531,215	624,164	620	37,921	8,059	2,470	149,108	32,960	2,649	123,810	35,675
\$15,000 under \$20,000.....	52,777	1,962,333	911,880	553	30,561	9,598	1,922	155,948	32,705	2,909	157,848	50,110
\$20,000 under \$25,000.....	30,509	1,330,520	678,811				829	74,535	18,005	1,016	56,513	22,028
\$25,000 under \$50,000.....	49,034	3,007,451	1,620,216	391	42,756	12,077	730	81,827	24,262	1,736	230,528	54,620
\$50,000 under \$100,000.....	6,742	932,844	421,251				72	21,126	5,313	191	68,234	11,925
\$100,000 or more.....	403	130,008	59,862	3	2,162	633				25	31,213	7,640
Businesses without net profit.....	268,859	1,409,410	1360,584	44,596	387,545	179,544	46,797	216,774	146,277	35,508	203,157	158,561

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Services—Continued												
Business with and without net profit, total.....	Automobile services			Recreational services			Medical and other health services			Offices of physicians, surgeons, and oculists		
							Total medical and other health services					
	126,328	2,260,964	318,372	89,424	850,406	102,844	392,381	7,794,088	4,057,101	142,444	4,186,087	2,447,622
Business with net profit, total.....	111,392	2,084,876	333,624	61,983	706,725	167,587	373,385	7,699,333	4,082,886	134,569	4,159,153	2,457,839
Under \$1,000.....	29,629	178,682	15,398	27,163	80,831	11,200	43,565	93,463	22,955	7,228	21,263	3,046
\$1,000 under \$2,000.....	21,008	198,291	31,169	11,781	98,463	16,852	41,261	145,997	59,562	5,452	26,331	7,585
\$2,000 under \$3,000.....	19,156	284,552	47,541	7,893	92,153	19,816	33,355	182,627	82,682	4,285	26,131	10,956
\$3,000 under \$4,000.....	13,569	262,283	46,909	4,722	65,813	16,325	23,886	180,337	83,600	3,671	36,463	12,911
\$4,000 under \$5,000.....	9,689	257,303	43,263	2,299	35,134	10,219	22,283	208,416	100,024	3,951	41,402	17,688
\$5,000 under \$6,000.....	5,799	178,635	31,712	2,163	46,353	11,960	13,595	178,786	74,714	3,269	41,343	18,155
\$6,000 under \$7,000.....	5,299	194,546	34,021	883	20,181	5,743	14,826	208,427	96,108	4,979	68,535	32,567
\$7,000 under \$8,000.....	1,079	39,352	8,204	1,317	45,502	9,860	13,929	230,646	104,211	4,294	65,118	32,174
\$8,000 under \$9,000.....	1,114	53,470	9,429				10,882	195,532	92,629	3,735	62,621	31,998
\$9,000 under \$10,000.....	1,588	75,061	14,897	925	34,885	8,216	10,609	214,513	100,439	4,149	79,027	39,182
\$10,000 under \$12,000.....	1,408	104,969	15,453	691	35,726	7,677	19,233	427,080	211,378	8,097	169,302	89,017
\$12,000 under \$15,000.....	1,135	103,973	14,850	558	29,126	7,229	26,411	705,008	356,120	11,705	288,095	157,761
\$15,000 under \$20,000.....	517	74,158	8,761	766	49,572	13,169	33,693	1,076,758	583,690	19,804	599,077	344,911
\$20,000 under \$25,000.....	173	20,587	3,886	214	13,576	4,826	22,136	861,144	493,538	14,352	530,690	322,452
\$25,000 under \$50,000.....	217	56,495	7,283	496	40,222	16,556	38,282	2,078,165	1,269,500	30,971	1,633,564	1,036,095
\$50,000 under \$100,000.....	(3)	(3)	(3)	101	16,288	6,397	5,217	666,383	323,333	4,429	431,657	276,107
\$100,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	222	45,851	28,403	198	38,534	25,234
Business without net profit.....	14,936	176,088	15,252	27,441	143,681	164,743	18,996	94,755	125,785	7,875	26,934	10,217
Services—Continued												
Businesses with and without net profit, total.....	Offices of dentists and dental surgeons			Other medical and health services			Legal services			Educational services		
	83,832	1,878,762	965,002	166,105	1,729,239	644,477	122,356	1,710,670	887,975	69,025	248,433	95,046
Businesses with net profit, total.....	82,269	1,876,393	966,538	156,547	1,663,787	658,509	111,081	1,679,996	902,236	62,270	230,892	99,656
Under \$1,000.....	2,957	9,758	1,629	33,380	62,442	18,280	16,711	32,574	7,429	32,207	42,335	16,038
\$1,000 under \$2,000.....	3,759	21,761	5,495	32,050	97,905	46,482	10,953	47,271	16,541	14,990	46,740	21,260
\$2,000 under \$3,000.....	3,158	22,341	7,974	25,912	134,155	63,752	8,775	52,923	21,509	6,586	29,256	16,087
\$3,000 under \$4,000.....	2,764	21,884	10,019	17,451	121,990	60,670	9,448	67,689	33,072	3,770	24,548	13,254
\$4,000 under \$5,000.....	5,548	55,466	25,038	12,784	111,548	57,298	9,186	80,758	41,124	2,153	24,409	9,574
\$5,000 under \$6,000.....	4,609	61,019	25,445	5,717	76,424	31,114	7,094	74,239	38,869	977	11,773	5,258
\$6,000 under \$7,000.....	5,073	66,387	32,783	4,774	73,505	30,758	4,773	56,447	30,740			
\$7,000 under \$8,000.....	4,984	80,465	37,525	4,651	85,063	34,512	5,279	72,007	39,465			
\$8,000 under \$9,000.....	4,656	86,212	39,476	2,491	46,699	21,155	4,510	73,685	38,485	1,013	16,643	7,513
\$9,000 under \$10,000.....	3,589	65,327	34,055	2,871	70,159	27,202	4,227	71,575	40,036			
\$10,000 under \$12,000.....	7,607	162,689	83,958	3,529	95,089	38,403	6,469	160,624	70,756			
\$12,000 under \$15,000.....	11,205	292,592	151,497	3,501	124,321	46,862	6,768	160,898	91,094			
\$15,000 under \$20,000.....	10,684	339,717	183,497	3,205	137,964	55,282	7,273	200,817	125,293	448	20,266	6,171
\$20,000 under \$25,000.....	5,958	241,788	131,122	1,826	88,666	39,964	3,784	143,955	84,418			
\$25,000 under \$50,000.....	5,178	289,852	164,097	2,133	154,749	69,308	4,966	278,458	162,686			
\$50,000 under \$100,000.....	530	55,822	31,699	258	179,104	15,527	798	91,026	51,144	126	14,922	4,501
\$100,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	67	15,050	9,575			
Business without net profit.....	1,563	2,369	11,536	9,558	65,452	114,032	11,275	30,674	114,261	6,755	17,541	14,610
Services—Continued												
Businesses with and without net profit, total.....	Engineering and architectural services			Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable		
	45,066	700,843	216,866	84,931	556,705	286,532	231,731	1,678,393	441,611	47,568	533,469	56,671
Businesses with net profit, total.....	36,226	681,079	229,067	77,855	549,302	288,894	185,092	1,566,365	478,599	33,304	482,267	71,212
Under \$1,000.....	9,784	17,598	4,173	32,339	29,097	13,083	76,505	155,586	32,602	17,187	125,280	7,399
\$1,000 under \$2,000.....	4,100	16,413	6,259	12,180	29,375	17,183	33,884	182,297	48,576	5,904	36,262	8,652
\$2,000 under \$3,000.....	3,246	16,033	7,971	6,208	27,784	15,181	22,945	188,001	57,019	3,624	60,370	8,894
\$3,000 under \$4,000.....	2,871	24,115	10,210	3,938	24,571	13,860	14,734	173,440	51,294	2,013	40,606	6,894
\$4,000 under \$5,000.....	2,292	29,849	10,252	3,808	30,612	17,259	10,923	145,316	49,081	876	48,960	3,820
\$5,000 under \$6,000.....	2,298	30,930	12,646	2,525	25,884	13,813	8,604	150,805	46,809	908	14,833	4,874
\$6,000 under \$7,000.....	1,219	23,867	7,849	2,296	28,646	15,110	4,579	94,154	29,408	1,150	53,799	7,925
\$7,000 under \$8,000.....	1,527	30,246	11,213	2,790	34,447	20,958	3,309	74,098	24,998			
\$8,000 under \$9,000.....	996	20,968	8,315	1,857	31,493	15,869	1,665	55,477	14,148			
\$9,000 under \$10,000.....	789	16,128	7,496	2,000	34,841	18,925	1,898	36,757	17,806	440	15,952	3,912
\$10,000 under \$12,000.....	1,283	32,904	14,013	1,997	44,289	21,628	2,136	70,290	23,515	345	25,323	3,823
\$12,000 under \$15,000.....	1,860	89,308	24,924	2,341	52,853	30,811	1,534	72,554	20,682	483	27,776	6,425
\$15,000 under \$20,000.....	1,773	85,295	31,052	2,215	73,356	37,044	1,086	53,950	19,164	246	9,910	4,184
\$20,000 under \$25,000.....	850	71,377	18,855	736	38,903	16,153	628	40,748	13,789			
\$25,000 under \$50,000.....	1,085	105,626	34,667	593	37,392	19,420	544	54,754	18,549	116	20,359	3,486
\$50,000 under \$100,000.....	225	51,993	14,714	28	4,045	1,787	93	11,379	6,321	(3)	(3)	(3)
\$100,000 or more.....	28	18,429	4,458	(3)	(3)	(3)	25	6,759	4,838	(3)	(3)	(3)
Businesses without net profit.....	8,840	19,764	12,201	7,076	7,403	12,362	46,639	112,028	136,988	14,264	51,202	14,541

Net loss.

Net loss exceeds net profit.

No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 1 for a complete list of industrial groups for sole proprietorships.

SOLE PROPRIETORSHIPS

Table 4.—BUSINESSES WITH EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES

Selected industries	Sole proprietorships with and without net profit									
	Total number of businesses with and without employees	Number of businesses	Sole proprietorships with employees							
			Reporting patterns							
			Business receipts		Net profit		Net loss		Depreciation	
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups.....	9,089,985	4,789,012	4,758,962	140,249,708	3,727,294	16,528,534	1,061,718	2,280,201	4,024,115	5,541,066
Agriculture, forestry, and fisheries.....	3,480,195	2,310,899	2,285,666	23,312,259	1,618,802	3,584,621	692,097	1,241,247	1,950,064	2,656,879
Farms.....	3,358,615	2,262,144	2,237,161	21,949,421	1,579,223	3,398,727	682,921	1,213,058	1,908,242	2,582,955
Offices of veterinarians and animal hospitals.....	12,269	7,130	7,130	206,723	6,929	70,250	(1)	(1)	6,860	10,978
Fisheries.....	25,521	6,524	6,423	90,810	5,177	16,569	1,347	2,994	5,314	7,206
Other agriculture, forestry, and fisheries.....	83,790	35,101	34,952	1,065,305	27,473	99,075	7,628	25,038	29,648	55,740
Mining.....	33,036	13,662	13,450	1,168,202	8,707	71,610	4,955	130,549	10,902	90,216
Crude petroleum and natural gas.....	23,649	7,319	7,317	808,315	4,428	44,920	2,891	125,969	6,145	59,783
Other mining, including quarrying.....	9,387	6,343	6,133	359,887	4,279	26,690	2,064	4,580	4,757	30,433
Construction.....	655,155	315,629	314,790	12,586,159	283,079	1,371,459	32,550	101,791	256,840	357,853
General contractors.....	110,187	77,523	76,820	5,203,746	65,129	380,198	12,394	47,635	63,547	129,745
Special trade contractors.....	510,735	222,546	222,443	6,920,911	204,204	937,966	18,342	42,069	180,185	205,339
Plumbing, heating, and air conditioning.....	62,970	40,583	40,583	1,745,603	37,401	200,435	3,182	4,965	35,049	31,635
Electrical work.....	38,613	20,951	20,951	819,487	18,073	96,432	2,878	12,755	17,599	15,587
Other special trade contractors.....	409,152	161,012	160,909	4,355,821	148,730	641,099	12,282	24,349	127,537	158,117
Contractors not allocable.....	34,233	15,560	15,527	461,502	13,746	53,295	1,814	12,087	13,108	22,769
Manufacturing.....	192,634	113,441	113,068	6,249,910	96,604	582,201	16,837	67,885	95,146	208,017
Food and kindred products, including beverages.....	23,235	15,274	15,240	1,593,804	13,481	88,282	1,793	7,234	13,520	31,538
Apparel and other finished products made from fabrics and similar materials.....	9,927	5,934	5,934	479,827	4,885	36,617	1,049	10,793	4,989	5,433
Lumber and wood products, except furniture.....	47,494	29,526	29,425	1,148,761	25,408	83,857	4,118	14,296	23,115	66,320
Furniture and fixtures.....	10,096	4,769	4,769	244,227	4,064	24,435	(1)	(1)	4,366	4,993
Printing, publishing, and allied industries.....	28,042	16,921	16,921	633,359	14,752	90,804	2,169	11,695	14,790	23,892
Chemicals and allied products.....	3,910	1,548	1,514	75,957	936	8,810	612	4,679	1,007	1,395
Stone, clay, and glass products.....	6,333	4,514	4,480	323,965	3,065	22,707	1,449	6,147	4,279	21,202
Fabricated metal products, except machinery and transportation equipment.....	5,869	3,717	3,682	272,337	3,174	38,831	(1)	(1)	3,141	8,016
Machinery, except electrical and transportation equipment.....	20,628	12,267	12,267	563,596	10,809	76,605	1,458	2,799	11,218	24,991
Electrical machinery, equipment, and supplies.....	2,810	1,927	1,927	121,641	1,651	13,154	(1)	(1)	1,320	2,320
Transportation equipment.....	3,662	2,083	2,049	109,678	1,403	8,758	680	1,526	1,743	2,251
Other manufacturing industries.....	30,628	14,961	14,860	682,758	12,976	89,341	1,985	6,079	11,658	15,666
Transportation, communication, and sanitary services.....	287,661	108,585	108,548	3,152,843	89,002	326,397	19,583	43,066	95,042	271,858
Motor freight transportation and warehousing.....	205,762	84,997	84,997	2,525,588	69,338	254,208	15,659	32,995	74,966	225,798
Other transportation.....	66,804	16,014	15,977	398,811	12,682	43,630	3,332	6,012	13,917	27,494
Communication, water supply, and other sanitary services.....	15,095	7,574	7,574	228,444	6,982	28,559	592	4,059	6,159	18,566
Wholesale and retail trade.....	1,944,759	1,042,713	1,041,926	73,012,238	859,950	4,313,376	182,763	431,697	872,080	1,029,634
Wholesale trade.....	306,403	104,902	104,526	13,383,287	90,126	728,195	14,776	49,743	87,930	177,775
Groceries and related products.....	39,490	17,724	17,721	3,545,733	15,228	116,474	2,496	9,033	15,158	31,920
Electrical goods.....	4,266	1,822	1,822	158,539	1,351	13,767	(1)	(1)	1,314	1,413
Hardware, plumbing and heating equipment and supplies.....	4,853	2,288	2,288	222,304	1,987	16,178	(1)	(1)	1,951	3,081
Beer, wine, and distilled alcoholic beverages.....	6,254	4,670	4,634	840,766	4,263	30,858	(1)	(1)	4,533	8,786
Dry goods and apparel.....	13,148	5,252	5,252	493,698	4,374	39,441	878	2,355	4,098	3,613
Drugs, chemicals, and allied products.....	4,340	1,469	1,469	138,320	1,364	9,685	(1)	(1)	1,097	2,312
Lumber and construction materials.....	8,437	2,747	2,747	331,137	2,507	19,384	(1)	(1)	2,108	4,373
Machinery, equipment, and supplies.....	10,829	3,831	3,797	333,645	3,224	33,514	(1)	(1)	3,346	5,147
Motor vehicles and automotive equipment.....	7,793	2,815	2,815	357,643	2,614	26,951	(1)	(1)	2,310	3,684
Farm products—raw materials.....	16,475	7,284	7,284	1,968,270	6,334	38,928	950	4,218	6,504	18,631
Other wholesalers.....	190,518	55,000	54,697	4,993,232	46,880	383,015	8,120	25,017	45,511	94,815
Retail trade.....	1,547,858	891,779	891,404	55,671,517	730,307	3,352,843	161,472	364,268	743,970	775,972
Food.....	308,126	152,675	152,641	12,059,363	131,121	551,649	21,554	37,843	131,721	139,188
Grocery stores, meat, fish, fruit, and vegetable markets.....	257,176	128,056	128,056	11,065,894	109,657	465,411	18,399	33,012	111,129	114,234
Bakeries.....	12,286	8,400	8,400	384,191	7,427	38,420	973	1,283	7,292	10,211
Other food stores.....	38,664	16,219	16,185	609,278	14,037	47,818	2,182	3,548	13,300	14,743
General merchandise.....	179,113	47,166	47,098	2,440,251	38,086	158,860	9,080	19,310	37,089	40,453
Apparel and accessories.....	69,690	43,569	43,569	2,531,525	37,201	208,359	6,368	22,805	34,597	27,490
Furniture, home furnishings, and equipment.....	66,225	40,307	40,305	2,491,196	32,888	195,276	7,419	24,668	35,306	40,526
Automotive dealers.....	63,149	38,920	38,920	7,089,723	29,646	192,819	9,274	46,042	31,699	46,809
Gasoline service stations.....	203,960	158,398	158,298	10,364,373	129,778	500,756	28,620	54,709	132,779	83,803
Eating and drinking places.....	294,588	218,232	218,098	7,081,145	171,671	599,667	46,561	73,938	178,553	211,536
Building materials.....	27,128	16,983	16,981	1,308,285	13,421	85,112	3,562	14,923	14,890	23,216
Hardware and farm equipment.....	33,907	22,845	22,845	1,914,653	19,613	110,092	3,232	12,904	21,027	24,193
Sporting goods stores and bicycle shops.....	10,541	4,907	4,907	194,777	3,699	17,395	1,208	3,474	3,932	3,137
Fuel and ice dealers.....	19,022	9,502	9,502	511,212	8,022	41,391	1,480	3,248	8,396	14,183
Antique and secondhand stores.....	26,515	8,192	8,192	156,162	5,863	20,590	2,329	2,489	5,130	3,036
Drug and proprietary stores.....	33,931	29,160	29,160	2,596,535	26,732	261,276	2,428	11,626	27,099	34,171
Liquor stores.....	20,593	13,705	13,705	1,194,403	12,121	87,308	1,584	3,197	11,849	12,355
News dealers and stands; cigar stores and stands.....	13,755	5,138	5,138	163,146	4,702	13,403	(1)	(1)	3,362	1,254
Florists.....	18,989	13,021	13,021	406,072	10,634	40,574	2,387	3,085	11,983	13,465
Jewelry stores.....	19,462	11,218	11,218	422,998	9,576	49,635	1,642	4,644	9,269	6,793
Other retail stores.....	139,164	57,841	57,806	2,745,698	45,533	218,681	12,308	24,307	45,289	50,364
Wholesale and retail trade not allocable.....	90,498	46,032	45,996	3,957,434	39,517	232,338	6,515	17,686	40,180	75,887
Finance, insurance, and real estate.....	482,909	122,946	122,308	3,078,294	104,494	738,574	18,452	54,627	101,977	108,692
Credit agencies other than banks.....	5,895	2,537	2,537	58,059	2,126	18,449	(1)	(1)	1,874	1,365
Security and commodity brokers, dealers, exchanges, and services.....	14,530	2,270	2,261	313,573	1,722	17,676	548	4,442	1,840	1,664
Insurance agents, brokers, and services.....	162,400	47,159	46,922	1,116,640	44,379	378,641	2,780	3,740	39,506	29,836
Real estate.....	263,288	56,822	56,443	1,257,403	43,483	226,209	13,339	41,418	46,199	60,814
Operators (except developers) and lessors.....	103,882	28,477	28,436	241,611	20,705	55,464	7,772	19,347	23,549	34,785
Agents, brokers, and managers.....	142,487	20,570	20,467	474,083	16,797	117,858	3,773	11,332	16,554	18,545
Other real estate.....	16,919	7,775	7,540	541,709	5,981	52,887	1,794	10,739	6,096	7,484
Other finance, insurance, and real estate.....	36,796	14,158	14,145	332,619	12,784	97,599	1,374	4,495	12,558	15,013

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 4.—BUSINESSES WITH EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES—Con.

Selected industries	Total number of businesses with and without employees	Sole proprietorships with and without net profit								
		Number of businesses	Sole proprietorships with employees							
			Reporting patterns							
			Business receipts		Net profit		Net loss		Depreciation	
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services.....	1,966,068	749,699	748,009	17,324,435	658,580	5,508,833	91,119	202,592	633,423	807,137
Lodging services.....	131,461	58,149	58,148	1,005,980	36,900	122,974	21,249	47,611	51,334	156,162
Hotels.....	17,089	12,329	12,329	312,708	8,029	28,105	4,300	14,285	10,483	30,835
Tourists courts and motels.....	46,136	24,447	24,447	491,268	15,253	65,407	9,194	21,488	23,505	98,002
Rooming houses, camps, and other lodging places.....	68,236	21,373	21,372	202,004	13,618	29,462	7,755	11,838	17,346	27,325
Personal services.....	465,935	172,824	172,724	2,809,934	153,997	583,887	18,827	27,166	143,967	149,833
Laundries, laundry services, and cleaning and dyeing plants.....	87,839	49,432	49,432	970,087	41,205	143,866	8,227	14,384	41,389	72,886
Photographic studios, including commercial photography	26,031	7,560	7,560	154,218	5,605	25,974	1,955	2,658	6,450	6,619
Beauty and barber shops, including schools.....	264,317	91,255	91,155	1,056,222	84,720	285,766	6,535	6,251	75,273	31,922
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	25,958	6,972	6,972	100,551	6,602	20,311	(1)	(1)	5,331	2,082
Funeral services and crematories.....	13,971	10,767	10,767	479,584	9,963	95,879	(1)	(1)	10,296	33,564
Other personal services.....	47,819	6,838	6,838	49,272	5,902	12,091	936	2,258	5,228	2,760
Business services.....	207,430	61,255	60,860	1,491,226	51,628	275,731	9,627	35,685	46,403	53,300
Advertising.....	15,569	5,900	5,900	320,283	5,421	40,073	479	555	4,170	5,078
Services to dwellings and other buildings.....	27,905	11,591	11,591	176,377	10,821	45,666	(1)	(1)	9,010	6,579
Other business services.....	163,956	43,764	43,369	994,566	35,386	189,992	8,378	33,875	33,223	41,643
Automotive services.....	126,328	65,228	65,228	1,887,281	57,605	225,121	7,623	11,528	54,098	62,477
Automobile parking.....	5,171	2,380	2,380	75,191	2,240	10,978	(1)	(1)	1,096	1,502
Automobile repair shops.....	113,741	59,841	59,841	1,721,756	53,136	205,540	6,705	9,949	51,164	42,468
Other automotive services, including rentals.....	7,416	3,007	3,007	90,334	2,229	8,603	778	1,476	1,838	18,507
Repair services, except automotive.....	164,277	44,760	44,726	845,071	38,519	146,945	6,241	9,473	36,606	28,982
Recreational services.....	89,424	36,872	36,388	614,798	26,678	96,547	10,194	36,306	26,664	43,766
Professional services.....	713,759	301,444	300,981	8,546,522	286,595	4,011,488	14,849	29,745	268,407	309,861
Medical and other health services.....	392,381	191,960	191,752	6,249,739	185,127	3,081,753	6,833	13,759	178,902	239,115
Offices of physicians, surgeons, and oculists.....	142,444	94,639	94,532	3,479,036	92,031	1,968,575	2,608	5,050	90,737	134,108
Offices of dentists and dental surgeons.....	83,832	58,233	58,132	1,587,268	57,648	796,890	585	626	52,837	53,172
Other medical and health services.....	166,105	39,088	39,088	1,183,435	35,448	316,288	3,640	8,083	35,328	51,835
Legal services.....	122,356	57,981	57,905	1,220,109	54,548	582,356	3,433	6,780	46,476	34,698
Educational services.....	69,025	11,544	11,544	131,585	10,357	29,712	1,187	1,736	9,522	7,285
Engineering and architectural services.....	45,066	19,055	18,876	580,919	16,304	157,706	2,751	6,852	14,693	14,931
Accounting, auditing, and bookkeeping services.....	84,931	20,904	20,904	364,170	20,259	159,961	645	618	18,814	13,832
Other services.....	67,454	9,167	8,954	123,623	6,658	46,140	2,509	5,078	5,944	2,756
Nature of business not allocable.....	47,568	11,438	11,197	365,368	8,076	31,463	3,362	6,747	8,641	10,780

¹No reliable estimate of the sampling variability was obtained.

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 5.—BUSINESSES WITHOUT EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES

Selected industries	Sole proprietorships with and without net profit									
	Total number of businesses with and without employees	Sole proprietorships without employees								
		Number of businesses	Reporting patterns							
			Business receipts		Net profit		Net loss		Depreciation	
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All industries.....	9,089,985	4,300,973	4,195,245	31,007,497	3,379,992	7,740,477	920,981	921,720	2,637,719	1,556,244
Agriculture, forestry, and fisheries.....	3,480,195	1,169,296	1,113,025	4,057,521	773,969	991,062	395,327	336,797	779,323	480,514
Farms.....	3,358,615	1,096,471	1,043,194	3,579,998	715,803	866,575	380,668	315,714	731,570	454,268
Offices of veterinarians and animal hospitals.....	12,269	5,139	4,939	52,731	4,171	24,430	968	1,214	4,067	4,212
Fisheries.....	25,521	18,997	18,457	72,861	15,631	26,700	3,366	3,616	11,390	7,274
Other agriculture, forestry, and fisheries.....	83,790	48,689	46,435	351,931	38,364	73,357	10,325	16,253	32,296	14,760
Mining.....	33,036	19,374	17,736	333,272	10,312	44,132	9,062	88,237	14,972	43,931
Crude petroleum and natural gas.....	23,649	16,330	15,409	320,096	8,156	39,628	8,174	87,054	12,944	42,399
Other mining, including quarrying.....	9,387	3,044	2,327	13,176	2,156	4,504	888	1,183	2,028	1,532
Construction.....	655,155	339,526	336,264	2,355,812	312,862	656,749	26,664	27,962	182,376	99,203
General contractors.....	110,187	32,664	32,020	974,916	26,883	93,698	5,781	13,220	22,653	27,489
Special trade contractors.....	510,735	288,189	285,908	1,270,279	270,749	529,463	17,440	11,215	147,621	64,115
Plumbing, heating, and air conditioning.....	62,970	22,387	22,087	168,376	19,641	44,839	2,746	1,809	14,249	9,855
Electrical work.....	38,613	17,662	17,527	127,476	15,350	33,837	2,312	1,459	9,754	3,671
Other special trade contractors.....	409,152	248,140	246,294	974,427	235,758	450,787	12,382	7,947	123,618	50,589
Contractors not allocable.....	34,233	18,673	18,336	110,617	15,230	33,588	3,443	3,527	12,102	7,599
Manufacturing.....	192,634	79,193	78,002	685,457	63,201	143,474	15,992	12,295	52,719	29,366
Food and kindred products, including beverages.....	23,235	7,961	7,824	182,986	6,981	22,528	980	1,339	5,709	3,466
Apparel and other finished products made from fabrics and similar materials.....	9,927	3,993	3,892	33,978	3,355	5,448	(1)	(1)	1,778	457
Lumber and wood products, except furniture.....	47,494	17,968	17,731	122,403	14,747	26,080	3,221	3,740	12,973	7,827
Furniture and fixtures.....	10,096	5,327	5,327	42,692	4,557	10,531	(1)	(1)	3,822	1,883
Printing, publishing, and allied industries.....	28,042	11,121	11,018	106,625	8,621	24,951	2,500	1,580	7,175	5,402
Chemicals and allied products.....	3,910	2,362	2,360	22,908	1,454	2,249	908	622	1,117	516
Stone, clay, and glass products.....	6,333	1,819	1,819	14,302	980	2,739	(1)	(1)	1,379	1,199
Fabricated metal products, except machinery and transportation equipment.....	5,869	2,152	2,052	10,716	1,345	3,079	(1)	711	1,682	962
Machinery, except electrical and transportation equipment.....	20,628	8,361	8,361	45,760	6,949	16,805	1,412	499	6,482	3,231
Electrical machinery, equipment, and supplies.....	2,810	883	848	2,801	(1)	(1)	(1)	(1)	(1)	(1)
Transportation equipment.....	3,662	1,579	1,579	10,959	1,241	2,869	(1)	(1)	840	406
Other manufacturing industries.....	30,628	15,667	15,191	89,327	12,593	25,392	3,074	1,300	9,118	3,795
Transportation, communication, and sanitary services.....	287,661	179,076	177,418	1,209,778	144,833	293,137	34,243	36,338	132,071	149,873
Motor freight transportation and warehousing.....	205,762	120,765	119,826	952,829	94,493	207,227	26,272	29,268	92,052	122,898
Other transportation.....	66,804	50,790	50,073	225,744	43,462	73,661	7,328	6,657	35,148	23,640
Communication, water supply, and other sanitary services.....	15,095	7,521	7,519	31,205	6,878	12,249	643	413	4,871	3,335
Wholesale and retail trade.....	1,944,759	902,046	893,015	14,050,259	718,570	1,750,490	183,476	177,520	531,829	264,488
Wholesale trade.....	306,403	201,501	198,533	3,677,303	171,645	667,795	29,856	40,370	117,185	76,867
Groceries and related products.....	39,490	21,766	21,261	698,345	18,773	66,882	2,993	1,736	14,799	8,262
Electrical goods.....	4,266	2,444	2,408	41,330	1,800	9,954	644	509	1,624	669
Hardware, plumbing and heating equipment, and supplies.....	4,853	2,565	2,531	26,194	2,392	8,106	(1)	(1)	1,378	606
Beer, wine, and distilled alcoholic beverages.....	6,254	1,584	1,584	38,478	1,182	4,455	(1)	(1)	1,008	583
Dry goods and apparel.....	13,148	7,896	7,863	201,383	7,058	31,121	(1)	(1)	3,456	2,365
Drugs, chemicals, and allied products.....	4,340	2,871	2,871	28,495	2,532	7,636	(1)	(1)	1,254	557
Lumber and construction materials.....	8,437	5,690	5,591	110,681	5,189	20,428	(1)	(1)	3,500	2,158
Machinery, equipment, and supplies.....	10,829	6,998	6,797	125,525	5,886	27,487	1,112	2,809	4,223	2,459
Motor vehicles and automotive equipment.....	7,793	4,978	4,978	115,696	4,270	18,681	(1)	(1)	3,564	2,013
Farm products—raw materials.....	16,475	9,191	8,854	296,157	7,131	18,038	2,060	2,489	4,246	3,604
Other wholesalers.....	190,518	135,518	133,795	1,995,019	115,432	455,007	20,086	29,918	78,133	53,591
Retail trade.....	1,547,858	656,079	650,691	9,767,161	512,413	1,007,108	143,666	126,967	384,913	170,785
Food.....	308,126	155,451	155,116	3,522,321	131,313	262,400	24,138	22,672	105,200	44,568
Grocery stores, meat, fish, fruit, and vegetable markets.....	257,176	129,120	128,919	3,181,798	109,434	218,573	19,686	19,711	90,056	38,833
Bakeries.....	12,286	3,886	3,852	43,377	3,349	8,187	(1)	(1)	2,646	1,287
Other food stores.....	38,664	22,445	22,345	296,686	18,530	35,640	3,915	2,138	12,498	4,448
General merchandise.....	179,113	131,947	131,172	1,005,127	100,031	144,314	31,916	13,296	64,095	25,541
Apparel and accessories.....	69,690	26,121	25,885	322,836	20,959	46,024	5,162	7,519	15,161	5,292
Furniture, home furnishings, and equipment.....	66,225	25,918	25,716	391,257	19,518	49,981	6,400	4,973	16,860	7,842
Automotive dealers.....	63,149	24,229	23,625	528,521	16,665	38,726	7,564	11,059	9,107	4,548
Gasoline service stations.....	203,960	45,562	45,426	1,045,651	35,878	79,974	9,684	9,351	27,540	9,370
Eating and drinking places.....	294,588	76,356	74,980	863,594	58,665	119,749	17,691	13,690	49,413	29,882
Building materials.....	27,128	10,145	10,111	127,065	7,795	22,195	2,350	2,184	6,850	4,520
Hardware and farm equipment.....	33,907	11,062	10,961	224,671	7,478	19,129	3,584	6,710	7,712	3,913
Sporting goods stores and bicycle shops.....	10,541	5,634	5,634	68,498	3,658	6,880	1,976	3,746	2,652	1,245
Fuel and ice dealers.....	19,022	9,520	9,520	118,139	8,448	18,741	1,072	1,376	5,331	2,338
Antique and secondhand stores.....	26,515	18,323	18,221	94,600	13,212	18,756	5,111	4,020	8,222	2,493
Drug and proprietary stores.....	33,931	4,771	4,703	116,389	3,896	16,944	875	2,010	2,989	1,564
Liquor stores.....	20,593	6,888	6,888	277,995	6,317	23,607	(1)	(1)	5,513	3,099
Newsdealers and stands; cigar stores and stands.....	13,755	8,617	8,516	123,781	8,114	18,236	(1)	(1)	3,486	1,354
Florists.....	18,989	5,968	5,868	46,541	4,327	17,129	1,641	1,285	3,690	2,133
Jewelry stores.....	19,462	8,244	8,242	95,170	6,732	17,406	1,512	2,083	5,866	1,747
Other retail stores.....	139,164	81,323	80,107	795,005	59,407	96,917	21,916	19,799	45,226	19,336
Wholesale and retail trade not allocable.....	90,498	44,466	43,791	605,795	34,512	75,587	9,954	10,183	29,731	16,836
Finance, insurance, and real estate.....	482,909	359,963	349,094	2,215,677	292,388	910,266	67,575	76,785	219,920	137,417
Credit agencies other than banks.....	5,895	3,358	3,289	36,392	2,944	17,663	(1)	(1)	1,735	987
Security and commodity brokers, dealers, exchanges, and services.....	14,530	12,260	11,563	246,574	9,328	49,401	2,932	4,942	6,086	2,981
Insurance agents, brokers, and services.....	162,400	115,241	114,036	641,560	102,605	328,184	12,636	11,577	64,648	33,035
Real estate.....	263,288	206,466	197,880	1,132,908	158,870	439,477	47,596	55,150	134,244	91,808
Operators (except developers), and lessors.....	103,882	75,405	73,271	268,955	53,402	96,775	22,003	28,014	53,507	43,946
Agents, brokers, and managers.....	142,487	121,917	115,839	605,807	97,842	299,058	24,075	18,842	76,303	43,952
Other real estate.....	16,919	9,144	8,770	258,146	7,626	43,644	1,518	8,294	4,434	3,910
Other finance, insurance, and real estate.....	36,796	22,638	22,326	158,243	18,641	75,541	3,997	3,855	13,207	8,606

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 5.—BUSINESS WITHOUT EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES—Con.

Industrial group	Sole proprietorships with and without net profit									
	Total number of businesses with and without employees	Sole proprietorships without employees								
		Number of businesses	Reporting patterns							
			Business receipts		Net profit		Net loss		Depreciation	
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services.....	1,966,068	1,216,369	1,198,376	5,931,620	1,038,629	2,911,418	177,740	157,992	709,692	343,412
Lodging services.....	131,461	73,312	72,072	337,224	49,965	59,189	23,347	31,933	56,469	55,062
Hotels.....	17,089	4,760	4,759	34,090	3,652	5,362	1,108	2,530	3,152	3,628
Tourists courts and motels.....	46,136	21,689	21,353	149,651	11,668	19,129	10,021	18,177	19,307	27,529
Rooming houses, camps, and other lodging places.....	68,236	46,863	45,960	153,483	34,645	34,698	12,218	11,226	34,010	23,905
Personal services.....	465,935	293,111	290,968	1,103,711	265,141	490,870	27,970	19,111	175,446	64,360
Laundries, laundry services, and cleaning and dyeing plants.....	87,839	38,407	37,939	245,546	30,322	57,628	8,085	8,542	24,410	29,001
Photographic studios, including commercial photography	26,031	18,471	17,702	92,358	12,382	26,303	6,089	3,717	14,443	6,679
Beauty and barber shops, including schools.....	264,317	173,062	172,828	544,530	163,485	320,402	9,577	3,545	107,372	18,355
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	25,958	18,986	18,785	86,888	18,082	32,331	(1)	(1)	10,916	2,688
Funeral services and crematories.....	13,971	3,204	3,135	62,612	2,834	15,261	(1)	(1)	2,463	4,316
Other personal services.....	47,819	40,981	40,579	71,777	38,036	38,945	2,945	2,414	15,842	3,321
Business services.....	207,430	146,175	143,124	707,478	120,294	305,051	25,881	22,876	80,209	50,965
Advertising.....	15,569	9,669	9,501	77,251	7,782	26,699	1,887	1,852	4,626	3,077
Services to dwellings and other buildings.....	27,905	16,314	16,213	42,907	14,003	22,886	2,311	570	7,675	2,842
Other business services.....	163,956	120,192	117,410	587,320	98,509	255,466	21,683	20,454	67,908	45,046
Automotive services.....	126,328	61,100	60,562	373,683	53,787	108,503	7,313	3,724	37,639	17,915
Automobile parking.....	5,171	2,791	2,791	11,205	2,420	5,668	(1)	(1)	976	540
Automobile repair shops.....	113,741	53,900	53,363	335,742	48,200	97,165	5,700	2,777	33,533	12,946
Other automotive services, including rentals.....	7,416	4,409	4,408	26,736	3,167	5,670	1,242	734	3,130	4,429
Repair services, except automotive.....	164,277	119,517	118,742	488,100	97,428	165,446	22,089	9,923	74,535	25,190
Recreational services.....	89,424	52,552	49,697	235,608	35,305	71,040	17,247	28,437	29,217	19,339
Professional services.....	713,759	412,315	407,393	2,464,217	374,222	1,591,251	38,093	29,474	227,953	102,181
Medical and other health services.....	392,381	200,421	198,851	1,544,349	188,258	1,001,133	12,163	12,026	104,717	61,424
Offices of physicians, surgeons, and oculists.....	142,444	47,805	46,777	707,051	42,538	489,264	5,267	5,167	38,510	30,169
Offices of dentists and dental surgeons.....	83,832	25,599	25,463	291,494	24,621	169,648	978	910	18,958	9,645
Other medical and health services.....	166,105	127,017	126,611	545,804	121,099	342,221	5,918	5,949	47,249	21,610
Legal services.....	122,356	64,375	63,267	490,561	56,533	319,880	7,842	7,481	37,249	15,425
Educational services.....	69,025	57,481	57,044	116,848	51,913	69,944	5,568	2,874	31,614	8,060
Engineering and architectural services.....	45,066	26,011	24,578	119,924	19,922	71,361	6,089	5,349	15,025	6,124
Accounting, auditing, and bookkeeping services.....	84,931	64,027	63,653	192,535	57,596	128,933	6,431	1,744	39,348	11,148
Other services.....	67,454	58,287	55,818	221,599	42,487	120,068	15,800	12,514	28,224	8,400
Nature of business not allocable.....	47,568	36,130	32,315	168,101	25,228	39,749	10,902	7,794	14,817	8,040

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

Table 6.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY SELECTED INDUSTRIES AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Agriculture, forestry, and fisheries												
All industries				Total agriculture, forestry, and fisheries			Farms		Other agriculture, forestry, and fisheries			
Total.....	9,089,985	171,257,205	21,067,090	3,480,195	27,369,780	2,997,639	3,358,615	25,529,419	2,736,530	121,580	1,840,361	261,109
Under \$1,000.....	1,377,591	15,791,464	1,713,603	782,381	4,351,289	1,260,552	767,316	4,157,170	1,241,338	15,065	194,119	19,214
\$1,000 under \$2,000.....	1,254,291	10,600,976	1,027,355	650,693	3,477,857	476,348	633,675	3,405,078	460,027	17,018	72,779	16,321
\$2,000 under \$5,000.....	3,101,038	40,881,458	4,839,818	1,257,896	9,399,074	1,412,747	1,210,344	9,076,500	1,335,809	47,552	322,574	76,398
\$5,000 under \$10,000.....	2,281,087	45,273,167	5,943,008	601,119	5,394,795	901,183	570,978	4,946,704	808,365	30,141	448,091	92,818
\$10,000 under \$20,000.....	770,204	32,155,173	5,058,172	136,029	2,790,166	398,170	126,841	2,236,562	333,145	9,188	553,604	65,025
\$20,000 under \$50,000.....	264,874	21,239,334	4,112,773	41,235	1,521,889	124,193	39,138	1,349,129	95,683	2,097	172,760	28,510
\$50,000 under \$150,000.....	37,663	4,872,773	813,400	9,481	362,142	120,606	9,016	290,683	123,294	465	71,459	2,685
\$150,000 under \$500,000.....	2,807	361,651	1,345	1,159	61,408	122,383	1,119	56,950	121,515	40	4,458	1,861
\$500,000 under \$1,000,000.....	276	34,605	17,463	132	6,310	16,405	121	6,026	15,918	11	284	1,487
\$1,000,000 or more.....	154	46,604	17,715	70	4,850	15,056	67	4,617	14,434	3	233	1,622
Mining				Construction								
				Total construction			General contractors		Special trade contractors			
Total.....	33,036	1,501,474	1103,044	655,155	14,941,971	1,898,455	110,187	6,178,662	413,041	510,735	8,191,190	1,414,145
Under \$1,000.....	5,868	528,656	149,528	57,428	1,191,772	147,584	11,524	619,113	138,662	42,023	509,348	17,167
\$1,000 under \$2,000.....	2,713	104,669	2,055	84,631	549,647	89,714	7,802	145,497	7,030	73,280	358,645	79,587
\$2,000 under \$5,000.....	6,426	48,201	3,596	272,311	3,321,426	592,144	36,321	1,018,474	76,207	223,360	2,167,997	492,072
\$5,000 under \$10,000.....	6,299	276,269	116,824	189,482	4,682,423	686,650	36,792	1,871,677	153,252	140,873	2,604,496	506,144
\$10,000 under \$20,000.....	4,864	138,444	11,766	41,209	2,950,331	365,815	13,581	1,291,986	124,055	25,610	1,556,336	225,817
\$20,000 under \$50,000.....	4,231	173,347	10,036	9,291	1,861,205	177,820	3,738	986,050	72,844	5,245	858,660	102,922
\$50,000 under \$150,000.....	2,193	175,337	149,508	778	362,601	32,504	414	225,298	17,296	337	133,741	14,394
\$150,000 under \$500,000.....	396	45,814	8,940	23	22,100	1,373	13	20,101	999	7	1,967	376
\$500,000 under \$1,000,000.....	27	7,510	12,218	1	391	13	1	391	13	-	-	-
\$1,000,000 or more.....	19	3,227	13,479	1	75	7	1	75	7	-	-	-
Construction—Continued				Manufacturing								
Contractors not allocable				Total manufacturing			Food and kindred products, including beverages		Lumber and wood products, except furniture			
Total.....	34,233	572,119	71,269	192,634	6,935,367	645,495	23,235	1,776,790	102,237	47,494	1,271,164	91,901
Under \$1,000.....	3,881	63,311	1,755	23,282	651,142	133,177	2,213	71,459	13,709	9,581	278,867	189
\$1,000 under \$2,000.....	3,549	45,505	3,096	20,992	259,824	118,071	1,406	21,220	1,442	10,548	123,357	9,909
\$2,000 under \$5,000.....	12,630	134,955	23,865	59,904	1,181,490	115,824	8,338	299,890	15,226	17,213	290,849	30,809
\$5,000 under \$10,000.....	11,817	206,250	27,254	58,166	1,375,076	187,105	7,705	414,590	36,852	7,704	226,932	23,260
\$10,000 under \$20,000.....	2,018	102,009	15,943	21,833	1,512,711	165,613	2,262	353,568	19,870	1,645	137,732	11,856
\$20,000 under \$50,000.....	308	16,495	2,054	7,306	1,545,146	142,350	1,166	520,637	25,241	685	157,848	13,049
\$50,000 under \$150,000.....	27	3,562	814	1,076	367,220	44,147	139	87,474	6,883	110	48,394	3,427
\$150,000 under \$500,000.....	3	32	12	6	33,185	3,747	5	7,085	497	5	1,904	1,366
\$500,000 under \$1,000,000.....	-	-	-	65	5,816	1121	1	867	165	2	4,856	55
\$1,000,000 or more.....	-	-	-	4	3,757	1,936	-	-	-	1	425	19
Manufacturing—Continued				Transportation, communication, and sanitary services					Wholesale and retail trade			
Printing, publishing, and allied industries				Other manufacturing					Total wholesale and retail trade			
Total.....	28,042	739,984	102,480	93,863	3,147,429	348,877	287,661	4,362,621	540,130	1,944,759	87,062,497	5,454,649
Under \$1,000.....	2,715	65,632	19,062	8,773	235,184	120,317	36,223	495,831	115,915	255,302	7,248,392	1,258,000
\$1,000 under \$2,000.....	1,607	14,869	1,856	7,431	100,378	4,864	41,482	332,338	38,992	224,879	4,900,564	190,936
\$2,000 under \$5,000.....	7,535	120,882	14,920	26,818	469,869	54,869	119,284	1,290,193	197,547	677,862	20,709,618	1,289,575
\$5,000 under \$10,000.....	10,414	192,784	39,153	32,343	540,770	87,840	73,149	1,047,034	184,095	562,313	25,756,761	1,918,658
\$10,000 under \$20,000.....	4,490	215,406	34,221	13,436	806,005	99,666	14,699	733,431	94,387	175,850	16,890,537	1,427,571
\$20,000 under \$50,000.....	1,133	104,549	16,746	4,322	762,112	87,314	2,400	378,271	32,460	44,128	9,545,586	749,274
\$50,000 under \$150,000.....	136	23,335	4,024	691	208,017	29,813	383	81,260	8,727	1,898,730	132,242	13,274
\$150,000 under \$500,000.....	12	2,527	622	43	21,669	2,994	37	3,859	43	162	107,675	4,424
\$500,000 under \$1,000,000.....	-	-	-	3	93	111	3	393	126	11	3,561	1,203
\$1,000,000 or more.....	-	-	-	3	3,332	1,945	1	11	180	5	1,073	14
Wholesale and retail trade—Continued												
Wholesale trade				Retail trade								
				Total retail trade			Grocery stores, meat, fish, fruit, and vegetable markets		General merchandise			
Total.....	306,403	17,060,590	1,305,897	1,547,858	65,438,678	3,868,716	257,176	14,247,692	631,261	179,113	3,445,378	270,568
Under \$1,000.....	26,062	1,253,296	132,092	218,328	5,764,091	121,172	42,395	1,320,108	116,107	19,889	226,573	16,991
\$1,000 under \$2,000.....	25,217	734,059	20,948	189,719	3,993,884	159,947	38,642	1,029,719	39,645	21,498	242,504	17,773
\$2,000 under \$5,000.....	90,974	2,232,852	180,030	557,528	17,758,763	1,058,170	102,836	4,674,994	224,296	62,943	1,092,279	78,627
\$5,000 under \$10,000.....	101,524	4,102,804	394,507	433,179	19,967,664	1,424,071	58,348	4,087,906	223,099	60,624	1,031,751	95,402
\$10,000 under \$20,000.....	45,652	4,360,028	406,714	121,356	11,650,994	956,997	12,755	2,010,485	111,310	12,058	560,666	55,480
\$20,000 under \$50,000.....	14,747	3,245,034	259,165	25,884	5,574,553	433,343	1,990	943,180	41,723	1,951	257,290	25,308
\$50,000 under \$150,000.....	2,149	1,075,349	74,343	1,781	690,348	48,141	207	174,627	7,105	143	32,691	4,744
\$150,000 under \$500,000.....	74	55,653	2,288	73	34,086	1,428	3	6,373	190	7	1,624	225
\$500,000 under \$1,000,000.....	2	1,483	3	8	1,557	224	-	-	-	-	-	-
\$1,000,000 or more.....	2	32	129	2	738	15	-	-	-	-	-	-
Retail trade—Continued												
Apparel and accessories				Furniture, home furnishings, and equipment			Automotive dealers		Gasoline service stations			
Total.....	69,690	2,854,361	224,059	66,225	2,882,453	215,616	63,149	7,618,244	174,444	203,960	11,410,024	516,670
Under \$1,000.....	10,017	174,269	17,769	7,332	268,854	19,260	10,413	882,469	136,044	24,204	920,139	129,002
\$1,000 under \$2,000.....	7,297	156,545	5,481	5,625	105,576	3,118	4,956	227,943	2,910	22,302	662,615	17,858
\$2,000 under \$5,000.....	22,434	605,206	53,596	22,157	604,143	44,765	20,185	1,411,380	34,656	85,082	3,940,146	174,599
\$5,000 under \$10,000.....	18,978	829,625	71,509	22,228	954,737	89,715	18,073	2,093,172	63,470	59,832	4,227,136	240,565
\$10,000 under \$20,000.....	8,533	660,043	68,542	7,199	651,856	64,345	7,299	1,798,684	66,552	10,947	1,242,826	90,882
\$20,000 under \$50,000.....	2,330	406,306	40,718	1,575	270,374	29,871	2,023	1,041,560	36,593	1,508	398,672	20,180
\$50,000 under \$150,000.....	91	21,059	2,048	103	25,721	3,013	193	151,873	6,033	82	16,851	1,279
\$150,000 under \$500,000.....	9	1,299	167	6	1,192	49	7	11,163	274	2	1,321	149
\$500,000 under \$1,000,000.....	1	9	1	-	-	-	-	-	-	1	318	12
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 6.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY SELECTED INDUSTRIES AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued							Wholesale and retail trade not allocable			Finance, insurance, and real estate		
Eating and drinking places				Other retail trade			Total finance, insurance, and real estate					
Total.....	294,588	7,944,739	631,788	413,957	15,035,787	1,204,310	90,498	4,563,229	280,056	482,909	5,293,971	1,517,428
Under \$1,000.....	49,697	939,782	133,031	54,381	1,031,897	154,968	10,912	231,005	12,736	41,125	230,631	17,227
\$1,000 under \$2,000.....	43,965	897,948	36,116	45,434	713,034	37,046	9,943	170,621	10,041	36,990	115,172	29,042
\$2,000 under \$5,000.....	111,295	2,374,044	203,515	130,636	3,056,571	243,756	29,360	718,003	51,551	123,218	713,273	173,257
\$5,000 under \$10,000.....	69,705	2,236,483	246,143	125,391	4,506,854	394,168	27,610	1,686,293	100,080	166,011	1,319,429	460,277
\$10,000 under \$20,000.....	17,140	1,111,987	134,702	45,425	3,614,447	365,184	8,842	879,515	63,860	84,321	1,587,052	490,062
\$20,000 under \$50,000.....	2,606	364,437	38,648	11,901	1,892,434	200,302	3,497	725,999	56,766	27,294	1,071,422	311,700
\$50,000 under \$150,000.....	210	55,597	5,349	752	211,969	18,570	317	133,033	9,758	3,644	231,069	67,794
\$150,000 under \$500,000.....	8	4,152	366	31	6,962	440	15	17,936	708	269	18,233	3,085
\$500,000 under \$1,000,000.....	2	349	120	4	881	1203	1	521	18	28	1,024	357
\$1,000,000 or more.....	-	-	-	2	738	15	1	303	10	9	6,666	5
Finance, insurance, and real estate—Continued												
Insurance agents, brokers, and service				Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate		
Total.....	162,400	1,758,200	691,508	103,882	510,566	104,878	142,487	1,079,890	386,742	74,140	1,945,315	334,300
Under \$1,000.....	6,588	24,187	2,272	18,850	63,153	11,831	11,156	48,333	11,463	4,531	94,958	16,205
\$1,000 under \$2,000.....	8,601	30,070	9,136	15,833	40,537	13,866	9,442	27,886	7,457	3,114	16,679	1,417
\$2,000 under \$5,000.....	40,265	195,145	72,422	27,917	105,132	24,411	38,095	162,563	53,756	16,941	250,433	22,668
\$5,000 under \$10,000.....	64,276	525,082	210,517	25,511	104,808	35,721	51,349	320,543	125,708	24,875	368,996	88,331
\$10,000 under \$20,000.....	33,109	558,695	237,278	10,493	105,357	23,306	24,580	299,738	122,139	16,139	623,262	107,399
\$20,000 under \$50,000.....	8,540	329,618	126,631	4,320	66,412	17,595	7,303	195,240	69,517	7,131	480,152	97,957
\$50,000 under \$150,000.....	978	91,664	31,352	838	21,147	2,058	540	24,663	9,426	1,288	93,595	24,958
\$150,000 under \$500,000.....	42	3,738	1,899	102	3,453	114	20	542	76	105	10,500	996
\$500,000 under \$1,000,000.....	1	1	1	13	372	1,454	2	382	126	12	269	1,230
\$1,000,000 or more.....	-	-	-	5	195	92	-	-	-	4	6,471	197
Services												
Total services				Lodging services			Personal services			Business services		
Total.....	1,966,068	23,256,055	8,059,667	131,461	1,343,204	102,619	465,935	3,913,645	1,028,480	207,430	2,198,704	522,221
Under \$1,000.....	168,714	1,018,006	132,910	29,904	235,719	121,951	54,464	209,965	17,238	13,898	129,995	18,842
\$1,000 under \$2,000.....	184,951	830,494	178,784	19,017	88,218	11,044	59,694	237,531	67,537	19,351	93,398	16,671
\$2,000 under \$5,000.....	568,714	4,090,641	1,042,651	42,455	351,866	36,194	171,601	1,205,602	350,633	58,152	348,975	95,567
\$5,000 under \$10,000.....	610,559	5,236,977	1,599,989	28,913	271,960	29,344	151,234	1,330,424	379,675	75,567	599,795	163,591
\$10,000 under \$20,000.....	288,007	5,469,322	2,091,168	8,978	234,932	34,658	24,909	657,195	148,481	30,563	520,507	138,474
\$20,000 under \$50,000.....	128,578	5,118,461	2,560,661	1,955	91,990	12,261	3,807	240,498	57,529	8,507	376,783	100,419
\$50,000 under \$150,000.....	15,754	1,390,938	596,897	201	52,182	855	220	32,081	7,262	1,255	96,179	19,084
\$150,000 under \$500,000.....	685	69,241	20,111	28	4,355	978	6	349	125	114	15,185	5,217
\$500,000 under \$1,000,000.....	64	8,064	2,181	4	1,467	1,556	-	-	-	16	1,075	284
\$1,000,000 or more.....	42	23,911	135	6	515	18	-	-	-	7	16,812	1,756
Medical and other health services												
Automotive services				Recreational services			Total medical and other health services			Offices of physicians, surgeons and oculists		
Total.....	126,328	2,260,964	318,372	89,424	850,406	102,844	392,381	7,794,088	4,057,101	142,444	4,186,087	2,447,622
Under \$1,000.....	11,293	161,606	12,478	10,716	62,140	17,503	16,604	86,973	1,053	2,842	14,874	1,340
\$1,000 under \$2,000.....	15,974	140,341	16,312	7,968	42,431	1,368	22,801	68,979	27,075	1,809	10,105	1,260
\$2,000 under \$5,000.....	57,975	821,529	123,973	30,430	209,152	30,092	73,795	404,603	176,333	8,136	43,450	13,240
\$5,000 under \$10,000.....	33,482	671,191	115,380	26,580	212,702	31,772	94,537	961,715	424,452	19,617	217,160	98,056
\$10,000 under \$20,000.....	6,549	366,493	51,140	9,839	185,229	29,860	98,020	2,175,935	1,104,078	45,010	974,830	527,610
\$20,000 under \$50,000.....	925	88,622	11,777	2,950	79,487	19,839	77,554	3,209,519	1,878,373	57,218	2,305,687	1,420,576
\$50,000 under \$150,000.....	124	11,099	2,262	743	40,142	3,994	8,956	870,555	437,341	7,714	608,705	379,915
\$150,000 under \$500,000.....	5	75	4	153	11,277	1,450	109	15,614	8,285	94	11,083	7,188
\$500,000 under \$1,000,000.....	-	-	-	21	1,385	1,532	3	146	92	3	146	92
\$1,000,000 or more.....	1	8	2	24	6,461	1,596	2	49	19	1	47	25
Medical and other health services—Continued												
Offices of dentists, and dental surgeons				Other medical and health services			Legal services			Educational services		
Total.....	83,832	1,878,762	965,002	166,105	1,729,239	644,477	122,356	1,710,670	887,975	69,025	248,433	95,046
Under \$1,000.....	1,205	6,160	1,545	12,557	65,939	1,152	1,910	9,332	1,287	6,459	13,499	3,076
\$1,000 under \$2,000.....	2,009	7,631	2,124	18,983	51,243	23,691	2,948	15,759	4,910	7,533	21,335	6,632
\$2,000 under \$5,000.....	8,641	63,693	26,428	57,018	297,460	136,665	19,184	112,706	43,085	21,130	72,465	32,657
\$5,000 under \$10,000.....	23,329	320,961	146,224	51,591	423,594	180,172	36,952	271,042	136,142	24,032	67,766	27,964
\$10,000 under \$20,000.....	33,772	805,455	421,235	19,238	395,650	155,233	39,300	567,326	292,689	8,776	44,519	16,640
\$20,000 under \$50,000.....	14,098	606,400	329,973	6,238	297,432	127,824	19,236	558,038	317,407	1,027	24,649	6,901
\$50,000 under \$150,000.....	769	64,668	36,719	473	197,182	20,707	2,675	163,952	87,232	65	4,119	1,209
\$150,000 under \$500,000.....	8	3,792	760	7	739	337	144	10,997	6,170	2	16	6
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	7	1,518	627	-	-	-
\$1,000,000 or more.....	1	2	16	-	-	-	-	-	-	1	65	139
Services—Continued												
Engineering and architectural services				Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable		
Total.....	45,066	700,843	216,866	84,931	556,705	286,532	231,731	1,678,393	441,611	47,568	533,469	56,671
Under \$1,000.....	1,405	7,877	12,462	1,706	5,222	844	20,355	95,678	11,598	7,268	75,745	1,290
\$1,000 under \$2,000.....	1,807	5,572	2,142	2,914	5,199	2,681	24,944	101,731	22,412	6,960	30,411	3,414
\$2,000 under \$5,000.....	1,601	42,404	11,360	14,958	43,828	22,501	72,873	477,511	120,256	15,423	127,542	12,301
\$5,000 under \$10,000.....	15,373	113,396	42,077	40,842	172,142	91,816	83,047	564,844	157,776	13,989	184,403	21,875
\$10,000 under \$20,000.....	15,426	229,739	75,854	20,972	210,850	113,752	24,675	276,597	55,542	3,392	83,179	13,620
\$20,000 under \$50,000.....	4,288	208,773	64,684	3,326	107,911	49,952	5,003	132,191	41,519	411	24,007	4,279
\$50,000 under \$150,000.....	571	86,069	20,688	201	9,713	4,450	743	24,847	12,520	107	3,476	1,203
\$150,000 under \$500,000.....	31	6,044	1,705	12	1,840	536	9	3,489	1,935	11	136	115
\$500,000 under \$1,000,000.....	4	969	818	-	-	-	1	1,504	1,248	4	1,536	127
\$1,000,000 or more.....	-	-	-	-	-	-	1	1	1	3	3,034	1,169

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
See table 1 for a complete listing of the industrial groups for sole proprietorships.

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

Table 7.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY SIZE OF BUSINESS RECEIPTS AND ADJUSTED GROSS INCOME CLASSES

Size of business receipts	Adjusted gross income classes											
	All income classes			Under \$1,000								
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	\$1,000 under \$2,000			\$2,000 under \$5,000		
							Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	9,089,985	171,257,205	21,067,090	1,377,591	15,791,464	1713,603	1,254,291	10,600,976	1,027,355	3,101,038	40,881,458	4,839,818
Under \$1,000.....	1,263,551	668,029	1208,968	236,382	151,767	7,002	140,406	78,817	3,834	391,892	201,628	183,720
\$1,000 under \$2,000.....	1,088,764	1,595,877	264,220	274,615	399,948	59,852	207,879	311,713	147,153	298,707	437,012	33,770
\$2,000 under \$3,000.....	778,482	1,923,857	457,221	158,278	388,526	15,272	176,522	436,941	158,992	252,304	628,293	193,109
\$3,000 under \$4,000.....	617,140	2,146,164	552,799	113,668	395,146	116,007	132,109	459,213	125,528	226,730	791,638	135,142
\$4,000 under \$5,000.....	494,675	2,214,246	607,093	74,595	332,953	13,073	98,025	438,310	97,993	206,367	924,351	131,719
\$5,000 under \$7,000.....	752,430	4,471,486	1,203,475	112,350	662,711	129,548	134,075	798,793	131,634	322,451	1,916,416	672,365
\$7,000 under \$10,000.....	779,620	6,548,355	1,623,598	94,755	794,054	164,185	111,259	926,635	122,302	340,444	2,858,875	764,533
\$10,000 under \$15,000.....	807,841	9,914,082	2,213,354	90,811	1,112,959	196,072	90,378	1,091,590	90,557	333,811	4,094,110	800,928
\$15,000 under \$20,000.....	495,853	8,589,257	1,783,611	51,806	895,692	179,368	50,119	861,696	51,352	171,311	2,955,528	432,718
\$20,000 under \$25,000.....	329,368	7,355,705	1,475,466	32,311	715,338	146,627	26,784	594,286	25,618	105,931	2,369,232	270,706
\$25,000 under \$30,000.....	241,023	6,611,380	1,260,811	22,026	605,449	138,167	16,540	452,903	18,186	79,287	2,178,666	203,071
\$30,000 under \$40,000.....	341,185	11,828,283	2,044,051	29,718	1,024,762	168,976	23,368	803,973	26,027	104,787	3,622,029	273,178
\$40,000 under \$50,000.....	224,312	10,034,972	1,518,947	19,165	853,752	140,520	10,918	484,247	11,541	68,024	3,040,917	188,892
\$50,000 under \$75,000.....	302,218	18,329,199	2,307,883	22,804	1,382,495	162,891	13,591	821,266	16,735	83,040	5,017,416	243,079
\$75,000 under \$100,000.....	154,708	13,361,434	1,208,691	12,196	1,049,393	157,410	5,257	448,364	5,114	36,321	3,149,045	111,010
\$100,000 under \$250,000.....	219,586	32,554,927	2,049,403	17,006	2,533,696	122,137	7,331	1,035,103	2,609	31,543	4,485,604	100,044
\$250,000 under \$500,000.....	45,542	15,231,169	599,324	3,094	1,002,267	129,199				3,618	1,169,150	12,250
\$500,000 under \$1,000,000.....	12,557	8,488,112	202,764	1,143	725,146	6,986						
\$1,000,000 or more.....	5,336	9,390,671	70,807	413	775,410	130,113	1,040	557,126	4,252			
Receipts not reported.....	135,798	-	167,460	10,455	-	18,422	8,690	-	12,072	42,964	-	139,503

Size of business receipts	Adjusted gross income classes											
	\$5,000 under \$10,000			\$10,000 under \$20,000			\$20,000 under \$50,000			\$50,000 under \$150,000		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	2,281,087	45,273,167	5,943,008	770,204	32,155,173	5,058,172	264,874	21,239,334	4,112,773	37,663	4,872,773	813,400
Under \$1,000.....	389,163	187,059	173,882	86,312	40,143	16,077						
\$1,000 under \$2,000.....	243,266	353,646	41,240	52,389	76,313	2,254	9,948	14,429	120,455	3,013	1,324	18,217
\$2,000 under \$3,000.....	151,014	370,898	87,165	31,800	78,260	12,923	7,202	17,573	112,626	1,760	2,538	15,560
\$3,000 under \$4,000.....	113,385	391,373	108,735	25,283	88,052	25,563	4,871	16,990	14,559	1,220	3,017	14,106
\$4,000 under \$5,000.....	90,804	406,891	133,729	19,533	87,798	29,922	4,356	19,511	12,128	988	3,384	12,998
\$5,000 under \$7,000.....	140,933	838,445	343,321	33,128	198,499	77,244	8,121	48,471	421	904	4,026	12,586
\$7,000 under \$10,000.....	185,901	1,567,289	661,192	37,759	320,540	131,670	13,071	130,071	1,215	7,210	7,210	12,922
\$10,000 under \$15,000.....	219,975	2,702,507	1,000,395	59,370	745,608	382,657	11,627	69,100	14,962	1,234	10,344	14,745
\$15,000 under \$20,000.....	145,576	2,528,546	712,908	55,126	1,140,242	588,887	10,498	144,309	1,623	19,962	14,302	14,302
\$20,000 under \$25,000.....	93,843	2,098,738	476,032	57,721	1,291,826	613,816	11,553	183,173	79,519	1,243	21,381	719
\$25,000 under \$30,000.....	63,445	1,737,854	321,291	42,760	1,168,029	486,961	15,976	259,174	138,670	1,081	23,987	1,503
\$30,000 under \$40,000.....	96,259	3,351,195	509,183	51,156	1,766,080	588,941	34,216	441,392	267,073	899	24,626	4,099
\$40,000 under \$50,000.....	66,751	2,996,912	342,659	30,238	1,353,838	312,237	27,701	1,201,736	714,001	1,511	52,582	3,702
\$50,000 under \$75,000.....	97,620	5,908,008	545,629	47,724	2,923,210	516,761	32,478	1,237,257	676,812	1,415	63,589	30,113
\$75,000 under \$100,000.....	51,698	4,451,206	318,376	33,262	2,880,747	367,932	12,089	1,962,803	873,329	4,759	301,642	181,127
\$100,000 under \$250,000.....	68,034	9,830,605	409,789	62,646	9,523,109	751,965	27,047	1,048,263	276,033	3,776	324,832	190,824
\$250,000 under \$500,000.....	11,277	3,610,673	55,332	13,340	4,518,342	166,991	11,355	4,266,558	612,120	5,687	833,622	288,889
\$500,000 under \$1,000,000.....								3,935,372	283,226	1,909	672,204	95,560
\$1,000,000 or more.....	2,140	1,941,322	1,552	3,020	2,066,075	38,456	4,226	2,929,684	117,018	1,079	766,737	57,919
Receipts not reported.....	50,003	-	151,638	1,096	1,888,462	15,179	2,061	3,436,392	55,665	811	1,735,766	2,112
				16,541	-	120,810	5,384	-	12,895	1,536	-	17,731

Size of business receipts	Adjusted gross income classes								
	\$150,000 under \$500,000			\$500,000 under \$1,000,000			\$1,000,000 or more		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total.....	2,807	361,651	1,345	276	34,605	17,463	154	46,604	17,715
Under \$1,000.....	266	127	11,673	26	11	1168	14	6	1312
\$1,000 under \$2,000.....	184	255	11,558	11	15	1257	5	8	148
\$2,000 under \$3,000.....	127	311	11,391	11	27	1123	4	11	161
\$3,000 under \$4,000.....	97	338	1892	5	16	1105	4	14	139
\$4,000 under \$5,000.....	82	366	1953	7	31	123	2	9	156
\$5,000 under \$7,000.....	132	791	11,316	16	96	1172	9	54	1202
\$7,000 under \$10,000.....	157	1,321	11,631	17	145	1321	6	52	1179
\$10,000 under \$15,000.....	226	2,790	13,552	17	210	1646	3	37	1227
\$15,000 under \$20,000.....	152	2,615	12,215	12	207	1650	10	177	1259
\$20,000 under \$25,000.....	121	2,703	12,792	12	263	1176	7	158	1,284
\$25,000 under \$30,000.....	73	1,996	11,236	12	324	1117	5	141	1350
\$30,000 under \$40,000.....	149	5,199	11,333	18	624	1424	3	103	1248
\$40,000 under \$50,000.....	81	3,611	11,869	7	323	1456	12	526	1462
\$50,000 under \$75,000.....	167	10,162	13,567	18	1,104	11,289	17	1,093	11,030
\$75,000 under \$100,000.....	90	7,904	11,375	10	890	11,063	9	790	1750
\$100,000 under \$250,000.....	258	41,099	8,127	20	3,452	11,194	14	2,079	1809
\$250,000 under \$500,000.....	128	43,497	12,239	6	1,893	1108	10	3,468	1589
\$500,000 under \$1,000,000.....	57	41,603	4,555	15	10,654	1,725	3	1,515	1,732
\$1,000,000 or more.....	71	194,963	6,738	8	14,320	1567	9	35,963	921
Receipts not reported.....	189	-	12,961	28	-	11,329	8	-	199

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
All industries			Agriculture, forestry, and fisheries									
			Total			Farms			Other agriculture, forestry, and fisheries			
Businesses with and without net profit, total.....	9,089,985	171,257,205	21,067,090	3,480,195	27,369,780	2,997,639	3,358,615	25,529,419	2,736,530	121,580	1,840,361	261,109
Businesses with net profit, total.....	7,107,286	151,837,234	24,269,011	2,392,771	22,354,956	4,575,683	2,295,026	20,725,312	4,265,302	97,745	1,629,644	310,381
Greater than zero, under 1 percent.....	102,949	9,525,471	50,885	32,890	1,402,271	8,621	31,805	1,105,518	6,696	1,085	296,753	1,925
1 percent under 2 percent.....	124,749	10,649,422	159,356	35,511	943,048	14,132	34,301	819,350	12,708	1,210	123,698	1,424
2 percent under 3 percent.....	143,262	10,637,532	268,942	36,730	714,282	17,917	35,852	643,410	16,107	878	70,872	1,810
3 percent under 4 percent.....	159,391	10,801,327	376,269	37,436	751,573	26,089	36,192	686,505	23,831	1,244	65,068	2,258
4 percent under 5 percent.....	170,561	9,694,290	434,560	40,559	562,961	25,211	39,984	535,665	23,963	575	27,296	1,248
5 percent under 10 percent.....	815,765	34,328,414	2,498,494	218,564	3,118,197	235,437	212,342	2,880,461	218,103	6,222	237,736	17,334
10 percent under 15 percent.....	686,176	18,078,259	2,212,085	234,762	2,871,253	356,421	228,511	2,730,122	339,332	6,251	141,131	17,089
15 percent under 20 percent.....	588,890	10,665,661	1,845,437	241,177	2,463,161	428,250	236,526	2,373,783	412,487	4,651	89,378	15,763
20 percent under 25 percent.....	520,812	7,166,570	1,601,531	232,774	2,200,581	493,891	227,756	2,107,246	472,890	5,016	93,335	21,001
25 percent under 50 percent.....	1,859,455	17,584,673	6,263,936	819,194	5,878,223	2,041,753	791,387	5,566,966	1,928,582	27,807	311,257	113,171
50 percent or more.....	1,935,276	12,705,615	8,557,516	463,174	1,449,406	927,961	420,368	1,276,286	810,603	42,806	173,120	117,358
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	1,982,699	19,419,971	² 3,201,921	1,087,424	5,014,824	² 1,578,044	1,063,589	4,804,107	² 1,528,772	23,835	210,717	² 49,272
Mining			Construction									
			Total			General contractors			Special trade contractors			
Businesses with and without net profit, total.....	33,036	1,501,474	³ 103,044	655,155	14,941,971	1,898,455	110,187	6,178,662	413,041	510,735	8,191,190	1,414,145
Businesses with net profit, total.....	19,019	949,996	115,742	595,941	13,705,620	2,028,208	92,012	5,502,623	473,896	474,953	7,700,525	1,467,429
Greater than zero, under 1 percent.....	303	41,359	353	5,646	682,382	3,178	2,354	513,113	2,472	3,091	161,774	673
1 percent under 2 percent.....	726	39,935	571	7,524	886,765	13,359	2,493	489,282	7,172	4,227	322,805	5,039
2 percent under 3 percent.....	992	68,335	1,849	7,021	816,144	20,178	3,232	594,664	14,868	3,587	193,685	4,632
3 percent under 4 percent.....	569	73,352	2,799	7,350	819,854	28,722	2,909	539,840	18,678	3,905	260,083	9,336
4 percent under 5 percent.....	628	52,525	2,213	8,999	788,113	35,521	3,915	455,468	20,671	4,846	312,154	13,927
5 percent under 10 percent.....	2,334	387,991	31,287	49,190	3,176,572	232,267	16,742	1,441,837	104,225	30,464	1,662,672	122,522
10 percent under 15 percent.....	1,317	86,268	10,602	52,737	2,102,502	256,932	13,931	657,984	80,105	36,250	1,360,664	166,556
15 percent under 20 percent.....	1,918	43,295	7,561	50,858	1,454,178	250,265	9,073	323,254	55,656	39,333	1,074,370	185,020
20 percent under 25 percent.....	1,802	34,678	7,678	42,122	838,719	186,393	7,889	181,934	40,145	32,250	623,578	138,929
25 percent under 50 percent.....	5,122	94,040	32,412	138,232	1,433,633	487,451	15,716	229,284	76,158	114,594	1,136,526	387,357
50 percent or more.....	3,308	28,218	18,417	226,262	706,758	513,942	13,758	75,963	53,746	202,406	592,214	433,438
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	14,017	551,478	² 218,786	59,214	1,236,351	² 129,753	18,175	676,039	² 60,855	35,782	490,665	² 53,284
Construction—Continued			Manufacturing									
Contractors not allocable			Total			Food and kindred products, including beverages			Lumber and wood products, except furniture			
Businesses with and without net profit, total.....	34,233	572,119	71,269	192,634	6,935,367	645,495	23,235	1,776,790	102,237	47,494	1,271,164	91,901
Businesses with net profit, total.....	28,976	502,472	86,883	159,805	6,151,872	725,675	20,462	1,644,109	110,810	40,155	1,003,026	109,937
Greater than zero, under 1 percent.....	201	7,495	33	2,717	203,561	1,019	1,684	397,321	5,163	1,812	102,071	1,409
1 percent under 2 percent.....	804	74,678	1,148	3,237	465,471	7,396	576	152,214	3,698	1,241	89,640	2,230
2 percent under 3 percent.....	202	27,795	678	3,473	466,930	11,472	780	167,171	5,715	2,214	168,455	6,137
3 percent under 4 percent.....	536	19,931	708	3,483	473,768	16,334	1,054	146,784	6,766	6,257	283,184	20,369
4 percent under 5 percent.....	238	20,491	923	3,987	342,620	15,784	4,785	433,644	31,001	4,412	152,094	18,046
5 percent under 10 percent.....	1,984	72,063	5,520	22,146	1,699,288	122,989	2,055	228,088	8,751	3,592	64,973	11,092
10 percent under 15 percent.....	2,556	83,854	10,271	21,079	955,237	117,125	1,520	35,546	7,762	3,588	50,462	11,086
15 percent under 20 percent.....	2,452	56,554	9,589	16,214	524,718	90,941	2,322	26,435	9,303	9,765	68,439	23,523
20 percent under 25 percent.....	1,983	33,207	7,319	15,043	366,101	80,864	-	-	-	7,274	23,708	16,045
25 percent under 50 percent.....	7,922	67,823	23,936	40,357	522,200	175,724	-	-	-	-	-	-
50 percent or more.....	10,098	38,581	26,758	28,069	131,978	86,027	-	-	-	-	-	-
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	5,257	69,647	² 15,614	32,829	783,495	² 80,180	2,773	132,681	² 8,573	7,339	268,138	² 18,036

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Manufacturing—Continued												
	Printing, publishing, and allied industries			Other manufacturing			Transportation, communication, and sanitary services			Wholesale and retail trade		
										Total		
Businesses with and without net profit, total.....	28,042	739,984	102,480	93,863	3,147,429	348,877	287,661	4,362,621	540,130	1,944,759	87,062,497	5,454,649
Businesses with net profit, total.....	23,373	671,323	115,755	75,815	2,833,414	389,173	233,835	3,784,378	619,534	1,578,520	77,677,904	6,063,866
Greater than zero, under 1 percent.....				1,174	71,192	542	3,225	305,911	1,777	45,737	6,240,282	32,609
1 percent under 2 percent.....	841	37,560	649	780	83,405	1,186	4,294	162,536	2,570	59,211	7,681,941	114,949
2 percent under 3 percent.....				1,319	202,559	5,010	3,870	336,326	8,221	75,935	7,784,098	197,883
3 percent under 4 percent.....				856	155,651	5,393	4,230	246,487	8,518	90,181	7,913,815	275,405
4 percent under 5 percent.....	709	35,771	1,536	1,857	142,556	6,571	4,727	155,841	6,949	95,859	7,354,508	328,989
5 percent under 10 percent.....	3,114	173,497	13,942	8,531	808,963	57,677	20,863	656,675	45,856	406,654	22,724,625	1,637,025
10 percent under 15 percent.....	2,776	113,235	13,941	9,106	461,820	56,607	22,340	474,836	58,322	250,432	9,400,815	1,138,557
15 percent under 20 percent.....	2,612	101,402	17,632	7,955	307,752	53,466	19,366	314,486	54,231	147,860	3,998,994	688,306
20 percent under 25 percent.....	2,678	68,900	15,296	7,297	211,193	46,720	22,012	270,557	60,344	92,484	1,716,223	381,034
25 percent under 50 percent.....	7,676	123,396	41,049	20,594	303,930	101,849	75,803	605,424	212,236	174,011	1,960,725	652,935
50 percent or more.....	2,967	17,562	11,710	16,386	84,393	54,152	53,105	255,299	160,510	140,156	901,878	616,174
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	4,669	68,661	213,275	18,048	314,015	240,296	53,826	578,243	279,404	366,239	9,384,593	2609,217
Wholesale and retail trade—Continued												
	Wholesale trade			Retail trade								
				Total			Grocery stores, meat, fish, fruit, and vegetable markets			General merchandise		
Businesses with and without net profit, total.....	306,403	17,060,590	1,305,877	1,547,858	65,438,678	3,868,716	257,176	14,247,692	631,261	179,113	3,445,378	270,568
Businesses with net profit, total.....	261,771	15,340,815	1,395,990	1,242,720	58,095,729	4,359,951	219,091	12,915,636	683,984	138,117	3,126,101	303,174
Greater than zero, under 1 percent.....	6,244	2,356,458	12,293	37,682	3,295,985	18,207	8,818	628,388	2,896	3,285	198,051	1,176
1 percent under 2 percent.....	6,943	2,486,256	36,326	50,047	4,799,227	72,881	12,004	1,240,351	18,542	3,292	158,939	2,427
2 percent under 3 percent.....	8,384	1,421,969	35,620	63,886	6,030,089	153,661	17,417	1,818,926	46,594	4,564	241,130	6,129
3 percent under 4 percent.....	8,679	1,471,958	50,510	77,727	5,965,387	208,140	21,738	2,004,770	70,068	5,599	276,513	9,536
4 percent under 5 percent.....	9,762	1,206,357	53,365	82,018	5,657,439	253,704	21,532	1,575,289	69,798	5,511	268,527	11,982
5 percent under 10 percent.....	38,190	3,178,926	225,392	352,115	18,444,160	1,332,775	85,457	4,405,893	305,075	28,399	1,054,917	77,399
10 percent under 15 percent.....	23,785	1,011,013	121,453	217,005	7,982,022	966,717	31,739	982,781	116,056	19,950	476,520	58,244
15 percent under 20 percent.....	17,818	561,255	97,175	124,373	3,236,454	555,910	10,128	189,916	31,689	12,622	169,603	29,841
20 percent under 25 percent.....	15,234	288,667	64,738	72,797	1,347,883	298,560	3,922	36,028	7,854	10,996	83,094	18,427
25 percent under 50 percent.....	54,367	700,187	251,819	106,371	1,136,407	360,049	3,652	23,391	7,691	22,984	138,051	46,932
50 percent or more.....	72,365	657,769	447,299	58,699	200,676	139,347	2,684	9,903	7,721	20,915	60,756	41,081
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	44,632	1,719,775	290,113	305,138	7,342,949	2491,235	38,085	1,332,056	252,723	40,996	319,277	232,606
Wholesale and retail trade—Continued												
				Retail trade—Continued								
	Apparel and accessories			Furniture, home furnishings, and equipment			Automotive dealers			Gasoline service stations		
Businesses with and without net profit, total.....	69,690	2,854,361	224,059	66,225	2,882,453	215,616	63,149	7,618,244	174,444	203,960	11,410,024	516,670
Businesses with net profit, total.....	58,160	2,624,728	254,383	52,406	2,551,004	245,257	46,311	6,148,558	231,545	165,656	10,155,558	580,730
Greater than zero, under 1 percent.....	1,648	89,061	386									
1 percent under 2 percent.....	1,111	110,080	1,618	2,186	212,569	2,577	3,692	1,197,173	7,205	6,537	437,455	2,599
2 percent under 3 percent.....	2,453	202,043	5,116	2,120	172,778	4,639	4,732	1,398,449	21,907	10,223	736,986	11,023
3 percent under 4 percent.....	1,980	92,646	3,195	2,080	178,271	6,405	3,920	1,312,360	33,025	13,699	1,058,151	27,219
4 percent under 5 percent.....	3,017	155,719	7,118	2,256	190,131	8,663	3,522	536,955	18,808	18,697	1,499,266	52,032
5 percent under 10 percent.....	14,424	967,158	74,769	13,321	909,471	66,722	3,617	440,023	19,651	20,685	1,487,620	66,824
10 percent under 15 percent.....	11,816	620,662	75,578	9,746	466,501	57,640	10,903	810,054	58,243	62,189	3,886,372	272,563
15 percent under 20 percent.....	7,839	240,842	40,845	6,064	198,795	34,073	6,837	294,225	35,994	20,927	844,028	100,130
20 percent under 25 percent.....	3,098	65,464	14,378	4,780	100,179	22,481	2,970	93,867	15,794	4,901	120,740	20,473
25 percent under 50 percent.....	6,951	66,545	21,691	8,303	113,486	37,077	1,716	33,173	7,474	2,652	39,847	8,968
50 percent or more.....	3,823	14,508	9,689	1,550	6,823	4,980	2,384	25,178	7,866	2,662	36,132	12,090
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	11,530	229,633	230,324	13,819	331,449	229,641	16,838	1,469,686	257,101	38,304	1,254,466	264,060

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued									Finance, insurance, and real estate		
	Retail trade—Continued						Wholesale and retail trade not allocable			Total		
	Eating and drinking places		Other retail trade									
Businesses with and without net profit, total.....	294,588	7,944,739	631,788	413,957	15,035,787	1,204,310	90,498	4,563,229	280,056	482,909	5,293,971	1,517,428
Businesses with net profit, total.....	230,336	6,972,220	719,416	332,643	13,601,924	1,341,462	74,029	4,241,360	307,925	396,882	4,883,596	1,648,840
Greater than zero, under 1 percent.....	6,779	313,484	1,382	6,316	367,220	2,253	1,811	587,839	2,109	1,593	374,626	2,008
1 percent under 2 percent.....	8,609	355,788	5,554	8,497	651,218	9,543	2,221	396,458	5,742	2,569	91,297	1,276
2 percent under 3 percent.....	8,553	292,018	7,229	11,160	932,683	23,710	3,665	332,040	8,602	2,807	96,959	2,506
3 percent under 4 percent.....	10,556	405,806	14,375	13,555	971,160	33,721	3,775	476,470	16,755	2,677	131,459	4,619
4 percent under 5 percent.....	10,833	433,012	19,566	14,567	1,107,118	50,102	4,079	490,712	21,920	3,472	87,415	3,792
5 percent under 10 percent.....	57,293	2,020,274	149,654	80,129	4,390,021	328,350	16,349	1,101,539	78,858	16,399	595,775	45,483
10 percent under 15 percent.....	52,692	1,583,784	193,132	63,298	2,713,521	329,943	9,642	407,780	50,387	15,685	384,742	47,899
15 percent under 20 percent.....	36,633	901,960	156,544	43,216	1,320,731	226,651	5,669	201,285	35,221	17,987	279,713	48,830
20 percent under 25 percent.....	18,127	412,149	91,027	27,506	577,949	127,951	4,453	79,673	17,736	16,857	241,622	54,930
25 percent under 50 percent.....	17,405	243,925	73,571	42,030	487,699	153,131	13,273	124,131	41,067	108,074	1,105,544	415,819
50 percent or more.....	2,856	10,020	7,382	22,369	82,604	56,107	9,092	43,433	29,528	208,762	1,494,444	1,021,678
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	64,252	972,519	287,628	81,314	1,433,863	213,752	16,469	321,869	227,869	86,027	410,375	213,412
	Finance, insurance, and real estate—Continued											
	Insurance agents, brokers, and service			Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate		
Businesses with and without net profit, total.....	162,400	1,758,200	691,508	103,882	510,566	104,878	142,487	1,079,890	386,742	74,140	1,945,315	334,300
Businesses with net profit, total.....	146,984	1,711,071	706,825	74,107	432,431	152,239	114,639	1,002,632	416,916	61,152	1,737,462	372,860
Greater than zero, under 1 percent.....	745	13,133	122	1,176	5,207	56	1,013	3,001	29	478	359,213	1,895
1 percent under 2 percent.....	885	17,791	548	1,381	13,404	376	876	19,113	522	750	85,369	1,182
2 percent under 3 percent.....	573	23,451	981	1,411	11,575	504	1,044	35,138	1,158	582	61,779	1,590
3 percent under 4 percent.....	5,312	202,005	16,475	3,714	41,073	3,090	840	21,936	940	716	81,193	2,931
4 percent under 5 percent.....	4,506	154,913	19,583	2,774	30,236	3,915	3,174	48,366	3,957	648	30,453	1,367
5 percent under 10 percent.....	4,923	89,657	15,898	4,694	38,287	6,775	5,057	67,931	8,355	4,199	304,331	21,961
10 percent under 15 percent.....	4,237	65,251	14,827	4,354	48,029	11,030	5,282	77,052	13,102	3,348	131,662	16,046
15 percent under 20 percent.....	37,831	456,709	174,016	23,377	124,871	45,652	31,374	276,815	104,095	3,088	74,717	13,055
20 percent under 25 percent.....	86,972	688,161	464,375	31,226	119,749	80,841	62,158	389,506	270,344	15,492	247,149	92,056
25 percent under 50 percent.....	-	-	-	-	-	-	-	-	-	28,406	297,028	206,118
50 percent or more.....	-	-	-	-	-	-	-	-	-	-	-	-
No percent computed.....	15,416	47,129	215,317	29,775	78,135	247,361	27,848	777,258	230,174	12,988	207,853	238,560
	Services											
	Total			Lodging services			Personal services			Business services		
Businesses with and without net profit, total.....	1,966,068	23,256,055	8,059,667	131,461	1,343,204	102,619	465,935	3,913,645	1,028,480	207,430	2,198,704	522,221
Businesses with net profit, total.....	1,697,209	21,846,645	8,420,251	86,865	955,659	182,163	419,138	3,696,871	1,074,757	171,922	1,995,547	580,782
Greater than zero, under 1 percent.....	9,469	198,814	1,101	1,847	22,439	75	2,048	24,028	100	643	31,205	167
1 percent under 2 percent.....	10,839	336,437	4,423	2,011	24,995	371	3,048	36,000	495	741	60,609	903
2 percent under 3 percent.....	11,931	330,698	8,318	1,850	48,255	1,151	3,285	99,143	2,472	1,316	30,349	762
3 percent under 4 percent.....	12,794	329,048	11,533	1,981	26,137	943	2,987	57,333	1,954	2,099	72,256	2,691
4 percent under 5 percent.....	11,860	332,379	15,266	1,306	20,490	934	2,255	47,330	2,172	1,423	74,724	3,534
5 percent under 10 percent.....	76,802	1,883,003	142,619	10,064	171,620	12,826	18,353	414,821	31,104	7,000	241,956	18,407
10 percent under 15 percent.....	86,011	1,770,119	222,243	8,410	118,718	14,980	23,911	410,794	51,077	9,510	276,085	34,550
15 percent under 20 percent.....	91,558	1,556,713	271,730	9,807	144,008	25,039	28,707	472,144	83,011	9,509	200,776	34,945
20 percent under 25 percent.....	96,643	1,477,990	331,721	7,546	120,131	27,240	28,820	384,664	85,692	8,198	155,425	35,264
25 percent under 50 percent.....	491,269	5,930,808	2,226,980	29,840	227,878	79,507	138,802	1,146,894	402,509	45,300	448,165	159,661
50 percent or more.....	798,033	7,700,636	5,184,317	12,203	30,988	19,097	166,922	603,720	414,171	86,183	403,997	289,898
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-
Businesses without net profit.....	268,859	1,409,410	2360,584	44,596	387,545	279,544	46,797	216,774	246,277	35,508	203,157	258,561

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

BUSINESS RECEIPTS FOR SELECTED INDUSTRIES														
Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)		
Services—Continued														
	Automotive services			Recreational services			Medical and other health services							
							Total			Offices of physicians, surgeons and oculists				
Businesses with and without net profit, total.....	126,328	2,260,964	318,372	89,424	850,406	102,844	392,381	7,794,088	4,057,101	142,444	4,186,087	2,447,622		
Businesses with net profit, total.....	111,392	2,084,876	333,624	61,983	706,725	167,587	373,385	7,699,333	4,082,886	134,569	4,159,153	2,457,839		
Greater than zero, under 1 percent.....	1,346	41,402	208	942	9,638	53	916	12,964	22	717	4,642	71		
1 percent under 2 percent.....	1,341	33,517	436	1,242	12,047	182	839	160,526	1,886					
2 percent under 3 percent.....	1,513	100,040	2,600	1,004	17,249	430	844	17,499	462					
3 percent under 4 percent.....	1,878	99,103	3,397	911	19,292	670	614	10,834	356					
4 percent under 5 percent.....	2,057	104,877	4,796	1,244	28,119	1,269	544	12,944	589	479	4,287	173		
5 percent under 10 percent.....	13,353	479,580	35,922	5,360	111,471	8,984	5,406	105,487	8,239	1,197	10,826	765		
10 percent under 15 percent.....	13,967	409,749	51,371	6,837	108,459	14,165	5,043	117,638	14,844	1,291	16,156	1,984		
15 percent under 20 percent.....	12,117	254,204	44,125	5,487	63,959	11,253	6,656	145,342	25,176	1,544	29,082	5,113		
20 percent under 25 percent.....	12,174	183,531	41,065	6,737	94,036	20,983	9,653	206,522	46,179	2,320	55,437	12,424		
25 percent under 50 percent.....	34,949	313,431	105,190	16,975	167,894	58,593	96,136	2,235,783	899,789	33,155	977,290	399,482		
50 percent or more.....	16,697	65,442	44,514	15,244	74,561	51,005	246,734	4,673,794	3,085,344	93,866	3,061,433	2,037,827		
No percent computed.....	-	-	-	-	-	-	-	-	-	-	-	-		
Businesses without net profit.....	14,936	176,088	215,252	27,441	143,681	264,743	18,996	94,755	225,785	7,875	26,934	210,217		
Services—Continued														
	Medical and other health services—Continued			Legal services			Educational services							
	Offices of dentists, and dental surgeons			Other medical and health services										
Businesses with and without net profit, total.....	83,832	1,878,762	965,002	166,105	1,729,239	644,477	122,356	1,710,670	887,975	69,025	248,433	95,046		
Businesses with net profit, total.....	82,269	1,876,393	966,538	156,547	1,663,787	658,509	111,081	1,679,996	902,236	62,270	230,892	99,656		
Greater than zero, under 1 percent.....	575	9,707	326	573	11,128	11	417	38,449	368	1,311	13,971	299		
1 percent under 2 percent.....				470	157,039	1,836								
2 percent under 3 percent.....				537	16,537	438								
3 percent under 4 percent.....				205	4,325	139								
4 percent under 5 percent.....	881	18,679	1,864	201	7,102	321	645	3,576	127					
5 percent under 10 percent.....				3,835	87,109	6,906								
10 percent under 15 percent.....				3,245	90,355	11,564								
15 percent under 20 percent.....				3,991	103,127	17,745								
20 percent under 25 percent.....	1,121	13,133	2,318	5,540	119,937	26,742	2,275	41,048	3,024	1,443	17,948	1,596		
25 percent under 50 percent.....	1,793	31,148	7,013	3,991	103,127	17,745	2,275	30,517	3,888	744	10,548	1,221		
50 percent or more.....	30,966	731,756	303,837	32,015	526,737	196,470	28,772	35,603	6,393	2,092	18,853	3,326		
No percent computed.....	46,933	1,071,970	651,180	105,935	540,391	396,337	71,366	51,991	11,923	2,555	26,216	6,004		
Businesses without net profit.....	1,563	2,369	21,536	9,558	65,452	214,032	11,275	489,008	192,726	12,319	50,786	17,980		
Services—Continued														
	Engineering and architectural services			Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable				
Businesses with and without net profit, total.....	45,066	700,843	216,866	84,931	556,705	286,532	231,731	1,678,393	441,611	47,568	533,469	56,671		
Businesses with net profit, total.....	36,226	681,079	229,067	77,855	549,302	288,894	185,092	1,566,365	478,599	33,304	482,267	71,212		
Greater than zero, under 1 percent.....	546	16,453	455	814	2,453	138	1,076	11,282	69	1,369	76,265	219		
1 percent under 2 percent.....							938	5,574	93					
2 percent under 3 percent.....							1,446	9,702	253					
3 percent under 4 percent.....							1,714	35,264	1,219					
4 percent under 5 percent.....	1,281	91,519	6,692	2,077	8,355	981	2,251	36,477	1,648	2,482	145,651	4,363		
5 percent under 10 percent.....							11,760	206,384	15,717					
10 percent under 15 percent.....							12,399	222,153	27,993					
15 percent under 20 percent.....							11,866	148,877	25,578					
20 percent under 25 percent.....	1,858	61,819	11,116	1,184	11,128	1,768	14,117	157,162	34,963	2,813	86,288	5,531		
25 percent under 50 percent.....	1,676	65,270	14,895	2,300	32,742	7,513	59,126	403,652	145,990	1,813	32,487	3,984		
50 percent or more.....	11,319	239,923	85,443	17,731	207,394	79,592	68,399	329,838	225,076	1,952	30,403	5,323		
No percent computed.....	18,730	148,692	103,293	53,749	287,230	198,902	-	-	-	1,075	20,099	4,676		
Businesses without net profit.....	8,840	19,764	212,201	7,076	7,403	2,362	-	-	-	7,393	54,076	18,626		
							46,639	112,028	236,988	14,264	51,202	214,541		
1 No reliable estimate of the sampling variability can be obtained from the sample. Data however, are based on the sample.														

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

²Net loss.

³Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
See table 1 for complete listing of the industrial groups.

SOLE PROPRIETORSHIPS

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND DEPRECIATION, FOR BUSINESSES WITH ADDITIONAL FIRST-YEAR DEPRECIATION

Industry	Businesses with and without net profit						Businesses with net profit					
	Total number of businesses	Businesses with additional first-year depreciation					Total number of businesses	Businesses with additional first-year depreciation				
		Number of businesses	Business receipts (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Depreciation			Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Depreciation	
					Total (Thousand dollars)	Additional first-year (Thousand dollars)					Total (Thousand dollars)	Additional first-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	9,089,985	53,933	2,594,226	278,293	134,143	36,565	7,107,286	42,860	2,466,250	304,979	110,807	27,658
Agriculture, forestry, and fisheries.....	3,480,195	23,422	394,139	49,402	59,740	14,752	2,392,771	17,548	355,468	65,096	46,337	10,599
Farms.....	3,358,615	22,882	380,804	48,087	57,936	14,482	2,295,026	17,212	346,201	63,533	45,313	10,454
Other agriculture, forestry and fisheries....	121,580	540	13,335	1,315	1,804	270	97,745	336	9,267	1,563	1,024	145
Mining.....	33,036	319	9,366	1,805	1,184	267	19,019	54	6,144	866	610	59
Construction.....	655,155	2,370	185,278	15,107	9,276	3,145	595,941	1,934	177,220	15,764	8,364	2,686
General contractors.....	110,187	589	78,012	3,154	2,866	899	92,012	388	71,784	3,449	2,221	568
Special trade contractors.....	510,735	1,346	74,229	10,772	4,547	1,712	474,953	1,312	74,229	10,878	4,480	1,708
Other construction.....	34,233	435	33,037	1,181	1,863	534	28,976	234	31,207	1,437	1,663	410
Manufacturing.....	192,634	1,866	187,864	20,000	7,951	2,071	159,805	1,827	187,719	20,627	7,759	1,946
Transportation, communication, and sanitary services.....	287,661	1,078	73,352	2,434	5,320	1,069	233,835	978	72,853	2,677	5,014	1,034
Wholesale and retail trade.....	1,944,759	10,706	1,330,768	59,283	21,661	6,334	1,578,520	8,749	1,275,860	61,919	19,072	4,968
Wholesale trade.....	306,403	977	207,704	9,183	3,059	591	261,771	670	206,328	9,458	2,722	439
Retail trade.....	1,547,858	8,878	1,043,306	41,979	16,007	5,187	1,242,720	7,328	990,208	44,296	13,920	4,094
Grocery stores, meat, fish, fruit, and vegetable markets.....	257,176	1,752	294,142	9,788	3,956	1,216	219,091	1,652	293,733	9,788	3,934	1,196
Gasoline service stations.....	203,960	1,777	201,500	6,486	1,772	619	165,656	1,677	200,656	6,727	1,747	614
Eating and drinking places.....	294,588	1,457	69,395	4,977	3,164	1,112	230,336	951	46,490	5,754	1,833	273
Other retail trade.....	792,134	3,892	478,269	20,728	7,115	2,240	627,637	3,048	449,329	22,027	6,406	2,011
Wholesale and retail trade not allocable....	90,498	851	79,758	8,121	2,595	556	74,029	751	79,324	8,165	2,430	435
Finance, insurance, and real estate.....	482,909	1,855	41,579	8,106	2,209	1,160	396,882	1,512	35,896	8,834	1,754	1,105
Services.....	1,966,068	12,183	365,864	124,837	26,463	7,428	1,697,209	10,158	349,211	129,130	21,695	5,059
Lodging services.....	131,461	984	29,577	2,090	6,600	1,875	86,865	482	22,404	4,487	4,020	515
Personal services.....	465,935	1,430	46,782	9,445	4,252	1,184	419,138	1,029	45,383	9,956	3,564	747
Business services.....	207,430	882	19,244	4,140	1,828	422	171,922	577	17,876	4,453	1,175	100
Repair services except automotive.....	164,277	1,209	14,059	2,213	903	337	135,947	676	10,832	2,390	505	191
Medical and other health services.....	392,381	4,441	175,296	81,566	8,786	2,344	373,385	4,268	172,160	82,231	8,441	2,259
Offices of physicians, surgeons, and oculists.....	142,444	1,992	98,345	52,194	4,050	1,056	134,569	1,958	95,560	52,622	3,853	1,047
Offices of dentists and dental surgeons....	83,832	1,548	42,784	19,898	2,468	840	82,269	1,512	42,772	19,991	2,414	792
Other medical and health services.....	166,105	901	34,167	9,474	2,268	448	156,547	798	33,828	9,618	2,174	420
Legal services.....	122,356	752	18,945	10,790	635	176	111,081	750	18,935	10,794	634	176
Accounting, auditing, and bookkeeping services.....	84,931	1,145	12,007	5,471	618	141	77,855	1,045	11,959	5,472	601	133
Other services.....	397,297	1,340	49,954	9,122	2,841	949	321,016	1,331	49,662	9,347	2,755	938
Nature of business not allocable.....	47,568	(2)	(2)	(2)	(2)	(2)	33,304	(2)	(2)	(2)	(2)	(2)

¹Net loss exceeds net profit.²No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 1 for a complete list of industrial groups for sole proprietorships.

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

SOLE PROPRIETORSHIPS

Table 10.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND SELECTED BUSINESS DEDUCTIONS, BY STATES

State	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Depreciation (Thousand dollars)	Amortization (Thousand dollars)	Depletion (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total.....	9,070,909	171,160,875	24,273,330	3,205,635	7,074,908	19,395	222,941
Alabama.....	126,967	2,281,321	240,466	52,915	88,755	32	15
Alaska.....	8,881	199,506	29,972	6,545	11,362	-	76
Arizona.....	50,373	1,600,984	160,658	37,508	61,436	11	258
Arkansas.....	111,012	1,882,715	202,214	40,812	93,284	161	732
California.....	664,337	17,010,395	2,473,248	345,173	617,121	1,862	6,015
Colorado.....	105,711	1,842,521	299,855	44,190	98,401	554	2,687
Connecticut.....	87,450	1,986,067	348,571	18,103	52,630	25	220
Delaware.....	17,912	381,856	53,619	9,266	14,696	2	30
District of Columbia.....	23,605	366,812	76,042	5,130	9,139	4	105
Florida.....	220,721	4,463,963	587,781	128,375	178,523	396	827
Georgia.....	160,483	3,117,399	337,315	70,726	122,682	332	58
Hawaii.....	23,977	352,946	78,605	4,147	8,583	20	63
Idaho.....	58,182	1,043,573	137,886	20,452	65,731	20	166
Illinois.....	510,807	9,772,539	1,515,027	161,530	445,239	1,072	5,632
Indiana.....	298,020	4,389,732	672,608	72,540	212,418	644	564
Iowa.....	315,537	4,927,139	709,108	80,442	308,430	471	1,556
Kansas.....	202,263	3,248,196	463,316	59,135	180,917	152	6,091
Kentucky.....	204,110	2,616,536	354,878	47,326	99,476	41	2,343
Louisiana.....	113,709	2,250,846	268,613	50,109	91,033	78	15,432
Maine.....	50,157	981,739	121,514	11,829	35,413	-	197
Maryland.....	112,784	2,143,228	372,762	35,400	72,001	420	32
Massachusetts.....	167,668	3,574,114	640,793	33,009	98,996	38	382
Michigan.....	334,669	7,355,024	969,276	90,675	256,873	379	841
Minnesota.....	257,527	3,628,190	539,328	69,599	233,402	73	601
Mississippi.....	100,841	1,658,661	163,498	47,125	72,247	8	1,005
Missouri.....	301,551	4,427,898	626,041	86,483	182,126	385	1,931
Montana.....	57,362	1,137,467	138,823	27,706	78,554	8	146
Nebraska.....	155,371	2,528,921	358,783	34,916	153,079	179	237
Nevada.....	13,084	326,217	40,943	11,638	14,313	8	22
New Hampshire.....	28,512	590,521	83,445	7,699	18,480	1,271	158
New Jersey.....	208,493	5,094,923	784,733	41,882	134,780	736	299
New Mexico.....	42,664	858,814	103,530	25,650	45,445	23	687
New York.....	626,847	13,655,269	2,311,319	172,629	373,734	2,376	2,059
North Carolina.....	256,220	3,485,684	467,465	47,469	136,294	272	68
North Dakota.....	87,776	1,057,532	163,040	17,155	109,885	71	86
Ohio.....	453,385	8,115,981	1,254,656	115,080	280,311	506	1,397
Oklahoma.....	172,217	2,634,890	367,576	80,218	134,056	115	13,913
Oregon.....	107,262	2,162,153	300,852	45,315	96,624	95	3,822
Pennsylvania.....	430,288	10,158,877	1,382,265	111,228	316,183	1,481	828
Rhode Island.....	26,861	655,073	92,966	4,429	16,438	-	-
South Carolina.....	93,014	1,519,939	175,022	22,887	52,128	284	-
South Dakota.....	91,322	1,242,902	154,122	25,008	94,227	259	67
Tennessee.....	207,268	2,892,096	340,206	55,963	91,067	1,872	94
Texas.....	636,468	12,204,948	1,451,061	491,322	658,187	533	148,485
Utah.....	42,671	694,561	101,474	21,622	32,802	50	777
Vermont.....	25,964	431,781	55,531	6,575	24,497	1,049	3
Virginia.....	163,157	2,854,192	348,543	67,807	102,229	143	543
Washington.....	148,080	3,124,056	437,581	53,608	124,110	183	309
West Virginia.....	65,194	1,122,206	156,317	14,160	32,253	291	389
Wisconsin.....	273,814	4,619,288	689,639	59,002	212,712	405	302
Wyoming.....	25,700	477,679	65,493	15,562	31,140	5	350
Other areas ¹	2,661	11,005	4,951	561	466	-	41

¹Includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES AND BUSINESS RECEIPTS FOR SELECTED INDUSTRIES, BY STATES

State	All industries		Agriculture, forestry, and fisheries				Construction						Manufacturing			
	Number of businesses	Business receipts (Thousand dollars)	Total agriculture, forestry, and fisheries		Farms		Total construction		General contractors		Special trade contractors		Total manufacturing		Food and kindred products, including beverages	
			Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, total.....	9,070,909	171,160,875	3,461,250	27,193,832	3,339,548	25,356,380	653,919	14,916,362	109,749	6,158,440	509,977	8,185,746	192,438	6,970,336	23,116	1,777,120
Alabama.....	126,967	2,281,321	53,646	285,297	52,333	254,008	8,138	164,808	1,691	77,198	6,413	85,946	3,531	172,517	(1)	(1)
Alaska.....	8,881	199,506	2,789	16,173	560	2,740	600	12,878	(1)	(1)	320	7,040	(1)	(1)	-	-
Arizona.....	50,373	1,600,984	8,386	193,703	7,903	178,689	4,055	351,376	1,639	269,752	2,041	65,583	1,091	19,129	(1)	(1)
Arkansas.....	111,012	1,882,715	56,544	485,493	55,399	475,060	6,844	104,663	1,113	50,310	5,327	45,514	2,256	92,394	(1)	(1)
California.....	664,337	17,010,395	128,806	1,752,846	107,253	1,519,108	48,146	1,840,602	11,512	863,408	34,249	937,646	19,399	745,852	661	106,031
Colorado.....	105,711	1,842,521	44,276	522,453	42,669	513,093	8,074	205,119	1,834	86,649	6,006	113,257	1,171	57,969	(1)	(1)
Connecticut.....	87,450	1,986,067	8,333	111,544	6,436	89,798	14,900	356,503	3,041	159,139	10,710	177,371	2,218	71,744	(1)	(1)
Delaware.....	17,912	381,856	7,108	52,663	6,870	50,279	1,860	35,924	(1)	(1)	1,560	31,915	(1)	(1)	-	-
District of Columbia.....	23,605	366,812	1,062	4,458	827	3,500	1,437	29,654	(1)	(1)	1,202	27,810	370	7,110	-	-
Florida.....	220,721	4,464,963	39,687	392,614	34,058	308,797	24,675	451,819	5,784	183,513	18,487	264,932	5,830	175,518	(1)	(1)
Georgia.....	160,483	3,117,399	68,055	498,476	65,203	424,949	10,509	197,467	1,004	37,514	9,222	154,329	4,644	150,171	568	70,329
Hawaii.....	352,977	29,039	5,005	29,039	5,005	29,039	10,509	197,467	(1)	(1)	(1)	(1)	673	18,716	255	8,538
Idaho.....	58,182	1,043,573	35,332	346,137	33,931	335,834	2,868	59,549	(1)	(1)	(1)	(1)	875	40,359	(1)	(1)
Illinois.....	510,807	9,772,539	199,142	1,692,787	194,293	1,631,656	32,135	820,916	5,878	283,265	25,824	533,108	12,778	462,371	2,013	175,447
Indiana.....	298,020	4,389,732	153,784	912,093	151,739	879,230	18,039	314,600	2,990	120,186	14,875	193,324	5,823	148,936	902	60,129
Iowa.....	315,537	4,927,139	212,808	2,441,715	209,430	2,231,132	12,114	233,416	1,836	72,044	9,709	153,929	1,609	49,765	(1)	(1)
Kansas.....	202,263	3,248,196	120,862	1,174,686	118,863	1,123,964	9,070	196,089	1,552	111,934	7,086	81,839	1,209	80,516	(1)	(1)
Kentucky.....	204,110	2,616,536	118,272	451,027	117,235	430,820	10,486	169,958	939	74,146	9,113	91,698	3,245	85,406	(1)	(1)
Louisiana.....	113,709	2,250,846	37,232	223,031	34,591	201,392	7,517	159,692	1,762	74,372	5,211	66,342	2,181	64,261	(1)	(1)
Maine.....	50,157	981,739	13,881	136,203	11,055	111,358	3,760	37,573	(1)	(1)	2,861	26,880	2,463	60,959	(1)	(1)
Maryland.....	112,784	2,143,228	27,025	219,590	24,214	202,435	9,218	156,215	1,070	51,338	7,517	100,100	2,072	42,298	(1)	(1)
Massachusetts.....	167,668	3,974,114	11,621	133,840	8,770	98,499	20,594	430,827	3,361	167,803	15,783	236,238	3,462	130,146	(1)	(1)
Michigan.....	334,669	7,355,024	109,081	598,764	106,094	553,597	30,320	613,863	3,266	194,593	26,212	414,065	13,835	445,582	4,022	227,596
Minnesota.....	257,527	3,628,190	154,112	1,113,257	152,627	1,096,441	11,929	283,712	2,800	114,772	8,597	154,012	3,795	97,469	249	19,545
Mississippi.....	100,841	1,658,661	52,478	396,032	51,069	364,910	5,030	87,801	802	20,148	4,128	65,730	2,672	66,932	(1)	(1)
Missouri.....	301,551	4,427,898	162,469	985,981	160,448	936,467	15,304	261,839	2,498	127,914	11,966	128,809	4,090	143,894	(1)	(1)
Montana.....	57,362	1,137,729	34,063	403,729	33,696	310,953	3,098	144,492	(1)	(1)	2,065	81,806	997	38,224	-	-
Nebraska.....	155,371	2,528,921	105,349	1,101,399	104,311	1,081,312	8,284	320,239	1,104	223,213	6,381	86,761	640	53,207	(1)	(1)
Nevada.....	13,084	326,217	1,982	13,762	1,982	13,762	507	13,557	(1)	(1)	(1)	(1)	-	-	-	-
New Hampshire.....	28,512	590,521	3,730	27,575	3,136	20,793	3,214	55,733	(1)	(1)	2,194	25,497	1,385	37,760	-	-
New Jersey.....	208,493	5,094,923	15,616	183,244	13,106	157,201	28,703	506,966	2,777	117,819	23,337	346,797	6,841	227,043	604	40,285
New Mexico.....	42,664	858,814	14,290	200,690	13,691	114,547	2,365	79,806	636	27,121	1,364	46,121	(1)	(1)	-	-
New York.....	626,847	13,655,269	80,318	743,068	74,267	662,438	48,288	905,897	6,223	312,450	37,727	546,078	16,087	732,850	1,723	111,325
North Carolina.....	256,220	3,485,684	143,601	726,180	140,865	684,603	14,035	362,064	2,231	218,052	11,704	142,516	5,406	160,380	(1)	(1)
North Dakota.....	87,776	1,037,532	67,426	498,721	66,956	495,564	2,675	62,703	(1)	(1)	2,106	23,135	(1)	(1)	-	-
Ohio.....	453,385	8,115,981	154,062	950,493	150,175	926,698	39,507	838,261	6,421	297,935	32,577	522,461	9,865	332,826	1,940	123,411
Oklahoma.....	172,217	2,634,890	81,918	497,728	80,450	490,223	11,529	210,090	2,004	106,783	8,501	98,733	1,405	107,746	(1)	(1)
Oregon.....	107,262	2,162,153	39,289	299,867	37,292	291,879	8,776	193,634	1,899	62,529	6,400	102,447	4,060	198,102	(1)	(1)
Pennsylvania.....	430,288	10,158,877	79,063	615,081	74,929	586,105	41,715	1,012,435	5,426	397,123	32,466	531,693	9,016	537,899	1,187	101,852
Rhode Island.....	26,861	655,073	1,440	21,374	942	18,054	3,065	43,697	(1)	(1)	2,339	28,430	1,591	100,100	(1)	(1)
South Carolina.....	93,014	1,519,939	43,149	215,033	42,881	210,471	5,867	96,175	1,406	44,357	4,427	50,636	1,858	69,107	(1)	(1)
South Dakota.....	91,322	1,242,902	63,232	486,728	62,543	479,631	3,033	35,845	(1)	(1)	2,539	19,692	(1)	(1)	-	-
Tennessee.....	207,268	2,892,096	113,808	398,234	112,157	362,635	12,868	283,505	1,710	156,919	10,960	120,450	3,343	81,381	(1)	(1)
Texas.....	636,468	12,204,948	275,299	2,483,907	268,545	2,372,637	44,702	874,049	6,831	351,131	34,656	489,819	6,863	266,760	504	51,406
Utah.....	42,671	694,561	17,275	117,733	16,743	113,407	2,700	87,169	(1)	(1)	2,198	39,922	398	9,084	-	-
Vermont.....	25,964	431,781	9,630	88,152	9,395	86,345	2,108	24,034	(1)	(1)	1,220	9,859	(1)	(1)	-	-
Virginia.....	163,157	2,854,192	64,730	350,672	64,772	291,448	11,481	311,657	1,680	128,092	9,502	167,969	4,471	122,834	(1)	(1)
Washington.....	148,080	3,124,056	49,286	517,410	45,225	493,554	12,529	330,991	3,990	189,007	7,710	112,870	5,956	180,929	299	48,655
West Virginia.....	65,194	1,122,206	17,439	66,762	16,575	58,690	4,928	92,978	1,056	16,685	3,872	76,293	(1)	(1)	-	-
Wisconsin.....	273,814	4,619,288	138,002	922,576	134,869	898,011	17,373	397,516	2,005	73,277	15,038	281,370	7,077	220,727	2,141	139,010
Wyoming.....	25,700	477,679	10,552	90,965	10,511	90,433	2,225	51,083	(1)	(1)	1,106	13,142	(1)	(1)	-	-
Other areas.....	2,661	11,005	(1)	(1)	(1)	(1)	(1)	(1)	726	36,514	(1)	(1)	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES AND BUSINESS RECEIPTS FOR SELECTED INDUSTRIES, BY STATES—Continued

State	Manufacturing— Continued		Transportation, communication, and sanitary services		Wholesale and retail trade											
	Lumber and wood products, except furniture		Number of businesses	Business receipts (<i>Thousand dollars</i>)	Total wholesale and retail trade		Wholesale trade		Retail trade							
	Number of businesses	Business receipts (<i>Thousand dollars</i>)			Number of businesses	Business receipts (<i>Thousand dollars</i>)	Number of businesses	Business receipts (<i>Thousand dollars</i>)	Total retail trade		Food		General merchandise		Furniture, home furnishings and equipment	
									Number of businesses	Business receipts (<i>Thousand dollars</i>)	Number of businesses	Business receipts (<i>Thousand dollars</i>)	Number of businesses	Business receipts (<i>Thousand dollars</i>)	Number of businesses	Business receipts (<i>Thousand dollars</i>)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
United States, total.....	47,253	1,265,234	287,127	4,363,663	1,943,570	87,039,468	306,892	17,095,071	1,546,254	65,405,627	307,767	15,564,919	179,184	3,443,015	66,211	2,886,277
Alabama.....	1,690	59,974	4,368	88,552	29,387	1,285,765	2,602	216,056	26,539	1,049,430	7,486	251,418	3,984	114,537	839	63,011
Alaska.....	(1)	(1)	560	10,869	1,906	107,278	(1)	(1)	1,560	85,546	(1)	(1)	(1)	(1)	—	—
Arizona.....	(1)	(1)	(1)	(1)	16,439	781,828	2,411	113,625	13,282	638,508	1,016	96,477	988	16,566	819	66,588
Arkansas.....	1,344	22,153	1,812	28,304	23,001	992,881	2,467	167,775	18,921	766,081	4,262	143,141	2,349	44,205	(1)	(1)
California.....	1,614	65,438	15,641	482,713	169,845	8,386,642	25,830	1,943,352	130,535	5,957,257	17,820	1,232,644	17,027	183,728	7,557	322,750
Colorado.....	(1)	(1)	2,135	65,761	18,738	622,257	2,118	112,332	14,687	465,637	1,304	63,986	3,203	38,401	(1)	(1)
Connecticut.....	(1)	(1)	2,732	37,754	24,060	997,047	3,481	119,484	19,963	835,183	3,477	163,660	1,688	56,570	1,720	74,202
Delaware.....	—	—	838	7,089	3,728	202,051	1,191	109,131	2,537	92,920	(1)	(1)	(1)	(1)	(1)	(1)
District of Columbia.....	—	—	4,064	11,381	3,254	195,023	1,010	13,260	2,176	181,102	(1)	(1)	(1)	(1)	(1)	(1)
Florida.....	910	40,245	7,111	149,249	55,026	2,280,814	9,548	614,878	43,816	1,595,852	7,282	294,529	4,327	167,498	2,542	79,241
Georgia.....	2,236	50,014	4,161	60,452	36,706	1,788,463	5,026	397,964	30,849	1,344,760	9,102	395,466	4,967	125,816	796	28,028
Hawaii.....	(1)	(1)	6,363	6,241	157,146	1,688	39,135	4,321	113,736	750	18,704	(1)	(1)	(1)	(1)	(1)
Idaho.....	(1)	(1)	(1)	(1)	7,750	461,083	(1)	(1)	6,745	426,932	(1)	(1)	999	20,314	(1)	(1)
Illinois.....	1,134	27,532	14,996	239,227	105,303	4,746,677	17,467	782,627	83,955	3,663,215	15,952	808,014	9,952	135,997	3,241	133,800
Indiana.....	904	33,979	12,302	149,685	42,346	2,203,421	6,773	384,028	34,525	1,767,262	5,701	368,844	4,400	70,607	1,703	66,204
Iowa.....	(1)	(1)	8,318	128,022	40,228	1,621,442	4,111	181,091	31,841	1,317,526	3,337	217,705	4,812	68,499	1,500	45,457
Kansas.....	(1)	(1)	4,446	44,029	29,902	1,334,101	2,782	95,087	24,924	1,158,714	3,318	199,222	3,148	12,345	866	30,489
Kentucky.....	1,134	11,533	6,534	48,883	32,172	1,446,051	3,591	285,487	27,713	1,147,209	8,910	285,301	2,941	78,834	(1)	(1)
Louisiana.....	1,348	27,960	5,312	112,167	30,142	1,243,317	2,890	117,929	25,716	1,039,353	7,710	337,935	2,478	92,357	886	28,080
Maine.....	1,858	49,385	3,125	28,722	12,887	581,342	2,115	83,004	10,449	453,348	2,400	238,479	997	16,834	(1)	(1)
Maryland.....	(1)	(1)	6,357	57,524	28,364	1,194,130	5,428	186,947	22,235	979,712	5,326	240,875	1,068	23,572	(1)	(1)
Massachusetts.....	(1)	(1)	4,671	54,004	47,147	1,923,858	11,787	382,734	34,669	1,484,301	5,929	273,970	4,424	103,303	1,320	82,801
Michigan.....	1,273	16,350	13,646	186,588	74,798	4,380,460	10,872	611,836	61,812	3,247,754	11,975	705,956	6,651	68,741	2,810	144,250
Minnesota.....	1,228	17,922	7,355	94,665	36,914	1,527,970	5,346	196,797	27,662	1,258,183	5,200	421,629	3,223	71,175	1,333	49,805
Mississippi.....	1,533	38,879	3,608	35,446	20,235	919,303	1,579	158,096	18,456	755,775	6,250	248,199	2,728	95,724	(1)	(1)
Missouri.....	1,308	37,804	8,959	97,041	50,717	2,293,869	6,246	607,897	40,860	1,555,236	7,232	344,943	5,983	159,176	1,945	53,887
Montana.....	(1)	(1)	1,053	14,392	8,181	414,919	802	47,561	6,580	351,268	867	79,955	(1)	(1)	(1)	(1)
Nebraska.....	(1)	(1)	2,900	70,368	18,881	798,954	2,274	144,033	14,340	589,859	1,898	103,421	2,467	50,430	(1)	(1)
Nevada.....	—	—	(1)	(1)	3,978	203,737	(1)	(1)	2,804	161,900	(1)	(1)	(1)	(1)	(1)	(1)
New Hampshire.....	1,087	27,595	1,906	10,940	7,174	344,314	1,411	45,129	5,631	296,559	1,121	100,375	987	60,542	(1)	(1)
New Jersey.....	(1)	(1)	7,209	113,461	61,020	3,027,051	11,528	844,961	47,083	1,991,256	12,097	507,489	2,633	51,930	1,576	101,597
New Mexico.....	(1)	(1)	1,616	23,932	10,235	362,961	1,236	29,444	8,395	309,446	1,014	33,908	1,032	13,186	(1)	(1)
New York.....	1,207	26,110	20,123	264,761	180,478	7,282,638	48,954	2,053,722	128,110	5,012,019	31,558	1,336,230	11,038	258,070	5,012	144,610
North Carolina.....	2,978	72,111	4,604	70,402	44,453	1,736,378	5,697	246,703	37,499	1,333,618	9,352	318,586	4,415	133,044	1,321	87,431
North Dakota.....	—	—	1,773	20,379	8,611	396,539	1,074	80,005	6,968	295,956	935	96,720	1,015	14,847	(1)	(1)
Ohio.....	1,167	41,316	20,639	266,412	98,067	4,277,383	13,548	466,098	81,508	3,603,562	15,548	930,126	10,879	121,111	3,637	142,339
Oklahoma.....	—	—	5,077	85,237	31,190	1,218,249	3,261	239,787	25,523	937,788	3,304	187,366	3,397	60,720	1,667	87,320
Oregon.....	3,214	170,670	4,582	92,997	22,093	1,057,911	2,878	174,361	17,399	759,436	2,543	214,688	2,593	56,262	(1)	(1)
Pennsylvania.....	1,774	34,152	21,449	375,755	132,798	5,877,120	27,316	1,298,089	100,341	4,224,137	24,376	1,098,220	6,927	176,459	4,450	202,468
Rhode Island.....	(1)	(1)	(1)	(1)	9,175	375,286	1,785	55,810	7,027	307,466	1,649	93,136	(1)	(1)	(1)	(1)
South Carolina.....	1,051	46,932	1,341	8,618	21,452	901,123	2,385	204,620	18,294	667,164	4,837	160,450	1,504	15,270	679	26,442
South Dakota.....	(1)	(1)	1,828	28,967	10,283	574,469	1,363	158,664	6,989	281,940	801	86,777	1,293	27,267	(1)	(1)
Tennessee.....	1,310	11,449	6,044	84,160	36,471	1,718,323	3,985	405,160	32,286	1,309,756	9,262	375,809	4,259	67,390	716	62,749
Texas.....	1,002	21,441	16,324	209,382	130,629	5,806,912	17,350	1,112,916	106,080	4,467,103	19,304	1,082,707	12,931	156,898	5,665	320,618
Utah.....	(1)	(1)	(1)	(1)	8,553	349,975	1,708	65,445	85,176	253,082	(1)	(1)	1,298	11,978	(1)	(1)
Vermont.....	(1)	(1)	1,194	30,158	5,004	203,341	801	30,032	4,068	172,286	(1)	(1)	(1)	(1)	(1)	(1)
Virginia.....	2,365	77,237	5,215	45,054	32,762	1,555,750	3,720	412,186	28,468	1,103,118	6,781	186,867	4,331	142,645	(1)	(1)
Washington.....	3,190	94,175	2,864	66,840	37,520	1,557,578	5,672	330,302	26,729	1,047,275	4,435	338,970	4,214	37,649	1,861	80,229
West Virginia.....	(1)	(1)	3,313	38,571	19,776	693,705	1,758	101,067	17,677	517,846	4,559	100,623	2,209	42,088	(1)	(1)
Wisconsin.....	1,214	14,290	7,656	157,873	52,341	2,397,662	6,233	535,219	45,394	1,842,753	5,765	381,562	4,173	94,319	2,055	96,836
Wyoming.....	(1)	(1)	(1)	(1)	5,005	232,153	(1)	(1)	3,766	188,418	852	127,205	(1)	(1)	(1)	(1)
Other areas.....	—	—	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	—	—	—	—	—	—

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 11.—NUMBER OF BUSINESSES AND BUSINESS RECEIPTS FOR SELECTED INDUSTRIES, BY STATES—Continued

State	Wholesale and retail trade—Continued								Finance, insurance, and real estate							
	Retail trade—Continued								Total finance, insurance, and real estate				Insurance agents, brokers, and services		Real estate	
	Automotive dealers		Gasoline service stations		Eating and drinking places		Wholesale and retail trade not allocable		Number of businesses		Business receipts (Thousand dollars)		Number of businesses		Business receipts (Thousand dollars)	
	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total.....	63,009	7,581,161	203,597	11,397,722	293,799	7,942,358	90,424	4,538,770	483,091	5,322,568	162,374	1,762,359	263,220	2,394,944	1,968,938	23,324,192
Alabama.....	1,264	156,052	4,338	201,761	3,599	57,809	(1)	(1)	5,013	40,141	1,585	10,088	2,826	26,609	22,564	234,580
Alaska.....	(1)	(1)	(1)	(1)	512	19,483	(1)	(1)	248	1,970	(1)	(1)	(1)	(1)	2,346	42,527
Arizona.....	514	32,933	2,078	139,472	4,059	110,907	746	29,695	6,024	57,251	1,205	25,328	3,749	23,807	12,538	181,359
Arkansas.....	841	135,692	2,819	113,314	2,416	41,369	1,613	59,025	3,276	26,411	(1)	(1)	2,156	13,479	16,583	147,390
California.....	3,729	664,863	16,648	1,166,392	26,178	748,153	13,480	486,033	63,556	656,250	13,831	180,379	43,380	387,479	211,133	3,063,047
Colorado.....	737	54,636	2,233	93,551	1,901	47,826	1,933	44,288	6,333	51,259	1,342	13,270	3,686	24,990	23,687	277,287
Connecticut.....	(1)	(1)	1,561	91,615	3,074	71,894	616	42,380	5,804	68,754	1,448	27,033	3,252	28,636	28,781	337,890
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	621	21,500	(1)	(1)	(1)	(1)	3,649	62,344
District of Columbia.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	1,406	11,539	215	2,533	1,050	8,807	11,433	106,781
Florida.....	2,480	188,352	5,864	237,115	9,065	273,815	1,662	70,084	19,534	237,895	3,470	37,760	14,453	173,138	68,630	775,151
Georgia.....	2,459	212,759	4,553	206,898	3,070	56,367	831	45,739	7,465	102,121	2,400	31,075	4,062	56,915	28,706	319,093
Hawaii.....	(1)	(1)	(1)	(1)	(1)	(1)	232	4,275	2,128	22,873	658	6,100	1,201	13,182	7,156	75,374
Idaho.....	(1)	(1)	992	67,995	1,514	28,258	(1)	(1)	1,641	12,882	(1)	(1)	1,367	9,280	8,001	98,377
Illinois.....	2,378	367,283	11,192	735,962	19,445	528,475	3,881	300,835	31,613	301,442	12,013	132,777	19,048	108,785	112,781	1,435,982
Indiana.....	1,836	408,688	5,018	310,155	5,640	168,792	1,048	52,131	16,296	154,895	5,621	54,821	9,322	89,809	48,178	476,205
Iowa.....	1,302	158,747	4,572	269,405	5,710	114,538	4,276	122,825	11,795	71,114	3,866	26,513	6,782	33,998	27,210	362,858
Kansas.....	1,682	284,029	3,999	176,975	5,073	116,059	2,196	80,378	6,612	44,578	1,881	12,391	3,625	16,162	27,460	307,080
Kentucky.....	1,810	208,212	3,599	197,827	3,597	77,951	868	13,355	6,422	99,303	1,555	17,705	4,693	26,959	24,968	267,795
Louisiana.....	1,269	128,622	2,999	144,614	5,467	116,539	1,536	86,035	4,916	46,702	2,008	22,955	2,718	21,018	24,789	330,276
Maine.....	(1)	(1)	(1)	(1)	2,323	53,509	(1)	(1)	1,743	7,511	611	3,947	932	2,166	11,500	127,788
Maryland.....	1,068	101,642	2,031	116,598	4,435	166,279	(1)	(1)	6,789	87,537	1,680	24,566	4,358	51,135	30,783	366,597
Massachusetts.....	1,424	147,381	4,664	342,219	5,677	167,023	691	56,823	12,218	142,198	5,148	63,011	5,657	51,588	66,679	747,990
Michigan.....	3,191	623,753	9,298	580,632	11,055	360,630	2,114	520,870	17,851	189,673	7,595	77,122	8,890	96,470	74,222	929,946
Minnesota.....	1,031	73,946	4,094	233,354	5,068	109,731	3,906	72,990	9,275	76,871	3,277	44,794	5,220	27,434	32,909	385,539
Mississippi.....	1,104	181,935	2,069	89,809	2,031	33,854	(1)	(1)	3,395	16,385	1,279	8,641	1,978	5,964	13,182	73,768
Missouri.....	1,577	213,572	6,233	289,004	8,208	170,213	3,611	130,736	12,981	133,721	5,116	68,301	6,431	45,467	44,473	474,914
Montana.....	(1)	(1)	1,429	71,773	1,198	27,112	(1)	(1)	2,201	18,721	1,031	7,077	1,036	11,234	7,134	66,589
Nebraska.....	(1)	(1)	1,799	90,997	2,886	89,456	2,267	65,062	3,961	30,248	1,506	13,014	2,014	13,757	14,268	148,594
Nevada.....	(1)	(1)	(1)	(1)	584	17,132	(1)	(1)	1,027	9,266	(1)	(1)	652	7,371	4,672	73,246
New Hampshire.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,418	11,454	(1)	(1)	526	1,402	9,585	102,682
New Jersey.....	1,072	61,604	5,566	398,912	11,173	310,298	2,409	190,834	13,163	169,486	3,594	39,111	7,421	88,556	72,893	848,619
New Mexico.....	(1)	(1)	1,891	91,668	1,879	47,639	604	24,071	2,106	13,560	669	4,544	2,363	7,784	10,384	143,089
New York.....	3,128	251,301	7,930	527,380	26,286	834,000	3,414	216,897	37,899	810,704	15,988	185,546	13,901	119,228	237,161	2,807,481
North Carolina.....	1,583	133,042	6,195	271,870	5,973	113,328	1,257	156,057	10,697	93,031	2,388	22,580	7,080	57,719	33,527	335,511
North Dakota.....	(1)	(1)	1,236	56,540	1,705	49,736	(1)	(1)	1,793	8,834	(1)	(1)	1,122	3,774	5,096	64,655
Ohio.....	2,887	366,183	10,640	726,511	14,658	465,312	3,011	207,723	27,834	263,829	9,841	108,056	16,169	136,394	101,383	1,147,868
Oklahoma.....	1,571	125,330	3,369	162,370	5,974	112,763	2,406	40,674	9,252	91,928	2,044	27,633	6,269	48,757	26,845	298,552
Oregon.....	(1)	(1)	3,618	191,012	3,171	79,311	1,816	124,114	5,389	61,936	2,022	26,544	2,895	17,692	21,922	253,381
Pennsylvania.....	3,405	527,018	11,771	687,039	18,480	494,904	5,141	354,894	19,536	270,071	10,434	97,559	6,024	116,885	120,584	1,369,210
Rhode Island.....	(1)	(1)	(1)	(1)	859	37,957	(1)	(1)	899	8,423	(1)	(1)	(1)	(1)	9,656	94,284
South Carolina.....	1,369	84,946	3,006	123,806	2,150	71,853	773	29,339	3,308	24,843	1,215	11,497	1,449	6,486	15,705	200,309
South Dakota.....	(1)	(1)	1,027	49,318	1,279	15,536	1,931	133,865	2,580	14,263	1,383	9,099	900	3,071	9,416	75,607
Tennessee.....	1,706	173,274	3,264	156,475	4,949	134,834	(1)	(1)	7,555	51,771	2,966	25,147	4,206	23,250	26,793	271,568
Texas.....	6,549	515,340	16,608	781,415	17,616	511,033	7,199	226,893	32,788	334,732	12,774	105,998	15,915	173,777	118,500	1,432,017
Utah.....	(1)	(1)	1,363	57,824	1,064	22,966	(1)	(1)	2,473	10,923	900	4,936	1,035	3,331	9,866	89,574
Vermont.....	(1)	(1)	1,086	67,338	(1)	(1)	(1)	(1)	880	19,279	(1)	(1)	(1)	(1)	5,792	55,905
Virginia.....	675	61,115	4,294	259,826	5,338	171,967	574	40,446	7,701	93,096	2,621	23,207	4,534	60,860	32,316	333,613
Washington.....	864	28,383	3,750	171,952	5,576	184,371	5,119	180,001	8,958	80,346	2,806	38,255	4,843	26,008	29,960	386,460
West Virginia.....	723	76,296	2,659	94,024	3,357	70,904	341	74,792	3,061	36,874	1,193	18,914	1,376	13,179	13,866	136,555
Wisconsin.....	1,228	206,898	5,694	292,187	15,242	318,995	714	19,690	10,734	102,058	5,283	42,733	4,268	47,312	40,194	446,523
Wyoming.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	677	9,250	(1)	(1)	(1)	(1)	6,002	69,881
Other areas.....	-	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	1,077	5,481

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 11.—NUMBER OF BUSINESSES AND BUSINESS RECEIPTS FOR SELECTED INDUSTRIES, BY STATES—Continued

State	Services—Continued															
	Lodging services		Personal services		Business services		Automotive services		Recreational services		Total medical and other health services		Offices of physicians, surgeons, and oculists		Legal services	
	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
United States, total.....	131,007	1,335,231	465,753	3,915,332	208,107	2,211,019	126,209	2,258,471	89,385	850,606	393,585	7,824,054	143,323	4,205,196	123,077	1,730,586
Alabama.....	1,133	13,982	6,242	46,208	1,761	14,854	2,000	18,631	988	7,273	5,371	97,696	1,565	51,320	1,121	11,032
Alaska.....	(1)	(1)	(1)	(1)	559	4,300	(1)	(1)	(1)	(1)	275	12,774	195	10,010	-	-
Arizona.....	1,297	19,864	2,211	22,738	1,718	43,469	1,230	12,774	611	4,379	2,009	43,029	660	18,994	(1)	(1)
Arkansas.....	1,342	6,134	5,004	27,973	2,083	12,830	2,248	32,610	(1)	(1)	2,513	44,198	(1)	(1)	475	5,201
California.....	11,430	168,802	43,751	469,670	30,226	396,438	10,596	262,869	10,665	97,049	42,257	1,008,239	15,288	526,821	8,778	171,500
Colorado.....	1,906	12,341	4,439	48,035	3,913	41,258	2,401	31,432	1,279	9,156	3,425	88,289	1,580	49,040	1,400	17,858
Connecticut.....	1,114	5,672	6,350	55,505	2,312	19,761	1,250	22,509	1,129	17,050	7,291	114,416	2,206	66,400	1,942	31,541
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	672	26,518	(1)	(1)	(1)	(1)
District of Columbia.....	(1)	(1)	2,736	19,090	1,725	25,656	(1)	(1)	549	3,358	2,232	35,183	961	26,454	1,296	11,070
Florida.....	9,718	86,124	12,478	143,451	8,088	56,488	3,615	52,277	3,889	32,315	11,627	224,448	3,529	108,942	3,941	59,289
Georgia.....	2,257	34,813	7,286	58,821	2,204	13,669	2,637	36,232	1,130	8,654	6,562	122,532	2,551	73,175	2,047	18,917
Hawaii.....	(1)	(1)	2,672	22,179	1,074	2,458	(1)	(1)	(1)	(1)	827	21,743	(1)	(1)	(1)	(1)
Idaho.....	1,135	16,480	1,236	8,835	(1)	(1)	(1)	(1)	(1)	(1)	1,357	26,629	518	17,117	(1)	(1)
Illinois.....	4,833	48,324	29,185	279,822	12,033	148,939	5,275	96,213	5,033	57,057	22,396	478,937	8,627	273,696	8,531	118,524
Indiana.....	2,534	17,376	13,896	85,570	5,021	24,137	3,580	48,553	2,460	21,072	9,511	198,695	3,259	113,757	2,407	28,463
Iowa.....	1,368	5,299	7,171	72,414	2,871	71,866	3,107	50,933	1,472	9,249	4,409	93,072	1,451	41,634	1,503	21,870
Kansas.....	1,412	7,939	7,906	47,305	2,999	34,097	2,589	46,488	931	6,617	5,041	93,945	1,780	51,898	1,430	19,964
Kentucky.....	1,870	17,188	7,302	49,682	1,700	7,926	2,101	43,764	1,476	11,767	4,791	88,325	1,783	56,008	1,590	23,647
Louisiana.....	(1)	(1)	7,427	68,419	2,496	21,785	1,791	23,496	518	4,746	4,060	86,698	1,988	56,064	1,751	66,933
Maine.....	2,235	16,621	2,562	11,590	(1)	(1)	(1)	(1)	(1)	(1)	2,780	42,532	(1)	(1)	(1)	(1)
Maryland.....	1,496	13,855	6,002	56,166	3,328	26,428	2,002	32,958	1,786	18,523	6,518	129,875	2,886	82,024	2,838	43,594
Massachusetts.....	4,060	39,873	13,151	108,214	6,738	89,508	2,168	28,205	3,319	31,344	15,474	255,927	6,410	150,553	7,873	93,490
Michigan.....	5,926	53,077	18,656	145,822	7,363	82,689	4,982	131,395	3,489	36,837	13,439	326,269	4,779	175,846	3,925	49,372
Minnesota.....	4,758	18,626	6,956	63,393	3,401	50,953	2,989	51,243	1,713	22,112	5,000	100,813	1,436	38,010	1,628	28,523
Mississippi.....	901	10,686	3,272	14,083	671	14,083	1,097	10,813	(1)	(1)	2,920	46,620	1,183	24,390	574	9,617
Missouri.....	2,482	20,996	9,948	71,929	4,515	57,975	3,289	42,746	2,568	19,926	9,096	170,053	2,945	92,329	3,233	35,930
Montana.....	1,164	9,456	1,399	8,324	802	2,327	(1)	(1)	(1)	(1)	803	17,131	447	14,043	(1)	(1)
Nebraska.....	966	6,374	3,599	27,039	1,494	10,359	1,066	15,523	1,370	8,992	2,463	47,169	789	20,335	675	6,322
Nevada.....	(1)	(1)	1,185	11,693	(1)	(1)	(1)	(1)	(1)	(1)	461	13,658	(1)	(1)	(1)	(1)
New Hampshire.....	1,451	17,444	1,904	13,286	762	4,066	759	24,566	(1)	(1)	2,000	26,654	813	14,439	(1)	(1)
New Jersey.....	4,063	32,059	17,340	126,445	7,390	68,195	3,916	83,303	2,945	34,128	17,699	302,024	6,312	162,728	5,372	90,770
New Mexico.....	1,501	38,333	1,722	12,005	1,003	10,828	898	24,595	929	3,719	1,369	26,836	261	8,847	(1)	(1)
New York.....	13,194	134,752	48,267	429,167	25,592	302,241	9,328	206,988	8,424	80,121	54,283	950,452	22,074	529,564	22,338	290,829
North Carolina.....	2,916	13,998	9,676	61,375	2,423	26,827	2,821	49,793	1,800	16,861	6,092	123,447	2,006	61,832	1,468	16,224
North Dakota.....	(1)	(1)	1,440	13,450	(1)	(1)	(1)	(1)	(1)	(1)	681	10,186	(1)	(1)	(1)	(1)
Ohio.....	4,555	53,439	25,433	189,717	8,319	65,789	7,574	100,511	4,822	54,259	23,119	465,456	8,132	257,108	6,011	84,196
Oklahoma.....	2,071	21,941	7,400	54,057	3,413	30,363	2,104	37,227	1,374	7,647	4,999	97,913	1,625	54,114	1,444	14,865
Oregon.....	1,458	10,562	4,731	41,945	3,403	50,377	1,427	13,177	(1)	(1)	3,202	80,729	943	32,704	994	22,854
Pennsylvania.....	3,968	50,442	35,676	307,189	9,610	82,345	6,875	146,155	4,283	36,210	28,326	436,107	9,430	247,799	6,815	91,352
Rhode Island.....	(1)	(1)	2,306	12,939	(1)	(1)	(1)	(1)	893	7,823	2,315	41,217	960	24,252	739	6,892
South Carolina.....	1,334	11,560	3,707	68,185	785	7,002	1,846	18,222	(1)	(1)	3,464	57,815	1,109	29,296	1,155	15,997
South Dakota.....	1,509	16,319	1,551	5,541	786	6,547	(1)	(1)	(1)	(1)	1,126	21,871	(1)	(1)	(1)	(1)
Tennessee.....	1,728	11,249	8,088	52,296	2,288	15,346	1,923	19,790	1,016	16,719	5,418	103,325	1,994	70,978	1,351	16,288
Texas.....	6,349	79,678	30,235	242,857	14,160	147,347	9,796	145,041	4,176	34,437	17,718	520,342	6,811	195,568	5,021	61,284
Utah.....	(1)	(1)	3,454	17,946	1,008	4,455	(1)	(1)	(1)	(1)	1,432	31,755	757	22,593	443	5,092
Vermont.....	925	8,152	1,003	7,363	(1)	(1)	(1)	(1)	(1)	(1)	1,640	21,985	733	16,655	(1)	(1)
Virginia.....	2,477	30,717	8,922	62,401	2,680	12,475	2,692	55,578	1,381	13,506	6,094	96,006	1,957	56,983	2,091	25,765
Washington.....	2,395	57,958	4,783	38,951	3,805	33,232	2,555	38,807	1,466	18,860	5,415	136,878	2,027	70,941	1,050	11,729
West Virginia.....	955	8,790	3,115	15,552	1,188	8,597	1,549	18,781	1,150	14,258	2,997	52,471	1,187	34,680	1,321	9,812
Wisconsin.....	5,795	49,291	8,815	84,899	3,411	21,084	2,041	49,131	2,363	17,968	7,610	146,849	2,611	80,296	2,404	34,036
Wyoming.....	611	3,998	961	7,035	1,504	11,304	(1)	(1)	(1)	(1)	699	17,416	172	7,103	344	4,789
Other areas.....	-	-	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

¹No reliable estimate of the sampling variability can be obtained from the sample. Data however are included for the State.

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail may not add to totals which include data for business activities not shown. See table 1 for complete listing of industrial groups.

See table 1 for a complete list of industrial groups for sole proprietorships.

BASIC TABLES

ACTIVE PARTNERSHIPS

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ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit				Partnerships with net profit						Partnerships without net profit			
	Number of partnerships	Business receipts	Depreciation	Inventory end-of-year	Number of partnerships	Business receipts	Depreciation	Inventory end-of-year	Gross profit	Net profit	Number of partnerships	Gross profit	Gross loss	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups.....	940,560	72,771,424	2,083,506	5,111,553	739,428	64,874,786	1,539,015	4,421,620	26,472,475	9,373,289	201,132	2,911,876	54,460	1,012,916
Agriculture, forestry, and fisheries.....	136,306	4,352,068	330,789	273,427	103,876	3,538,597	235,818	208,134	2,628,148	728,594	32,430	528,338	2,732	174,054
Farms.....	126,189	3,632,247	301,786	243,824	96,380	2,943,376	214,778	186,219	2,356,705	646,558	29,809	473,675	2,360	162,665
Offices of veterinarians and animal hospitals.....	1,103	73,826	1,903	827	1,024	72,499	1,886	785	48,711	24,189	(1)	(1)	(1)	(1)
Fisheries.....	1,900	56,386	5,497	(1)	1,217	39,652	3,381	91	35,109	6,749	683	12,697	-	2,854
Other agriculture, forestry, and fisheries.....	7,114	589,609	21,603	28,406	5,255	483,070	15,773	21,039	187,623	51,098	1,859	41,191	267	8,433
Mining.....	15,697	1,006,936	103,367	8,748	8,400	721,616	59,997	7,317	411,262	114,348	7,297	126,374	18,624	157,164
Crude petroleum and natural gas.....	10,842	596,183	69,359	1,205	5,284	373,399	34,163	1,106	215,935	70,792	5,558	95,620	18,203	146,716
Other mining, including quarrying.....	4,855	410,753	34,008	7,543	3,116	348,217	25,834	6,211	195,327	43,556	1,739	30,754	421	10,448
Construction.....	62,451	6,583,633	168,022	237,369	52,944	5,642,037	136,189	197,223	1,820,524	713,533	9,507	193,587	17,970	75,748
General contractors.....	17,795	3,802,793	100,881	122,094	14,301	3,149,102	80,678	94,371	800,572	300,594	3,494	103,877	15,242	53,258
Special trade contractors.....	40,856	2,618,947	62,491	106,150	35,608	2,351,077	51,774	93,820	966,645	386,128	5,248	82,892	2,575	20,075
Plumbing, heating, and air conditioning.....	7,856	675,609	8,657	39,413	6,718	595,447	7,447	33,358	194,085	76,530	1,138	18,767	181	4,037
Electrical work.....	3,204	313,895	2,895	15,886	2,895	293,652	3,501	14,670	101,638	45,423	309	3,143	9	1,215
Other special trade contractors.....	29,796	1,629,443	50,095	50,851	25,995	1,461,978	40,826	45,792	670,922	264,175	3,801	60,982	2,385	14,823
Contractors not allocable.....	3,800	161,893	4,650	9,125	3,035	141,858	3,737	9,032	53,307	26,811	765	6,818	153	2,415
Manufacturing.....	47,183	7,372,219	167,129	570,743	37,898	6,567,029	138,509	473,300	2,126,517	663,127	9,285	198,632	3,773	60,853
Food and kindred products, including beverages.....	6,992	2,016,144	40,131	93,306	5,843	1,820,678	34,890	85,988	474,325	114,120	1,149	42,568	399	7,862
Textile mill products.....	698	246,140	3,815	26,772	595	222,767	3,318	23,265	54,421	16,818	103	3,733	-	856
Apparel and other finished products made from fabrics and similar materials.....	4,082	980,632	6,900	92,820	3,581	909,448	6,313	82,831	223,599	69,508	501	18,311	104	4,079
Lumber and wood products, except furniture.....	8,409	794,409	33,872	75,024	6,527	603,639	24,209	62,183	227,305	62,183	1,882	39,845	1,479	17,074
Furniture and fixtures.....	2,284	276,507	3,702	25,934	1,845	236,484	3,235	21,292	80,004	27,669	439	8,802	69	2,505
Printing, publishing, and allied industries.....	6,538	507,538	15,280	19,077	5,379	475,940	13,973	16,989	235,441	84,805	1,159	15,406	177	7,780
Chemicals and allied products.....	775	191,140	4,520	15,157	569	182,435	4,179	14,509	83,183	20,268	206	2,012	164	1,443
Leather and leather products.....	474	102,110	743	12,366	401	92,232	659	10,982	24,564	8,356	(1)	(1)	(1)	(1)
Stone, clay, and glass products.....	2,060	246,036	11,445	15,723	1,450	216,399	9,271	13,434	90,224	24,376	610	8,905	72	2,276
Primary metal industries.....	810	169,846	3,217	12,674	667	154,197	3,013	11,340	47,247	17,596	143	3,766	157	948
Fabricated metal products, except machinery and transportation equipment.....	2,902	549,661	11,325	64,214	2,417	500,956	9,682	47,490	169,649	58,773	485	11,865	6	2,473
Machinery, except electrical and transportation equipment.....	4,384	450,034	15,836	33,532	3,657	402,486	12,835	26,881	170,076	68,526	727	16,509	208	3,915
Electrical machinery, equipment, and supplies.....	697	113,854	1,442	10,600	474	107,307	1,307	9,698	31,468	12,192	223	2,541	13	1,005
Transportation equipment.....	544	83,162	2,608	7,504	352	67,702	1,342	5,032	20,762	7,008	192	4,983	-	2,020
Other manufacturing industries.....	5,534	645,006	12,293	66,040	4,141	571,359	10,283	53,919	194,249	70,929	1,393	17,566	925	6,118
Transportation, communication, and sanitary services.....	17,638	1,000,332	76,160	3,917	13,786	887,812	62,357	2,801	718,301	144,877	3,852	83,683	152	15,951
Motor freight transportation and warehousing.....	12,055	694,972	58,006	1,807	9,529	615,617	47,422	1,304	507,094	89,769	2,526	65,616	1	7,983
Other transportation.....	3,576	201,263	9,087	1,973	2,711	178,803	7,277	1,426	124,073	33,906	865	9,815	151	6,154
Communications, water supply, and sanitary services.....	2,007	104,097	9,067	(1)	1,546	93,932	7,658	71	87,134	21,202	461	8,252	-	1,814
Wholesale and retail trade.....	291,053	39,002,533	405,782	3,889,870	239,575	35,293,247	349,403	3,422,730	8,034,933	2,458,219	51,478	725,389	10,772	167,849
Wholesale trade.....	40,572	12,711,942	95,028	920,619	34,392	11,732,368	82,896	827,311	1,964,686	627,562	6,180	133,778	4,699	40,809
Groceries and related products.....	7,083	3,329,805	18,823	122,079	6,065	3,104,301	17,072	113,085	425,534	118,635	1,018	28,209	465	6,100
Electrical goods.....	949	258,917	1,271	36,921	886	253,565	1,253	36,940	53,458	16,885	63	1,130	243	399
Hardware, plumbing and heating equipment, and supplies.....	815	236,679	1,887	36,401	744	217,835	1,589	31,597	47,336	15,086	71	3,435	319	939
Beer, wine, and distilled alcoholic beverages.....	1,246	596,188	4,115	38,571	1,066	538,999	3,597	34,993	88,303	19,296	180	9,609	-	1,240
Dry goods and apparel.....	2,166	611,699	2,274	68,020	1,873	573,666	2,163	61,276	105,896	34,826	293	5,100	177	2,235
Drugs, chemicals, and allied products.....	827	178,347	1,848	19,455	574	167,059	1,646	17,705	34,143	10,986	153	3,223	31	528
Lumber and construction materials.....	1,094	392,175	3,761	21,348	927	358,675	2,984	17,650	59,766	16,101	267	9,990	854	3,780
Machinery, equipment, and supplies.....	3,683	683,054	8,520	86,959	3,176	625,106	7,229	77,573	175,009	63,439	507	14,217	21	3,454
Motor vehicles and automotive equipment.....	2,210	415,249	3,803	67,113	1,955	383,776	3,311	60,186	104,552	33,535	255	7,617	-	1,190
Farm products—raw materials.....	4,554	2,551,402	15,367	153,760	3,658	2,295,524	13,445	137,185	209,024	73,470	896	15,223	946	7,072
Other wholesalers.....	15,945	3,458,427	33,359	269,992	13,468	3,213,862	28,607	239,521	661,665	225,303	2,477	41,025	1,643	13,872
Retail trade.....	238,451	24,786,856	292,453	2,813,780	195,737	22,199,029	250,913	2,459,192	5,744,762	1,731,673	42,714	562,744	5,022	119,693
Food.....	39,534	5,639,590	53,253	278,484	34,726	5,228,521	48,393	250,419	952,759	296,356	4,808	60,392	444	13,814
Grocery stores, meat, fish, fruit, and vegetable markets.....	35,080	5,379,376	47,848	269,646	30,853	4,980,978	43,508	241,789	865,839	269,197	4,227	56,069	444	12,860
Bakeries.....	1,886	113,426	3,075	2,669	1,664	107,156	2,888	2,560	51,451	14,536	222	2,480	-	402
Other food stores.....	2,568	146,788	2,530	6,169	2,209	140,387	1,997	6,070	35,478	12,623	359	1,843	-	552
General merchandise.....	14,048	1,374,262	21,086	260,783	11,774	1,273,426	19,231	237,792	348,217	106,892	2,274	24,972	300	5,786
Apparel and accessories.....	15,674	1,516,738	14,794	13,252	1,395,399	13,237	326,938	466,492	137,486	131,831	3,052	33,543	533	7,190
Furniture, home furnishings, and equipment.....	14,885	1,464,407	17,720	250,005	11,833	1,314,159	15,532	217,977	438,451	107,024	4,082	42,257	249	9,751
Automotive dealers.....	14,736	3,705,525	19,871	389,005	10,654	3,018,474	16,134	312,992	442,673	107,024	4,082	82,441	847	18,636
Gasoline service stations.....	30,554	2,455,588	20,747	96,702	25,283	2,197,777	18,224	85,254	503,128	168,841	5,271	51,189	515	10,356

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data." For Finance, insurance, and real estate "total receipts" are used.

ACTIVE PARTNERSHIPS

Table 12.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, INVENTORY, GROSS PROFIT, NET PROFIT, GROSS LOSS, AND NET LOSS, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit				Partnerships with net profit						Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory end-of-year (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Inventory end-of-year (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Gross profit (Thousand dollars)	Gross loss (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Eating and drinking places.....	47,409	2,356,376	65,536	60,355	38,105	2,071,255	52,041	52,804	979,100	251,588	9,304	128,671	157	21,831
Building materials.....	5,716	918,518	11,451	153,237	4,573	828,625	10,054	133,934	216,308	65,459	1,143	22,839	21	4,811
Hardware and farm equipment.....	10,516	1,297,112	13,290	359,177	8,527	1,153,250	11,594	305,877	260,640	81,090	1,989	25,844	244	6,140
Sporting goods stores and bicycle shops.....	1,944	88,358	1,246	22,081	1,259	74,393	890	17,284	21,816	8,624	685	3,573	231	1,313
Fuel and ice dealers.....	2,116	255,254	5,941	11,972	1,890	243,677	5,307	11,509	72,587	23,982	226	4,188	-	618
Antique and secondhand stores.....	3,375	94,473	1,513	17,127	2,532	84,923	1,232	15,012	34,670	14,025	843	3,236	5	783
Drug and proprietary stores.....	8,660	1,140,797	12,520	183,978	7,616	1,060,019	10,971	164,923	350,388	120,915	1,044	23,413	117	3,961
Liquor stores.....	5,235	664,049	5,738	78,574	4,762	644,170	5,462	76,553	135,440	57,026	473	3,550	21	614
Newsdealers and stands; cigar stores and stands.....	1,049	79,395	623	5,924	872	64,110	530	5,168	16,834	6,075	177	2,939	104	603
Florists.....	2,561	113,671	2,555	5,171	2,086	103,920	2,113	4,087	52,587	14,035	475	3,961	2	680
Jewelry stores.....	3,111	234,612	2,702	93,079	2,714	209,854	2,287	80,483	94,368	26,411	397	8,992	159	3,061
Other retail stores.....	17,328	1,388,131	21,867	185,044	13,279	1,233,077	17,681	160,186	358,304	114,513	4,049	36,744	1,073	9,745
Wholesale and retail trade not allocable.....	12,030	1,503,735	18,301	155,471	9,446	1,361,850	15,594	136,227	325,485	98,984	2,584	28,867	1,051	7,347
Finance, insurance, and real estate.....	202,630	4,031,113	473,777		145,653	3,472,097	294,783		3,340,798	1,336,025	56,977	547,988	(1)	244,230
Credit agencies other than banks.....	14,668	78,259	3,024		11,815	75,563	2,094		65,685	64,032	2,853	2,696	-	10,388
Security and commodity brokers, dealers, exchanges, and services.....	2,959	976,173	9,040		2,171	893,976	8,304		893,343	222,273	788	82,197	-	19,958
Insurance agents, brokers, and services.....	12,608	595,575	7,794		11,636	568,894	7,236		490,369	199,992	972	20,521	-	2,524
Real estate.....	149,662	2,222,690	447,970		107,034	1,787,150	273,133		1,759,921	713,537	42,628	431,216	-	184,384
Operators (except developers) and lessors.....	132,231	1,746,028	432,954		93,263	1,357,856	262,305		1,350,644	509,879	38,968	385,182	-	160,371
Agents, brokers, and managers.....	4,198	151,992	3,957		3,563	141,536	3,428		126,836	51,788	635	9,678	-	1,630
Other real estate.....	13,233	324,670	11,059		10,208	287,758	7,400		282,441	151,870	3,025	36,356	-	22,383
Other finance, insurance, and real estate.....	22,733	158,416	5,949		12,997	146,514	4,016		131,480	136,191	9,736	11,358	(1)	26,976
Services.....	159,360	9,281,292	354,800	124,689	131,521	8,629,767	259,168	108,105	7,298,664	3,166,213	27,839	499,350	397	110,661
Lodging services.....	14,066	596,460	81,281	5,027	8,473	441,166	46,063	3,083	357,267	67,782	5,593	122,844	12	34,816
Hotels.....	3,883	315,330	30,055	3,380	2,474	224,534	15,552	1,910	168,785	25,484	1,409	66,824	-	14,279
Tourist courts and motels.....	6,335	211,391	41,102	1,363	3,588	159,867	24,040	972	140,146	28,950	2,747	45,446	-	15,999
Rooming houses, camps, and other lodging services.....	3,848	69,739	10,124	284	2,411	56,765	6,471	201	48,336	13,348	1,437	10,974	12	4,538
Personal services.....	32,574	1,031,894	59,298	22,505	26,890	955,557	48,327	21,079	728,473	214,720	5,684	63,381	(1)	9,513
Laundries, laundry services, and cleaning and dyeing plants.....	12,853	477,718	35,177	3,157	9,373	428,874	25,764	2,990	327,098	67,145	3,480	40,934	(1)	6,822
Photographic studios, including commercial photography.....	1,417	55,069	1,624	1,347	1,219	51,385	1,507	1,212	34,047	10,740	198	2,368	-	423
Beauty and barber shops, including schools.....	12,190	192,724	5,583	1,078	10,774	176,102	4,766	1,023	157,034	60,863	1,416	14,895	-	1,626
Shoe repair shops, shoe shine parlors, and hat cleaning shops.....	1,078	17,679	364	1,348	1,000	16,139	343	1,312	10,894	5,237	(1)	(1)	-	(1)
Funeral services and crematories.....	3,792	272,685	15,780	14,146	3,575	268,915	15,271	13,661	188,383	66,539	217	2,782	-	377
Other personal services.....	1,244	16,019	770	1,429	949	14,142	676	881	11,017	4,196	295	1,598	-	202
Business services.....	14,271	714,340	51,568	15,532	11,052	657,659	36,692	10,396	445,628	138,724	3,219	45,035	151	11,594
Advertising.....	1,187	152,773	2,313	4,920	1,013	144,832	2,254	1,233	58,597	18,079	174	4,839	15	828
Services to dwellings and other buildings.....	1,351	54,023	1,088	(1)	1,226	51,791	952	65	39,195	12,745	(1)	(1)	-	(1)
Other business services.....	11,733	507,544	48,167	10,546	8,813	461,036	33,486	9,098	347,836	107,900	2,920	38,531	136	10,518
Automotive services.....	19,223	787,286	34,776	39,000	16,676	709,810	22,296	35,899	347,055	128,737	2,547	45,551	163	6,625
Automobile parking.....	929	31,832	1,156	(1)	748	27,254	644	86	25,272	4,890	181	3,705	-	1,425
Automobile repair shops.....	16,371	664,266	13,364	37,125	14,627	616,560	12,145	34,082	269,175	111,700	1,744	18,431	163	3,009
Other automotive services, including rentals.....	1,923	91,188	20,256	1,766	1,301	65,996	9,507	1,731	52,608	12,147	622	23,415	-	2,191
Repair services, except automotive.....	10,584	291,841	6,975	20,258	8,873	266,940	6,206	17,901	145,617	65,501	1,711	9,778	34	1,967
Recreational services.....	13,227	619,913	46,599	6,210	8,146	481,084	28,414	4,595	386,613	88,387	5,081	115,954	(1)	31,912
Motion picture production, distribution, and service industries.....	577	91,505	2,804	(1)	324	59,993	181	34	49,251	5,595	253	26,596	-	5,203
Motion picture theaters.....	1,991	105,285	6,068	299	1,224	89,051	4,024	249	73,036	14,560	767	12,125	-	2,282
Bowling alleys and billiard and pool parlors.....	2,367	110,059	15,011	2,011	1,738	81,870	8,650	1,615	60,398	13,741	629	21,931	(1)	4,229
Other amusement and recreational services.....	8,292	313,064	22,716	3,799	4,860	250,170	15,559	2,697	203,928	54,491	3,432	55,302	-	20,198
Professional services.....	53,591	5,145,630	73,223	15,651	49,867	5,033,077	70,169	14,726	4,811,013	2,428,922	3,724	92,210	31	13,763
Medical and other health services.....	18,361	1,865,744	33,262	2,723	17,294	1,829,264	31,356	2,418	1,760,791	984,430	1,067	28,840	-	5,143
Offices of physicians, surgeons, and oculists.....	10,669	1,157,948	16,776	(1)	10,364	1,149,945	16,527	123	1,134,444	712,500	305	7,576	-	1,029
Offices of dentists and dental surgeons.....	1,542	93,820	2,233	(1)	1,444	92,675	2,060	6	87,644	47,531	(1)	(1)	-	(1)
Other medical and health services.....	6,150	613,976	14,253	2,594	5,486	586,644	12,769	2,289	538,703	224,399	664	20,119	-	3,399
Legal services.....	19,950	1,756,893	21,358	-	18,847	1,732,893	20,944	-	1,707,953	981,121	1,103	23,981	-	2,334
Educational services.....	1,146	35,532	1,130	693	891	29,551	921	448	27,576	7,230	255	4,024	-	1,029
Engineering and architectural services.....	6,058	726,710	7,450	11,079	5,117	690,305	7,092	10,711	576,303	174,624	941	25,703	31	4,043
Accounting, auditing, and bookkeeping services.....	8,076	760,751	10,023	1,156	7,718	751,064	9,856	1,149	738,390	281,517	358	9,662	-	1,214
Other services.....	1,824	93,928	1,080	506	1,544	84,474	1,001	426	76,998	33,440	280	4,597	(1)	471
Nature of business not allocable.....	8,242	141,298	3,680	2,790	5,775	122,584	2,791	2,010	93,328	48,353	2,467	8,535	34	6,406

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data." For Finance, insurance, and real estate "total receipts" are used.

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

ACTIVE PARTNERSHIPS

Table 13.-NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Depreciation (Thousand dollars)
ALL INDUSTRIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	940,560	72,771,424	29,329,891	8,360,373	2,083,506	739,428	64,874,786	26,472,475	9,373,289	1,539,015
Under \$10,000.....	290,228	1,098,071	912,398	172,802	170,151	196,223	816,138	712,322	367,897	83,816
\$10,000 under \$20,000.....	131,959	1,870,991	1,407,499	446,163	171,878	106,726	1,512,456	1,186,473	537,275	117,236
\$20,000 under \$30,000.....	86,604	2,089,457	1,423,610	477,732	141,508	72,772	1,755,179	1,238,667	542,687	103,421
\$30,000 under \$50,000.....	112,159	4,313,868	2,650,432	864,698	228,411	96,585	3,716,371	2,330,398	949,766	169,440
\$50,000 under \$100,000.....	131,931	9,335,439	4,882,215	1,632,568	322,125	117,111	8,309,988	4,440,343	1,748,667	246,933
\$100,000 under \$200,000.....	88,245	12,237,163	5,413,951	1,754,449	332,369	80,064	11,112,082	4,984,911	1,852,488	253,139
\$200,000 under \$500,000.....	51,997	15,643,053	5,608,836	1,497,936	349,915	46,792	14,067,240	5,102,726	1,619,434	273,041
\$500,000 under \$1,000,000.....	12,716	8,657,357	2,579,267	625,163	150,781	11,420	7,771,272	2,351,498	665,263	123,252
\$1,000,000 under \$5,000,000.....	6,642	12,056,300	3,023,713	665,961	148,970	5,978	10,830,118	2,759,256	733,111	117,855
\$5,000,000 or more.....	543	5,469,725	1,427,970	287,516	54,487	480	4,983,942	1,365,881	310,688	47,013
Receipts not reported.....	27,536	-	-	14,615	12,911	5,277	-	-	46,013	3,869
AGRICULTURE, FORESTRY, AND FISHERIES										
Total.....	136,306	4,352,068	3,153,754	554,540	330,789	103,876	3,538,597	2,628,148	728,594	235,818
Under \$10,000.....	54,672	241,134	227,165	40,400	37,131	39,015	187,705	181,198	83,887	19,045
\$10,000 under \$20,000.....	26,513	382,414	354,493	86,560	46,220	22,183	319,871	301,261	107,028	33,684
\$20,000 under \$30,000.....	14,122	347,394	308,932	66,860	37,443	11,924	293,561	264,882	85,353	28,144
\$30,000 under \$50,000.....	14,686	571,639	485,900	99,412	52,308	12,307	477,925	409,888	116,577	39,362
\$50,000 under \$100,000.....	11,241	775,346	612,745	123,678	59,722	9,459	657,145	536,569	142,662	46,421
\$100,000 under \$200,000.....	5,438	733,009	530,981	83,268	49,255	4,452	600,847	441,125	98,822	36,535
\$200,000 under \$500,000.....	2,075	619,702	382,977	40,774	27,952	1,528	458,577	290,366	55,584	19,436
\$500,000 under \$1,000,000.....	462	314,895	135,596	11,471	10,238	380	298,973	111,472	15,744	7,848
\$1,000,000 under \$5,000,000.....	179	316,221	96,292	5,278	7,222	136	239,955	73,140	10,799	4,701
\$5,000,000 or more.....	6	50,314	18,673	1,683	799	5	44,038	18,247	1,887	597
Receipts not reported.....	6,912	-	-	14,844	2,499	2,487	-	-	10,251	45
MINING										
Total.....	15,697	1,006,936	519,012	142,816	103,367	8,400	721,616	411,262	114,348	59,997
Under \$10,000.....	6,228	18,986	9,281	16,389	5,468	3,396	11,561	10,440	4,108	1,404
\$10,000 under \$20,000.....	1,571	22,581	13,193	13,009	2,583	888	12,864	10,329	3,460	942
\$20,000 under \$30,000.....	924	22,285	13,129	891	2,013	689	16,858	12,856	4,779	1,321
\$30,000 under \$50,000.....	1,313	52,545	32,457	14,595	5,695	918	36,426	23,850	9,951	2,907
\$50,000 under \$100,000.....	1,307	96,763	58,987	2,222	9,935	866	65,271	43,447	11,600	4,729
\$100,000 under \$200,000.....	1,169	164,591	93,403	8,467	18,893	773	110,119	67,683	18,493	8,638
\$200,000 under \$500,000.....	728	228,424	110,265	10,771	22,162	490	156,536	83,589	21,145	13,157
\$500,000 under \$1,000,000.....	203	142,386	65,454	11,954	12,612	165	115,042	56,322	15,278	10,085
\$1,000,000 under \$5,000,000.....	99	184,760	85,039	1,573	13,554	75	136,459	72,021	18,623	9,149
\$5,000,000 or more.....	7	73,615	37,804	6,559	8,979	5	60,480	30,725	6,813	7,651
Receipts not reported.....	2,148	-	-	139,718	1,473	135	-	-	98	14
CONSTRUCTION										
Total.....	62,451	6,583,633	1,996,141	637,785	168,022	52,944	5,642,037	1,820,524	713,533	136,189
Under \$10,000.....	11,458	59,308	41,462	18,736	3,970	8,823	49,537	35,720	22,160	1,904
\$10,000 under \$20,000.....	10,657	155,820	103,976	52,433	6,579	9,211	134,672	93,573	54,718	5,269
\$20,000 under \$30,000.....	7,240	179,301	104,937	48,656	6,791	6,239	154,449	93,095	50,399	5,169
\$30,000 under \$50,000.....	9,476	365,672	188,724	71,581	13,070	8,234	318,473	166,581	75,695	10,371
\$50,000 under \$100,000.....	10,356	732,678	318,962	108,362	18,829	9,312	656,747	298,207	116,090	16,016
\$100,000 under \$200,000.....	6,197	847,477	308,874	91,990	21,884	5,447	742,269	281,175	99,391	17,780
\$200,000 under \$500,000.....	4,378	1,332,271	393,424	112,089	36,303	3,942	1,201,969	364,724	119,737	30,592
\$500,000 under \$1,000,000.....	1,050	709,532	169,508	40,995	14,772	917	618,694	156,417	46,402	12,306
\$1,000,000 under \$5,000,000.....	692	1,288,793	224,124	54,657	22,308	568	1,025,030	195,425	68,312	16,098
\$5,000,000 or more.....	84	912,781	142,150	40,739	22,790	64	740,197	135,607	54,972	20,011
Receipts not reported.....	863	-	-	12,053	726	187	-	-	5,657	673
MANUFACTURING										
Total.....	47,183	7,372,219	2,321,376	602,274	167,129	37,898	6,567,029	2,126,517	663,127	138,509
Under \$10,000.....	8,478	38,299	23,552	2,931	3,933	5,198	26,326	18,281	8,975	1,549
\$10,000 under \$20,000.....	5,219	78,184	46,698	10,061	4,550	4,084	60,769	38,926	17,638	3,125
\$20,000 under \$30,000.....	4,136	102,074	57,727	21,302	4,774	3,544	86,821	51,590	23,835	3,684
\$30,000 under \$50,000.....	6,229	243,501	130,762	48,631	9,488	5,282	207,845	117,037	51,741	8,067
\$50,000 under \$100,000.....	7,559	550,310	250,852	74,390	17,760	6,636	484,891	230,849	80,980	14,835
\$100,000 under \$200,000.....	6,373	890,604	340,171	100,587	25,830	5,672	792,300	311,196	107,284	21,605
\$200,000 under \$500,000.....	5,318	1,662,787	561,666	149,551	41,758	4,820	1,504,850	523,759	157,700	37,085
\$500,000 under \$1,000,000.....	1,822	1,258,268	349,249	79,354	25,132	1,608	1,110,758	316,094	86,538	21,189
\$1,000,000 under \$5,000,000.....	1,035	1,891,629	454,140	98,317	27,757	927	1,711,238	420,974	106,520	22,792
\$5,000,000 or more.....	68	656,563	106,559	19,169	5,708	59	581,231	97,811	21,307	4,578
Receipts not reported.....	946	-	-	12,019	439	68	-	-	609	-
TRANSPORTATION, COMMUNICATION, WATER SUPPLY, AND SANITARY SERVICES										
Total.....	17,638	1,000,332	801,832	128,926	76,160	13,786	887,812	718,301	144,877	62,357
Under \$10,000.....	4,994	24,032	22,675	2,030	4,022	3,133	17,253	16,645	6,313	1,775
\$10,000 under \$20,000.....	3,582	53,244	49,033	13,162	6,593	3,092	46,072	42,847	14,393	5,017
\$20,000 under \$30,000.....	1,901	46,786	43,327	8,670	4,810	1,547	38,550	35,868	9,898	3,630
\$30,000 under \$50,000.....	2,416	95,001	82,393	18,599	8,404	2,102	82,627	72,395	19,644	6,777
\$50,000 under \$100,000.....	2,196	156,326	132,977	19,756	14,421	1,784	125,860	111,986	21,701	11,118
\$100,000 under \$200,000.....	1,313	183,528	154,801	25,548	13,579	1,253	175,906	149,519	26,030	12,905
\$200,000 under \$500,000.....	685	210,437	169,205	20,103	14,557	620	188,170	153,204	20,830	12,646
\$500,000 under \$1,000,000.....	165	114,123	73,349	12,632	5,292	148	101,933	64,865	13,128	4,491
\$1,000,000 under \$5,000,000.....	93	100,234	70,346	11,203	4,282	49	95,020	67,246	11,495	3,977
\$5,000,000 or more.....	1	16,621	3,726	881	19	1	16,621	3,726	881	19
Receipts not reported.....	332	-	-	13,658	181	57	-	-	564	2

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts (Thousands of dollars)	Gross profit (less loss) (Thousands of dollars)	Net profit (less loss) (Thousands of dollars)	Depreciation (Thousands of dollars)	Number of partnerships	Business receipts (Thousands of dollars)	Gross profit (Thousands of dollars)	Net profit (Thousands of dollars)	Depreciation (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE										
Total.....	291,053	39,002,533	8,749,550	2,290,370	405,782	239,575	35,293,247	8,034,933	2,458,219	349,403
Under \$10,000.....	34,181	156,812	61,484	5,365	6,201	19,041	98,624	46,695	24,550	2,482
\$10,000 under \$20,000.....	28,663	430,202	162,103	43,762	11,766	20,743	312,525	131,180	59,820	7,944
\$20,000 under \$30,000.....	26,216	653,984	245,473	75,960	14,431	20,746	519,145	210,151	89,029	10,792
\$30,000 under \$50,000.....	42,588	1,682,370	595,123	192,345	29,879	36,108	1,428,764	528,297	209,919	24,384
\$50,000 under \$100,000.....	64,979	4,694,828	1,472,648	453,121	69,624	57,618	4,175,613	1,341,423	483,251	59,563
\$100,000 under \$200,000.....	49,547	6,962,624	1,865,282	561,778	82,656	45,536	6,404,504	1,742,408	580,397	74,936
\$200,000 under \$500,000.....	31,316	9,505,932	2,194,267	537,758	103,526	28,471	8,637,654	2,033,944	564,358	90,599
\$500,000 under \$1,000,000.....	7,558	5,164,279	970,814	201,685	42,854	6,871	4,694,586	895,561	212,955	38,927
\$1,000,000 under \$5,000,000.....	3,840	6,978,031	980,089	184,222	37,144	3,542	6,439,335	918,886	193,137	34,154
\$5,000,000 or more.....	288	2,773,471	202,267	33,062	7,106	262	2,582,497	186,388	35,585	5,465
Receipts not reported.....	1,877	-	-	1,312	595	637	-	-	5,218	157
Wholesale Trade										
Total.....	40,572	12,711,942	2,093,765	586,753	95,028	34,392	11,732,368	1,964,686	627,562	82,896
Under \$10,000.....	4,993	21,169	10,216	2,868	1,199	3,053	14,382	8,658	6,180	484
\$10,000 under \$20,000.....	2,961	44,698	23,901	10,334	1,707	2,316	35,003	20,915	12,693	1,308
\$20,000 under \$30,000.....	2,519	63,277	39,663	17,797	1,917	2,123	53,441	36,357	19,303	1,751
\$30,000 under \$50,000.....	3,607	143,803	82,883	33,583	3,660	3,118	124,154	76,625	35,463	3,030
\$50,000 under \$100,000.....	6,612	487,474	206,069	73,086	10,799	5,834	432,702	192,752	78,551	8,775
\$100,000 under \$200,000.....	6,214	889,016	255,655	90,938	12,013	5,697	812,621	241,221	93,535	10,869
\$200,000 under \$500,000.....	7,380	2,320,543	491,641	130,296	24,961	6,678	2,104,941	459,464	140,684	21,482
\$500,000 under \$1,000,000.....	3,104	2,152,068	363,309	89,786	16,460	2,868	1,987,263	342,740	95,246	15,026
\$1,000,000 under \$5,000,000.....	2,231	4,261,678	492,937	108,649	17,864	2,087	3,974,088	467,169	113,478	16,318
\$5,000,000 or more.....	243	2,328,216	127,491	27,099	4,236	284	2,193,773	118,785	28,079	3,715
Receipts not reported.....	708	-	-	2,317	212	394	-	-	4,450	138
Retail Trade										
Total.....	238,451	24,786,856	6,302,484	1,611,980	292,453	195,737	22,199,029	5,744,762	1,731,673	250,913
Under \$10,000.....	25,894	125,977	47,733	2,092	4,703	14,087	77,831	35,041	16,562	1,902
\$10,000 under \$20,000.....	24,390	366,066	130,567	31,430	9,588	17,391	262,397	103,936	44,581	6,403
\$20,000 under \$30,000.....	22,835	569,440	198,037	54,195	12,169	17,819	445,871	166,300	65,655	8,703
\$30,000 under \$50,000.....	37,844	1,492,161	493,091	152,281	25,586	32,010	1,264,207	434,214	167,189	20,798
\$50,000 under \$100,000.....	56,999	4,080,885	1,227,292	368,565	56,795	50,314	3,636,110	1,114,749	391,716	49,212
\$100,000 under \$200,000.....	41,739	5,834,874	1,543,978	450,673	67,756	38,402	5,376,695	1,440,128	466,223	61,307
\$200,000 under \$500,000.....	22,588	6,775,991	1,607,291	382,723	73,662	20,531	6,147,441	1,483,897	398,376	64,376
\$500,000 under \$1,000,000.....	4,045	2,738,017	550,388	98,508	23,360	3,618	2,449,133	499,699	104,088	21,080
\$1,000,000 under \$5,000,000.....	1,431	2,422,360	437,514	65,678	16,886	1,288	2,187,912	403,688	69,568	15,532
\$5,000,000 or more.....	39	381,885	66,593	6,696	1,646	34	351,432	63,110	6,947	1,581
Receipts not reported.....	1,047	-	-	1,861	302	243	-	-	768	19
Grocery stores, meat, fish, fruit and vegetable markets, total.....										
	35,080	5,379,376	921,455	256,337	47,848	30,853	4,980,978	865,830	269,197	43,508
Under \$10,000.....	1,294	8,460	1,960	312	234	686	4,494	1,297	835	86
\$10,000 under \$20,000.....	2,159	32,693	6,470	1,796	527	1,551	23,503	5,201	2,797	288
\$20,000 under \$30,000.....	2,392	59,593	10,563	3,398	844	1,840	46,446	9,037	4,094	617
\$30,000 under \$50,000.....	4,833	190,986	35,327	15,452	1,736	4,186	165,201	32,096	16,693	1,458
\$50,000 under \$100,000.....	8,920	654,350	120,209	46,913	6,293	8,250	605,665	114,149	48,850	5,810
\$100,000 under \$200,000.....	8,723	1,242,930	212,443	71,825	11,147	8,116	1,156,318	199,688	74,582	10,353
\$200,000 under \$500,000.....	5,163	1,558,853	257,073	67,059	13,544	4,773	1,434,962	240,471	70,257	12,137
\$500,000 under \$1,000,000.....	1,087	742,830	126,714	26,275	6,509	1,023	698,615	119,942	26,860	6,102
\$1,000,000 under \$5,000,000.....	418	739,286	125,054	20,292	6,106	392	696,379	118,307	21,064	5,752
\$5,000,000 or more.....	10	149,395	25,642	3,106	905	10	149,395	25,642	3,106	905
Receipts not reported.....	81	-	-	1,911	3	26	-	-	59	-
General merchandise, total.....										
	14,048	1,374,262	372,889	101,106	21,086	11,774	1,273,426	348,217	106,892	19,231
Under \$10,000.....	1,976	7,148	2,905	364	423	944	4,697	2,266	1,296	235
\$10,000 under \$20,000.....	1,271	19,405	5,398	1,660	540	998	15,248	4,896	2,209	463
\$20,000 under \$30,000.....	1,118	28,418	8,473	3,233	494	923	23,448	7,504	3,489	399
\$30,000 under \$50,000.....	2,211	87,479	24,880	10,103	1,273	1,935	76,347	22,428	10,611	1,061
\$50,000 under \$100,000.....	3,477	252,737	64,998	23,476	4,097	3,261	237,175	62,239	24,585	3,950
\$100,000 under \$200,000.....	2,495	358,050	94,375	26,519	5,416	2,373	340,514	88,326	27,033	5,069
\$200,000 under \$500,000.....	1,166	349,383	91,474	22,965	5,070	1,066	321,997	84,906	24,458	4,571
\$500,000 under \$1,000,000.....	194	133,104	39,023	6,811	1,987	180	123,953	36,283	7,045	1,815
\$1,000,000 under \$5,000,000.....	79	132,823	38,758	5,858	1,760	73	124,372	36,664	6,018	1,642
\$5,000,000 or more.....	1	5,715	2,605	101	26	1	5,715	2,605	101	26
Receipts not reported.....	60	-	-	16	-	20	-	-	47	-
Apparel and accessories, total.....										
	15,674	1,516,738	499,502	130,296	14,794	13,252	1,395,399	466,492	137,486	13,237
Under \$10,000.....	1,415	7,591	2,465	240	106	861	5,249	2,242	981	46
\$10,000 under \$20,000.....	1,312	20,137	7,188	1,443	243	881	13,173	5,579	2,220	169
\$20,000 under \$30,000.....	1,469	37,399	11,256	3,048	417	1,038	26,242	8,972	4,142	269
\$30,000 under \$50,000.....	2,783	113,206	36,768	11,291	1,231	2,293	92,267	31,267	12,824	959
\$50,000 under \$100,000.....	4,211	302,754	99,509	31,228	2,716	3,876	277,583	92,318	32,713	2,483
\$100,000 under \$200,000.....	2,798	386,233	126,336	39,989	3,294	2,735	377,790	124,808	40,377	3,257
\$200,000 under \$500,000.....	1,443	426,795	142,755	32,831	4,658	1,348	401,248	134,887	33,622	4,193
\$500,000 under \$1,000,000.....	181	124,309	42,291	6,590	1,314	162	109,567	37,086	6,908	1,146
\$1,000,000 under \$5,000,000.....	60	86,708	27,875	3,479	732	56	80,674	26,273	3,542	632
\$5,000,000 or more.....	2	11,606	3,059	157	83	2	11,606	3,059	157	83
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts (Thousands of dollars)	Gross profit (less loss) (Thousands of dollars)	Net profit (less loss) (Thousands of dollars)	Depreciation (Thousands of dollars)	Number of partnerships	Business receipts (Thousands of dollars)	Gross profit (Thousands of dollars)	Net profit (Thousands of dollars)	Depreciation (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Furniture, home furnishings, and equipment, total....	14,885	1,464,407	480,459	121,580	17,720	11,833	1,314,159	438,451	131,331	15,532
Under \$10,000.....	1,535	7,689	3,616	490	239	768	4,551	2,702	1,246	143
\$10,000 under \$20,000.....	1,597	23,592	8,535	1,670	475	984	14,468	6,455	2,854	408
\$20,000 under \$30,000.....	1,400	34,502	13,735	3,502	920	1,081	26,894	11,856	4,448	686
\$30,000 under \$50,000.....	2,164	86,735	32,651	9,807	1,724	1,828	73,056	29,578	11,111	1,443
\$50,000 under \$100,000.....	3,435	253,170	87,689	24,860	2,946	2,946	217,319	78,150	27,125	3,003
\$100,000 under \$200,000.....	2,775	382,432	128,452	34,274	4,785	2,500	344,591	117,400	35,625	4,243
\$200,000 under \$500,000.....	1,550	451,942	143,193	37,463	4,586	1,453	424,260	135,268	38,556	4,293
\$500,000 under \$1,000,000.....	193	129,843	39,298	6,841	1,079	174	116,970	34,713	7,235	932
\$1,000,000 under \$5,000,000.....	40	56,591	18,892	2,350	414	38	54,139	17,931	2,648	381
\$5,000,000 or more.....	1	37,911	4,398	193	-	1	37,911	4,398	193	-
Receipts not reported.....	195	-	-	130	11	60	-	-	290	-
Automotive dealers, total.....	14,736	3,705,525	524,267	88,388	19,871	10,654	3,018,474	442,673	107,024	16,134
Under \$10,000.....	1,430	6,494	1,802	1,579	246	547	2,813	1,584	998	21
\$10,000 under \$20,000.....	1,043	15,997	3,938	470	264	627	9,859	3,416	1,782	121
\$20,000 under \$30,000.....	798	19,428	4,683	428	249	476	11,562	3,348	1,117	137
\$30,000 under \$50,000.....	1,439	54,967	16,433	3,879	752	1,020	39,686	13,341	5,102	549
\$50,000 under \$100,000.....	2,210	155,903	36,220	8,291	1,578	1,780	125,997	30,532	10,929	1,235
\$100,000 under \$200,000.....	2,564	371,546	63,648	16,058	2,568	2,056	293,662	54,661	19,072	2,148
\$200,000 under \$500,000.....	2,238	1,065,978	145,425	27,569	6,332	2,572	853,934	120,938	30,916	5,183
\$500,000 under \$1,000,000.....	1,298	888,140	110,057	15,927	3,589	1,072	736,671	93,908	18,344	3,012
\$1,000,000 under \$5,000,000.....	579	1,007,667	127,578	15,470	3,913	490	855,338	109,945	17,488	3,441
\$5,000,000 or more.....	18	119,405	14,483	993	352	13	88,952	11,000	1,244	287
Receipts not reported.....	119	-	-	118	28	1	-	-	32	-
Gasoline service stations, total.....	30,554	2,455,588	553,802	158,485	20,747	25,283	2,197,777	503,128	168,841	18,224
Under \$10,000.....	2,044	11,743	2,994	586	184	1,313	8,073	2,503	1,455	108
\$10,000 under \$20,000.....	2,379	35,579	8,683	1,737	379	1,397	20,310	6,137	2,900	207
\$20,000 under \$30,000.....	5,288	65,497	13,835	3,716	494	1,937	49,463	11,839	4,977	416
\$30,000 under \$50,000.....	5,328	211,142	46,455	14,099	1,904	4,348	173,538	40,051	16,057	1,527
\$50,000 under \$100,000.....	9,947	725,966	164,122	54,954	5,548	8,728	640,128	146,912	58,074	4,680
\$100,000 under \$200,000.....	6,557	889,252	199,478	59,699	6,846	6,010	819,184	185,694	61,260	6,229
\$200,000 under \$500,000.....	1,498	416,534	95,012	19,802	4,015	1,418	394,819	88,509	20,109	3,893
\$500,000 under \$1,000,000.....	97	64,034	15,663	2,777	930	93	61,337	15,068	2,814	853
\$1,000,000 under \$5,000,000.....	23	35,841	7,560	1,024	362	20	30,925	6,415	1,059	311
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	98	-	-	91	85	19	-	-	136	-
Eating and drinking places, total.....	47,409	2,356,376	1,107,614	229,757	65,536	38,105	2,071,255	979,100	251,588	52,041
Under \$10,000.....	7,467	39,278	17,019	1,191	1,768	4,191	23,575	10,708	3,952	638
\$10,000 under \$20,000.....	7,536	112,610	48,936	10,830	4,395	5,766	87,596	38,149	13,623	2,858
\$20,000 under \$30,000.....	7,491	186,809	84,376	22,546	5,671	6,180	155,051	71,508	25,600	4,147
\$30,000 under \$50,000.....	10,104	391,233	179,015	48,844	10,777	8,970	347,484	160,255	52,001	8,537
\$50,000 under \$100,000.....	9,648	665,836	311,019	74,203	16,462	8,620	595,674	280,948	77,298	14,343
\$100,000 under \$200,000.....	3,445	459,123	209,245	37,132	12,480	3,013	406,413	183,731	40,160	10,497
\$200,000 under \$500,000.....	1,297	368,816	186,980	27,345	11,209	1,153	330,717	167,089	29,119	8,044
\$500,000 under \$1,000,000.....	130	84,493	45,455	5,831	2,203	119	77,750	41,783	6,095	1,950
\$1,000,000 under \$5,000,000.....	36	48,178	25,569	3,652	1,064	35	46,995	24,929	3,682	1,010
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	255	-	-	1435	107	58	-	-	58	17
Other retail trade, total.....	66,065	6,534,584	1,842,496	526,031	84,851	53,983	5,947,561	1,700,871	559,314	73,006
Under \$10,000.....	8,733	37,574	14,972	870	1,503	4,777	24,379	11,639	5,799	625
\$10,000 under \$20,000.....	7,093	106,053	41,419	11,824	2,765	5,187	78,240	34,103	16,196	1,889
\$20,000 under \$30,000.....	5,584	137,794	51,116	14,324	3,080	4,344	106,765	42,236	17,788	2,032
\$30,000 under \$50,000.....	8,982	356,413	121,562	38,806	6,789	7,430	296,628	105,197	42,790	5,264
\$50,000 under \$100,000.....	14,751	1,069,369	343,526	104,640	16,614	12,853	936,569	309,501	112,142	13,708
\$100,000 under \$200,000.....	12,382	1,745,308	510,001	165,177	21,220	11,599	1,638,223	485,820	168,114	19,511
\$200,000 under \$500,000.....	7,233	2,137,690	545,379	147,689	24,248	6,748	1,985,544	511,829	151,339	22,062
\$500,000 under \$1,000,000.....	865	571,264	131,887	27,456	5,749	795	524,270	120,916	28,787	5,270
\$1,000,000 under \$5,000,000.....	196	315,266	66,228	13,553	2,535	184	299,090	63,224	14,067	2,363
\$5,000,000 or more.....	7	57,853	16,406	2,146	280	7	57,853	16,406	2,146	280
Receipts not reported.....	239	-	-	1454	68	59	-	-	146	2
Wholesale and Retail Trade not Allocable.....	12,030	1,503,735	353,301	91,637	18,301	9,446	1,361,850	325,485	98,984	15,594
FINANCE, INSURANCE, AND REAL ESTATE										
Total.....	202,630	4,031,113	3,888,780	1,091,795	473,777	145,653	3,472,097	3,340,798	1,336,025	294,783
Under \$10,000.....	123,186	348,771	346,206	79,559	84,321	85,808	268,959	267,012	148,604	45,524
\$10,000 under \$20,000.....	28,329	347,467	343,715	125,602	65,103	23,535	287,606	284,991	190,533	43,048
\$20,000 under \$30,000.....	13,887	287,399	284,298	117,334	46,145	12,279	253,428	250,335	131,853	32,647
\$30,000 under \$50,000.....	12,987	424,680	414,955	155,940	66,352	11,234	365,708	357,438	171,977	44,964
\$50,000 under \$100,000.....	8,765	524,245	502,177	168,685	65,745	7,451	442,571	420,503	200,412	40,121
\$100,000 under \$200,000.....	3,863	446,858	416,982	124,640	55,774	3,325	381,792	357,053	152,508	32,895
\$200,000 under \$500,000.....	1,740	431,296	389,724	100,936	48,374	1,430	354,025	313,975	123,703	23,161
\$500,000 under \$1,000,000.....	362	211,869	198,700	61,018	18,429	324	188,861	176,849	64,234	14,207
\$1,000,000 under \$5,000,000.....	252	423,033	413,245	89,837	16,557	221	365,826	356,038	98,782	12,474
\$5,000,000 or more.....	50	585,495	578,778	90,897	5,978	46	563,321	556,604	93,419	5,742
Receipts not reported.....	9,209	-	-	122,653	999	-	-	-	-	-

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

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ACTIVE PARTNERSHIPS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Depreciation (Thousand dollars)
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	159,360	9,281,292	7,797,617	3,055,552	354,800	131,521	8,629,767	7,298,664	3,166,213	259,168
Under \$10,000.....	43,163	196,751	169,291	35,145	24,289	28,905	144,682	126,688	63,223	9,683
\$10,000 under \$20,000.....	26,343	386,391	322,479	111,755	28,173	22,006	324,595	272,277	123,778	17,908
\$20,000 under \$30,000.....	17,492	433,464	352,185	130,399	24,892	15,217	378,250	308,408	139,712	17,862
\$30,000 under \$50,000.....	21,955	858,339	703,793	275,779	42,234	19,950	780,869	640,974	287,247	31,810
\$50,000 under \$100,000.....	25,312	1,790,692	1,521,613	678,558	65,804	23,769	1,687,639	1,446,105	688,175	53,845
\$100,000 under \$200,000.....	14,179	1,985,156	1,693,082	754,017	64,200	13,479	1,887,951	1,625,401	764,715	47,547
\$200,000 under \$500,000.....	5,663	1,626,945	1,390,381	541,043	54,882	5,407	1,543,459	1,322,849	549,907	46,039
\$500,000 under \$1,000,000.....	1,085	735,217	612,375	204,789	21,325	998	675,637	569,696	209,719	14,072
\$1,000,000 under \$5,000,000.....	489	867,472	694,405	217,135	20,110	457	811,128	649,493	221,704	14,474
\$5,000,000 or more.....	39	400,865	338,013	94,526	3,108	38	395,557	336,773	95,824	2,950
Receipts not reported.....	3,640	-	-	12,406	5,783	1,295	-	-	22,209	2,978
<u>Lodging Services</u>										
Total.....	14,066	596,460	480,099	32,966	81,281	8,473	441,166	357,267	67,782	46,063
Under \$10,000.....	4,725	20,998	18,943	12,584	6,073	2,064	10,408	9,748	3,729	1,692
\$10,000 under \$20,000.....	2,504	36,617	32,858	813	7,085	1,613	24,019	21,418	5,016	3,582
\$20,000 under \$30,000.....	1,749	42,921	36,686	4,611	7,004	1,317	32,381	27,520	7,184	4,202
\$30,000 under \$50,000.....	1,803	68,273	56,147	7,481	9,230	1,445	54,769	45,060	9,919	6,437
\$50,000 under \$100,000.....	1,426	97,650	82,326	9,477	15,283	1,029	71,371	61,564	13,006	9,163
\$100,000 under \$200,000.....	652	90,350	71,525	2,189	12,078	454	62,535	51,075	8,743	5,500
\$200,000 under \$500,000.....	353	115,122	94,672	7,156	11,126	287	91,978	77,316	10,410	8,695
\$500,000 under \$1,000,000.....	82	54,635	41,997	2,572	5,551	57	37,722	29,237	4,273	2,929
\$1,000,000 under \$5,000,000.....	29	50,844	35,820	1,722	4,242	22	36,933	25,204	2,771	2,548
\$5,000,000 or more.....	3	19,050	9,125	1,007	709	3	19,050	9,125	1,007	709
Receipts not reported.....	740	-	-	1,478	2,900	182	-	-	1,724	606
<u>Personal Services</u>										
Total.....	32,574	1,031,894	791,850	205,207	59,298	26,890	955,557	728,473	214,720	48,327
Under \$10,000.....	11,588	61,782	55,577	16,776	7,170	8,386	48,070	43,279	21,687	2,703
\$10,000 under \$20,000.....	8,181	115,642	102,478	32,234	8,749	6,887	97,543	86,926	34,102	6,118
\$20,000 under \$30,000.....	4,122	100,019	83,017	26,085	5,415	3,650	88,396	74,207	27,181	4,111
\$30,000 under \$50,000.....	3,438	134,287	108,329	26,895	8,249	3,105	121,140	96,189	27,526	6,870
\$50,000 under \$100,000.....	3,105	222,784	167,912	42,361	12,026	2,928	210,377	157,835	42,889	11,559
\$100,000 under \$200,000.....	1,355	191,699	134,937	34,611	8,685	1,355	191,699	134,937	34,611	8,685
\$200,000 under \$500,000.....	403	111,994	78,531	18,001	4,937	397	110,484	77,514	18,022	4,834
\$500,000 under \$1,000,000.....	58	40,851	25,821	3,305	1,544	53	37,393	23,870	3,450	1,490
\$1,000,000 under \$5,000,000.....	29	52,836	35,248	4,920	2,471	28	50,455	33,716	4,940	1,910
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	295	-	-	19	52	101	-	-	312	47
Laundries, laundry services, and cleaning and dyeing plants, total.....	12,853	477,718	368,028	60,323	35,177	9,373	428,874	327,098	67,145	25,764
Under \$10,000.....	3,843	20,194	18,371	1,687	5,381	1,803	10,888	9,973	3,348	1,314
\$10,000 under \$20,000.....	3,211	45,794	41,402	6,752	6,630	2,467	35,803	32,874	7,829	4,368
\$20,000 under \$30,000.....	1,845	45,104	37,318	9,040	3,313	1,590	38,727	31,913	9,727	2,410
\$30,000 under \$50,000.....	1,664	64,805	56,082	11,265	5,200	1,449	56,236	47,583	11,720	3,994
\$50,000 under \$100,000.....	1,299	91,679	72,918	13,724	5,085	1,181	83,287	66,193	14,004	4,824
\$100,000 under \$200,000.....	583	84,518	56,607	8,892	3,751	583	84,518	56,607	8,892	3,751
\$200,000 under \$500,000.....	188	54,435	39,475	6,137	2,505	182	52,925	38,458	6,158	2,402
\$500,000 under \$1,000,000.....	42	30,345	18,790	1,816	1,267	39	28,027	17,964	1,935	1,219
\$1,000,000 under \$5,000,000.....	21	40,844	27,065	3,435	2,038	20	38,463	25,533	3,455	1,477
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	157	-	-	151	7	59	-	-	77	5
Other personal services, total.....	19,721	554,176	423,822	144,884	24,121	17,517	526,683	401,375	147,575	22,563
Under \$10,000.....	7,745	41,588	37,206	17,463	1,789	6,583	37,182	33,306	18,339	1,389
\$10,000 under \$20,000.....	4,970	69,848	61,076	25,482	2,119	4,420	61,740	54,052	26,273	1,750
\$20,000 under \$30,000.....	2,277	54,915	45,699	17,045	2,102	2,060	49,669	42,294	17,454	1,701
\$30,000 under \$50,000.....	1,774	69,482	52,247	15,630	3,049	1,656	64,904	48,606	15,806	2,876
\$50,000 under \$100,000.....	1,806	131,105	94,994	28,637	6,941	1,747	127,090	91,642	28,885	6,735
\$100,000 under \$200,000.....	772	107,181	78,330	25,719	4,934	772	107,181	78,330	25,719	4,934
\$200,000 under \$500,000.....	215	57,559	39,056	11,864	2,432	215	57,559	39,056	11,864	2,432
\$500,000 under \$1,000,000.....	16	10,506	7,031	1,489	277	14	9,366	5,906	1,515	271
\$1,000,000 under \$5,000,000.....	8	11,992	8,183	1,485	433	8	11,992	8,183	1,485	433
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	138	-	-	70	45	42	-	-	235	42
<u>Business Services</u>										
Total.....	14,271	714,340	490,512	127,130	51,568	11,052	657,659	445,628	138,724	36,692
Under \$10,000.....	5,619	21,154	18,146	4,440	3,187	3,673	15,516	13,784	7,242	1,345
\$10,000 under \$20,000.....	2,289	35,136	31,613	12,420	3,401	2,054	31,466	28,270	13,824	2,330
\$20,000 under \$30,000.....	1,353	34,215	28,407	9,803	2,465	1,196	30,300	25,322	10,489	1,914
\$30,000 under \$50,000.....	1,278	49,701	42,200	13,553	5,183	1,103	42,962	37,138	15,220	3,074
\$50,000 under \$100,000.....	1,509	102,979	78,361	24,429	6,467	1,391	96,105	72,406	24,610	5,147
\$100,000 under \$200,000.....	874	124,633	95,523	17,951	11,825	752	108,409	83,184	19,407	6,966
\$200,000 under \$500,000.....	447	134,037	82,295	19,558	9,948	421	125,596	75,054	20,329	9,839
\$500,000 under \$1,000,000.....	103	69,392	38,236	8,315	1,694	97	65,217	35,744	8,525	1,090
\$1,000,000 under \$5,000,000.....	68	119,961	59,148	10,729	5,585	67	118,956	58,143	11,953	3,360
\$5,000,000 or more.....	3	23,132	16,583	5,357	100	3	23,132	16,583	5,357	100
Receipts not reported.....	728	-	-	575	1,713	295	-	-	1,768	1,527

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Depreciation (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Automotive Services										
Total.....	19,223	787,286	392,443	122,112	34,776	16,676	709,810	347,055	128,737	22,296
Under \$10,000.....	3,999	19,843	14,190	4,849	1,251	3,017	15,415	11,865	5,821	965
\$10,000 under \$20,000.....	3,949	59,517	36,693	14,959	2,898	3,480	52,312	32,826	16,260	1,787
\$20,000 under \$30,000.....	3,212	79,013	46,219	19,686	2,907	2,820	69,822	41,022	20,302	2,287
\$30,000 under \$50,000.....	3,410	130,965	67,211	24,328	3,835	3,112	119,842	61,746	24,930	2,896
\$50,000 under \$100,000.....	2,829	196,024	92,982	29,952	4,531	2,671	184,988	86,605	30,355	3,676
\$100,000 under \$200,000.....	1,276	174,530	99,063	19,187	5,822	1,158	156,881	61,435	19,474	3,602
\$200,000 under \$500,000.....	303	87,845	42,710	6,537	6,180	259	76,563	32,775	8,203	2,773
\$500,000 under \$1,000,000.....	38	26,382	15,215	1,260	4,326	32	22,151	11,952	1,574	2,127
\$1,000,000 under \$5,000,000.....	9	13,167	8,160	679	2,620	8	11,836	6,829	761	1,802
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	198	-	-	675	406	119	-	-	1,057	381
Automobile repair shops, total.....	16,371	664,266	287,443	108,691	13,364	14,627	616,560	269,175	111,700	12,145
Under \$10,000.....	2,980	15,044	8,947	3,330	469	2,311	11,841	7,727	4,096	401
\$10,000 under \$20,000.....	3,515	53,230	30,725	14,514	1,538	3,202	48,372	28,888	15,060	1,398
\$20,000 under \$30,000.....	2,899	71,197	38,704	18,192	1,514	2,605	64,467	35,667	18,646	1,325
\$30,000 under \$50,000.....	3,156	120,967	58,204	22,716	2,842	2,877	110,453	53,348	23,201	2,577
\$50,000 under \$100,000.....	2,457	168,975	72,986	27,206	3,003	2,359	162,449	70,131	27,322	2,901
\$100,000 under \$200,000.....	1,135	155,117	53,573	16,918	2,715	1,056	143,314	51,499	17,120	2,484
\$200,000 under \$500,000.....	204	59,306	19,740	4,675	1,048	194	56,461	17,661	5,090	844
\$500,000 under \$1,000,000.....	22	14,921	3,814	920	208	20	13,694	3,504	945	188
\$1,000,000 under \$5,000,000.....	3	5,509	750	220	27	3	5,509	750	220	27
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	-	-	-	-	-	-	-	-	-	-
Other automotive services, total.....	2,852	123,020	105,000	13,421	21,412	2,049	93,250	77,880	17,037	10,151
Under \$10,000.....	1,019	4,799	5,243	1,519	782	706	3,574	4,138	1,725	564
\$10,000 under \$20,000.....	434	6,287	5,968	445	1,360	278	3,940	3,938	1,200	389
\$20,000 under \$30,000.....	313	7,816	7,515	1,494	1,393	215	5,355	5,355	1,656	962
\$30,000 under \$50,000.....	254	9,998	9,007	1,612	993	235	9,389	8,398	1,729	319
\$50,000 under \$100,000.....	372	27,049	19,996	2,746	1,528	312	22,539	16,474	3,033	775
\$100,000 under \$200,000.....	141	19,413	15,490	2,269	3,107	102	13,567	9,936	2,354	1,118
\$200,000 under \$500,000.....	99	28,539	22,970	1,862	5,132	65	20,102	15,114	3,113	1,329
\$500,000 under \$1,000,000.....	16	11,461	11,401	340	4,118	12	8,457	8,448	629	1,939
\$1,000,000 under \$5,000,000.....	6	7,658	7,410	459	2,593	5	6,327	6,079	541	1,775
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	198	-	-	675	406	119	-	-	1,057	381
Repair Services, Except Automotive										
Total.....	10,584	291,841	155,361	63,534	6,975	8,873	266,940	145,617	65,501	6,206
Under \$10,000.....	4,072	17,354	10,866	3,874	799	2,966	13,907	9,172	4,688	627
\$10,000 under \$20,000.....	2,303	34,550	22,102	11,187	935	2,049	31,218	20,626	11,461	747
\$20,000 under \$30,000.....	1,256	31,084	19,809	9,259	1,019	1,158	28,569	18,353	9,404	888
\$30,000 under \$50,000.....	1,487	58,144	34,191	14,492	1,522	1,429	55,987	33,086	14,733	1,492
\$50,000 under \$100,000.....	947	64,622	33,775	12,549	1,374	830	56,498	31,171	12,812	1,226
\$100,000 under \$200,000.....	391	52,574	21,380	7,341	776	352	47,248	19,971	7,570	676
\$200,000 under \$500,000.....	75	23,905	10,294	3,470	422	75	23,905	10,294	3,470	422
\$500,000 under \$1,000,000.....	13	8,357	2,809	1,346	121	13	8,357	2,809	1,346	121
\$1,000,000 under \$5,000,000.....	1	1,251	135	17	7	1	1,251	135	17	7
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	39	-	-	1	-	-	-	-	-	-
Recreational Services										
Total.....	13,227	619,913	502,566	56,475	46,599	8,146	481,084	386,613	88,387	28,414
Under \$10,000.....	5,576	22,467	19,244	1,861	3,796	3,030	14,494	12,442	5,415	1,315
\$10,000 under \$20,000.....	2,057	29,568	24,258	4,777	2,685	1,431	20,537	16,856	7,033	1,264
\$20,000 under \$30,000.....	1,179	28,829	24,895	1,874	3,478	789	19,598	16,602	5,533	2,079
\$30,000 under \$50,000.....	1,398	53,590	43,594	3,192	6,987	966	37,157	29,153	8,324	3,984
\$50,000 under \$100,000.....	1,243	84,598	71,060	11,232	8,098	942	64,225	55,440	14,506	5,300
\$100,000 under \$200,000.....	522	74,869	61,543	11,153	8,530	457	64,658	52,122	11,632	5,800
\$200,000 under \$500,000.....	404	117,676	90,856	12,817	8,119	339	97,318	72,871	15,443	5,877
\$500,000 under \$1,000,000.....	89	60,944	51,658	2,681	2,923	56	38,925	33,568	4,191	1,349
\$1,000,000 under \$5,000,000.....	68	123,569	101,608	12,180	1,204	57	105,677	84,949	13,149	998
\$5,000,000 or more.....	4	23,803	13,850	869	475	3	18,495	12,610	2,167	317
Receipts not reported.....	687	-	-	2,439	304	76	-	-	994	131
Medical and Other Health Services										
Total.....	18,361	1,865,744	1,789,631	979,287	33,262	17,294	1,829,264	1,760,791	984,430	31,356
Under \$10,000.....	1,638	7,375	7,089	706	866	1,155	5,406	5,126	3,057	261
\$10,000 under \$20,000.....	1,123	17,736	15,829	6,019	1,008	926	14,919	13,708	6,368	788
\$20,000 under \$30,000.....	1,038	26,790	24,550	11,160	799	900	23,174	21,036	11,422	641
\$30,000 under \$50,000.....	2,375	96,653	91,822	46,095	2,846	2,317	94,423	89,876	46,186	2,813
\$50,000 under \$100,000.....	5,853	433,596	417,753	251,156	9,077	5,813	430,636	415,929	251,391	8,981
\$100,000 under \$200,000.....	4,431	611,326	595,024	361,429	8,683	4,373	604,315	590,049	362,038	8,588
\$200,000 under \$500,000.....	1,496	415,586	402,099	204,892	7,419	1,467	403,592	392,148	205,099	6,947
\$500,000 under \$1,000,000.....	195	129,689	121,630	51,788	1,756	192	127,329	120,627	52,165	1,613
\$1,000,000 under \$5,000,000.....	48	75,117	70,581	26,361	557	47	73,594	69,058	26,361	557
\$5,000,000 or more.....	5	51,876	43,234	14,132	104	5	51,876	43,234	14,132	104
Receipts not reported.....	199	-	-	5,549	147	99	-	-	6,211	63

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 13.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit					Partnerships with net profit				
	Number of partnerships	Business receipts	Gross profit (less loss)	Net profit (less loss)	Depreciation	Number of partnerships	Business receipts	Gross profit	Net profit	Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
<u>Legal Services</u>										
Total.....	19,950	1,756,893	1,731,934	978,787	21,358	18,847	1,732,893	1,707,953	981,121	20,944
Under \$10,000.....	2,013	10,021	9,924	3,487	361	1,564	8,377	8,299	4,691	240
\$10,000 under \$20,000.....	2,095	31,596	31,519	17,288	791	1,997	29,530	29,453	17,448	755
\$20,000 under \$30,000.....	2,079	52,407	52,196	30,158	918	2,001	50,473	50,262	30,235	881
\$30,000 under \$50,000.....	4,185	163,139	161,736	92,430	2,513	4,029	156,591	155,188	92,749	2,438
\$50,000 under \$100,000.....	5,063	356,255	353,732	205,342	4,555	4,965	350,232	347,709	205,564	4,486
\$100,000 under \$200,000.....	2,549	360,370	356,120	202,811	4,067	2,529	358,392	354,142	202,811	4,067
\$200,000 under \$500,000.....	1,165	330,697	324,177	185,332	3,613	1,160	329,584	323,064	185,399	3,596
\$500,000 under \$1,000,000.....	271	185,480	184,022	98,609	1,976	269	184,135	182,677	98,609	1,958
\$1,000,000 under \$5,000,000.....	128	228,859	226,481	125,051	2,065	127	227,510	225,132	125,051	2,051
\$5,000,000 or more.....	6	38,069	32,027	11,977	273	6	38,069	32,027	11,977	273
Receipts not reported.....	396	-	-	6,302	226	240	-	-	6,587	199
<u>Engineering and Architectural Services</u>										
Total.....	6,058	726,710	601,975	170,581	7,450	5,117	690,305	576,303	174,624	7,092
Under \$10,000.....	1,257	5,245	4,941	981	138	844	3,492	3,432	1,642	65
\$10,000 under \$20,000.....	646	9,286	8,605	3,875	114	509	7,620	6,982	4,007	105
\$20,000 under \$30,000.....	670	16,735	15,848	5,863	286	571	14,478	13,918	6,062	261
\$30,000 under \$50,000.....	842	33,465	31,683	13,907	296	783	31,139	29,503	14,224	284
\$50,000 under \$100,000.....	823	56,299	50,199	19,980	952	745	51,076	47,122	20,607	883
\$100,000 under \$200,000.....	891	133,637	126,065	42,559	1,437	871	131,632	124,060	42,572	1,437
\$200,000 under \$500,000.....	554	166,306	146,568	44,207	1,917	549	164,049	145,872	44,308	1,906
\$500,000 under \$1,000,000.....	155	107,715	82,292	17,750	995	148	102,636	80,537	18,423	956
\$1,000,000 under \$5,000,000.....	76	141,285	100,778	16,190	943	68	127,446	89,881	17,415	825
\$5,000,000 or more.....	7	56,737	34,996	5,244	370	7	56,737	34,996	5,244	370
Receipts not reported.....	137	-	-	25	2	22	-	-	120	-
<u>Accounting, Auditing, and Bookkeeping Services</u>										
Total.....	8,076	760,751	748,052	280,303	10,023	7,718	751,064	738,390	281,517	9,856
Under \$10,000.....	1,459	5,601	5,561	3,067	260	1,302	5,342	5,327	3,207	242
\$10,000 under \$20,000.....	844	11,750	11,721	6,002	355	806	11,268	11,239	6,051	346
\$20,000 under \$30,000.....	574	14,849	14,676	8,956	340	555	14,457	14,284	8,956	337
\$30,000 under \$50,000.....	1,387	56,137	55,419	28,658	1,418	1,368	55,410	54,692	28,658	1,408
\$50,000 under \$100,000.....	2,143	151,886	151,496	62,472	2,975	2,104	149,162	148,772	62,780	2,962
\$100,000 under \$200,000.....	1,022	138,696	133,549	46,922	1,927	1,001	135,685	130,538	47,349	1,862
\$200,000 under \$500,000.....	384	103,774	99,785	34,699	1,009	379	101,682	97,693	34,839	969
\$500,000 under \$1,000,000.....	69	43,994	42,538	14,659	371	69	43,994	42,538	14,659	371
\$1,000,000 under \$5,000,000.....	26	45,866	45,109	15,913	275	26	45,866	45,109	15,913	275
\$5,000,000 or more.....	11	188,198	188,198	55,940	1,077	11	188,198	188,198	55,940	1,077
Receipts not reported.....	157	-	-	3,015	16	97	-	-	3,165	7
<u>Other Services</u>										
Total.....	2,970	129,460	113,194	39,170	2,210	2,435	114,025	104,574	40,670	1,922
Under \$10,000.....	1,217	4,911	4,810	1,410	388	904	4,255	4,214	2,044	228
\$10,000 under \$20,000.....	352	4,993	4,803	2,181	152	294	4,163	3,973	2,208	86
\$20,000 under \$30,000.....	260	6,602	5,882	2,944	261	260	6,602	5,882	2,944	261
\$30,000 under \$50,000.....	352	13,985	11,461	4,748	155	293	11,449	9,343	4,778	114
\$50,000 under \$100,000.....	371	23,999	22,017	9,608	466	351	22,969	21,552	9,655	462
\$100,000 under \$200,000.....	216	32,472	28,353	7,864	370	177	26,497	23,888	8,508	364
\$200,000 under \$500,000.....	79	20,003	18,394	4,374	192	74	18,708	18,248	4,385	181
\$500,000 under \$1,000,000.....	12	7,778	6,137	2,504	68	12	7,778	6,137	2,504	68
\$1,000,000 under \$5,000,000.....	7	14,717	11,337	3,373	141	6	11,604	11,337	3,373	141
\$5,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	104	-	-	164	17	64	-	-	271	17
NATURE OF BUSINESS NOT ALLOCABLE.....	8,242	141,298	101,829	41,947	3,680	5,775	122,584	93,328	48,353	2,791

¹Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

In Retail trade and Services the "other" categories include data of the industries not specified. See table 12 for a complete listing of industrial groups.

ACTIVE PARTNERSHIPS

Table 14.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT

Size of net profit	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)
All industries						Agriculture, forestry, and fisheries				
Total.....	940,560	72,771,424	29,384,351	8,360,373	2,083,506	136,306	4,352,068	3,156,486	554,540	330,789
Returns with net profit, total.....	739,428	64,874,786	26,472,475	9,373,289	1,539,015	103,876	3,538,597	2,628,148	728,594	235,818
Under \$2,000.....	193,785	3,378,212	1,411,812	168,648	152,779	32,090	318,550	253,940	31,396	32,633
\$2,000 under \$5,000.....	154,830	5,608,098	2,249,642	522,796	204,448	29,350	593,831	465,406	97,969	49,797
\$5,000 under \$10,000.....	156,817	9,368,029	3,571,140	1,140,340	261,505	22,169	693,085	533,960	158,054	51,826
\$10,000 under \$20,000.....	128,015	13,674,582	5,051,789	1,788,922	311,372	13,420	791,026	597,054	182,992	48,988
\$20,000 under \$50,000.....	76,155	15,797,132	6,034,291	2,296,566	316,864	5,734	719,540	496,148	165,256	35,433
\$50,000 under \$200,000.....	27,484	12,203,741	5,273,035	2,320,640	212,401	1,077	372,363	247,245	81,336	15,353
\$200,000 under \$500,000.....	1,831	2,435,872	1,214,513	530,507	33,909	32	28,966	19,858	8,402	1,280
\$500,000 or more.....	511	2,409,120	1,664,253	604,870	45,737	4	21,236	14,537	3,189	548
Returns without net profit.....	201,132	7,896,638	2,911,876	1,012,916	544,491	32,430	813,471	528,338	174,054	94,971
Mining						Construction				
Total.....	15,697	1,006,936	537,636	242,816	103,367	62,451	6,583,633	2,014,111	637,785	168,022
Returns with net profit, total.....	8,400	721,616	411,262	114,348	59,997	52,944	5,642,037	1,820,524	713,533	136,189
Under \$2,000.....	3,356	31,332	16,720	2,321	2,911	8,065	182,583	72,820	7,524	5,451
\$2,000 under \$5,000.....	1,502	45,516	25,699	5,121	4,016	9,608	371,073	130,657	33,364	9,716
\$5,000 under \$10,000.....	1,220	60,052	39,805	8,871	5,465	14,604	725,779	281,078	108,513	19,597
\$10,000 under \$20,000.....	1,039	127,178	68,038	15,191	9,050	13,696	1,203,097	470,263	192,590	28,173
\$20,000 under \$50,000.....	946	170,790	102,031	28,198	13,299	5,484	1,380,346	424,874	159,351	27,584
\$50,000 under \$200,000.....	283	155,730	83,393	26,666	13,200	1,356	1,104,857	279,504	116,220	27,343
\$200,000 under \$500,000.....	38	49,523	29,404	11,824	3,570	85	237,050	45,339	26,722	3,965
\$500,000 or more.....	16	81,495	46,172	16,156	8,486	46	437,252	115,989	69,249	14,360
Returns without net profit.....	7,297	285,320	126,374	157,164	43,370	9,507	941,596	193,587	175,748	31,833
Manufacturing						Transportation, communication, water supply, and sanitary services				
Total.....	47,183	7,372,219	2,325,149	602,274	167,129	17,638	1,000,332	801,984	128,926	76,160
Returns with net profit, total.....	37,898	6,567,029	2,126,517	663,127	138,509	13,786	887,812	718,301	144,877	62,357
Under \$2,000.....	6,395	213,258	75,511	5,521	6,986	3,530	78,104	61,661	3,380	7,452
\$2,000 under \$5,000.....	6,341	358,942	139,964	21,940	9,527	3,422	95,170	77,552	11,755	8,683
\$5,000 under \$10,000.....	7,731	583,924	214,421	57,541	17,528	3,019	152,846	126,069	21,594	11,086
\$10,000 under \$20,000.....	8,711	1,079,440	384,629	122,811	26,334	2,255	169,148	143,466	30,750	12,116
\$20,000 under \$50,000.....	6,261	1,709,748	556,812	190,877	36,574	1,262	220,646	178,224	37,104	14,834
\$50,000 under \$200,000.....	2,255	1,970,358	559,052	192,773	32,182	256	109,441	88,771	21,116	6,024
\$200,000 under \$500,000.....	179	489,618	140,618	49,380	6,304	31	30,223	23,219	8,830	1,724
\$500,000 or more.....	25	161,741	55,510	22,284	3,074	11	32,234	19,339	10,348	438
Returns without net profit.....	9,285	805,190	198,632	160,853	28,620	3,852	112,520	83,683	115,951	13,803
Wholesale and retail trade						Wholesale trade				
Total.....	291,053	39,002,533	8,760,322	2,290,370	405,782	40,572	12,711,942	2,098,464	586,753	95,028
Returns with net profit, total.....	239,575	35,293,247	8,034,933	2,458,219	349,403	34,392	11,732,368	1,964,686	627,562	82,896
Under \$2,000.....	49,057	2,016,144	483,883	44,926	26,482	4,766	331,962	65,363	3,865	3,472
\$2,000 under \$5,000.....	49,864	3,401,063	797,979	171,517	42,506	4,410	538,995	88,607	15,096	5,158
\$5,000 under \$10,000.....	60,794	5,961,317	1,450,034	444,312	66,748	6,391	1,020,834	184,175	47,688	9,361
\$10,000 under \$20,000.....	51,027	8,674,809	2,084,409	711,812	90,815	9,359	2,240,796	406,031	135,225	19,787
\$20,000 under \$50,000.....	24,263	9,059,248	2,070,453	705,543	84,044	7,140	3,679,470	637,360	218,143	26,772
\$50,000 under \$200,000.....	4,425	5,230,149	1,009,027	333,112	34,711	2,224	3,200,531	497,693	174,868	15,747
\$200,000 under \$500,000.....	125	677,848	94,474	33,051	2,524	87	549,386	60,298	22,683	1,583
\$500,000 or more.....	20	272,669	44,674	13,946	1,573	15	170,394	25,159	9,994	1,016
Returns without net profit.....	51,478	3,709,286	725,389	167,849	56,379	6,180	979,574	133,778	140,809	12,132
Wholesale and retail trade—Continued						Retail trade				
Total retail trade						Grocery stores, meat, fish, fruit, and vegetable markets				
Total.....	238,451	24,786,856	6,307,506	1,611,980	292,453	35,080	5,379,376	921,899	256,337	47,848
Returns with net profit, total.....	195,737	22,199,029	5,744,762	1,731,673	250,913	30,853	4,980,978	865,830	269,197	43,508
Under \$2,000.....	41,499	1,623,748	403,022	39,066	22,466	5,562	319,853	48,908	5,587	3,101
\$2,000 under \$5,000.....	43,966	2,771,163	688,183	151,394	35,967	7,405	623,842	100,667	25,627	6,154
\$5,000 under \$10,000.....	52,490	4,744,438	1,219,777	382,643	54,759	9,003	1,095,139	186,030	65,401	9,928
\$10,000 under \$20,000.....	39,821	6,080,712	1,589,826	551,076	66,909	6,480	1,333,873	242,054	88,161	11,609
\$20,000 under \$50,000.....	15,909	4,955,028	1,329,565	451,833	52,416	2,125	1,052,894	189,618	59,882	8,630
\$50,000 under \$200,000.....	2,014	1,812,256	465,676	142,686	17,062	268	424,511	75,295	20,342	3,273
\$200,000 under \$500,000.....	33	109,389	29,198	9,023	777	8	48,307	9,557	2,505	359
\$500,000 or more.....	5	102,275	19,515	3,952	557	2	82,559	13,701	1,692	454
Returns without net profit.....	42,714	2,587,827	562,744	119,693	41,540	4,227	398,398	56,069	112,860	4,340
Retail trade—Continued						Apparel and accessories				
General merchandise						Apparel and accessories				
Total.....	14,048	1,374,262	373,189	101,106	21,086	15,674	1,516,738	500,035	130,296	14,794
Returns with net profit, total.....	11,774	1,273,426	348,217	106,892	19,231	13,252	1,395,399	466,492	137,486	13,237
Under \$2,000.....	2,451	80,198	17,605	2,409	1,358	2,374	83,552	26,720	2,298	915
\$2,000 under \$5,000.....	2,850	162,911	36,304	10,017	2,177	2,513	138,505	44,000	8,869	1,197
\$5,000 under \$10,000.....	3,226	274,488	68,608	23,363	3,151	3,501	263,844	85,765	25,776	2,408
\$10,000 under \$20,000.....	2,062	300,427	82,652	28,738	5,363	3,227	400,976	135,110	45,648	3,536
\$20,000 under \$50,000.....	983	288,930	88,465	27,466	4,919	1,472	396,902	133,937	42,346	4,226
\$50,000 under \$200,000.....	198	153,739	49,908	13,825	2,193	158	107,897	38,557	11,053	925
\$200,000 under \$500,000.....	4	12,733	4,675	1,074	70	7	3,723	2,403	1,496	32
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	2,274	100,836	24,972	15,786	1,855	2,422	121,339	33,543	17,190	1,557

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 14.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)
Wholesale and retail trade—Continued										
Retail trade—Continued										
Furniture, home furnishings, and equipment										
Automotive dealers										
Total.....	14,885	1,464,407	480,708	121,580	17,720	14,736	3,705,525	525,114	88,388	19,871
Returns with net profit, total.....	11,833	1,314,159	438,451	131,331	15,532	10,654	3,018,474	442,673	107,024	16,134
Under \$2,000.....	2,185	101,526	31,116	2,126	1,640	2,123	225,412	32,495	1,957	1,544
\$2,000 under \$5,000.....	2,074	98,897	33,344	6,921	1,673	2,136	338,600	49,849	7,274	1,952
\$5,000 under \$10,000.....	3,000	253,444	81,675	23,925	3,410	2,700	536,109	80,503	20,072	2,692
\$10,000 under \$20,000.....	2,938	348,845	123,780	42,052	3,892	2,458	829,357	121,854	34,622	4,187
\$20,000 under \$50,000.....	1,364	333,864	112,877	39,281	3,528	1,056	720,293	105,175	29,854	3,857
\$50,000 under \$200,000.....	271	174,404	54,642	18,739	1,375	179	363,906	51,720	12,749	1,890
\$200,000 under \$500,000.....	1	3,179	1,017	287	14	2	4,797	1,077	496	12
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	3,052	150,248	42,257	19,751	2,188	4,082	687,051	82,441	118,636	3,737
Retail trade—Continued										
Gasoline services stations										
Eating and drinking places										
Total.....	30,554	2,455,588	554,317	158,485	20,747	47,409	2,356,376	1,107,771	229,797	65,536
Returns with net profit, total.....	25,283	2,197,777	503,128	168,841	18,224	38,105	2,071,255	979,100	251,588	52,041
Under \$2,000.....	5,756	227,445	46,539	5,166	1,775	10,159	207,321	95,994	9,641	6,412
\$2,000 under \$5,000.....	6,373	419,180	89,102	21,731	3,247	10,038	369,897	167,165	34,424	10,266
\$5,000 under \$10,000.....	7,568	685,646	152,824	55,237	5,821	10,682	565,123	255,592	77,268	13,184
\$10,000 under \$20,000.....	4,755	644,715	161,814	63,856	5,298	5,574	518,185	238,746	74,432	12,421
\$20,000 under \$50,000.....	794	189,870	46,099	20,304	1,779	1,463	299,110	159,633	40,628	7,125
\$50,000 under \$200,000.....	37	30,921	6,750	2,547	304	185	104,203	58,692	13,932	2,552
\$200,000 under \$500,000.....	-	-	-	-	-	4	7,416	3,278	1,263	81
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	5,271	257,811	51,189	10,356	2,523	9,304	285,121	128,671	121,831	13,495
Retail trade—Continued										
Other retail trade										
Wholesale and retail trade not allocable										
Total.....	66,065	6,534,584	1,844,473	526,031	84,851	12,030	1,503,735	354,352	91,637	18,301
Returns with net profit, total.....	53,983	5,947,561	1,700,871	559,314	73,006	9,446	1,361,850	325,485	98,984	15,594
Under \$2,000.....	10,889	378,441	103,645	9,882	5,723	2,792	60,434	15,498	1,995	544
\$2,000 under \$5,000.....	10,577	619,331	167,752	36,531	9,301	1,488	90,905	21,189	5,027	1,381
\$5,000 under \$10,000.....	12,810	1,070,665	308,780	93,601	14,165	1,913	196,025	46,082	13,981	2,628
\$10,000 under \$20,000.....	12,327	1,704,334	483,816	173,567	20,603	1,847	353,301	88,552	25,511	4,119
\$20,000 under \$50,000.....	6,652	1,673,165	493,761	192,072	18,352	1,214	424,750	103,528	35,567	4,856
\$50,000 under \$200,000.....	718	452,675	130,112	49,499	4,550	187	217,362	45,658	15,558	1,902
\$200,000 under \$500,000.....	7	29,234	7,191	1,902	209	5	19,073	4,978	1,345	164
\$500,000 or more.....	3	19,716	5,814	2,260	103	-	-	-	-	-
Returns without net profit.....	12,082	587,023	143,602	133,283	11,845	2,584	141,885	28,867	17,347	2,707
Finance, insurance, and real estate										
Services										
Total services										
Total.....	202,630	4,031,113	3,888,786	1,091,795	473,777	159,360	9,281,292	7,798,014	3,055,552	354,800
Returns with net profit, total.....	145,653	3,472,097	3,340,798	1,336,025	294,783	131,521	8,629,767	7,298,664	3,166,213	259,168
Under \$2,000.....	63,943	226,481	220,060	49,503	49,708	25,053	299,401	219,661	21,887	20,764
\$2,000 under \$5,000.....	31,090	302,459	289,961	101,506	53,961	22,141	427,788	312,668	74,587	25,802
\$5,000 under \$10,000.....	21,545	368,857	345,484	152,807	47,039	24,903	804,467	568,146	182,428	41,902
\$10,000 under \$20,000.....	15,847	493,924	464,676	222,020	50,215	21,387	1,114,253	824,539	302,040	45,393
\$20,000 under \$50,000.....	9,714	592,188	556,852	289,823	46,415	22,137	1,920,329	1,631,131	710,729	57,777
\$50,000 under \$200,000.....	3,083	560,337	546,000	254,445	31,002	14,605	2,673,098	2,437,412	1,282,726	52,209
\$200,000 under \$500,000.....	302	251,474	249,088	94,100	5,748	1,038	669,226	610,569	297,780	8,784
\$500,000 or more.....	129	676,377	668,677	171,821	10,695	257	721,205	694,538	294,036	6,537
Returns without net profit.....	56,977	559,016	547,988	124,420	178,994	27,839	651,525	499,350	110,661	95,632
Services—Continued										
Lodging services										
Personal services										
Total personal services										
Total.....	14,066	596,460	480,111	32,966	81,281	32,574	1,031,894	791,854	205,207	59,298
Returns with net profit, total.....	8,473	441,166	357,267	67,782	46,063	26,890	955,557	728,473	214,720	48,327
Under \$2,000.....	2,951	45,505	35,891	2,769	6,069	6,199	68,984	56,293	5,823	5,442
\$2,000 under \$5,000.....	1,871	45,936	35,348	5,831	6,633	7,149	120,757	98,113	24,127	7,971
\$5,000 under \$10,000.....	1,827	72,705	59,435	12,990	8,280	7,457	194,964	154,762	53,584	8,716
\$10,000 under \$20,000.....	1,048	91,268	75,933	14,402	8,633	4,126	235,461	174,275	55,920	10,567
\$20,000 under \$50,000.....	685	108,595	94,126	20,958	10,433	1,588	201,240	155,427	46,907	9,937
\$50,000 under \$200,000.....	79	58,109	39,761	7,025	4,842	362	115,000	76,301	24,966	5,162
\$200,000 under \$500,000.....	10	10,554	9,709	2,486	696	8	16,565	11,908	2,710	455
\$500,000 or more.....	2	8,994	7,064	1,321	477	1	2,586	1,394	683	77
Returns without net profit.....	5,593	155,294	122,844	14,816	35,218	5,684	76,337	63,381	19,513	10,971
Personal services—Continued										
Laundries, laundry services, and cleaning and dyeing plants										
Other personal services										
Total.....	12,853	477,718	368,032	60,323	35,177	19,721	554,176	423,822	144,884	24,121
Returns with net profit, total.....	9,373	428,874	327,098	67,145	25,764	17,517	526,683	401,375	147,575	22,563
Under \$2,000.....	2,364	34,773	29,111	2,101	3,771	3,835	34,211	27,182	3,722	1,671
\$2,000 under \$5,000.....	2,665	59,284	47,332	8,745	5,418	4,484	61,473	50,781	15,382	2,553
\$5,000 under \$10,000.....	2,384	91,262	70,320	16,745	5,234	5,073	103,702	84,442	36,839	3,482
\$10,000 under \$20,000.....	1,413	107,074	78,392	19,008	5,008	2,713	128,387	95,883	36,912	5,559
\$20,000 under \$50,000.....	486	81,237	66,197	13,856	4,031	1,102	120,003	89,230	33,051	5,906
\$50,000 under \$200,000.....	56	41,042	25,740	4,474	1,972	306	73,958	50,561	20,492	3,190
\$200,000 under \$500,000.....	4	11,616	8,612	1,533	253	4	4,949	3,296	1,177	202
\$500,000 or more.....	1	2,586	1,394	683	77	-	-	-	-	-
Returns without net profit.....	3,480	48,844	40,934	16,822	9,413	2,204	27,493	22,447	12,691	1,558

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

ACTIVE PARTNERSHIPS

Table 14.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit or loss (Thousand dollars)	Depreciation (Thousand dollars)
Services—Continued										
Business services					Automotive services					
					Total automotive services					
Total.....	14,271	714,340	490,663	127,130	51,568	19,223	787,286	392,606	122,112	34,776
Returns with net profit, total.....	11,052	657,659	445,628	138,724	36,692	16,676	709,810	347,055	128,737	22,296
Under \$2,000.....	3,065	26,595	21,976	2,637	3,019	3,504	58,932	28,111	2,864	1,890
\$2,000 under \$5,000.....	2,231	42,241	28,305	7,353	2,339	3,545	86,743	41,373	12,294	2,505
\$5,000 under \$10,000.....	1,981	72,644	56,112	14,358	5,910	5,248	189,257	91,584	38,193	5,866
\$10,000 under \$20,000.....	2,023	106,522	76,726	28,080	7,469	3,271	207,041	96,806	42,918	4,330
\$20,000 under \$50,000.....	1,366	179,882	119,983	39,881	6,000	1,046	138,054	71,179	26,838	4,530
\$50,000 under \$200,000.....	353	157,775	93,341	29,745	10,575	60	27,775	15,994	5,039	2,266
\$200,000 under \$500,000.....	25	41,284	21,148	6,979	703	2	2,008	2,008	591	909
\$500,000 or more.....	8	30,716	28,037	9,691	677	-	-	-	-	-
Returns without net profit.....	3,219	56,681	45,035	11,594	14,876	2,547	77,476	45,551	16,625	12,480
Automotive services—Continued										
Automobile repair shops					Other automotive services					
Total.....	16,371	664,266	287,606	108,691	13,364	2,852	123,020	105,000	13,421	21,412
Returns with net profit, total.....	14,627	616,560	269,175	111,700	12,145	2,049	93,250	77,880	17,037	10,151
Under \$2,000.....	2,931	47,911	19,520	2,372	947	573	11,021	8,591	492	943
\$2,000 under \$5,000.....	2,931	74,379	32,357	10,325	1,747	614	12,364	9,016	1,969	758
\$5,000 under \$10,000.....	4,848	177,689	80,016	35,450	3,759	400	11,568	11,568	2,743	2,107
\$10,000 under \$20,000.....	2,981	187,930	82,745	38,813	3,393	290	19,111	14,061	4,105	937
\$20,000 under \$50,000.....	907	113,917	49,693	22,776	2,079	139	24,137	21,486	4,062	2,451
\$50,000 under \$200,000.....	29	14,734	4,844	1,964	220	31	13,041	11,150	3,075	2,046
\$200,000 under \$500,000.....	-	-	-	-	-	2	2,008	2,008	591	909
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	1,744	47,706	18,431	13,009	1,219	803	29,770	27,120	13,616	11,261
Repair services, except automotive					Recreational services					
Total.....	10,584	291,841	155,395	63,534	6,975	13,227	619,913	502,567	56,475	46,599
Returns with net profit, total.....	8,873	266,940	145,617	65,501	6,206	8,146	481,084	386,613	88,387	28,414
Under \$2,000.....	2,555	21,362	9,938	1,923	759	2,862	30,588	24,666	2,550	2,997
\$2,000 under \$5,000.....	1,970	36,063	22,285	6,576	1,174	1,716	30,639	25,624	5,819	2,021
\$5,000 under \$10,000.....	2,062	56,879	31,166	15,676	1,480	1,507	67,544	54,623	11,155	7,851
\$10,000 under \$20,000.....	1,755	79,899	45,440	23,693	1,528	1,163	78,591	63,301	15,696	5,716
\$20,000 under \$50,000.....	472	52,166	26,944	13,307	918	665	110,202	80,167	20,579	6,436
\$50,000 under \$200,000.....	59	20,571	9,844	4,326	347	202	79,083	79,164	18,677	2,443
\$200,000 under \$500,000.....	-	-	-	-	-	23	33,997	29,334	6,737	337
\$500,000 or more.....	-	-	-	-	-	8	32,440	29,734	7,174	613
Returns without net profit.....	1,711	24,901	9,778	11,967	769	5,081	138,829	115,954	13,912	18,185
Medical and other health services					Legal services					
Total.....	18,361	1,865,744	1,789,631	979,287	33,262	19,950	1,756,893	1,731,934	978,787	21,358
Returns with net profit, total.....	17,294	1,829,264	1,760,791	984,430	31,356	18,847	1,732,893	1,707,953	981,121	20,944
Under \$2,000.....	909	17,152	14,425	761	552	920	11,369	10,992	926	210
\$2,000 under \$5,000.....	1,106	30,905	29,109	3,887	1,264	939	11,502	11,447	3,241	355
\$5,000 under \$10,000.....	1,031	37,489	33,371	7,878	1,705	1,723	28,107	27,986	13,421	723
\$10,000 under \$20,000.....	1,877	87,182	73,649	28,418	2,805	3,396	110,442	108,257	51,590	2,071
\$20,000 under \$50,000.....	4,828	340,491	321,313	170,647	8,209	6,827	387,126	374,808	220,414	5,283
\$50,000 under \$200,000.....	7,106	1,027,335	1,008,948	626,310	14,286	4,426	670,128	660,857	399,889	7,145
\$200,000 under \$500,000.....	397	188,200	186,763	106,173	2,109	456	239,940	239,475	136,458	2,605
\$500,000 or more.....	40	100,510	93,213	40,356	426	160	274,279	274,131	159,182	2,552
Returns without net profit.....	1,067	36,480	28,840	15,143	1,906	1,103	24,000	23,981	12,334	414
Engineering and architectural services					Accounting, auditing, and bookkeeping services					
Total.....	6,058	726,710	601,975	170,581	7,450	8,076	760,751	748,083	280,303	10,023
Returns with net profit, total.....	5,117	690,305	576,303	174,624	7,092	7,718	751,064	738,390	281,517	9,856
Under \$2,000.....	652	8,403	8,306	543	72	768	4,085	4,070	559	179
\$2,000 under \$5,000.....	479	9,089	7,186	1,568	177	705	8,638	8,638	2,478	381
\$5,000 under \$10,000.....	663	43,279	20,769	4,849	360	1,045	34,543	32,482	7,737	824
\$10,000 under \$20,000.....	1,012	43,668	38,717	15,132	656	1,413	63,843	61,748	21,667	1,470
\$20,000 under \$50,000.....	1,309	147,763	139,285	42,618	1,712	2,785	205,081	202,780	90,786	3,579
\$50,000 under \$200,000.....	929	298,573	259,293	81,588	3,118	930	178,630	173,316	76,410	1,896
\$200,000 under \$500,000.....	62	92,456	66,242	19,409	632	47	37,823	37,083	13,607	277
\$500,000 or more.....	11	47,072	36,505	8,917	365	25	218,421	218,273	68,273	1,250
Returns without net profit.....	941	36,405	25,672	14,043	358	358	9,687	9,693	11,214	167
Other services					Nature of business not allocable					
Total.....	2,970	129,460	113,195	39,170	2,210	8,242	141,298	101,863	41,947	3,680
Returns with net profit, total.....	2,435	114,025	104,574	40,670	1,922	5,775	122,584	93,328	48,353	2,791
Under \$2,000.....	668	6,426	4,993	532	255	2,296	12,359	7,556	2,190	392
\$2,000 under \$5,000.....	430	5,275	5,240	1,413	302	1,512	12,256	9,756	5,037	480
\$5,000 under \$10,000.....	359	7,056	5,856	2,587	187	832	17,702	12,143	6,220	314
\$10,000 under \$20,000.....	303	10,336	9,687	4,524	148	633	21,707	14,715	8,716	288
\$20,000 under \$50,000.....	566	49,729	45,119	17,794	740	354	24,297	17,766	9,685	904
\$50,000 under \$200,000.....	99	22,117	20,593	8,751	129	144	27,408	24,631	12,246	377
\$200,000 under \$500,000.....	8	6,899	6,899	2,630	61	1	1,944	1,944	418	10
\$500,000 or more.....	2	6,187	6,187	2,439	100	3	4,911	4,817	3,841	26
Returns without net profit.....	535	15,435	8,621	11,500	288	2,467	18,714	8,535	16,406	889

¹Net loss.²Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 15.—PARTNERSHIPS WITH EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES

Selected industries	Total number of partnerships with and without employees	Partnerships with and without net profit										
		Number of partnerships	Partnerships with employees								Number	
			Reporting patterns									
			Business receipts		Gross profit		Net profit		Net loss			Depreciation
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Industries, total.....	940,560	597,096	594,228	67,176,737	588,959	26,295,767	487,803	7,868,875	109,293	752,133	523,446	1,656,942
Agriculture, forestry, and fisheries.....	136,306	90,081	89,322	3,856,425	88,691	2,791,112	68,322	566,223	21,759	148,546	82,236	295,462
Farms.....	126,189	82,454	81,715	3,189,785	81,133	2,492,392	62,494	495,794	19,960	139,273	75,421	268,420
Other agriculture, forestry, and fisheries.....	10,117	7,627	7,607	666,640	7,558	298,720	5,828	70,429	1,799	9,273	6,815	27,042
Mining.....	15,697	10,930	10,572	946,227	9,853	498,950	6,440	104,446	4,490	113,702	9,219	95,842
Crude petroleum and natural gas.....	10,842	7,399	7,100	558,674	6,440	284,324	3,913	64,633	3,486	106,299	6,381	64,585
Other mining, including quarrying.....	4,855	3,531	3,472	387,553	3,413	214,626	2,527	39,813	1,004	7,403	2,838	31,257
Construction.....	62,451	50,148	50,029	6,124,957	49,416	1,855,720	42,640	615,893	7,508	65,109	41,196	156,643
General contractors.....	17,795	14,766	14,726	3,538,837	14,406	842,999	12,036	260,080	2,730	43,829	11,716	96,481
Special trade contractors.....	40,856	32,553	32,474	2,448,519	32,259	962,545	28,344	336,662	4,209	18,980	27,371	56,095
Other construction.....	3,800	2,829	2,829	137,601	2,751	50,176	2,260	19,151	569	2,300	2,109	4,067
Manufacturing.....	47,183	41,217	41,139	7,234,256	40,441	2,264,722	34,020	638,362	7,197	56,599	37,489	162,174
Food and kindred products, including beverages.....	6,992	6,488	6,488	1,998,544	6,427	511,258	5,460	112,022	1,028	7,626	6,109	39,723
Apparel and other finished products made from fabrics and similar materials.....	4,082	3,895	3,895	963,362	3,856	237,340	3,394	66,859	501	4,079	3,445	6,605
Lumber and wood products, except furniture.....	8,409	7,128	7,128	764,544	6,986	253,263	5,686	58,244	1,442	15,900	6,431	32,101
Printing, publishing, and allied industries.....	6,538	5,391	5,391	491,762	5,333	241,006	4,605	79,536	786	7,004	4,915	14,519
Machinery, except electrical and transportation equipment.....	4,384	3,796	3,796	442,344	3,718	181,540	3,246	65,697	550	3,724	3,476	15,052
Other manufacturing.....	16,778	14,519	14,441	2,573,700	14,121	840,315	11,629	256,004	2,890	18,266	13,113	54,174
Transportation, communication, water supply, and sanitary services.....	17,638	12,020	11,942	918,475	11,922	733,707	9,644	123,624	2,376	10,026	11,156	66,446
Motor freight transportation and warehousing.....	12,055	8,429	8,409	638,726	8,390	525,546	6,848	75,176	1,581	6,678	7,966	50,962
Other transportation, communication, water supply, and sanitary services.....	5,583	3,591	3,533	279,749	3,532	208,161	2,796	48,448	795	3,348	3,190	15,484
Wholesale and retail trade.....	291,053	230,726	230,552	36,642,375	228,332	8,219,970	192,512	2,194,024	38,214	146,156	203,143	378,043
Wholesale trade.....	40,572	30,043	29,908	12,003,604	29,562	1,955,040	26,092	549,870	3,951	33,733	26,029	89,169
Groceries and related products.....	7,083	5,968	5,949	3,194,205	5,924	436,840	5,209	111,413	759	5,205	5,329	17,877
Other wholesale trade.....	33,489	24,075	23,959	8,809,399	23,638	1,518,200	20,883	438,457	3,192	28,528	20,700	71,292
Retail trade.....	238,451	193,072	193,033	23,230,795	191,257	5,934,465	160,008	1,558,022	33,064	106,966	170,863	271,591
Grocery stores, meat, fish, fruit, and vegetable markets.....	35,080	26,361	26,361	4,933,890	26,145	846,846	23,342	231,905	3,019	11,341	23,867	43,373
General merchandise.....	14,048	10,980	10,980	1,283,512	10,892	350,924	9,503	94,572	1,477	5,025	9,451	19,514
Apparel and accessories.....	15,674	13,213	13,213	1,449,973	13,116	478,102	11,402	127,888	1,811	6,652	11,979	14,223
Furniture, home furnishings, and equipment.....	14,885	12,584	12,564	1,412,846	12,426	463,937	10,343	123,895	2,241	8,865	11,322	16,659
Automotive dealers.....	14,736	12,150	12,150	3,576,142	11,885	503,078	8,999	97,973	3,151	16,856	10,118	18,764
Gasoline service stations.....	30,554	25,367	25,367	2,246,930	25,111	510,037	20,906	147,379	4,461	9,194	22,530	19,090
Eating and drinking places.....	47,409	39,992	39,992	2,203,940	39,817	1,045,640	31,946	225,923	8,046	20,071	34,769	61,372
Building materials.....	5,716	4,884	4,865	881,483	4,864	228,502	3,958	60,928	926	4,435	4,543	10,908
Hardware and farm equipment.....	10,516	8,713	8,713	1,224,105	8,655	268,358	7,058	73,213	1,655	5,601	8,092	12,440
Drug and proprietary stores.....	8,660	8,179	8,179	1,117,732	8,140	366,915	7,252	117,054	927	3,831	7,478	12,284
Other retail trade.....	41,173	30,649	30,649	2,900,242	30,206	872,126	25,299	257,292	5,350	15,095	26,714	42,964
Wholesale and retail trade not allocable.....	12,030	7,611	7,611	1,407,976	7,513	330,465	6,412	86,132	1,199	5,457	6,251	17,283
Finance, insurance, and real estate.....	202,630	42,554	42,336	2,712,686	42,302	2,598,380	32,764	687,445	9,790	124,477	36,338	211,413
Security and commodity brokers, dealers, exchanges, and services.....	2,959	1,234	1,233	936,230	1,233	935,597	1,001	192,671	233	18,758	867	8,947
Insurance agents, brokers, and services.....	12,608	8,543	8,543	543,632	8,543	467,296	7,969	176,866	574	1,990	6,777	7,104
Real estate operators (except developers) and lessors.....	132,231	23,047	22,968	825,661	22,960	817,226	15,795	155,253	7,252	86,693	21,870	182,503
Real estate agents, brokers, and managers.....	4,198	2,311	2,311	122,143	2,311	111,059	1,950	38,281	361	1,555	1,784	3,345
Other finance, insurance, and real estate.....	50,634	7,419	7,281	285,020	7,255	267,202	6,049	124,374	1,370	15,481	5,040	9,514
Services.....	159,360	116,387	115,381	8,635,135	115,105	7,257,189	99,105	2,908,247	17,282	84,843	101,077	288,529
Lodging services.....	14,066	9,932	9,684	560,181	9,665	450,995	6,150	61,188	3,782	29,995	9,353	74,125
Personal services.....	32,574	22,966	22,887	934,939	22,887	707,222	19,329	180,287	3,637	6,464	21,183	48,899
Laundries, laundry services, and cleaning and dyeing plants.....	12,853	9,331	9,311	439,114	9,311	333,175	7,227	59,306	2,104	4,267	8,994	27,125
Beauty and barber shops, including schools.....	12,190	8,051	7,992	163,938	7,992	144,384	6,990	43,320	1,061	1,357	7,198	4,705
Other personal services.....	7,531	5,584	5,584	331,887	5,584	229,663	5,112	77,661	472	840	4,991	17,069
Business services.....	14,271	8,578	8,519	633,659	8,420	420,505	7,144	110,677	1,434	5,776	6,965	22,710
Automotive services.....	19,223	13,374	13,334	691,053	13,256	334,264	11,631	102,007	1,743	5,355	11,610	26,597
Automobile repair shops.....	16,371	11,847	11,847	588,596	11,769	247,981	10,496	89,804	1,351	2,540	10,378	11,436
Other automotive services.....	2,852	1,527	1,487	102,457	1,487	86,283	1,135	12,203	392	2,815	1,232	15,161
Repair services, except automotive.....	10,584	6,834	6,815	257,175	6,794	131,421	5,888	52,198	946	1,416	6,070	5,923
Recreational services.....	13,227	8,409	8,309	536,397	8,289	425,369	5,491	70,395	2,918	22,845	6,778	39,135
Medical and other health services.....	18,361	16,315	16,216	1,800,775	16,216	1,726,673	15,467	935,544	848	4,923	14,453	32,169
Offices of physicians, surgeons, and oculists.....	10,667	9,536	9,456	1,112,198	9,456	1,096,627	9,331	674,451	205	913	8,403	16,408
Other medical and health services.....	7,692	6,779	6,760	688,577	6,760	630,046	6,136	261,093	643	4,010	6,050	15,761
Legal services.....	19,950	17,241	17,020	1,696,190	17,020	1,673,254	16,489	943,865	752	1,935	13,628	20,459
Engineering and architectural services.....	6,058	4,644	4,624	681,265	4,605	567,298	4,059	156,500	585	3,637	3,748	7,281
Accounting, auditing, and bookkeeping services.....	8,076	6,225	6,128	729,662	6,128	718,062	5,984	260,826	241	1,150	5,841	9,358
Other services.....	2,970	1,869	1,845	113,836	1,825	102,126	1,473	34,760	396	1,347	1,448	1,873
Nature of business not allocable.....	8,242	3,033	2,955	106,201	2,897	76,017	2,356	30,611	677	2,675	1,592	2,390

NOTE: See text for explanatory statements and "Description of the Business" of the companies.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 16.—PARTNERSHIPS WITHOUT EMPLOYEES: REPORTING PATTERNS OF BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS, AND DEPRECIATION BY SELECTED INDUSTRIES

Selected industries	Total number of partnerships with and without employees	Partnerships with and without net profit										
		Partnerships without employees										
		Number of partnerships	Reporting patterns									
			Business receipts		Gross profit		Net profit		Net loss		Depreciation	
			Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Industries, total.....	940,560	343,464	318,796	5,594,687	313,599	3,088,584	251,625	1,504,414	91,839	260,783	221,657	426,564
Agriculture, forestry, and fisheries.....	136,306	46,225	40,072	495,643	39,754	365,374	35,554	162,371	10,671	25,508	26,448	35,327
Farms.....	126,189	43,735	37,843	442,462	37,586	337,988	33,886	150,764	9,849	23,392	24,770	33,366
Other agriculture, forestry, and fisheries.....	10,117	2,490	2,229	53,181	2,168	27,386	1,668	11,607	822	2,116	1,678	1,961
Mining.....	15,697	4,767	2,978	60,709	2,841	38,686	1,960	9,902	2,807	43,462	3,026	7,525
Crude petroleum and natural gas.....	10,842	3,443	2,201	37,509	2,084	27,231	1,371	6,159	2,072	40,417	2,194	4,774
Other mining, including quarrying.....	4,855	1,324	777	23,200	757	11,455	589	3,743	735	3,045	832	2,751
Construction.....	62,451	12,303	11,557	458,676	11,422	158,391	10,304	97,640	1,999	10,639	7,690	11,379
General contractors.....	17,795	3,029	2,606	263,956	2,552	61,450	2,265	40,514	764	9,429	1,637	4,400
Special trade contractors.....	40,856	8,303	8,061	170,428	7,980	86,992	7,266	49,466	1,037	1,095	5,481	6,396
Other construction.....	3,800	971	890	24,292	890	9,949	773	7,660	198	115	572	583
Manufacturing.....	47,183	5,966	5,098	137,963	4,902	60,427	3,878	24,765	2,088	4,254	3,915	4,955
Food and kindred products, including beverages.....	6,992	504	385	17,600	385	5,635	383	2,098	(1)	(1)	285	408
Apparel and other finished products made from fabrics and similar materials.....	4,082	187	167	17,270	167	4,570	187	2,649	-	-	(1)	(1)
Lumber and wood products, except furniture.....	8,409	1,281	1,065	29,865	1,045	13,887	841	3,939	440	1,174	908	1,771
Printing, publishing, and allied industries.....	6,538	1,147	1,088	15,776	1,049	9,841	775	5,269	372	776	672	761
Machinery, except electrical, and transportation equipment.....	4,384	588	549	7,690	529	5,045	411	2,829	177	191	489	784
Other manufacturing.....	16,778	2,259	1,844	49,762	1,727	21,449	1,281	7,981	978	1,877	1,418	936
Transportation, communication, water supply, and sanitary services.....	17,638	5,618	5,365	81,857	5,363	68,277	4,142	21,253	1,476	5,925	4,422	9,714
Motor freight transportation and warehousing.....	12,055	3,626	3,470	56,246	3,469	47,164	2,681	14,593	945	1,305	3,037	7,044
Other transportation, communication, water supply and sanitary services.....	5,583	1,992	1,895	25,611	1,894	21,113	1,461	6,660	531	4,620	1,385	2,670
Wholesale and retail trade.....	291,053	60,327	58,625	2,360,158	56,763	540,352	47,063	264,195	13,264	21,693	39,787	27,739
Wholesale trade.....	40,572	10,529	9,956	708,338	9,622	143,424	8,300	77,692	2,229	7,076	5,520	5,859
Groceries and related products.....	7,083	1,115	1,094	135,600	1,094	16,903	855	7,222	260	895	862	946
Other wholesalers.....	33,489	9,414	8,862	572,738	8,528	126,521	7,445	70,470	1,969	6,181	4,658	4,913
Retail trade.....	238,451	45,379	44,372	1,556,061	43,060	373,041	35,729	173,651	9,650	12,727	32,358	20,862
Grocery stores, meat, fish, fruit, and vegetables markets.....	35,080	8,719	8,639	445,486	8,522	75,053	7,511	37,292	1,208	1,519	6,686	4,475
General merchandise.....	14,048	3,068	3,008	90,950	2,891	22,265	2,271	12,320	797	761	2,158	1,572
Apparel and accessories.....	15,674	2,461	2,460	66,765	2,402	21,933	1,850	9,598	611	538	1,727	571
Furniture, home furnishings, and equipment.....	14,885	2,301	2,126	51,561	2,087	16,771	1,490	7,436	811	886	1,629	1,061
Automotive dealers.....	14,736	2,586	2,467	129,383	2,252	22,036	1,655	9,051	931	1,780	1,444	1,107
Gasoline service stations.....	30,554	5,187	5,089	208,658	4,893	44,280	4,377	21,462	810	1,162	3,611	1,657
Eating and drinking places.....	47,409	7,417	7,161	152,436	7,121	62,131	6,159	25,665	1,258	1,760	5,562	4,164
Building materials.....	5,716	832	793	37,035	752	10,645	615	4,531	217	376	673	543
Hardware and farm equipment.....	10,516	1,803	1,764	73,007	1,725	18,126	1,469	7,877	334	539	1,316	850
Drug and proprietary stores.....	8,660	481	462	23,065	423	6,886	364	3,861	(1)	(1)	305	236
Other retail trade.....	41,173	10,524	10,403	277,715	9,992	72,915	7,968	34,558	2,556	3,276	7,247	4,626
Wholesale and retail trade not allocable.....	12,030	4,419	4,297	95,759	4,081	23,887	3,034	12,852	1,385	1,890	1,909	1,018
Finance, insurance, and real estate.....	202,630	160,076	151,086	1,318,427	148,865	1,290,406	112,889	648,580	47,187	119,753	105,961	262,364
Security and commodity brokers, dealers, exchanges, and services.....	2,959	1,725	1,359	39,943	1,332	39,943	1,170	29,602	555	1,200	(1)	(1)
Insurance agents, brokers, and services.....	12,608	4,065	4,006	51,943	4,006	43,594	3,667	23,126	398	534	1,511	690
Real estate operators (except developers) and lessors.....	132,231	109,184	107,410	920,367	107,265	918,600	77,468	354,626	31,716	73,678	95,723	250,451
Real estate agents, brokers, and managers.....	4,198	1,837	1,867	29,894	1,867	25,455	1,613	13,507	274	75	1,007	612
Other finance, insurance, and real estate.....	50,634	43,215	36,444	276,325	34,395	262,814	28,971	227,719	14,244	44,266	7,627	10,518
Services.....	159,360	42,973	40,337	646,157	40,052	540,825	32,416	257,966	10,557	25,818	28,972	66,271
Lodging services.....	14,066	4,134	3,643	36,279	3,620	29,116	2,323	6,594	1,811	4,821	3,570	7,156
Personal services.....	32,574	9,608	9,390	96,955	9,370	84,632	7,561	34,433	2,047	3,049	7,033	10,399
Laundries, laundry services, and cleaning and dyeing plants.....	12,853	3,522	3,385	38,604	3,365	34,857	2,146	7,839	1,376	2,555	2,895	8,052
Beauty and barber shops, including schools.....	12,190	4,139	4,078	28,786	4,078	27,545	3,782	17,543	357	269	2,808	878
Other personal services.....	7,531	1,947	1,927	29,565	1,927	22,230	1,633	9,051	314	225	1,330	1,469
Business services.....	14,271	5,693	5,023	80,681	4,964	70,158	3,908	28,047	1,785	5,818	3,522	28,858
Automotive services.....	19,223	5,849	5,691	96,233	5,631	58,342	5,045	26,730	804	1,270	4,420	8,179
Automobile repair shops.....	16,371	4,524	4,524	75,670	4,484	39,625	4,131	21,896	393	469	3,467	1,928
Other automotive services.....	2,852	1,325	1,167	20,663	1,147	18,717	914	4,834	411	801	953	6,251
Repair services, except automotive.....	10,584	3,750	3,731	34,666	3,632	23,974	2,985	13,303	765	551	2,558	1,052
Recreational services.....	13,227	4,818	4,231	83,516	4,209	77,198	2,655	17,992	2,163	9,067	3,193	7,464
Medical and other health services.....	18,361	2,046	1,986	64,969	1,985	62,958	1,827	48,886	219	220	1,125	1,093
Offices of physicians, surgeons, and oculists.....	10,669	1,133	1,093	45,750	1,092	45,393	1,033	38,049	(1)	(1)	473	368
Other medical and health services.....	7,692	913	893	19,219	893	17,565	794	10,837	119	104	652	725
Legal services.....	19,950	2,709	2,533	60,703	2,533	58,680	2,358	37,256	351	399	1,275	899
Engineering and architectural services.....	6,058	1,414	1,297	45,445	1,296	34,708	1,058	18,124	356	406	602	169
Accounting, auditing, and bookkeeping services.....	8,076	1,851	1,791	31,086	1,790	29,990	1,734	20,691	(1)	(1)	1,102	665
Other services.....	2,970	1,101	1,021	15,624	1,022	11,069	962	5,910	139	153	572	337
Nature of business not allocable.....	8,242	5,209	3,678	35,097	3,637	25,846	3,419	17,742	1,790	3,731	1,436	1,290

1 No reliable estimate of the sampling variability can be obtained from the data.

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES

Item	Industry										
	All industries	Agriculture, forestry, and fisheries			Mining			Construction			
		Total agriculture, forestry, and fisheries	Farms	Other agriculture, forestry, and fisheries	Total mining	Crude petroleum and natural gas	Other mining	Total construction	General contractors	Special trade contractors	Other construction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships.....	940,560	136,306	126,189	10,117	15,697	10,842	4,855	62,451	17,795	40,856	3,800
Number of partners.....	2,675,897	335,006	310,925	24,081	99,360	84,437	14,903	140,039	41,739	89,904	8,396
(Thousand dollars)											
Total receipts.....	74,307,629	4,454,405	3,725,295	729,110	1,048,288	633,165	415,123	6,663,365	3,863,179	2,636,968	163,218
Business receipts.....	72,771,424	4,352,068	3,632,247	719,821	1,006,936	596,183	410,753	6,583,633	3,802,793	2,618,947	161,893
Income from other partnerships, etc.....	62,958	5,511	4,866	645	452	439	13	14,918	13,918	647	353
Nonqualifying dividends.....	7,646	775	603	172	88	73	15	27	19	8	-
Interest.....	327,904	11,065	10,048	1,017	3,600	3,264	336	5,151	3,194	1,703	254
Rents.....	375,428	22,341	20,776	1,565	2,952	2,222	730	14,704	10,357	4,260	87
Royalties.....	52,498	8,767	8,743	24	9,802	9,681	121	66	43	23	-
Net farm profit.....	22,992	10,058	9,572	486	245	194	51	1,782	1,476	230	76
Net gain, sales other than capital assets.....	31,999	6,402	6,254	148	1,088	1,037	51	1,837	1,420	381	36
Other income.....	654,780	37,418	32,186	5,232	23,125	20,072	3,053	41,247	29,959	10,769	519
Total deductions.....	65,947,256	3,899,865	3,241,402	658,463	1,091,104	709,089	382,015	6,025,580	3,615,843	2,270,915	138,822
Cost of goods sold.....	43,441,533	1,198,314	804,227	394,087	487,924	302,831	185,093	4,587,492	2,913,586	1,571,985	101,921
Salaries and wages.....	6,768,153	457,105	398,668	58,437	57,618	22,519	35,099	398,903	154,504	235,987	8,412
Payments to partners.....	1,025,447	37,587	28,311	9,276	17,921	12,567	5,354	92,573	37,056	50,803	4,714
Rent paid.....	1,270,918	109,364	103,817	5,547	8,310	4,357	3,953	28,341	11,683	15,508	1,150
Interest paid.....	830,816	91,483	85,225	6,258	16,221	12,068	4,153	29,084	18,348	10,007	729
Taxes.....	1,337,104	110,552	103,950	6,602	26,071	17,800	8,271	85,583	41,727	41,992	1,864
Casualty losses.....	15,396	2,919	2,467	452	140	75	65	558	381	64	113
Bad debts.....	142,259	2,826	934	1,892	3,356	2,915	441	8,310	1,927	6,288	95
Repairs.....	641,245	156,577	140,810	15,767	21,304	8,384	12,920	58,095	34,526	21,485	2,084
Depreciation.....	2,083,506	330,789	301,786	29,003	103,367	69,359	34,008	168,022	100,881	62,491	4,650
Amortization.....	61,744	3,332	644	2,688	2,085	777	1,308	3,890	3,266	616	8
Net farm loss.....	13,760	1,114	894	220	1,012	891	121	810	348	430	32
Net loss from other partnerships, etc.....	17,294	2,775	2,481	294	2,365	2,359	6	2,418	2,113	133	172
Net loss, sales other than capital assets.....	24,753	2,803	2,617	186	3,179	2,591	588	3,457	3,342	114	1
Other deductions.....	8,273,128	1,392,325	1,264,571	127,754	340,231	249,596	90,635	558,044	292,155	253,012	12,877
Additional items:											
Gross profit (less loss).....	29,329,891	3,153,754	2,828,020	325,734	519,012	293,352	225,660	1,996,141	889,207	1,046,962	59,972
Net profit (less loss).....	8,360,373	554,540	483,893	70,647	142,816	175,924	33,108	637,785	247,336	366,053	24,394
Net short-term capital gain (less loss).....	17,473	892	721	171	412	407	5	101	46	112	259
Net long-term capital gain (less loss).....	627,184	90,628	84,619	6,009	33,888	31,604	2,284	9,598	7,876	1,472	250
Net gain under section 1231 (less loss).....	194,887	46,741	43,887	2,854	10,906	7,829	3,077	3,173	1,731	906	536
Qualifying dividends.....	69,253	2,194	2,145	49	555	518	37	390	295	92	3
Inventory, beginning-of-year.....	5,089,405	298,961	264,769	34,192	9,806	964	8,842	278,425	157,189	111,604	9,632
Inventory, end-of-year.....	5,111,553	273,427	243,824	29,603	8,748	1,205	7,543	237,369	122,094	106,150	9,125
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships.....	739,428	103,876	96,380	7,496	8,400	5,284	3,116	52,944	14,301	35,608	3,035
Number of partners.....	2,043,402	254,272	236,859	17,413	53,184	44,515	8,669	117,899	33,200	78,090	6,609
(Thousand dollars)											
Total receipts.....	66,193,449	3,617,140	3,014,924	602,216	743,074	391,491	351,583	5,712,514	3,202,274	2,367,124	143,116
Business receipts.....	64,874,786	3,538,597	2,943,376	595,221	721,616	373,399	348,217	5,642,037	3,149,102	2,351,077	141,858
Income from other partnerships, etc.....	58,500	3,878	3,239	639	289	276	13	14,419	13,422	644	353
Nonqualifying dividends.....	6,395	621	449	172	64	49	15	25	17	8	-
Interest.....	295,792	8,388	7,569	819	1,428	1,173	255	4,135	2,218	1,664	253
Rents.....	298,923	17,562	16,455	1,107	1,367	797	570	12,718	8,766	3,866	86
Royalties.....	43,882	7,509	7,485	24	6,437	6,356	81	56	34	22	-
Net farm profit.....	20,732	9,921	9,435	486	245	194	51	1,507	1,201	230	76
Net gain, sales other than capital assets.....	28,998	6,134	6,000	134	727	676	51	1,504	1,249	255	-
Other income.....	565,441	24,530	20,916	3,614	10,901	8,571	2,330	36,113	26,265	9,358	490
Total deductions.....	56,820,160	2,888,546	2,368,366	520,180	628,726	320,699	308,027	4,998,981	2,901,680	1,980,996	116,305
Cost of goods sold.....	38,402,311	910,449	586,671	323,778	310,354	157,464	152,890	3,821,513	2,348,530	1,384,432	88,551
Salaries and wages.....	5,957,362	333,330	285,005	48,325	40,479	11,319	29,160	344,024	129,146	208,951	5,927
Payments to partners.....	739,858	23,255	17,286	5,969	7,786	4,606	3,180	59,003	25,054	31,629	2,320
Rent paid.....	1,087,197	81,116	76,924	4,192	4,569	1,648	2,921	22,556	9,392	12,229	935
Interest paid.....	530,533	55,069	50,842	4,227	6,366	3,471	2,895	20,423	11,800	7,965	658
Taxes.....	1,101,520	84,317	79,056	5,261	16,787	10,235	6,552	71,118	32,689	36,895	1,534
Casualty losses.....	6,386	903	797	106	130	68	62	208	159	44	5
Bad debts.....	113,808	2,292	754	1,538	767	376	391	7,193	1,609	5,516	68
Repairs.....	503,390	117,649	105,748	11,901	14,304	4,047	10,257	47,828	27,605	18,287	1,936
Depreciation.....	1,539,015	235,818	214,778	21,040	59,997	34,163	25,834	136,189	80,678	51,774	3,737
Amortization.....	42,589	1,583	498	1,085	584	307	277	2,744	2,210	531	3
Net farm loss.....	8,987	305	153	152	110	109	1	535	288	215	32
Net loss from other partnerships, etc.....	5,387	567	253	294	231	225	6	919	662	114	143
Net loss, sales other than capital assets.....	6,079	1,114	957	157	236	226	10	316	273	42	1
Other deductions.....	6,775,738	1,040,799	948,644	92,155	166,026	92,435	73,591	464,412	231,585	222,372	10,455
Additional items:											
Gross profit.....	26,472,475	2,628,148	2,356,705	271,443	411,262	215,935	195,327	1,820,524	800,572	966,645	53,307
Net profit.....	9,373,289	728,594	646,558	82,036	114,348	70,792	43,556	713,533	300,594	386,128	26,811
Net short-term capital gain (less loss).....	9,695	972	912	60	54	50	4	107	8	156	357
Net long-term capital gain (less loss).....	334,887	48,095	45,613	2,482	5,159	3,287	1,872	4,988	3,427	1,285	276
Net gain under section 1231 (less loss).....	109,545	28,412	26,716	1,696	5,496	3,626	1,870	5,031	2,231	2,308	492
Qualifying dividends.....	33,997	814	765	49	299	285	14	342	249	91	2
Inventory, beginning-of-year.....	4,353,387	219,628	192,548	27,080	8,498	810	7,688	238,053	132,457	96,294	9,302
Inventory, end-of-year.....	4,421,620	208,134	186,219	21,915	7,317	1,106	6,211	197,223	94,371	93,820	9,032
Footnotes at end of table. See text for explanatory statements and documents.											

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Industry—Continued									
	Manufacturing							Transportation, communication, water supply, and sanitary services		
	Total manufacturing	Food and kindred products, including beverages	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical and transportation equipment	Other manufacturing	Total transportation, communication, water supply, and sanitary services	Motor freight transportation and warehousing	Other transportation, communication, water supply, and sanitary services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships.....	47,183	6,992	4,082	8,409	6,538	4,384	16,778	17,638	12,055	5,583
Number of partners.....	116,102	18,283	10,639	19,824	15,829	10,157	41,370	40,593	26,577	14,016
(Thousand dollars)										
Total receipts.....	7,424,192	2,028,424	984,540	802,581	509,897	454,451	2,644,299	1,013,882	704,496	309,386
Business receipts.....	7,372,219	2,016,144	980,632	794,409	507,538	450,034	2,623,462	1,000,332	694,972	305,360
Income from other partnerships, etc.....	1,617	104	162	221	38	9	1,229	501	17	484
Nonqualifying dividends.....	88	20	3	36	3	-	26	125	123	2
Interest.....	5,906	1,099	374	1,727	180	385	2,141	975	726	249
Rents.....	12,033	3,053	605	1,388	870	2,106	4,011	4,001	3,326	675
Royalties.....	1,756	14	40	15	-	273	1,414	1	1	-
Net farm profit.....	892	445	-	242	-	32	173	354	284	70
Net gain, sales other than capital assets..	1,114	69	-	313	40	108	584	527	508	19
Other income.....	28,567	7,476	2,870	4,230	1,228	1,504	11,259	7,066	4,539	2,527
Total deductions.....	6,821,918	1,922,166	919,111	757,472	432,872	389,840	2,400,457	884,956	622,710	262,246
Cost of goods sold.....	5,050,843	1,499,650	738,826	528,738	256,868	263,657	1,763,104	198,500	122,263	76,237
Salaries and wages.....	517,973	154,532	49,412	55,916	57,542	32,491	168,080	212,189	147,401	64,788
Payments to partners.....	106,195	16,581	12,028	8,600	13,719	11,248	44,019	18,727	12,489	6,238
Rent paid.....	75,226	12,312	14,001	4,370	9,305	5,176	30,062	18,025	11,180	6,845
Interest paid.....	28,881	6,400	3,052	5,540	1,809	2,102	9,978	7,723	5,667	2,056
Taxes.....	112,216	21,798	16,802	14,942	8,522	8,550	41,602	34,286	27,292	6,994
Casualty losses.....	1,138	95	82	428	13	23	497	411	31	100
Bad debts.....	14,310	2,156	1,366	1,835	1,051	6,616	1,359	598	761	100
Repairs.....	53,080	14,137	2,003	14,526	3,301	2,934	16,179	40,067	31,692	8,375
Depreciation.....	167,129	40,131	6,900	33,872	15,280	15,836	55,110	76,160	58,006	18,154
Amortization.....	1,816	159	64	544	198	77	774	483	178	305
Net farm loss.....	1,066	441	8	489	11	50	67	682	541	141
Net loss from other partnerships, etc.....	704	290	1	323	2	2	86	80	24	56
Net loss, sales other than capital assets..	1,694	610	478	52	218	16	320	361	241	120
Other deductions.....	689,647	152,874	74,088	87,297	64,798	46,627	263,963	275,903	204,827	71,076
Additional items:										
Gross profit (less loss).....	2,321,376	516,494	241,806	265,671	250,670	186,377	860,358	801,832	572,709	229,123
Net profit (less loss).....	602,274	106,258	65,429	45,109	77,025	64,611	243,842	128,926	81,786	47,140
Net short-term capital gain (less loss)....	395	27	29	47	37	12	281	87	40	47
Net long-term capital gain (less loss).....	25,451	10,447	174	6,870	783	3,217	3,961	3,876	2,274	1,602
Net gain under section 1231 (less loss)....	15,265	1,588	574	8,488	190	1,813	2,612	4,826	557	4,269
Qualifying dividends.....	991	108	150	133	250	13	337	240	218	22
Inventory, beginning-of-year.....	561,017	92,900	93,951	67,059	18,415	32,423	256,269	4,881	2,267	2,614
Inventory, end-of-year.....	570,743	93,306	92,820	75,024	19,077	33,532	256,984	3,917	1,807	2,110
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships.....	37,898	5,843	3,581	6,527	5,379	3,657	12,911	13,786	9,529	4,257
Number of partners.....	92,951	15,286	9,286	15,222	12,669	8,485	32,003	31,788	20,989	10,799
(Thousand dollars)										
Total receipts.....	6,608,613	1,831,401	913,198	609,578	478,247	404,513	2,371,676	898,273	623,524	274,749
Business receipts.....	6,567,029	1,820,678	909,448	603,639	475,940	402,486	2,354,838	887,812	615,617	272,195
Income from other partnerships, etc.....	1,571	104	16	190	38	-	1,223	501	17	484
Nonqualifying dividends.....	48	20	1	1	3	-	23	125	123	2
Interest.....	5,299	1,046	341	1,465	177	308	1,962	663	423	240
Rents.....	9,258	2,634	593	1,136	860	557	3,478	3,113	2,574	539
Royalties.....	1,257	14	40	5	-	81	1,117	1	1	-
Net farm profit.....	738	445	-	135	-	32	126	341	271	70
Net gain, sales other than capital assets..	1,080	60	-	313	37	93	577	416	400	16
Other income.....	22,333	6,400	2,759	2,694	1,192	956	8,332	5,301	4,098	1,203
Total deductions.....	5,945,486	1,717,281	843,690	547,395	393,442	335,987	2,107,691	753,396	533,755	219,641
Cost of goods sold.....	4,440,512	1,346,353	685,849	376,334	240,499	232,410	1,559,067	169,511	108,523	60,988
Salaries and wages.....	454,090	137,336	42,389	45,711	52,141	28,195	148,318	189,631	132,116	57,515
Payments to partners.....	79,142	13,135	9,012	4,835	10,641	7,068	34,451	12,894	8,282	4,612
Rent paid.....	64,258	10,024	12,616	2,947	8,270	4,490	25,911	15,639	9,918	5,721
Interest paid.....	22,016	5,329	2,587	3,623	1,594	1,456	7,427	5,941	4,332	1,609
Taxes.....	96,689	19,188	15,048	11,256	7,922	7,379	35,896	29,406	23,414	5,992
Casualty losses.....	546	90	82	184	13	23	154	159	107	52
Bad debts.....	11,987	1,949	1,105	1,614	1,111	786	5,422	1,094	511	563
Repairs.....	44,279	12,341	1,874	11,603	3,010	2,163	13,288	34,005	26,690	7,315
Depreciation.....	138,509	34,890	6,313	24,209	13,973	12,835	46,289	62,357	47,422	14,935
Amortization.....	1,399	127	64	311	118	62	717	465	168	297
Net farm loss.....	796	387	8	273	11	50	67	371	230	141
Net loss from other partnerships, etc.....	179	78	1	10	2	2	86	80	24	56
Net loss, sales other than capital assets..	726	562	10	11	50	16	77	287	167	120
Other deductions.....	590,358	135,492	66,732	64,474	54,087	39,052	230,521	231,556	171,851	59,705
Additional items:										
Gross profit.....	2,126,517	474,325	223,599	227,305	235,441	170,076	795,771	718,301	507,094	211,207
Net profit.....	663,127	114,120	69,508	62,183	84,805	68,526	263,985	144,877	89,769	55,108
Net short-term capital gain (less loss)....	281	20	310	9	23	13	226	48	28	20
Net long-term capital gain (less loss).....	19,165	10,135	165	1,949	784	3,194	2,938	1,846	1,272	574
Net gain under section 1231 (less loss)....	7,114	1,532	554	2,967	201	618	1,242	611	464	147
Qualifying dividends.....	771	105	118	5	221	13	309	238	216	22
Inventory, beginning-of-year.....	463,897	83,073	83,479	42,730	16,635	26,260	211,720	3,319	1,820	1,499
Inventory, end-of-year.....	473,300	85,988	82,831	49,650	16,989	26,881	210,961	2,801	1,304	1,497

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data."

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued												
Item	Industry—Continued											
	Total wholesale and retail trade	Wholesale trade			Wholesale and retail trade							
		Total wholesale trade	Groceries and related products	Other wholesale trade	Total retail trade	Grocery stores, meat, fish, fruit and vegetable markets	General merchandise	Apparel and accessories	Furniture, home furnishings and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Number of partnerships.....	291,053	40,572	7,083	33,489	238,451	35,080	14,048	15,674	14,885	14,736	30,554	47,409
Number of partners.....	659,866	98,973	17,477	81,496	533,157	78,782	32,934	35,626	35,306	32,767	64,103	105,446
(Thousand dollars)												
Total receipts.....	39,416,044	12,854,708	3,349,035	9,505,673	25,040,435	5,402,107	1,392,456	1,542,581	1,488,835	3,761,017	2,467,432	2,383,380
Business receipts.....	39,002,533	12,711,942	3,329,805	9,382,137	24,786,856	5,379,376	1,374,262	1,516,738	1,464,407	3,705,525	2,455,588	2,356,376
Income from other partnerships, etc.....	6,806	3,086	457	2,629	3,365	1,079	301	39	217	388	103	51
Nonqualifying dividends.....	1,312	247	33	214	911	404	80	88	104	115	20	8
Interest.....	31,723	7,322	706	6,616	23,145	1,005	1,801	1,369	3,151	5,946	558	418
Rents.....	70,122	16,622	2,414	14,208	49,463	8,409	3,326	4,586	3,231	5,074	548	7,217
Royalties.....	5,402	1,692	71	1,621	2,242	95	53	—	227	71	321	1,044
Net farm profit.....	6,853	2,552	130	2,422	3,440	239	647	1	174	455	187	38
Net gain, sales other than capital assets.....	5,750	3,409	111	3,298	1,980	373	242	7	47	179	189	212
Other income.....	285,543	107,836	15,308	92,528	169,033	11,127	11,744	19,753	17,277	43,264	4,968	18,016
Total deductions.....	37,125,674	12,267,955	3,236,500	9,031,455	23,428,455	5,145,770	1,291,350	1,412,285	1,367,255	3,672,629	2,308,947	2,153,623
Cost of goods sold.....	30,252,983	10,618,177	2,876,527	7,741,650	18,484,372	4,457,921	1,001,373	1,017,236	983,948	3,181,258	1,901,786	1,248,762
Salaries and wages.....	2,474,927	571,961	140,769	431,192	1,805,893	254,388	103,817	137,776	131,593	163,534	139,620	369,419
Payments to partners.....	395,508	89,900	16,890	73,010	290,864	32,058	17,265	26,962	24,551	32,150	27,589	33,233
Rent paid.....	529,432	72,315	11,787	60,528	438,748	53,923	22,898	57,437	33,576	26,007	51,598	77,583
Interest paid.....	124,968	34,208	4,687	29,521	85,150	8,343	4,607	5,134	6,874	20,433	4,369	12,693
Taxes.....	435,077	95,882	14,776	81,106	316,165	49,127	18,525	19,551	20,131	23,440	29,925	64,405
Casualty losses.....	5,422	919	49	870	4,329	334	575	147	197	219	274	1,008
Bad debts.....	77,341	20,089	3,886	16,203	52,723	3,666	2,826	4,665	8,078	9,692	4,121	1,104
Repairs.....	127,461	28,256	6,472	21,784	93,247	15,393	3,930	4,044	5,455	9,983	5,275	25,421
Depreciation.....	405,782	95,028	18,823	76,205	292,453	47,848	21,086	14,794	17,720	19,871	20,747	65,536
Amortization.....	4,969	1,147	342	805	3,751	270	285	441	265	417	88	1,076
Net farm loss.....	4,249	1,965	475	1,490	2,258	309	284	144	40	368	214	167
Net loss from other partnerships, etc.....	1,755	668	43	625	1,075	160	4	9	138	18	356	299
Net loss, sales other than capital assets.....	4,261	1,316	645	671	2,803	477	576	153	180	103	138	675
Other deductions.....	2,281,539	636,124	140,329	495,795	1,554,624	221,553	93,299	123,792	134,509	185,136	122,847	252,242
Additional items:												
Gross profit (less loss).....	8,749,550	2,093,765	453,278	1,640,487	6,302,484	921,455	372,889	499,502	480,459	524,267	553,802	1,107,614
Net profit (less loss).....	2,290,370	586,753	112,535	474,218	1,611,980	256,337	101,106	130,296	121,580	88,388	158,485	229,757
Net short-term capital gain (less loss).....	963	109	18	91	835	157	27	210	23	368	112	269
Net long-term capital gain (less loss).....	52,060	19,931	1,528	18,403	31,034	6,130	2,191	1,768	2,095	2,528	1,949	6,116
Net gain under section 1231 (less loss).....	20,100	3,835	576	3,259	14,148	1,104	1,769	829	1,222	2,246	1,502	1,555
Qualifying dividends.....	3,413	1,243	263	980	2,028	402	315	119	59	147	105	279
Inventory, beginning-of-year.....	3,812,539	929,002	123,889	805,113	2,729,562	261,553	249,169	358,598	247,075	335,912	94,107	60,768
Inventory, end-of-year.....	3,889,870	920,619	122,079	798,540	2,813,780	269,646	260,783	363,082	250,005	389,005	96,702	60,355
PARTNERSHIPS WITH NET PROFIT												
Number of partnerships.....	239,575	34,392	6,065	28,327	195,737	30,853	11,774	13,252	11,833	10,654	25,283	38,105
Number of partners.....	543,345	84,477	15,094	69,383	437,008	69,025	27,928	30,293	28,601	23,611	52,947	83,377
(Thousand dollars)												
Total receipts.....	35,662,167	11,860,627	3,122,144	8,738,483	22,423,898	5,000,792	1,289,976	1,419,477	1,336,023	3,064,319	2,208,132	2,095,277
Business receipts.....	35,293,247	11,732,368	3,104,301	8,628,067	22,199,029	4,980,978	1,273,426	1,395,399	1,314,159	3,018,474	2,197,777	2,071,255
Income from other partnerships, etc.....	6,348	2,999	457	2,542	3,001	969	301	39	192	302	88	51
Nonqualifying dividends.....	1,259	228	23	205	877	387	79	88	104	115	20	7
Interest.....	28,172	6,713	647	6,066	20,392	892	1,636	1,246	2,807	4,510	530	381
Rents.....	62,919	15,288	2,223	13,065	43,876	7,816	2,870	4,366	2,958	3,999	4,863	6,119
Royalties.....	4,308	697	71	626	2,143	92	40	—	227	66	253	1,042
Net farm profit.....	5,513	1,328	130	1,198	3,324	239	643	1	174	448	187	35
Net gain, sales other than capital assets.....	4,509	2,347	110	2,237	1,801	293	242	7	46	159	187	212
Other income.....	255,892	98,659	14,182	84,477	149,455	9,126	10,739	18,331	15,356	36,246	4,227	16,175
Total deductions.....	33,203,948	11,233,065	3,003,509	8,229,556	20,692,225	4,731,595	1,183,084	1,281,991	1,204,692	2,957,295	2,039,291	1,843,689
Cost of goods sold.....	27,258,314	9,767,682	2,678,767	7,088,915	16,454,267	4,115,148	925,209	928,907	875,708	2,575,801	1,694,649	1,092,155
Salaries and wages.....	2,187,812	519,211	129,396	389,815	1,581,415	231,780	93,927	124,919	115,224	129,327	120,220	315,133
Payments to partners.....	289,297	70,762	13,539	57,223	208,395	24,037	13,340	20,869	18,796	21,978	16,521	20,020
Rent paid.....	461,367	64,826	10,606	54,220	380,347	48,182	20,407	51,129	28,295	20,257	45,653	64,571
Interest paid.....	98,469	28,297	3,845	24,452	66,212	7,011	3,805	4,592	5,426	15,019	3,539	9,079
Taxes.....	386,946	86,367	13,351	73,016	279,253	44,529	16,756	17,792	17,561	18,517	26,894	55,038
Casualty losses.....	2,541	408	49	359	2,116	283	292	144	172	139	187	543
Bad debts.....	62,671	16,702	3,465	13,237	42,485	3,085	2,284	4,160	6,899	7,068	3,160	844
Repairs.....	109,905	24,938	5,900	19,038	79,760	13,953	3,559	3,665	4,722	8,064	4,678	20,517
Depreciation.....	349,403	82,896	17,072	65,824	250,913	43,508	19,231	13,237	15,532	16,134	18,224	52,041
Amortization.....	4,231	1,016	269	747	3,144	259	170	404	262	332	88	785
Net farm loss.....	3,544	1,746	404	1,342	1,772	222	216	136	40	253	105	154
Net loss from other partnerships, etc.....	1,111	491	28	463	608	64	4	9	130	11	93	231
Net loss, sales other than capital assets.....	1,532	281	61	220	1,218	282	64	153	88	17	30	344
Other deductions.....	1,986,805	567,442	126,797	440,685	1,340,320	199,252	83,820	111,875	115,837	144,378	105,250	212,234
Additional items:												
Gross profit.....	8,034,933	1,964,686	425,534	1,539,152	5,744,762	865,830	348,217	466,492	438,451	442,673	503,128	979,100
Net profit.....	2,458,219	627,562	118,635	508,927	1,731,673	269,197	106,892	137,486	131,331	107,024	168,841	251,588
Net short-term capital gain (less loss).....	774	97	18	79	657	324	37	237	33	54	86	104
Net long-term capital gain (less loss).....	34,386	12,705	795	11,910	20,870	3,571	2,162	1,016	1,314	1,609	1,290	3,722
Net gain under section 1231 (less loss).....	16,186	1,612	263	1,349	12,482	1,112	1,485	809	906	1,658	1,633	1,295
Qualifying dividends.....	3,014	1,064	211	853	1,822	399	277	109	59	120	33	260
Inventory, beginning-of-year.....	3,310,541	821,027	113,812	707,215	2,357,587	233,305	225,985	318,172	211,171	259,765	81,677	53,589
Inventory, end-of-year.....	3,422,730	827,311	113,085	714,226	2,459,192	241,789	237,792	326,938	217,977	312,992	85,254	52,804
Footnotes at end of table. See text for explanatory statements and abbreviations.												

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Industry—Continued										
	Wholesale and retail trade—Continued					Finance, insurance, and real estate					
	Retail trade—Continued				Wholesale and retail trade not allocable	Total finance, insurance, and real estate	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and services	Real estate operators (except developers) and lessors	Real estate agents, brokers, and managers	Other finance, insurance, and real estate
	Building materials	Hardware and farm equipment	Drug and proprietary stores	Other retail trade							
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships.....	5,716	10,516	8,660	41,173	12,030	202,630	2,959	12,608	132,231	4,198	50,634
Number of partners.....	14,013	24,142	19,784	90,254	27,736	851,816	23,479	32,149	469,105	9,693	317,390
(Thousand dollars)											
Total receipts.....	930,023	1,316,303	1,147,767	3,208,534	1,520,901	4,696,220	1,163,112	611,189	1,965,093	166,540	790,286
Business receipts.....	918,518	1,297,112	1,140,797	3,178,157	1,503,735	4,031,113	976,173	595,575	1,746,028	151,992	561,345
Income from other partnerships, etc.....	226	288	111	562	355	23,172	3,389	133	8,580	-	11,070
Nonqualifying dividends.....	5	29	6	52	154	4,994	1,260	141	140	2	3,451
Interest.....	1,526	3,024	188	4,159	1,256	261,226	101,635	2,697	28,433	2,870	125,591
Rents.....	2,182	2,972	1,528	5,440	4,037	186,964	4,903	1,846	152,875	2,681	24,659
Royalties.....	86	152	2	191	1,468	23,961	865	24	6,110	19	16,943
Net farm profit.....	200	1,077	35	387	861	2,300	-	73	1,916	18	293
Net gain, sales other than capital assets.....	40	198	4	489	361	9,420	285	53	4,269	276	4,537
Other income.....	7,240	11,451	5,096	19,097	8,674	153,070	74,602	10,647	16,742	8,682	42,397
Total deductions.....	869,375	1,241,353	1,030,813	2,935,055	1,429,264	3,604,425	960,797	413,721	1,615,585	116,382	497,940
Cost of goods sold.....	679,392	1,010,872	767,113	2,234,711	1,150,434	142,333	633	84,685	10,202	15,478	31,335
Salaries and wages.....	73,544	82,834	116,078	233,290	97,073	745,572	435,581	121,299	92,405	27,197	69,090
Payments to partners.....	11,527	18,238	26,200	41,091	14,744	117,501	63,836	22,744	9,403	4,333	17,185
Rent paid.....	6,044	14,252	24,927	70,503	18,369	111,220	35,234	14,397	47,311	4,313	9,965
Interest paid.....	3,641	5,880	1,955	11,221	5,610	457,462	101,367	2,298	269,471	2,757	81,569
Taxes.....	12,303	15,584	17,739	45,435	23,030	357,387	33,230	7,429	289,727	2,708	24,293
Casualty losses.....	747	164	80	584	174	2,917	-	43	2,692	31	151
Bad debts.....	4,864	4,046	1,373	8,288	4,529	19,004	1,927	4,265	2,953	152	9,707
Repairs.....	2,691	3,183	3,140	14,732	5,958	107,679	2,763	1,166	98,267	1,030	4,453
Depreciation.....	11,451	13,290	12,520	47,590	18,301	473,777	9,040	7,794	432,954	3,957	20,032
Amortization.....	49	61	146	653	71	5,940	968	333	2,691	220	1,728
Net farm loss.....	19	395	43	275	26	3,197	-	143	1,903	147	1,004
Net loss from other partnerships, etc.....	8	-	2	81	12	3,875	436	-	1,129	158	2,152
Net loss, sales other than capital assets.....	26	17	137	321	142	7,192	806	324	1,678	-	4,384
Other deductions.....	63,069	72,537	59,360	226,280	90,791	1,049,369	274,976	146,801	352,799	53,901	220,892
Additional items:											
Gross profit (less loss).....	239,126	286,240	373,684	943,446	353,301	3,888,780	975,540	510,890	1,735,826	136,514	530,010
Net profit (less loss).....	60,648	74,950	116,954	273,479	91,637	1,091,795	202,315	197,468	349,508	50,158	292,346
Net short-term capital gain (less loss).....	90	23	39	141	19	14,176	13,146	290	3,883	174	4,829
Net long-term capital gain (less loss).....	731	597	754	6,175	1,095	382,040	103,542	988	127,391	1,470	148,649
Net gain under section 1231 (less loss).....	578	230	385	2,728	2,117	76,477	25	300	57,003	73	19,076
Qualifying dividends.....	90	78	69	365	142	59,902	11,018	362	18,487	64	29,971
Inventory, beginning-of-year.....	157,654	368,114	178,755	417,857	153,975	}	59,902	11,018	362	18,487	64
Inventory, end-of-year.....	153,237	359,177	183,978	427,810	155,471						
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships.....	4,573	8,527	7,616	33,267	9,446	145,653	2,171	11,636	93,263	3,563	35,020
Number of partners.....	11,167	19,667	17,475	72,917	21,860	599,270	17,344	29,859	324,974	8,302	218,791
(Thousand dollars)											
Total receipts.....	839,159	1,170,624	1,066,536	2,933,583	1,377,642	4,058,786	1,069,935	584,149	1,533,549	153,866	717,287
Business receipts.....	828,625	1,153,250	1,060,019	2,905,667	1,361,850	3,472,097	893,976	568,894	1,357,856	141,536	509,835
Income from other partnerships, etc.....	184	288	111	476	348	22,200	3,378	132	8,039	-	10,651
Nonqualifying dividends.....	4	16	6	51	154	4,016	564	141	129	2	3,180
Interest.....	1,425	2,828	185	3,952	1,067	240,093	96,840	2,643	24,236	2,784	113,590
Rents.....	2,111	2,798	1,378	4,598	3,755	147,895	4,884	1,508	119,533	2,587	19,383
Royalties.....	78	152	2	191	1,468	21,711	865	24	4,463	19	16,340
Net farm profit.....	183	1,064	35	315	861	1,989	-	73	1,682	18	216
Net gain, sales other than capital assets.....	38	188	4	425	361	8,861	281	53	4,147	244	4,136
Other income.....	6,511	10,040	4,796	17,908	7,778	139,924	69,147	10,681	13,464	6,676	39,956
Total deductions.....	773,700	1,089,534	945,621	2,641,733	1,278,658	2,722,761	847,662	384,157	1,023,670	102,078	365,194
Cost of goods sold.....	612,317	892,610	709,631	2,032,132	1,036,365	131,299	633	78,525	7,212	14,700	30,229
Salaries and wages.....	63,272	72,238	106,155	209,220	87,186	655,404	395,766	114,736	60,949	24,400	59,553
Payments to partners.....	8,907	13,102	20,041	30,784	10,140	88,879	51,428	17,699	5,140	2,286	12,326
Rent paid.....	5,225	11,995	22,279	62,354	16,194	90,123	31,464	13,588	32,913	3,653	8,505
Interest paid.....	2,967	4,797	1,550	8,427	3,960	275,856	87,630	1,962	140,124	2,073	44,067
Taxes.....	10,908	13,626	16,508	41,124	21,326	266,575	29,193	7,141	212,877	2,349	15,015
Casualty losses.....	47	115	90	144	17	821	-	43	655	31	92
Bad debts.....	3,407	3,533	1,264	6,781	3,484	13,900	1,760	3,864	433	129	7,714
Repairs.....	2,392	2,804	2,814	12,592	5,207	75,760	2,158	1,094	68,583	865	3,060
Depreciation.....	10,054	11,594	10,971	40,387	15,594	294,783	8,304	7,236	262,305	3,428	13,510
Amortization.....	28	61	141	614	71	4,345	844	303	1,634	220	1,344
Net farm loss.....	19	315	43	269	26	1,934	-	41	1,184	147	562
Net loss from other partnerships, etc.....	8	-	2	56	12	1,297	415	-	222	156	504
Net loss, sales other than capital assets.....	26	17	137	60	33	956	51	324	507	-	274
Other deductions.....	54,123	62,727	54,035	196,789	79,043	820,829	238,016	137,601	229,132	47,641	168,439
Additional items:											
Gross profit.....	216,308	260,640	350,388	873,535	325,485	3,340,798	893,343	490,369	1,350,644	126,836	479,706
Net profit.....	65,459	81,090	120,915	291,850	98,984	1,336,025	222,273	199,992	509,879	51,788	352,093
Net short-term capital gain (less loss).....	92	34	39	83	20	6,910	9,268	398	5,564	174	3,130
Net long-term capital gain (less loss).....	909	452	594	4,231	811	201,868	28,326	899	92,032	1,487	79,124
Net gain under section 1231 (less loss).....	523	169	418	2,474	2,092	33,079	33	382	20,117	23	12,524
Qualifying dividends.....	90	45	69	361	128	26,970	5,843	271	3,154	64	17,638
Inventory, beginning-of-year.....	135,839	314,326	159,217	364,541	131,927	}	26,970	5,843	271	3,154	64
Inventory, end-of-year.....	133,934	305,877	164,923	378,912	136,227						
Footnotes at end of table.											

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Industry—Continued									
	Services									
	Total services	Lodging services	Personal services				Business services	Automotive services		
			Total personal services	Laundries, laundry services, and cleaning and dyeing plants	Beauty and barber shops, including schools	Other personal services		Total automotive services	Automobile repair shops	Other automobile services
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships.....	159,360	14,066	32,574	12,853	12,190	7,531	14,271	19,223	16,371	2,852
Number of partners.....	410,688	41,186	71,930	29,179	25,366	17,385	34,836	42,735	35,268	7,467
(Thousand dollars)										
Total receipts.....	9,445,464	637,222	1,043,988	484,068	194,084	365,836	728,195	794,947	667,410	127,537
Business receipts.....	9,281,292	596,460	1,031,894	477,718	192,724	361,452	714,340	787,286	664,266	123,020
Income from other partnerships, etc.....	9,227	540	253	82	-	171	103	6	6	-
Nonqualifying dividends.....	237	1	18	8	10	-	6	3	3	-
Interest.....	8,035	1,615	677	222	52	403	655	174	110	64
Rents.....	61,916	29,452	3,560	1,880	256	1,424	6,048	3,771	1,132	2,639
Royalties.....	2,743	506	2	-	-	2	620	2	2	-
Net farm profit.....	241	22	20	-	-	20	-	-	-	-
Net gain, sales other than capital assets.....	5,693	887	75	6	41	28	206	121	110	11
Other income.....	76,080	7,739	7,489	4,152	1,001	2,336	6,217	3,584	1,781	1,803
Total deductions.....	6,389,912	604,256	838,781	423,745	134,847	280,189	601,065	672,835	558,719	114,116
Cost of goods sold.....	1,483,675	116,361	240,044	109,690	20,795	109,559	223,828	394,843	376,823	18,020
Salaries and wages.....	1,883,604	110,901	197,523	111,227	49,756	36,540	137,202	75,478	54,655	20,823
Payments to partners.....	234,389	8,671	34,725	10,532	11,553	12,640	17,784	17,653	14,874	2,779
Rent paid.....	387,003	36,535	44,115	18,482	14,790	10,843	17,476	30,618	14,376	16,242
Interest paid.....	73,929	31,227	8,246	4,660	487	3,099	5,665	5,985	2,445	3,540
Taxes.....	173,397	33,586	22,760	11,675	3,361	7,724	12,175	19,167	10,545	4,622
Casualty losses.....	1,999	361	143	104	25	14	313	440	350	90
Bad debts.....	15,210	789	3,723	582	25	3,116	1,635	2,005	1,843	162
Repairs.....	75,773	22,401	14,102	8,625	1,173	4,304	6,382	7,753	3,330	4,423
Depreciation.....	354,800	81,281	59,298	35,177	5,583	18,538	51,568	34,776	13,364	21,412
Amortization.....	39,213	525	375	245	20	110	408	332	266	79
Net farm loss.....	1,398	129	10	-	-	10	177	22	22	-
Net loss from other partnerships, etc.....	2,194	609	10	-	-	6	385	26	26	-
Net loss, sales other than capital assets.....	1,597	181	462	250	-	212	357	84	82	2
Other deductions.....	1,661,731	160,699	213,249	112,496	27,279	73,474	125,710	87,653	65,731	21,922
Additional items:										
Gross profit (less loss).....	7,797,617	480,099	791,850	368,028	171,929	251,893	490,512	392,443	287,443	105,000
Net profit (less loss).....	3,055,552	32,966	205,207	60,323	59,237	85,647	127,130	122,112	108,691	13,421
Net short-term capital gain (less loss).....	764	231	48	30	19	21	165	32	-	32
Net long-term capital gain (less loss).....	30,271	8,563	2,868	1,665	275	928	3,097	4,948	693	4,255
Net gain under section 1231 (less loss).....	17,201	4,511	1,481	1,067	284	130	3,051	2,678	264	2,414
Qualifying dividends.....	1,520	176	171	13	-	158	254	40	37	3
Inventory, beginning-of-year.....	120,820	4,835	23,480	3,189	1,094	19,197	14,023	37,304	35,157	2,147
Inventory, end-of-year.....	124,689	5,027	22,505	3,157	1,078	18,270	15,532	39,000	37,125	1,875
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships.....	131,521	8,473	26,890	9,373	10,774	6,743	11,052	16,676	14,627	2,049
Number of partners.....	336,047	25,111	59,063	21,115	22,334	15,614	27,036	36,717	31,537	5,180
(Thousand dollars)										
Total receipts.....	8,765,888	467,271	966,617	434,358	177,377	354,882	670,240	716,217	619,546	96,671
Business receipts.....	8,629,767	441,166	955,557	428,874	176,102	350,581	657,659	709,810	616,360	93,250
Income from other partnerships, etc.....	8,540	59	246	75	-	171	103	6	6	-
Nonqualifying dividends.....	237	1	18	8	10	-	6	3	3	-
Interest.....	7,405	1,281	666	211	52	403	583	134	110	24
Rents.....	43,699	18,007	3,260	1,629	207	1,424	5,329	3,152	1,114	2,038
Royalties.....	2,603	504	2	-	-	2	615	2	2	-
Net farm profit.....	211	22	20	-	-	20	-	-	-	-
Net gain, sales other than capital assets.....	5,600	858	59	-	41	18	202	77	68	9
Other income.....	67,826	5,373	6,789	3,561	965	2,263	5,743	3,033	1,683	1,350
Total deductions.....	5,599,675	399,489	751,897	367,213	116,514	268,170	531,516	587,480	507,846	79,634
Cost of goods sold.....	1,331,103	83,899	227,084	101,776	19,068	106,240	212,031	362,755	347,385	15,370
Salaries and wages.....	1,735,128	74,921	178,653	99,945	43,399	35,309	124,396	65,433	48,683	16,750
Payments to partners.....	176,607	5,610	25,770	7,199	7,784	10,787	12,201	11,994	10,330	1,664
Rent paid.....	344,175	25,895	36,670	14,113	12,838	9,719	15,595	26,752	13,133	13,619
Interest paid.....	46,028	16,010	6,527	3,189	365	2,973	2,975	3,836	2,153	1,683
Taxes.....	147,912	21,958	20,936	10,395	3,065	7,476	10,730	12,662	9,697	2,965
Casualty losses.....	1,029	234	71	33	25	13	267	135	105	30
Bad debts.....	13,687	580	3,461	377	21	3,063	1,565	1,819	1,728	91
Repairs.....	58,876	14,842	12,533	7,322	988	4,223	5,139	4,765	2,948	1,817
Depreciation.....	259,168	46,063	48,327	25,764	4,766	17,797	36,692	22,296	12,145	10,151
Amortization.....	27,224	227	279	159	11	109	339	287	253	34
Net farm loss.....	1,203	37	10	-	-	10	177	22	22	-
Net loss from other partnerships, etc.....	1,001	40	6	-	-	6	129	26	26	-
Net loss, sales other than capital assets.....	912	181	157	102	-	55	345	5	4	1
Other deductions.....	1,455,622	108,992	191,413	96,839	24,184	70,390	108,935	74,693	59,234	15,459
Additional items:										
Gross profit.....	7,298,664	357,267	728,473	327,098	157,034	244,341	445,628	347,055	269,175	77,880
Net profit.....	3,166,213	67,782	214,720	67,145	60,863	86,712	138,724	128,737	111,700	17,037
Net short-term capital gain (less loss).....	554	292	46	30	19	3	95	18	-	18
Net long-term capital gain (less loss).....	19,261	2,348	2,524	1,274	326	924	2,108	4,245	646	3,599
Net gain under section 1231 (less loss).....	13,609	4,337	919	583	206	130	2,140	1,048	284	764
Qualifying dividends.....	1,512	175	171	13	-	158	248	40	37	3
Inventory, beginning-of-year.....	107,287	3,058	22,023	2,983	1,001	18,039	12,783	34,049	31,983	2,066
Inventory, end-of-year.....	108,105	3,083	21,079	2,990	1,023	17,066	10,396	35,899	34,082	1,817

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 17.—INCOME STATEMENTS ITEMS FOR SELECTED INDUSTRIES—Continued

Item	Industry—Continued									
	Services—Continued									Nature of business not allocable
	Repair services, except automotive	Recreational services	Medical and other health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships.....	10,584	13,227	18,361	10,669	7,692	19,950	6,058	8,076	2,970	8,242
Number of partners.....	22,482	43,345	50,737	28,681	22,056	58,269	15,211	22,610	7,347	22,427
(Thousand dollars)										
Total receipts.....	292,965	647,107	1,883,862	1,170,060	713,802	1,780,417	734,823	770,489	131,449	145,769
Business receipts.....	291,841	619,913	1,865,744	1,157,948	707,797	1,756,893	726,710	760,751	129,460	141,298
Income from other partnerships, etc.....	-	1,242	287	190	97	906	4,107	1,783	-	754
Nonqualifying dividends.....	6	53	55	51	4	28	-	3	64	-
Interest.....	114	717	638	270	368	2,411	375	547	112	223
Rents.....	503	10,975	3,714	1,525	2,189	2,950	399	479	65	395
Royalties.....	-	825	32	8	24	479	54	31	192	-
Net farm profit.....	30	48	56	-	56	18	47	-	-	267
Net gain, sales other than capital assets.....	14	170	559	544	15	3,643	9	9	-	168
Other income.....	457	13,164	12,777	9,524	3,253	13,089	3,122	6,886	1,556	2,664
Total deductions.....	229,431	590,632	904,575	458,589	445,986	801,630	564,242	490,186	92,279	103,822
Cost of goods sold.....	136,480	117,347	76,113	15,928	60,185	24,959	124,735	12,699	16,266	39,469
Salaries and wages.....	24,091	111,645	351,787	184,654	167,133	351,668	214,880	280,417	28,012	20,262
Payments to partners.....	10,379	10,222	27,414	12,171	15,243	39,355	21,549	40,615	6,022	5,046
Rent paid.....	6,153	35,632	77,515	49,503	28,012	85,290	18,537	29,304	5,828	3,997
Interest paid.....	1,082	9,098	6,035	1,885	4,150	2,016	1,470	1,979	1,126	1,065
Taxes.....	4,286	19,500	24,382	11,879	12,503	17,524	10,428	11,411	2,178	2,535
Casualty losses.....	32	410	118	30	88	66	-	54	62	92
Bad debts.....	1,014	614	1,563	354	1,209	1,205	627	1,288	747	543
Repairs.....	1,599	9,381	7,946	3,149	4,797	3,009	968	1,670	562	1,209
Depreciation.....	6,975	46,599	33,262	16,776	16,486	21,358	7,450	10,023	2,210	3,680
Amortization.....	10	35,414	271	221	50	1,038	154	639	47	16
Net farm loss.....	-	97	963	-	963	-	-	-	-	232
Net loss from other partnerships, etc.....	-	321	38	-	38	544	254	11	-	1,128
Net loss, sales other than capital assets.....	2	297	62	60	2	35	31	86	-	209
Other deductions.....	37,328	194,055	297,106	161,979	135,127	253,563	163,159	99,990	29,219	24,339
Additional items:										
Gross profit (less loss).....	155,361	502,566	1,789,631	1,142,020	647,611	1,731,934	601,975	748,052	113,194	101,829
Net profit (less loss).....	63,534	56,475	979,287	711,471	267,816	978,787	170,581	280,303	39,170	41,947
Net short-term capital gain (less loss).....	5	180	168	2	166	278	176	21	2	317
Net long-term capital gain (less loss).....	456	4,561	135	219	154	5,091	239	273	40	2,628
Net gain under section 1231 (less loss).....	33	815	1,245	617	628	3,105	69	212	1	198
Qualifying dividends.....	16	88	136	10	126	480	105	54	-	48
Inventory, beginning-of-year.....	20,417	4,774	3,330	(4)	3,185	(4)	9,717	1,207	1,646	2,956
Inventory, end-of-year.....	20,258	6,210	2,723	(4)	2,600	-	11,079	1,156	1,199	2,790
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships.....	8,873	8,146	17,294	10,364	6,930	18,847	5,117	7,718	2,435	5,775
Number of partners.....	18,806	25,878	47,492	27,855	19,637	55,539	12,993	21,679	5,733	14,646
(Thousand dollars)										
Total receipts.....	267,877	499,646	1,847,302	1,162,050	685,252	1,756,046	698,182	760,499	115,991	126,994
Business receipts.....	266,940	481,084	1,829,264	1,149,945	679,319	1,732,893	690,305	751,064	114,025	122,584
Income from other partnerships, etc.....	-	1,185	287	190	97	906	3,965	1,783	-	754
Nonqualifying dividends.....	6	53	55	51	4	28	-	3	64	-
Interest.....	106	636	634	270	364	2,400	337	525	103	209
Rents.....	438	6,189	3,714	1,525	2,189	2,678	396	471	65	392
Royalties.....	-	741	32	8	24	430	54	31	192	-
Net farm profit.....	-	48	56	-	56	18	47	-	-	267
Net gain, sales other than capital assets.....	14	170	559	544	15	3,643	9	9	-	167
Other income.....	373	9,540	12,701	9,517	3,184	13,050	3,069	6,613	1,542	2,621
Total deductions.....	202,376	411,259	862,872	449,550	413,322	774,925	523,558	478,982	75,321	78,641
Cost of goods sold.....	121,323	94,471	68,473	15,501	52,972	24,940	114,002	12,674	9,451	29,256
Salaries and wages.....	21,580	79,902	339,952	182,053	157,899	346,142	202,879	275,569	25,701	17,464
Payments to partners.....	6,752	6,138	22,189	9,133	13,056	26,680	16,278	38,166	4,829	2,995
Rent paid.....	5,401	25,501	74,185	48,815	25,370	83,091	17,277	28,657	5,151	3,394
Interest paid.....	948	4,513	5,333	1,856	3,477	1,816	1,289	1,842	939	365
Taxes.....	3,897	14,468	23,179	11,750	11,429	17,216	9,905	11,152	1,809	1,770
Casualty losses.....	29	55	118	30	88	66	-	54	-	49
Bad debts.....	817	498	1,495	354	1,141	1,199	342	1,181	730	217
Repairs.....	1,466	6,602	7,578	3,133	4,445	2,985	831	1,642	493	784
Depreciation.....	6,206	28,414	31,356	16,527	14,829	20,944	7,092	9,856	1,922	2,791
Amortization.....	10	23,954	259	221	38	1,031	152	639	47	14
Net farm loss.....	-	-	957	-	957	-	-	-	-	189
Net loss from other partnerships, etc.....	-	12	15	-	15	544	218	11	-	22
Net loss, sales other than capital assets.....	-	14	62	60	2	35	27	86	-	-
Other deductions.....	33,947	126,717	287,721	160,117	127,604	248,236	153,266	97,453	24,249	19,331
Additional items:										
Gross profit.....	145,617	386,613	1,760,791	1,134,444	626,347	1,707,953	576,303	738,390	104,574	93,328
Net profit.....	65,501	88,387	984,430	712,500	271,930	981,121	174,624	281,517	40,670	48,353
Net short-term capital gain (less loss).....	5	147	58	2	56	278	176	21	2	95
Net long-term capital gain (less loss).....	404	2,342	344	319	325	4,782	239	273	40	119
Net gain under section 1231 (less loss).....	338	725	1,245	617	628	3,105	67	60	1	7
Qualifying dividends.....	16	88	136	10	126	479	105	54	-	37
Inventory, beginning-of-year.....	17,291	3,523	3,111	145	2,966	87	9,189	1,199	974	2,164
Inventory, end-of-year.....	17,901	4,595	2,418	123	2,295	-	10,711	1,149	874	2,010

¹Net loss exceeds net profit.²Net loss.³Loss exceeds gain. See text for⁴No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

For the several industrial divisions, the "other" categories include data of the unspecified industrial groups. See table 12 for a complete listing of the industrial groups.

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Partnerships with and without net profit, total..... Partnerships with net profit, total..... Greater than zero, under 1 percent..... 1 percent under 2 percent..... 2 percent under 3 percent..... 3 percent under 4 percent..... 4 percent under 5 percent..... 5 percent under 10 percent..... 10 percent under 15 percent..... 15 percent under 20 percent..... 20 percent under 25 percent..... 25 percent under 50 percent..... 50 percent or more..... No percent computed..... Partnerships without net profit.....	All industries			Agriculture, forestry, and fisheries			Mining			Construction		
	940,560	72,771,424	8,360,373	136,306	4,352,068	554,540	15,697	1,006,936	242,816	62,451	6,583,633	637,785
	739,428	64,874,786	9,373,289	103,876	3,538,597	728,594	8,400	721,616	114,348	52,944	5,642,037	713,533
	17,094	5,681,825	28,938	1,424	207,663	1,075	89	29,353	135	1,012	397,989	1,763
	18,741	5,390,417	80,515	1,413	141,087	2,081	203	32,260	506	1,239	373,984	5,626
	19,927	4,730,304	117,747	1,724	168,158	4,251	78	20,804	523	1,319	340,730	8,534
	20,678	4,419,599	155,085	1,614	165,627	5,707	177	45,798	1,632	1,109	345,866	12,132
	21,739	4,178,596	188,654	1,663	99,182	4,394	184	39,830	1,787	1,124	367,016	16,539
	104,965	14,543,681	1,058,103	8,648	596,859	44,061	888	136,788	10,129	6,502	1,337,697	96,347
	87,841	8,149,990	1,007,115	9,674	447,791	57,390	1,159	131,908	16,245	6,192	884,693	109,499
	66,158	4,531,648	798,352	9,199	341,036	59,667	962	83,693	14,514	5,604	558,954	97,929
	51,778	2,638,758	598,663	8,919	261,110	58,616	946	57,558	12,712	5,028	322,465	71,030
	168,979	6,203,520	2,236,656	33,380	830,187	290,043	2,353	117,925	40,037	15,397	576,964	194,294
	156,251	4,406,448	3,057,448	23,731	279,897	191,058	1,226	25,699	16,030	8,231	135,679	94,183
	5,277	-	46,013	2,487	-	10,251	135	-	98	187	-	5,657
	201,132	7,896,638	1,012,916	32,430	813,471	174,054	7,297	285,320	115,764	9,507	941,596	175,748
	Partnerships with and without net profit, total..... Partnerships with net profit, total..... Greater than zero, under 1 percent..... 1 percent under 2 percent..... 2 percent under 3 percent..... 3 percent under 4 percent..... 4 percent under 5 percent..... 5 percent under 10 percent..... 10 percent under 15 percent..... 15 percent under 20 percent..... 20 percent under 25 percent..... 25 percent under 50 percent..... 50 percent or more..... No percent computed..... Partnerships without net profit.....	Manufacturing			Transportation, communication, water supply, and sanitary services			Wholesale and retail trade			Wholesale trade	
47,183		7,372,219	602,274	17,638	1,000,332	128,926	291,053	39,002,533	2,290,370	40,572	12,711,942	586,753
37,898		6,567,029	663,127	13,786	887,812	144,877	239,575	35,293,247	2,458,219	34,392	11,732,368	627,562
1,124		556,864	2,649	406	55,090	240	10,194	4,258,280	22,156	2,063	2,543,174	13,260
998		481,510	7,584	379	61,460	904	11,250	4,108,037	60,775	2,120	2,077,079	30,305
1,366		488,578	12,258	387	42,657	1,042	11,978	3,524,582	87,325	1,990	1,402,583	34,559
1,223		445,532	15,704	381	41,124	1,386	13,096	3,178,479	111,292	2,122	1,123,850	39,164
1,480		535,099	23,936	450	39,449	1,771	14,040	2,858,116	128,446	2,028	892,130	39,981
5,843		1,639,675	119,151	1,484	187,102	13,410	64,984	9,435,174	680,174	7,503	2,253,757	158,185
5,366		1,017,105	124,428	1,700	136,602	17,084	45,735	4,393,770	533,602	4,275	703,836	84,425
4,664		533,340	92,137	1,184	77,109	13,581	26,365	1,895,376	325,819	2,545	282,602	48,411
3,748		331,687	74,025	914	51,323	11,294	14,749	752,239	167,650	1,899	145,327	32,644
9,281		487,819	159,956	4,258	141,251	49,144	20,461	759,482	243,820	4,156	211,533	74,564
2,737		49,820	30,690	2,186	54,645	34,457	6,086	129,712	91,942	3,297	96,497	67,614
68		-	609	57	-	564	637	-	5,218	394	-	4,450
9,285		805,190	160,853	3,852	112,520	115,951	51,478	3,709,286	116,784	6,180	979,574	140,809
Wholesale and retail trade—Continued												
Retail trade												
Total			Grocery stores, meat, fish, fruit, and vegetable markets			General merchandise			Apparel and accessories			
Partnerships with and without net profit, total.....	238,451	24,786,856	1,611,980	35,080	5,379,376	256,337	14,048	1,374,262	101,106	15,674	1,516,738	130,296
Partnerships with net profit, total.....	195,737	22,199,029	1,731,673	30,853	4,980,978	269,197	11,774	1,273,426	106,892	13,252	1,395,399	137,486
Greater than zero, under 1 percent.....	7,790	1,605,163	8,347	1,592	362,002	1,894	319	29,184	161	272	47,584	202
1 percent under 2 percent.....	8,767	1,909,491	28,551	1,748	515,225	7,589	554	73,050	1,118	384	57,618	869
2 percent under 3 percent.....	9,469	1,957,358	48,693	2,233	626,004	15,555	402	76,018	1,933	565	85,224	2,128
3 percent under 4 percent.....	10,502	1,928,550	67,740	2,608	654,906	22,964	726	102,253	3,625	730	96,271	3,453
4 percent under 5 percent.....	11,550	1,842,904	82,902	2,886	593,016	26,566	816	132,723	5,957	522	73,659	3,364
5 percent under 10 percent.....	55,033	6,763,069	492,024	11,748	1,642,648	114,977	3,789	512,546	37,463	3,408	452,601	33,883
10 percent under 15 percent.....	40,009	3,532,536	430,121	5,443	462,271	55,185	2,346	209,934	25,642	3,084	315,635	38,990
15 percent under 20 percent.....	22,797	1,546,977	266,064	1,570	92,851	15,528	1,221	87,829	15,041	1,971	155,229	26,508
20 percent under 25 percent.....	12,219	570,893	126,903	430	17,025	3,821	540	19,007	4,151	1,171	75,064	16,165
25 percent under 50 percent.....	14,984	511,563	157,395	451	14,151	4,350	802	26,288	8,560	1,003	33,579	9,852
50 percent or more.....	2,374	30,525	22,165	118	879	709	239	4,594	3,194	142	2,935	2,072
No percent computed.....	243	-	768	26	-	59	20	-	47	-	-	-
Partnerships without net profit.....	42,714	2,587,827	119,693	4,227	398,398	112,860	2,274	100,836	15,786	2,422	121,339	17,190

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 18 —NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Wholesale and retail trade—Continued												
Retail trade—Continued												
	Furniture, home furnishings, and equipment			Automotive dealers			Gasoline service stations			Eating and drinking places		
Partnerships with and without profit, total.....	14,885	1,464,407	121,580	14,736	3,705,525	88,388	30,554	2,455,583	158,485	47,409	2,356,376	229,757
Partnerships with net profit, total.....	11,833	1,314,159	131,331	10,654	3,018,474	107,024	25,283	2,197,777	168,841	38,105	2,071,255	251,588
Greater than zero, under 1 percent.....	378	106,476	520	1,197	638,610	3,484	1,262	103,735	491	864	43,527	243
1 percent under 2 percent.....	396	50,411	789	1,199	661,831	10,056	1,328	152,699	2,199	1,152	74,124	1,119
2 percent under 3 percent.....	583	82,698	2,103	994	492,322	12,174	1,292	130,649	3,189	1,282	86,633	2,162
3 percent under 4 percent.....	445	70,430	2,521	948	352,453	12,117	1,385	156,626	5,562	1,201	79,745	2,891
4 percent under 5 percent.....	454	65,589	2,982	961	218,686	9,823	1,637	202,703	9,117	1,468	98,183	4,415
5 percent under 10 percent.....	2,709	365,434	27,318	2,706	488,494	33,204	9,126	851,997	62,471	8,059	560,208	42,383
10 percent under 15 percent.....	2,637	291,575	36,012	1,208	108,647	13,019	5,836	438,971	53,516	8,140	518,542	63,327
15 percent under 20 percent.....	1,857	173,110	29,800	661	32,581	5,517	1,936	126,928	21,719	6,126	291,505	50,506
20 percent under 25 percent.....	897	57,248	12,783	224	9,841	2,249	567	20,705	4,592	4,736	172,218	38,547
25 percent under 50 percent.....	1,241	49,193	14,977	360	13,517	4,148	362	9,344	2,877	4,719	141,406	42,403
50 percent or more.....	176	1,995	1,236	195	1,492	1,301	333	3,460	2,972	300	5,164	3,534
No percent computed.....	60	-	290	1	-	32	19	2	136	58	-	58
Partnerships without net profit.....	3,052	150,248	19,751	4,082	687,051	118,636	5,271	257,811	110,356	9,304	285,121	121,831
Wholesale and retail trade—Continued												
	Retail trade—Continued			Wholesale and retail trade not allocable			Finance, insurance, and real estate			Services		
	Other retail trade									Total		
Partnerships with and without net profit, total.....	66,065	6,534,584	526,031	12,030	1,503,735	91,637	202,630	4,031,113	1,091,795	159,360	9,281,292	3,055,552
Partnerships with net profit, total.....	53,983	5,947,561	559,314	9,446	1,361,850	98,984	145,653	3,472,097	1,336,025	131,521	8,629,767	3,166,213
Greater than zero, under 1 percent.....	1,906	274,045	1,352	341	109,943	549	1,005	33,472	178	1,782	142,244	740
1 percent under 2 percent.....	2,006	324,573	4,812	363	121,467	1,919	1,377	53,391	888	1,838	137,366	2,137
2 percent under 3 percent.....	2,118	377,810	9,449	519	164,641	4,073	1,438	40,576	1,165	1,596	102,953	2,620
3 percent under 4 percent.....	2,459	415,866	14,607	472	126,079	4,388	1,652	71,010	2,872	1,362	123,800	4,282
4 percent under 5 percent.....	2,606	458,345	20,678	462	123,082	5,563	1,195	101,071	5,525	1,544	137,739	6,203
5 percent under 10 percent.....	13,488	1,889,141	140,325	2,448	418,368	29,965	7,532	408,611	35,780	8,814	788,778	58,027
10 percent under 15 percent.....	11,315	1,186,961	144,430	1,451	157,398	19,056	8,234	339,047	49,845	9,423	784,916	97,226
15 percent under 20 percent.....	7,455	586,944	101,445	1,023	65,797	11,344	8,655	393,188	81,566	9,165	637,923	111,182
20 percent under 25 percent.....	3,654	199,785	44,595	631	36,019	8,103	8,645	274,093	72,103	8,592	576,715	128,679
25 percent under 50 percent.....	6,046	224,085	70,228	1,321	36,386	11,861	42,889	922,719	388,767	39,815	2,342,196	861,222
50 percent or more.....	871	10,006	7,247	415	2,690	2,163	63,031	834,919	697,346	46,295	2,855,137	1,871,686
No percent computed.....	99	-	146	-	-	-	-	-	-	1,295	-	22,209
Partnerships without net profit.....	12,082	587,023	133,283	2,584	141,885	17,347	56,977	559,016	124,230	27,839	651,525	110,661
Services—Continued												
	Lodging services			Total			Personal services			Other personal services		
							Laundries, laundry services, and cleaning and dyeing plants					
Partnerships with and without net profit, total.....	14,066	596,460	32,966	32,574	1,031,894	205,207	12,853	477,718	60,323	19,721	554,176	144,884
Partnerships with net profit, total.....	8,473	441,166	67,782	26,890	955,557	214,720	9,373	428,874	67,145	17,517	526,683	147,575
Greater than zero, under 1 percent.....	249	16,193	84	339	21,201	129	126	9,616	55	213	11,585	74
1 percent under 2 percent.....	223	23,345	351	551	30,792	513	348	23,912	399	203	6,880	114
2 percent under 3 percent.....	251	22,817	584	300	11,675	289	82	6,994	175	218	4,681	114
3 percent under 4 percent.....	235	15,985	552	271	12,495	438	166	10,061	348	105	2,434	90
4 percent under 5 percent.....	255	19,351	894	338	23,586	1,060	220	21,027	939	118	2,559	121
5 percent under 10 percent.....	1,127	92,504	6,916	2,116	120,048	8,837	1,192	81,904	6,049	924	38,144	2,788
10 percent under 15 percent.....	1,181	84,798	10,327	2,526	163,035	20,305	1,205	91,011	11,074	1,321	72,024	9,231
15 percent under 20 percent.....	988	51,001	8,868	2,469	120,224	21,187	1,504	67,903	11,934	965	52,321	9,253
20 percent under 25 percent.....	788	34,801	7,766	2,492	116,034	26,191	1,185	40,102	8,976	1,307	75,932	17,215
25 percent under 50 percent.....	2,436	73,342	24,183	9,142	272,412	93,102	2,778	70,021	22,960	6,364	202,391	70,142
50 percent or more.....	558	6,829	5,533	6,245	64,055	42,357	508	6,323	4,159	5,737	57,732	38,198
No percent computed.....	182	-	1,724	101	-	312	59	-	77	42	-	235
Partnerships without net profit.....	5,593	155,294	134,816	5,684	76,337	19,513	3,480	48,844	16,822	2,204	27,493	12,691

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 18.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Services—Continued												
Business services				Automotive services								
				Total			Automobile repair shops			Other automotive services		
Partnerships with and without net profit, total.....	14,271	714,340	127,130	19,223	787,286	122,112	16,371	664,266	108,691	2,852	123,020	13,421
Partnerships with net profit, total.....	11,052	657,659	138,724	16,676	709,810	128,737	14,627	616,560	111,700	2,049	93,250	17,037
Greater than zero, under 1 percent.....	148	12,454	79	411	22,898	110	385	19,906	92	26	2,992	18
1 percent under 2 percent.....	96	18,302	287	452	21,827	334	354	16,283	259	98	5,539	75
2 percent under 3 percent.....	217	18,064	466	254	12,244	303	169	6,941	172	85	5,303	131
3 percent under 4 percent.....	92	19,468	699	252	21,034	724	182	14,095	498	70	6,939	226
4 percent under 5 percent.....	249	26,015	1,157	276	23,326	1,051	249	17,366	790	27	5,960	261
5 percent under 10 percent.....	952	141,998	10,183	1,869	140,872	10,362	1,716	127,668	9,412	153	13,204	950
10 percent under 15 percent.....	863	98,691	11,904	1,864	121,599	15,426	1,753	113,490	14,436	111	8,109	990
15 percent under 20 percent.....	856	78,344	13,529	1,777	94,148	16,354	1,589	80,468	13,975	188	13,680	2,379
20 percent under 25 percent.....	516	41,538	9,430	1,859	77,093	17,439	1,721	67,915	15,348	138	9,178	2,091
25 percent under 50 percent.....	3,701	144,340	49,533	5,953	153,832	52,877	5,374	137,004	47,458	579	16,828	5,419
50 percent or more.....	3,067	58,445	39,689	1,590	20,937	12,700	1,135	15,419	9,260	455	5,518	3,440
No percent computed.....	295	-	1,768	119	-	1,057	-	-	-	119	-	1,057
Partnerships without net profit.....	3,219	56,681	11,594	2,547	77,476	16,625	1,744	47,706	13,009	803	29,770	13,616
Services—Continued												
Repair services, except automotive				Recreational services			Medical and other health services			Legal services		
Partnerships with and without net profit, total.....	10,584	291,841	63,534	13,227	619,913	56,475	18,361	1,865,744	979,287	19,950	1,756,893	978,787
Partnerships with net profit, total.....	8,873	266,940	65,501	8,146	481,084	88,387	17,294	1,829,264	984,430	18,847	1,732,893	981,121
Greater than zero, under 1 percent.....	176	6,862	36	173	14,698	72	56	15,285	111	42	10,569	80
1 percent under 2 percent.....	119	5,623	95	217	17,682	285	80	4,553	50	40	9,678	134
2 percent under 3 percent.....	98	2,751	76	171	19,188	494	86	5,530	146	40	1,268	31
3 percent under 4 percent.....	78	285	9	123	17,651	584	184	16,908	592	39	904	31
4 percent under 5 percent.....	122	3,839	167	149	13,722	623	66	5,560	243	-	-	-
5 percent under 10 percent.....	629	27,695	1,890	831	80,679	5,954	502	47,153	3,468	239	13,982	1,020
10 percent under 15 percent.....	636	27,998	3,534	1,081	95,392	11,498	422	44,396	5,529	156	18,176	2,301
15 percent under 20 percent.....	1,006	39,623	6,929	640	75,492	13,104	431	43,092	7,256	273	18,056	3,220
20 percent under 25 percent.....	923	32,609	7,184	467	31,749	7,111	399	49,123	10,796	246	17,992	4,126
25 percent under 50 percent.....	3,484	98,407	32,558	2,760	86,749	29,103	3,377	440,635	172,856	3,981	411,821	171,196
50 percent or more.....	1,602	21,248	13,023	1,458	28,082	18,565	11,592	1,157,029	777,172	13,551	1,230,447	792,395
No percent computed.....	-	-	-	76	-	994	99	-	6,211	240	-	6,587
Partnerships without net profit.....	1,711	24,901	11,967	5,081	138,829	131,912	1,067	36,480	15,143	1,103	24,000	12,334
Services—Continued												
Engineering and architectural services				Accounting, auditing, and bookkeeping services			Other services			Nature of business not allocable		
Partnerships with and without net profit, total.....	6,058	726,710	170,581	8,076	760,751	280,303	2,970	129,460	39,170	8,242	141,298	41,947
Partnerships with net profit, total.....	5,117	690,305	174,624	7,718	751,064	281,517	2,435	114,025	40,670	5,775	122,584	48,353
Greater than zero, under 1 percent.....	69	19,242	33	40	283	1	79	2,559	5	58	870	2
1 percent under 2 percent.....	67	3,347	53	20	1,629	27	19	588	8	44	1,322	14
2 percent under 3 percent.....	73	8,328	202	20	216	5	40	872	24	41	1,266	29
3 percent under 4 percent.....	44	15,576	539	20	537	20	24	2,957	94	64	2,363	78
4 percent under 5 percent.....	69	22,327	1,007	-	-	-	20	13	1	59	1,094	53
5 percent under 10 percent.....	172	87,919	6,671	267	28,641	2,192	110	7,287	534	270	12,997	1,024
10 percent under 15 percent.....	311	90,781	11,397	277	25,937	3,140	106	14,113	1,865	358	14,158	1,796
15 percent under 20 percent.....	235	72,975	12,562	372	36,959	6,797	118	8,009	1,376	360	11,029	1,957
20 percent under 25 percent.....	463	79,969	17,919	380	94,219	20,357	59	1,588	360	237	11,568	2,554
25 percent under 50 percent.....	1,904	224,046	79,547	2,388	392,530	140,347	689	43,882	15,920	1,145	24,977	9,373
50 percent or more.....	1,688	65,795	44,574	3,837	170,113	105,466	1,107	32,157	20,212	2,728	40,940	30,066
No percent computed.....	22	-	120	97	-	3,165	64	-	271	411	-	1,407
Partnerships without net profit.....	941	36,405	14,043	358	9,687	11,214	535	15,435	11,500	2,467	18,714	16,406

¹Net loss.²Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

No percent was computed for partnerships not reporting business receipts.

For "Finance, insurance, and real estate" the distribution was made based on the ratio - "Net profit on total receipts."

See table for a complete listing of the industrial groups for active partnerships.

ACTIVE PARTNERSHIPS

Table 19.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, FOR PARTNERSHIPS WITH ADDITIONAL FIRST YEAR DEPRECIATION, BY SELECTED INDUSTRIES

Industry	Partnerships with and without net profit							Partnerships with net profit						
	Partnerships with additional first-year depreciation							Partnerships with additional first-year depreciation						
	Total number of partnerships	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Depreciation		Total number of partnerships	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Depreciation	
						Total	Additional first-year						Total	Additional first-year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total.....	940,560	20,948	4,459,927	2,025,808	523,114	158,546	31,028	739,428	17,264	4,208,193	1,914,328	571,194	121,259	23,223
Agriculture, forestry, and fisheries....	136,306	3,482	254,433	190,459	34,466	23,829	5,499	103,876	2,972	230,476	177,640	42,704	19,840	4,607
Farms.....	126,189	3,241	231,336	179,868	31,220	22,355	5,112	96,380	2,772	208,459	167,396	39,254	18,568	4,271
Other agriculture, forestry, and fisheries.....	10,117	241	23,097	10,591	3,246	1,474	387	7,496	200	22,017	10,244	3,450	1,272	336
Mining.....	15,697	490	76,851	36,796	15,515	8,521	1,402	8,400	193	48,191	25,779	6,528	4,744	742
Crude petroleum and natural gas.....	10,842	389	49,743	20,968	12,971	5,421	934	5,284	117	23,172	11,605	3,995	1,845	299
Other mining, including quarrying.....	4,855	101	27,108	15,828	2,546	3,100	468	3,116	(2)	(2)	(2)	(2)	(2)	(2)
Construction.....	62,451	1,207	281,640	81,787	21,625	12,505	2,274	52,944	992	258,767	76,208	22,553	11,235	2,033
General contractors.....	17,795	530	182,751	47,490	13,463	8,130	1,302	14,301	474	175,863	46,005	14,004	7,511	1,213
Special trade contractors.....	40,856	656	96,169	33,053	7,679	4,142	915	35,608	497	80,184	28,959	8,066	3,491	762
Contractors not allocable.....	3,800	21	2,720	1,244	483	233	57	3,035	21	2,720	1,244	483	233	58
Manufacturing.....	47,183	2,389	903,331	269,137	75,977	21,863	4,504	37,898	2,103	866,223	261,322	78,608	20,439	4,079
Food and kindred products, including beverages.....	6,992	286	264,042	58,499	11,756	4,614	607	5,843	277	258,305	57,245	11,863	4,480	598
Apparel and other finished products made from fabrics and similar materials.....	4,082	202	90,123	21,715	6,895	938	266	3,581	176	82,997	20,460	7,043	852	260
Lumber and wood products, except furniture.....	8,409	157	43,043	11,905	3,968	1,795	449	6,527	116	39,677	11,351	4,187	1,662	411
Printing, publishing, and allied industries.....	6,538	465	70,028	30,503	9,588	2,785	549	5,379	459	66,712	29,175	10,156	2,705	542
Machinery, except electrical, and transportation equipment.....	4,384	386	72,794	30,054	10,145	3,111	920	3,657	287	69,456	28,567	10,447	2,791	753
Other manufacturing.....	16,778	893	363,301	116,461	33,625	8,620	1,713	12,911	788	349,076	114,524	34,912	7,949	1,515
Transportation, communication, water supply, and sanitary services.....	17,638	479	73,580	55,230	10,443	5,885	1,053	13,786	413	69,392	53,324	10,682	5,624	1,008
Motor freight transportation and warehousing.....	12,055	295	44,977	35,654	5,640	4,226	779	9,529	255	44,102	34,779	5,708	4,124	747
Other transportation, communication, water supply, and sanitary services..	5,583	184	28,603	19,576	4,803	1,659	274	4,257	158	25,290	18,545	4,974	1,500	261
Wholesale and retail trade.....	291,053	5,134	1,740,020	366,497	84,020	23,499	5,639	239,575	4,538	1,668,522	352,038	86,655	21,422	4,647
Wholesale trade.....	40,572	877	737,530	110,427	28,309	6,488	1,314	34,392	791	700,943	105,529	29,092	5,559	918
Groceries and related products.....	7,083	132	166,003	20,539	5,846	1,085	208	6,065	131	163,293	20,325	5,846	1,079	206
Other wholesale trade.....	33,489	745	571,527	89,888	22,463	5,403	1,106	28,327	660	537,650	85,204	23,246	4,480	712
Retail trade.....	238,451	3,964	895,614	232,906	49,862	15,424	3,984	195,737	3,498	861,970	223,517	51,598	14,337	3,411
Grocery stores, meat, fish, fruit, and vegetable markets.....	35,080	618	214,588	38,544	8,793	2,463	667	30,853	552	210,710	37,988	9,076	2,321	574
General merchandise.....	14,048	219	67,990	23,097	4,283	2,067	501	11,774	218	67,088	22,796	4,307	2,059	501
Apparel and accessories.....	15,674	253	49,338	16,648	4,376	728	185	13,252	232	46,272	15,619	4,443	674	175
Furniture, home furnishings, and equipment.....	14,885	253	43,705	16,163	3,635	818	219	11,833	229	42,494	15,912	3,936	779	208
Automotive dealers.....	14,736	187	156,371	20,520	3,618	786	197	10,654	177	149,631	19,681	3,674	749	133
Gasoline service stations.....	30,554	633	69,009	16,430	4,026	976	218	25,283	588	66,096	15,818	4,120	958	214
Eating and drinking places.....	47,409	913	99,392	47,836	7,939	4,107	1,115	38,105	723	93,582	45,176	8,564	3,552	848
Building materials.....	5,716	74	34,254	9,821	1,979	841	109	4,573	68	31,161	8,482	2,042	795	108
Hardware and farm equipment.....	10,516	187	47,798	9,968	2,958	575	227	8,527	183	46,669	9,768	2,977	563	211
Drug and proprietary stores.....	8,660	268	39,560	13,074	3,473	656	183	7,616	209	36,019	11,906	3,592	527	98
Other retail trade.....	41,173	359	73,609	20,805	4,782	1,407	363	33,267	319	72,248	20,371	4,867	1,360	341
Wholesale and retail trade not allocable.....	12,030	293	106,876	23,164	5,849	1,587	341	9,446	249	105,609	22,992	5,965	1,526	318
Finance, insurance, and real estate....	202,630	2,267	365,659	357,911	36,647	32,135	4,382	145,653	1,332	323,524	316,285	58,831	12,630	1,500
Security and commodity brokers, dealers, exchanges, and services....	2,959	99	237,816	237,512	33,668	2,430	409	2,171	93	225,127	224,823	34,062	2,291	397
Insurance agents, brokers, and services.....	12,608	235	33,181	26,138	9,001	433	84	11,636	234	32,571	26,018	9,006	431	83
Real estate operators (except developers) and lessors.....	132,231	1,773	71,983	71,835	12,582	28,613	3,744	93,263	846	43,765	43,636	8,988	9,257	878
Other finance, insurance, and real estate.....	54,832	160	22,679	22,426	6,560	659	145	38,583	159	22,061	21,808	6,775	651	142
Services.....	159,360	5,456	761,291	664,869	258,984	30,226	6,250	131,521	4,677	739,976	648,610	263,166	25,242	4,582
Lodging services.....	14,066	422	67,333	58,992	6,728	8,037	944	8,473	361	64,658	56,519	7,285	7,217	760
Personal services.....	32,574	887	72,148	54,765	10,308	5,789	1,346	26,890	608	66,040	50,177	11,036	4,334	729
Laundries, laundry services, and cleaning and dyeing plants.....	12,853	501	46,467	36,206	4,012	3,950	969	9,373	261	40,638	31,828	4,707	2,526	374
Beauty and barber shops, including schools.....	12,190	217	6,621	4,810	1,669	355	209	10,774	178	6,342	4,600	1,702	324	187
Other personal services.....	7,531	169	19,060	13,749	4,627	1,484	168	6,743	169	19,060	13,749	4,627	1,484	168
Business services.....	14,271	620	62,182	39,399	9,060	3,603	1,038	11,052	483	61,481	38,767	9,668	2,955	517
Automotive services.....	19,223	202	12,327	6,799	2,242	1,236	168	16,676	201	11,336	5,808	2,285	583	164
Repair services, except automotive.....	10,584	208	9,867	5,659	2,912	468	221	8,873	169	9,139	5,087	2,938	426	195
Recreational services.....	13,227	299	38,563	27,121	3,564	2,586	527	8,146	195	33,825	22,656	4,446	1,460	335
Medical and other health services....	18,361	1,057	148,448	139,958	75,986	3,795	898	17,294	978	144,971	138,537	76,819	3,624	821
Offices of physicians, surgeons, and oculists.....	10,669	643	91,148	89,105	56,768	1,944	467	10,364	643	91,148	89,105	56,768	1,944	467
Other medical and health services...	7,692	414	57,300	50,853	19,218	1,851	431	6,930	335	53,823	49,432	20,051	1,680	354
Legal services.....	19,950	888	190,758	187,717	101,680	2,566	611	18,847	869	190,742	187,701	101,783	2,533	580
Engineering and architectural services	6,058	154	61,499	47,664	11,318	660	100	5,117	153	59,879	46,817	11,687	644	97
Accounting, auditing, and bookkeeping services.....	8,076	623	91,803	90,673	33,809	1,354	327	7,718	604	91,793	90,663	33,838	1,343	318
Other services.....	2,970	96	6,363	6,122	1,377	132	70	2,435	(2)	(2)	(2)	(2)	(2)	(2)
Nature of business not allocable.....	8,242	(2)	(2)	(2)	(2)	(2)	(2)	5,775	(2)	(2)	(2)	(2)	(2)	(2)

1 Net loss exceeds net profit.

2 No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 12 for a complete listing of the industrial groups.

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

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ACTIVE PARTNERSHIPS

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, FOR PARTNERSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT

Size of net profit	Total number of partnerships	Partnerships with additional first-year depreciation						Total number of partnerships	Partnerships with additional first-year depreciation											
		Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Depreciation			Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Depreciation							
						Total (Thousand dollars)	Additional first-year (Thousand dollars)						Total (Thousand dollars)	Additional first-year (Thousand dollars)						
All industries								Agriculture, forestry, and fisheries												
Total.....	940,560	20,948	4,459,927	2,025,808	523,114	158,546	31,028	136,306	3,482	254,433	190,459	34,466	23,829	5,499						
Returns with net profit, total....	739,428	17,264	4,208,193	1,914,328	571,194	121,259	23,223	103,876	2,972	230,476	177,640	42,704	19,840	4,607						
Under \$2,000.....	193,785	1,987	75,086	32,090	1,790	4,747	1,329	32,090	260	6,149	3,664	308	744	172						
\$2,000 under \$5,000.....	154,830	2,165	151,647	59,388	7,640	6,717	1,652	29,350	566	13,630	13,369	2,018	2,188	354						
\$5,000 under \$10,000.....	156,817	2,733	233,756	106,939	20,526	12,876	2,931	22,169	807	29,674	25,715	6,177	4,144	1,077						
\$10,000 under \$20,000.....	128,015	4,043	604,439	243,665	58,404	26,027	5,102	13,420	769	59,547	45,479	10,435	4,604	1,294						
\$20,000 under \$50,000.....	76,155	3,699	1,051,743	417,436	116,913	33,606	6,014	5,734	443	68,693	48,482	13,321	4,865	869						
\$50,000 under \$200,000.....	27,484	2,353	1,371,263	554,665	204,221	27,671	4,994	1,077	125	44,776	35,374	9,241	3,064	800						
\$200,000 under \$500,000.....	1,831	211	354,295	176,832	63,893	4,584	586	32	1	1,740	213	77	2	2						
\$500,000 or more.....	511	73	365,964	323,313	97,807	5,031	615	4	1	6,267	3,617	991	154	39						
Returns without net profit.....	201,132	3,684	251,734	111,480	148,080	37,287	7,805	32,430	510	23,957	12,819	18,238	3,989	892						
Mining								Construction												
Total.....	15,697	490	76,851	36,796	2,515	8,521	1,402	62,451	1,207	281,640	81,787	21,625	12,505	2,274						
Returns with net profit, total....	8,400	193	48,191	25,779	6,528	4,744	742	52,944	992	258,767	76,208	22,553	11,235	2,033						
Under \$2,000.....	3,356	148	17,508	6,416	1,184	1,501	420	8,065	239	11,618	3,994	546	404	90						
\$2,000 under \$5,000.....	9,608																			
\$5,000 under \$10,000.....	14,604																			
\$10,000 under \$20,000.....	13,696																			
\$20,000 under \$50,000.....	946																			
\$50,000 under \$200,000.....	283	18	9,832	6,793	603	1,245	101	5,484	227	70,534	25,625	6,601	3,594	785						
\$200,000 under \$500,000.....	38	2	4,423	1,734	801	322	20	85	3	95,881	19,048	6,457	2,706	321						
\$500,000 or more.....	16	1	3,726	3,049	1,705	314	1	46	2	7,345	1,767	765	302	30						
Returns without net profit.....	7,297	297	28,660	11,017	17,043	3,777	660	9,507	215	22,873	5,579	1,928	1,270	241						
Manufacturing								Transportation, communication, water supply, and sanitary services												
Total.....	47,183	2,389	903,331	269,137	75,977	21,863	4,504	17,638	479	73,580	55,230	10,443	5,885	1,053						
Returns with net profit, total....	37,898	2,103	866,223	261,322	78,608	20,439	4,079	13,786	413	69,392	53,324	10,682	5,624	1,008						
Under \$2,000.....	6,395	125	7,210	2,362	91	169	65	3,530	245	21,062	16,659	2,618	2,061	442						
\$2,000 under \$5,000.....	6,341	150	23,348	8,115	542	636	144	3,422												
\$5,000 under \$10,000.....	7,731	269	31,775	9,513	2,160	922	220	3,019												
\$10,000 under \$20,000.....	8,711	446	89,024	29,711	6,467	3,134	671	2,255												
\$20,000 under \$50,000.....	6,261	688	224,076	71,286	21,535	6,436	1,366	1,262												
\$50,000 under \$200,000.....	2,255	388	364,842	101,076	33,639	7,387	1,391	256	168	48,330	36,665	8,064	3,563	566						
\$200,000 under \$500,000.....	179	31	102,864	30,596	9,336	1,257	122	31												
\$500,000 or more.....	25	6	23,084	8,663	4,838	498	100	11												
Returns without net profit.....	9,285	286	37,108	7,815	12,631	1,424	425	3,852							66	4,188	1,906	1,239	261	45
Wholesale and retail trade																				
Total wholesale and retail trade								Wholesale trade												
Total.....	291,053	5,134	1,740,020	366,497	84,020	23,499	5,639	40,572	877	737,530	110,427	28,309	6,488	1,314						
Returns with net profit, total....	239,575	4,538	1,668,522	352,038	86,655	21,422	4,647	34,392	791	700,943	105,529	29,092	5,559	918						
Under \$2,000.....	49,057	658	45,787	12,954	604	1,310	457	4,766	125	20,138	4,861	312	375	105						
\$2,000 under \$5,000.....	49,864	795	86,033	21,641	2,847	1,577	594	4,410												
\$5,000 under \$10,000.....	60,794	664	112,684	26,425	4,907	1,728	407	6,391												
\$10,000 under \$20,000.....	51,027	1,210	318,630	73,678	17,816	5,718	1,319	9,359												
\$20,000 under \$50,000.....	24,263	846	483,876	101,603	26,781	6,026	1,084	7,140												
\$50,000 under \$200,000.....	4,425	345	528,444	103,064	28,454	4,780	686	2,224	157	208,325	32,055	8,331	2,072	294						
\$200,000 under \$500,000.....	125	20	93,071	12,673	5,246	283	100	87	14	287,225	42,422	13,156	1,687	228						
\$500,000 or more.....	20							15		90,285	10,658	3,990	264	96						
Returns without net profit.....	51,478	596	71,498	14,459	12,635	2,077	992	6,180	86	36,587	4,898	1,783	929	396						
Retail trade																				
Total retail trade								Grocery stores, meat, fish, fruit, and vegetable markets												
Total.....	238,451	3,964	895,614	232,906	49,862	15,424	3,984	35,080	618	214,588	38,544	8,793	2,463	667						
Returns with net profit, total....	195,737	3,498	861,970	223,517	51,598	14,337	3,411	30,853	552	210,710	37,988	9,076	2,321	574						
Under \$2,000.....	41,499	603	36,327	10,668	552	1,092	389	5,562	180	18,082	3,012	411	364	151						
\$2,000 under \$5,000.....	43,966	686	69,346	17,820	2,453	1,367	547	7,405												
\$5,000 under \$10,000.....	52,490	558	86,833	22,234	4,130	1,440	310	9,003												
\$10,000 under \$20,000.....	39,821	955	219,203	55,090	13,821	4,403	1,069	6,480												
\$20,000 under \$50,000.....	15,909	532	241,112	62,461	16,463	3,380	695	2,125												
\$50,000 under \$200,000.....	2,014	158	206,363	53,229	12,923	2,636	397	268	115	66,214	12,666	3,797	587	144						
\$200,000 under \$500,000.....	33	6	2,786	2,015	1,256	19	4	8	27	65,017	11,521	2,475	593	57						
\$500,000 or more.....	5							2												
Returns without net profit.....	42,714	466	33,644	9,389	11,736	1,087	573	4,227	(3)	(3)	(3)	(3)	(3)	(3)						
Retail trade—Continued																				
General merchandise								Apparel and accessories												
Total.....	14,048	219	67,990	23,097	4,283	2,067	501	15,674	253	49,338	16,648	4,376	728	185						
Returns with net profit, total....	11,774	218	67,088	22,796	4,307	2,059	501	13,252	232	46,272	15,619	4,443	674	175						
Under \$2,000.....	2,451	169	22,447	7,587	1,509	1,277	403	2,374	193	25,410	7,546	1,950	434	134						
\$2,000 under \$5,000.....	2,850																			
\$5,000 under \$10,000.....	3,226																			
\$10,000 under \$20,000.....	2,062																			
\$20,000 under \$50,000.....	983																			
\$50,000 under \$200,000.....	198	31	20,396	6,063	974	493	52	1,472	30	15,544	5,117	977	170	32						
\$200,000 under \$500,000.....	4	18	24,245	9,146	1,824	287	46	158	3	2,532	941	260	51	5						
\$500,000 or more.....	-	-	-	-	-	-	-	7	6	2,786	2,015	1,256	19	4						
Returns without net profit.....	2,274	1	902	301	124	8	-	2,422	21	3,066	1,029	167	54	10						
Footnotes at end of table. See text for details.																				

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

ACTIVE PARTNERSHIPS

Table 20.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT FOR PARTNERSHIPS WITH ADDITIONAL FIRST YEAR DEPRECIATION BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT—Continued

Size of net profit	Total number of partnerships	Partnerships with additional first-year depreciation						Total number of partnerships	Partnerships with additional first-year depreciation					
		Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Depreciation			Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Depreciation	
						Total (Thousand dollars)	Additional first-year (Thousand dollars)						Total (Thousand dollars)	Additional first-year (Thousand dollars)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Furniture, home furnishings, and equipment								Automotive dealers						
Total.....	14,885	253	43,705	16,163	3,635	818	219	14,736	187	156,371	20,520	3,618	786	197
Returns with net profit, total.....	11,833	229	42,494	15,912	3,936	779	208	10,654	177	149,631	19,681	3,674	749	133
Under \$2,000.....	2,185	186	19,320	6,567	1,579	428	64	2,123	43	16,921	2,144	72	101	21
\$2,000 under \$5,000.....	2,074							2,136						
\$5,000 under \$10,000.....	3,000							2,700						
\$10,000 under \$20,000.....	2,938							2,458						
\$20,000 under \$50,000.....	1,364	26	10,182	3,218	922	145	26	1,056	50	34,601	4,877	1,398	179	40
\$50,000 under \$200,000.....	271	17	12,992	6,127	1,435	206	118	179	18	58,849	7,719	1,419	261	35
\$200,000 under \$500,000.....	1	-	-	-	-	-	-	2	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	3,052	(3)	(3)	(3)	(3)	(3)	(3)	4,082	(3)	(3)	(3)	(3)	(3)	(3)
Retail trade—Continued														
Gasoline service stations								Eating and drinking places						
Total.....	30,554	633	69,009	16,430	4,026	976	218	47,409	913	99,392	47,836	7,939	4,107	1,115
Returns with net profit, total.....	25,283	588	66,096	15,818	4,120	958	214	38,105	723	93,582	45,176	8,564	3,552	848
Under \$2,000.....	5,756	437	33,384	7,385	1,629	380	104	10,159	216	8,907	4,384	305	481	158
\$2,000 under \$5,000.....	6,373							10,038						
\$5,000 under \$10,000.....	7,568							10,682						
\$10,000 under \$20,000.....	4,755							5,574						
\$20,000 under \$50,000.....	794	8	3,082	812	231	47	7	1,463	80	21,922	10,451	2,155	716	181
\$50,000 under \$200,000.....	37	1	2,486	644	115	31	4	185	42	19,330	10,355	3,026	690	55
\$200,000 under \$500,000.....	-	-	-	-	-	-	-	4	-	-	-	-	-	-
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	5,271	(3)	(3)	(3)	(3)	(3)	(3)	9,304	190	5,810	2,660	1,625	555	267
Retail trade—Continued														
Other retail trade								Wholesale and retail trade not allocable						
Total.....	66,065	888	195,221	53,668	13,192	3,479	882	12,030	293	106,876	23,164	5,849	1,587	341
Returns with net profit, total.....	53,983	779	186,097	50,527	13,478	3,245	758	9,446	249	105,609	22,992	5,965	1,526	318
Under \$2,000.....	10,889	98	8,171	2,228	77	260	106	2,792	156	36,317	8,492	1,603	495	162
\$2,000 under \$5,000.....	10,577	118	9,691	3,316	375	235	90	1,488						
\$5,000 under \$10,000.....	12,810	(3)	(3)	(3)	(3)	(3)	(3)	1,913						
\$10,000 under \$20,000.....	12,327	297	70,207	17,022	4,346	1,067	252	1,847						
\$20,000 under \$50,000.....	6,652	192	69,171	19,257	6,004	1,043	213	1,214	63	34,439	7,087	1,987	574	95
\$50,000 under \$200,000.....	718	32	20,912	6,776	2,369	515	77	187	30	34,853	7,413	2,375	457	61
\$200,000 under \$500,000.....	7	-	-	-	-	-	-	5	-	-	-	-	-	-
\$500,000 or more.....	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net profit.....	12,082	109	9,124	3,141	1,286	234	124	2,584	(3)	(3)	(3)	(3)	(3)	(3)
Finance, insurance, and real estate														
Services														
Total.....	202,630	2,267	365,659	357,911	36,647	32,135	4,382	159,360	5,456	761,291	664,869	258,984	30,226	6,250
Returns with net profit, total.....	143,653	1,332	323,524	316,285	58,831	12,630	1,500	131,521	4,677	739,976	648,610	263,166	25,242	4,582
Under \$2,000.....	63,943	238	2,044	2,044	231	734	150	25,053	490	9,536	8,390	344	1,358	376
\$2,000 under \$5,000.....	31,090	197	3,043	3,043	551	881	167	22,141	297	12,406	9,649	1,023	943	235
\$5,000 under \$10,000.....	21,545	202	9,278	9,278	1,445	2,014	147	24,903	507	29,620	24,539	3,772	2,347	581
\$10,000 under \$20,000.....	15,847	302	19,663	18,612	4,323	3,922	251	21,387	879	57,715	46,204	12,805	3,904	572
\$20,000 under \$50,000.....	9,714	270	25,277	25,148	7,698	1,590	230	22,137	1,041	141,060	114,393	35,190	7,078	1,127
\$50,000 under \$200,000.....	3,083	78	45,382	42,029	8,154	949	188	14,605	1,293	264,019	234,005	113,594	6,649	1,284
\$200,000 under \$500,000.....	302	29	44,411	44,386	8,507	841	80	1,038	124	95,589	83,322	38,701	1,472	230
\$500,000 or more.....	129	16	174,426	171,745	27,922	1,699	287	257	46	130,031	128,108	57,737	1,491	177
Returns without net profit.....	56,977	935	42,135	41,626	122,184	19,505	2,882	27,839	779	21,315	16,259	14,182	4,984	1,668
Nature of business not allocable														
Total.....	8,242	(3)	(3)	(3)	(3)	(3)	(3)							

¹Net loss.²Net loss exceeds net profit.³No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 12 for a complete listing of the industrial groups.

ACTIVE PARTNERSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION

Table 21.—NUMBER OF PARTNERSHIPS WITH ADDITIONAL FIRST-YEAR DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF DEPRECIATION

Selected industry	Number and amount, by size of additional first-year depreciation											
	Total		Under \$2,000		\$2,000 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 or more	
	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)	Number of partner-ships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries.....	20,948	31,028	16,327	3,636	1,782	4,227	698	2,410	651	2,789	1,490	12,966
Agriculture, forestry, and fisheries.....	3,482	5,499	2,685	1,835	359	867	141	505	108	478	189	1,814
Mining.....	490	1,402	282	248	66	162	8	27	21	83	113	882
Construction.....	1,207	2,274	843	379	119	285	28	87	32	129	185	1,394
Manufacturing.....	2,389	4,504	1,686	988	255	591	123	435	76	347	249	2,143
Food and kindred products, including beverages.....	286	607	177	127	(1)	(1)	33	111	16	69	28	224
Printing, publishing, and allied industries.....	465	549	368	209	52	113	28	106	1	4	16	117
Machinery, except electrical and transportation equipment.....	386	920	237	156	79	196	23	78	6	27	41	463
Other manufacturing industries.....	1,252	2,428	904	496	92	206	39	140	53	247	164	1,339
Transportation, communication, water supply and sanitary services.....	479	1,053	270	140	82	184	30	101	27	127	70	501
Wholesale and retail trade.....	5,134	5,639	4,305	2,068	411	943	117	392	122	527	179	1,709
Wholesale trade.....	877	1,314	707	367	77	177	18	63	18	76	57	631
Retail trade.....	3,964	3,984	3,360	1,588	321	737	78	259	95	412	110	988
Grocery stores, meat, fish, fruit, and vegetable markets.....	618	667	533	316	48	111	6	21	12	49	19	170
General merchandise.....	219	501	163	98	(1)	(1)	5	19	2	9	44	362
Apparel and accessories.....	253	185	232	103	(1)	(1)	8	27	6	24	2	18
Automotive dealers.....	187	197	163	77	(1)	(1)	4	15	2	8	7	73
Gasoline service stations.....	633	218	608	155	(1)	(1)	3	11	1	4	-	-
Eating and drinking places.....	913	1,115	700	361	108	265	26	86	65	289	14	114
Building materials.....	74	109	60	26	2	4	-	-	1	5	11	74
Other retail trade.....	1,067	992	901	452	121	259	26	80	6	24	13	177
Wholesale and retail trade not allocable....	293	341	238	113	(1)	(1)	21	70	9	39	12	90
Finance, insurance, and real estate.....	2,267	4,382	1,635	702	153	359	83	267	104	432	292	2,622
Real estate operators (except developers) and lessors.....	1,773	3,744	1,198	564	143	334	78	249	81	341	273	2,256
Other finance, insurance, and real estate...	494	638	437	138	10	25	5	18	23	91	19	366
Services.....	5,456	6,250	4,577	2,252	337	834	168	596	161	667	213	1,901
Lodging services.....	422	944	279	240	46	112	28	101	41	165	28	326
Personal services.....	887	1,346	637	412	135	332	30	108	45	197	40	297
Laundries, laundry services, and cleaning and dyeing plants.....	501	969	312	241	105	266	30	108	20	96	34	258
Other personal services.....	386	377	325	171	(1)	(1)	-	-	25	101	6	39
Business services.....	620	1,038	481	170	(1)	(1)	20	72	28	112	71	625
Medical and other health services.....	1,057	898	919	377	76	191	46	158	-	-	16	172
Legal services.....	888	611	840	338	16	39	11	39	3	14	18	181
Accounting, auditing, and bookkeeping services.....	623	327	616	277	2	5	2	7	-	-	3	38
Other services.....	959	1,086	805	438	42	96	31	111	44	179	37	262
Nature of business not allocable.....	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

See table 12 for a complete listing of the industrial groups.

ACTIVE PARTNERSHIPS

Table 22.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, AND COST OF GOODS SOLD ITEMS, BY INDUSTRIAL DIVISION

Industrial division	Partnerships with and without net profit												
	Number of partnerships		Business receipts		Gross profit (less loss)		Net profit (less loss)		Partnerships with cost of goods sold schedule				
	Total	With cost of goods sold schedule	Total <i>(Thousand dollars)</i>	With cost of goods sold schedule <i>(Thousand dollars)</i>	Total <i>(Thousand dollars)</i>	With cost of goods sold schedule <i>(Thousand dollars)</i>	Total <i>(Thousand dollars)</i>	With cost of goods sold schedule <i>(Thousand dollars)</i>	Cost of goods sold <i>(Thousand dollars)</i>	Inventory, beginning-of-year <i>(Thousand dollars)</i>	Purchases <i>(Thousand dollars)</i>	Cost of labor supplies, etc. <i>(Thousand dollars)</i>	Inventory, end-of-year <i>(Thousand dollars)</i>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industrial divisions.....	940,560	492,721	72,771,424	58,955,063	29,329,891	15,655,863	8,360,373	4,106,536	43,299,200	5,089,405	36,557,143	6,764,205	5,111,553
Agriculture, forestry, and fisheries.....	136,306	39,402	4,352,068	2,279,863	3,153,754	1,081,549	554,540	199,656	1,198,314	298,961	951,562	221,218	273,427
Mining.....	15,697	9,399	1,006,936	893,417	519,012	405,493	142,816	16,949	487,924	9,806	108,708	378,158	8,748
Construction.....	62,451	52,656	6,583,633	6,261,831	1,996,141	1,674,339	637,785	567,436	4,587,492	278,425	2,048,179	2,498,257	237,369
Manufacturing.....	47,183	43,629	7,372,219	7,301,835	2,321,376	2,250,992	602,274	593,645	5,050,843	561,017	3,410,693	1,649,876	570,743
Transportation, communication, water supply, and sanitary services.....	17,638	4,114	1,000,332	347,799	801,832	149,299	128,926	29,723	198,500	4,881	123,349	74,187	3,917
Wholesale and retail trade.....	291,053	278,385	39,002,533	38,551,616	8,749,550	8,298,633	2,290,370	2,153,629	30,252,983	3,812,539	28,960,227	1,370,087	3,889,870
Wholesale trade.....	40,572	33,851	12,711,942	12,399,547	2,093,765	1,781,370	586,753	477,023	10,618,177	929,002	10,086,288	523,506	920,619
Retail trade.....	238,451	233,275	24,786,856	24,662,499	6,302,484	6,178,127	1,611,980	1,588,584	18,484,372	2,729,562	17,773,519	795,071	2,813,780
Wholesale and retail trade not allocable.....	12,030	11,259	1,503,735	1,489,570	353,301	339,136	91,637	88,022	1,150,434	153,975	1,100,420	51,510	155,471
Finance, insurance, and real estate.....	202,630	n.a.	4,031,113	n.a.	3,888,780	n.a.	1,091,795	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Services.....	199,360	62,858	9,281,292	3,253,169	7,797,617	1,769,494	3,055,552	558,876	1,483,675	120,820	925,436	562,108	124,689
Nature of business not allocable.....	8,242	2,278	141,298	65,533	101,829	26,064	41,947	10,520	39,469	2,956	28,989	10,314	2,790

¹Net loss exceeds net profit.

n.a. - Not applicable.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 23.—SELECTED INCOME AND DEDUCTION ITEMS, BY STATES

States	Partnerships with and without net profit													Gross profit (less loss) (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Number of—		Receipts					Deductions							
	Partnerships	Partners	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Interest (Thousand dollars)	Rent (Thousand dollars)	Other receipts (Thousand dollars)	Total deductions (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
United States total.....	940,472	2,677,967	74,311,369	72,791,573	328,695	375,712	815,389	65,943,712	43,440,437	6,769,681	2,087,557	13,646,037	29,351,136	8,367,657	
Alabama.....	10,643	26,047	1,128,754	1,109,519	3,375	4,681	11,179	1,036,781	779,379	81,362	24,826	151,214	330,140	91,977	
Alaska.....	1,348	3,256	73,432	69,638	16	456	3,322	64,593	33,536	9,427	3,633	17,997	36,102	8,839	
Arizona.....	6,613	20,762	458,277	448,375	2,002	2,635	5,265	415,413	228,897	48,867	19,979	117,670	219,478	42,864	
Arkansas.....	8,615	21,403	806,405	793,595	1,905	1,928	8,977	743,875	533,959	59,718	24,273	125,925	259,636	62,530	
California.....	105,993	310,332	10,247,201	10,031,356	51,136	53,785	110,924	9,289,166	5,737,323	1,049,626	333,740	2,168,477	4,294,033	958,035	
Colorado.....	13,777	45,823	935,368	911,934	5,770	3,994	13,670	822,947	537,057	80,491	28,570	176,829	374,877	112,421	
Connecticut.....	12,054	31,176	641,302	629,556	1,669	3,702	6,375	535,494	356,154	53,769	16,685	108,886	273,402	105,808	
Delaware.....	1,588	8,124	129,161	124,249	2,668	150	2,094	111,285	74,719	11,979	2,804	21,786	49,530	17,876	
District of Columbia.....	3,719	11,551	339,075	332,964	990	2,198	2,923	275,567	135,402	44,869	12,951	82,345	197,562	63,508	
Florida.....	24,337	62,813	1,551,431	1,508,768	7,068	22,999	12,596	1,373,248	825,935	162,504	52,594	332,215	682,833	178,183	
Georgia.....	14,420	36,844	1,156,979	1,138,855	2,446	3,756	11,922	1,018,058	716,036	92,972	28,722	180,328	422,819	138,921	
Hawaii.....	2,996	14,007	196,813	190,987	924	3,703	1,199	167,129	103,540	17,738	3,736	42,115	87,447	29,684	
Idaho.....	4,852	11,732	338,409	333,297	720	902	3,490	303,804	197,685	22,120	13,495	70,504	135,612	34,605	
Illinois.....	62,152	180,867	5,027,754	4,936,619	14,581	34,142	42,412	4,453,856	2,893,425	471,298	146,194	942,939	2,043,194	573,898	
Indiana.....	21,275	54,936	1,476,618	1,461,002	2,101	3,912	9,603	1,293,746	931,909	119,286	31,090	211,461	529,093	182,872	
Iowa.....	27,005	67,971	1,647,471	1,628,090	3,480	4,174	11,727	1,433,621	989,469	106,330	43,434	294,388	638,621	213,850	
Kansas.....	13,219	34,712	958,644	943,602	2,191	3,864	8,987	846,171	586,482	74,650	26,788	158,251	357,120	112,473	
Kentucky.....	15,548	40,175	1,062,000	1,043,341	797	3,565	14,297	952,696	685,971	80,710	25,853	160,162	357,370	109,304	
Louisiana.....	11,483	33,814	1,065,019	1,040,951	2,395	6,207	15,466	948,921	644,420	91,283	31,432	181,786	396,531	116,098	
Maine.....	3,252	7,159	191,947	190,418	183	743	603	171,820	126,744	13,100	5,090	26,886	63,674	20,127	
Maryland.....	10,859	28,819	911,158	892,109	3,874	3,937	11,238	806,247	563,478	85,593	22,279	134,897	328,631	104,911	
Massachusetts.....	15,203	38,515	1,228,791	1,206,641	9,688	3,245	9,217	1,059,965	670,621	138,322	26,274	224,748	536,020	168,826	
Michigan.....	36,158	93,463	3,244,841	3,204,380	7,402	13,617	19,442	2,904,026	2,015,881	281,079	74,726	532,340	1,188,499	340,815	
Minnesota.....	22,317	59,989	1,427,398	1,400,001	5,058	7,435	14,904	1,246,593	829,454	110,837	49,161	257,141	570,447	180,805	
Mississippi.....	8,415	20,638	856,653	840,739	974	2,955	11,985	788,187	559,337	63,056	24,763	141,031	281,402	68,466	
Missouri.....	24,263	66,293	1,573,778	1,546,037	3,480	7,118	17,143	1,356,029	916,404	147,787	37,742	254,096	629,633	217,749	
Montana.....	5,591	16,800	248,020	244,971	441	1,110	1,498	219,109	126,135	19,744	13,862	59,368	118,836	28,911	
Nebraska.....	11,900	29,656	857,712	845,067	1,539	2,789	8,317	757,124	542,773	50,361	21,920	142,070	302,294	100,588	
Nevada.....	2,580	6,260	202,147	195,181	596	3,153	3,217	186,462	102,414	26,426	9,154	48,468	92,767	15,685	
New Hampshire.....	2,136	4,986	129,115	127,384	203	459	1,069	115,069	84,329	8,864	2,710	19,166	43,055	14,046	
New Jersey.....	32,524	81,880	2,240,681	2,208,876	6,225	11,452	14,128	1,959,598	1,349,659	165,721	61,168	383,050	859,217	281,083	
New Mexico.....	4,622	11,442	325,185	317,745	712	2,253	4,475	292,344	179,379	28,650	15,535	68,780	138,366	32,841	
New York.....	103,687	370,245	9,010,210	8,691,752	115,594	52,302	150,562	7,774,273	4,579,831	1,025,406	228,212	1,940,824	4,111,921	1,235,937	
North Carolina.....	17,607	46,470	1,377,562	1,359,183	2,187	4,839	11,353	1,233,648	885,635	108,866	28,671	210,476	473,548	143,914	
North Dakota.....	4,671	11,687	283,719	277,351	881	1,779	3,708	250,839	163,993	19,718	11,821	55,307	113,358	32,880	
Ohio.....	37,608	103,488	2,657,163	2,620,416	4,796	9,483	22,468	2,269,165	1,546,572	248,951	57,379	416,263	1,073,844	387,998	
Oklahoma.....	11,940	32,305	1,131,592	1,106,028	4,172	4,293	17,099	1,035,206	730,022	84,357	32,593	188,234	376,006	96,386	
Oregon.....	14,208	37,599	1,310,449	1,277,851	3,992	9,004	19,602	1,193,431	781,902	113,035	51,856	246,638	495,949	117,018	
Pennsylvania.....	51,086	140,961	4,531,342	4,467,765	13,588	18,974	31,015	4,080,852	2,920,598	379,279	102,314	678,661	1,547,167	450,490	
Rhode Island.....	2,720	8,193	155,087	151,074	875	973	2,165	134,722	91,829	15,079	3,276	24,538	59,245	20,365	
South Carolina.....	6,954	16,954	564,096	557,092	1,610	1,369	4,025	498,655	353,494	50,644	13,002	81,515	203,598	65,441	
South Dakota.....	5,689	14,099	301,227	293,952	404	2,127	4,744	266,350	183,165	17,679	10,384	55,122	110,787	34,877	
Tennessee.....	17,151	42,994	1,643,161	1,620,668	2,113	5,677	14,703	1,492,459	1,145,333	105,612	33,437	208,077	475,335	150,702	
Texas.....	55,391	157,722	4,550,000	4,415,307	21,143	25,184	88,366	4,170,696	2,664,009	398,308	157,188	951,191	1,751,298	379,304	
Utah.....	5,113	14,974	305,044	298,985	593	1,890	3,576	264,520	154,717	27,732	12,727	69,344	144,268	40,524	
Vermont.....	2,189	4,860	100,952	99,390	32	934	596	91,961	58,625	7,088	3,546	22,702	40,765	8,991	
Virginia.....	14,409	35,354	912,728	900,576	1,591	3,866	6,695	812,451	553,489	82,338	24,409	152,215	347,087	100,277	
Washington.....	16,326	43,666	975,639	960,280	3,356	3,928	8,075	832,268	515,056	101,718	31,318	184,176	445,224	143,371	
West Virginia.....	8,931	49,806	349,507	342,931	1,239	2,280	3,057	309,338	211,535	28,426	10,105	59,272	131,396	40,169	
Wisconsin.....	20,503	55,933	1,275,056	1,258,538	3,504	4,665	8,349	1,105,756	737,417	118,581	30,995	218,763	521,121	169,300	
Wyoming.....	3,192	8,412	199,296	196,187	416	1,126	1,567	178,178	105,309	18,325	9,141	45,403	90,878	21,118	

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS AND BUSINESS RECEIPTS, BY SELECTED INDUSTRIES AND STATES

States	All industries		Agriculture, forestry, and fisheries				Mining		Construction						Total manufacturing	
	Number of Partnerships	Business receipts (Thousand dollars)	Total agriculture, forestry, and fisheries		Farms		Number of partnerships	Business receipts (Thousand dollars)	Total construction		General contractors		Special trade contractors		Number of partnerships	Business receipts (Thousand dollars)
			Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)			Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
United States, total.....	940,472	72,791,573	136,754	4,370,653	126,625	3,649,968	15,554	998,141	62,279	6,576,128	17,752	3,800,351	40,728	2,613,098	47,267	7,386,745
Alabama.....	10,643	1,109,519	1,337	67,803	1,162	39,227	(1)	(1)	670	73,912	126	43,320	462	26,433	695	120,771
Alaska.....	1,348	69,638	(1)	(1)	(1)	(1)	(1)	(1)	135	8,988	(1)	(1)	(1)	(1)	(1)	(1)
Arizona.....	6,613	448,375	1,091	89,660	919	75,430	(1)	(1)	438	41,552	284	26,441	153	14,135	112	13,291
Arkansas.....	8,615	793,595	1,494	97,027	1,288	54,940	160	11,330	429	43,482	(1)	(1)	261	14,803	404	72,235
California.....	105,993	10,031,356	13,695	864,333	12,189	731,219	1,158	65,579	5,885	1,161,958	1,881	727,238	3,851	418,662	5,947	1,048,234
Colorado.....	13,777	911,934	2,866	107,194	2,568	81,341	441	23,632	789	87,684	(1)	(1)	490	46,038	500	58,332
Connecticut.....	12,054	629,556	747	24,650	540	17,959	(1)	(1)	1,214	65,272	353	24,476	805	36,961	515	49,001
Delaware.....	1,588	124,249	230	7,874	208	6,399	(1)	(1)	187	6,249	(1)	(1)	(1)	(1)	(1)	(1)
District of Columbia.....	3,719	332,964	(1)	(1)	(1)	(1)	(1)	(1)	163	20,726	(1)	(1)	94	13,683	(1)	(1)
Florida.....	24,337	1,508,768	3,234	136,376	2,635	106,949	(1)	(1)	1,663	122,892	554	69,897	1,019	51,138	1,085	101,994
Georgia.....	14,420	1,138,855	1,780	68,351	1,531	43,604	(1)	(1)	634	98,377	267	68,680	321	28,112	884	111,725
Hawaii.....	2,996	190,987	301	9,470	281	8,817	(1)	(1)	73	55,180	(1)	(1)	(1)	(1)	(1)	(1)
Idaho.....	4,852	333,297	1,713	59,940	1,694	57,106	(1)	(1)	270	54,173	51	48,338	(1)	(1)	254	18,360
Illinois.....	62,152	4,936,619	7,671	156,955	7,299	142,725	359	23,791	4,194	949,997	1,237	233,799	2,791	207,145	3,051	503,572
Indiana.....	21,275	1,461,002	2,639	55,059	2,545	51,510	255	15,283	1,605	107,928	522	60,463	1,002	43,600	1,037	116,987
Iowa.....	27,005	1,628,090	12,493	306,455	12,012	289,869	(1)	(1)	1,221	105,803	393	55,907	748	46,564	600	82,771
Kansas.....	13,219	943,602	3,270	91,230	3,175	86,917	415	36,509	856	92,555	269	56,792	491	31,567	378	47,705
Kentucky.....	15,548	1,043,341	2,829	50,249	2,729	41,420	925	55,790	835	62,323	265	37,595	542	20,855	532	76,431
Louisiana.....	11,483	1,040,951	1,404	47,191	1,215	40,932	263	38,112	767	80,308	110	47,572	632	30,474	377	56,460
Maine.....	3,252	190,418	672	24,342	653	22,573	(1)	(1)	309	15,341	(1)	(1)	189	5,041	296	20,827
Maryland.....	10,899	892,109	1,080	29,330	926	22,521	(1)	(1)	970	83,008	182	41,780	751	39,372	409	80,052
Massachusetts.....	15,203	1,206,641	786	24,693	608	18,399	(1)	(1)	1,529	94,224	466	48,891	1,003	44,222	893	119,594
Michigan.....	36,158	3,204,380	2,725	59,518	2,477	49,704	270	16,073	2,871	317,127	940	187,545	1,818	126,448	2,127	358,890
Minnesota.....	22,317	1,400,001	7,279	124,270	7,299	110,401	114	8,638	1,371	159,120	490	112,517	840	43,724	724	120,823
Mississippi.....	8,415	840,739	1,791	94,317	1,569	77,749	(1)	(1)	250	57,495	136	47,235	114	10,260	479	77,461
Missouri.....	24,263	1,546,037	5,323	92,155	5,133	81,086	(1)	(1)	1,382	141,234	471	88,258	848	47,097	999	132,771
Montana.....	5,591	244,971	2,043	48,397	2,042	17,490	(1)	(1)	138	16,543	52	12,510	65	3,737	259	21,759
Nebraska.....	11,900	845,067	4,689	156,614	4,402	125,297	(1)	(1)	623	107,662	178	81,950	445	25,712	249	46,091
Nevada.....	2,580	195,181	372	12,873	352	12,679	(1)	(1)	139	13,647	(1)	(1)	(1)	(1)	(1)	(1)
New Hampshire.....	2,136	127,384	283	3,933	283	3,933	(1)	(1)	189	3,476	(1)	(1)	189	3,476	154	23,944
New Jersey.....	32,524	2,208,876	1,664	52,419	1,479	48,639	(1)	(1)	2,789	209,701	651	98,295	1,893	104,064	2,339	339,209
New Mexico.....	4,622	317,745	674	20,852	635	19,245	100	37,932	381	28,486	(1)	(1)	224	11,283	98	15,627
New York.....	103,687	8,691,752	5,118	127,775	4,744	113,190	400	11,925	5,762	486,616	1,264	241,597	3,955	225,618	7,105	1,304,171
North Carolina.....	17,607	1,359,183	2,326	61,677	2,065	51,625	(1)	(1)	1,445	142,004	500	88,442	844	49,169	1,171	149,319
North Dakota.....	4,671	277,351	2,357	57,164	2,294	56,257	(1)	(1)	189	23,711	56	15,077	(1)	(1)	102	8,530
Ohio.....	37,608	2,620,416	3,265	90,235	3,021	73,428	794	31,617	3,222	233,410	933	105,240	2,027	118,915	1,521	187,053
Oklahoma.....	11,940	1,106,028	1,395	44,539	1,270	40,116	796	48,884	703	114,828	179	63,457	504	48,672	566	82,027
Oregon.....	14,208	1,277,851	2,314	104,087	2,272	102,630	(1)	(1)	734	125,161	364	96,124	365	27,591	1,449	233,730
Pennsylvania.....	51,086	4,467,765	3,391	77,438	3,237	74,074	1,506	87,770	4,416	347,346	806	139,622	3,305	194,458	3,022	660,106
Rhode Island.....	2,720	151,074	177	7,966	121	7,069	(1)	(1)	210	7,582	(1)	(1)	(1)	(1)	173	18,257
South Carolina.....	6,954	597,092	1,043	38,729	925	26,165	(1)	(1)	528	57,204	202	31,498	273	20,571	280	57,434
South Dakota.....	5,689	293,952	2,608	47,852	2,470	42,956	(1)	(1)	323	32,025	57	19,249	246	12,735	(1)	(1)
Tennessee.....	17,151	1,620,668	2,258	71,353	2,099	27,726	153	12,228	1,078	175,448	272	119,575	731	53,258	863	156,089
Texas.....	55,391	4,415,307	9,295	382,440	8,467	267,120	2,560	290,172	4,202	447,180	1,226	246,870	2,686	186,455	1,565	269,569
Utah.....	3,113	298,985	877	22,209	839	21,813	119	13,590	472	32,773	58	14,361	414	18,412	228	27,272
Vermont.....	2,189	99,390	644	12,322	644	12,322	(1)	(1)	134	14,227	(1)	(1)	(1)	(1)	161	12,729
Virginia.....	14,049	900,576	2,497	52,788	2,284	49,787	370	21,522	953	99,653	204	67,552	710	31,785	717	75,156
Washington.....	16,326	960,280	2,203	76,016	1,870	63,910	(1)	(1)	940	100,872	391	78,936	486	19,342	1,229	100,726
West Virginia.....	8,931	342,931	434	2,765	434	2,765	2,805	36,768	412	30,758	130	19,754	243	9,377	288	15,043
Wisconsin.....	20,503	1,258,538	5,225	77,959	4,971	72,710	(1)	(1)	1,360	103,245	338	45,890	964	56,658	984	148,681
Wyoming.....	3,192	196,187	768	30,010	710	26,648	108	9,658	227	15,662	(1)	(1)	(1)	(1)	104	5,713

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS AND BUSINESS RECEIPTS, BY SELECTED INDUSTRIES AND STATES—Continued

States	Manufacturing—Continued				Transportation, communication, and sanitary services				Wholesale and retail trade							
	Food and kindred products, including beverages		Lumber and wood products, except furniture		Total transportation, communication, and sanitary services		Motor freight transportation and warehousing		Total wholesale and retail trade		Wholesale trade					
	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)	Number of partner-ships	Business receipts (Thousand dollars)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
United States, total.....	6,993	2,015,937	8,418	794,584	17,637	1,000,111	12,046	693,577	290,771	39,000,523	40,578	12,720,797	7,091	3,331,204	4,532	2,550,717
Alabama.....	200	36,107	303	42,419	260	12,367	161	8,936	4,375	728,537	752	301,066	121	66,519	78	108,977
Alaska.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	419	33,440	(1)	(1)	(1)	(1)	(1)	(1)
Arizona.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,570	216,749	154	40,378	(1)	(1)	(1)	(1)
Arkansas.....	(1)	(1)	167	31,258	75	10,163	(1)	(1)	3,237	496,895	412	139,128	120	31,362	102	69,449
California.....	586	351,324	833	119,729	1,812	145,662	1,100	88,022	29,218	4,804,697	4,171	1,518,431	990	457,490	228	223,933
Colorado.....	(1)	(1)	(1)	(1)	268	15,090	198	11,017	3,647	477,237	556	164,181	112	54,265	(1)	(1)
Connecticut.....	(1)	(1)	(1)	(1)	209	4,863	113	3,280	3,589	342,633	369	88,785	123	39,728	(1)	(1)
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	588	76,084	(1)	(1)	(1)	(1)	(1)	(1)
District of Columbia.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	897	142,007	132	15,748	(1)	(1)	(1)	(1)
Florida.....	150	33,834	172	21,012	370	17,726	245	11,723	6,681	809,655	706	234,411	212	90,614	(1)	(1)
Georgia.....	(1)	(1)	278	18,447	245	4,649	(1)	(1)	5,334	630,385	712	172,525	132	53,843	(1)	(1)
Hawaii.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	866	76,157	73	13,344	(1)	(1)	(1)	(1)
Idaho.....	11	8,373	202	8,308	(1)	(1)	(1)	(1)	1,024	160,444	168	59,731	25	14,543	51	21,869
Illinois.....	421	122,057	187	13,290	1,031	106,522	804	60,240	18,377	2,629,421	2,792	984,119	503	225,426	329	307,487
Indiana.....	180	44,591	112	10,954	387	10,451	264	8,076	7,705	938,627	875	276,418	195	59,091	78	106,084
Iowa.....	168	46,279	(1)	(1)	567	39,852	486	34,840	5,862	923,485	796	304,629	172	73,319	295	138,236
Kansas.....	(1)	(1)	(1)	(1)	164	13,981	125	10,059	4,123	550,702	842	175,252	109	22,098	300	95,259
Kentucky.....	95	29,456	166	13,818	404	10,309	313	7,391	5,638	680,244	605	172,367	(1)	(1)	191	40,370
Louisiana.....	97	25,350	(1)	(1)	405	24,598	(1)	(1)	3,178	616,339	442	210,707	135	62,787	28	65,493
Maine.....	(1)	(1)	165	9,915	(1)	(1)	(1)	(1)	971	106,682	135	35,041	(1)	(1)	(1)	(1)
Maryland.....	92	27,073	(1)	(1)	209	6,828	(1)	(1)	3,857	547,552	505	171,049	121	64,838	(1)	(1)
Massachusetts.....	204	19,708	(1)	(1)	277	14,550	178	10,607	4,791	602,157	655	241,966	131	108,509	(1)	(1)
Michigan.....	241	114,055	249	19,065	708	42,870	493	32,277	13,993	1,911,947	1,913	605,834	349	173,568	86	53,294
Minnesota.....	166	63,863	(1)	(1)	433	24,434	323	19,868	5,399	749,263	795	192,542	124	31,220	103	45,723
Mississippi.....	178	47,278	222	17,755	137	10,560	(1)	(1)	3,041	508,527	433	195,916	(1)	(1)	102	112,829
Missouri.....	70	36,975	242	3,499	465	12,104	362	10,360	7,010	846,533	905	237,109	94	57,160	133	62,901
Montana.....	(1)	(1)	135	16,903	(1)	(1)	(1)	(1)	1,466	121,214	162	26,091	(1)	(1)	(1)	(1)
Nebraska.....	53	25,593	(1)	(1)	208	14,232	168	12,298	2,856	435,038	346	137,981	42	26,265	122	56,648
Nevada.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	785	97,981	(1)	(1)	(1)	(1)	(1)	(1)
New Hampshire.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	702	76,880	(1)	(1)	(1)	(1)	(1)	(1)
New Jersey.....	275	58,714	102	12,514	816	38,400	545	34,029	10,900	1,173,553	1,228	385,038	205	140,701	(1)	(1)
New Mexico.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,283	159,817	151	23,785	(1)	(1)	(1)	(1)
New York.....	542	92,678	190	15,522	1,759	74,827	1,210	47,844	33,576	3,944,256	6,057	1,638,842	732	398,290	128	67,893
North Carolina.....	163	52,616	436	30,986	246	15,546	150	10,873	6,686	828,268	873	232,924	104	72,683	344	60,734
North Dakota.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	932	160,894	94	43,799	(1)	(1)	27	29,327
Ohio.....	282	64,515	(1)	(1)	752	34,541	621	31,395	12,347	1,487,639	1,347	435,027	183	92,270	108	118,390
Oklahoma.....	148	36,255	(1)	(1)	150	13,017	111	9,351	3,701	649,041	606	213,620	64	34,548	188	61,495
Oregon.....	42	15,938	994	158,878	248	13,980	146	10,323	4,773	651,919	625	210,283	60	26,186	(1)	(1)
Pennsylvania.....	668	230,540	388	30,898	1,530	79,494	1,047	59,411	18,968	2,595,797	3,163	985,012	495	284,949	70	27,232
Rhode Island.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,034	87,665	132	25,476	(1)	(1)	(1)	(1)
South Carolina.....	126	25,594	79	14,836	(1)	(1)	(1)	(1)	2,370	329,076	298	103,366	(1)	(1)	34	21,180
South Dakota.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,294	178,965	139	56,011	(1)	(1)	(1)	(1)
Tennessee.....	153	51,951	316	24,248	362	10,668	211	8,014	6,450	981,846	751	398,387	107	62,239	125	184,940
Texas.....	290	104,308	160	15,857	780	57,947	546	42,202	15,248	2,286,429	2,600	760,377	303	154,946	642	277,354
Utah.....	(1)	(1)	(1)	(1)	186	14,439	147	13,346	1,354	133,719	174	41,077	(1)	(1)	(1)	(1)
Vermont.....	(1)	(1)	88	2,656	(1)	(1)	(1)	(1)	519	49,351	(1)	(1)	(1)	(1)	(1)	(1)
Virginia.....	(1)	(1)	394	31,720	202	6,996	162	5,987	4,602	490,761	461	103,070	(1)	(1)	(1)	(1)
Washington.....	(1)	(1)	643	24,894	276	20,828	108	10,211	4,383	468,080	540	99,903	212	56,157	(1)	(1)
West Virginia.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,108	196,302	181	41,915	(1)	(1)	(1)	(1)
Wisconsin.....	276	65,050	125	18,957	391	13,543	295	12,376	6,194	709,472	485	119,316	(1)	(1)	(1)	(1)
Wyoming.....	(1)	(1)	(1)	(1)	141	5,581	(1)	(1)	850	101,361	87	26,805	(1)	(1)	(1)	(1)

See footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 24.—NUMBER OF PARTNERSHIPS AND BUSINESS RECEIPTS, BY SELECTED INDUSTRIES AND STATES—Continued

States	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Total retail trade		Grocery stores, meat, fish, fruit, and vegetable markets		General merchandise		Apparel and accessories		Furniture, home furnishings, and equipment		Automotive dealers		Gasoline service stations		Eating and drinking places	
	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
United States, total.....	238,168	24,775,863	35,062	5,377,005	14,022	1,370,743	15,668	1,514,693	14,886	1,467,177	14,671	3,701,617	30,473	2,452,002	47,355	2,356,438
Alabama.....	3,503	401,450	528	75,552	467	47,619	254	23,945	323	37,043	229	63,245	322	31,499	313	13,243
Alaska.....	356	19,771	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Arizona.....	1,330	168,799	160	43,265	(1)	(1)	(1)	(1)	(1)	(1)	156	16,493	180	14,044	296	26,147
Arkansas.....	2,708	333,572	473	68,475	317	26,703	(1)	(1)	201	25,650	266	84,629	369	21,978	364	27,740
California.....	23,827	3,102,903	3,909	853,352	1,099	99,630	1,431	163,435	1,759	181,020	1,167	438,907	2,622	283,477	5,220	342,661
Colorado.....	2,871	293,380	242	61,348	(1)	(1)	201	15,802	258	30,467	117	44,881	514	31,883	563	31,815
Connecticut.....	2,966	240,559	611	65,259	(1)	(1)	167	14,446	320	25,093	(1)	(1)	392	33,213	724	35,901
Delaware.....	532	55,685	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	123	14,501	(1)	(1)
District of Columbia.....	745	123,786	126	14,286	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	194	10,484
Florida.....	5,759	547,258	668	103,521	231	26,432	364	41,154	377	35,105	395	75,348	753	55,902	1,188	57,363
Georgia.....	4,496	437,117	729	70,485	424	43,388	243	17,023	229	14,546	429	94,580	705	39,840	421	21,940
Hawaii.....	692	51,758	72	14,023	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	270	13,356
Idaho.....	846	98,524	111	18,818	(1)	(1)	(1)	(1)	(1)	(1)	67	22,354	(1)	(1)	(1)	(1)
Illinois.....	14,650	1,544,811	2,020	303,915	554	58,000	1,023	112,928	807	72,343	710	221,975	1,861	155,430	3,517	187,200
Indiana.....	6,494	626,596	865	132,365	229	18,880	394	33,650	348	40,997	531	111,184	924	72,531	1,334	66,351
Iowa.....	4,782	578,695	496	82,490	(1)	(1)	520	47,902	272	26,919	416	120,198	666	48,958	773	41,972
Kansas.....	3,090	358,007	587	108,690	166	19,401	276	31,495	198	57,643	352	27,984	384	27,984	459	13,003
Kentucky.....	4,817	482,592	677	94,014	405	41,103	278	20,447	330	30,876	418	78,825	586	42,758	581	31,501
Louisiana.....	2,456	382,391	460	120,657	194	30,956	163	18,561	(1)	(1)	206	67,685	368	32,384	323	18,531
Maine.....	799	71,638	149	23,944	(1)	(1)	(1)	(1)	(1)	(1)	164	16,890	(1)	(1)	(1)	(1)
Maryland.....	3,238	351,923	538	63,852	225	16,267	247	34,146	100	15,111	147	38,363	435	39,755	682	51,403
Massachusetts.....	3,826	328,129	639	90,048	178	10,390	306	12,138	314	30,021	126	28,816	427	41,178	689	28,096
Michigan.....	11,445	1,236,660	1,527	277,753	382	55,046	738	68,730	582	64,190	652	160,272	1,727	145,933	2,734	130,712
Minnesota.....	4,399	525,494	537	113,502	343	36,585	242	33,188	394	33,478	283	81,955	649	49,571	700	43,836
Mississippi.....	2,504	291,646	400	58,507	266	28,636	178	13,544	259	20,044	232	65,073	326	19,188	(1)	(1)
Missouri.....	5,842	577,707	641	94,949	379	35,752	322	20,526	380	16,108	394	82,776	1,052	91,396	957	39,167
Montana.....	1,299	92,951	230	22,232	(1)	(1)	(1)	(1)	(1)	(1)	60	8,652	(1)	(1)	441	17,133
Nebraska.....	2,475	287,549	233	53,121	208	16,348	(1)	(1)	(1)	(1)	163	67,101	386	33,903	340	10,060
Nevada.....	763	91,687	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	80	14,280	(1)	(1)	(1)	(1)
New Hampshire.....	655	63,395	107	13,710	(1)	(1)	(1)	(1)	(1)	(1)	60	8,627	(1)	(1)	(1)	(1)
New Jersey.....	9,206	747,501	1,230	115,041	439	41,614	557	39,858	498	43,151	164	49,568	1,195	102,025	2,364	116,826
New Mexico.....	1,057	124,317	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	116	30,511	120	12,478	(1)	(1)
New York.....	25,875	2,136,588	5,104	546,768	1,372	92,393	1,893	165,923	1,450	127,436	752	135,776	2,395	191,599	6,000	297,718
North Carolina.....	5,534	544,362	940	108,918	628	57,655	347	20,076	494	80,238	426	70,965	771	60,119	636	24,168
North Dakota.....	826	112,931	133	22,386	(1)	(1)	(1)	(1)	(1)	(1)	122	20,835	(1)	(1)	(1)	(1)
Ohio.....	10,471	1,010,090	1,705	246,705	317	41,333	528	45,650	623	70,219	559	140,154	1,549	118,394	2,617	122,357
Oklahoma.....	2,975	414,974	407	101,461	201	28,882	(1)	(1)	299	22,900	372	113,395	295	22,056	398	14,842
Oregon.....	3,887	418,607	454	74,807	152	24,590	321	29,629	345	36,109	342	79,056	391	25,466	692	31,212
Pennsylvania.....	15,143	1,497,192	1,869	267,762	816	92,256	1,298	150,556	875	84,430	828	255,667	1,686	149,744	4,092	161,850
Rhode Island.....	824	99,239	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	239	8,049
South Carolina.....	1,989	214,552	277	38,097	318	31,139	(1)	(1)	125	13,847	128	33,078	279	12,723	278	16,539
South Dakota.....	1,154	122,421	67	19,744	(1)	(1)	(1)	(1)	(1)	(1)	83	24,370	(1)	(1)	296	6,954
Tennessee.....	5,449	549,709	847	106,448	596	45,557	298	18,471	313	28,956	620	137,198	801	47,592	482	21,980
Texas.....	12,198	1,417,467	1,794	336,663	944	86,654	794	98,542	876	83,284	995	232,800	1,342	97,806	1,550	76,103
Utah.....	1,141	88,260	70	13,894	(1)	(1)	(1)	(1)	(1)	(1)	127	20,888	(1)	(1)	310	12,508
Vermont.....	485	38,509	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Virginia.....	4,069	373,879	552	64,308	527	40,404	190	17,127	193	19,804	299	60,433	850	63,581	608	28,648
Washington.....	3,681	355,918	356	60,723	142	22,926	251	17,232	293	30,831	353	62,097	614	32,601	703	34,916
West Virginia.....	1,861	150,595	429	38,325	204	14,659	145	16,036	145	16,453	71	12,025	251	16,365	315	10,543
Wisconsin.....	5,475	563,860	648	107,249	239	29,369	259	35,605	218	25,112	302	94,066	828	62,009	1,424	56,135
Wyoming.....	743	68,459	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS AND BUSINESS RECEIPTS, BY SELECTED INDUSTRIES AND STATES—Continued

States	Wholesale and retail trade—Continued						Finance, insurance, and real estate								Services			
	Retail trade—Continued				Wholesale and retail trade not allocable		Total finance, insurance, and real estate		Credit agencies other than banks		Insurance agents, brokers, and services		Real estate operators (except developers) and lessors		Total services		Lodging services	
	Hardware and farm equipment		Drug and proprietary stores															
	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)		
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
United States, total.....	10,486	1,291,470	8,625	1,137,582	12,025	1,503,863	202,861	4,040,963	14,690	78,589	12,555	592,969	132,497	1,797,460	159,144	9,277,491	14,063	595,631
Alabama.....	165	24,759	241	29,389	120	26,021	1,582	18,316	142	4,461	180	4,081	908	5,069	1,576	74,084	(1)	(1)
Alaska.....	(1)	(1)	(1)	(1)	(1)	(1)	250	2,172	(1)	(1)	(1)	(1)	(1)	(1)	291	14,925	(1)	(1)
Arizona.....	(1)	(1)	(1)	(1)	(1)	(1)	1,968	18,084	163	54	(1)	(1)	1,188	7,715	1,202	58,250	191	7,976
Arkansas.....	(1)	(1)	(1)	(1)	117	24,195	1,272	16,499	(1)	(1)	(1)	(1)	746	5,121	1,482	43,933	(1)	(1)
California.....	592	104,857	665	121,164	1,220	183,363	28,920	593,813	2,395	16,593	1,309	74,361	18,739	276,374	18,716	1,333,471	2,194	109,606
Colorado.....	(1)	(1)	111	18,963	220	19,676	2,880	30,063	321	240	(1)	(1)	1,681	19,530	2,237	110,528	344	9,418
Connecticut.....	(1)	(1)	(1)	(1)	254	13,289	3,235	37,901	207	140	(1)	7,256	2,297	19,265	2,445	104,023	(1)	(1)
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	261	8,415	(1)	(1)	(1)	(1)	(1)	(1)	245	11,339	(1)	(1)
District of Columbia.....	(1)	(1)	(1)	(1)	(1)	(1)	1,315	46,845	(1)	(1)	(1)	(1)	889	34,945	1,180	115,504	(1)	(1)
Florida.....	220	23,908	247	24,440	216	27,986	5,531	52,064	687	3,344	226	6,361	3,041	25,120	5,342	257,316	1,084	30,686
Georgia.....	185	26,221	267	31,426	126	20,743	2,531	51,290	141	9,816	247	11,822	1,480	16,852	2,893	162,599	266	11,062
Hawaii.....	(1)	(1)	(1)	(1)	(1)	(1)	817	8,431	(1)	(1)	(1)	(1)	464	4,456	841	34,834	(1)	(1)
Idaho.....	(1)	(1)	(1)	(1)	(1)	(1)	756	9,301	(1)	(1)	(1)	(1)	435	3,222	667	23,179	(1)	(1)
Illinois.....	822	96,443	449	59,625	935	100,491	17,304	355,045	972	3,883	665	42,019	12,571	204,656	9,780	707,680	907	74,023
Indiana.....	383	35,575	170	25,966	336	35,613	3,581	37,600	247	663	283	8,579	2,218	13,064	3,894	175,255	(1)	(1)
Iowa.....	516	80,315	250	27,490	284	40,161	3,750	34,404	167	143	341	9,809	2,785	20,414	2,321	127,955	164	6,070
Kansas.....	150	27,362	113	20,380	191	17,443	2,012	17,783	(1)	(1)	185	6,868	1,262	6,814	1,810	87,017	(1)	(1)
Kentucky.....	268	29,476	252	30,002	216	25,285	2,172	24,501	(1)	(1)	349	8,818	1,347	8,767	2,068	81,913	(1)	3,729
Louisiana.....	136	15,940	140	17,932	280	23,241	2,816	46,951	167	1,069	255	10,975	1,589	19,145	2,234	130,904	(1)	(1)
Maine.....	(1)	(1)	(1)	(1)	(1)	(1)	448	3,053	(1)	(1)	(1)	(1)	354	2,696	464	17,022	(1)	(1)
Maryland.....	98	16,913	187	30,991	114	24,580	2,501	45,187	(1)	(1)	(1)	(1)	1,763	22,510	1,637	91,494	(1)	(1)
Massachusetts.....	(1)	(1)	125	18,241	310	32,062	3,429	160,869	(1)	(1)	145	27,564	2,617	46,916	3,398	187,092	(1)	(1)
Michigan.....	720	80,402	482	74,961	635	69,453	6,508	100,518	869	2,918	662	30,738	3,557	42,293	6,707	391,762	523	16,847
Minnesota.....	397	49,764	149	22,314	205	31,227	3,818	42,868	370	1,260	247	3,234	2,499	26,160	2,714	169,083	294	9,287
Mississippi.....	192	23,272	141	17,563	(1)	(1)	1,145	10,410	(1)	(1)	(1)	(1)	782	5,383	1,403	67,957	(1)	(1)
Missouri.....	262	37,203	163	16,019	263	31,717	4,282	81,027	197	1,454	291	11,261	2,566	28,850	4,362	229,066	427	16,819
Montana.....	(1)	(1)	(1)	(1)	(1)	(1)	859	6,730	(1)	(1)	(1)	(1)	606	4,019	593	21,024	(1)	(1)
Nebraska.....	344	42,638	111	10,521	35	9,508	1,853	10,630	(1)	(1)	(1)	(1)	1,352	4,593	1,221	67,374	197	11,433
Nevada.....	(1)	(1)	(1)	(1)	(1)	(1)	512	3,250	(1)	(1)	(1)	(1)	372	2,648	560	50,483	140	13,910
New Hampshire.....	(1)	(1)	(1)	(1)	(1)	(1)	419	3,353	(1)	(1)	(1)	(1)	320	1,543	295	15,009	(1)	(1)
New Jersey.....	200	16,667	149	21,109	466	41,014	8,590	119,006	550	1,132	286	11,917	6,431	77,074	5,259	272,213	420	14,341
New Mexico.....	(1)	(1)	(1)	(1)	75	11,715	993	7,407	(1)	(1)	(1)	(1)	633	3,556	950	41,065	(1)	(1)
New York.....	650	46,660	672	79,613	1,644	168,826	29,771	1,263,523	2,224	10,998	1,207	89,282	20,998	517,624	18,845	1,456,710	1,089	77,410
North Carolina.....	220	27,363	203	19,018	279	50,982	2,344	22,644	(1)	(1)	212	5,050	1,522	9,290	3,234	136,771	309	4,636
North Dakota.....	105	20,939	(1)	(1)	(1)	(1)	421	3,658	(1)	(1)	(1)	(1)	337	2,329	543	21,125	(1)	(1)
Ohio.....	532	48,344	325	39,969	529	42,522	8,016	119,507	446	150	638	34,215	5,257	43,490	7,220	429,020	329	12,344
Oklahoma.....	91	16,825	161	22,180	120	20,447	2,070	30,658	212	649	156	4,995	1,085	8,406	2,482	122,746	212	6,554
Oregon.....	274	23,717	181	27,953	261	23,029	2,451	34,963	244	207	207	9,201	1,405	16,767	2,065	107,898	185	4,034
Pennsylvania.....	414	55,852	493	54,844	662	113,593	8,610	149,829	404	1,753	479	26,653	5,801	51,656	9,147	458,944	771	23,645
Rhode Island.....	(1)	(1)	(1)	(1)	(1)	(1)	404	6,297	(1)	(1)	(1)	(1)	278	3,146	579	18,462	(1)	(1)
South Carolina.....	(1)	(1)	(1)	(1)	(1)	(1)	1,068	14,436	(1)	(1)	(1)	(1)	562	5,072	1,567	56,868	(1)	(1)
South Dakota.....	(1)	(1)	(1)	(1)	(1)	(1)	778	7,331	(1)	(1)	(1)	(1)	552	1,145	460	15,957	(1)	(1)
Tennessee.....	236	31,271	238	21,446	250	33,750	2,875	48,520	190	582	340	13,419	1,648	14,870	2,923	161,165	260	14,746
Texas.....	623	95,961	815	105,711	490	108,585	12,612	220,431	1,093	10,904	1,629	77,892	6,904	66,298	8,718	448,525	499	14,407
Utah.....	(1)	(1)	(1)	(1)	(1)	(1)	1,092	9,182	(1)	(1)	(1)	(1)	723	6,140	746	45,422	(1)	(1)
Vermont.....	(1)	(1)	(1)	(1)	(1)	(1)	320	1,611	(1)	(1)	(1)	(1)	312	416	348	9,001	(1)	(1)
Virginia.....	(1)	(1)	119	16,480	(1)	(1)	2,053	27,075	(1)	(1)	(1)	(1)	1,193	10,976	2,518	124,036	239	10,639
Washington.....	(1)	(1)	(1)	(1)	162	12,259	4,138	34,738	538	461	211	4,629	2,593	18,650	2,812	152,032	194	9,292
West Virginia.....	(1)	(1)	(1)	(1)	(1)	(1)	1,622	6,063	(1)	(1)	(1)	(1)	1,183	4,900	1,004	50,279	(1)	(1)
Wisconsin.....	428	40,043	127	20,699	234	26,296	3,377	34,134	231	35	290	7,955	1,929	13,717	2,700	161,552	385	7,387
Wyoming.....	(1)	(1)	(1)	(1)	(1)	(1)	529	2,577	(1)	(1)	(1)	(1)	349	1,595	446	25,625	(1)	(1)

Footnote at end of table. See text for explanation of symbols.

Footnote at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 24.—NUMBER OF PARTNERSHIPS AND BUSINESS RECEIPTS, BY SELECTED INDUSTRIES AND STATES—Continued

States	Services—Continued																Nature of business not allocable	
	Laundries, laundry services, and clean- ing and dyeing plants	Beauty and barber shops, including schools	Business services		Automobile repair shops		Repair services, except automotive		Recreational services		Offices of physicians, surgeons, and oculists		Legal services					
	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)		
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
United States, total.....	12,834	476,681	12,193	192,613	14,254	712,651	16,320	663,231	10,562	292,072	13,165	620,633	10,631	1,154,422	19,965	1,762,246	8,205	140,818
Alabama.....	258	9,963	(1)	(1)	101	4,057	213	4,131	(1)	(1)	(1)	(1)	243	21,007	124	7,565	(1)	(1)
Alaska.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Arizona.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	108	9,223	(1)	(1)
Arkansas.....	182	9,580	189	1,968	(1)	(1)	(1)	(1)	(1)	(1)	190	2,987	(1)	(1)	(1)	(1)	(1)	(1)
California.....	1,242	60,882	1,250	27,104	2,433	128,166	1,971	83,808	1,001	30,150	1,668	176,159	1,199	188,452	1,731	182,144	642	13,609
Colorado.....	(1)	(1)	(1)	(1)	102	7,264	193	7,091	154	7,646	(1)	(1)	161	16,130	322	16,877	(1)	(1)
Connecticut.....	226	8,400	245	2,747	161	4,296	(1)	(1)	193	5,463	170	2,446	182	16,617	404	29,626	(1)	(1)
Delaware.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
District of Columbia.....	(1)	(1)	(1)	(1)	124	5,296	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	377	60,724	(1)	(1)
Florida.....	198	4,906	408	7,014	506	8,509	436	13,637	294	4,443	210	11,608	310	37,685	908	70,291	384	7,547
Georgia.....	248	11,514	385	7,251	205	13,732	415	17,922	203	7,025	205	9,058	206	27,597	258	21,641	(1)	(1)
Hawaii.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Idaho.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Illinois.....	1,059	40,655	605	12,602	1,007	85,223	917	46,162	586	19,824	879	48,819	633	58,356	1,171	123,299	385	3,636
Indiana.....	320	8,707	399	5,206	315	12,378	464	15,428	278	4,662	399	15,267	281	34,544	489	32,441	172	3,812
Iowa.....	184	7,414	(1)	(1)	125	12,777	256	9,392	(1)	(1)	256	4,304	255	31,424	267	14,400	182	2,608
Kansas.....	161	9,188	(1)	(1)	210	4,276	193	7,366	191	4,599	133	3,338	232	22,885	177	10,120	191	4,120
Kentucky.....	200	3,725	(1)	(1)	(1)	(1)	424	14,947	163	3,212	170	5,272	205	20,235	120	7,133	(1)	(1)
Louisiana.....	272	12,839	(1)	(1)	195	7,493	220	8,054	259	11,145	154	8,734	160	13,159	317	32,016	(1)	(1)
Maine.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Maryland.....	(1)	(1)	245	2,742	115	7,599	194	7,575	(1)	(1)	(1)	(1)	(1)	(1)	192	13,698	(1)	(1)
Massachusetts.....	297	7,149	337	3,163	399	10,665	320	13,178	218	3,199	219	4,765	(1)	562	61,227	(1)	(1)	(1)
Michigan.....	522	20,402	455	8,999	656	31,661	648	37,110	671	19,467	791	24,155	445	57,444	771	61,770	249	5,675
Minnesota.....	(1)	(1)	(1)	(1)	175	14,015	350	14,117	165	3,894	247	7,574	364	33,154	382	36,334	(1)	(1)
Mississippi.....	(1)	(1)	(1)	(1)	(1)	(1)	206	9,113	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Missouri.....	442	12,909	333	4,156	321	9,902	555	19,402	295	6,248	258	8,886	298	32,649	477	47,528	304	3,356
Montana.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nebraska.....	(1)	(1)	(1)	(1)	138	3,604	181	5,257	(1)	(1)	(1)	(1)	79	516	182	10,737	(1)	(1)
Nevada.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
New Hampshire.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
New Jersey.....	429	16,395	526	6,163	465	26,181	489	25,400	306	10,509	433	15,598	209	22,247	658	61,856	(1)	(1)
New Mexico.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	161	8,711	(1)	(1)
New York.....	1,570	47,475	1,510	25,111	1,899	114,786	1,199	54,229	1,086	39,063	1,450	92,343	663	73,662	3,311	353,280	1,351	21,949
North Carolina.....	291	9,546	366	5,030	102	4,797	225	11,848	407	12,240	219	4,554	201	16,665	405	17,184	(1)	(1)
North Dakota.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Ohio.....	568	16,885	433	8,582	641	40,567	821	22,888	339	5,847	797	30,197	768	72,673	769	80,882	471	7,394
Oklahoma.....	251	3,574	(1)	(1)	223	9,974	(1)	(1)	179	8,036	278	18,428	(1)	22,803	402	22,803	(1)	(1)
Oregon.....	226	12,254	(1)	(1)	(1)	(1)	246	10,542	(1)	(1)	107	6,148	217	21,983	169	9,155	(1)	(1)
Pennsylvania.....	548	25,963	887	12,759	837	37,494	1,228	58,506	700	18,719	753	27,552	462	37,380	723	76,373	496	11,041
Rhode Island.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
South Carolina.....	233	6,859	201	2,218	(1)	(1)	213	3,509	(1)	(1)	(1)	(1)	(1)	(1)	155	9,574	(1)	(1)
South Dakota.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Tennessee.....	248	11,989	283	2,646	142	7,739	346	13,506	132	1,608	207	5,456	316	29,122	289	17,341	189	3,351
Texas.....	846	26,204	722	12,372	811	45,243	984	29,924	891	15,329	774	19,104	355	42,543	1,103	96,610	411	12,614
Utah.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Vermont.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Virginia.....	218	6,413	193	2,187	199	9,703	178	8,727	140	4,551	179	2,438	190	14,984	435	28,572	(1)	(1)
Washington.....	(1)	(1)	192	2,989	288	9,671	384	12,957	134	3,045	274	6,172	271	22,699	397	25,450	(1)	(1)
West Virginia.....	(1)	(1)	(1)	(1)	145	5,263	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	145	9,153	(1)	(1)
Wisconsin.....	204	15,567	(1)	(1)	194	9,752	164	9,515	211	7,052	211	6,947	336	36,573	414	28,680	193	2,059
Wyoming.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Industry detail does not add to totals which include data for business activities not shown. See table 12 for complete list of industrial groups for active partnerships.

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ACTIVE CORPORATION RETURNS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income							
	All active corporation returns							Form 1120-S returns
	Number of returns	Total compiled receipts	Business receipts	Depreciation	Net income (less deficit)	Inventory end-of-year	Total assets	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
All industrial groups.....	1,140,574	849,131,939	802,790,920	22,159,675	43,505,174	91,334,436	1,206,662,112	90,221
Agriculture, forestry, and fisheries.....	17,139	4,402,207	4,214,621	178,203	37,334	471,930	4,062,591	2,508
Mining.....	13,017	10,925,775	10,408,286	719,555	738,864	921,278	16,949,154	1,009
Metal mining.....	1,035	2,201,941	2,124,015	118,025	143,006	328,153	4,323,711	(1)
Bituminous coal and lignite mining.....	1,828	2,006,581	1,938,741	114,600	30,291	90,207	2,315,566	197
Crude petroleum and natural gas.....	6,873	4,876,115	4,572,461	359,438	403,812	326,114	7,897,816	544
Mining and quarrying of nonmetallic minerals and anthracite mining..	3,281	1,841,138	1,773,069	127,492	81,755	176,804	2,412,061	217
Construction.....	72,332	32,893,342	32,361,892	627,039	379,212	1,643,020	15,367,159	8,290
General building contractors.....	21,672	11,091,370	10,914,832	105,633	96,321	686,688	5,367,524	2,277
Highway and street construction, and heavy construction.....	9,901	9,276,354	9,034,885	350,659	154,226	202,496	4,968,889	773
Special trade contractors.....	38,392	12,249,277	12,140,939	163,049	128,934	741,939	4,881,783	5,069
Contractors not allocable.....	2,367	276,346	271,236	7,698	2,669	11,897	151,963	171
Manufacturing.....	165,862	371,093,042	364,611,980	9,838,599	22,144,790	55,763,129	262,308,383	14,240
Beverage industries.....	3,147	8,423,232	8,315,555	204,691	477,808	1,298,603	5,373,340	349
Food and kindred products.....	14,825	50,925,227	50,506,739	760,365	1,707,644	4,306,873	18,615,689	1,108
Tobacco manufactures.....	168	4,965,434	4,948,121	37,667	566,624	2,552,799	3,462,644	-
Textile mill products.....	5,888	13,763,762	13,592,873	319,190	614,595	2,632,510	9,150,716	395
Apparel and other finished products made from fabrics and similar materials.....	16,758	12,540,091	12,461,774	79,496	262,956	1,697,748	4,623,075	2,209
Lumber and wood products, excluding furniture.....	8,445	7,409,953	7,117,448	212,529	184,977	1,154,121	5,603,576	847
Furniture and fixtures.....	6,084	5,157,614	5,111,780	75,378	151,238	733,270	2,521,052	616
Paper and allied products.....	3,193	11,895,573	11,641,305	466,048	995,885	1,475,632	10,447,092	235
Printing, publishing, and allied industries.....	19,657	13,745,074	13,413,261	290,349	904,837	1,051,363	8,824,925	1,858
Chemicals and allied products.....	9,015	26,971,703	26,269,024	1,153,467	3,193,377	4,102,692	24,242,698	510
Petroleum refining and related industries.....	879	39,443,659	39,914,704	1,379,655	1,666,924	3,109,015	41,885,430	(1)
Rubber and miscellaneous plastics products.....	3,942	7,874,535	7,765,255	413,376	516,028	1,360,823	5,162,660	229
Leather and leather products.....	2,745	4,072,881	4,044,972	42,698	115,996	611,086	1,969,050	294
Stone, clay, and glass products.....	7,791	10,576,456	10,395,731	460,458	878,953	1,387,882	8,937,254	478
Primary metal industries.....	4,545	27,256,998	26,924,751	1,069,634	1,780,801	5,385,625	26,762,677	312
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	17,518	19,426,655	19,169,146	459,350	813,194	3,251,384	12,226,885	1,380
Machinery, except electrical and transportation equipment.....	17,708	26,567,155	26,053,720	859,852	1,791,708	6,108,378	21,088,457	1,408
Electrical machinery, equipment, and supplies.....	7,208	23,327,362	23,030,288	477,633	1,307,653	4,175,895	15,080,648	432
Motor vehicles and motor vehicle equipment.....	2,066	16,991,374	16,876,610	254,868	341,278	3,489,140	9,571,813	145
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	1,697	26,698,514	26,196,912	712,839	3,086,522	3,335,498	17,566,976	103
Other manufacturing industries.....	2,823	6,388,901	6,296,329	175,292	594,490	1,356,248	4,863,060	206
Transportation, communication, electric, gas, and sanitary services..	9,760	6,668,889	6,565,682	133,112	294,004	1,186,524	4,328,666	1,094
Transportation.....	43,852	65,921,988	64,132,467	5,246,373	6,592,116	3,092,853	144,774,460	2,998
Communication.....	33,491	30,581,094	29,279,355	1,942,259	843,057	903,002	48,588,879	2,321
Electric and gas companies and systems.....	5,431	15,388,999	15,164,268	1,084,070	2,826,948	807,861	30,868,862	429
Water supply and other sanitary services.....	1,299	19,521,181	19,274,231	2,170,565	2,854,035	1,364,849	63,228,843	(1)
Wholesale and retail trade.....	3,631	430,714	414,613	49,479	68,076	17,141	2,087,876	207
Wholesale trade.....	355,623	269,581,271	265,362,564	2,125,202	4,525,610	28,434,238	92,218,645	38,568
Groceries and related products.....	117,437	132,444,133	130,636,700	701,667	2,129,626	12,202,641	42,857,239	11,637
Electrical goods, hardware, plumbing and heating equipment, and supplies.....	14,073	23,832,028	23,586,360	105,190	205,885	1,251,859	4,412,011	1,699
Other wholesalers.....	13,671	13,381,180	13,224,202	58,475	212,386	1,724,152	4,897,700	1,109
Retail trade.....	89,693	95,230,925	93,826,138	538,002	1,711,355	9,226,630	33,547,528	8,829
Food.....	217,269	128,013,664	125,786,529	1,320,453	2,225,003	15,128,445	45,480,664	24,650
General merchandise.....	13,896	30,967,852	30,776,452	299,274	553,153	1,800,032	5,696,094	1,432
Apparel and accessories.....	14,399	24,994,758	24,506,526	322,142	1,022,303	3,680,655	12,805,417	1,034
Furniture, home furnishings, and equipment.....	27,327	8,567,756	8,349,310	87,496	138,183	1,538,862	3,980,110	2,833
Automotive dealers and gasoline service stations.....	21,980	6,011,586	5,724,760	53,196	39,717	1,026,813	3,425,654	2,621
Eating and drinking places.....	37,946	31,933,153	31,402,705	164,123	82,068	3,576,942	7,772,080	4,382
Building materials, hardware, and farm equipment.....	31,381	5,240,186	5,147,016	149,372	57,943	143,307	1,984,377	3,071
Other retail stores.....	24,655	8,051,751	7,893,324	89,475	80,944	1,588,992	4,262,839	3,207
Wholesale and retail trade not allocable.....	45,685	12,246,622	11,986,436	155,375	250,692	1,772,842	5,554,093	6,070
Finance, insurance, and real estate.....	20,917	9,123,474	8,939,335	103,082	170,981	1,103,152	3,880,742	2,281
Banking.....	334,388	70,841,547	39,476,590	1,986,848	8,250,426	141,292	650,590,826	10,368
Credit agencies other than banks.....	15,205	13,175,516	1,725,045	279,674	2,939,544	59	303,986,283	56,296
Holding and other investment companies.....	51,795	8,195,088	2,336,961	94,294	790,989	23,367	112,388,249	93
Security and commodity brokers, dealers, exchanges, and services....	10,866	2,211,253	197,342	16,564	1,598,787	2,433	24,742,847	662
Insurance carriers.....	2,986	821,899	237,375	7,700	117,520	154	4,136,767	(1)
Insurance agents, brokers, and service.....	3,981	35,301,186	28,942,935	192,113	1,641,403	4,868	150,224,322	169
Real estate, except lessors of real property other than buildings....	17,937	1,605,134	1,498,099	24,919	133,245	960	2,041,475	(1)
Lessors of real property, except buildings.....	223,884	9,109,921	4,478,380	1,340,997	916,580	91,218	49,851,870	2,329
Services.....	7,734	401,550	60,453	30,587	112,358	18,233	3,219,013	6,959
Hotels, rooming houses, camps, and other lodging places.....	121,024	23,346,783	22,106,222	1,433,168	849,352	856,170	19,853,108	11,760
Personal services.....	11,704	2,834,297	2,499,948	227,598	17,495	71,466	4,019,029	1,363
Business services.....	21,878	3,170,806	3,128,297	138,752	104,669	105,277	1,756,482	2,739
Automobile repair, services, and garages, and other repair services..	32,360	7,801,246	7,510,092	347,361	391,471	177,732	5,561,379	2,508
Motion pictures.....	18,883	2,906,611	2,345,348	382,632	64,485	115,989	2,177,392	2,017
Amusement and recreation services, except motion pictures.....	6,908	2,227,512	2,070,601	96,106	97,620	311,758	2,660,326	455
Other services.....	14,471	2,105,365	1,970,360	189,238	62,543	29,716	2,321,540	1,301
Nature of business not allocable.....	14,820	2,700,946	2,581,576	51,481	111,069	44,232	1,356,960	1,377
	17,337	125,979	116,328	4,688	212,530	10,526	537,786	480

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data".

ACTIVE CORPORATION RETURNS

Table 25.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, INVENTORY, AND TOTAL ASSETS, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with net income							
	All active corporation returns						Form 1120-S returns	
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory end-of-year (Thousand dollars)	Total assets (Thousand dollars)	Number of returns
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industrial groups.....	670,239	724,451,248	685,691,937	18,565,763	50,382,345	77,039,483	1,021,529,338	56,123
Agriculture, forestry, and fisheries.....	9,746	3,083,051	2,939,554	109,046	199,291	287,101	2,503,061	1,251
Mining.....	5,735	8,502,316	8,095,143	486,830	1,259,942	709,236	11,870,119	531
Metal mining.....	209	1,998,720	1,930,931	91,231	399,840	289,747	1,218,491	(1)
Bituminous coal and lignite mining.....	801	1,467,645	1,413,374	75,768	70,080	67,650	1,732,269	115
Crude petroleum and natural gas.....	3,083	3,695,423	3,463,255	228,672	661,987	252,235	5,271,198	252
Mining and quarrying of nonmetallic minerals and anthracite mining.....	1,642	1,340,528	1,287,583	91,159	128,035	99,604	1,648,161	134
Construction.....	39,049	24,066,658	23,661,837	416,844	837,697	1,097,098	10,839,296	5,197
General building contractors.....	10,830	8,136,351	8,007,240	69,412	214,961	434,668	3,714,175	1,234
Highway and street construction, and heavy construction.....	5,888	6,871,064	6,679,323	239,680	319,660	329,794	3,497,463	498
Special trade contractors.....	21,535	8,902,970	8,821,942	105,279	296,334	525,735	3,561,301	3,380
Contractors not allocable.....	796	156,273	153,332	2,473	6,742	6,901	66,357	85
Manufacturing.....	103,567	328,898,102	322,916,749	8,811,076	24,188,610	48,923,373	235,006,313	8,970
Beverage industries.....	2,089	7,642,218	7,545,113	179,701	503,184	1,186,293	4,904,974	232
Food and kindred products.....	9,866	45,128,406	44,758,632	666,876	1,852,573	3,916,096	16,300,013	735
Tobacco manufactures.....	116	4,932,345	4,916,214	37,213	571,351	2,539,681	3,428,305	-
Textile mill products.....	3,658	12,163,719	12,010,889	280,335	700,529	2,310,744	8,136,041	228
Apparel and other finished products made from fabrics and similar materials.....	10,607	10,623,828	10,557,004	64,377	339,190	1,434,725	3,885,311	1,384
Lumber and wood products, excluding furniture.....	4,557	5,271,540	5,032,153	151,173	297,944	829,767	4,100,181	467
Furniture and fixtures.....	3,499	4,077,670	4,039,531	55,304	221,959	546,668	1,954,497	301
Paper and allied products.....	2,274	11,112,368	10,866,704	434,577	1,030,340	1,371,267	9,738,633	184
Printing, publishing, and allied industries.....	12,885	11,560,665	11,279,748	251,747	988,534	890,085	7,501,764	1,215
Chemicals and allied products.....	5,668	25,695,096	25,006,666	1,104,355	3,283,049	3,901,902	23,142,840	315
Petroleum refining and related industries.....	654	37,590,890	36,097,982	1,304,800	1,689,330	2,929,881	39,921,935	(1)
Rubber and miscellaneous plastics products.....	2,351	7,095,774	6,992,796	191,600	473,386	1,227,809	4,672,103	144
Leather and leather products.....	1,727	3,231,994	3,209,108	32,356	151,997	460,618	1,549,833	141
Stone, clay, and glass products.....	4,971	9,309,285	9,149,301	406,512	948,267	1,221,797	7,933,473	278
Primary metal industries.....	2,761	24,522,789	24,213,181	948,357	1,908,659	4,814,403	24,061,461	177
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	10,742	15,854,223	15,638,548	374,971	995,692	2,621,872	9,981,774	920
Machinery, except electrical and transportation equipment.....	11,355	23,320,361	22,859,214	764,385	2,086,160	5,273,684	18,129,283	916
Electrical machinery, equipment, and supplies.....	4,349	20,838,631	20,568,302	417,924	1,499,158	3,633,256	13,331,893	260
Transportation equipment, except motor vehicles.....	1,106	11,306,956	11,223,936	173,029	542,049	5,658,526	(1)	(1)
Motor vehicles and motor vehicle equipment.....	1,133	25,879,400	25,392,727	693,322	3,108,891	3,176,526	17,076,143	83
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	1,598	5,999,376	5,910,495	166,227	638,226	1,270,151	4,599,731	103
Other manufacturing industries.....	5,601	5,740,568	5,649,105	111,938	358,142	985,845	3,667,599	774
Transportation, communication, electric, gas, and sanitary services... Transportation.....	26,331	56,958,988	55,549,108	4,643,258	7,530,399	2,768,913	127,803,968	1,777
Communication.....	19,855	22,140,555	21,170,429	1,401,539	1,347,179	605,014	34,371,645	1,346
Electric and gas companies and systems.....	3,579	15,211,047	14,988,962	1,064,279	2,936,484	802,607	30,489,465	288
Water supply and other sanitary services.....	986	19,214,739	19,012,406	2,134,328	3,172,662	1,345,425	61,046,939	(1)
Wholesale and retail trade.....	1,911	392,647	377,311	43,112	74,074	15,867	1,895,919	113
Wholesale trade.....	214,638	223,220,369	219,777,821	1,686,017	5,877,147	22,587,098	75,884,771	25,171
Groceries and related products.....	79,977	113,577,146	112,001,862	571,565	2,646,567	10,178,742	36,596,212	8,477
Electrical goods, hardware, plumbing and heating equipment, and supplies.....	9,487	20,242,510	20,020,471	85,369	269,651	1,063,499	3,739,653	1,209
Other wholesalers.....	9,774	11,211,902	11,080,839	47,002	271,649	1,408,332	4,060,725	864
Retail trade.....	60,716	82,122,734	80,900,552	439,194	2,105,267	7,706,911	28,795,834	6,404
Food.....	122,675	102,348,725	100,637,991	1,034,069	2,989,266	11,594,409	36,256,172	15,132
General merchandise.....	7,984	27,607,568	27,443,722	299,332	614,414	1,613,348	5,053,699	903
Apparel and accessories.....	8,605	23,397,350	22,955,153	295,585	1,086,665	3,387,678	11,980,574	615
Furniture, home furnishings, and equipment.....	16,511	6,819,587	6,648,396	65,350	215,944	1,149,175	3,103,223	1,664
Automotive dealers and gasoline service stations.....	12,203	4,197,454	3,997,399	34,877	127,342	660,206	2,336,667	1,593
Eating and drinking places.....	19,719	20,824,723	20,468,035	103,262	292,314	2,226,611	4,989,859	2,353
Building materials, hardware, and farm equipment.....	14,106	3,608,035	3,547,313	92,962	137,082	97,823	1,293,341	1,637
Other retail stores.....	14,564	5,944,984	5,825,457	62,842	171,152	1,095,989	3,075,510	2,218
Wholesale and retail trade not allocable.....	28,983	9,949,024	9,752,516	119,859	344,353	1,363,579	4,423,299	4,149
Finance, insurance, and real estate.....	11,986	7,294,498	7,137,968	80,383	241,314	813,947	3,032,387	1,562
Banking.....	204,991	61,558,474	59,496,553	1,456,072	9,163,412	74,921	54,582,161	6,427
Credit agencies other than banks.....	14,074	12,488,133	11,685,076	270,824	2,982,164	59	288,356,087	(1)
Holding and other investment companies.....	28,836	4,574,836	4,506,058	46,597	953,294	21,767	46,495,050	457
Security and commodity brokers, dealers, exchanges, and services.....	7,294	2,087,451	1,677,791	14,455	1,613,940	2,386	23,146,350	(1)
Insurance carriers.....	1,600	743,201	718,532	6,636	130,753	154	3,843,216	87
Insurance agents, brokers, and service.....	2,732	33,132,117	26,918,977	181,304	1,765,901	4,868	145,128,801	(1)
Real estate, except lessors of real property other than buildings... Lessors of real property, except buildings.....	11,662	1,342,778	1,244,452	20,023	152,978	375	1,721,705	1,712
Services.....	136,136	6,844,418	6,743,779	894,185	1,437,995	31,862	32,487,621	4,026
Hotels, rooming houses, camps, and other lodging places.....	4,657	343,540	318,888	22,048	126,387	13,450	2,403,331	(1)
Personal services.....	64,026	18,080,535	17,180,545	954,085	1,313,102	587,847	13,895,142	6,664
Business services.....	5,323	1,741,065	1,529,627	126,882	117,269	40,847	2,203,235	568
Automobile repair, services, and garages, and other repair services.....	11,649	2,424,038	2,391,459	97,760	142,410	85,677	1,340,849	1,553
Motion pictures.....	19,208	6,824,068	6,591,847	267,574	480,396	154,155	4,685,848	1,574
Amusement and recreation services, except motion pictures.....	10,863	1,818,234	1,691,622	271,076	112,720	81,881	1,587,582	1,855
Other services.....	3,229	1,620,051	1,500,132	56,003	159,667	179,768	1,784,062	239
Nature of business not allocable.....	5,537	1,441,927	1,344,530	95,857	147,019	12,409	1,264,810	592
Deficit.....	8,217	2,111,152	2,131,328	38,933	153,621	33,110	1,028,756	953
Total.....	2,156	82,755	74,627	2,535	12,745	3,896	144,507	135

No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

Deficit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data".

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
All industries					Agriculture, forestry, and fisheries				Mining							
									Total mining				Metal mining			
Total.....	1,140,574	849,131,939	802,790,920	43,505,174	17,139	4,402,207	4,214,621	37,334	13,017	10,925,775	10,408,286	738,864	1,035	2,201,941	2,124,015	143,006
Under \$10,000.....	165,394	770,384	387,153	116,748	2,153	13,202	8,994	17,338	1,910	10,204	6,405	19,493	162	244	230	12,956
\$10,000 under \$25,000.....	127,510	2,219,537	1,460,656	33,859	2,145	43,311	37,127	11,147	1,212	23,853	20,503	17,671	55	1,050	971	1,594
\$25,000 under \$50,000.....	132,141	4,940,868	3,782,867	169,938	2,478	102,184	88,955	188	1,240	57,670	45,768	114,408				
\$50,000 under \$100,000.....	151,583	11,253,542	9,562,558	311,068	3,116	253,874	231,993	3,760	1,296	108,066	95,988	114,926				
\$100,000 under \$200,000.....	154,245	22,535,573	20,324,627	582,746	2,716	418,583	389,821	14,101	1,522	237,800	215,940	17,542	119	14,455	13,809	18,928
\$200,000 under \$500,000.....	163,078	52,558,603	49,117,049	1,265,711	2,496	801,789	759,129	29,637	1,595	538,226	505,477	8,610				
\$500,000 under \$1,000,000.....	82,697	58,902,827	55,699,219	1,374,143	692	498,468	482,560	8,514	1,040	779,445	745,102	11,868	91	73,047	70,659	2,331
\$1,000,000 under \$5,000,000.....	76,249	156,533,497	149,178,327	4,350,340	649	1,231,648	1,198,526	22,363	861	1,858,977	1,720,628	11,545	68	183,871	175,262	171,646
\$5,000,000 under \$10,000,000.....	8,323	57,982,880	54,971,142	2,338,571	41	270,775	266,921	8,551	110	818,899	770,830	31,525	21	143,522	140,569	9,569
\$10,000,000 under \$50,000,000.....	5,852	118,317,938	111,912,144	6,496,097	15	262,373	254,644	10,837	97	2,087,792	1,999,970	130,422	22	472,910	459,120	51,472
\$50,000,000 under \$100,000,000.....	723	50,357,985	47,425,807	3,217,290	1	64,473	62,753	6,129	13	1,102,497	1,072,903	93,885	5	384,603	374,327	53,368
\$100,000,000 under \$250,000,000.....	436	68,807,653	65,200,488	5,356,665	1	-	-	-	15	1,856,922	1,787,509	303,317	6	924,540	889,068	247,163
\$250,000,000 under \$500,000,000.....	167	59,695,702	56,756,687	4,143,106	1	436,197	433,198	158,862	2	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	70	48,724,941	47,182,684	3,656,358	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	56	135,050,321	129,829,512	10,713,572	-	-	-	-	-	1,432,088	1,421,263	388,129	-	-	-	-
Business receipts not reported.....	72,050	479,688	-	1336,801	636	5,330	-	601	2,104	13,336	-	149,571	486	3,699	-	136,772
Mining—Continued																
Bituminous coal and lignite mining					Crude petroleum and natural gas				Mining and quarrying of nonmetallic minerals, and anthracite mining				Construction			
													Total construction			
Total.....	1,828	2,006,581	1,938,741	30,291	6,873	4,876,115	4,572,461	483,812	3,281	1,841,138	1,773,069	81,755	72,332	32,893,347	32,361,892	379,212
Under \$10,000.....	176	983	765	9	1,372	7,989	4,493	14,664	200	988	917	1,881	3,931	22,268	17,141	15,054
\$10,000 under \$25,000.....	203	3,437	3,333	1,695	779	15,498	13,158	14,681	175	3,868	3,041	1,701	5,428	97,687	93,389	15,678
\$25,000 under \$50,000.....	130	5,894	5,389	97	769	38,682	27,992	12,019	328	12,582	11,898	4,660	7,140	271,776	263,302	17,252
\$50,000 under \$100,000.....	225	18,029	16,620	1,472	584	53,488	44,296	19,929	435	32,445	31,417	13,206	9,369	715,346	701,793	12,922
\$100,000 under \$200,000.....	213	30,093	29,665	1,801	819	131,066	112,187	18,063	448	69,806	67,255	2,239	13,056	1,888,570	1,862,561	1,046
\$200,000 under \$500,000.....	243	80,457	76,640	12,026	695	243,717	220,739	4,777	645	211,048	205,266	10,025	14,907	4,747,479	4,689,992	27,324
\$500,000 under \$1,000,000.....	215	156,073	153,329	291	440	343,866	319,777	19,009	294	206,459	201,337	5,101	7,404	5,240,810	5,180,185	68,807
\$1,000,000 under \$5,000,000.....	178	330,454	315,572	10,274	372	850,870	752,372	16,037	243	493,782	477,422	33,790	5,651	11,014,947	10,866,078	143,961
\$5,000,000 under \$10,000,000.....	29	213,663	206,651	12,066	32	256,993	223,024	17,042	28	204,721	200,586	6,980	426	2,972,612	2,920,750	48,732
\$10,000,000 under \$50,000,000.....	23	493,419	480,094	4,863	36	774,747	733,646	40,027	16	346,716	327,110	34,060	224	4,292,365	4,206,815	95,867
\$50,000,000 under \$100,000,000.....	3	220,243	218,078	3,305	5	352,347	342,635	49,408	2	145,304	137,863	12,196	11	757,912	731,834	24,314
\$100,000,000 under \$250,000,000.....	3	452,896	432,605	19,467	3	366,813	356,879	20,801	1	112,673	108,957	15,886	6	846,912	828,052	14,375
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	187	940	-	627	965	7,951	-	19,744	466	746	-	13,682	4,779	24,663	-	13,466
Construction—Continued																
General building contractors					Highway and street construction and heavy construction				Special trade contractors				Contractors not allocable			
Total.....	21,672	11,091,370	10,914,832	96,321	9,901	9,276,354	9,034,885	154,226	38,392	12,249,277	12,140,939	128,934	2,367	276,346	271,236	1,269
Under \$10,000.....	1,537	9,130	6,509	12,116	457	2,956	2,158	1,034	1,788	9,492	7,840	1,726	(2)	(2)	(2)	(2)
\$10,000 under \$25,000.....	1,477	27,805	25,914	12,300	539	9,709	8,818	1,022	3,012	52,803	51,591	12,052	400	7,370	7,066	1,304
\$25,000 under \$50,000.....	2,017	77,378	73,725	12,223	672	27,427	25,924	1,119	4,098	153,402	150,205	12,406	353	13,569	13,448	1,504
\$50,000 under \$100,000.....	2,161	169,979	163,524	2,546	893	66,594	64,633	714	6,132	464,794	459,660	15,868	183	13,979	13,976	1,314
\$100,000 under \$200,000.....	3,413	500,888	491,420	2,626	1,416	208,104	202,267	1,444	7,934	1,140,486	1,129,948	12,831	293	39,092	38,926	603
\$200,000 under \$500,000.....	3,784	1,234,023	1,211,178	7,347	2,192	737,004	724,114	12,821	8,772	2,732,862	2,712,250	21,312	159	43,590	42,450	1,486
\$500,000 under \$1,000,000.....	2,166	1,568,639	1,549,296	15,311	1,299	938,542	915,958	18,350	3,907	2,710,259	2,691,734	34,886				
\$1,000,000 under \$5,000,000.....	2,002	4,043,507	3,996,665	35,244	1,557	3,118,492	3,052,724	50,909	2,049	3,766,370	3,731,669	59,879	75	109,948	108,217	1,811
\$5,000,000 under \$10,000,000.....	167	1,160,129	1,140,065	11,277	167	1,202,910	1,177,348	22,929	87	578,752	572,842	13,462	5	30,821	30,495	1,064
\$10,000,000 under \$50,000,000.....	97	1,861,750	1,836,355	22,261	91	1,825,688	1,771,730	65,612	35	588,699	582,706	7,877	1	16,228	16,024	117
\$50,000,000 under \$100,000,000.....	2	166,993	163,975	3,612	8	539,817	517,365	12,502	1	51,102	50,494	8,200	-	-	-	-
\$100,000,000 under \$250,000,000.....	2	257,752	256,206	1,986	4	589,160	571,846	16,361	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	2,847	13,397	-	1,750	606	9,951	-	12,989	577	256	-	11,799	749	1,059	-	1,428

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
Manufacturing																
Total manufacturing					Beverage industries				Food and kindred products				Tobacco manufactures			
Total.....	165,862	371,093,042	364,611,950	22,144,790	3,147	8,423,232	8,315,555	477,808	14,825	50,925,227	50,506,739	1,707,644	168	4,965,434	4,948,121	566,624
Under \$10,000.....	7,893	36,281	30,409	1,18,647	(2)	(2)	(2)	(2)	269	1,076	827	1,083	-	-	-	-
\$10,000 under \$25,000.....	8,225	157,194	143,950	125,235	(2)	(2)	(2)	(2)	410	9,508	6,637	12,642	-	-	-	-
\$25,000 under \$50,000.....	12,417	472,972	451,819	137,814	174	6,572	6,265	1,103	494	17,886	17,554	1,392	-	-	-	-
\$50,000 under \$100,000.....	19,813	1,465,976	1,435,581	121,852	263	21,531	21,259	234	1,127	89,151	86,724	11,497	-	-	-	-
\$100,000 under \$200,000.....	25,459	3,751,417	3,698,509	2,931	637	91,028	89,820	1,244	1,594	237,464	232,082	13,096	67	10,752	10,481	1,414
\$200,000 under \$500,000.....	35,391	11,684,749	11,544,135	184,405	817	267,258	262,217	9,189	3,337	1,105,651	1,092,514	11,549	-	-	-	-
\$500,000 under \$1,000,000.....	21,219	15,160,811	14,981,857	325,514	419	299,565	295,541	14,131	2,553	1,821,786	1,801,014	25,036	-	-	-	-
\$1,000,000 under \$5,000,000.....	23,712	50,757,833	50,145,645	1,661,435	496	968,282	939,779	48,102	3,542	8,001,821	7,928,012	174,191	55	118,315	117,600	7,708
\$5,000,000 under \$10,000,000.....	3,325	23,218,446	22,894,817	1,078,464	68	473,074	467,025	21,841	595	4,121,967	4,077,082	108,808	7	54,293	53,157	1,243
\$10,000,000 under \$50,000,000.....	2,655	55,021,949	54,316,958	3,191,733	67	1,451,934	1,435,330	78,165	511	10,169,193	10,101,240	264,330	8	158,974	156,698	19,754
\$50,000,000 under \$100,000,000.....	352	24,590,322	24,189,353	1,698,927	18	1,305,633	1,292,735	95,535	42	2,771,840	2,749,258	117,510	4	272,985	271,805	20,023
\$100,000,000 under \$250,000,000.....	221	35,812,654	34,985,636	2,601,463	13	1,967,422	1,945,189	120,864	35	5,293,328	5,249,959	296,517	1	1,261,569	1,254,887	122,325
\$250,000,000 under \$500,000,000.....	86	31,113,629	30,550,282	2,228,407	3	982,278	972,507	54,592	19	6,793,908	6,734,143	342,952	2	543,925	543,231	60,646
\$500,000,000 under \$1,000,000,000.....	40	28,776,235	28,341,426	2,048,205	1	587,534	586,767	36,866	5	3,174,222	3,158,384	146,173	1	2,537,021	2,534,262	334,997
\$1,000,000,000 or more.....	37	89,029,193	86,901,573	7,240,183	-	-	-	-	4	7,316,024	7,271,309	230,835	2	-	-	-
Business receipts not reported.....	5,017	43,361	-	113,329	86	-	-	156	288	402	-	1,547	(2)	-	-	-
Manufacturing—Continued																
Textile mill products					Apparel and other finished products made from fabrics and similar materials				Lumber and wood products, except furniture				Furniture and fixtures			
Total.....	5,888	13,763,762	13,592,873	614,595	16,758	12,540,091	12,461,774	262,956	8,445	7,409,953	7,117,448	184,977	6,084	5,157,614	5,111,780	151,288
Under \$10,000.....	200	1,135	1,018	1,012	334	1,682	1,605	1,998	341	2,930	1,314	503	149	1,038	789	1,538
\$10,000 under \$25,000.....	280	4,323	4,254	1,351	627	11,803	11,278	1,177	223	4,793	3,995	330	183	3,608	3,572	12,215
\$25,000 under \$50,000.....	219	8,594	8,275	1,533	1,168	42,877	42,464	13,577	1,040	23,388	22,488	1,587	443	16,387	16,341	1,975
\$50,000 under \$100,000.....	598	44,308	42,776	1,840	2,111	154,385	153,198	14,673	616	73,721	71,750	1,619	89	62,098	61,749	14,788
\$100,000 under \$200,000.....	616	96,000	94,517	1,877	2,746	398,414	397,263	4,068	1,342	199,866	196,007	15,996	1,016	150,993	149,455	13,436
\$200,000 under \$500,000.....	1,111	352,649	347,855	6,036	4,367	1,411,698	1,406,756	1,769	2,071	697,977	686,023	12,359	1,471	468,775	465,036	12,914
\$500,000 under \$1,000,000.....	846	587,472	579,580	8,925	2,162	1,552,960	1,545,461	22,248	1,258	908,442	892,213	3,198	836	591,140	587,431	5,217
\$1,000,000 under \$5,000,000.....	1,277	2,967,738	2,925,266	67,903	2,380	4,763,740	4,736,895	96,123	1,189	2,446,378	2,389,057	33,125	948	2,003,716	1,984,952	51,576
\$5,000,000 under \$10,000,000.....	233	1,628,442	1,606,244	65,527	234	1,585,516	1,578,214	44,365	112	795,172	754,856	19,772	92	611,246	605,024	31,463
\$10,000,000 under \$50,000,000.....	168	3,553,554	3,509,583	170,860	132	2,266,204	2,247,439	90,424	45	845,349	806,246	28,457	51	1,019,241	1,010,889	64,454
\$50,000,000 under \$100,000,000.....	27	1,943,399	1,923,986	115,928	3	217,851	209,241	11,562	3	216,489	205,257	1,690	2	118,707	118,081	8,189
\$100,000,000 under \$250,000,000.....	8	1,398,302	1,379,599	118,154	1	132,641	131,960	5,212	4	681,675	640,903	37,890	1	110,665	108,461	5,294
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	1	513,172	447,339	68,965	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	2	1,177,783	1,169,920	66,792	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	303	63	-	1917	493	320	-	82	200	601	-	370	33	-	-	139
Manufacturing—Continued																
Paper and allied products					Printing, publishing, and allied industries				Chemicals and allied products				Petroleum refining and related industries			
Total.....	3,193	11,895,573	11,641,305	995,885	19,657	13,745,074	13,413,261	904,837	9,015	26,971,703	26,269,024	3,193,377	879	39,445,659	37,914,704	1,666,024
Under \$10,000.....	227	6,405	5,606	1,702	1,577	5,598	4,648	1,356	1,072	3,444	3,311	12,634	-	-	-	-
\$10,000 under \$25,000.....	-	-	-	-	1,333	27,604	23,459	1,757	670	11,533	11,337	11,370	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	2,472	93,445	88,832	13,752	740	29,079	27,914	11,521	-	-	-	-
\$50,000 under \$100,000.....	254	19,221	18,587	1,909	3,122	230,484	228,439	2,727	1,028	84,960	77,528	1,988	217	17,701	16,503	1,200
\$100,000 under \$200,000.....	389	58,718	56,951	1,647	3,182	463,524	455,227	12,090	948	149,061	146,431	1,324	-	-	-	-
\$200,000 under \$500,000.....	767	272,615	269,499	4,092	3,656	1,203,109	1,185,499	44,452	1,502	481,515	472,162	12,812	213	73,941	73,136	1,944
\$500,000 under \$1,000,000.....	507	361,067	358,539	5,970	1,624	1,132,886	1,110,998	43,438	1,059	771,091	762,157	36,436	152	113,822	112,629	7,000
\$1,000,000 under \$5,000,000.....	635	1,459,196	1,441,498	60,250	1,441	2,997,374	2,940,629	204,665	1,202	2,622,025	2,589,753	120,452	169	370,696	363,434	15,111
\$5,000,000 under \$10,000,000.....	156	1,096,195	1,083,334	56,966	171	1,221,005	1,196,283	94,414	194	1,381,105	1,357,344	102,180	33	239,177	233,470	9,938
\$10,000,000 under \$50,000,000.....	116	2,598,401	2,552,823	206,324	155	3,387,288	3,317,504	345,425	156	3,376,884	3,303,024	331,907	40	1,087,981	1,073,924	49,589
\$50,000,000 under \$100,000,000.....	22	1,571,767	1,530,862	146,767	12	871,674	859,510	52,171	34	2,519,570	2,466,902	296,092	17	1,162,204	1,152,668	28,241
\$100,000,000 under \$250,000,000.....	6	976,147	959,120	81,180	11	1,707,706	1,645,055	106,231	25	3,961,453	3,870,205	643,868	4	972,659	780,336	28,723
\$250,000,000 under \$500,000,000.....	7	2,719,649	2,640,808	323,531	1	369,311	357,178	1,288	5	3,995,745	3,899,939	392,947	6	2,111,169	2,075,762	75,342
\$500,000,000 under \$1,000,000,000.....	1	756,023	723,678	111,112	-	-	-	-	11	3,802,869	3,713,759	430,343	5	3,273,469	3,191,839	22,721
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	2	3,780,772	3,567,258	832,364	11	30,022,664	28,841,203	1,427,072
Business receipts not reported.....	106	169	-	1343	900	34,066	-	5,377	367	597	-	1,963	(2)	(2)	-	(2)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
Manufacturing—Continued																
Rubber and miscellaneous plastics products				Leather and leather products				Stone, clay, and glass products				Primary metal industries				
Total.....	3,942	7,874,535	7,765,255	413,376	2,745	4,072,881	4,044,972	115,996	7,791	10,576,456	10,395,731	878,953	4,545	27,256,998	26,924,751	1,780,801
Under \$10,000.....	(2)	(2)	(2)	(2)	255	5,459	5,396	1134	359	1,921	1,826	1,865	(2)	(2)	(2)	(2)
\$10,000 under \$25,000.....	293	5,277	5,173	1,396					362	6,865	6,599	1,327	(2)	(2)	(2)	(2)
\$25,000 under \$50,000.....	323	12,995	12,506	1,516					523	20,374	20,077	1,901	443	15,451	14,914	1,664
\$50,000 under \$100,000.....	463	32,975	32,702	12,939	145	10,482	10,160	188	711	51,443	49,770	1,424	403	28,382	28,161	1,890
\$100,000 under \$200,000.....	662	104,575	104,039	11,770	344	47,985	47,335	1,818	1,323	196,302	190,876	1,332	609	88,595	87,716	13,068
\$200,000 under \$500,000.....	803	259,470	256,057	4,716	677	227,482	225,878	12,948	1,929	655,569	645,134	7,276	947	325,365	320,889	8,020
\$500,000 under \$1,000,000.....	515	350,321	347,858	6,084	499	372,852	370,714	4,193	1,130	803,341	788,116	22,834	661	468,572	464,571	7,751
\$1,000,000 under \$5,000,000.....	534	1,108,708	1,100,121	44,962	708	1,628,118	1,617,744	39,212	991	1,934,872	1,904,738	67,625	886	1,972,781	1,955,591	53,565
\$5,000,000 under \$10,000,000.....	72	511,970	508,488	22,198	82	572,712	568,537	17,653	108	774,267	765,323	71,317	166	1,140,513	1,130,348	49,973
\$10,000,000 under \$50,000,000.....	44	916,236	909,516	41,594	30	581,593	577,891	30,913	91	1,796,614	1,769,368	174,684	183	4,014,151	3,978,606	188,120
\$50,000,000 under \$100,000,000.....	6	405,998	401,942	4,528	-	-	-	-	17	1,173,247	1,151,552	116,977	28	1,865,695	1,847,012	109,992
\$100,000,000 under \$250,000,000.....	2	268,520	262,087	14,692	4	626,198	621,317	28,013	10	1,621,728	1,589,875	168,205	25	4,062,059	4,027,608	153,393
\$250,000,000 under \$500,000,000.....	1	300,927	297,880	18,127	-	-	-	-	3	1,029,805	1,011,739	210,467	4	1,531,105	1,490,921	131,567
\$500,000,000 under \$1,000,000,000.....	4	3,595,505	3,526,398	266,063	-	-	-	-	1	510,074	500,738	42,882	7	4,910,800	4,861,977	382,115
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	3	6,831,763	6,714,571	708,301
Business receipts not reported.....	(2)	(2)	-	(2)	1	-	-	-	233	34	-	1,129	74	2	-	15,399
Manufacturing—Continued																
Fabricated metal products (including ordnance), except machinery and transportation equipment				Machinery except electrical and transportation equipment				Electrical machinery, equipment, and supplies				Transportation equipment, except motor vehicles				
Total.....	17,518	19,426,655	19,169,146	813,194	17,708	26,567,155	26,053,720	1,791,708	7,208	23,327,362	23,030,288	1,307,653	2,066	16,991,374	16,876,580	341,178
Under \$10,000.....	631	2,655	2,515	1,576	892	5,263	4,084	1,488	535	2,384	2,253	1,405	149	581	516	1,496
\$10,000 under \$25,000.....	926	15,971	15,375	2,303	1,125	20,593	19,719	1,613	503	8,755	8,441	1,040	86	1,690	1,629	178
\$25,000 under \$50,000.....	1,251	46,415	45,135	1,549	1,718	69,752	62,631	15,068	415	14,943	14,072	1,583	129	5,566	4,598	1,791
\$50,000 under \$100,000.....	2,192	162,285	159,270	2,917	2,503	185,410	182,270	11,826	678	49,266	48,487	1,005	201	14,353	14,260	1,405
\$100,000 under \$200,000.....	2,930	428,962	424,693	114	3,188	464,991	458,086	5,102	888	125,821	124,974	1,936	257	40,384	39,002	12,461
\$200,000 under \$500,000.....	3,882	1,271,521	1,257,505	24,783	3,426	1,161,412	1,147,834	30,905	1,270	412,505	405,361	8,513	318	97,750	96,259	1,606
\$500,000 under \$1,000,000.....	2,320	1,651,140	1,628,824	39,285	2,029	1,466,820	1,450,282	36,402	985	700,935	694,147	22,282	265	188,090	185,277	18,696
\$1,000,000 under \$5,000,000.....	2,502	5,173,053	5,118,305	182,259	1,898	4,067,305	4,001,268	197,662	1,090	2,314,988	2,292,092	81,835	406	874,129	863,806	14,394
\$5,000,000 under \$10,000,000.....	289	1,986,942	1,960,026	90,121	276	1,949,752	1,917,748	135,011	187	1,313,546	1,295,526	63,460	64	438,662	434,056	1,273
\$10,000,000 under \$50,000,000.....	180	3,540,786	3,498,644	206,702	257	5,453,820	5,379,067	375,972	180	3,698,413	3,659,545	203,566	54	1,136,377	1,126,423	24,876
\$50,000,000 under \$100,000,000.....	16	1,085,813	1,068,304	50,998	40	2,851,161	2,754,184	214,574	29	2,043,467	2,022,798	168,935	11	808,459	794,929	34,902
\$100,000,000 under \$250,000,000.....	8	1,106,290	1,076,585	78,732	23	3,739,855	3,639,555	256,423	12	1,762,110	1,742,753	143,715	14	2,515,943	2,495,442	99,188
\$250,000,000 under \$500,000,000.....	3	901,407	884,642	55,357	3	1,119,171	1,099,622	40,463	10	3,745,906	3,679,067	172,785	5	1,648,242	1,641,209	78,766
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	2	1,204,592	1,191,469	78,128	-	-	-	-	4	3,379,440	3,357,360	149,165
\$1,000,000,000 or more.....	2	2,053,229	2,029,323	95,133	2	2,806,279	2,745,901	430,893	3	7,130,532	7,040,772	464,087	4	5,841,167	5,821,814	128,617
Business receipts not reported.....	386	186	-	1,945	326	979	-	168	423	3,791	-	1,856	99	751	-	1,448
Manufacturing—Continued																
Motor vehicles and motor vehicle equipment				Professional, scientific, and controlling instruments; photographic and optical goods, watches and clocks				Other manufacturing industries				Transportation, communication, electric, gas, and sanitary services				
Total.....	1,697	26,698,514	26,196,912	3,086,522	2,823	6,388,901	6,296,329	594,490	9,760	6,668,889	6,565,682	294,004	43,852	65,921,988	64,132,467	6,592,116
Under \$10,000.....	182	3,965	3,858	1,368	383	4,767	4,681	1,730	835	3,253	3,108	1,851	6,334	44,153	31,092	1,745
\$10,000 under \$25,000.....									615	13,030	10,830	1,267	5,463	96,766	88,823	1,376
\$25,000 under \$50,000.....					200	7,253	7,092	1,454	790	30,576	29,627	1,818	6,204	235,461	223,278	3,229
\$50,000 under \$100,000.....	198	13,588	13,364	1,319	512	35,395	34,956	1,713	1,342	96,499	95,512	13,290	6,554	495,705	479,389	10,850
\$100,000 under \$200,000.....	210	28,690	28,570	623	442	63,458	62,966	862	2,054	304,581	300,602	1,731	6,482	942,406	916,284	43,782
\$200,000 under \$500,000.....	359	126,797	124,909	2,068	547	188,489	186,582	5,654	1,890	612,655	606,506	11,852	5,357	1,710,750	1,664,917	56,980
\$500,000 under \$1,000,000.....	298	206,766	204,578	5,964	223	166,273	164,024	6,837	874	640,367	634,644	10,037	2,307	1,663,847	1,628,935	60,484
\$1,000,000 under \$5,000,000.....	276	626,641	618,379	30,166	291	708,672	702,179	34,969	796	1,629,285	1,614,547	54,368	2,284	4,919,986	4,792,314	302,613
\$5,000,000 under \$10,000,000.....	41	301,454	297,645	18,853	49	336,636	332,153	21,556	96	684,800	672,934	32,018	364	2,595,742	2,545,293	159,534
\$10,000,000 under \$50,000,000.....	49	1,212,011	1,192,993	64,461	64	1,324,370	1,307,320	130,968	74	1,432,575	1,402,885	100,188	349	7,605,395	7,419,816	642,811
\$50,000,000 under \$100,000,000.....	4	287,104	280,876	10,923	10	690,470	684,001	55,054	7	406,789	403,450	38,336	78	5,297,865	5,297,865	187,758
\$100,000,000 under \$250,000,000.....	8	1,781,436	1,720,306	138,086	4	575,139	568,677	50,860	3	551,768	530,644	26,223	56	9,267,896	9,015,619	1,233,198
\$250,000,000 under \$500,000,000.....	4	1,400,320	1,376,454	72,411	1	427,980	425,792	39,503	1	261,965	260,393	28,595	32	11,599,470	11,240,459	1,036,419
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	2	1,859,999	1,815,906	255,199	-	-	-	-	11	7,435,703	7,239,622	729,185
\$1,000,000,000 or more.....	4	20,709,742	20,334,980	2,745,118	-	-	-	-	-	-	-	-	2	11,800,158	11,548,761	2,220,907
Business receipts not reported.....	(2)	(2)	-	(2)	(2)	(2)	-	(2)	383	1,136	-	1,118	1,975	53,848	-	197,003

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Transportation communication, electric, gas, and sanitary services—Continued															
	Transportation				Communication				Electric and gas companies and systems				Water supply and other sanitary services			
Total.....	33,491	30,581,094	29,279,355	843,057	5,431	15,388,999	15,164,268	2,826,948	1,299	19,521,181	19,274,231	2,854,035	3,631	430,714	414,613	68,076
Under \$10,000.....	4,041	32,576	22,845	559	552	3,659	2,126	982	251	3,543	3,338	1,188	1,657	7,620	5,844	109
\$10,000 under \$25,000.....	4,211	73,614	67,832	1,441	688	12,710	10,928	185					397	7,197	7,002	163
\$25,000 under \$50,000.....	4,714	179,527	169,592	3,355	763	29,111	27,741	1,773	210	8,972	8,286	41	517	17,851	17,659	606
\$50,000 under \$100,000.....	4,923	373,738	359,457	11,111	1,203	87,083	86,031	1,104	173	14,752	14,470	1,192	255	20,132	19,431	827
\$100,000 under \$200,000.....	5,165	756,208	732,873	26,937	915	127,318	125,845	10,811	126	18,724	18,238	1,342	276	40,156	39,328	4,692
\$200,000 under \$500,000.....	4,591	1,468,891	1,427,435	36,325	536	168,020	165,992	13,629	102	36,577	35,368	1,547	128	37,262	36,122	5,479
\$500,000 under \$1,000,000.....	1,953	1,409,660	1,378,765	33,487	239	169,350	167,085	18,207	66	49,110	48,051	3,901	49	35,727	35,034	4,889
\$1,000,000 under \$5,000,000.....	1,814	3,907,112	3,803,088	139,751	309	619,218	607,052	109,091	121	303,464	296,855	36,948	40	90,192	85,319	16,823
\$5,000,000 under \$10,000,000.....	277	1,982,702	1,943,006	54,340	30	210,503	205,970	50,544	49	350,187	346,085	43,145	8	52,350	50,232	11,505
\$10,000,000 under \$50,000,000.....	244	4,932,172	4,784,870	167,756	16	412,066	403,937	97,142	84	2,195,652	2,165,993	361,567	5	65,505	65,016	16,346
\$50,000,000 under \$100,000,000.....	36	2,512,560	2,424,350	7,142	-	-	-	-	41	2,886,610	2,819,889	174,043	1	55,532	53,626	6,573
\$100,000,000 under \$250,000,000.....	22	3,980,863	3,775,111	83,773	1	136,361	136,100	39,371	33	5,150,672	5,104,408	1,110,054	-	-	-	-
\$250,000,000 under \$500,000,000.....	13	4,782,032	4,521,668	99,282	5	1,790,123	1,763,299	208,132	14	5,027,315	4,955,492	729,005	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	4	2,971,083	2,804,174	202,968	1	989,195	977,690	131,215	6	3,475,425	3,457,758	395,002	-	-	-	-
\$1,000,000,000 or more.....	1	1,167,923	1,064,289	114,198	1	10,632,235	10,484,472	2,235,105	-	-	-	-	-	-	-	-
Business receipts not reported.....	1,482	50,433	-	19,090	172	2,047	-	187,797	23	178	-	1180	298	1,190	-	64
	Wholesale and retail trade															
	Total wholesale and retail trade				Total wholesale trade				Groceries and related products				Electrical goods, hardware, and plumbing and heating equipment and supplies			
Total.....	355,623	269,581,271	265,362,564	4,525,610	117,437	132,444,133	130,636,700	2,129,626	14,073	23,832,028	23,586,360	205,885	13,671	13,381,180	13,224,202	212,386
Under \$10,000.....	16,242	93,397	66,340	1,249,86	7,043	49,154	30,016	1,751	421	5,830	2,443	282	602	2,584	2,154	1,671
\$10,000 under \$25,000.....	18,079	339,906	310,817	1,264,23	5,479	105,387	91,648	1,571,6	311	5,588	4,907	284	367	6,922	5,813	3
\$25,000 under \$50,000.....	32,160	1,244,934	1,194,939	1,425,27	7,130	281,063	261,288	1,535,2	775	27,597	27,231	1,679	575	23,799	22,854	166
\$50,000 under \$100,000.....	52,931	3,991,336	3,889,158	1,521,98	10,876	824,982	796,899	512	1,211	91,782	89,485	825	1,189	89,694	86,918	1,213
\$100,000 under \$200,000.....	66,093	9,796,934	9,575,194	48,652	16,273	2,458,928	2,384,768	25,483	1,695	263,586	257,284	1,197	2,004	301,025	291,960	4,336
\$200,000 under \$500,000.....	77,571	25,141,195	24,674,719	325,009	25,180	8,444,085	8,293,819	126,358	2,963	1,011,185	1,001,515	3,201	3,418	1,113,653	1,099,787	15,499
\$500,000 under \$1,000,000.....	41,245	29,355,715	28,824,239	373,092	18,033	13,015,307	12,808,635	187,869	2,222	1,622,398	1,606,723	10,713	2,392	1,707,725	1,686,381	24,830
\$1,000,000 under \$5,000,000.....	36,898	74,293,464	73,133,578	951,176	19,965	40,730,524	40,228,965	619,939	3,466	7,263,734	7,214,090	72,075	2,577	5,013,909	4,959,773	78,178
\$5,000,000 under \$10,000,000.....	3,347	23,098,633	22,752,358	364,349	2,057	14,297,442	14,128,121	244,627	417	2,941,690	2,910,798	23,268	205	1,433,261	1,419,504	27,418
\$10,000,000 under \$50,000,000.....	1,883	36,190,695	35,695,632	634,880	1,237	23,752,509	23,508,157	361,217	303	5,863,579	5,793,299	42,613	111	2,012,928	1,985,437	35,664
\$50,000,000 under \$100,000,000.....	170	11,739,467	11,584,078	251,136	105	7,261,317	7,191,666	140,880	26	1,657,895	1,630,803	32,881	6	430,927	428,522	6,141
\$100,000,000 under \$250,000,000.....	86	12,970,077	12,774,064	381,307	46	7,043,992	6,960,275	152,820	14	2,163,721	2,145,606	18,141	3	515,368	514,888	15,869
\$250,000,000 under \$500,000,000.....	29	9,938,916	9,819,458	315,885	13	4,542,181	4,487,550	156,394	3	902,854	902,176	1,935	2	720,745	720,211	7,535
\$500,000,000 under \$1,000,000,000.....	14	9,376,279	9,190,022	310,296	6	3,863,812	3,746,501	90,992	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	10	21,945,078	21,877,968	715,527	4	5,725,226	5,718,392	37,754	-	-	-	-	-	-	-	-
Business receipts not reported.....	8,865	65,245	-	435	3,990	48,224	-	3,600	246	10,589	-	1,573	220	8,640	-	1,449
	Wholesale and retail trade—Continued															
	Wholesale trade—Continued				Total retail trade				Food				General merchandise			
Total.....	89,693	95,230,925	93,826,138	1,711,355	217,269	128,013,664	125,786,529	2,225,003	13,896	30,967,852	30,776,452	553,153	14,399	24,994,758	24,506,526	1,022,303
Under \$10,000.....	6,020	40,740	25,419	1,736,2	6,736	33,843	27,554	1,555	272	1,364	1,261	1,771	693	2,505	2,358	1,750
\$10,000 under \$25,000.....	4,801	92,877	80,928	1,593,7	11,116	205,919	193,523	1,940,8	369	7,152	6,797	1,037	720	14,275	12,326	11,559
\$25,000 under \$50,000.....	5,780	229,667	211,203	1,483,9	23,300	898,499	870,738	1,340,6	1,200	46,811	45,954	1,483	1,304	51,632	48,167	11,389
\$50,000 under \$100,000.....	8,476	643,506	620,496	1,820	39,252	2,950,820	2,881,210	1,476,81	1,742	127,315	126,478	1,573	2,491	188,885	184,316	16,404
\$100,000 under \$200,000.....	12,574	1,894,317	1,835,524	22,344	46,419	6,836,196	6,698,588	22,563	2,504	364,284	362,219	14,072	2,771	408,434	402,446	1,212
\$200,000 under \$500,000.....	18,799	6,319,247	6,192,517	107,658	47,990	15,267,507	14,974,282	177,201	2,994	954,397	949,183	401	3,189	1,038,087	1,014,217	20,861
\$500,000 under \$1,000,000.....	13,419	9,685,184	9,515,531	152,326	20,963	14,748,799	14,452,645	163,176	1,944	1,391,883	1,386,493	7,050	1,416	1,013,050	990,646	20,464
\$1,000,000 under \$5,000,000.....	13,922	28,452,881	28,055,102	469,686	15,416	30,811,263	30,200,299	287,627	2,190	4,217,605	4,192,401	48,911	1,041	2,246,373	2,173,284	58,537
\$5,000,000 under \$10,000,000.....	1,435	9,922,491	9,797,819	193,941	1,186	8,078,128	7,913,382	109,565	170	1,184,400	1,170,276	10,753	154	1,129,259	1,092,710	33,970
\$10,000,000 under \$50,000,000.....	823	15,876,002	15,729,421	282,940	582	11,228,831	10,997,331	236,905	205	4,039,937	4,006,867	52,975	131	2,842,009	2,747,787	83,125
\$50,000,000 under \$100,000,000.....	73	5,172,495	5,132,341	101,858	63	4,325,557	4,240,175	113,145	24	1,752,184	1,728,799	37,354	22	1,486,984	1,443,473	40,235
\$100,000,000 under \$250,000,000.....	29	4,364,903	4,299,781	118,810	39	5,795,333	5,707,037	205,426	16	2,293,564	2,280,852	52,968	17	2,605,844	2,551,684	112,276
\$250,000,000 under \$500,000,000.....	8	2,918,582	2,865,163	146,924	15	5,084,653	5,026,668	132,643	9	3,338,352	3,317,650	75,191	5	1,478,463	1,441,237	38,806
\$500,000,000 under \$1,000,000,000.....	6	3,863,812	3,746,501	90,992	8	5,512,467	5,443,521	219,304	3	2,103,170	2,073,469	51,160	5	3,409,297	3,370,052	168,144
\$1,000,000,000 or more.....	4	5,725,226	5,718,392	37,754	6	16,219,852	16,159,576	677,773	3	9,141,968	9,127,753	223,722	3	7,077,884	7,031,823	454,051
Business receipts not reported.....	3,524	28,995	-	2,476	4,178	15,997	-	13,343	251	3,466	-	604	437	1,777	-	724

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Apparel and accessories					Furniture, home furnishings, and equipment					Automotive dealers and gasoline service stations					Eating and drinking places	
Total.....	27,327	8,567,756	8,349,310	138,183	21,980	6,011,586	5,724,760	39,717	37,946	31,933,153	31,402,705	82,068	31,381	5,240,186	5,147,016	57,943
Under \$10,000.....	619	2,983	2,693	1,910	748	3,619	3,163	1,818	978	5,440	3,807	12,471	1,131	6,729	5,407	11,797
\$10,000 under \$25,000.....	1,357	25,765	24,237	13,652	1,066	18,917	18,192	11,599	1,151	20,970	19,287	12,548	2,797	53,515	50,555	14,384
\$25,000 under \$50,000.....	2,758	106,168	103,194	16,028	2,341	90,608	87,502	14,758	1,482	58,273	55,415	14,495	7,409	283,252	276,868	18,712
\$50,000 under \$100,000.....	6,459	488,657	479,628	44,870	4,348	332,649	318,622	18,548	2,995	229,311	223,363	16,577	7,726	565,108	555,925	12,058
\$100,000 under \$200,000.....	7,051	1,015,838	998,644	9,286	5,555	846,574	814,433	3,246	5,046	756,843	738,785	17,474	5,853	828,229	828,229	332
\$200,000 under \$500,000.....	5,677	1,729,310	1,698,300	36,331	5,245	1,671,799	1,612,709	14,904	8,913	3,016,583	2,965,336	639	4,322	1,303,455	1,284,020	12,327
\$500,000 under \$1,000,000.....	1,779	1,216,451	1,181,630	22,750	1,750	1,246,397	1,182,609	21,231	7,641	5,474,708	5,385,246	1,159	1,137	773,405	762,824	20,908
\$1,000,000 under \$5,000,000.....	853	1,644,919	1,584,042	25,145	667	1,160,054	1,090,833	9,071	7,873	16,517,436	16,247,494	35,181	328	578,443	564,879	16,404
\$5,000,000 under \$10,000,000.....	67	457,878	442,036	4,447	26	186,618	173,036	4,039	621	4,143,482	4,078,283	30,015	20	154,675	151,753	6,778
\$10,000,000 under \$50,000,000.....	45	964,398	937,604	22,822	21	392,612	364,219	158	99	1,439,908	1,417,908	23,370	23	522,432	510,181	24,373
\$50,000,000 under \$100,000,000.....	9	620,764	610,689	25,025	1	60,489	59,442	2,511	-	-	-	-	1	51,878	51,588	1,827
\$100,000,000 under \$250,000,000.....	2	291,501	286,613	9,563	-	-	-	-	-	-	-	-	1	105,146	104,787	3,182
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	1	267,838	267,781	18,646	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	651	3,124	-	1726	212	1,290	-	280	1,146	2,361	-	13,377	633	2,531	-	11,037
Wholesale and retail trade—Continued																
Retail trade—Continued													Finance, insurance, and real estate ³			
Building materials, hardware, and farm equipment					Other retail stores					Wholesale and retail trade not allocable					Total finance, insurance, and real estate	
Total.....	24,655	8,051,751	7,893,324	80,944	45,685	12,246,622	11,986,436	250,692	20,917	9,123,474	8,939,335	170,981	334,388	70,841,547	39,476,590	8,250,426
Under \$10,000.....	571	2,635	1,952	1,289	1,724	8,568	6,913	14,349	2,463	10,400	8,770	12,180	107,804	438,098	153,352	178,227
\$10,000 under \$25,000.....	891	16,506	15,509	12,797	2,765	48,819	46,620	12,264	1,484	28,600	25,646	18,667	69,356	1,118,586	470,294	112,963
\$25,000 under \$50,000.....	2,092	82,445	80,043	13,230	4,714	179,310	173,595	44,311	1,730	65,372	62,913	12,769	50,814	1,793,437	801,176	278,214
\$50,000 under \$100,000.....	4,229	324,328	314,829	15,614	9,262	694,567	678,049	13,037	2,803	215,534	211,049	15,029	35,826	2,502,828	1,099,548	364,127
\$100,000 under \$200,000.....	5,869	878,263	863,476	229	11,770	1,726,343	1,690,356	19,804	3,401	501,810	491,838	606	21,494	2,965,742	1,202,079	432,180
\$200,000 under \$500,000.....	6,809	2,194,941	2,154,132	21,020	10,841	3,358,975	3,296,385	70,718	4,401	1,429,603	1,406,618	21,450	13,113	3,991,898	1,474,794	540,452
\$500,000 under \$1,000,000.....	2,608	1,781,127	1,750,310	22,637	2,688	1,851,778	1,812,887	46,977	2,249	1,591,609	1,562,959	22,047	4,886	3,405,966	1,168,597	443,479
\$1,000,000 under \$5,000,000.....	1,252	2,279,498	2,234,551	40,797	1,212	2,166,935	2,112,815	53,581	1,517	2,751,677	2,704,314	43,610	3,861	7,848,760	2,883,029	1,074,643
\$5,000,000 under \$10,000,000.....	50	332,090	322,569	6,598	78	489,726	482,719	13,165	104	723,063	710,855	10,157	538	3,779,495	1,634,310	570,257
\$10,000,000 under \$50,000,000.....	11	159,107	155,953	3,407	47	868,428	856,812	26,675	64	1,209,355	1,190,144	36,758	498	10,172,828	5,392,435	1,608,090
\$50,000,000 under \$100,000,000.....	-	-	-	-	6	353,258	346,184	6,193	2	152,593	152,237	12,889	82	5,578,588	3,493,148	837,349
\$100,000,000 under \$250,000,000.....	-	-	-	-	3	499,278	483,101	27,437	1	130,752	106,752	23,061	44	6,657,303	4,498,977	787,705
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	1	312,082	305,240	26,848	19	6,607,490	4,713,290	621,257
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	3	1,704,636	990,351	180,543
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	7	12,275,892	9,501,210	536,955
Business receipts not reported.....	273	811	-	86	575	637	-	103	697	1,024	-	178	26,043	-	-	159,561
Finance, insurance, and real estate ³ —Continued																
Banking					Credit agencies other than banks					Holding and other investment companies					Security and commodity brokers, dealers, exchanges, and services	
Total.....	15,205	13,175,516	1,725,045	2,939,544	51,795	8,195,088	2,336,961	790,989	10,866	2,231,253	197,342	1,598,787	2,986	821,899	237,375	117,520
Under \$10,000.....	260	1,157	604	1,356	20,843	57,670	9,086	115,692	5,811	13,672	514	486	788	2,241	846	11,334
\$10,000 under \$25,000.....	769	13,327	6,831	1,179	5,737	90,622	25,838	3,439	1,215	18,644	509	6,407	385	6,064	2,396	14,240
\$25,000 under \$50,000.....	1,443	54,070	10,085	12,769	4,890	176,300	52,999	8,162	650	23,089	641	12,891	313	10,995	3,378	1,153
\$50,000 under \$100,000.....	2,756	201,860	16,449	45,751	5,743	410,994	154,863	61,660	514	35,402	3,326	18,868	288	20,149	5,451	1,362
\$100,000 under \$200,000.....	3,540	508,112	46,816	106,244	4,418	613,500	209,043	92,819	393	55,974	3,082	35,420	482	71,011	19,763	7,217
\$200,000 under \$500,000.....	3,376	1,055,369	117,314	198,005	2,768	853,800	201,022	78,228	400	130,976	26,684	78,569	251	76,970	19,749	7,891
\$500,000 under \$1,000,000.....	1,446	998,187	124,003	181,412	1,284	901,813	183,493	37,224	184	138,879	9,196	78,121	118	85,746	22,716	11,821
\$1,000,000 under \$5,000,000.....	1,202	2,394,321	293,756	417,594	1,083	2,143,432	461,143	95,913	202	474,070	82,966	310,537	83	173,845	59,578	36,536
\$5,000,000 under \$10,000,000.....	172	1,207,823	140,310	214,378	97	667,911	150,408	37,939	42	292,991	19,697	222,048	11	75,523	31,821	10,032
\$10,000,000 under \$50,000,000.....	160	3,163,170	399,363	723,139	55	1,028,493	399,795	129,338	31	567,209	15,502	471,559	9	156,956	71,677	21,206
\$50,000,000 under \$100,000,000.....	15	1,013,797	157,229	244,386	6	401,340	129,439	73,575	7	480,347	35,225	364,888	-	-	-	-
\$100,000,000 under \$250,000,000.....	10	1,393,910	213,248	483,914	1	107,812	90,593	23,067	-	-	-	-	1	142,399	-	26,602
\$250,000,000 under \$500,000,000.....	2	630,592	126,357	185,628	2	741,401	269,239	175,394	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	1	539,821	72,680	126,978	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total compiled receipts not reported.....	(2)	(2)	-	(2)	4,868	-	-	110,077	1,417	-	-	11,007	257	-	-	1726

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 26.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Size of business receipts	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
Finance, insurance, and real estate ³ —Continued																
Insurance carriers				Insurance agents, brokers, and service				Real estate, except lessors of real property other than buildings				Lessors of real property, except buildings				
Total.....	3,981	35,301,186	28,942,935	1,641,403	17,937	1,605,134	1,498,099	133,245	223,884	9,109,921	4,478,380	916,580	7,734	401,550	60,453	112,358
Under \$10,000.....	524	2,508	1,029	458	3,461	13,214	12,165	59	71,735	334,552	127,021	161,911	4,382	13,084	2,087	63
\$10,000 under \$25,000.....	457	7,482	3,711	1,463	3,696	62,495	57,571	2,380	55,893	901,075	369,524	97,775	1,204	18,877	3,914	5,918
\$25,000 under \$50,000.....	303	10,421	4,924	1,882	4,102	144,749	137,380	10,400	38,538	1,353,817	588,435	225,096	575	19,996	3,334	5,861
\$50,000 under \$100,000.....	398	28,275	17,710	3,412	3,267	230,452	219,464	18,252	22,484	1,549,145	674,272	206,969	376	26,551	8,013	7,853
\$100,000 under \$200,000.....	341	47,886	33,392	5,589	1,586	216,884	202,263	14,966	10,576	1,430,179	685,786	160,113	158	22,196	1,934	9,812
\$200,000 under \$500,000.....	452	151,048	114,800	9,266	966	287,589	261,839	20,912	4,789	1,401,168	725,488	135,901	111	34,978	7,898	11,680
\$500,000 under \$1,000,000.....	361	257,680	197,472	23,743	329	227,181	213,577	23,235	1,122	768,270	416,342	81,368	42	28,210	1,798	6,555
\$1,000,000 under \$5,000,000.....	621	1,438,438	1,232,888	61,910	129	245,104	230,328	24,489	487	864,567	519,378	84,514	54	114,983	2,991	43,150
\$5,000,000 under \$10,000,000.....	172	1,240,869	1,092,660	54,546	5	31,410	27,009	5,218	35	234,495	168,284	20,714	4	28,473	4,121	5,382
\$10,000,000 under \$50,000,000.....	226	4,964,406	4,312,284	231,072	6	92,684	83,192	12,550	9	155,771	110,622	11,796	2	44,139	-	7,430
\$50,000,000 under \$100,000,000.....	52	3,579,669	3,093,582	142,346	1	53,372	53,310	886	-	-	-	-	1	50,063	24,363	11,268
\$100,000,000 under \$250,000,000.....	31	4,896,300	4,101,908	254,983	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	15	5,235,497	4,317,694	260,235	-	-	-	-	1	116,882	93,228	1861	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	2	1,164,815	917,671	53,565	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	7	12,275,892	9,501,210	536,955	-	-	-	-	-	-	-	-	-	-	-	-
Total compiled receipts not reported.....	(2)	(2)	-	(2)	389	-	-	1102	18,215	-	-	144,894	825	-	-	12,614
Services																
Total services				Hotels, rooming houses, camps, and other lodging places				Personal services				Business services				
Total.....	121,024	23,346,783	22,106,222	849,352	11,704	2,834,297	2,499,948	17,495	21,878	3,170,806	3,128,297	104,669	32,360	7,801,246	7,510,092	391,471
Under \$10,000.....	16,930	106,196	67,956	123,898	1,116	21,718	4,745	1726	2,048	12,995	11,266	12,426	5,613	27,661	21,460	10,479
\$10,000 under \$25,000.....	16,950	332,173	285,845	13,024	1,356	28,793	23,669	12,197	3,810	63,832	62,536	14,822	4,516	88,509	76,075	1,290
\$25,000 under \$50,000.....	19,180	742,399	696,184	12,067	1,999	88,491	73,737	16,613	4,277	156,978	154,839	11,085	4,490	168,148	160,980	3,189
\$50,000 under \$100,000.....	22,295	1,694,441	1,603,861	22,291	2,085	171,392	148,847	14,207	4,563	332,489	326,254	7,354	5,002	380,470	361,850	20,974
\$100,000 under \$200,000.....	17,243	2,509,597	2,440,053	48,874	1,542	219,794	209,569	14,830	3,343	482,207	476,383	9,237	3,779	549,682	532,453	16,706
\$200,000 under \$500,000.....	12,542	3,917,201	3,778,738	94,304	1,267	417,462	378,512	16,740	2,450	754,454	746,207	25,320	3,395	1,085,719	1,064,908	44,303
\$500,000 under \$1,000,000.....	3,903	2,797,152	2,687,180	95,975	514	415,846	367,608	13,698	713	491,712	486,581	21,447	1,198	865,832	840,176	39,798
\$1,000,000 under \$5,000,000.....	2,332	4,606,306	4,437,107	205,657	311	683,028	621,160	20,517	316	600,059	591,463	22,668	884	1,706,322	1,675,425	89,936
\$5,000,000 under \$10,000,000.....	171	1,220,770	1,178,920	76,187	24	169,725	162,740	7,053	8	51,542	50,742	2,319	53	392,948	387,867	30,606
\$10,000,000 under \$50,000,000.....	131	2,684,541	2,625,874	181,457	8	113,252	109,700	4,411	7	171,211	170,062	15,525	67	1,384,109	1,368,699	67,284
\$50,000,000 under \$100,000,000.....	14	1,070,024	993,873	117,792	1	78,301	77,517	1852	-	-	-	-	8	586,398	552,006	72,931
\$100,000,000 under \$250,000,000.....	10	1,395,889	1,310,631	54,050	2	371,607	322,144	16,054	1	52,498	51,964	9,187	4	470,679	468,193	9,088
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	9,323	270,094	-	1,754	1,479	54,888	-	1677	342	829	-	155	3,351	94,769	-	5,845
Services—Continued																
Automobile repair, services, and garages				Motion pictures				Amusement and recreation services, except motion pictures				Other services				
Total.....	18,883	2,506,611	2,345,348	64,485	6,908	2,227,512	2,070,601	97,620	14,471	2,105,365	1,970,360	62,543	14,820	2,700,946	2,581,576	111,069
Under \$10,000.....	1,894	11,269	7,681	1,394	777	4,629	3,478	1785	2,754	16,672	10,096	14,901	2,728	11,252	9,230	13,187
\$10,000 under \$25,000.....	2,775	66,887	49,305	1,969	730	15,132	12,582	1267	2,057	38,268	33,158	14,103	1,706	30,752	28,520	1,956
\$25,000 under \$50,000.....	2,833	108,314	103,112	1,274	1,233	48,340	44,991	1,150	2,290	90,188	81,753	14,945	2,058	81,940	76,772	1,189
\$50,000 under \$100,000.....	4,243	311,422	305,556	2,790	1,536	120,179	111,153	12,109	2,458	194,878	176,511	14,807	2,408	183,611	173,690	2,296
\$100,000 under \$200,000.....	3,293	480,070	468,496	15,054	960	142,681	134,053	8,784	2,269	337,276	326,854	17,398	2,057	297,887	292,245	11,321
\$200,000 under \$500,000.....	1,911	561,197	540,966	17,397	680	219,981	203,926	1864	1,205	373,735	350,575	14,155	1,634	504,653	493,644	19,043
\$500,000 under \$1,000,000.....	429	282,402	274,224	9,717	193	132,708	126,774	4,415	283	194,102	184,876	4,269	573	414,550	406,941	20,027
\$1,000,000 under \$5,000,000.....	194	370,116	357,258	3,460	150	308,937	288,038	13,524	153	355,187	335,826	29,510	324	582,657	567,937	26,042
\$5,000,000 under \$10,000,000.....	8	63,098	57,748	3,663	21	166,084	152,869	11,622	30	204,625	202,544	12,167	27	172,748	164,410	8,757
\$10,000,000 under \$50,000,000.....	3	55,137	54,576	1,266	19	454,469	434,893	30,169	16	283,828	268,167	48,647	11	222,535	219,777	15,687
\$50,000,000 under \$100,000,000.....	-	-	-	-	2	183,554	163,976	17,202	-	-	-	-	2	169,273	148,410	19,324
\$100,000,000 under \$250,000,000.....	1	128,185	126,426	12,344	3	425,418	393,868	16,564	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported.....	1,299	68,514	-	3,963	604	5,400	-	515	956	16,606	-	11,741	1,292	29,088	-	16,096
Nature of business not allocable																
Total.....	17,337	125,979	116,328	112,530	13,308	125,979	116,328	112,530	-	-	-	-	-	-	-	-
Receipts not reported.....	-	3,791	-	16,661	-	-	-	-	-	-	-	-	-	-	-	-

¹Deficit.²No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

³Distribution of returns classified in Finance, insurance, and real estate is based on total compiled receipts.

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
All industries						Agriculture, forestry, and fisheries					Mining				
Total.....	1,140,574	849,131,939	802,790,920	43,505,174	22,159,675	17,139	4,402,207	4,214,621	37,334	178,203	13,017	10,925,775	10,408,286	738,864	719,555
Returns with net income, total.....	670,239	724,451,248	685,691,937	50,382,345	18,565,763	9,746	3,083,051	2,939,554	199,291	109,046	5,735	8,502,316	8,095,143	1,259,942	486,830
Under \$5,000.....	321,391	45,960,722	44,096,592	479,892	988,890	4,128	543,014	528,291	6,950	22,243	2,142	284,493	271,236	3,859	20,061
\$5,000 under \$10,000.....	97,030	27,352,968	26,177,137	671,212	570,343	1,766	396,575	385,503	12,143	12,688	686	171,891	159,807	5,087	11,545
\$10,000 under \$15,000.....	58,371	21,655,784	20,714,118	702,408	452,010	1,020	273,411	266,460	12,227	8,895	657	154,426	148,067	7,881	10,651
\$15,000 under \$20,000.....	40,776	19,883,459	19,012,724	697,015	342,996	560	138,224	131,363	9,428	5,550	289	103,055	99,619	5,058	7,977
\$20,000 under \$25,000.....	36,796	21,804,781	20,810,894	816,634	367,936	562	216,927	210,395	12,588	7,361	404	137,368	124,840	9,024	8,850
\$25,000 under \$50,000.....	58,722	49,239,964	46,499,173	1,977,613	837,712	1,107	538,133	516,918	36,929	19,555	602	383,724	367,416	21,416	28,674
\$50,000 under \$100,000.....	26,464	41,060,138	38,910,692	1,832,082	736,828	369	310,435	289,722	25,533	12,196	411	389,368	368,906	29,215	29,748
\$100,000 under \$250,000.....	16,875	49,610,509	46,971,195	2,590,023	889,443	145	222,168	200,529	22,801	7,224	266	640,996	614,345	41,296	42,861
\$250,000 under \$500,000.....	6,340	35,054,722	33,054,079	2,191,329	659,982	56	128,664	119,989	19,399	3,079	110	501,351	474,811	40,951	39,357
\$500,000 under \$1,000,000.....	3,344	35,599,987	33,670,120	2,339,471	713,405	18	94,503	88,500	12,571	3,649	58	364,800	343,903	39,308	23,107
\$1,000,000 under \$5,000,000.....	3,033	85,347,374	80,845,326	6,334,057	2,001,737	14	156,524	139,131	22,593	4,535	82	2,334,738	2,237,074	166,655	106,766
\$5,000,000 under \$10,000,000.....	526	44,518,296	41,667,129	3,689,160	1,301,515	1	64,473	62,753	6,129	2,071	10	689,004	652,077	72,166	43,411
\$10,000,000 under \$25,000,000.....	333	63,127,526	59,397,784	5,186,103	1,748,193	-	-	-	-	-	13	843,991	754,179	200,449	53,209
\$25,000,000 under \$50,000,000.....	133	51,685,211	48,785,953	4,820,064	1,982,022	-	-	-	-	-	1	147,140	140,639	33,317	5,485
\$50,000,000 under \$100,000,000.....	70	42,438,364	39,746,995	4,675,542	1,659,638	-	-	-	-	-	3	532,028	515,416	199,413	21,533
\$100,000,000 or more.....	35	90,111,443	85,332,026	11,379,740	3,313,113	-	-	-	-	-	1	823,943	822,808	384,847	33,595
Returns without net income.....	470,335	124,680,691	117,098,983	16,877,171	3,593,912	7,393	1,319,156	1,275,067	116,197	69,157	7,282	2,423,459	2,313,143	152,078	232,725
Mining—Continued						Metal mining					Bituminous coal and lignite mining				
Total.....	1,035	2,201,941	2,124,015	143,006	118,025	1,828	2,006,581	1,938,741	30,291	114,600	6,873	4,876,115	4,572,461	483,812	359,438
Returns with net income, total.....	209	1,998,720	1,930,931	399,840	91,231	801	1,467,645	1,413,374	70,080	75,768	3,083	3,695,423	3,463,255	661,987	228,672
Under \$5,000.....	106	62,949	62,594	1,383	2,512	352	38,952	37,390	301	1,528	1,303	150,275	140,523	2,331	11,097
\$5,000 under \$10,000.....	108	49,945	48,404	836	1,897	108	49,945	48,404	836	1,897	347	60,415	52,002	2,621	4,962
\$10,000 under \$15,000.....	86	49,378	48,191	1,213	2,131	86	49,378	48,191	1,213	2,131	378	59,075	54,448	4,561	5,034
\$15,000 under \$20,000.....	49	20,823	19,933	1,122	1,450	49	20,823	19,933	1,122	1,450	127	43,845	41,782	2,223	4,204
\$20,000 under \$25,000.....	75	63,084	61,063	2,817	3,491	75	63,084	61,063	2,817	3,491	243	72,311	61,393	5,401	3,773
\$25,000 under \$50,000.....	6	24,685	24,406	522	603	(2)	(2)	(2)	(2)	(2)	309	170,947	159,483	10,546	15,546
\$50,000 under \$100,000.....	31	43,376	42,157	5,362	2,319	50	238,383	233,730	7,494	10,511	173	135,248	124,314	12,005	11,369
\$100,000 under \$250,000.....	11	37,172	34,892	4,030	2,435	14	102,647	99,916	5,065	5,993	98	180,274	163,492	14,533	16,882
\$250,000 under \$500,000.....	19	103,229	100,109	13,626	4,846	14	102,647	99,916	5,065	5,993	44	207,705	189,145	17,010	19,419
\$500,000 under \$1,000,000.....	23	523,186	510,877	46,041	22,293	10	120,900	116,948	6,563	7,310	18	55,066	52,615	12,141	6,335
\$1,000,000 under \$5,000,000.....	4	219,996	207,956	27,973	7,758	12	406,412	385,800	23,497	18,496	32	1,171,968	1,116,808	66,843	53,472
\$5,000,000 under \$10,000,000.....	5	304,959	291,885	68,173	21,447	2	299,561	286,521	18,342	18,342	4	169,447	157,600	25,980	17,311
\$10,000,000 under \$25,000,000.....	1	147,140	140,639	33,317	5,485	-	-	-	-	-	6	384,904	326,842	100,832	25,673
\$25,000,000 under \$50,000,000.....	3	532,028	515,416	199,413	21,533	-	-	-	-	-	1	823,943	822,808	384,847	33,595
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	826	203,221	193,084	125,634	26,794	1,027	538,936	525,367	139,789	38,832	3,790	1,180,692	1,109,206	118,175	130,766
Mining—Continued						Mining and quarrying of nonmetallic minerals, and anthracite mining					Construction				
Total.....	3,281	1,841,138	1,773,069	81,755	127,492	72,332	32,893,347	32,361,892	379,212	627,039	21,672	11,091,370	10,914,832	96,321	105,633
Returns with net income, total.....	1,642	1,340,528	1,287,583	128,035	91,159	39,049	24,066,658	23,661,837	837,697	416,844	10,830	8,136,351	8,007,240	214,961	69,412
Under \$5,000.....	442	82,005	80,124	1,115	6,892	18,444	3,566,161	3,534,628	28,077	56,925	4,810	1,058,507	1,045,940	7,036	9,720
\$5,000 under \$10,000.....	229	58,643	56,530	1,617	4,653	5,724	2,071,796	2,045,214	39,735	33,537	1,738	795,862	785,650	12,170	6,771
\$10,000 under \$15,000.....	129	46,169	45,445	2,306	3,060	3,699	1,748,183	1,730,446	44,405	27,175	1,017	548,977	541,851	12,523	4,766
\$15,000 under \$20,000.....	127	42,176	41,072	2,200	3,406	2,482	1,433,621	1,417,597	42,651	22,721	711	542,452	534,612	12,218	4,059
\$20,000 under \$25,000.....	108	39,900	39,215	2,409	3,351	2,643	1,932,013	1,907,785	58,864	31,484	848	721,729	712,492	18,776	6,841
\$25,000 under \$50,000.....	196	124,065	121,393	7,210	8,771	3,497	3,625,529	3,576,902	116,414	57,191	986	1,223,857	1,206,032	31,906	8,398
\$50,000 under \$100,000.....	189	151,875	144,708	13,157	13,157	1,380	2,628,928	2,591,361	95,762	48,301	419	1,069,125	1,056,858	29,261	10,633
\$100,000 under \$250,000.....	87	178,963	174,966	13,907	13,907	823	2,602,403	2,549,544	120,336	51,442	208	799,612	776,412	31,616	5,954
\$250,000 under \$500,000.....	41	153,827	150,858	14,846	11,510	213	1,586,278	1,555,609	73,049	28,386	56	579,660	568,548	18,367	3,008
\$500,000 under \$1,000,000.....	11	75,605	74,231	6,978	4,616	84	890,531	865,704	55,973	23,022	22	199,974	195,002	13,259	4,096
\$1,000,000 under \$5,000,000.....	15	233,172	223,589	30,274	12,505	51	1,378,958	1,306,789	97,105	28,902	15	596,596	583,843	27,829	5,166
\$5,000,000 under \$10,000,000.....	2	154,128	135,452	31,444	6,089	9	602,257	580,258	65,326	7,758	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	1,639	500,610	485,486	146,280	36,333	33,283	8,826,689	8,700,055	148,485	210,195	10,842	2,955,019	2,907,592	118,640	36,221

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Construction—Continued															
Highway and street construction and heavy construction				Special trade contractors				Contractors not allocable							
Total.....	9,901	9,276,354	9,034,885	154,226	350,659	38,392	12,249,277	12,140,939	128,934	163,049	2,367	276,346	271,236	¹ 269	7,698
Returns with net income, total....	5,888	6,871,064	6,679,323	319,660	239,680	21,535	8,902,970	8,821,942	296,334	105,279	796	156,273	153,332	6,742	2,473
Under \$5,000.....	2,109	507,470	502,658	3,468	16,410	11,019	1,959,816	1,946,089	17,002	30,049	506	40,368	39,941	571	746
\$5,000 under \$10,000.....	583	288,690	279,533	3,875	12,495	3,277	970,585	963,742	22,857	14,068	126	16,659	16,289	833	203
\$10,000 under \$15,000.....	505	262,265	258,564	5,971	11,352	2,085	905,345	898,954	24,817	10,448	92	31,596	31,077	1,094	609
\$15,000 under \$20,000.....	529	307,798	303,859	9,023	11,860	1,222	580,267	576,036	21,065	6,794	55	14,993	14,512	1,181	468
\$20,000 under \$25,000.....	483	475,416	467,964	10,781	16,995	1,290	732,200	724,661	28,865	7,627					
\$25,000 under \$50,000.....	749	816,964	801,908	25,990	32,616	1,750	1,576,162	1,560,775	58,174	16,174					
\$50,000 under \$100,000.....	447	831,546	813,064	31,249	30,297	513	727,582	720,872	35,202	6,935					
\$100,000 under \$250,000.....	302	953,701	935,107	45,163	35,532	301	822,896	812,115	42,184	9,509					
\$250,000 under \$500,000.....	97	661,705	648,529	34,679	23,219	55	318,450	312,929	18,313	2,159	12	26,194	25,910	1,373	447
\$500,000 under \$1,000,000.....	46	534,176	517,057	31,678	18,094	16	156,381	153,645	11,036	832	5	26,463	25,603	1,690	-
\$1,000,000 under \$5,000,000.....	30	680,178	621,316	60,657	23,360	6	102,184	101,630	8,619	376	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	8	551,155	529,764	57,126	7,450	1	51,102	50,494	8,200	308	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	4,013	2,405,290	2,355,562	¹ 165,434	110,979	16,857	3,346,307	3,318,997	¹ 167,400	57,770	1,571	120,073	117,904	¹ 7,011	5,225
Manufacturing															
Total				Beverage industries				Food and kindred products							
Total.....	165,862	371,093,042	364,611,950	22,144,790	9,838,599	3,147	8,423,232	8,315,555	477,808	204,691	14,825	50,925,227	50,506,739	1,707,644	760,365
Returns with net income, total....	103,567	328,898,102	322,916,749	24,188,610	8,811,076	2,089	7,642,218	7,545,113	503,184	179,701	9,866	45,128,406	44,758,632	1,852,573	666,876
Under \$5,000.....	35,583	8,033,246	7,967,543	57,737	155,005	624	198,930	197,279	1,170	6,810	2,774	1,335,285	1,325,184	5,058	21,860
\$5,000 under \$10,000.....	12,680	5,100,441	5,051,838	87,446	101,595	277	94,232	92,816	1,846	3,385	1,107	688,588	683,848	7,643	12,787
\$10,000 under \$15,000.....	8,828	4,918,356	4,868,695	106,189	107,759	136	50,266	49,307	1,651	2,556	945	672,373	667,861	11,284	11,158
\$15,000 under \$20,000.....	7,095	4,344,243	4,303,428	121,820	77,300	101	51,603	50,344	1,727	1,922	640	733,459	729,095	11,164	10,647
\$20,000 under \$25,000.....	6,700	5,220,573	5,172,581	148,637	90,338	68	74,474	73,089	1,490	2,905	801	1,081,262	1,072,454	17,819	18,128
\$25,000 under \$50,000.....	12,269	12,734,540	12,603,425	419,761	218,971	278	185,196	181,585	9,930	8,086	1,282	2,424,966	2,410,330	43,446	33,002
\$50,000 under \$100,000.....	7,571	13,269,218	13,110,465	532,001	250,474	232	254,252	244,367	15,833	9,564	871	2,707,392	2,677,625	58,980	43,593
\$100,000 under \$250,000.....	6,264	19,092,386	18,843,181	979,268	352,724	187	556,895	549,344	30,165	15,724	743	3,612,905	3,576,425	113,854	55,391
\$250,000 under \$500,000.....	2,859	15,519,011	15,304,836	985,243	293,719	76	308,980	300,219	24,828	9,582	324	2,966,512	2,938,878	110,949	43,384
\$500,000 under \$1,000,000.....	1,626	17,921,409	17,669,923	1,139,095	375,474	40	556,035	546,535	27,326	17,522	187	3,401,332	3,373,104	128,905	48,941
\$1,000,000 under \$5,000,000.....	1,546	45,943,858	45,265,192	3,283,186	1,106,386	50	1,947,614	1,935,741	110,299	31,998	145	8,283,604	8,227,275	289,758	108,617
\$5,000,000 under \$10,000,000.....	262	22,070,612	21,704,291	1,832,223	618,277	10	1,121,846	1,111,455	68,722	16,372	18	2,488,808	2,474,279	136,511	41,101
\$10,000,000 under \$25,000,000.....	159	37,334,191	36,626,853	2,499,746	911,685	7	1,051,397	1,037,270	90,336	22,368	17	8,456,473	8,393,853	283,853	93,870
\$25,000,000 under \$50,000,000.....	69	32,824,029	32,164,269	2,502,420	1,069,958	3	1,190,498	1,175,762	117,861	30,907	7	2,392,020	2,367,435	238,128	43,506
\$50,000,000 under \$100,000,000.....	34	25,267,884	24,749,076	2,295,112	875,046	-	-	-	-	-	4	2,789,744	2,756,179	272,928	65,729
\$100,000,000 or more.....	22	59,304,105	57,511,153	7,198,726	2,206,365	-	-	-	-	-	1	1,093,683	1,084,807	122,293	15,162
Returns without net income.....	62,295	42,194,940	41,695,201	² 2,043,820	1,027,523	1,058	781,014	770,442	² 25,376	24,990	4,959	5,796,821	5,748,107	¹ 144,929	93,489
Manufacturing—Continued															
Tobacco manufactures				Textile-mill products				Apparel and other finished products made from fabrics and similar materials							
Total.....	168	4,965,434	4,948,121	566,624	37,667	5,888	13,763,762	13,592,873	614,595	319,190	16,758	12,540,091	12,461,774	262,956	79,496
Returns with net income, total....	116	4,932,345	4,916,214	571,351	37,213	3,658	12,163,719	12,010,889	700,529	280,335	10,607	10,623,828	10,557,004	339,190	64,377
Under \$5,000.....	(2)	(2)	(2)	(2)	(2)	1,030	362,806	360,235	1,902	7,175	4,947	1,382,352	1,378,158	7,190	8,444
\$5,000 under \$10,000.....	(2)	(2)	(2)	(2)	(2)	455	263,786	259,787	3,040	5,096	1,427	838,588	834,791	9,776	5,221
\$10,000 under \$15,000.....	(2)	(2)	(2)	(2)	(2)	231	131,015	128,519	2,698	3,485	779	492,097	489,271	9,475	2,311
\$15,000 under \$20,000.....	-	-	-	-	-	216	177,295	175,315	3,879	3,111	775	742,342	739,867	14,974	4,697
\$20,000 under \$25,000.....	-	-	-	-	-	256	285,334	283,016	5,745	4,769	629	652,345	650,575	13,963	3,168
\$25,000 under \$50,000.....	39	70,464	69,743	1,642	881	470	665,881	657,950	15,688	11,265	930	1,214,750	1,205,721	32,231	7,737
\$50,000 under \$100,000.....	293	707,996	699,594	20,298	28,550	446	1,067,019	1,062,616	31,686	5,498	427	1,067,019	1,062,616	31,686	5,498
\$100,000 under \$250,000.....	8	34,749	33,484	1,334	382	353	1,246,019	1,246,019	53,883	26,836	327	1,330,467	1,322,376	50,488	7,689
\$250,000 under \$500,000.....	14	34,022	33,987	4,689	1,127	132	910,317	897,567	46,974	20,348	155	1,031,566	1,026,079	51,364	4,872
\$500,000 under \$1,000,000.....	6	46,060	45,635	4,853	472	101	1,011,614	998,139	68,789	24,572	57	832,140	823,530	39,044	5,863
\$1,000,000 under \$5,000,000.....	8	212,255	210,196	22,236	3,629	101	3,329,162	3,278,635	222,169	82,665	33	822,415	814,421	65,562	5,816
\$5,000,000 under \$10,000,000.....	3	180,729	179,259	18,481	1,513	13	990,500	978,304	90,499	25,205	2	217,747	209,599	13,437	3,061
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	4	697,479	687,809	60,098	16,209	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	2	769,151	763,183	65,675	6,678	3	1,369,959	1,360,000	104,867	37,049	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	2	1,036,343	1,034,935	117,296	6,477	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	2	2,537,021	2,534,262	334,997	15,951	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	(2)	(2)	(2)	(2)	(2)	2,230	1,600,043	1,581,984	¹ 85,934	38,855	6,151	9,916,263	1,904,770	¹ 76,234	15,119

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Manufacturing—Continued															
Lumber and wood products, except furniture					Furniture and fixtures					Paper and allied products					
Total.....	8,445	7,409,953	7,117,448	184,977	212,529	6,084	5,157,614	5,111,780	151,288	75,378	3,193	11,895,573	11,641,305	995,885	466,048
Returns with net income, total.....	4,557	5,271,540	5,032,153	297,944	151,173	3,499	4,077,670	4,039,531	221,999	55,304	2,274	11,112,368	10,866,704	1,030,340	434,577
Under \$5,000.....	1,574	381,309	375,916	3,011	10,121	1,272	249,589	247,144	2,072	3,011	613	223,647	222,008	988	4,633
\$5,000 under \$10,000.....	673	260,357	257,564	4,757	6,221	561	254,889	253,249	4,085	2,769	235	128,479	126,377	1,680	2,949
\$10,000 under \$15,000.....	443	250,943	247,128	5,256	6,433	241	101,131	100,352	2,813	1,097	189	104,547	103,686	2,328	2,431
\$15,000 under \$20,000.....	396	270,946	267,803	6,800	6,806	201	134,566	133,595	3,527	1,547	98	55,121	53,881	1,685	1,307
\$20,000 under \$25,000.....	270	216,990	213,314	6,083	5,152	220	229,517	228,012	4,892	2,452	188	127,528	126,590	4,213	2,110
\$25,000 under \$50,000.....	564	530,818	521,720	19,204	10,411	417	431,856	427,636	14,041	4,816	274	345,384	341,800	9,954	7,220
\$50,000 under \$100,000.....	313	398,888	390,136	21,578	8,786	237	416,399	413,275	17,387	4,777	206	372,582	368,674	14,999	8,389
\$100,000 under \$250,000.....	196	637,057	621,200	30,807	14,335	185	659,773	653,172	30,067	9,680	165	570,247	560,391	26,391	13,824
\$250,000 under \$500,000.....	64	325,879	310,906	22,405	9,194	100	525,828	521,100	35,411	7,761	116	677,126	667,515	40,153	18,714
\$500,000 under \$1,000,000.....	31	249,568	233,609	20,766	6,809	32	317,797	315,178	23,234	4,616	69	611,261	603,811	47,786	18,800
\$1,000,000 under \$5,000,000.....	29	689,724	635,727	53,780	20,643	30	559,624	552,983	64,056	9,775	90	2,410,642	2,369,156	203,902	110,318
\$5,000,000 under \$10,000,000.....	2	347,923	330,779	17,282	10,520	3	196,701	193,835	20,374	3,003	16	1,150,287	1,119,103	112,540	60,845
\$10,000,000 under \$25,000,000.....	1	197,966	179,012	17,250	6,423	-	-	-	-	-	7	971,976	953,798	107,913	45,358
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	5	1,749,043	1,712,851	188,969	69,101
\$50,000,000 under \$100,000,000.....	1	513,172	447,339	68,965	29,319	-	-	-	-	-	2	858,475	813,427	155,727	32,903
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	756,023	723,678	111,112	35,675
Returns without net income.....	3,888	2,138,413	2,085,295	112,967	61,356	2,585	1,079,944	1,072,249	170,671	20,074	919	783,205	774,601	134,455	31,471
Manufacturing—Continued															
Printing, publishing, and allied industries					Chemicals and allied products					Petroleum refining and related industries					
Total.....	19,657	13,745,074	13,413,261	904,837	290,349	9,015	26,971,703	26,269,024	3,193,377	1,153,467	879	39,445,659	37,914,704	1,666,924	1,379,655
Returns with net income, total.....	12,885	11,560,665	11,279,148	988,534	251,747	5,668	25,695,096	25,006,666	3,283,049	1,104,355	654	37,590,890	36,097,982	1,689,330	1,304,800
Under \$5,000.....	5,590	636,034	629,577	8,149	17,303	1,839	267,126	264,771	2,740	6,089	166	42,542	42,258	775	1,269
\$5,000 under \$10,000.....	1,726	439,725	435,582	11,938	10,040	591	200,600	197,510	4,205	4,291	134	142,704	142,207	2,599	4,032
\$10,000 under \$15,000.....	1,008	368,676	358,561	12,176	9,984	452	188,717	186,430	5,583	3,114	85	248,956	245,056	2,768	3,266
\$15,000 under \$20,000.....	872	363,427	356,717	15,196	9,122	349	176,778	174,572	5,964	4,108	81	228,653	225,110	11,019	4,156
\$20,000 under \$25,000.....	885	375,683	372,197	19,487	8,813	358	247,865	243,684	7,934	3,586	35	240,005	237,869	11,420	6,447
\$25,000 under \$50,000.....	1,185	913,480	899,722	40,511	19,838	682	587,676	582,499	22,695	8,076	21	377,627	371,920	14,846	10,060
\$50,000 under \$100,000.....	523	996,024	979,753	38,020	13,701	406	628,320	619,629	29,491	10,395	26	2,709,985	2,649,891	60,806	92,105
\$100,000 under \$250,000.....	531	958,963	928,957	80,443	23,441	436	957,964	944,977	68,176	19,477	5	924,344	916,320	33,103	32,451
\$250,000 under \$500,000.....	290	1,065,536	1,038,977	87,423	23,042	210	689,419	673,046	72,415	13,276	9	4,099,382	3,850,550	139,574	154,255
\$500,000 under \$1,000,000.....	134	1,022,180	988,831	94,973	20,671	130	1,076,747	1,060,247	90,646	27,842	4	9,113,046	8,914,501	150,892	288,629
\$1,000,000 under \$5,000,000.....	147	2,419,690	2,337,691	287,866	50,641	131	2,922,069	2,873,553	278,456	112,780	1	1,135,202	1,078,593	74,176	47,302
\$5,000,000 under \$10,000,000.....	26	1,432,804	1,404,889	165,072	21,735	32	1,786,513	1,730,440	210,389	75,571	5	18,250,499	17,349,239	1,182,084	653,346
\$10,000,000 under \$25,000,000.....	8	968,843	947,694	127,280	23,416	28	4,249,745	4,160,607	468,651	139,939	225	1,854,769	1,816,722	122,406	74,855
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	13	3,170,175	3,087,310	499,181	147,713	4	10,576,456	10,395,731	878,953	460,458
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	8	3,758,819	3,667,909	519,795	249,367	1	10,576,456	10,395,731	878,953	460,458
\$100,000,000 or more.....	-	-	-	-	-	3	4,786,563	4,539,482	996,728	278,731	5	10,576,456	10,395,731	878,953	460,458
Returns without net income.....	6,772	2,184,409	2,134,113	183,697	38,602	3,347	1,276,607	1,262,358	189,672	49,112	225	1,854,769	1,816,722	122,406	74,855
Manufacturing—Continued															
Rubber and miscellaneous plastics products					Leather and leather products					Stone, clay, and glass products					
Total.....	3,942	7,874,535	7,765,255	413,376	214,028	2,745	4,072,881	4,044,972	115,996	42,698	7,791	10,576,456	10,395,731	878,953	460,458
Returns with net income, total.....	2,351	7,095,774	6,992,796	473,386	191,600	1,727	3,231,994	3,209,108	151,997	32,356	4,971	9,309,285	9,149,301	948,267	406,512
Under \$5,000.....	733	155,161	153,741	1,148	3,159	506	151,380	150,711	823	1,428	1,493	250,465	246,946	2,313	10,831
\$5,000 under \$10,000.....	284	70,695	70,127	1,759	2,148	158	103,258	102,172	1,088	1,332	747	293,377	289,338	5,090	13,993
\$10,000 under \$15,000.....	178	73,434	73,052	2,094	2,203	103	107,563	106,867	1,292	996	489	217,657	214,614	5,739	8,381
\$15,000 under \$20,000.....	187	99,505	98,722	3,229	2,218	139	141,439	140,034	2,445	1,409	312	174,187	170,741	5,154	6,317
\$20,000 under \$25,000.....	214	130,472	129,061	4,761	3,361	99	94,020	93,493	2,154	811	367	181,747	177,765	8,218	6,518
\$25,000 under \$50,000.....	250	246,664	245,414	8,916	5,581	297	473,136	470,265	10,292	3,835	624	504,713	497,860	20,646	18,070
\$50,000 under \$100,000.....	218	261,503	258,982	15,203	6,981	179	376,212	374,304	13,269	3,982	451	619,093	608,311	33,289	26,805
\$100,000 under \$250,000.....	131	474,181	470,702	21,177	10,526	165	543,612	540,977	27,472	6,279	220	618,172	606,640	35,596	23,065
\$250,000 under \$500,000.....	84	450,366	446,256	29,252	8,331	41	216,514	214,276	14,626	2,030	103	435,804	430,712	36,480	19,911
\$500,000 under \$1,000,000.....	40	334,708	332,278	27,433	7,885	24	341,840	338,433	16,109	2,366	52	383,769	378,771	37,603	15,105
\$1,000,000 under \$5,000,000.....	24	621,438	612,350	52,669	16,809	13	258,973	257,307	24,844	3,053	79	1,360,000	1,334,780	156,654	67,347
\$5,000,000 under \$10,000,000.....	3	281,215	277,833	21,555	5,821	1	46,137	45,554	5,222	3,033	18	1,151,175	1,136,850	122,277	55,567
\$10,000,000 under \$25,000,000.....	1	300,927	297,880	18,127	7,222	2	377,910	374,715	32,361	4,602	9	981,623	963,969	127,542	50,977
\$25,000,000 under \$50,000,000.....	1	858,136	844,590	46,434	18,199	-	-	-	-	-	5	1,567,237	1,536,121	189,394	64,055
\$50,000,000 under \$100,000,000.....	3	2,737,369	2,681,808	219,629	91,156	-	-	-	-	-	1	266,455	261,788	61,425	9,084
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	303,811	294,095	100,847	10,486
Returns without net income.....	1,591	778,761	772,459	160,010	22,428	1,018	840,887	835,864	136,001	10,342	2,820	1,267,171	1,246,430	169,314	53,946

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Manufacturing—Continued															
Primary metal industries						Fabricated metal products (including ordnance), except machinery and transportation equipment					Machinery, except electrical and transportation equipment				
Total.....	4,545	27,256,998	26,924,751	1,780,801	1,069,634	17,518	19,426,655	19,169,146	813,194	459,350	17,708	26,567,155	26,053,720	1,791,708	859,852
Returns with net income, total.....	2,761	24,522,789	24,213,181	1,908,659	948,357	10,742	15,854,223	15,638,548	995,692	374,971	11,355	23,320,361	22,859,214	2,086,160	764,385
Under \$5,000.....	667	182,946	181,804	1,386	4,482	3,397	727,613	720,398	5,511	16,053	3,731	550,170	542,477	5,846	17,399
\$5,000 under \$10,000.....	235	124,799	123,812	1,638	3,644	1,182	398,641	395,029	8,314	8,278	1,278	391,019	385,368	8,612	9,275
\$10,000 under \$15,000.....	326	716,104	714,265	3,972	27,049	1,165	467,301	462,318	13,905	10,365	1,047	380,437	376,267	12,698	8,523
\$15,000 under \$20,000.....	188	143,090	142,665	3,096	2,013	718	369,161	366,766	12,024	7,962	904	307,905	304,487	15,534	7,380
\$20,000 under \$25,000.....	124	92,552	91,757	2,791	1,895	780	538,666	534,654	17,161	9,643	587	290,961	287,266	12,986	7,154
\$25,000 under \$50,000.....	351	437,951	433,944	12,414	10,064	1,387	1,188,244	1,175,738	46,120	23,322	1,429	980,723	968,436	50,534	23,344
\$50,000 under \$100,000.....	259	464,658	461,998	17,623	8,898	893	1,312,738	1,298,576	61,567	26,808	938	1,258,912	1,243,528	65,954	27,544
\$100,000 under \$250,000.....	266	842,696	835,320	41,593	20,700	652	1,633,297	1,612,912	99,467	31,185	684	1,691,130	1,663,963	110,416	33,078
\$250,000 under \$500,000.....	132	821,316	814,174	46,203	16,920	295	1,346,715	1,331,634	101,142	27,213	311	1,407,785	1,383,131	104,958	30,321
\$500,000 under \$1,000,000.....	68	984,963	974,795	48,544	25,956	145	1,441,302	1,424,836	104,468	33,339	220	2,322,390	2,288,439	154,053	54,417
\$1,000,000 under \$5,000,000.....	102	3,489,412	3,458,199	219,326	89,808	110	2,420,565	2,383,366	226,041	60,284	175	4,706,831	4,640,356	399,074	113,831
\$5,000,000 under \$10,000,000.....	20	1,940,684	1,907,210	141,655	91,725	11	1,008,346	986,221	76,845	24,457	28	2,224,263	2,195,821	209,918	60,380
\$10,000,000 under \$25,000,000.....	10	2,017,238	2,002,435	147,865	65,649	3	526,616	516,945	42,250	15,220	14	2,001,743	1,966,964	211,660	48,147
\$25,000,000 under \$50,000,000.....	6	3,163,092	3,125,132	209,102	159,013	2	1,301,361	1,284,147	63,343	43,346	6	1,345,231	1,220,007	238,262	53,877
\$50,000,000 under \$100,000,000.....	4	2,640,423	2,603,345	290,585	121,810	2	1,173,657	1,145,008	117,534	37,496	2	2,008,760	1,974,119	135,122	72,381
\$100,000,000 or more.....	3	6,460,865	6,342,826	720,866	298,731	-	-	-	-	-	1	1,452,101	1,418,585	350,533	197,334
Returns without net income.....	1,784	2,734,209	2,711,570	127,858	121,277	6,776	3,572,432	3,530,598	1182,498	84,379	6,353	3,246,794	3,194,506	1294,452	95,467
Manufacturing—Continued															
Electrical machinery, equipment, and supplies						Transportation equipment, except motor vehicles					Motor vehicles and motor vehicle equipment				
Total.....	7,208	23,327,362	23,030,288	1,307,653	477,633	2,066	16,991,374	16,876,580	341,178	254,868	1,697	26,698,514	26,196,912	3,086,522	712,839
Returns with net income, total.....	4,349	20,838,631	20,568,302	1,499,158	417,924	1,106	11,306,956	11,223,936	542,049	173,029	1,133	25,879,400	25,392,727	3,108,891	693,322
Under \$5,000.....	1,056	215,568	214,325	1,948	3,167	386	106,689	103,911	538	3,079	276	54,135	53,691	686	886
\$5,000 under \$10,000.....	486	143,784	142,521	3,324	1,914	96	36,198	35,465	700	1,516	86	53,998	53,772	573	884
\$10,000 under \$15,000.....	348	160,718	158,879	4,334	2,273	92	88,509	87,684	989	896	103	45,175	44,592	1,194	629
\$15,000 under \$20,000.....	209	76,991	76,530	3,550	1,609	97	65,536	63,707	1,595	1,378	(2)	(2)	(2)	(2)	(2)
\$20,000 under \$25,000.....	240	183,251	180,734	5,306	1,766	(2)	(2)	(2)	(2)	(2)	111	60,473	60,114	2,422	1,030
\$25,000 under \$50,000.....	710	548,813	544,631	24,596	8,261	109	169,102	166,776	3,606	1,964	181	215,709	212,521	6,727	3,288
\$50,000 under \$100,000.....	437	659,142	654,143	31,123	9,212	69	141,955	140,184	4,735	2,324	105	205,804	204,211	7,161	4,016
\$100,000 under \$250,000.....	428	1,194,168	1,179,504	67,826	17,109	78	201,141	198,726	12,419	2,932	86	191,564	189,634	14,568	3,235
\$250,000 under \$500,000.....	175	846,726	837,881	60,573	12,013	55	300,767	297,642	18,183	3,579	54	317,108	309,802	17,942	5,455
\$500,000 under \$1,000,000.....	110	1,073,566	1,060,703	76,619	19,900	21	215,911	213,799	14,786	3,178	24	230,266	226,977	17,509	6,028
\$1,000,000 under \$5,000,000.....	103	2,149,696	2,131,401	208,958	89,865	28	1,349,860	1,340,047	57,584	21,029	28	787,713	777,621	66,928	15,282
\$5,000,000 under \$10,000,000.....	24	1,969,938	1,944,845	39,526	17,903	8	1,219,696	1,208,570	59,955	19,372	5	761,689	729,907	39,071	15,680
\$10,000,000 under \$25,000,000.....	17	4,270,025	4,197,992	278,333	71,458	11	3,389,732	3,364,980	180,997	61,468	4	1,014,689	998,401	53,408	20,397
\$25,000,000 under \$50,000,000.....	4	1,317,734	1,296,985	109,643	32,531	2	1,618,254	1,615,390	78,046	21,769	4	1,209,114	1,174,670	134,525	30,493
\$50,000,000 under \$100,000,000.....	2	-	-	-	-	2	2,328,873	2,312,440	106,738	27,604	2	4,020,625	3,972,186	155,192	84,418
\$100,000,000 or more.....	2	-	-	-	-	-	-	-	-	-	2	16,689,117	16,362,794	2,589,926	501,193
Returns without net income.....	2,859	2,488,731	2,461,986	191,505	157,320	960	5,684,418	5,652,644	1200,871	81,839	564	819,114	804,185	122,369	19,517
Manufacturing—Continued															
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks						Other manufacturing industries					Transportation, communication, electric, gas, and sanitary services				
Total.....	2,823	6,388,901	6,296,329	594,490	175,292	9,760	6,668,889	6,565,682	294,004	133,112	43,852	65,921,988	64,132,467	6,592,116	5,246,373
Returns with net income, total.....	1,598	5,999,376	5,910,495	638,226	166,227	5,601	5,740,568	5,649,105	358,142	111,935	26,331	56,958,988	55,549,108	7,530,399	4,643,258
Under \$5,000.....	462	64,563	64,463	722	1,485	2,511	520,137	517,508	4,367	7,317	12,532	1,215,540	1,186,207	18,748	75,782
\$5,000 under \$10,000.....	184	44,353	43,974	1,318	1,213	820	251,548	249,254	5,580	3,790	3,454	650,426	633,851	23,796	40,662
\$10,000 under \$15,000.....	128	65,303	64,934	1,577	1,084	401	219,165	217,098	4,857	2,541	2,196	641,515	624,325	26,219	40,656
\$15,000 under \$20,000.....	75	33,069	32,258	1,361	540	384	155,098	154,148	6,588	2,271	1,497	416,844	401,366	25,581	27,161
\$20,000 under \$25,000.....	104	42,366	41,851	2,341	563	285	148,134	146,480	6,363	2,069	1,313	430,555	417,748	29,338	27,533
\$25,000 under \$50,000.....	188	98,286	97,066	6,123	1,238	553	447,571	442,010	18,513	6,026	2,188	1,227,553	1,177,572	74,205	73,341
\$50,000 under \$100,000.....	142	161,169	159,622	10,075	2,741	255	385,416	381,971	17,626	5,808	1,220	1,325,076	1,293,654	84,835	77,673
\$100,000 under \$250,000.....	152	385,773	381,840	23,941	5,269	190	508,804	501,550	28,166	8,411	887	2,467,736	2,408,996	142,393	124,970
\$250,000 under \$500,000.....	55	244,926	242,304	20,049	3,733	78	355,794	350,881	27,804	6,466	382	1,790,210	1,748,842	135,700	106,386
\$500,000 under \$1,000,000.....	46	429,933	424,552	33,291	6,722	68	660,400	645,801	47,512	14,410	251	2,276,033	2,212,655	178,952	135,761
\$1,000,000 under \$5,000,000.....	43	1,055,367	1,042,521	98,881	23,156	51	1,437,219	1,401,975	113,337	26,935	239	4,485,014	4,338,524	522,123	417,606
\$5,000,000 under \$10,000,000.....	12	537,645	532,119	75,938	11,791	2	91,622	91,099	15,474	2,348	62	6,436,465	6,082,661	458,378	516,693
\$10,000,000 under \$25,000,000.....	5	1,462,732	1,443,042	78,888	53,304	2	297,695	288,937	33,360	11,403	56	5,747,817	5,607,103	878,354	596,621
\$25,000,000 under \$50,000,000.....	1	427,980	425,792	39,503	10,952	1	261,965	260,393	28,595	12,140	33	8,472,177	8,345,376	1,231,579	802,670
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	17	6,606,544	6,465,877	1,096,594	658,243
\$100,000,000 or more.....	1	945,911	914,157	244,218	42,436	-	-	-	-	-	4	12,769,383	12,604,351	2,603,604	961,500
Returns without net income.....	1,225	389,525	385,834	143,736	9,065	4,159	928,321	916,577	164,138	21,177	17,521	8,963,000	8,583,359	1938,283	603,115

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Transportation, communication, electric, gas, and sanitary services—Continued															
	Transportation					Communication					Electric and gas companies and systems				
Total.....	33,491	30,581,094	29,279,355	843,057	1,942,259	5,431	15,388,999	15,164,268	2,826,948	1,084,070	1,299	19,521,181	19,274,231	2,854,035	2,170,565
Returns with net income, total.....	19,855	22,140,555	21,170,429	1,347,179	1,401,539	3,579	15,211,047	14,988,962	2,936,484	1,064,279	986	19,214,739	19,012,406	3,172,662	2,134,328
Under \$5,000.....	9,828	1,097,942	1,070,560	14,737	63,970	1,212	51,758	51,082	1,744	6,123	284	29,452	29,028	588	1,905
\$5,000 under \$10,000.....	2,660	559,846	545,742	18,313	32,533	552	55,321	54,510	3,699	4,111	120	25,332	24,736	874	2,881
\$10,000 under \$15,000.....	1,620	554,122	539,187	19,143	33,742	383	57,139	55,214	4,768	4,539	97	18,102	18,037	1,098	693
\$15,000 under \$20,000.....	1,032	343,092	328,384	17,625	21,044	263	50,260	49,757	4,367	3,799	105	36,328	35,247	2,464	2,612
\$20,000 under \$25,000.....	1,054	383,577	371,747	23,567	23,799	147	26,287	25,972	3,267	2,241					
\$25,000 under \$50,000.....	1,678	1,081,348	1,035,347	56,669	59,498	378	113,772	111,440	13,070	10,436					
\$50,000 under \$100,000.....	915	1,147,464	1,121,612	63,339	60,741	200	97,537	93,959	14,037	8,916					
\$100,000 under \$250,000.....	540	2,055,620	2,002,689	86,285	91,964	241	280,007	275,993	39,231	22,406	53	56,811	56,014	4,388	6,136
\$250,000 under \$500,000.....	244	1,437,549	1,401,632	85,821	74,805	74	129,028	126,818	26,762	11,126	44	91,603	189,333	16,078	17,070
\$500,000 under \$1,000,000.....	142	1,869,852	1,814,065	103,342	103,677	63	180,990	175,549	42,896	15,615	37	199,383	197,334	26,509	13,646
\$1,000,000 under \$5,000,000.....	101	2,575,308	2,467,745	208,368	215,476	51	394,539	386,464	100,324	41,403	73	1,396,752	1,372,560	181,918	147,439
\$5,000,000 under \$10,000,000.....	25	4,827,724	4,494,446	185,653	350,760	5	140,680	138,329	37,700	15,304	31	1,412,529	1,396,260	228,452	143,926
\$10,000,000 under \$25,000,000.....	10	1,163,821	1,090,410	140,585	85,784	4	708,042	686,634	64,722	37,503	42	3,875,954	3,830,059	673,047	433,334
\$25,000,000 under \$50,000,000.....	3	1,462,475	1,405,800	116,340	82,483	3	896,996	889,956	114,727	31,652	27	6,112,706	6,049,620	1,000,512	688,535
\$50,000,000 under \$100,000,000.....	3	1,580,815	1,481,063	207,392	101,263	1	407,261	405,123	98,850	39,411	13	4,618,468	4,579,691	790,352	517,569
\$100,000,000 or more.....	-	-	-	-	-	2	11,621,430	11,462,162	2,366,320	809,694	2	1,147,953	1,142,189	237,284	151,806
Returns without net income.....	13,636	8,440,539	8,108,926	1504,122	540,720	1,852	177,952	175,306	1109,536	19,791	313	306,442	261,825	1318,627	36,237
Transportation, communication, electric, gas, and sanitary services—Continued															
	Water supply and other sanitary services					Total					Wholesale trade				
											Total				
Total.....	3,631	430,714	414,613	68,076	49,479	355,623	269,581,271	265,362,564	4,525,610	2,125,202	117,437	132,444,133	130,636,700	2,129,626	701,667
Returns with net income, total.....	1,911	392,647	377,311	74,074	43,112	214,638	223,220,369	219,777,821	5,877,147	1,686,017	79,977	113,577,146	112,001,862	2,646,567	571,565
Under \$5,000.....	1,208	36,388	35,537	1,679	3,784	104,964	26,903,069	26,519,657	159,943	239,122	31,442	11,387,695	11,231,222	50,842	69,853
\$5,000 under \$10,000.....	122	9,927	8,863	910	1,137	32,807	15,946,899	15,700,700	228,431	130,925	12,140	7,937,581	7,837,060	84,982	45,542
\$10,000 under \$15,000.....	96	12,152	11,887	1,210	1,682	19,677	11,722,945	11,534,628	236,723	92,282	7,892	5,684,439	5,614,470	95,586	33,593
\$15,000 under \$20,000.....	178	17,397	17,190	3,214	1,973	14,275	11,630,261	11,443,204	243,984	76,738	6,410	6,199,306	6,118,528	109,964	29,597
\$20,000 under \$25,000.....	55	6,254	5,929	1,217	585	12,200	11,822,960	11,638,401	270,508	84,389	5,620	6,515,951	6,436,380	125,124	35,621
\$25,000 under \$50,000.....	108	16,737	15,673	3,664	2,048	17,987	25,820,867	25,408,378	603,621	170,237	9,225	15,851,395	15,644,212	310,785	79,224
\$50,000 under \$100,000.....	47	23,264	22,069	3,071	1,880	7,030	18,894,308	18,570,155	478,545	118,068	3,824	11,621,338	11,462,834	263,156	55,201
\$100,000 under \$250,000.....	53	38,743	38,016	7,779	3,824	3,699	19,810,243	19,444,083	556,789	129,471	2,219	13,131,331	12,946,326	334,972	63,042
\$250,000 under \$500,000.....	20	32,030	31,059	7,039	3,385	1,126	11,766,579	11,566,104	386,993	74,306	708	7,759,697	7,658,683	243,685	34,297
\$500,000 under \$1,000,000.....	9	25,808	25,707	6,205	2,823	452	9,677,460	9,530,495	315,634	66,244	277	5,877,383	5,807,789	195,490	25,187
\$1,000,000 under \$5,000,000.....	14	118,415	111,755	31,513	13,288	30	20,546,802	20,255,928	711,848	164,190	192	11,322,358	11,204,513	377,946	48,374
\$5,000,000 under \$10,000,000.....	1	55,532	53,626	6,573	6,703	30	8,059,256	7,988,426	211,609	47,618	15	4,901,719	4,868,195	103,341	12,808
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	27	11,235,002	11,021,302	428,505	116,630	8	3,568,729	3,479,827	133,166	24,635
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	8	5,171,471	5,013,194	273,180	64,762	4	1,440,396	1,321,298	130,435	12,477
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	2	4,894,431	4,863,474	301,948	54,091	1	378,028	370,525	87,093	2,114
\$100,000,000 or more.....	-	-	-	-	-	4	9,317,816	9,279,692	468,886	56,944	-	-	-	-	-
Returns without net income.....	1,720	38,067	37,302	15,998	6,367	140,985	46,360,902	45,584,743	11,351,537	439,185	37,460	18,866,987	18,634,838	1516,941	130,102
Wholesale and retail trade—Continued															
Wholesale trade—Continued															
	Groceries and related products					Electrical goods, hardware and plumbing and heating equipment and supplies					Other wholesalers				
Total.....	14,073	23,832,028	23,586,360	205,885	105,190	13,671	13,381,180	13,224,202	212,386	58,475	89,693	95,230,925	93,826,138	1,711,355	538,002
Returns with net income, total.....	9,487	20,242,510	20,020,471	269,651	85,369	9,774	11,211,902	11,080,839	271,649	47,002	60,716	82,122,734	80,900,552	2,105,267	439,194
Under \$5,000.....	3,792	2,511,618	2,486,978	7,023	12,866	3,380	1,245,824	1,232,144	5,331	6,740	24,270	7,630,253	7,512,100	38,488	50,247
\$5,000 under \$10,000.....	1,534	1,362,476	1,353,696	10,384	5,614	1,591	914,433	901,741	11,117	4,838	9,015	5,660,672	5,581,623	63,481	35,090
\$10,000 under \$15,000.....	937	1,109,070	1,100,557	11,280	4,922	971	603,773	597,897	11,720	3,080	5,984	3,971,596	3,916,016	72,586	25,591
\$15,000 under \$20,000.....	661	1,278,010	1,271,608	11,388	4,112	1,010	779,615	765,165	17,328	3,951	4,739	4,140,981	4,081,755	81,248	21,534
\$20,000 under \$25,000.....	687	1,484,101	1,471,196	15,180	5,953	611	576,982	570,599	13,782	2,713	4,322	4,454,868	4,394,585	96,162	26,955
\$25,000 under \$50,000.....	1,049	3,208,800	3,179,554	34,638	11,579	1,323	1,772,273	1,747,557	44,519	6,755	6,853	10,870,322	10,717,101	231,628	60,890
\$50,000 under \$100,000.....	498	2,742,670	2,721,456	33,773	8,483	494	1,264,851	1,246,329	33,956	4,913	2,832	7,613,617	7,495,049	195,427	41,805
\$100,000 under \$250,000.....	208	2,114,985	2,082,486	34,441	8,572	271	1,376,615	1,363,870	40,271	4,725	1,740	9,639,371	9,499,970	260,260	49,745
\$250,000 under \$500,000.....	71	1,237,042	1,215,913	23,576	5,274	76	1,002,305	994,601	25,951	2,768	561	5,520,350	5,448,169	194,158	26,255
\$500,000 under \$1,000,000.....	27	1,394,514	1,381,052	18,683	3,796	30	483,659	479,541	20,433	1,524	220	3,999,210	3,947,196	156,374	19,867
\$1,000,000 under \$5,000,000.....	21	1,483,413	1,453,673	44,121	10,059	15	510,015	500,490	23,682	3,831	156	9,328,930	9,250,350	310,143	34,484
\$5,000,000 under \$10,000,000.....	1	251,722	247,509	7,702	2,696	1	453,025	452,495	8,512	1,134	13	4,196,972	4,168,191	87,127	8,978
\$10,000,000 under \$25,000,000.....	1	63,389	54,793	17,462	1,443	1	228,532	228,410	15,047	30	6	3,276,808	3,196,624	100,657	23,162
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	4	1,440,396	1,321,298	130,435	12,477
\$50,000,000 under \$100,000,000.....	-	-	-	-	-										

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Wholesale and retail trade—Continued															
Total						Retail trade									
Total.....						Food				General merchandise					
Returns with net income, total.....	217,269	128,013,664	125,786,529	2,225,003	1,320,453	13,896	30,967,852	30,776,452	553,153	299,274	14,399	24,994,758	24,506,526	1,022,303	322,142
Under \$5,000.....	122,675	102,348,725	100,637,991	2,989,266	1,034,069	7,984	27,607,568	27,443,722	614,414	259,332	8,605	23,397,350	22,955,153	1,086,665	295,585
\$5,000 under \$10,000.....	67,461	14,309,501	14,100,653	100,692	154,662	4,016	1,207,582	1,198,567	6,092	13,553	3,754	690,526	681,049	6,804	11,355
\$10,000 under \$15,000.....	18,893	7,381,277	7,244,680	131,369	78,263	977	676,089	671,797	6,942	6,108	1,433	614,652	600,843	10,569	10,847
\$15,000 under \$20,000.....	10,627	5,466,584	5,357,967	127,357	52,040	668	489,846	487,605	8,288	4,372	786	407,037	400,191	9,324	5,993
\$20,000 under \$25,000.....	7,107	4,988,563	4,892,534	121,214	42,079	436	573,604	569,908	7,344	4,984	593	393,391	381,070	10,161	4,812
\$25,000 under \$50,000.....	5,783	4,665,198	4,571,514	127,822	41,591	462	752,341	747,678	10,297	6,312	446	328,909	319,046	9,734	3,754
\$50,000 under \$100,000.....	7,898	9,001,181	8,814,139	263,411	81,822	759	1,699,450	1,688,614	25,627	15,444	746	725,488	701,169	25,739	9,548
\$100,000 under \$250,000.....	2,858	6,525,379	6,379,809	192,709	55,499	373	1,055,315	1,048,660	24,989	10,511	331	895,889	869,137	22,016	11,139
\$250,000 under \$500,000.....	1,347	6,074,026	5,904,243	201,094	59,163	146	1,173,632	1,162,003	22,434	12,131	288	1,080,620	1,042,124	43,552	14,829
\$500,000 under \$1,000,000.....	356	3,563,568	3,471,947	122,711	36,273	57	888,582	882,015	20,737	6,832	103	1,010,448	979,407	36,686	13,772
\$1,000,000 under \$5,000,000.....	157	3,486,617	3,413,185	107,879	38,095	32	975,295	962,968	22,087	10,668	53	1,288,515	1,258,946	35,948	13,338
\$5,000,000 under \$10,000,000.....	147	8,940,561	8,773,069	312,824	112,299	43	4,064,170	4,034,807	98,458	44,587	52	3,054,571	2,999,741	121,691	44,257
\$10,000,000 under \$25,000,000.....	15	3,157,537	3,120,231	108,268	34,810	6	1,541,658	1,535,094	37,978	17,920	5	1,032,650	1,013,939	34,875	11,764
\$25,000,000 under \$50,000,000.....	18	7,535,521	7,434,723	272,278	91,613	6	3,368,036	3,326,293	99,459	36,233	10	3,763,410	3,716,947	143,650	53,994
\$50,000,000 under \$100,000,000.....	3	3,418,993	3,386,656	115,897	46,939	1	1,864,238	1,863,409	42,942	23,289	2	1,554,755	1,523,247	72,955	23,650
\$100,000,000 or more.....	2	4,516,403	4,492,949	214,855	51,977	1	2,227,303	2,216,046	62,718	28,472	2	2,289,100	2,276,903	152,137	23,505
Returns without net income.....	94,594	25,664,939	25,148,538	1,764,263	286,384	5,912	3,360,284	3,332,730	161,261	39,942	5,794	1,597,408	1,551,373	164,362	26,557
Wholesale and retail trade—Continued															
Total						Retail trade—Continued									
Total.....						Apparel and accessories				Furniture, home furnishings, and equipment					
Returns with net income, total.....	27,327	8,567,756	8,349,310	138,183	87,496	21,980	6,011,586	5,724,760	39,717	53,196	37,946	31,933,153	31,402,705	82,068	164,123
Under \$5,000.....	16,511	6,819,587	6,648,396	215,944	65,350	12,203	4,197,454	3,997,399	127,342	34,877	19,719	20,824,723	20,468,035	292,314	103,262
\$5,000 under \$10,000.....	9,074	1,393,689	1,372,708	13,607	15,160	6,958	1,179,618	1,147,176	10,265	11,164	9,764	4,751,243	4,679,174	15,027	24,640
\$10,000 under \$15,000.....	2,682	663,367	646,435	18,254	6,411	2,131	661,550	637,713	14,726	5,685	3,020	2,272,118	2,236,292	20,979	11,736
\$15,000 under \$20,000.....	1,700	556,345	543,231	20,567	5,716	984	385,639	367,562	11,674	3,018	1,922	2,041,896	2,009,543	23,073	10,659
\$20,000 under \$25,000.....	900	405,410	395,314	15,442	3,490	642	295,811	283,299	10,926	2,116	1,562	2,032,432	1,999,246	26,768	9,822
\$25,000 under \$50,000.....	808	452,828	437,657	17,835	4,122	432	275,307	262,139	9,495	2,316	1,079	1,549,902	1,524,257	23,815	7,219
\$50,000 under \$100,000.....	890	631,110	611,471	29,392	5,874	685	462,079	440,434	22,711	3,187	1,437	3,092,121	3,037,623	49,100	16,704
\$100,000 under \$250,000.....	302	579,447	560,489	20,702	5,114	269	289,941	262,573	17,783	2,549	570	2,294,414	2,254,452	38,878	9,567
\$250,000 under \$500,000.....	101	507,411	493,007	15,514	4,845	65	197,272	178,246	9,481	1,555	306	1,792,034	1,745,806	44,191	7,523
\$500,000 under \$1,000,000.....	27	481,844	472,578	9,385	3,689	25	181,852	166,383	8,626	1,087	38	371,032	361,064	12,484	2,125
\$1,000,000 under \$5,000,000.....	11	254,640	244,818	7,370	2,335	8	127,440	124,214	5,209	1,296	15	237,281	232,789	10,548	735
\$5,000,000 under \$10,000,000.....	14	673,308	658,889	29,375	5,803	4	140,945	127,660	6,446	904	5	122,412	120,008	8,805	1,162
\$10,000,000 under \$25,000,000.....	2	220,188	211,799	18,501	2,791	-	-	-	-	-	1	267,838	267,781	18,646	1,370
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	10,816	1,748,169	1,700,914	1,777,761	22,146	9,777	1,814,132	1,727,361	187,625	18,319	18,227	11,108,430	10,934,670	1,210,246	60,861
Wholesale and retail trade—Continued															
Total						Retail trade—Continued									
Total.....						Eating and drinking places				Building materials, hardware, and farm equipment					
Returns with net income, total.....	31,381	5,240,186	5,147,016	57,943	149,372	24,655	8,051,751	7,893,324	80,944	89,475	45,685	12,246,622	11,986,436	250,692	155,375
Under \$5,000.....	14,106	3,608,035	3,547,313	137,082	92,962	14,564	5,944,984	5,825,457	171,152	62,842	28,983	9,949,024	9,752,516	344,353	119,859
\$5,000 under \$10,000.....	9,640	1,036,427	1,026,166	12,197	30,214	7,445	1,517,267	1,493,081	11,576	16,336	16,810	2,533,149	2,502,732	25,124	32,240
\$10,000 under \$15,000.....	1,706	377,058	372,781	11,693	10,194	2,547	852,915	837,564	17,541	8,798	4,397	1,263,528	1,241,295	30,665	18,484
\$15,000 under \$20,000.....	781	249,180	245,080	9,405	5,924	1,429	591,724	577,867	17,126	6,680	2,357	750,917	733,600	27,900	9,678
\$20,000 under \$25,000.....	604	249,720	245,080	10,257	6,412	913	467,704	458,289	15,621	4,170	1,457	570,491	560,328	24,695	6,273
\$25,000 under \$50,000.....	451	182,108	178,344	9,769	4,337	671	440,373	432,306	14,876	4,450	1,434	683,430	670,087	32,041	9,081
\$50,000 under \$100,000.....	626	348,108	340,433	20,566	8,703	994	846,932	831,656	32,343	9,070	1,761	1,195,811	1,162,739	57,933	13,292
\$100,000 under \$250,000.....	163	149,840	147,627	10,382	3,333	377	574,051	563,650	26,224	5,704	473	686,482	673,221	31,735	7,582
\$250,000 under \$500,000.....	91	248,681	241,542	14,742	6,103	158	475,049	462,025	21,732	5,050	192	599,327	579,490	29,448	7,127
\$500,000 under \$1,000,000.....	19	159,872	152,601	6,659	3,262	22	106,350	102,688	7,221	1,711	65	363,588	355,211	20,913	3,795
\$1,000,000 under \$5,000,000.....	11	143,324	140,869	7,074	3,056	6	53,514	50,157	4,511	430	21	406,608	398,424	15,132	6,237
\$5,000,000 under \$10,000,000.....	14	469,635	463,502	24,338	11,424	2	19,105	16,174	2,381	443	13	396,415	392,288	21,330	3,719
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	2	363,041	359,399	16,914	2,335
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	1	136,237	123,702	10,523	16
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	17,275	1,632,151	1,599,703	1,791,139	56,410	10,091	2,106,767	2,067,867	190,208	26,633	16,702	2,297,598	2,233,920	193,661	35,516

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Wholesale and retail trade—Continued						Finance, insurance, and real estate									
Wholesale and retail trade not allocable						Total					Banking				
Total.....	20,917	9,123,474	8,939,335	170,981	103,082	334,388	70,841,547	39,476,590	8,250,426	1,986,848	15,205	13,175,516	1,725,045	2,939,544	279,674
Returns with net income, total.....	11,986	7,294,498	7,137,968	241,314	80,383	204,991	61,558,474	35,496,553	9,163,412	1,456,072	14,074	12,488,133	1,685,076	2,982,164	270,824
Under \$5,000.....	6,061	1,205,873	1,187,782	8,409	14,607	105,954	2,403,347	1,188,256	153,504	246,719	941	75,403	14,938	1,856	1,945
\$5,000 under \$10,000.....	1,774	628,041	618,960	12,080	7,120	30,354	1,511,107	765,042	208,643	135,389	1,066	122,984	10,165	7,650	2,436
\$10,000 under \$15,000.....	1,158	571,922	562,191	13,780	6,649	16,960	1,126,881	522,190	204,637	100,472	1,114	116,626	11,234	13,639	3,085
\$15,000 under \$20,000.....	758	442,392	432,142	12,806	5,062	11,395	958,094	407,498	194,183	73,664	1,228	158,013	16,050	21,021	4,222
\$20,000 under \$25,000.....	797	641,811	630,507	17,562	7,177	9,989	1,092,667	424,524	222,030	67,713	1,363	248,859	20,948	30,471	6,089
\$25,000 under \$50,000.....	864	968,291	950,027	29,425	9,191	16,847	3,053,884	1,104,482	563,905	158,555	3,654	924,643	85,332	123,075	25,512
\$50,000 under \$100,000.....	348	747,791	727,512	22,680	7,368	6,684	2,518,467	1,049,608	462,941	102,783	2,157	889,042	91,948	150,660	24,686
\$100,000 under \$250,000.....	133	604,886	593,514	20,723	7,266	3,800	3,174,186	1,389,637	576,390	99,402	1,467	1,213,141	139,957	224,806	31,408
\$250,000 under \$500,000.....	62	443,314	435,474	20,597	3,736	1,382	2,892,833	1,459,025	474,880	77,374	510	1,048,887	121,317	174,417	23,366
\$500,000 under \$1,000,000.....	18	313,460	309,521	12,265	2,962	731	3,336,708	1,962,820	508,367	62,899	253	859,453	103,988	175,295	21,652
\$1,000,000 under \$5,000,000.....	11	283,883	278,346	21,078	3,517	649	8,348,782	5,262,315	1,322,034	84,411	228	1,815,013	244,424	465,764	39,375
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	136	5,930,718	3,963,846	936,097	50,969	53	1,116,998	223,755	353,057	22,311
\$10,000,000 under \$25,000,000.....	1	130,752	106,752	23,061	382	71	7,189,313	4,660,632	1,080,839	58,608	24	1,100,107	152,412	336,576	23,069
\$25,000,000 under \$50,000,000.....	1	312,082	305,240	26,848	5,346	21	4,987,814	3,069,504	748,810	31,680	9	1,001,775	149,179	314,241	14,973
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	12	5,137,477	3,153,152	782,475	50,725	4	730,849	117,144	246,016	10,967
\$100,000,000 or more.....	-	-	-	-	-	6	7,896,196	5,114,022	723,677	54,709	3	1,066,340	182,285	343,620	15,728
Returns without net income.....	8,931	1,828,976	1,801,367	170,333	22,699	129,397	9,283,073	3,980,037	192,986	530,776	1,131	687,383	39,969	142,620	8,850
Credit agencies other than banks						Finance, insurance, and real estate—Continued									
Total.....						Holding and other investment companies					Security and commodity brokers, dealers, exchanges, and services				
Returns with net income, total.....	28,836	4,574,836	1,906,058	953,294	46,597	7,294	2,087,451	167,791	1,613,940	14,455	1,600	743,201	218,532	130,753	6,636
Under \$5,000.....	14,819	322,516	81,990	18,872	5,276	4,110	33,489	8,691	4,696	1,111	636	37,709	10,651	685	419
\$5,000 under \$10,000.....	3,885	217,245	70,392	27,239	2,726	725	11,790	999	4,998	308	142	31,261	10,787	1,021	235
\$10,000 under \$15,000.....	2,138	155,214	54,389	25,512	1,952	421	22,579	6,305	5,146	763	101	12,581	1,021	1,183	143
\$15,000 under \$20,000.....	1,735	149,425	53,641	29,516	1,504	178	16,468	706	2,966	200	120	21,532	8,081	2,040	187
\$20,000 under \$25,000.....	1,296	163,652	67,016	28,686	2,396	185	6,852	259	4,081	106	184	25,578	11,787	4,189	290
\$25,000 under \$50,000.....	2,936	581,789	198,121	100,214	6,608	473	68,883	43,430	16,295	702	141	34,523	8,355	5,330	423
\$50,000 under \$100,000.....	1,184	315,676	134,655	80,059	3,564	344	48,597	13,469	24,470	462	126	68,085	18,842	8,518	749
\$100,000 under \$250,000.....	547	358,234	152,844	80,466	4,017	329	76,031	8,821	50,984	762	79	80,454	29,080	12,799	628
\$250,000 under \$500,000.....	158	220,624	115,435	53,464	2,803	201	90,529	7,777	69,661	904	29	45,016	19,870	9,895	516
\$500,000 under \$1,000,000.....	72	231,543	102,263	50,539	2,485	117	103,756	1,656	84,980	542	18	55,251	16,689	12,283	334
\$1,000,000 under \$5,000,000.....	50	505,365	288,487	98,937	3,416	145	381,315	27,168	311,165	1,872	21	144,845	80,970	34,400	1,889
\$5,000,000 under \$10,000,000.....	8	184,834	125,672	58,046	873	37	358,225	42,863	262,674	4,225	2	43,967	2,399	11,808	125
\$10,000,000 under \$25,000,000.....	5	334,154	187,657	90,938	622	20	366,554	5,645	296,882	2,494	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	1	93,164	4,257	35,412	865	5	201,889	-	189,030	-	1	142,399	-	26,602	698
\$50,000,000 under \$100,000,000.....	1	362,232	269,239	71,199	4,317	4	300,564	2	285,912	-	1	-	-	-	-
\$100,000,000 or more.....	1	379,169	-	104,195	3,173	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	22,959	3,620,252	430,903	162,305	47,697	3,572	143,802	29,551	115,153	2,109	1,386	78,698	18,843	13,233	1,064
Insurance carriers						Finance, insurance, and real estate—Continued									
Total.....						Insurance agents, brokers, and service					Real estate, except lessors of real property other than buildings				
Return with net income, total.....	2,732	33,132,117	26,978,977	1,765,901	181,304	11,662	1,342,778	1,244,452	152,978	20,023	134,136	6,844,418	3,243,779	1,437,995	894,185
Under \$5,000.....	546	47,340	42,015	878	279	7,153	308,491	297,175	10,067	5,187	74,955	1,554,119	725,556	112,795	230,519
\$5,000 under \$10,000.....	258	89,120	82,478	1,735	401	1,602	175,022	167,198	11,024	2,926	21,989	853,041	421,521	150,329	125,654
\$10,000 under \$15,000.....	210	39,470	33,235	2,574	250	817	119,491	111,314	9,797	11,761	648,591	301,384	142,087	92,228	65,349
\$15,000 under \$20,000.....	120	24,802	20,280	1,985	257	571	101,586	97,809	9,762	1,137	7,357	480,735	209,757	125,444	65,349
\$20,000 under \$25,000.....	148	54,264	47,319	3,148	553	556	72,695	69,995	12,468	1,013	6,092	514,082	206,680	135,302	57,132
\$25,000 under \$50,000.....	328	222,821	192,699	11,809	1,774	590	146,105	130,521	21,001	2,057	8,469	1,018,408	442,927	277,116	118,825
\$50,000 under \$100,000.....	292	505,654	443,385	20,601	2,420	216	98,213	83,385	13,919	1,423	2,263	575,491	263,056	156,991	67,301
\$100,000 under \$250,000.....	306	844,538	737,158	50,232	3,246	88	80,214	70,789	13,036	1,036	889	487,945	247,043	129,575	56,678
\$250,000 under \$500,000.....	178	1,095,771	948,060	62,430	4,198	30	45,601	42,750	10,286	560	246	321,859	200,694	84,512	41,841
\$500,000 under \$1,000,000.....	141	1,765,989	1,539,340	99,238	7,571	32	119,906	112,347	20,947	2,648	73	162,286	86,163	47,315	22,567
\$1,000,000 under \$5,000,000.....	142	5,195,365	4,453,618	302,310	19,970	6	53,589	42,819	15,360	546	40	200,808	122,454	63,768	15,712
\$5,000,000 under \$10,000,000.....	32	4,165,412	3,534,263	225,051	22,915	1	21,865	18,350	5,311	117	2	27,053	16,544	12,761	379
\$10,000,000 under \$25,000,000.....	21	5,338,465	4,290,555	345,175	31,081	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	5	3,548,587	2,916,068	183,525	15,140	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	3	3,743,832	2,766,767	179,348	35,441	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	2	6,450,687	4,931,737	275,862	35,808	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	1,249	2,169,069	1,963,958	124,498	10,809	6,275	262,356	253,647	19,733	4,896	89,748	2,265,503	1,234,601	521,415	446,812

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME—Continued

Table 27.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY SIZE OF NET INCOME															
Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Finance, insurance, and real estate—Continued						Services									
Lessors of real property, except buildings						Total					Hotels, rooming houses, camps, and other lodging places				
Total.....	7,734	401,550	60,453	112,358	30,587	121,024	23,346,783	22,106,222	849,352	1,433,168	11,704	2,834,297	2,499,948	17,495	227,598
Returns with net income, total.....	4,657	345,540	51,888	126,387	22,048	64,026	18,080,535	17,180,545	1,313,102	954,085	5,323	1,741,065	1,529,627	117,269	126,882
Under \$5,000.....	2,794	24,280	7,240	3,655	1,983	36,150	2,978,854	2,869,079	49,730	172,586	3,179	256,168	224,570	4,459	23,127
\$5,000 under \$10,000.....	687	10,644	1,502	4,647	703	9,263	1,486,263	1,418,139	63,964	103,737	615	97,948	87,234	4,397	8,113
\$10,000 under \$15,000.....	398	12,329	3,308	4,699	674	5,183	1,065,268	1,015,773	62,169	64,039	458	99,207	87,831	5,647	9,233
\$15,000 under \$20,000.....	86	5,533	1,174	1,449	812	3,109	854,891	804,620	53,041	51,787	196	85,014	79,537	3,304	5,737
\$20,000 under \$25,000.....	165	6,685	520	3,685	134	2,935	946,994	912,109	64,580	49,871	173	52,270	45,852	3,841	4,995
\$25,000 under \$50,000.....	256	56,712	3,097	9,065	2,654	4,160	1,848,568	1,737,744	139,133	110,585	364	158,964	131,784	12,463	12,717
\$50,000 under \$100,000.....	102	17,749	868	7,723	2,178	1,777	1,721,696	1,634,849	122,060	97,568	191	204,949	185,287	13,167	12,056
\$100,000 under \$250,000.....	95	33,629	3,945	14,492	1,627	989	1,599,655	1,520,316	150,485	81,336	97	180,789	156,768	16,652	12,698
\$250,000 under \$500,000.....	30	24,546	3,122	10,215	3,186	211	869,310	824,863	74,628	37,375	28	82,267	76,219	9,408	4,897
\$500,000 under \$1,000,000.....	25	38,524	374	17,770	5,100	123	1,031,035	989,177	88,599	22,635	9	56,367	52,494	7,291	2,953
\$1,000,000 under \$5,000,000.....	17	52,482	2,375	30,330	1,631	102	2,152,698	2,040,373	208,513	88,941	12	296,757	243,114	22,088	20,793
\$5,000,000 under \$10,000,000.....	1	12,364	-	7,389	24	16	665,511	632,817	107,232	14,718	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	1	50,063	24,363	11,268	1,342	7	777,212	727,715	98,210	51,440	1	170,365	158,937	14,552	9,558
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	1	82,580	52,971	30,758	7,467	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	3,077	56,010	8,565	14,029	8,539	56,998	5,266,248	4,925,677	1463,750	479,083	6,381	1,093,232	970,321	199,774	100,716
Services—Continued						Services—Continued									
Personal services						Business services					Automobile repair, services, and garages				
Total.....	21,878	3,170,806	3,128,297	104,669	138,752	32,360	7,801,246	7,510,092	391,471	347,361	18,883	2,506,611	2,345,348	64,485	382,632
Returns with net income, total.....	11,649	2,424,038	2,391,459	142,410	97,760	19,208	6,824,068	6,591,847	480,396	267,574	10,863	1,818,234	1,691,622	112,720	271,076
Under \$5,000.....	7,090	605,448	598,353	9,497	29,009	10,351	851,654	826,415	14,521	44,994	6,310	515,882	497,301	8,421	37,978
\$5,000 under \$10,000.....	1,586	268,940	265,139	10,844	9,793	2,799	490,891	470,577	19,602	25,673	1,671	263,651	245,749	11,606	31,191
\$10,000 under \$15,000.....	947	225,208	221,994	11,432	7,909	1,290	254,785	246,738	15,168	13,544	1,123	200,267	183,275	13,618	21,807
\$15,000 under \$20,000.....	591	181,609	179,133	10,111	6,329	990	255,840	247,793	17,039	12,965	525	122,430	98,478	8,807	19,354
\$20,000 under \$25,000.....	471	132,305	130,508	10,384	4,859	961	327,601	317,474	21,130	12,669	482	133,401	126,556	10,469	20,514
\$25,000 under \$50,000.....	517	272,139	268,103	16,848	11,231	1,643	739,655	703,019	55,070	33,745	493	182,963	172,289	16,469	36,601
\$50,000 under \$100,000.....	284	251,316	247,724	18,851	7,188	662	787,447	759,229	46,027	33,990	169	111,870	98,836	11,615	33,306
\$100,000 under \$250,000.....	129	193,630	191,091	18,624	7,627	343	565,164	549,413	52,731	26,066	73	97,388	88,074	10,793	21,531
\$250,000 under \$500,000.....	21	42,585	41,292	7,896	1,172	68	451,425	439,864	24,482	7,132	11	38,723	33,317	3,793	15,038
\$500,000 under \$1,000,000.....	7	52,003	50,877	4,737	1,715	50	549,094	537,554	35,569	6,541	3	6,012	3,967	2,126	1,239
\$1,000,000 under \$5,000,000.....	5	146,357	145,281	13,999	9,408	43	1,121,602	1,102,209	94,032	35,223	2	17,462	17,354	2,659	149
\$5,000,000 under \$10,000,000.....	1	52,498	51,964	9,187	1,540	5	212,830	208,830	32,604	1,676	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	2	133,500	129,761	21,663	5,889	1	128,185	126,426	12,344	32,368
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	1	82,580	52,971	30,758	7,467	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	10,229	746,768	736,838	137,741	40,992	13,152	977,178	918,245	188,925	79,787	8,020	688,377	653,726	148,235	111,556
Services—Continued						Services—Continued									
Motion pictures						Amusement and recreation services, except motion pictures					Other services				
Total.....	6,908	2,227,512	2,070,601	97,620	96,106	14,471	2,105,365	1,970,360	62,543	189,238	14,820	2,700,946	2,581,576	111,069	51,481
Returns with net income, total.....	3,229	1,620,051	1,500,132	159,667	56,003	5,537	1,441,927	1,344,530	147,019	95,857	8,217	2,211,152	2,131,328	153,621	38,933
Under \$5,000.....	1,530	108,491	102,110	2,400	6,294	3,209	246,787	230,242	4,683	23,325	4,481	394,424	390,088	5,749	7,859
\$5,000 under \$10,000.....	452	75,330	71,997	3,111	7,502	821	107,237	102,373	5,450	17,072	1,319	182,266	175,070	8,954	4,388
\$10,000 under \$15,000.....	364	72,011	69,854	4,389	2,428	332	48,491	45,554	4,064	5,675	669	165,299	160,527	7,851	3,443
\$15,000 under \$20,000.....	185	47,513	43,543	3,149	2,103	208	44,153	38,960	3,593	3,893	414	118,332	117,176	7,038	1,406
\$20,000 under \$25,000.....	132	39,970	38,240	2,906	712	327	151,511	145,021	7,230	3,826	389	109,936	108,458	8,620	2,316
\$25,000 under \$50,000.....	260	94,253	77,398	8,609	4,236	364	91,760	84,766	12,020	6,553	519	308,834	300,385	17,654	5,502
\$50,000 under \$100,000.....	121	58,065	50,716	8,280	2,755	126	113,597	106,800	9,203	4,934	224	194,452	186,257	14,917	3,339
\$100,000 under \$250,000.....	114	134,406	126,072	16,248	2,477	70	109,413	100,457	10,618	5,712	163	318,865	308,441	24,819	5,225
\$250,000 under \$500,000.....	39	98,984	86,750	13,068	4,228	34	107,343	100,149	12,214	4,278	10	47,983	47,272	3,767	630
\$500,000 under \$1,000,000.....	14	160,585	154,548	10,119	5,299	22	118,336	104,258	15,045	4,371	18	88,638	85,479	13,712	517
\$1,000,000 under \$5,000,000.....	13	264,626	251,020	29,757	14,912	18	152,416	146,685	28,729	6,801	9	153,478	134,710	17,249	1,655
\$5,000,000 under \$10,000,000.....	3	215,293	199,183	22,389	1,130	6	150,883	139,265	34,170	9,417	1	34,007	33,575	8,882	955
\$10,000,000 under \$25,000,000.....	2	250,524	228,701	35,242	1,927	-	-	-	-	-	1	94,638	83,890	14,409	1,698
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	3,679	607,461	570,469	162,047	40,103	8,934	663,438	625,830	184,476	93,381	6,603	489,794	450,248	142,552	12,548
Nature of business not allocable						Nature of business not allocable									
Total.....	17,337	125,979	116,328	12,530	4,688	-	-	-	-	-	-	-	-	-	-
Returns with net income.....	2,156	82,755	74,627	12,745	2,535	-	-	-	-	-	-	-	-	-	-

1Deficit.

2No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 28.—NUMBER OF RETURNS, NET INCOME, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Size of total assets	Returns with and without net income								
	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)
	All industrial divisions			Agriculture, forestry, and fisheries			Mining		
Active corporation returns, total.....	1,140,574	43,805,174	1,206,662,112	17,139	37,334	4,062,591	13,017	738,864	16,949,154
Zero assets.....	45,135	49,585	-	497	1,839	-	752	13,941	-
\$1 under \$25,000.....	280,116	1250,992	2,974,999	3,170	1,808	36,088	2,861	112,855	25,642
\$25,000 under \$50,000.....	169,047	168,201	6,140,921	2,445	1,832	91,511	1,589	15,177	57,475
\$50,000 under \$100,000.....	190,316	379,628	13,694,285	3,624	3,120	264,203	1,654	1942	121,457
\$100,000 under \$250,000.....	229,142	1,212,951	36,392,298	4,200	11,427	680,420	2,398	15,308	392,390
\$250,000 under \$500,000.....	105,174	1,223,117	36,621,699	1,814	17,193	633,897	1,530	17,328	556,264
\$500,000 under \$1,000,000.....	54,991	1,383,933	38,202,870	838	17,494	565,655	953	1129	685,138
\$1,000,000 under \$2,500,000.....	34,173	2,023,806	52,626,689	402	11,273	583,828	652	5,483	1,005,493
\$2,500,000 under \$5,000,000.....	13,810	1,707,950	48,317,885	92	11,038	307,453	273	22,660	931,893
\$5,000,000 under \$10,000,000.....	8,280	1,853,031	57,818,073	34	4,834	224,610	159	15,354	1,102,315
\$10,000,000 under \$25,000,000.....	5,803	2,916,453	89,390,197	19	6,964	255,775	103	45,066	1,652,633
\$25,000,000 under \$50,000,000.....	2,109	2,304,324	72,959,683	2	3,923	61,636	41	51,397	1,449,881
\$50,000,000 under \$100,000,000.....	1,145	3,083,108	79,744,587	1	6,129	50,001	21	126,121	1,512,793
\$100,000,000 under \$250,000,000.....	766	4,658,898	119,481,092	-	-	-	19	88,347	2,746,061
\$250,000,000 or more.....	567	21,027,583	552,296,834	1	158,862	307,514	12	440,824	4,709,719
	Construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
Active corporation returns, total.....	72,332	379,212	15,367,159	165,862	22,144,790	262,308,383	43,852	6,592,116	144,774,460
Zero assets.....	2,682	12,318	-	4,171	47,493	-	1,531	11,905	-
\$1 under \$25,000.....	22,551	125,753	223,037	32,016	148,664	356,410	13,664	110,938	154,021
\$25,000 under \$50,000.....	11,013	13,904	400,885	21,029	122,002	773,466	7,050	189,872	252,775
\$50,000 under \$100,000.....	11,562	15,531	827,847	25,194	39,097	1,831,728	6,819	25,204	475,994
\$100,000 under \$250,000.....	13,642	56,961	2,162,959	35,228	219,093	5,655,315	6,728	48,753	1,056,452
\$250,000 under \$500,000.....	5,741	53,792	2,017,364	20,233	324,112	7,089,346	3,187	45,816	1,124,743
\$500,000 under \$1,000,000.....	2,873	45,062	2,018,673	12,107	1,481,629	8,515,298	2,038	79,348	1,436,597
\$1,000,000 under \$2,500,000.....	1,588	70,260	2,376,769	8,880	968,567	13,680,888	1,359	112,776	2,076,366
\$2,500,000 under \$5,000,000.....	412	36,359	1,418,995	3,129	832,346	10,853,008	548	113,525	1,944,919
\$5,000,000 under \$10,000,000.....	156	39,873	1,075,710	1,665	994,201	11,651,017	319	130,906	2,274,190
\$10,000,000 under \$25,000,000.....	75	43,036	1,127,367	1,156	1,601,468	17,852,122	223	116,942	3,418,913
\$25,000,000 under \$50,000,000.....	28	42,183	942,241	449	1,360,073	15,405,421	106	129,227	3,748,427
\$50,000,000 under \$100,000,000.....	8	31,985	586,274	301	1,840,735	20,927,677	81	246,814	5,840,695
\$100,000,000 under \$250,000,000.....	1	123,855	189,038	179	2,621,371	28,723,259	90	626,940	14,529,153
\$250,000,000 or more.....	-	-	-	125	10,885,271	118,993,428	109	5,028,580	106,441,215
	Wholesale and retail trade			Finance, insurance, and real estate			Services		
Active corporation returns, total.....	355,623	4,525,610	92,218,645	334,388	8,250,426	650,590,826	121,024	849,352	19,853,108
Zero assets.....	9,877	17,132	-	16,758	36,930	-	4,753	761	-
\$1 under \$25,000.....	82,436	1104,262	944,535	63,648	15,170	711,677	49,859	140,980	472,349
\$25,000 under \$50,000.....	58,165	116,718	2,118,464	47,216	51,214	1,711,482	18,987	15,135	678,107
\$50,000 under \$100,000.....	67,740	123,205	4,887,657	55,199	119,471	3,980,532	17,777	54,615	1,257,599
\$100,000 under \$250,000.....	80,146	435,123	12,676,779	68,682	339,518	10,937,328	17,525	105,908	2,746,694
\$250,000 under \$500,000.....	32,260	404,385	11,146,427	33,338	308,309	11,648,779	6,817	77,486	2,320,341
\$500,000 under \$1,000,000.....	15,041	431,666	10,332,945	17,906	250,103	12,355,601	3,132	78,114	2,215,106
\$1,000,000 under \$2,500,000.....	6,815	453,980	10,151,628	13,038	328,344	20,559,824	1,390	75,937	2,117,113
\$2,500,000 under \$5,000,000.....	1,753	296,486	6,015,937	7,163	316,104	25,326,469	430	79,467	1,484,579
\$5,000,000 under \$10,000,000.....	780	264,323	5,382,270	4,974	362,756	34,788,222	191	61,595	1,305,202
\$10,000,000 under \$25,000,000.....	399	381,224	6,059,246	3,718	588,622	57,361,612	109	132,159	1,650,312
\$25,000,000 under \$50,000,000.....	118	217,877	4,019,474	1,332	420,719	46,247,784	33	78,925	1,084,819
\$50,000,000 under \$100,000,000.....	40	217,060	2,784,250	683	583,149	47,383,472	10	31,115	659,425
\$100,000,000 under \$250,000,000.....	34	434,102	5,131,067	433	814,380	66,558,833	10	97,613	1,603,681
\$250,000,000 or more.....	19	994,291	10,567,966	300	3,735,977	311,019,211	1	1,502	257,781
	Nature of business not allocable			Form 1120-S, all industrial divisions ²					
Active corporation returns, total.....	17,337	112,530	537,786	90,221	382,479	9,334,835			
Zero assets.....	4,114	19,464	-	2,257	12,461	-			
\$1 under \$25,000.....	9,911	14,178	51,240	25,053	1642	294,504			
\$25,000 under \$50,000.....	1,553	1,291	56,756	16,987	14,522	621,392			
\$50,000 under \$100,000.....	747	327	47,268	18,728	78,484	1,345,834			
\$100,000 under \$250,000.....	593	1,476	83,961	19,023	143,312	2,947,794			
\$250,000 under \$500,000.....	254	1648	84,538	5,770	91,600	1,968,112			
\$500,000 under \$1,000,000.....	103	646	77,857	1,941	29,942	1,347,420			
\$1,000,000 under \$2,500,000.....	49	12,814	74,780	411	19,709	582,795			
\$2,500,000 under \$5,000,000.....	10	135	34,632	37	706	124,012			
\$5,000,000 under \$10,000,000.....	2	1103	14,537	12	7,300	78,897			
\$10,000,000 under \$25,000,000.....	1	972	12,217	2	7	24,075			
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-			
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-			
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-			
\$250,000,000 or more.....	-	-	-	-	-	-			

¹Deficit.²Data from Form 1120-S returns also are included in the distribution by industrial division.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

Item	All industrial groups	Major industrial group						Construction
		Agriculture, forestry, and fisheries	Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Number of returns, total.....								
2 Form 1120-S.....	1,140,574	17,139	13,017	1,035	1,828	6,873	3,281	72,332
	90,221	2,508	1,009	(1)	197	544	217	8,290
(Thousand dollars)								
3 Total assets.....	1,206,662,112	4,062,591	16,949,154	4,323,711	2,315,566	7,897,816	2,412,061	15,367,159
4 Cash.....	97,161,824	254,525	1,074,495	182,115	158,773	548,474	185,133	1,624,851
5 Notes and accounts receivable.....	247,513,105	549,679	2,272,882	412,595	335,370	1,189,719	335,198	5,624,803
6 Less: Reserve for bad debts.....	5,097,051	4,850	14,088	934	2,692	6,944	3,518	40,314
7 Inventories, total.....	91,334,436	471,930	921,278	328,153	90,207	326,114	176,804	1,643,020
8 Last-in, first-out.....	7,620,760	9,916	10,217	5,709	3,791	314	403	33,725
9 Other than last-in, first-out.....	37,321,314	164,417	403,863	197,834	44,534	83,618	77,877	956,674
10 Not stated.....	46,392,362	297,597	507,198	124,610	41,882	242,182	98,524	652,621
11 Investments, Government obligations:								
12 States and possessions.....	30,822,199	6,149	140,967	56,231	17,986	41,702	25,048	50,715
13 United States obligations.....	102,059,237	34,430	762,256	310,349	129,402	214,410	108,095	217,076
14 Not stated.....	2,298,859	4,610	19,773	59	16,216	1,968	1,530	30,427
15 Other current assets, including short-term marketable investments	10,304,816	49,667	285,482	151,799	43,667	53,563	36,453	219,355
16 Loans to stockholders.....	498,206	8,439	18,482	(1)	(1)	53,563	898	34,343
17 Mortgage and real estate loans.....	129,375,905	27,386	31,725	10,194	568	3,245	17,718	57,821
18 Other investments.....	178,916,530	442,343	2,204,332	472,672	269,362	1,124,291	338,007	1,096,515
19 Depreciable assets.....	425,474,439	2,419,051	12,663,063	2,998,867	1,837,242	6,009,799	1,817,155	5,410,113
20 Less: Accumulated amortization and depreciation.....	160,180,516	1,153,814	6,115,663	1,310,007	904,016	2,989,687	911,935	2,864,684
21 Depletable assets.....	12,371,447	45,206	3,558,581	808,173	410,589	2,133,207	206,612	70,848
22 Less: Accumulated depletion.....	5,190,471	9,506	1,619,454	376,801	163,662	1,025,625	53,366	19,095
23 Land.....	19,040,597	740,100	202,318	38,047	24,168	86,409	53,694	295,481
24 Intangible assets.....	3,055,190	8,168	343,770	185,951	4,080	90,416	63,323	15,306
25 Less: Accumulated amortization.....	1,355,436	1,644	94,581	27,083	749	33,394	33,355	3,149
26 Other assets.....	28,258,796	170,722	293,536	71,184	48,160	125,607	48,585	1,903,727
27 Total liabilities.....	1,206,662,112	4,062,591	16,949,154	4,323,711	2,315,566	7,897,816	2,412,061	15,367,159
28 Accounts payable.....	62,933,385	298,955	1,104,127	246,396	153,969	523,688	180,074	4,152,690
29 Deposits and withdrawable shares.....	330,002,573	1,218	351	-	-	77	274	9,785
30 Bonds, notes, mortgages payable maturing in less than one year.....	49,381,251	582,052	746,051	61,304	89,708	413,287	181,752	1,515,904
31 Other current liabilities.....	34,701,909	98,875	864,512	198,844	82,280	496,361	87,027	887,466
32 Loans from stockholders.....	3,700,169	32,318	143,972	91,069	(1)	44,485	5,137	97,041
33 Bonds, notes, mortgages payable maturing in one year or more.....	153,566,489	746,233	2,853,953	1,047,253	322,556	1,191,979	292,165	1,549,474
34 Other liabilities.....	163,410,490	154,972	559,500	106,940	68,741	275,179	108,640	1,831,287
35 Capital stock, preferred.....	16,951,903	73,613	275,539	53,804	82,799	104,501	35,055	153,642
36 Capital stock, common.....	123,396,201	1,196,423	2,792,290	644,372	318,383	1,335,879	493,656	1,961,682
37 Paid-in or capital surplus.....	66,719,215	216,526	2,362,978	587,125	320,134	1,278,094	177,568	3,778,768
38 Surplus reserves.....	17,084,967	56,784	241,871	50,119	57,545	70,137	64,070	277,042
39 Earned surplus and undivided profits.....	184,813,560	604,622	5,004,010	1,236,428	816,790	2,164,149	786,643	2,772,378
40 Total compiled receipts.....	849,131,939	4,402,207	10,925,775	2,201,941	2,006,581	4,876,115	1,841,138	32,893,347
41 Business receipts.....	802,790,920	4,214,621	10,408,286	2,124,015	1,938,741	4,572,461	1,773,069	32,361,892
42 Interest on Government obligations (less amortizable bond premium):								
43 Wholly taxable.....	3,185,713	1,473	28,838	12,473	4,646	7,562	4,157	8,517
44 Subject to surtax only.....	44,200	8	15	1	-	9	5	171
45 Wholly tax-exempt.....	994,086	671	2,292	257	642	979	414	2,947
46 Other interest.....	19,353,028	15,149	38,027	7,897	5,483	17,570	7,077	31,864
47 Rents.....	5,639,286	32,285	34,371	5,740	5,375	15,806	7,450	79,969
48 Royalties.....	991,603	7,816	89,085	4,656	3,773	77,071	3,585	3,007
49 Net short-term capital gain reduced by net long-term capital loss	84,205	1,043	3,151	101	442	2,467	141	1,665
50 Net long-term capital gain reduced by net short-term capital loss	3,057,994	53,412	92,275	4,408	19,661	54,491	13,715	73,598
51 Net gain, sales other than capital assets.....	1,915,720	10,099	18,004	920	2,388	13,145	1,551	12,359
52 Dividends, domestic corporations.....	3,083,806	6,718	74,159	27,912	15,011	16,771	14,465	15,447
53 Dividends, foreign corporations.....	1,069,708	342	6,363	1,925	20	3,956	462	3,872
54 Other receipts.....	6,921,668	58,570	130,909	11,636	10,399	93,827	15,047	298,039
55 Total compiled deductions.....	804,632,679	4,364,202	10,184,619	2,058,678	1,975,648	4,391,324	1,758,969	32,511,188
56 Cost of sales and operations.....	577,039,983	3,022,983	6,067,937	1,178,982	1,407,479	2,388,584	1,092,892	27,155,785
57 Compensation of officers.....	14,526,765	121,113	155,882	9,190	19,461	77,962	49,269	1,067,422
58 Rent paid on business property.....	8,989,432	75,161	5,127	5,127	8,865	31,165	12,458	149,288
59 Repairs.....	7,006,714	62,196	164,695	51,000	46,919	27,621	39,155	147,040
60 Bad debts.....	2,849,149	8,237	23,421	676	7,520	11,199	4,026	52,409
61 Interest paid.....	14,622,156	60,076	161,098	43,927	20,613	74,273	22,285	146,009
62 Taxes paid.....	21,129,646	86,446	308,792	81,797	52,965	123,034	50,996	468,323
63 Contributions or gifts.....	482,151	1,489	5,481	1,463	757	2,013	1,248	11,016
64 Amortization.....	1,216,881	1,134	98,276	79,750	540	3,928	14,058	2,558
65 Depreciation.....	22,159,675	178,203	719,555	118,025	114,600	359,438	127,492	627,039
66 Depletion.....	3,522,575	4,311	892,938	188,912	53,591	569,382	81,053	9,242
67 Advertising.....	9,290,759	21,014	23,527	961	1,683	13,652	7,231	71,885
68 Amounts contributed under pension plans.....	4,646,391	6,519	67,976	15,142	17,713	25,595	9,526	70,541
69 Amounts contributed under other employee benefit plans.....	2,600,492	6,576	100,164	9,085	73,123	10,484	7,472	99,023
70 Net loss, sales other than capital assets.....	643,449	1,517	21,602	7,744	4,122	6,342	3,394	5,107
71 Other deductions.....	113,907,360	707,227	1,315,660	266,897	145,697	666,652	236,414	2,434,598
72 Compiled net profit (less net loss) (39 less 53).....	44,499,260	38,005	741,156	143,263	30,933	484,791	82,169	382,159
73 Net income (less deficit), total (70 less 43).....	43,505,174	37,334	738,864	143,006	30,291	483,812	81,755	379,212
74 Returns other than Form 1120-S:								
75 Net income (less deficit) (71 less 79).....	43,122,695	35,627	734,690	141,688	28,969	485,298	78,735	351,860
76 Statutory special deductions, total.....	3,567,979	27,152	236,218	113,388	19,532	70,157	33,147	69,374
77 Net operating loss carryforward.....	1,285,527	21,868	123,100	44,127	7,026	51,909	20,038	58,734
78 Dividends received deduction.....	2,040,685	5,284	60,280	23,462	12,505	12,283	12,030	8,867
79 Income subject to tax.....	47,246,572	152,994	1,019,625	284,877	52,225	591,337	91,186	711,230
80 Income tax.....	21,866,299	57,526	504,784	147,069	22,194	294,863	40,658	297,143
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	22,632,961	219,521	236,372	3,806	8,739	189,928	41,511	85,016
82 Form 1120-S, net income (less deficit) (71 less 72).....	382,479	1,707	4,174	(1)	1,322	3,486	3,020	27,352
83 Distributions to stockholders:								
84 Cash and assets other than own stock.....	17,193,201	50,447	813,638	177,219	51,275	527,270	57,874	115,567
85 Corporation's own stock.....	1,965,587	6,485	62,849	3,661	5,654	48,036	5,498	37,126

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Manufacturing								
	Total manufacturing	Beverage industries	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1 Number of returns, total.....	165,862	3,147	14,825	168	5,888	16,758	8,445	6,084	3,193
2 Form 1120-S.....	14,240	349	1,108	-	395	2,209	847	616	235
3 Total assets.....	262,308,383	5,373,340	18,615,689	3,462,644	9,150,716	4,623,075	5,603,576	2,521,052	10,447,092
4 Cash.....	15,373,199	374,286	1,341,697	115,313	576,424	424,426	301,121	219,436	524,928
5 Notes and accounts receivable.....	44,319,601	816,971	3,542,858	256,978	1,773,102	1,428,268	880,529	649,390	1,206,589
6 Less: Reserve for bad debts.....	941,789	11,772	72,997	4,277	29,047	28,676	16,553	17,484	26,213
7 Inventories, total.....	55,763,129	1,298,603	4,306,873	2,552,799	2,632,510	1,697,748	1,154,121	733,270	1,475,652
8 Last-in, first-out.....	6,659,311	282,482	384,108	898,714	195,879	32,283	76,934	32,719	94,058
9 Other than last-in, first-out.....	21,408,999	496,008	1,594,730	479,661	988,663	830,332	480,849	378,448	611,142
10 Not stated.....	27,694,819	520,113	2,328,035	1,174,424	1,447,968	835,133	596,338	322,103	770,452
11 Investments, Government obligations:									
12 States and possessions.....	1,279,748	17,479	80,460	1,948	25,440	4,623	12,102	19,082	24,727
13 United States obligations.....	11,006,774	204,081	403,734	20,102	236,183	32,339	162,789	56,822	318,006
14 Not stated.....	592,078	4,578	23,530	-	17,987	5,586	7,331	2,342	8,563
15 Other current assets, including short-term marketable investments	3,778,040	77,912	372,035	11,278	80,569	67,160	77,983	42,039	104,691
16 Loans to stockholders.....	75,584	606	12,218	(1)	2,934	5,767	4,820	2,978	1,239
17 Mortgage and real estate loans.....	218,312	1,328	32,353	-	17,843	4,873	32,263	2,024	11,216
18 Other investments.....	31,092,632	523,407	1,673,987	131,477	807,200	318,562	497,302	136,728	1,239,597
19 Depreciable assets.....	169,961,045	3,138,255	11,602,517	629,637	5,623,200	1,008,158	3,032,331	1,077,925	8,494,615
20 Less: Accumulated amortization and depreciation.....	84,277,487	1,420,869	5,517,450	283,183	2,822,853	514,546	1,506,985	509,251	3,656,677
21 Depletable assets.....	6,944,618	9,841	13,600	-	984	2,667	759,543	13,981	513,999
22 Less: Accumulated depletion.....	2,913,173	1,082	3,406	-	696	1,304	51,502	4,865	94,673
23 Land.....	3,680,575	104,658	415,275	14,530	54,888	26,973	94,774	39,893	122,571
24 Intangible assets.....	1,789,364	28,597	32,355	1,843	15,200	16,380	6,341	8,680	10,393
25 Less: Accumulated amortization.....	983,921	5,663	4,869	1,465	2,185	1,058	660	3,913	3,463
26 Other assets.....	5,549,653	212,124	360,919	15,598	141,033	125,129	155,926	51,975	171,334
27 Total liabilities.....	262,308,383	5,373,340	18,615,689	3,462,644	9,150,716	4,623,075	5,603,576	2,521,052	10,447,092
28 Accounts payable.....	24,165,774	520,489	2,041,511	91,101	816,383	1,011,440	446,742	317,155	651,382
29 Deposits and withdrawable shares.....	11,085	378	1,663	-	982	15	480	40	45
30 Bond, notes, mortgages payable maturing in less than one year.....	10,704,290	273,122	1,291,973	454,563	550,415	502,806	437,418	197,811	199,620
31 Other current liabilities.....	16,217,422	307,487	1,146,104	226,066	467,524	349,375	225,488	177,003	553,922
32 Loans from stockholders.....	551,515	7,041	42,224	(1)	19,098	26,014	34,515	18,892	32,333
33 Bonds, notes, mortgages payable maturing in one year or more.....	33,177,078	789,672	2,070,167	512,503	928,058	325,183	846,343	222,554	1,833,050
34 Other liabilities.....	8,411,605	128,530	473,371	31,331	185,738	119,526	124,059	66,536	166,100
35 Capital stock, preferred.....	6,401,339	181,835	623,302	182,757	266,135	132,821	98,586	57,248	265,231
36 Capital stock, common.....	44,645,893	693,718	3,411,721	573,675	1,581,090	799,539	1,091,655	476,359	1,753,496
37 Paid-in or capital surplus.....	23,784,589	313,784	878,351	166,956	495,767	172,579	498,281	99,560	1,083,081
38 Surplus reserves.....	3,692,315	110,981	221,595	88,546	76,798	14,438	32,750	13,112	50,095
39 Earned surplus and undivided profits.....	90,545,478	2,046,303	6,413,707	1,135,136	3,762,728	1,169,339	1,767,259	876,342	3,838,737
40 Total compiled receipts.....	371,093,042	8,423,232	50,925,227	4,965,434	13,763,762	12,540,091	7,409,953	5,157,614	11,895,573
41 Business receipts.....	364,611,950	8,315,555	50,506,739	4,948,121	13,592,873	12,461,774	7,117,448	5,111,780	11,641,305
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	456,559	6,663	15,488	570	8,244	1,247	5,039	2,037	11,287
44 Subject to surtax only.....	1,336	14	70	13	21	-	11	-	12
45 Wholly tax-exempt.....	55,313	1,583	4,535	92	1,191	263	923	447	3,690
46 Other interest.....	525,342	8,900	45,350	2,699	21,849	5,696	14,859	4,081	18,831
47 Rents.....	650,895	10,568	39,697	663	20,473	5,920	11,640	3,524	15,672
48 Royalties.....	469,240	6,238	14,395	5,698	15,104	9,769	4,551	1,576	8,053
49 Net short-term capital gain reduced by net long-term capital loss	22,928	721	967	5	260	194	647	192	1,903
50 Net long-term capital gain reduced by net short-term capital loss	879,156	7,947	49,446	441	25,110	9,056	190,551	3,917	105,782
51 Net gain, sales other than capital assets.....	44,307	3,357	7,366	11	1,877	944	9,678	70	1,466
52 Dividends, domestic corporations.....	794,747	11,375	20,695	1,408	13,176	4,480	4,430	1,540	16,978
53 Dividends, foreign corporations.....	788,907	1,699	59,043	322	2,053	373	104	2,167	27,474
54 Other receipts.....	1,612,362	48,612	161,436	5,391	61,531	40,775	50,072	26,283	43,120
55 Total compiled deductions.....	348,892,939	7,943,841	49,213,048	4,398,718	13,147,976	12,276,872	7,224,053	5,005,879	10,895,998
56 Cost of sales and operations.....	260,824,028	4,680,409	39,957,480	2,795,629	10,837,263	9,849,576	5,536,495	3,762,976	7,983,898
57 Compensation of officers.....	4,438,199	83,922	387,155	11,733	183,195	341,609	144,053	146,257	129,294
58 Rent paid on business property.....	2,369,775	29,486	235,169	4,053	77,641	125,704	33,914	54,283	70,083
59 Repairs.....	5,214,100	59,678	393,607	9,499	124,868	20,367	54,602	26,863	266,104
60 Bad debts.....	596,101	5,670	70,917	1,635	17,897	16,940	14,773	16,053	10,979
61 Interest paid.....	2,178,592	48,947	183,509	33,096	92,236	55,261	65,562	25,427	88,774
62 Taxes paid.....	10,039,780	1,314,843	613,718	994,738	248,741	196,242	156,555	98,246	245,013
63 Contributions or gifts.....	270,307	4,988	23,639	3,124	11,931	6,878	2,826	4,364	11,270
64 Amortization.....	386,451	3,695	4,213	93	2,078	568	4,389	318	10,156
65 Depreciation.....	9,838,599	204,691	760,365	37,667	319,190	79,496	212,529	75,378	466,048
66 Depletion.....	2,247,377	1,251	4,757	-	619	219	230,009	147	22,904
67 Advertising.....	5,214,066	425,347	1,020,048	263,786	95,135	119,003	30,767	68,493	102,402
68 Amounts contributed under pension plans.....	2,826,478	34,574	185,590	33,429	47,881	30,687	16,893	19,785	83,035
69 Amounts contributed under other employee benefit plans.....	1,587,371	21,256	134,946	7,145	28,026	49,134	17,035	20,453	38,552
70 Net loss, sales other than capital assets.....	138,723	3,133	21,395	1,015	14,702	953	4,177	800	2,364
71 Other deductions.....	40,722,992	1,021,951	5,216,540	202,076	1,046,573	1,384,235	699,474	686,036	1,365,122
72 Compiled net profit (less net loss) (39 less 53).....	22,200,103	479,391	1,712,179	566,716	615,786	263,219	185,900	151,735	999,573
73 Net income (less deficit), total (70 less 43).....	22,144,790	477,808	1,707,644	566,624	614,595	262,956	184,977	151,288	995,885
74 Returns other than Form 1120-S:									
75 Statutory special deductions, total.....	22,041,859	471,993	1,690,703	566,624	612,426	252,742	175,070	151,725	993,303
76 Net operating loss carryforward.....	1,361,235	16,026	49,512	2,337	53,267	20,275	16,824	5,127	28,162
77 Dividends received deduction.....	411,498	6,164	31,273	1,238	42,267	17,445	13,784	3,878	13,959
78 Income subject to tax.....	817,319	9,462	1,099	1,099	11,000	2,819	3,028	1,249	14,203
79 Income tax.....	22,678,874	480,130	1,784,926	569,011	641,750	302,284	272,623	211,925	999,770
80 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	11,362,214	242,478	891,967	295,299	319,023	137,865	93,077	101,444	485,523
81 Distributions to stockholders:									
82 Cash and assets other than own stock.....	102,931	5,815	16,941	-	2,169	10,214	9,907	3,437	2,582
83 Corporation's own stock.....	8,028,325	154,020	483,364	159,038	144,455	39,700	101,885	38,939	302,433
	1,051,900	17,265	56,133	33	24,232	16,591	22,712	9,203	48,894

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued									
		Manufacturing—Continued									
		Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment	
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
1	Number of returns, total.....	19,657	9,015	879	3,942	2,745	7,791	4,545	17,518	17,708	1
2	Form 1120-S.....	1,858	510	(1)	229	294	478	312	1,380	1,408	2
(Thousand dollars)											
3	Total assets.....	8,824,925	24,242,698	41,885,430	5,162,660	1,969,050	8,937,254	26,762,677	12,226,885	21,088,457	
4	Cash.....	916,162	1,325,834	1,615,501	287,478	165,109	614,179	1,299,152	970,337	1,453,688	4
5	Notes and accounts receivable.....	2,005,731	3,374,796	5,728,371	1,271,187	576,614	1,340,691	2,635,748	2,453,608	4,516,912	5
6	Less: Reserve for bad debts.....	127,941	67,759	161,600	27,419	10,675	30,468	49,463	52,795	79,885	6
7	Inventories, total.....	1,051,363	4,102,692	3,109,015	1,360,823	611,086	1,387,882	5,385,625	3,251,384	6,108,378	7
8	Last-in, first-out.....	44,383	158,945	369,713	119,405	33,612	106,646	1,855,240	265,485	665,646	8
9	Other than last-in, first-out.....	533,370	1,428,442	668,723	744,388	234,372	783,779	1,449,229	1,595,045	2,796,997	9
10	Not stated.....	473,610	2,515,305	2,070,579	497,030	343,102	497,457	2,081,156	1,390,854	2,645,735	10
11	Investments, Government obligations:										
12	States and possessions.....	73,214	201,930	111,266	2,293	6,027	49,097	115,195	56,726	57,131	11
13	United States obligations.....	373,309	1,230,832	1,780,150	93,075	28,181	397,146	1,123,688	267,266	745,455	12
14	Not stated.....	21,987	80,996	203,428	2,762	710	7,927	9,113	16,430	83,233	13
15	Other current assets, including short-term marketable investments:	136,817	323,483	540,130	35,171	22,722	127,031	398,310	156,226	218,527	14
16	Loans to stockholders.....	6,366	5,640	(1)	390	1,189	1,973	3,397	8,455	6,154	15
17	Mortgage and real estate loans.....	15,882	5,636	21,757	5,277	2,052	4,900	13,797	8,201	15,493	16
18	Other investments.....	1,100,097	3,430,071	8,635,963	585,743	237,026	641,592	2,325,873	957,814	1,988,137	17
19	Depreciable assets.....	4,399,669	18,085,815	34,512,933	3,071,914	577,952	7,421,482	24,758,671	6,733,537	10,766,634	18
20	Less: Accumulated amortization and depreciation.....	1,971,150	8,969,595	17,771,720	1,661,295	306,540	3,503,200	12,635,796	3,111,490	5,450,492	19
21	Depreciable assets.....	7,928	304,174	3,962,445	2,946	193	200,349	996,782	59,302	16,681	20
22	Less: Accumulated depletion.....	4,325	111,495	1,962,842	444	-	58,069	577,592	16,370	5,329	21
23	Land.....	186,645	318,500	629,957	65,246	16,165	166,543	475,163	199,455	262,466	22
24	Intangible assets.....	71,409	120,019	1,167,441	13,279	778	19,426	22,000	36,222	78,452	23
25	Less: Accumulated amortization.....	16,256	47,551	807,322	6,247	341	3,886	5,513	13,937	28,633	24
26	Other assets.....	578,018	528,680	570,498	60,481	40,712	152,659	468,527	246,514	335,455	25
27	Total liabilities.....	8,824,925	24,242,698	41,885,430	5,162,660	1,969,050	8,937,254	26,762,677	12,226,885	21,088,457	26
28	Accounts payable.....	940,138	1,691,115	4,406,633	501,778	255,615	541,545	1,622,076	1,194,337	1,802,525	27
29	Deposits and withdrawable shares.....	1,203	158	23	1,321	-	393	624	326	907	28
30	Bonds, notes, mortgages payable maturing in less than one year.....	419,732	546,871	421,520	177,317	139,226	276,988	522,033	658,797	1,167,796	29
31	Other current liabilities.....	674,248	1,637,611	1,239,666	360,430	124,280	496,815	1,448,246	760,540	1,241,361	30
32	Loans from stockholders.....	28,868	86,447	15,339	19,173	13,848	15,723	22,500	42,560	53,363	31
33	Bonds, notes, mortgages payable maturing in one year or more.....	893,692	3,393,854	4,591,107	981,614	225,191	1,116,464	5,126,787	1,436,357	2,678,752	32
34	Other liabilities.....	608,173	525,620	1,234,848	81,564	40,114	232,344	871,153	293,042	575,628	33
35	Capital stock, preferred.....	296,038	739,169	293,703	123,066	63,862	253,991	1,042,006	286,808	475,081	34
36	Capital stock, common.....	1,315,015	3,665,808	10,297,833	599,894	351,244	1,671,214	3,961,926	2,143,198	4,324,796	35
37	Paid-in or capital surplus.....	395,408	3,617,600	5,313,871	438,839	108,906	799,121	1,792,717	790,760	1,581,771	36
38	Surplus reserves.....	130,258	250,315	722,935	134,492	40,024	116,697	495,217	88,520	345,845	37
39	Earned surplus and undivided profits.....	3,122,152	8,088,130	13,347,952	1,743,172	606,740	3,415,959	9,857,392	4,531,640	6,840,632	38
40	Total compiled receipts.....	13,745,074	26,971,703	39,445,659	7,874,535	4,072,881	10,576,456	27,256,998	19,426,655	26,567,155	39
41	Business receipts.....	13,413,261	26,269,024	37,914,704	7,765,255	4,044,972	10,395,731	26,924,751	19,169,146	26,053,720	40
42	Interest on Government obligations (less amortizable bond premium):										
43	Wholly taxable.....	14,397	49,147	71,105	4,912	775	18,946	65,763	10,521	27,491	41
44	Subject to surtax only.....	63	52	58	38	26	143	59	471	73	42
45	Wholly tax-exempt.....	2,734	6,768	3,245	150	267	3,421	6,671	2,618	3,189	43
46	Other interest.....	17,523	39,551	75,432	9,310	3,249	11,769	42,589	19,595	61,908	44
47	Rents.....	33,411	29,260	287,384	7,554	2,767	19,467	17,262	22,785	58,874	45
48	Royalties.....	23,926	119,833	55,900	4,301	577	13,218	16,033	14,745	75,018	46
49	Net short-term capital gain reduced by net long-term capital loss.....	193	1,212	7,248	80	14	154	322	198	876	47
50	Net long-term capital gain reduced by net short-term capital loss.....	31,449	61,673	115,003	7,128	2,223	20,625	39,126	39,213	78,246	48
51	Net gain, sales other than capital assets.....	1,528	847	272	320	235	695	862	2,530	5,588	49
52	Dividends, domestic corporations.....	37,633	203,056	390,890	7,581	1,666	19,702	62,881	21,812	44,955	50
53	Dividends, foreign corporations.....	8,102	96,930	229,111	42,350	19	18,295	13,819	26,290	52,545	51
54	Other receipts.....	160,854	94,350	295,307	25,556	16,091	54,290	66,860	96,731	104,672	52
55	Total compiled deductions.....	12,837,503	23,771,558	37,775,490	7,461,009	3,956,618	9,694,082	25,469,526	18,610,843	24,772,258	53
56	Cost of sales and operations.....	8,908,415	15,620,884	27,446,728	5,395,742	3,166,627	6,841,334	19,201,520	13,976,196	17,292,943	54
57	Compensation of officers.....	435,764	269,619	66,324	96,461	85,857	177,343	202,509	468,162	514,983	55
58	Rent paid on business property.....	142,474	153,617	443,237	72,728	30,490	59,386	95,520	147,816	167,315	56
59	Repairs.....	61,628	457,332	505,239	117,873	20,062	275,418	1,422,865	244,753	336,516	57
60	Bad debts.....	46,802	39,597	105,006	28,450	8,844	23,647	19,512	40,351	43,824	58
61	Interest paid.....	69,888	169,016	202,137	47,225	24,338	78,001	259,972	118,641	207,354	59
62	Taxes paid.....	260,464	451,061	978,704	269,647	76,163	236,587	634,349	387,364	606,105	60
63	Contributions or gifts.....	19,112	35,784	26,441	4,754	2,845	7,265	21,551	12,614	20,437	61
64	Amortization.....	3,637	48,776	53,910	1,625	176	11,601	119,590	6,330	13,933	62
65	Depreciation.....	290,349	1,153,467	1,379,655	214,028	42,698	460,458	1,069,634	459,350	859,852	63
66	Depletion.....	446	96,226	1,644,951	284	815	84,118	143,528	2,267	7,819	64
67	Advertising.....	90,949	1,039,814	196,381	144,366	46,091	77,796	120,552	186,887	271,945	65
68	Amounts contributed under pension plans.....	100,663	309,351	307,667	63,403	16,976	75,435	338,399	122,041	251,283	66
69	Amounts contributed under other employee benefit plans.....	45,189	89,346	91,113	36,264	15,220	40,618	228,260	105,059	136,264	67
70	Net loss, sales other than capital assets.....	5,956	5,587	1,431	10,230	1,251	4,466	13,160	6,712	29,399	68
71	Other deductions.....	2,355,767	3,832,081	4,326,566	957,929	418,165	1,240,609	1,558,605	2,326,300	4,012,286	69
72	Compiled net profit (less net loss) (39 less 53).....	907,571	3,200,145	1,670,169	413,526	116,263	882,374	1,787,472	815,812	1,794,897	70
73	Net income (less deficit), total (70 less 43).....	904,837	3,193,377	1,666,924	413,376	115,996	878,953	1,780,801	813,194	1,791,708	71
74	Returns other than Form 1120-S:										
75	Net income (less deficit) (71 less 79).....	896,361	3,189,801	1,666,266	411,518	111,513	876,496	1,777,594	806,383	1,773,923	72
76	Statutory special deductions, total.....	57,363	203,301	483,838	12,716	4,675	24,336	107,771	33,763	85,616	73
77	Net operating loss carryforward.....	29,328	26,812	61,474	6,317	3,350	8,077	21,455	14,909	47,	

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services		
	Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor equipment	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1 Number of returns, total.....	7,208	2,066	1,697	2,823	9,760	43,852	33,491	5,431
2 Form 1120-S.....	432	145	103	206	1,094	2,998	2,321	429
(Thousand dollars)								
3 Total assets.....	15,080,648	9,571,813	17,566,976	4,863,060	4,328,666	144,774,460	48,588,879	30,868,862
4 Cash.....	925,996	548,515	762,743	271,528	339,346	3,631,978	1,906,392	494,151
5 Notes and accounts receivable.....	3,702,805	2,310,621	1,659,114	1,111,660	1,077,058	5,819,843	3,036,676	779,707
6 Less: Reserve for bad debts.....	47,098	14,337	15,152	13,344	36,834	62,977	18,284	11,841
7 Inventories, total.....	4,175,895	3,489,140	3,335,498	1,356,248	1,186,524	3,092,853	903,002	807,861
8 Last-in, first-out.....	521,273	28,461	294,703	144,713	53,909	8,909	2,492	1,980
9 Other than last-in, first-out.....	1,769,099	948,552	1,189,496	733,717	673,957	414,822	100,294	152,646
10 Not stated.....	1,885,523	2,512,127	1,851,299	477,818	458,658	2,669,122	800,216	653,235
11 Investments, Government obligations:								
12 States and possessions.....	122,435	7,280	254,979	17,495	18,819	47,570	26,213	7,565
13 United States obligations.....	579,884	86,898	322,809	322,809	89,563	2,977,401	1,406,280	1,137,714
14 Not stated.....	21,201	61,636	264	8,418	4,056	72,607	48,660	458
15 Other current assets, including short-term marketable investments.....	245,862	243,691	377,832	60,245	58,326	2,331,912	607,017	1,406,190
16 Loans to stockholders.....	3,053	2,008	135	1,006	5,131	15,233	12,738	661
17 Mortgage and real estate loans.....	8,889	1,646	3,982	3,668	5,232	25,468	14,052	6,923
18 Other investments.....	1,630,458	562,179	2,890,992	374,235	404,194	7,172,442	3,981,440	1,599,302
19 Depreciable assets.....	6,179,946	3,617,285	11,072,459	2,267,346	1,888,764	153,763,306	50,717,750	31,487,973
20 Less: Accumulated amortization and depreciation.....	3,023,318	1,824,624	5,792,565	1,069,057	954,921	37,842,410	16,142,410	7,244,755
21 Depletable assets.....	5,375	5,002	7,564	509	60,753	240,137	169,552	7,314
22 Less: Accumulated depletion.....	2,879	796	2,564	93	12,847	105,788	85,088	1,207
23 Land.....	127,174	119,856	130,025	53,107	57,112	884,952	420,232	91,272
24 Intangible assets.....	47,556	46,453	4,350	24,309	17,881	198,978	93,441	95,642
25 Less: Accumulated amortization.....	13,782	5,819	1,218	5,107	5,033	52,744	30,472	20,687
26 Other assets.....	391,196	315,179	424,076	78,078	125,542	2,568,699	1,521,688	224,619
27 Total liabilities.....	15,080,648	9,571,813	17,566,976	4,863,060	4,328,666	144,774,460	48,588,879	30,868,862
28 Accounts payable.....	1,280,768	1,901,047	1,318,379	336,570	477,045	4,360,725	2,706,243	380,514
29 Deposits and withdrawable shares.....	74	626	-	318	1,069	5,288	1,497	178
30 Bonds, notes, mortgages payable maturing in less than one year.....	686,252	907,123	164,776	319,655	388,476	3,245,591	1,437,417	279,126
31 Other current liabilities.....	1,132,457	751,568	2,072,735	512,401	312,095	7,105,258	1,858,834	2,584,103
32 Loans from stockholders.....	31,752	13,316	4,308	7,885	16,306	95,622	76,813	7,094
33 Bonds, notes, mortgages payable maturing in one year or more.....	1,926,927	1,000,796	1,269,026	569,414	439,567	5,791,382	15,731,921	9,757,740
34 Other liabilities.....	210,218	889,718	278,003	154,688	101,301	4,005,760	1,484,906	471,891
35 Capital stock, preferred.....	279,944	118,479	425,170	62,120	133,987	6,013,714	778,886	370,878
36 Capital stock, common.....	2,137,523	782,125	1,499,204	832,592	684,268	30,273,647	8,284,900	9,794,200
37 Paid-in or capital surplus.....	1,705,708	1,011,832	1,497,513	656,386	365,798	8,803,875	2,267,557	3,143,766
38 Surplus reserves.....	162,191	66,959	428,794	52,066	49,687	1,466,346	610,744	198,284
39 Earned surplus and undivided profits.....	4,528,834	2,128,224	8,609,068	1,358,965	1,359,067	23,607,252	13,349,161	3,881,088
40 Total compiled receipts.....	23,327,362	16,991,374	26,698,514	6,388,901	6,668,889	65,921,988	30,581,094	15,388,999
41 Business receipts.....	23,030,288	16,876,580	26,196,912	6,296,329	6,565,682	64,132,467	29,279,355	15,164,268
42 Interest on Government obligations (less amortizable bond premium):								
43 Wholly taxable.....	26,183	4,276	98,327	10,912	3,229	87,401	45,965	24,216
44 Subject to surtax only.....	23	1	37	26	176	112	36	42
45 Wholly tax-exempt.....	4,746	305	6,986	989	500	10,252	4,719	3,851
46 Other interest.....	39,713	16,426	44,982	7,459	13,571	217,925	98,181	29,982
47 Rents.....	18,578	12,681	17,221	6,376	9,118	607,782	513,117	57,594
48 Royalties.....	43,124	10,990	11,286	11,187	3,718	39,177	17,419	8,615
49 Net short-term capital gain reduced by net long-term capital loss.....	3,736	111	3,102	32	761	5,610	4,653	527
50 Net long-term capital gain reduced by net short-term capital loss.....	31,340	12,674	21,338	9,092	17,976	172,269	130,310	15,872
51 Dividends, domestic corporations.....	2,138	882	80	2,072	3,289	38,571	23,241	14,633
52 Dividends, foreign corporations.....	13,410	7,548	80,098	3,364	6,469	142,863	78,331	43,436
53 Other receipts.....	41,306	7,718	134,104	20,607	4,476	19,951	2,950	3,311
54 Total compiled deductions.....	72,977	41,182	83,953	22,245	40,074	447,544	382,741	22,658
55 Cost of sales and operations.....	22,014,963	16,649,891	23,605,006	5,793,422	6,374,385	59,319,620	29,733,318	12,558,200
56 Compensation of officers.....	16,107,908	14,111,824	18,953,129	3,842,151	4,554,901	38,091,847	20,182,215	8,140,910
57 Rent paid on business property.....	243,390	82,163	78,930	94,190	195,286	600,190	426,122	83,884
58 Repairs.....	158,754	104,181	42,002	53,048	68,874	1,387,603	1,150,708	171,270
59 Bad debts.....	192,289	187,455	301,965	77,599	57,518	226,768	130,493	86,368
60 Interest paid.....	34,468	7,520	17,290	6,382	9,544	107,299	23,128	52,184
61 Taxes paid.....	130,321	109,328	76,995	44,897	7,667	2,283,344	700,116	377,220
62 Contributions or gifts.....	596,111	335,174	1,024,545	153,444	1,196,66	4,145,703	1,648,357	885,012
63 Amortization.....	17,896	7,637	12,437	8,260	4,254	38,677	10,340	12,247
64 Depreciation.....	20,890	65,940	5,824	5,292	3,417	616,349	296,170	23,477
65 Depletion.....	477,633	254,868	712,839	175,292	133,112	5,246,373	1,942,259	1,084,070
66 Advertising.....	447	1,752	435	44	4,339	117,177	26,937	178
67 Amounts contributed under pension plans.....	384,719	45,468	208,056	151,963	124,098	284,117	142,781	96,873
68 Amounts contributed under other employee benefit plans.....	235,454	155,684	258,463	100,702	39,083	709,228	157,310	321,470
69 Net loss, sales other than capital assets.....	128,714	78,706	210,035	39,718	26,318	322,635	152,973	107,145
70 Other deductions.....	3,306	2,470	3,254	1,133	1,829	46,204	40,688	751
71 Compiled net profit (less net loss) (39 less 53).....	3,282,663	1,099,721	1,698,807	1,039,307	952,179	5,096,106	2,702,721	1,115,141
72 Net income (less deficit), total (70 less 43).....	1,312,399	341,483	3,093,508	595,479	294,504	6,602,368	847,776	2,830,799
73 Returns other than Form 1120-S:	1,307,653	341,178	3,086,522	594,490	294,004	6,592,116	843,057	2,826,948
74 Statutory special deductions, total.....	1,308,879	340,049	3,085,070	592,354	291,066	6,578,449	831,887	2,825,021
75 Net operating loss carryforward.....	43,539	9,847	77,241	6,934	18,765	251,078	110,434	54,671
76 Dividends received deduction.....	32,277	5,004	7,590	4,206	13,104	123,499	61,368	17,055
77 Income subject to tax.....	11,174	4,843	67,152	2,728	5,589	101,095	48,497	36,794
78 Income tax.....	1,449,783	530,912	3,031,327	627,297	333,207	7,254,672	1,219,100	2,876,629
79 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	75,561	271,211	1,567,260	319,323	159,028	3,695,380	577,067	1,487,500
80 Form 1120-S, net income (less deficit) (71 less 72).....	576,838	70,252	1,526,246	276,156	135,476	2,906,988	270,709	1,343,299
81 Distributions to stockholders:								
Cash and assets other than own stock.....	3,226	1,129	1,452	2,136	2,938	13,667	11,170	1,927
Corporation's own stock.....	462,496	165,841	883,112	172,695	84,204	3,199,371	615,001	925,938
	78,720	41,704	14,077	32,937	13,802	167,770	74,883	20,281

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

ACTIVE CORPORATION RETURNS

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Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group—Continued										
Item	Transportation, communication, electric, gas, and sanitary services—Con.		Total wholesale and retail trade	Wholesale and retail trade						
	Electric and gas companies and systems	Water supply and other sanitary services		Total wholesale trade	Wholesale trade			Retail trade		
					Groceries and related products	Electrical goods, hardware, and plumbing and heating equipment and supplies	Other wholesalers	Total retail trade	Food	
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
1 Number of returns, total.....	1,299	3,631	355,623	117,437	14,073	13,671	89,693	217,269	13,896	1
2 Form 1120-S.....	(1)	207	38,568	11,637	1,699	1,109	8,829	24,650	1,432	2
(Thousand dollars)										
3 Total assets.....	63,228,843	2,087,876	92,218,645	42,857,239	4,412,011	4,897,700	33,547,528	45,480,664	5,696,094	3
4 Cash.....	1,178,257	53,178	8,422,815	3,471,059	394,198	390,434	2,686,427	4,643,420	730,820	4
5 Notes and accounts receivable.....	1,940,180	63,280	27,227,393	15,230,581	1,377,536	1,909,615	11,943,430	10,820,598	424,000	5
6 Less: Reserve for bad debts.....	31,916	936	841,074	302,829	24,296	50,901	227,632	508,823	4,235	6
7 Inventories, total.....	1,364,849	17,141	28,434,238	12,202,641	1,251,859	1,724,152	9,226,630	15,128,445	1,800,032	7
8 Last-in, first-out.....	4,312	125	879,581	453,847	36,930	47,911	369,006	401,166	93,049	8
9 Other than last-in, first-out.....	157,785	4,097	13,625,758	5,857,423	609,074	895,118	4,353,231	7,236,358	987,709	9
10 Not stated.....	1,202,752	12,919	13,928,899	5,891,371	605,855	781,123	4,504,393	7,490,921	719,274	10
11 Investments, Government obligations:										
12 States and possessions.....	11,604	2,188	167,407	116,205	9,121	4,528	102,556	48,956	5,634	11
13 United States obligations.....	396,983	36,424	996,921	617,636	60,371	86,929	470,336	351,928	75,780	12
14 Not stated.....	23,167	322	79,423	42,790	13,919	3,588	25,283	33,104	1,967	13
15 Other current assets, including short-term marketable investments.....	305,791	12,914	1,477,301	708,007	56,574	41,272	610,161	717,668	108,910	14
16 Loans to stockholders.....										
17 Mortgage and real estate loans.....	1,479	355	112,042	47,929	4,711	8,428	34,790	60,621	4,876	15
18 Other investments.....	4,248	245	157,827	65,694	8,534	5,205	15,955	84,064	12,453	16
19 Depreciable assets.....	1,380,227	211,973	7,894,446	4,669,451	458,165	265,864	3,945,422	2,913,789	359,653	17
20 Less: Accumulated amortization and depreciation.....	69,599,992	1,957,991	25,218,849	8,224,175	1,182,078	680,917	6,361,180	15,692,827	3,096,235	18
21 Depletable assets.....	14,107,157	353,588	11,457,136	3,771,107	558,887	310,614	2,901,606	7,071,985	1,278,551	19
22 Less: Accumulated depletion.....	61,162	2,109	154,955	90,901	4,126	1,994	84,781	52,188	4,584	20
23 Land.....	19,419	74	57,499	32,832	2,280	722	29,830	18,772	1,248	21
24 Intangible assets.....	335,093	38,355	1,905,467	588,851	67,459	66,322	455,070	1,195,615	148,632	22
25 Less: Accumulated amortization.....	7,110	2,785	165,887	78,855	7,518	4,186	67,151	81,992	13,526	23
26 Other assets.....	1,326	259	39,626	24,753	1,566	1,226	21,961	14,057	3,127	24
27 Total liabilities.....	778,519	43,873	2,199,009	833,985	102,871	67,729	663,385	1,269,086	196,153	25
28 Accounts payable.....	63,228,843	2,087,876	92,218,645	42,857,239	4,412,011	4,897,700	33,547,528	45,480,664	5,696,094	26
29 Deposits and withdrawable shares.....	1,213,218	60,750	17,314,188	9,986,442	1,008,515	1,263,645	7,714,282	6,611,754	1,174,974	27
30 Bonds, notes, mortgages payable maturing in less than one year.....	3,274	339	45,687	34,341	25,666	414	8,261	11,151	2,420	28
31 Other current liabilities.....	1,421,334	107,714	9,933,131	4,853,404	521,776	431,508	3,900,120	4,744,125	199,258	29
32 Loans from stockholders.....	2,600,188	62,133	4,848,955	1,921,204	200,009	225,998	1,495,197	2,741,502	436,273	30
33 Bonds, notes, mortgages payable maturing in one year or more.....	(1)	11,687	534,559	205,947	25,256	18,834	161,857	305,838	18,180	31
34 Other liabilities.....	29,514,172	790,549	9,894,176	4,186,177	412,426	322,496	3,451,255	5,274,423	751,431	32
35 Capital stock, preferred.....	1,871,322	177,641	3,189,994	1,321,921	166,203	188,560	967,158	1,668,574	149,502	33
36 Capital stock, common.....	4,733,939	130,011	1,792,546	813,215	104,571	104,571	626,477	894,006	126,206	34
37 Paid-in or capital surplus.....	11,822,722	371,825	15,608,582	6,589,599	759,733	832,312	4,997,554	8,237,971	745,035	35
38 Surplus reserves.....	3,246,287	146,265	4,524,047	2,170,835	244,809	129,562	1,796,464	2,181,448	739,458	36
39 Earnings and undivided profits.....	639,221	18,097	613,608	293,798	33,790	17,754	242,254	279,120	29,793	37
40 Total compiled receipts.....	6,166,138	210,865	23,919,172	10,480,356	931,661	1,362,046	8,186,649	12,530,752	1,323,564	38
41 Business receipts.....	19,521,181	430,714	269,581,271	132,444,133	23,832,028	13,381,180	95,230,925	128,013,664	30,967,852	39
42 Interest on Government obligations (less amortizable bond premium):	19,274,231	414,613	265,362,564	130,636,700	23,586,360	13,224,202	93,826,138	125,786,529	30,776,452	40
43 Wholly taxable.....										
44 Subject to surtax only.....	16,923	297	35,874	22,168	2,085	1,228	18,855	12,529	2,760	41
45 Wholly tax-exempt.....	28	-	660	264	14	11	239	276	-	42
46 Other interest.....	1,656	26	9,081	4,359	266	131	3,962	4,286	496	43
47 Rents.....	87,520	2,242	333,555	141,281	10,388	13,518	117,375	181,916	8,554	44
48 Royalties.....	39,686	1,385	475,684	155,689	24,510	10,203	120,976	293,928	19,953	45
49 Net short-term capital gain reduced by net long-term capital loss.....	13,077	66	24,667	16,538	319	840	15,379	7,116	1,547	46
50 Net long-term capital gain reduced by net short-term capital loss.....	280	150	6,476	3,858	399	109	3,350	2,462	607	47
51 Net gain, sales other than capital assets.....	21,818	4,269	235,614	106,650	11,220	4,863	90,567	98,090	14,550	48
52 Dividends, domestic corporations.....	620	77	33,987	13,916	1,339	794	11,783	19,066	1,345	49
53 Dividends, foreign corporations.....	18,064	3,032	161,350	97,788	6,775	1,873	89,140	56,393	2,511	50
54 Other receipts.....	13,679	11	157,199	129,721	12,201	87	117,433	27,361	115	51
55 Total compiled deductions.....	37,599	4,546	2,744,560	1,115,201	176,152	123,321	815,728	1,523,712	138,962	52
56 Cost of sales and operations.....	16,665,490	362,612	265,046,580	130,310,148	23,625,877	13,168,663	93,515,608	125,784,375	30,414,203	53
57 Compensation of officers.....	9,602,995	165,727	213,065,409	112,211,313	21,286,073	10,887,682	80,037,558	93,893,576	24,596,224	54
58 Rent paid on business property.....	78,587	11,597	4,567,587	2,063,126	249,848	269,495	1,543,783	2,287,607	162,699	55
59 Repairs.....	64,001	1,624	3,269,342	658,892	84,937	83,746	490,209	2,506,824	411,889	56
60 Bad debts.....	5,484	4,423	614,090	194,615	32,176	12,386	150,053	387,486	93,975	57
61 Interest paid.....	13,298	689	618,042	262,433	28,994	46,027	187,412	328,096	10,318	58
62 Taxes paid.....	1,169,762	36,246	1,070,991	482,161	47,548	48,194	386,419	546,558	44,838	59
63 Contributions or gifts.....	1,569,640	42,874	2,906,697	1,121,045	116,746	112,162	892,137	1,640,560	295,296	60
64 Amortization.....	15,829	261	72,185	32,688	3,014	3,418	26,256	37,101	7,170	61
65 Depreciation.....	295,952	750	32,793	19,518	1,313	720	17,485	12,188	1,507	62
66 Depletion.....	2,170,565	49,479	2,125,202	701,667	105,190	58,475	538,002	1,320,453	299,274	63
67 Advertising.....	90,039	23	31,946	26,141	208	1,244	24,689	5,501	74	64
68 Amounts contributed under pension plans.....	44,052	411	2,712,677	752,009	82,442	95,806	573,761	1,871,326	303,801	65
69 Amounts contributed under other employee benefit plans.....	228,100	2,348	407,341	173,822	17,705	22,000	134,117	222,780	64,431	66
70 Net loss, sales other than capital assets.....	61,084	1,433	245,305	89,882	11,722	11,945	66,215	149,048	60,416	67
71 Other deductions.....	4,495	270	54,306	20,169	1,781	1,569	16,819	32,271	2,652	68
72 Total compiled net profit (less net loss) (39 less 53).....	1,233,787	44,457	33,252,667	11,500,667	1,556,180	1,513,794	8,430,693	20,543,000	4,099,639	69
73 Net income (less deficit), total (70 less 43).....	2,855,691	68,102	4,534,691	2,133,985	206,151	212,517	1,715,317	2,229,289	553,649	70
74 Returns other than Form 1120-S:	2,854,035	68,076	4,525,610	2,129,626	205,885	212,386	1,711,355	2,225,003	553,153	71
75 Net income (less deficit) (71 less 79).....										
76 Statutory special deductions, total.....	2,854,807	66,734	4,373,777	2,041,897	191,858	203,568	1,646,471	2,168,264	547,269	72
77 Net operating loss carryforward.....	82,184	3,789	341,298	175,269	16,235	10,513	148,521	148,222	7,889	73
78 Dividends received deduction.....	43,999	1,077	186,395	72,506	10,299	7,512	54,695	101,919	5,828	74
79 Income subject to tax.....	13,518	2,286	132,380	80,689	5,574	1,402	73,713	45,860	2,061	75
80 Income tax.....	3,090,322	68,621	5,284,359	2,358,979	235,794	249,992	1,873,193	2,714,898	597,700	76
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	1,598,438	32,375	2,359,415	1,044,283	102,477	107,013	834,793	1,230,631	293,546	77
82 Form 1120-S, net income (less deficit) (71 less 72).....	1,257,253	35,727	2,175,276	1,089,702						

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued							Wholesale and retail trade not allocable
		Wholesale and retail trade—Continued							
		Retail trade—Continued							
		General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores	
		(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
1	Number of returns, total.....	14,399	27,327	21,980	37,946	31,381	24,655	45,685	20,917
2	Form 1120-S.....	1,034	2,833	2,621	4,382	3,071	3,207	6,070	2,281
		(Thousand dollars)							
3	Total assets.....	12,805,417	3,980,110	3,425,654	7,772,080	1,984,377	4,262,839	5,554,093	3,880,742
4	Cash.....	1,790,308	388,030	231,825	520,023	214,595	281,807	486,012	308,336
5	Notes and accounts receivable.....	2,944,410	960,068	1,502,181	1,668,831	222,487	1,350,797	1,747,824	1,176,214
6	Less: Reserve for bad debts.....	235,598	25,963	51,864	50,316	1,275	38,045	101,527	29,422
7	Inventories, total.....	3,680,655	1,538,862	1,026,813	3,576,942	143,307	1,588,992	1,772,842	1,103,152
8	Last-in, first-out.....	120,743	40,006	25,716	51,645	2,874	36,272	30,861	24,568
9	Other than last-in, first-out.....	1,361,440	765,453	434,517	1,935,001	77,412	758,607	916,219	531,977
10	Not stated.....	2,198,472	733,403	566,580	1,590,296	63,021	794,113	825,762	546,607
Investments, Government obligations:									
11	States and possessions.....	20,037	9,748	1,871	5,043	1,251	1,579	3,793	2,246
12	United States obligations.....	129,429	44,458	20,016	22,089	10,651	24,546	24,959	27,357
13	Not stated.....	5,000	7,537	5,512	4,003	1,257	5,276	2,552	3,529
14	Other current assets, including short-term marketable investments.....	203,912	56,749	42,425	132,771	56,350	38,773	77,778	51,626
15	Loans to stockholders.....	2,629	9,470	5,787	17,830	7,838	5,992	6,199	3,492
16	Mortgage and real estate loans.....	16,413	5,019	6,422	11,512	5,874	19,659	6,712	8,069
17	Other investments.....	1,089,130	365,610	187,894	304,593	115,369	217,309	274,231	311,206
18	Depreciable assets.....	4,569,528	1,020,230	579,089	1,861,694	1,690,684	1,104,742	1,770,625	1,301,847
19	Less: Accumulated amortization and depreciation.....	1,988,692	548,144	269,948	858,917	723,586	566,269	837,878	614,044
20	Depletable assets.....	4,430	7,286	1,117	9,840	5,722	10,379	8,830	11,866
21	Less: Accumulated depletion.....	2,258	2,442	560	3,965	1,905	4,110	2,284	5,895
22	Land.....	354,842	38,633	48,752	289,742	91,733	127,946	95,335	121,001
23	Intangible assets.....	7,067	4,932	3,614	8,950	17,846	4,142	21,915	5,040
24	Less: Accumulated amortization.....	802	1,620	776	1,649	3,398	439	2,246	816
25	Other assets.....	214,977	101,647	85,484	253,064	129,577	89,763	198,421	95,938
26	Total liabilities.....	12,805,417	3,980,110	3,425,654	7,772,080	1,984,377	4,262,839	5,554,093	3,880,742
27	Accounts payable.....	1,276,003	828,085	578,692	779,226	320,845	660,740	993,189	715,992
28	Deposits and withdrawable shares.....	475	244	1,708	3,915	529	702	1,158	195
29	Bonds, notes, mortgages payable maturing in less than one year.....	458,520	290,202	396,677	2,119,152	192,909	508,764	578,643	335,602
30	Other current liabilities.....	921,819	218,667	140,173	346,363	131,947	153,183	393,077	186,249
31	Loans from stockholders.....	19,679	41,657	32,819	60,201	41,416	39,013	52,873	22,774
32	Bonds, notes, mortgages payable maturing in one year or more.....	1,641,302	354,638	304,750	872,811	408,126	379,700	561,665	433,576
33	Other liabilities.....	323,134	109,915	325,517	258,214	94,655	84,946	322,691	199,499
34	Capital stock, preferred.....	331,856	122,469	62,937	91,444	17,771	56,726	84,597	85,325
35	Capital stock, common.....	1,914,524	753,311	742,716	1,417,502	436,111	1,102,463	1,126,309	781,012
36	Paid-in or capital surplus.....	630,015	205,531	106,841	116,477	74,006	117,437	191,683	171,764
37	Surplus reserves.....	105,451	17,081	35,556	40,038	2,345	18,568	30,288	40,690
38	Earned surplus and undivided profits.....	5,182,639	1,038,310	697,268	1,666,737	263,717	1,140,597	1,217,920	908,064
39	Total compiled receipts.....	24,994,758	8,567,756	6,011,586	31,933,153	5,240,186	8,051,751	12,246,622	9,123,474
40	Business receipts.....	24,506,526	8,349,310	5,724,760	31,402,705	5,147,016	7,893,324	11,986,436	8,939,335
Interest on Government obligations (less amortizable bond premium):									
41	Wholly taxable.....	5,040	1,658	590	419	287	949	826	1,177
42	Subject to surtax only.....	47	32	46	52	-	83	16	120
43	Wholly tax-exempt.....	402	307	144	199	2,349	168	221	436
44	Other interest.....	60,353	8,259	16,809	37,724	2,538	17,667	30,012	10,358
45	Rents.....	103,749	37,273	17,184	48,318	19,597	18,477	29,377	26,067
46	Royalties.....	602	479	360	132	843	511	2,642	1,013
47	Net short-term capital gain reduced by net long-term capital loss.....	237	176	143	300	396	226	377	156
48	Net long-term capital gain reduced by net short-term capital loss.....	26,250	5,620	4,360	18,676	6,583	9,929	12,122	30,874
49	Net gain, sales other than capital assets.....	717	858	879	5,637	4,900	2,945	1,785	1,005
50	Dividends, domestic corporations.....	28,261	8,811	2,103	4,441	1,322	3,786	5,158	7,169
51	Dividends, foreign corporations.....	26,911	49	1	7	2	9	267	117
52	Other receipts.....	235,663	154,924	244,207	414,543	54,353	103,677	177,383	105,647
53	Total compiled deductions.....	23,972,053	8,429,266	5,971,725	31,850,886	5,179,894	7,970,639	11,995,709	8,952,057
54	Cost of sales and operations.....	15,864,493	5,429,590	3,784,526	27,066,047	2,700,013	6,108,817	8,343,866	6,960,520
55	Compensation of officers.....	183,542	243,153	250,524	488,334	217,282	277,563	464,510	216,854
56	Rent paid on business property.....	596,415	436,321	169,309	278,121	257,480	72,879	284,410	103,626
57	Repairs.....	85,357	24,787	15,177	49,611	56,757	32,767	38,055	31,989
58	Bad debts.....	88,920	23,249	42,122	63,254	3,000	41,901	55,332	27,513
59	Interest paid.....	122,874	31,335	40,361	173,566	24,406	47,638	61,540	42,272
60	Taxes paid.....	439,351	129,102	88,170	261,281	138,156	112,318	176,886	145,092
61	Contributions or gifts.....	13,400	3,700	1,755	3,562	1,487	2,259	3,768	2,396
62	Amortization.....	1,690	1,640	759	2,768	1,534	378	1,912	1,087
63	Depreciation.....	322,142	87,496	53,196	164,123	149,372	89,475	155,375	103,082
64	Depletion.....	204	612	633	739	319	1,868	1,052	304
65	Advertising.....	621,422	199,359	182,588	284,062	48,905	64,416	166,773	89,342
66	Amounts contributed under pension plans.....	105,654	9,691	5,880	8,566	5,370	7,175	16,013	10,739
67	Amounts contributed under other employee benefit plans.....	15,489	8,098	4,273	30,261	11,659	7,000	11,852	6,375
68	Net loss, sales other than capital assets.....	10,130	3,346	2,443	2,779	3,441	1,816	5,664	1,866
69	Other deductions.....	5,500,970	1,797,787	1,330,009	2,973,812	1,560,713	1,111,369	2,208,701	1,209,000
70	Compiled net profit (less net loss) (39 less 53).....	1,022,705	138,490	39,861	82,267	60,292	81,112	250,913	171,417
71	Net income (less deficit), total (70 less 43).....	1,022,303	138,183	39,717	82,068	57,943	80,944	250,692	170,981
Returns other than Form 1120-S:									
72	Net income (less deficit) (71 less 79).....	1,019,879	137,332	35,786	77,971	55,682	64,477	229,868	163,616
73	Statutory special deductions, total.....	35,846	18,190	9,238	19,159	10,675	12,153	35,072	17,807
74	Net operating loss carryforward.....	11,808	10,943	7,757	16,033	9,563	9,261	30,726	11,970
75	Dividends received deduction.....	23,943	7,098	1,481	3,126	1,112	2,892	4,147	5,831
76	Income subject to tax.....	1,046,439	187,766	105,554	246,890	115,744	136,346	278,459	210,482
77	Income tax.....	521,234	74,767	39,726	96,838	46,691	49,980	107,849	84,501
78	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	501,471	63,723	135	14,230	13,601	31,132	143,064	86,916
79	Form 1120-S, net income (less deficit) (71 less 72).....	2,424	851	3,931	4,097	2,261	16,467	20,824	7,365
Distributions to stockholders:									
80	Cash and assets other than own stock.....	365,753	40,139	14,863	45,067	17,692	30,311	49,953	40,421
81	Corporation's own stock.....	16,299	8,614	5,137	3,796	8,328	9,675	10,220	7,832

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Finance, insurance, and real estate								
	Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns, total.....	334,388	15,205	51,795	10,866	2,986	3,981	17,937	223,884	7,734
2 Form 1120-S.....	10,368	93	662	(1)	169	(1)	2,329	6,959	106
(Thousand dollars)									
3 Total assets.....	650,590,826	303,986,283	112,388,249	24,742,847	4,136,767	150,224,322	2,041,475	49,851,870	3,219,013
4 Cash.....	64,935,337	53,780,748	4,847,521	556,611	267,074	2,830,220	366,493	2,177,379	109,291
5 Notes and accounts receivable.....	158,056,941	117,537,163	32,866,056	517,686	1,242,572	264,231	860,931	4,643,840	124,462
6 Less: Reserve for bad debts.....	3,141,387	1,983,221	1,084,878	3,960	1,044	8,068	8,503	51,098	615
7 Inventories, total.....	141,292	59	23,367	2,433	154	4,868	960	91,218	18,233
8 Last-in, first-out.....	14,611	-	63	-	-	-	38	1,348	12
9 Other than last-in, first-out.....	74,151	-	18,531	714	-	366	687	49,619	4,234
10 Not stated.....	65,680	59	4,773	1,719	154	4,502	235	40,251	13,987
11 Investments, Government obligations:									
12 States and possessions.....	29,054,406	16,877,954	197,523	237,715	63,812	11,535,166	8,837	116,386	17,013
13 United States obligations.....	85,796,899	66,871,733	4,807,122	1,052,855	830,200	11,838,781	34,752	313,255	48,201
14 Not stated.....	1,447,947	635,437	541,452	39,051	34,776	141,455	3,910	46,690	5,176
15 Other current assets, including short-term marketable investments.....	1,737,109	369,827	294,683	317,699	135,055	29,277	32,571	542,028	15,969
16 Loans to stockholders.....	198,565	19,071	81,622	10,172	7,026	(1)	6,817	72,247	1,376
17 Mortgage and real estate loans.....	128,694,540	31,896,687	53,890,522	300,257	3,217	41,547,391	13,097	7,350,431	8,465
18 Other investments.....	126,614,523	11,700,579	13,272,991	20,768,432	1,274,245	71,576,909	386,473	1,034,904	284,663
19 Depreciable assets.....	41,673,747	3,675,170	1,797,406	402,462	96,215	1,745,826	224,215	31,796,493	1,935,960
20 Less: Accumulated amortization and depreciation.....	10,398,090	541,047	379,216	141,072	44,709	59,660	85,349	8,849,945	297,092
21 Depreciable assets.....	1,321,304	2,942	97,767	547,160	8,079	2,986	905	127,099	534,366
22 Less: Accumulated depletion.....	454,037	918	27,139	163,613	622	17	351	45,298	216,079
23 Land.....	10,154,378	236,727	440,095	73,040	26,988	21,472	23,694	8,800,391	531,971
24 Intangible assets.....	284,594	3,141	36,244	52,572	974	13,412	30,349	136,285	11,617
25 Less: Accumulated amortization.....	70,185	412	4,282	28,633	214	325	1,932	30,869	3,518
26 Other assets.....	14,542,943	2,904,643	689,393	201,980	192,969	8,740,164	143,606	1,580,434	89,754
27 Total liabilities.....	650,590,826	303,986,283	112,388,249	24,742,847	4,136,767	150,224,322	2,041,475	49,851,870	3,219,013
28 Accounts payable.....	9,228,217	1,624,462	2,361,235	454,939	933,887	164,202	884,293	2,634,675	170,524
29 Deposits and withdrawable shares.....	329,915,684	268,144,070	61,686,011	10,374	19,381	1,086	10	54,589	163
30 Bonds, notes, mortgages payable maturing in less than one year	20,404,823	1,421,796	12,294,666	312,587	521,637	21,240	120,919	5,539,071	172,907
31 Other current liabilities.....	3,598,125	922,217	791,790	180,957	172,996	172,992	87,263	1,195,132	74,778
32 Loans from stockholders.....	2,045,881	8,452	1,339,724	11,609	6,326	(1)	8,173	652,797	16,176
33 Bonds, notes, mortgages payable maturing in one year or more	44,016,643	340,377	16,722,013	882,018	1,265,289	83,896	118,800	23,420,701	1,183,549
34 Other liabilities.....	144,197,072	5,404,978	4,490,334	1,958,315	521,633	129,325,132	75,214	2,284,065	119,401
35 Capital stock, preferred.....	1,979,622	27,920	692,051	503,485	41,587	12,122	23,874	542,886	93,697
36 Capital stock, common.....	23,740,005	6,146,162	3,480,173	4,403,942	200,075	2,021,632	262,725	6,339,840	885,456
37 Paid-in or capital surplus.....	25,332,266	8,257,292	1,699,349	12,160,307	102,680	501,539	55,406	2,285,284	270,409
38 Surplus reserves.....	10,818,821	2,172,570	3,753,772	1,300,935	9,917	3,190,733	60,170	301,483	29,241
39 Earned surplus and undivided profits.....	35,373,667	9,515,987	3,077,131	2,563,379	341,339	14,727,124	344,628	4,601,347	202,712
40 Total compiled receipts.....	70,841,547	13,175,516	8,195,088	2,231,253	821,899	35,301,186	1,605,134	9,109,921	401,550
41 Business receipts.....	39,476,590	1,725,045	2,336,961	197,342	237,375	28,942,935	1,498,099	4,478,380	60,453
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	2,556,031	1,951,792	184,673	39,701	21,007	342,920	1,374	12,851	1,713
44 Subject to surtax only.....	41,764	35,749	3,217	466	43	1,855	9	395	70
45 Wholly tax-exempt.....	910,266	509,245	7,289	16,174	5,760	362,752	383	7,848	33
46 Other interest.....	18,133,977	8,200,895	5,191,264	164,316	45,845	4,329,721	6,215	192,041	3,680
47 Rents.....	3,256,857	185,086	68,358	26,233	2,103	415,684	7,203	2,432,965	119,225
48 Royalties.....	310,442	2,788	1,529	119,314	1,016	11,189	27	7,229	167,350
49 Net short-term capital gain reduced by net long-term capital loss.....	37,652	11,799	5,898	7,404	2,964	1,634	195	7,502	256
50 Net long-term capital gain reduced by net short-term capital loss.....	1,418,852	352,933	81,794	608,302	14,342	73,592	10,070	245,913	31,906
51 Net gain, sales other than capital assets.....	1,741,786	7,366	14,841	1,615	425,143	735	414	1,290,343	1,329
52 Dividends, domestic corporations.....	1,666,976	72,190	93,865	937,002	9,974	461,195	12,886	75,377	4,487
53 Dividends, foreign corporations.....	73,224	1,134	12,285	53,653	761	2,539	1,607	1,175	70
54 Other receipts.....	1,217,170	119,494	193,114	59,731	55,566	354,435	66,652	357,902	10,276
55 Total compiled deductions.....	61,680,895	9,726,727	7,396,810	616,292	698,619	33,297,031	1,471,506	8,185,493	288,417
56 Cost of sales and operations.....	17,123,026	4,036	91,428	30,200	16,560	16,460,431	322,542	170,551	27,778
57 Compensation of officers.....	2,365,615	911,236	322,941	28,655	106,501	155,269	266,307	565,647	9,059
58 Rent paid on business property.....	857,103	166,740	98,331	7,721	21,896	169,072	45,551	334,999	12,763
59 Repairs.....	337,282	55,331	17,489	865	1,279	2,693	3,140	254,321	2,164
60 Bad debts.....	1,368,132	475,830	836,676	3,075	1,132	6,857	10,704	32,594	1,264
61 Interest paid.....	8,371,672	3,181,345	3,718,911	55,584	67,958	31,090	1,266,773	40,992	59
62 Taxes paid.....	2,508,144	394,567	171,400	22,702	24,365	738,464	29,484	1,090,106	37,056
63 Contributions or gifts.....	68,454	36,950	6,937	2,998	1,100	6,392	1,961	11,579	53
64 Amortization.....	25,321	1,016	3,715	2,071	330	376	1,156	15,449	1,208
65 Depreciation.....	1,986,848	279,674	94,294	16,564	7,700	192,113	24,919	1,340,997	30,587
66 Depletion.....	217,790	1,031	805	129,660	505	6,584	29	3,813	75,363
67 Advertising.....	591,627	178,868	148,476	2,975	19,148	58,632	18,619	164,070	239
68 Amounts contributed under pension plans.....	448,873	235,754	41,044	3,112	15,455	124,778	14,441	13,989	800
69 Amounts contributed under other employee benefit plans.....	169,952	50,441	709	2,525	85,248	5,700	11,854	3,686	67
70 Net loss, sales other than capital assets.....	355,259	285,431	14,019	1,834	2,554	770	588	48,899	1,164
71 Other deductions.....	24,885,797	3,468,477	1,817,029	307,497	409,611	15,258,766	717,346	2,859,292	47,779
72 Compiled net profit (less net loss) (39 less 53).....	9,160,652	3,448,789	798,278	1,614,961	123,280	2,004,155	133,628	924,428	113,133
73 Net income (less deficit), total (70 less 43).....	8,250,426	2,939,544	790,989	1,598,787	117,520	1,641,403	133,245	916,580	112,358
74 Returns other than Form 1120-S:									
75 Net income (less deficit) (71 less 79).....	8,194,130	2,939,515	781,943	1,598,865	116,352	1,640,972	116,726	891,791	107,966
76 Statutory special deductions, total.....	1,164,673	70,227	113,297	407,683	12,111	339,261	15,364	198,394	8,366
77 Net operating loss carryforward.....	279,434	20,366	35,659	8,974	4,383	62,222	4,866	138,288	3,676
78 Dividends received deduction.....	882,699	49,769	76,703	397,430	7,728	277,032	10,497	59,860	4,686
79 Income subject to tax.....	9,002,669	2,917,662	832,509	249,859	117,840	3,446,860	119,843	1,204,470	114,226
80 Income tax.....	3,101,053	1,363,459	374,346	99,609	55,300	702,193	47,327	411,604	47,215
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	6,059,599	2,085,330	423,932	1,515,352	67,980	1,301,962	86,301	512,824	65,918
82 Form 1120-S, net income (less deficit) (71 less 72).....	56,296	29	9,046	(1)	1,168	(1)	16,519	24,789	4,392
83 Distributions to stockholders:									
84 Cash and assets other than own stock.....	3,466,336	839,709	376,127	1,438,345	21,408	402,058	36,397	286,002	66,290
85 Corporation's own stock.....	349,332	139,631	37,630	97,209	2,720	30,367	3,843	37,198	734

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 29.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item		Major industrial group—Continued								Nature of business not allocable
		Services								
		Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and garages, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
1	Number of returns, total.....	121,024	11,704	21,878	32,360	18,883	6,908	14,471	14,820	17,337
2	Form 1120-S.....	11,760	1,363	2,739	2,508	2,017	455	1,301	1,377	480
(Thousand dollars)										
3	Total assets.....	19,853,108	4,019,029	1,756,482	5,561,379	2,177,392	2,660,326	2,321,540	1,356,960	537,786
4	Cash.....	1,787,436	196,617	177,507	634,945	151,947	214,297	201,163	210,960	57,188
5	Notes and accounts receivable.....	3,499,533	282,546	310,346	1,699,064	288,930	464,378	150,509	303,760	142,430
6	Less: Reserve for bad debts.....	50,198	3,703	5,450	21,807	4,640	3,857	2,687	8,054	374
7	Inventories, total.....	856,170	71,466	105,277	177,732	115,989	311,758	29,716	44,232	10,526
8	Last-in, first-out.....	17,614	600	1,202	930	1,988	6,763	484	5,647	26
9	Other than last-in, first-out.....	268,803	35,846	44,868	69,210	70,777	11,159	17,349	19,594	3,827
10	Not stated.....	569,753	35,020	59,207	107,592	43,224	293,836	11,883	18,991	6,673
11	Investments, Government obligations:									
12	States and possessions.....	69,025	4,111	3,736	33,694	818	6,317	1,929	18,420	6,212
13	United States obligations.....	264,152	20,882	25,717	90,812	10,250	57,928	26,050	32,513	3,328
14	Not stated.....	51,264	1,778	2,091	14,069	796	5,564	14,478	12,488	730
15	Other current assets, including short-term marketable investments.....	417,812	61,537	36,866	122,654	46,268	50,214	67,657	32,616	8,138
16	Loans to stockholders.....	33,565	6,605	6,240	6,859	2,171	3,831	3,839	4,020	1,953
17	Mortgage and real estate loans.....	154,442	80,830	6,651	11,782	3,991	24,943	21,388	4,857	8,384
18	Other investments.....	2,260,566	302,223	127,835	961,045	95,670	524,369	127,124	122,300	138,231
19	Depreciable assets.....	14,289,721	3,808,738	1,489,975	2,746,322	2,092,188	1,427,684	2,039,466	685,348	75,544
20	Less: Accumulated amortization and depreciation.....	6,046,240	1,441,778	744,748	1,286,416	812,582	839,539	663,365	257,812	19,492
21	Depletable assets.....	32,454	5,401	5,837	5,190	5,585	4,795	3,763	1,883	3,344
22	Less: Accumulated depletion.....	11,127	938	2,507	1,630	1,828	1,870	2,039	315	792
23	Land.....	1,139,266	494,314	66,495	71,214	101,964	167,728	182,036	55,515	37,659
24	Intangible assets.....	243,040	10,349	10,678	32,012	12,561	148,566	17,847	11,027	6,083
25	Less: Accumulated amortization.....	109,450	1,489	1,918	6,952	2,768	85,087	7,025	4,211	136
26	Other assets.....	971,677	119,540	135,854	270,790	70,082	178,307	109,691	87,413	58,830
27	Total liabilities.....	19,853,108	4,019,029	1,756,482	5,561,379	2,177,392	2,660,326	2,321,540	1,356,960	537,786
28	Accounts payable.....	2,232,808	208,353	182,321	929,029	189,221	378,965	164,608	180,311	75,901
29	Deposits and withdrawable shares.....	13,429	203	140	7,875	903	29	1,464	2,815	46
30	Bonds, notes, mortgages payable maturing in less than one year.....	2,185,008	360,304	152,608	563,745	454,756	275,765	296,081	81,749	64,401
31	Other current liabilities.....	1,067,123	162,528	106,296	351,152	96,017	124,746	109,073	117,311	14,173
32	Loans from stockholders.....	191,253	57,236	20,944	38,005	28,694	11,150	24,494	10,730	8,008
33	Bonds, notes, mortgages payable maturing in one year or more.....	5,444,322	1,787,938	329,812	991,568	697,526	601,688	808,784	227,006	93,228
34	Other liabilities.....	1,046,585	179,796	73,212	320,137	84,434	169,625	119,842	99,539	31,715
35	Capital stock, preferred.....	280,860	71,321	26,568	74,800	15,823	37,535	33,158	21,655	23,028
36	Capital stock, common.....	2,990,839	634,711	375,292	727,920	269,230	304,818	441,104	237,764	186,840
37	Paid-in or capital surplus.....	1,252,875	307,563	57,213	365,411	74,871	233,428	122,601	91,788	63,291
38	Surplus reserves.....	125,768	9,888	8,186	44,551	4,137	31,022	10,884	17,100	12,412
39	Earned surplus and undivided profits.....	3,022,238	239,188	423,890	1,147,186	261,780	491,555	189,447	269,192	35,257
40	Total compiled receipts.....	23,346,783	2,834,297	3,170,806	7,801,246	2,506,611	2,227,512	2,105,365	2,700,946	125,979
41	Business receipts.....	22,106,222	2,499,948	3,128,297	7,510,092	2,345,348	2,070,601	1,970,360	2,581,576	116,328
42	Interest on Government obligations (less amortizable bond premium):									
43	Wholly taxable.....	11,007	861	660	3,481	289	3,286	1,057	1,373	13
44	Subject to surtax only.....	64	29	10	18	1	6	-	-	6
45	Wholly tax-exempt.....	3,178	320	87	1,434	41	270	254	772	126
46	Other interest.....	56,825	12,395	2,998	20,266	3,616	8,642	3,448	5,460	364
47	Rents.....	498,298	226,404	9,446	92,938	86,784	42,764	29,946	10,016	3,145
48	Royalties.....	48,169	535	502	27,493	56	15,761	1,986	1,836	-
49	Net short-term capital gain reduced by net long-term capital loss.....	5,630	1,152	346	1,092	887	1,715	418	20	50
50	Net long-term capital gain reduced by net short-term capital loss.....	130,779	28,910	8,216	20,111	23,772	19,753	16,969	13,048	2,039
51	Net gain, sales other than capital assets.....	15,383	1,348	781	4,741	3,484	242	805	3,982	1,226
52	Dividends, domestic corporations.....	41,493	5,503	2,382	17,107	618	10,460	3,695	1,728	53
53	Dividends, foreign corporations.....	19,850	619	-	9,216	-	9,707	74	234	-
54	Other receipts.....	409,885	56,273	17,081	93,257	41,715	44,305	76,353	80,901	2,629
55	Total compiled deductions.....	22,494,253	2,816,482	3,066,050	7,408,341	2,442,085	2,129,622	2,042,568	2,589,105	138,383
56	Cost of sales and operations.....	11,645,725	1,199,543	1,619,126	4,208,364	1,148,255	1,307,636	879,500	1,283,301	42,324
57	Compensation of officers.....	1,194,266	64,861	199,186	461,005	138,588	51,134	81,879	197,613	16,491
58	Rent paid on business property.....	818,450	163,391	125,010	139,726	121,426	75,022	121,526	72,349	5,095
59	Repairs.....	239,511	82,682	32,406	32,407	29,112	16,610	32,195	14,099	1,032
60	Bad debts.....	74,055	7,203	12,029	28,279	9,214	5,990	3,748	7,592	1,453
61	Interest paid.....	347,425	97,554	22,343	72,850	59,073	32,597	48,229	14,779	2,949
62	Taxes paid.....	667,807	142,575	91,477	136,363	75,256	50,869	110,192	61,075	3,954
63	Contributions or gifts.....	14,457	1,931	2,021	4,513	827	994	2,282	1,889	85
64	Amortization.....	53,709	1,507	1,905	4,369	3,668	37,223	2,992	2,045	290
65	Depreciation.....	1,433,168	227,598	138,752	347,361	382,632	96,106	189,238	51,481	4,688
66	Depletion.....	1,894	252	153	250	310	495	380	54	-
67	Advertising.....	369,992	60,868	51,882	58,260	24,102	83,042	51,242	40,596	1,851
68	Amounts contributed under pension plans.....	109,356	4,425	7,144	62,341	3,301	3,217	3,323	25,605	77
69	Amounts contributed under other employee benefit plans.....	68,901	8,900	12,871	27,718	5,215	3,513	3,419	7,265	565
70	Net loss, sales other than capital assets.....	19,760	2,845	1,700	4,149	5,307	1,554	3,625	580	991
71	Other deductions.....	5,435,777	750,347	748,045	1,820,386	435,799	363,620	508,798	808,782	56,536
72	Compiled net profit (less net loss) (39 less 53).....	852,530	17,815	104,756	392,905	64,526	97,890	62,797	111,841	12,404
73	Net income (less deficit), total (70 less 43).....	849,352	17,495	104,669	391,471	64,485	97,620	62,543	111,069	12,530
74	Returns other than Form 1120-S:									
75	Net income (less deficit) (71 less 79).....	825,189	28,296	91,639	382,345	58,154	96,169	66,942	101,644	12,886
76	Statutory special deductions, total.....	114,505	13,351	9,049	35,247	8,325	28,933	12,895	6,705	2,446
77	Net operating loss carryforward.....	78,600	9,595	7,228	18,929	7,958	20,026	9,942	4,922	2,419
78	Dividends received deduction.....	32,734	3,754	1,820	14,207	367	8,235	2,936	1,415	27
79	Income subject to tax.....	1,133,117	98,399	116,424	430,458	94,563	129,027	128,752	135,494	9,032
80	Income tax.....	486,054	40,040	47,089	192,029	34,177	58,904	56,835	56,980	2,730
81	Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	366,476	222,225	57,667	200,876	30,349	38,986	5,962	54,861	215,134
82	Form 1120-S, net income (less deficit) (71 less 72).....	24,163	10,801	13,030	9,126	6,331	1,451	3,499	9,425	356
83	Distributions to stockholders:									
84	Cash and assets other than own stock.....	276,559	23,275	28,546	131,558	13,888	42,411	19,538	17,343	11,457
85	Corporation's own stock.....	31,582	4,684	2,734	9,333	6,116	2,930	2,548	3,237	152

¹Not shown separately because of high sampling variability. However, the data are included in the totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

²Loss after tax.³Deficit.⁴Negative amounts

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

Item	Major industrial group							
	All industrial groups	Agriculture, forestry, and fisheries	Mining					Construction
			Total mining	Metal mining	Bituminous coal and lignite mining	Crude petroleum and natural gas	Mining and quarrying of nonmetallic minerals, and anthracite mining	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Number of returns with net income, total.....	670,239	9,746	5,735	209	801	3,083	1,642	39,049
2 Form 1120-S.....	56,123	1,251	531	(1)	115	252	134	5,197
(Thousand dollars)								
3 Total assets.....	1,021,529,338	2,503,061	11,870,119	3,218,491	1,732,269	5,271,198	1,648,161	10,839,296
4 Cash.....	88,954,429	201,358	781,839	152,950	102,620	374,121	152,148	1,295,731
5 Notes and accounts receivable.....	224,788,518	366,624	1,681,732	343,841	256,704	848,336	232,851	4,049,843
6 Less: Reserve for bad debts.....	4,080,089	3,852	7,442	363	1,819	2,590	2,670	27,074
7 Inventories, total.....	77,039,483	287,101	709,236	289,747	67,650	252,235	99,604	1,097,098
8 Last-in, first-out.....	7,050,302	7,760	9,724	5,709	3,311	301	403	23,292
9 Other than last-in, first-out.....	30,719,526	104,707	320,472	176,972	30,025	69,071	44,404	628,058
10 Not stated.....	39,269,655	174,634	379,040	107,066	34,314	182,863	54,797	445,748
11 Investments, Government obligations:								
12 States and possessions.....	29,304,243	6,149	127,392	56,231	16,854	30,957	23,350	40,154
13 United States obligations.....	93,860,026	25,164	647,824	285,194	108,744	198,321	55,565	199,256
14 Not stated.....	1,952,510	4,075	18,311	-	16,196	1,081	1,034	27,151
15 Other current assets, including short-term marketable investments	8,572,807	32,628	226,223	144,253	32,397	27,213	22,360	144,400
16 Loans to stockholders.....	326,690	6,622	17,006	(1)	(1)	3,248	856	21,945
17 Mortgage and real estate loans.....	73,278,325	21,118	5,709	1,047	412	2,179	2,071	39,722
18 Other investments.....	160,226,330	300,947	1,766,910	433,516	237,855	835,239	260,300	703,500
19 Depreciable assets.....	361,796,790	1,360,933	8,811,573	2,147,279	1,266,443	4,137,759	1,260,092	3,553,461
20 Less: Accumulated amortization and depreciation.....	137,540,509	650,527	4,304,294	1,008,408	606,906	2,086,369	602,611	1,900,008
21 Land.....	9,578,359	17,155	2,111,878	603,477	293,068	1,094,623	120,710	61,761
22 Less: Accumulated depletion.....	4,183,240	5,144	1,059,736	305,831	111,217	602,784	39,904	15,252
23 Intangible assets.....	13,307,898	461,098	137,658	19,284	16,535	63,466	38,373	183,364
24 Less: Accumulated amortization.....	2,045,515	2,221	72,158	18,202	2,344	49,214	2,398	8,219
25 Other assets.....	1,015,444	641	26,301	7,545	488	17,975	293	2,054
26 Total liabilities.....	1,021,529,338	2,503,061	11,870,119	3,218,491	1,732,269	5,271,198	1,648,161	10,839,296
27 Accounts payable.....	49,475,508	168,765	661,782	191,877	100,259	282,949	86,697	2,772,672
28 Deposits and withdrawable shares.....	262,618,544	1,218	42	-	-	-	42	3,711
29 Bonds, notes, mortgages payable maturing in less than one year...	35,152,637	297,481	361,658	30,753	59,901	156,505	118,499	818,127
30 Other current liabilities.....	31,152,984	76,194	694,042	174,961	60,220	391,246	67,615	702,577
31 Loans from stockholders.....	2,630,625	10,951	122,528	84,692	(1)	34,535	611	50,648
32 Bonds, notes, mortgages payable maturing in one year or more.....	120,696,862	350,430	1,380,451	469,775	219,974	525,826	164,876	866,248
33 Other liabilities.....	152,617,576	101,454	386,390	49,830	58,856	196,021	81,683	1,328,169
34 Capital stock, preferred.....	14,576,289	47,031	199,526	48,094	60,851	68,583	21,998	95,395
35 Capital stock, common.....	104,504,585	636,375	1,799,963	494,391	193,537	789,154	318,886	1,269,775
36 Paid-in or capital surplus.....	58,158,905	151,784	1,571,442	373,171	255,196	869,833	73,242	187,222
37 Surplus reserves.....	12,483,871	15,132	170,626	32,302	30,770	58,331	49,223	48,014
38 Earned surplus and undivided profits.....	177,460,952	646,246	4,525,664	1,268,645	694,015	1,898,215	664,789	2,696,558
39 Total compiled receipts.....	724,451,248	3,083,051	8,502,316	1,998,720	1,467,645	3,695,423	1,340,528	24,066,658
40 Business receipts.....	685,691,937	2,939,554	8,095,143	1,930,931	1,413,374	3,463,255	1,287,583	23,661,837
41 Interest on Government obligations (less amortizable bond premium):								
42 Wholly taxable.....	2,906,142	1,261	25,243	12,106	3,831	6,929	2,377	7,731
43 Subject to surtax only.....	39,409	-	10	-	-	9	1	145
44 Wholly tax-exempt.....	945,058	462	2,066	257	592	835	382	1,889
45 Other interest.....	15,591,486	10,124	27,741	6,192	4,625	11,918	5,006	23,708
46 Rents.....	4,437,482	24,526	24,978	4,320	3,728	12,182	4,748	56,859
47 Royalties.....	876,981	7,073	69,349	4,016	2,461	61,871	1,001	2,731
48 Net short-term capital gain reduced by net long-term capital loss	70,650	559	2,314	98	399	1,680	137	983
49 Net long-term capital gain reduced by net short-term capital loss	2,788,162	46,037	78,127	3,803	17,246	44,958	12,120	57,011
50 Net gain, sales other than capital assets.....	1,516,878	7,698	12,106	366	1,854	5,486	1,400	5,590
51 Dividends, domestic corporations.....	2,953,659	6,211	70,853	27,674	14,405	14,513	14,261	9,790
52 Dividends, foreign corporations.....	1,044,608	196	6,288	1,925	12	3,902	449	3,337
53 Other receipts.....	5,588,796	39,350	88,098	7,032	5,118	64,885	11,063	235,047
54 Total compiled deductions.....	673,123,845	2,883,298	7,240,308	1,598,623	1,396,973	3,032,601	1,212,111	23,227,072
55 Cost of sales and operations.....	486,312,907	2,154,226	4,492,932	1,035,157	1,001,424	1,706,948	749,403	19,575,538
56 Compensation of officers.....	11,395,030	88,133	101,258	6,409	11,724	45,012	38,113	764,397
57 Rent paid on business property.....	6,777,183	36,139	35,299	2,635	6,386	20,288	5,990	101,413
58 Repairs.....	6,141,749	30,129	129,362	40,043	38,673	21,583	29,063	96,701
59 Bad debts.....	1,847,501	4,048	10,714	558	1,240	6,683	2,233	30,371
60 Interest paid.....	10,129,863	32,784	88,217	23,370	14,819	35,965	14,063	82,473
61 Taxes paid.....	18,216,216	53,625	224,417	68,486	38,527	84,519	32,885	323,693
62 Contributions or gifts.....	474,508	1,401	5,348	1,446	752	1,917	1,233	10,646
63 Amortization.....	956,774	599	32,168	15,181	171	3,474	13,342	867
64 Depreciation.....	18,565,763	109,046	486,830	91,231	75,768	228,672	91,159	416,844
65 Depletion.....	3,111,815	3,851	715,703	174,369	46,396	430,434	64,504	5,397
66 Advertising.....	8,005,226	12,241	18,521	792	1,411	11,967	4,351	48,434
67 Amounts contributed under pension plans.....	4,368,061	5,264	53,042	13,445	10,851	23,298	5,448	59,865
68 Amounts contributed under other employee benefit plans.....	2,259,880	2,881	73,517	8,165	52,287	8,728	4,337	73,424
69 Net loss, sales other than capital assets.....	330,276	462	3,590	463	1,717	1,295	115	1,604
70 Other deductions.....	94,251,093	348,469	769,390	116,873	94,827	401,818	155,872	1,635,605
71 Compiled net profit (39 less 53).....	51,327,403	199,753	1,262,008	400,097	70,672	662,822	128,417	839,586
72 Net income, total (70 less 43).....	50,382,345	199,291	1,259,942	399,840	70,080	662,822	128,035	837,697
73 Returns other than Form 1120-S:								
74 Net income (71 less 79).....	49,703,869	178,536	1,248,359	398,241	67,984	657,968	124,166	780,146
75 Statutory special deductions, total.....	3,547,417	26,942	235,374	113,388	19,162	69,714	33,110	68,720
76 Net operating loss carryforward.....	1,285,527	21,868	123,100	44,127	7,026	51,909	20,038	58,734
77 Dividends received deduction.....	2,020,240	5,074	59,436	23,462	12,135	11,840	11,999	8,213
78 Income subject to tax.....	47,246,572	152,994	1,019,625	284,877	52,225	591,337	91,186	711,230
79 Income tax.....	21,866,299	57,526	504,784	147,069	22,194	294,863	40,658	297,143
80 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	29,461,104	142,227	757,228	253,028	48,478	367,959	87,759	542,443
81 Form 1120-S, net income (71 less 72).....	678,476	20,755	11,583	(1)	2,096	4,019	3,869	57,551
82 Distributions to stockholders:								
83 Cash and assets other than own stock.....	16,606,986	37,276	772,129	174,307	48,799	504,304	44,719	97,974
84 Corporation's own stock.....	1,865,572	5,536	35,582	2,847	5,651	22,171	4,913	35,528

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Manufacturing								
	Total manufacturing	Beverage industries	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1 Number of returns with net income, total.....	103,567	2,089	9,866	116	3,658	10,607	4,557	3,499	2,274
2 Form 1120-S.....	8,970	232	735	-	228	1,384	467	301	184
(Thousand dollars)									
3 Total assets.....	235,006,313	4,904,974	16,630,013	3,428,305	8,136,041	3,885,311	4,100,181	1,954,497	9,738,633
4 Cash.....	13,898,998	350,260	1,249,899	113,847	525,793	380,028	246,696	187,427	497,179
5 Notes and accounts receivable.....	38,611,906	743,917	3,139,855	249,774	1,588,990	1,208,104	636,860	516,118	1,114,756
6 Less: Reserve for bad debts.....	819,023	9,741	63,428	4,260	24,961	23,573	12,573	11,096	24,412
7 Inventories, total.....	48,923,373	1,186,293	3,916,096	2,539,681	2,310,744	1,434,725	829,767	546,668	1,371,267
8 Last-in, first-out.....	6,254,806	239,367	367,741	898,565	171,436	26,044	57,356	23,404	88,028
9 Other than last-in, first-out.....	18,404,276	462,803	1,423,193	470,298	820,373	696,965	306,664	285,667	550,596
10 Not stated.....	24,264,291	484,123	2,125,162	1,170,818	1,318,935	711,716	465,747	237,597	732,643
11 Investments, Government obligations:									
12 States and possessions.....	1,256,240	17,466	75,482	1,948	25,241	4,176	8,923	18,824	24,722
13 United States obligations.....	10,681,146	200,692	368,309	20,102	198,649	29,255	144,763	54,885	313,565
14 Not stated.....	583,378	4,558	23,402	-	15,512	5,100	6,814	2,342	8,364
15 Other current assets, including short-term marketable investments	3,169,225	64,641	338,931	10,905	62,231	50,152	52,544	28,814	95,746
16 Loans to stockholders.....	52,194	396	11,789	(1)	787	3,481	4,159	1,640	1,044
17 Mortgage and real estate loans.....	183,552	1,099	25,417	-	16,705	4,054	26,824	652	10,280
18 Other investments.....	29,158,233	489,666	1,523,511	126,377	750,744	269,444	376,504	114,905	1,168,632
19 Depreciable assets.....	154,039,210	2,768,768	10,170,333	620,313	4,915,507	799,299	2,238,193	774,759	7,960,312
20 Less: Accumulated amortization and depreciation.....	76,702,381	1,220,245	4,831,193	278,339	2,427,173	404,410	1,110,801	360,182	3,501,520
21 Depletable assets.....	6,276,269	9,748	3,486	-	933	769	532,421	13,303	513,914
22 Less: Accumulated depletion.....	2,665,973	999	1,406	-	655	450	34,722	4,772	94,673
23 Land.....	3,118,709	90,631	352,418	13,919	45,138	20,889	65,154	32,617	115,951
24 Intangible assets.....	1,446,846	26,075	27,959	1,836	14,477	15,330	2,644	1,597	9,239
25 Less: Accumulated amortization.....	844,448	5,648	4,239	1,462	2,047	555	439	408	3,195
26 Other assets.....	4,638,859	187,397	295,392	13,598	119,426	89,493	86,404	36,404	157,461
27 Total liabilities.....	235,006,313	4,904,974	16,630,013	3,428,305	8,136,041	3,885,311	4,100,181	1,954,497	9,738,633
28 Accounts payable.....	20,171,621	435,268	1,712,488	88,985	665,449	822,497	248,770	212,119	555,439
29 Deposits and withdrawable shares.....	7,711	378	1,547	-	982	-	249	480	19
30 Bonds, notes, mortgages payable maturing in less than one year.....	7,503,614	217,835	1,017,244	448,727	425,865	374,596	236,059	112,783	158,154
31 Other current liabilities.....	15,021,231	289,631	1,083,057	225,494	429,629	293,739	174,733	146,191	536,221
32 Loans from stockholders.....	319,467	6,039	29,748	(1)	11,970	18,404	10,773	9,930	14,058
33 Bonds, notes, mortgages payable maturing in one year or more.....	28,059,144	713,907	1,777,545	502,516	803,749	253,264	540,334	124,522	1,552,799
34 Other liabilities.....	7,239,667	108,714	379,245	30,604	162,091	101,989	78,432	50,331	181,003
35 Capital stock, preferred.....	5,384,057	169,417	533,859	179,948	236,633	101,794	66,003	33,035	253,211
36 Capital stock, common.....	40,003,882	612,528	2,988,448	567,834	1,385,649	625,694	830,869	346,640	1,649,855
37 Paid-in or capital surplus.....	21,139,630	274,910	763,431	164,930	423,558	111,895	330,167	72,904	1,039,897
38 Surplus reserves.....	3,401,677	109,182	197,719	87,795	66,567	12,806	26,022	9,588	44,741
39 Earned surplus and undivided profits.....	86,754,612	1,967,165	6,145,682	1,131,462	3,523,899	1,168,997	1,557,770	835,974	3,753,236
40 Total compiled receipts.....	328,898,102	7,642,218	45,128,406	4,932,345	12,163,719	10,623,828	5,271,540	4,077,670	11,112,368
41 Business receipts.....	322,916,749	7,545,113	44,758,632	4,916,214	12,010,889	10,557,004	5,032,153	4,039,531	10,866,704
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	442,618	6,554	14,573	570	7,126	1,195	4,582	1,962	11,177
44 Subject to surtax only.....	1,242	14	67	10	10	-	2	-	12
45 Wholly tax-exempt.....	54,315	1,570	4,360	92	1,181	255	871	437	3,592
46 Other interest.....	476,038	8,240	41,661	2,434	20,091	4,231	11,875	3,552	18,176
47 Rents.....	576,751	9,253	31,722	613	18,868	4,329	7,432	2,346	14,422
48 Royalties.....	446,292	6,229	14,139	5,696	14,917	9,434	4,194	1,042	7,971
49 Net short-term capital gain reduced by net long-term capital loss	20,721	135	943	5	239	189	332	77	1,797
50 Net long-term capital gain reduced by net short-term capital loss	804,053	6,328	44,771	366	22,132	8,038	169,774	3,287	104,708
51 Net gain, sales other than capital assets.....	30,340	2,919	6,358	11	1,146	355	3,404	30	1,259
52 Dividends, domestic corporations.....	953,615	12,046	18,310	1,407	12,823	3,395	3,431	1,447	16,647
53 Dividends, foreign corporations.....	775,992	1,699	53,371	322	1,587	370	10	2,166	27,463
54 Other receipts.....	1,399,376	43,118	139,499	4,605	52,710	35,033	33,480	21,793	38,440
55 Total compiled deductions.....	304,655,177	7,137,464	43,271,473	4,360,902	11,462,009	10,284,383	4,972,725	3,855,274	10,078,436
56 Cost of sales and operations.....	227,415,868	4,268,268	35,161,873	2,774,033	9,477,324	8,340,513	3,763,025	2,924,162	7,369,745
57 Compensation of officers.....	3,610,416	69,902	330,914	11,130	152,756	274,241	199,382	109,189	114,065
58 Rent paid on business property.....	1,964,607	24,479	202,923	3,965	65,443	92,789	22,362	37,208	60,064
59 Repairs.....	4,794,785	54,638	356,640	9,408	107,738	16,345	41,921	20,030	254,290
60 Bad debts.....	471,908	3,935	55,551	1,561	11,985	11,470	8,873	10,118	8,985
61 Interest paid.....	1,742,043	43,306	151,250	32,439	75,667	42,088	38,833	15,185	77,431
62 Taxes paid.....	9,027,199	1,190,961	528,565	990,681	216,315	155,963	114,820	75,522	230,801
63 Contributions or gifts.....	269,245	4,969	23,558	3,124	11,866	6,848	2,717	4,287	11,266
64 Amortization.....	323,942	2,466	3,576	92	1,847	441	3,472	265	10,077
65 Depreciation.....	8,811,076	179,701	666,876	37,213	280,335	64,777	151,173	55,304	434,577
66 Depletion.....	2,090,490	1,251	4,305	-	285	74	181,257	103	22,904
67 Advertising.....	4,802,360	384,096	980,420	262,202	83,619	101,751	24,987	54,550	99,628
68 Amounts contributed under pension plans.....	2,651,387	32,064	170,168	33,081	45,859	28,564	15,547	18,288	81,173
69 Amounts contributed under other employee benefit plans.....	1,417,555	16,156	118,649	7,087	23,134	40,356	11,452	15,462	35,052
70 Net loss, sales other than capital assets.....	51,247	899	11,987	1,015	5,538	646	171	406	1,168
71 Other deductions.....	35,211,049	860,373	4,504,218	193,871	902,298	1,107,917	492,733	515,195	1,267,210
72 Compiled net profit (39 less 53).....	24,242,925	504,754	1,856,933	571,443	701,710	339,445	298,815	222,396	1,033,932
73 Net income, total (70 less 43).....	24,188,610	503,184	1,852,573	571,351	700,529	339,190	297,944	221,959	1,030,340
74 Returns other than Form 1120-S:									
75 Net income (71 less 79).....	24,027,311	495,848	1,832,209	571,351	695,563	322,902	284,540	216,935	1,027,519
76 Statutory special deductions, total.....	13,542,419	239,929	47,981	2,337	53,074	20,142	16,655	5,057	28,050
77 Net operating loss carryforward.....	411,498	6,164	31,273	1,238	42,267	17,445	13,784	3,878	13,959
78 Dividends received deduction.....	810,524	9,365	15,049	1,099	10,807	2,686	2,871	1,179	14,091
79 Income subject to tax.....	22,678,874	480,130	1,784,926	569,011	641,750	302,284	272,623	211,925	999,770
80 Income tax.....	11,362,214	242,478	891,967	295,299	319,023	137,865	93,077	101,444	485,523
81 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	12,880,711	262,276	964,966	276,144	382,687	201,580	205,738	120,952	548,409
82 Form 1120-S, net income (71 less 72).....	161,299	7,336	20,364	-	4,966	16,288	13,404	5,024	2,821
83 Distributions to stockholders:									
84 Cash and assets other than own stock.....	7,855,552	151,781	468,484	159,038	141,756	38,535	96,185	37,878	301,763
85 Corporation's own stock.....	1,014,569	17,259	56,124	33	23,981	16,560	22,529	9,007	48,864

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Manufacturing—Continued								
	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1 Number of returns with net income, total.....	12,885	5,668	654	2,351	1,727	4,971	2,761	10,742	11,355
2 Form 1120-S.....	1,215	315	(1)	144	141	278	177	920	916
3 Total assets.....	7,501,764	23,142,840	39,921,935	4,672,103	1,549,833	7,933,473	24,061,461	9,981,774	18,129,283
4 Cash.....	810,382	1,273,851	1,535,591	263,729	146,628	548,645	1,167,541	826,021	1,281,492
5 Notes and accounts receivable.....	1,682,731	3,198,625	5,534,055	1,155,959	468,215	1,155,432	2,292,132	1,913,355	3,703,752
6 Less: Reserve for bad debts.....	114,141	63,920	160,348	24,109	7,875	26,076	44,337	35,232	64,444
7 Inventories, total.....	890,085	3,901,902	2,929,881	1,227,809	460,618	1,221,797	4,814,403	2,621,872	5,273,684
8 Last-in, first-out.....	42,949	151,655	307,360	116,341	16,663	99,244	1,804,651	220,731	607,345
9 Other than last-in, first-out.....	456,255	1,295,453	646,320	693,690	176,511	670,529	1,263,964	1,295,392	2,337,245
10 Not stated.....	390,881	2,454,794	1,976,201	417,778	267,444	452,024	1,745,788	1,105,749	2,329,094
11 Investments, Government obligations:									
12 States and possessions.....	67,484	201,813	111,152	2,293	5,497	47,914	111,203	55,798	55,781
13 United States obligations.....	344,157	1,216,442	1,768,869	81,121	25,297	364,763	1,083,676	259,100	722,272
14 Not stated.....	21,213	80,859	203,428	2,324	502	7,926	8,725	15,636	83,003
15 Other current assets, including short-term marketable investment.....	115,593	305,944	490,507	25,003	16,519	108,958	359,286	116,953	166,057
16 Loans to stockholders.....	4,035	1,851	(1)	202	475	1,213	3,031	5,921	4,347
17 Mortgage and real estate loans.....	12,895	4,912	21,751	3,249	1,171	2,888	13,586	7,221	11,569
18 Other investments.....	885,377	3,351,559	8,539,837	564,290	190,813	608,103	2,219,826	791,013	1,700,479
19 Depreciable assets.....	3,765,373	17,394,808	32,533,363	2,774,656	427,043	6,595,031	22,538,675	5,519,129	9,452,535
20 Less: Accumulated amortization and depreciation.....	1,656,646	8,745,231	16,766,805	1,514,961	219,133	3,094,132	11,718,635	2,508,351	4,770,489
21 Depletable assets.....	7,642	273,742	3,685,472	2,760	193	173,273	911,495	57,892	7,429
22 Land.....	4,104	98,671	1,797,207	376	-	45,186	543,791	15,762	4,624
23 Intangible assets.....	160,083	295,830	504,943	61,058	12,291	132,210	435,798	151,166	224,332
24 Less: Accumulated amortization.....	54,812	107,568	957,142	6,949	576	14,643	27,128	27,128	59,651
25 Other assets.....	9,865	44,382	701,436	4,728	286	2,656	2,559	11,779	24,676
26 Total liabilities.....	464,298	485,338	531,681	44,875	21,289	118,727	399,475	184,693	247,197
27 Accounts payable.....	7,501,764	23,142,840	39,921,935	4,672,103	1,549,833	7,933,473	24,061,461	9,981,774	18,129,283
28 Deposits and withdrawable shares.....	679,149	1,527,176	4,246,977	415,325	182,128	418,654	1,439,855	847,944	1,490,129
29 Bonds, notes, mortgages payable maturing in less than one year.....	1,105	158	9	21	-	165	-	264	662
30 Other current liabilities.....	311,118	461,060	348,520	102,940	83,816	179,680	373,574	384,876	701,744
31 Loans from stockholders.....	615,461	1,598,530	1,189,145	335,005	108,612	458,345	1,330,261	666,740	1,111,400
32 Bonds, notes, mortgages payable maturing in one year or more.....	17,212	71,695	14,599	4,511	11,348	9,703	6,604	26,730	30,380
33 Other liabilities.....	719,016	3,124,288	4,157,466	876,139	165,841	912,115	4,266,683	1,100,957	2,168,253
34 Capital stock, preferred.....	451,987	497,963	1,221,868	73,049	35,785	208,726	807,230	227,241	496,498
35 Capital stock, common.....	212,603	711,085	188,579	110,971	44,325	230,427	896,447	223,824	349,017
36 Paid-in or capital surplus.....	1,068,100	3,394,620	10,002,101	492,898	266,304	1,432,061	3,619,071	1,705,147	3,707,575
37 Surplus reserves.....	305,946	3,448,808	5,162,276	392,470	77,613	717,316	1,491,751	639,448	1,272,350
38 Earnings surplus and undivided profits.....	90,264	247,211	708,431	133,058	18,036	108,033	454,547	77,620	316,776
39 Total compiled receipts.....	3,029,803	8,060,246	12,681,964	1,735,716	556,025	3,258,248	9,375,438	4,080,983	6,484,499
40 Business receipts.....	11,560,665	25,695,096	37,590,890	7,095,774	3,231,994	9,309,285	24,522,789	15,854,223	23,320,361
41 Interest on Government obligations (less amortizable bond premium):	11,279,148	25,006,666	36,097,982	6,992,796	3,209,108	9,149,301	24,213,181	15,638,548	22,859,214
42 Wholly taxable.....	13,209	48,416	70,614	4,591	676	17,700	63,601	10,083	26,553
43 Subject to surtax only.....	59	52	58	5	22	142	54	461	70
44 Wholly tax-exempt.....	2,547	6,763	3,245	150	242	3,381	6,503	2,541	3,138
45 Other interest.....	15,188	37,227	72,558	8,616	2,817	10,676	40,135	16,329	52,670
46 Rents.....	13,022	27,055	269,602	6,972	2,087	12,034	15,431	18,890	52,962
47 Royalties.....	20,607	117,121	54,057	3,960	492	13,130	12,668	12,445	72,153
48 Net short-term capital gain reduced by net long-term capital loss.....	160	1,193	7,235	34	14	140	182	550	47
49 Net long-term capital gain reduced by net short-term capital loss.....	23,882	60,353	113,152	5,921	1,952	18,916	36,916	32,650	67,286
50 Net gain, sales other than capital assets.....	1,397	691	245	15	145	451	456	1,013	4,544
51 Dividends, domestic corporations.....	32,508	202,666	388,139	7,345	1,447	19,170	61,240	21,175	44,490
52 Dividends, foreign corporations.....	8,098	96,906	228,986	42,344	19	18,292	13,712	26,226	51,199
53 Other receipts.....	132,840	89,987	285,017	23,025	12,973	45,952	58,611	73,680	85,532
54 Total compiled deductions.....	10,569,584	22,405,284	35,898,315	6,622,238	3,079,755	8,357,637	22,607,627	14,855,990	21,231,063
55 Cost of sales and operations.....	7,293,710	14,700,730	26,142,704	4,808,159	2,465,265	5,889,537	17,043,139	11,211,132	14,821,407
56 Compensation of officers.....	367,226	237,151	60,953	78,025	67,512	144,989	157,855	363,951	417,357
57 Rent paid on business property.....	114,936	140,662	406,482	61,857	21,497	46,002	79,782	111,903	133,790
58 Repairs.....	52,596	441,059	475,514	109,274	13,434	252,478	1,347,200	213,847	301,960
59 Bad debts.....	34,350	32,566	103,534	24,902	5,818	19,077	15,907	26,074	29,371
60 Taxes paid.....	55,160	153,364	181,147	38,120	16,753	62,607	213,009	82,979	152,049
61 Contributions or gifts.....	223,163	428,164	927,010	240,415	58,443	206,635	587,318	311,011	519,973
62 Amortization.....	19,024	35,764	26,415	4,746	2,824	7,219	21,499	12,510	20,361
63 Depreciation.....	2,796	47,687	52,264	1,089	136	11,260	92,233	4,582	11,243
64 Depletion.....	251,747	1,104,355	1,304,800	191,600	32,356	406,512	948,357	374,971	764,385
65 Advertising.....	237	93,387	1,557,793	281	815	79,822	135,862	1,950	4,746
66 Amounts contributed under pension plans.....	78,212	1,003,629	182,712	131,530	40,155	69,229	111,342	157,518	231,905
67 Amounts contributed under other employee benefit plans.....	91,687	302,954	295,861	61,005	13,633	71,210	318,938	116,608	235,213
68 Net loss, sales other than capital assets.....	40,032	83,906	87,614	33,612	11,649	36,156	210,544	86,295	119,274
69 Other deductions.....	4,296	4,744	1,372	131	841	841	4,569	2,781	2,835
70 Compiled net profit (39 less 53).....	1,940,412	3,595,162	4,092,140	837,268	329,334	1,054,063	1,320,073	1,781,878	3,465,194
71 Net income, total (70 less 43).....	991,081	3,289,812	1,692,575	473,536	152,239	951,648	1,915,162	998,233	2,089,298
72 Returns other than Form 1120-S:	988,534	3,283,049	1,689,330	473,386	151,997	948,267	1,908,659	995,692	2,086,160
73 Net income (71 less 79).....	972,756	3,277,058	1,688,600	470,802	145,129	943,810	1,904,364	984,008	2,065,864
74 Statutory special deductions, total.....	56,661	203,073	482,099	12,544	4,630	24,190	107,483	33,558	85,380
75 Net operating loss carryforward.....	29,328	26,812	61,474	6,317	3,350	8,077	21,455	14,909	47,387
76 Dividends received deduction.....	27,216	172,169	329,879	6,220	1,280	16,110	54,118	17,877	37,756
77 Income subject to tax.....	913,508	3,074,676	1,208,951	458,280	140,570	919,697	1,796,832	950,843	1,980,572
78 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	444,960	1,568,629	606,887	231,007	67,582	461,441	917,004	459,101	986,524
79 Form 1120-S, net income (71 less 72).....	546,121	1,721,183	1,085,688	242,529	84,657	490,207	998,158	539,132	1,102,774
80 Distributions to stockholders:									
81 Cash and assets other than own stock.....	15,778	5,991	(1)	2,584	6,868	4,457	4,295	11,684	20,296
82 Corporation's own stock.....	202,174	1,197,958	1,418,865	127,108	36,328	313,258	658,744	264,919	510,352
	50,561	129,757	220,428	31,868	1,304	46,349	33,551	41,994	95,581

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

RETURNS WITH NET INCOME

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services		
	Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor equipment	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	Other manufacturing industries	Total transportation, communication, electric, gas, and sanitary services	Transportation	Communication
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1 Number of returns with net income, total.....	4,349	1,106	1,133	1,598	5,601	26,331	19,855	3,579
2 Form 1120-S.....	260	(1)	83	103	774	1,777	1,346	288
(Thousand dollars)								
3 Total assets.....	13,331,893	6,658,526	17,076,143	4,599,731	3,667,599	127,803,968	34,371,645	30,489,465
4 Cash.....	821,785	376,112	733,388	261,266	301,438	3,138,705	1,475,813	475,828
5 Notes and accounts receivable.....	3,283,090	1,486,055	1,571,335	1,044,717	924,079	4,965,921	2,289,715	748,155
6 Less: Reserve for bad debts.....	37,708	8,520	13,450	11,913	32,906	49,869	10,368	10,690
7 Inventories, total.....	3,633,256	2,380,303	3,176,526	1,270,151	985,845	2,768,913	605,014	802,607
8 Last-in, first-out.....	509,097	27,187	283,711	144,671	51,260	7,681	1,665	1,850
9 Other than last-in, first-out.....	1,405,627	819,826	1,090,114	692,596	544,195	379,156	67,248	152,012
10 Not stated.....	1,718,532	1,533,290	1,802,701	432,884	390,390	2,382,076	536,101	648,745
Investments, Government obligations:								
11 States and possessions.....	122,077	7,275	254,979	17,495	18,697	46,545	25,517	7,503
12 United States obligations.....	568,139	76,464	2,435,450	322,708	82,467	2,830,176	1,261,337	1,137,023
13 Not stated.....	21,173	60,635	264	8,418	3,180	70,411	46,685	458
14 Other current assets, including short-term marketable investments.....	207,113	92,281	362,598	54,740	43,709	2,151,401	444,617	1,398,590
15 Loans to stockholders.....	1,529	1,181	135	683	4,170	11,867	9,419	614
16 Mortgage and real estate loans.....	8,168	1,253	3,127	3,643	3,088	16,748	10,192	6,268
17 Depreciable assets.....	1,481,148	448,448	2,845,656	357,194	354,707	5,969,267	2,804,418	1,586,317
18 Less: Accumulated amortization and depreciation.....	5,511,109	2,703,121	10,847,329	2,152,932	1,576,262	135,747,775	35,390,485	31,115,248
19 Depletable assets.....	2,730,424	1,361,409	5,682,813	1,010,349	788,940	32,825,274	11,442,355	7,139,184
20 Less: Accumulated depletion.....	3,986	2,211	6,690	509	58,401	202,022	149,217	7,314
21 Land.....	2,474	354	2,523	93	11,061	100,030	81,756	21,201
22 Intangible assets.....	103,957	81,298	122,710	50,302	46,008	741,951	291,755	85,046
23 Less: Accumulated amortization.....	30,290	43,277	3,451	22,604	7,667	160,412	63,291	89,510
24 Other assets.....	11,131	5,520	668	4,630	2,139	42,412	21,374	19,558
25 Total liabilities.....	13,331,893	6,658,526	17,076,143	4,599,731	3,667,599	127,803,968	34,371,645	30,489,465
26 Accounts payable.....	1,053,292	1,233,108	1,250,141	286,153	360,575	3,373,708	1,805,021	350,171
27 Deposits and withdrawable shares.....	36	626	-	318	692	4,189	1,027	27
28 Bonds, notes, mortgages payable maturing in less than one year.....	399,615	457,994	141,495	273,714	292,205	2,305,086	835,062	233,523
29 Other current liabilities.....	1,030,630	565,039	2,053,640	497,753	281,975	6,625,715	1,455,984	2,573,752
30 Loans from stockholders.....	10,785	2,707	1,212	4,186	7,227	53,310	47,454	977
31 Bonds, notes, mortgages payable maturing in one year or more.....	1,634,155	646,488	1,148,586	537,866	332,655	48,875,999	10,096,651	9,509,737
32 Other liabilities.....	1,161,803	458,231	269,108	148,131	89,638	3,147,439	737,242	458,987
33 Capital stock, preferred.....	221,395	55,128	398,046	56,216	112,094	5,627,073	441,069	357,639
34 Capital stock, common.....	1,913,157	634,066	1,460,887	771,089	529,289	27,332,660	5,764,625	9,703,629
35 Paid-in or capital surplus.....	1,376,296	723,092	1,429,314	606,931	314,327	7,665,661	1,265,055	3,129,348
36 Surplus reserves.....	149,976	52,470	409,144	50,494	31,197	1,113,905	478,240	190,593
37 Earned surplus and undivided profits.....	4,380,753	1,629,577	8,214,570	1,366,880	1,315,725	21,679,223	11,444,215	3,981,046
38 Total compiled receipts.....	20,838,631	11,306,956	25,879,400	5,999,376	5,740,568	56,958,988	22,140,555	15,211,047
39 Business receipts.....	20,568,302	11,223,936	25,392,727	5,910,495	5,649,105	55,549,108	21,170,429	14,988,962
40 Interest on Government obligations (less amortizable bond premium):								
41 Wholly taxable.....	25,451	3,968	96,302	10,781	2,934	83,702	42,353	24,201
42 Subject to surtax only.....	21	1	125	37	20	172	108	36
43 Wholly tax-exempt.....	4,731	278	6,979	989	470	9,870	4,342	3,849
44 Other interest.....	37,183	11,119	41,453	7,141	12,666	160,072	77,467	29,589
45 Rents.....	13,563	10,002	14,471	5,978	7,697	432,603	339,490	57,074
46 Royalties.....	41,350	9,619	11,051	10,848	3,169	38,343	16,826	8,615
47 Net short-term capital gain reduced by net long-term capital loss.....	3,234	104	3,102	32	743	5,143	4,268	527
48 Net long-term capital gain reduced by net short-term capital loss.....	27,006	10,156	21,064	9,008	16,387	150,798	109,595	15,359
49 Dividends, domestic corporations.....	1,820	763	11	122	3,185	24,380	9,106	14,616
50 Dividends, foreign corporations.....	13,123	5,586	79,060	3,210	5,950	121,022	56,902	43,425
51 Other receipts.....	40,948	4,415	132,848	20,607	4,404	15,067	2,716	3,124
52 Total compiled deductions.....	61,899	27,009	80,207	20,128	33,838	368,708	307,353	21,670
53 Cost of sales and operations.....	19,334,742	10,764,629	22,763,530	5,360,161	5,381,956	49,418,719	20,789,034	12,270,714
54 Compensation of officers.....	14,126,118	9,125,570	18,288,723	3,559,005	3,861,726	31,719,961	14,059,815	8,053,815
55 Rent paid on business property.....	194,621	57,441	71,481	75,395	154,880	459,504	301,310	72,606
56 Repairs.....	134,330	69,645	35,594	45,819	53,075	915,384	683,107	168,448
57 Bad debts.....	166,696	140,073	294,721	75,002	49,921	191,438	99,560	84,389
58 Interest paid.....	27,840	3,911	15,887	5,195	14,998	94,019	14,341	50,035
59 Taxes paid.....	104,153	60,896	69,267	38,843	37,497	1,971,283	451,537	369,737
60 Contributions or gifts.....	520,271	227,242	1,008,770	143,768	121,388	3,654,497	1,184,230	875,400
61 Amortization.....	17,776	7,610	12,402	8,253	4,207	38,368	10,114	12,208
62 Depreciation.....	19,006	47,843	5,571	4,961	1,035	531,817	224,190	21,799
63 Depletion.....	417,924	173,029	693,322	166,227	111,935	4,643,258	1,401,539	1,064,279
64 Advertising.....	341	336	434	2	4,305	114,024	24,868	178
65 Amounts contributed under pension plans.....	335,493	30,921	191,403	141,514	105,544	243,533	105,328	94,858
66 Amounts contributed under other employee benefit plans.....	226,916	106,957	252,877	99,699	37,085	672,527	125,434	319,024
67 Net loss, sales other than capital assets.....	119,405	55,551	206,308	36,419	23,442	280,537	111,803	107,091
68 Other deductions.....	2,392	667	2,831	580	1,023	6,876	3,432	638
69 Total compiled net profit (39 less 53).....	2,921,460	656,937	1,613,939	999,479	799,895	3,881,693	1,988,426	976,209
70 Net income, total (70 less 43).....	1,503,889	542,327	3,115,870	639,215	358,612	7,540,269	1,351,521	2,940,333
71 Returns other than Form 1120-S:	1,499,158	542,049	3,108,891	638,226	358,142	7,530,399	1,347,179	2,936,484
72 Net income (71 less 79).....	1,493,398	540,709	3,107,263	635,400	351,283	7,503,380	1,327,247	2,931,201
73 Statutory special deductions, total.....	43,498	9,753	77,151	6,930	18,244	7,503,380	1,327,247	2,931,201
74 Net operating loss carryforward.....	32,277	5,004	7,590	4,206	13,104	123,499	61,366	17,055
75 Dividends received deduction.....	11,142	4,749	67,062	2,724	5,068	100,384	47,792	36,789
76 Income subject to tax.....	1,449,783	530,912	3,031,327	627,297	333,207	7,254,672	1,219,100	2,876,629
77 Income tax.....	735,561	271,231	1,567,260	319,323	159,028	3,695,380	577,067	1,487,500
78 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	768,328	271,096	1,548,610	319,892	199,584	3,844,889	774,454	1,452,833
79 Form 1120-S, net income (71 less 72).....	5,760	(1)	1,628	2,826	6,859	27,019	19,932	5,283
80 Distributions to stockholders:								
81 Cash and assets other than own stock.....	452,246	141,675	882,092	171,817	82,596	3,146,299	576,474	924,663
Corporation's own stock.....	74,353	34,111	14,077	32,901	13,378	162,255	70,173	20,280

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued										
Item	Major industrial group—Continued									
	Transportation, communication, electric, gas, and sanitary services—Con.		Total wholesale and retail trade	Wholesale and retail trade						
	Electric and gas companies and systems	Water supply and other sanitary services		Wholesale trade				Retail trade		
				Total wholesale trade	Groceries and related products	Electrical goods, hardware, and plumbing and heating equipment and supplies	Other wholesalers	Total retail trade	Food	
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
1 Number of returns with net income, total.....	986	1,911	214,638	79,977	9,487	9,774	60,716	122,675	7,984	1
2 Form 1120-S.....	(1)	113	25,171	8,477	1,209	864	6,404	15,132	903	2
3 Total assets.....	(Thousand dollars)									
4 Cash.....	61,046,939	1,895,919	75,884,771	36,596,212	3,739,653	4,060,725	28,795,834	36,256,172	5,053,699	3
5 Notes and accounts receivable.....	1,139,237	47,827	7,517,000	3,092,559	350,773	349,464	2,392,322	4,156,037	686,513	4
6 Less: Reserve for bad debts.....	1,871,693	56,358	22,670,660	13,033,669	1,187,476	1,590,429	10,255,764	8,714,439	356,954	5
7 Inventories, total.....	28,062	749	700,076	246,624	21,577	40,856	184,191	430,103	3,629	6
8 Last-in, first-out.....	1,345,425	15,867	22,587,098	10,178,742	1,063,499	1,408,332	7,706,911	11,594,409	1,613,348	7
9 Other than last-in, first-out.....	4,081	85	731,074	383,943	36,146	40,949	306,848	325,010	83,433	8
10 Not stated.....	156,277	3,619	10,654,423	4,798,517	513,626	701,157	3,583,734	5,481,999	903,653	9
11 Investments, Government obligations:	1,185,067	12,163	11,201,601	4,996,282	513,727	666,226	3,816,329	5,787,400	626,262	10
12 States and possessions.....										
13 United States obligations.....	11,604	1,921	155,825	111,031	9,101	4,405	97,525	42,556	5,617	11
14 Not stated.....	395,542	36,274	912,743	580,123	56,501	79,682	443,940	306,701	75,346	12
15 Other current assets, including short-term marketable investments.....	23,167	101	60,663	30,588	6,047	3,155	21,386	27,101	1,871	13
16 Loans to stockholders.....	295,559	12,275	1,180,652	597,684	40,981	28,906	527,797	542,235	90,454	14
17 Mortgage and real estate loans.....	1,479	355	71,324	28,506	3,886	2,269	22,351	40,871	3,636	15
18 Other investments.....	112	176	125,505	53,868	7,087	4,876	41,905	64,677	11,532	16
19 Depreciable assets.....	1,369,971	208,547	7,011,729	4,226,084	400,808	217,045	3,608,231	2,519,109	331,753	17
20 Less: Accumulated amortization and depreciation.....	67,481,089	1,760,953	20,127,433	6,780,611	937,371	555,741	5,287,499	12,347,493	2,695,646	18
21 Depreciable assets.....	13,929,769	313,966	9,197,771	3,109,202	441,052	254,367	2,413,783	5,814,200	1,131,083	19
22 Less: Accumulated depletion.....	44,837	654	118,262	73,771	2,979	1,738	69,054	35,132	3,857	20
23 Land.....	17,067	-	45,297	27,085	1,565	722	24,798	12,999	1,029	21
24 Intangible assets.....	332,500	32,650	1,524,995	492,035	50,943	56,141	384,951	935,502	133,792	22
25 Less: Accumulated amortization.....	5,331	2,280	107,288	52,802	4,793	3,462	44,547	51,315	10,928	23
26 Other assets.....	1,304	176	28,915	17,499	905	1,146	15,448	10,749	2,892	24
27 Total liabilities.....	705,595	34,572	1,645,613	664,549	82,507	52,171	529,871	913,866	171,085	25
28 Accounts payable.....	61,046,939	1,895,919	75,884,771	36,596,212	3,739,653	4,060,725	28,795,834	36,256,172	5,053,699	26
29 Deposits and withdrawable shares.....	1,178,160	40,356	13,483,139	8,087,580	802,791	957,954	6,326,835	4,866,354	966,506	27
30 Bonds, notes, mortgages payable maturing in less than one year.....	2,922	177	16,782	7,244	2,455	330	4,459	9,443	2,375	28
31 Other current liabilities.....	1,139,331	97,170	6,858,905	3,739,442	396,821	336,118	3,006,503	2,897,536	130,409	29
32 Loans from stockholders.....	2,538,134	57,845	4,308,675	1,742,760	177,559	203,937	1,361,264	2,410,731	408,445	30
33 Bonds, notes, mortgages payable maturing in one year or more.....	(1)	4,869	309,538	126,535	8,930	12,867	104,738	168,263	13,138	31
34 Other liabilities.....	28,523,679	745,932	7,536,323	3,467,564	342,007	238,116	2,887,441	3,773,872	574,364	32
35 Capital stock, preferred.....	1,818,148	133,062	2,469,783	1,111,093	135,079	176,778	799,236	1,191,495	123,361	33
36 Capital stock, common.....	4,699,974	128,391	1,457,897	667,617	61,933	90,301	515,383	724,324	111,541	34
37 Paid-in or capital surplus.....	11,523,539	340,867	11,807,484	5,305,671	606,525	669,767	4,029,379	5,939,020	632,403	35
38 Surplus reserves.....	3,152,592	118,666	3,864,261	1,919,226	212,908	110,409	1,595,909	1,813,804	705,867	36
39 Earned surplus and undivided profits.....	429,994	15,078	531,140	263,041	32,923	16,455	213,663	232,605	26,780	37
40 Total compiled receipts.....	6,040,456	213,506	23,240,844	10,158,439	999,722	1,247,693	7,951,024	12,228,725	1,358,510	38
41 Business receipts.....	19,214,739	392,647	223,220,369	113,577,146	20,242,510	11,211,902	82,122,734	102,348,725	27,607,568	39
42 Interest on Government obligations (less amortizable bond premium):	19,012,406	377,311	219,777,821	112,001,862	20,020,471	11,080,839	80,900,552	100,637,991	27,443,722	40
43 Wholly taxable.....	16,886	262	33,411	20,995	2,004	1,032	17,959	11,301	2,728	41
44 Subject to surtax only.....	28	-	498	223	4	11	208	155	-	42
45 Wholly tax-exempt.....	1,656	23	8,287	3,951	260	126	3,565	3,900	482	43
46 Other interest.....	50,900	2,116	283,545	122,549	9,432	11,984	101,133	152,374	7,874	44
47 Rents.....	34,809	1,230	372,880	129,583	22,830	8,568	98,185	222,903	16,605	45
48 Royalties.....	12,847	55	20,154	14,454	316	808	13,330	4,841	1,547	46
49 Net short-term capital gain reduced by net long-term capital loss.....	280	68	5,181	3,465	239	71	3,155	1,627	461	47
50 Net long-term capital gain reduced by net short-term capital loss.....	21,602	4,242	208,623	93,927	10,286	4,066	79,575	85,515	13,687	48
51 Net gain, sales other than capital assets.....	618	40	23,996	9,216	943	421	7,852	13,956	528	49
52 Dividends, domestic corporations.....	18,064	3,031	156,561	95,858	6,676	1,791	87,391	53,733	2,474	50
53 Dividends, foreign corporations.....	9,216	11	153,843	126,372	10,793	87	115,492	27,354	115	51
54 Other receipts.....	35,427	4,258	2,175,569	954,691	158,256	102,098	694,337	1,133,075	117,345	52
55 Total compiled deductions.....	16,040,421	318,550	217,334,935	110,926,628	19,972,599	10,940,127	80,013,902	99,355,559	26,992,672	53
56 Cost of sales and operations.....	9,463,012	143,319	175,783,480	95,962,217	18,038,244	9,084,254	68,839,719	74,255,471	21,871,594	54
57 Compensation of officers.....	75,387	10,201	3,504,515	1,709,530	207,464	223,996	1,278,070	1,632,287	127,099	55
58 Rent paid on business property.....	62,498	1,331	2,518,396	525,723	68,962	64,029	392,732	1,919,973	348,927	56
59 Repairs.....	4,182	3,307	494,857	161,884	26,041	10,202	125,641	307,559	82,408	57
60 Bad debts.....	29,110	533	426,068	178,881	21,441	34,266	226,925	226,925	8,900	58
61 Interest paid.....	1,116,124	33,885	781,271	377,264	37,816	35,215	304,233	374,053	36,079	59
62 Taxes paid.....	1,553,831	41,036	2,409,624	967,983	100,432	90,553	776,998	1,325,117	263,771	60
63 Contributions or gifts.....	15,787	259	71,162	32,407	2,980	3,401	26,026	36,437	7,143	61
64 Amortization.....	285,138	690	20,654	11,543	958	489	10,096	8,429	1,165	62
65 Depreciation.....	2,134,328	43,112	1,686,017	571,565	85,369	47,002	439,194	1,034,069	259,332	63
66 Depletion.....	88,962	16	28,581	24,721	208	1,242	23,271	3,593	73	64
67 Advertising.....	42,992	355	2,212,189	653,422	71,710	81,288	500,424	1,496,726	264,656	65
68 Amounts contributed under pension plans.....	225,788	2,281	385,309	162,032	16,418	19,456	126,158	213,361	62,546	66
69 Amounts contributed under other employee benefit plans.....	60,249	1,394	203,496	74,885	9,876	9,885	55,124	123,818	56,213	67
70 Net loss, sales other than capital assets.....	2,578	228	10,396	4,441	879	206	3,356	5,786	623	68
71 Other deductions.....	880,455	36,603	26,798,920	9,508,130	1,283,801	1,234,643	6,989,686	16,391,955	3,602,435	69
72 Compiled net profit (39 less 53).....	3,174,318	74,097	5,885,434	2,650,518	269,911	271,775	2,108,832	2,993,166	614,896	70
73 Net income, total (70 less 43).....	3,172,662	74,074	5,877,147	2,646,567	269,651	271,649	2,105,267	2,989,266	614,414	71
74 Returns other than Form 1120-S:										
75 Net income (71 less 79).....	3,172,513	72,419	5,622,177	2,531,928	252,112	260,746	2,019,070	2,862,096	605,339	72
76 Statutory special deductions, total.....	82,184	3,788	339,273	174,654	16,217	10,482	147,955	146,896	7,868	73
77 Net operating loss carryforward.....	43,999	1,077	186,395	72,506	10,299	7,512	54,695	101,919	5,828	74
78 Dividends received deduction.....	13,518	2,285	130,361	80,080	5,556	1,371	73,153	44,534	2,040	75
79 Income subject to tax.....	3,090,322	68,621	5,284,359	2,358,979	235,794	249,992	1,873,193	2,714,898	597,700	76
80 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	1,598,438	32,375	2,359,415	1,044,283	102,477	107,013	1,230,631	293,546	77	
81 Form 1120-S, net income (71 less 72).....	1,575,880	41,722	3,526,019	1,606,235	167,434	164,762	1,274,039	1,762,535	321,350	78
82 Distributions to stockholders:	(1)	1,655	254,970	114,639	17,539	10,903	86,197	127,170	9,075	79
83 Cash and assets other than own stock.....	1,617,432	27,730	1,185,366	469,327	50,918	37,419	380,990	677,589	134,607	80
84 Corporation's own stock.....	67,089	4,713	249,443	135,233	16,425	35,988	82,820	107,373	47,973	81
Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."										

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued							
	Wholesale and retail trade—Continued							
	Retail trade—Continued							
	General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers and gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Other retail stores	Wholesale and retail trade not allocable
1 Number of returns with net income, total.....	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
2 Form 1120-S.....	8,605 615	16,511 1,664	12,203 1,593	19,719 2,353	14,106 1,637	14,564 2,218	28,983 4,149	11,986 1,562
3 Total assets.....	(Thousand dollars)							
4 Cash.....	11,980,574	3,103,223	2,336,667	4,989,859	1,293,341	3,075,510	4,423,299	3,032,387
5 Notes and accounts receivable.....	1,736,283	332,352	178,503	398,177	176,437	226,481	421,291	268,404
6 Less: Reserve for bad debts.....	2,788,999	767,007	1,045,731	1,118,482	166,250	1,025,990	1,445,026	922,552
7 Inventories, total.....	231,001	18,455	29,025	29,854	893	27,644	89,602	23,349
8 Last-in, first-out.....	3,387,678	1,149,175	660,206	2,226,611	97,823	1,095,989	1,363,579	813,947
9 Other than last-in, first-out.....	115,347	30,859	16,503	30,822	2,106	25,209	20,731	22,121
10 Not stated.....	1,249,945	569,334	286,809	1,191,095	54,224	509,164	717,775	373,907
11 Investments, Government obligations:	2,022,386	548,982	356,894	1,004,694	41,493	561,616	625,073	417,919
12 States and possessions.....								
13 United States obligations.....	16,997	8,585	1,367	4,167	992	1,383	3,448	2,238
14 Not stated.....	118,672	32,575	16,951	15,622	10,075	15,345	22,115	25,919
15 Other current assets, including short-term marketable investments.	4,990	7,383	4,649	2,857	216	2,879	2,256	2,974
16 Loans to stockholders.....	187,962	40,262	23,899	80,437	35,158	23,841	60,222	40,733
17 Mortgage and real estate loans.....	1,611	6,603	4,462	9,319	6,811	3,669	4,760	1,947
18 Other investments.....	15,163	1,574	3,956	7,323	3,549	14,633	4,947	6,960
19 Depreciable assets.....	1,040,842	313,095	128,660	210,728	92,474	170,730	230,827	266,536
20 Less: Accumulated amortization and depreciation.....	4,189,731	761,610	381,479	1,155,632	1,049,220	752,676	1,361,499	999,329
21 Depletable assets.....	1,821,496	412,074	174,511	538,570	479,769	381,531	642,386	467,149
22 Less: Accumulated depletion.....	3,858	663	919	6,767	2,889	7,973	8,206	9,359
23 Land.....	2,015	384	537	3,054	973	2,875	2,132	5,173
24 Intangible assets.....	341,843	34,495	34,503	179,825	56,425	83,918	70,701	97,458
25 Less: Accumulated amortization.....	5,208	4,090	1,238	3,948	9,140	2,663	14,100	3,171
26 Other assets.....	469	1,522	451	791	2,696	302	1,626	667
27 Total liabilities.....	195,718	76,189	52,668	142,233	70,213	59,692	146,068	67,198
28 Accounts payable.....	11,980,574	3,103,223	2,336,667	4,989,859	1,293,341	3,075,510	4,423,299	3,032,387
29 Deposits and withdrawable shares.....	1,135,710	579,175	356,156	474,123	185,530	437,889	731,265	529,205
30 Bonds, notes, mortgages payable maturing in less than one year.....	106	225	1,585	3,796	12	291	1,053	95
31 Other current liabilities.....	379,324	189,016	199,498	1,157,018	87,570	319,558	435,143	221,927
32 Loans from stockholders.....	888,918	179,981	109,497	256,244	95,426	122,333	349,887	155,184
33 Bonds, notes, mortgages payable maturing in one year or more.....	10,844	20,854	15,288	33,088	10,740	25,671	38,640	14,740
34 Other liabilities.....	1,521,613	239,605	188,675	471,438	181,835	236,936	359,406	294,887
35 Capital stock, preferred.....	300,495	69,879	217,784	147,524	44,597	56,338	231,557	167,195
36 Capital stock, common.....	313,857	85,003	38,551	67,545	11,258	37,188	59,381	65,956
37 Paid-in or capital surplus.....	1,696,122	514,545	465,732	840,483	249,850	741,232	798,653	562,793
38 Surplus reserves.....	569,336	156,825	55,887	66,346	46,370	79,133	134,040	131,231
39 Earned surplus and undivided profits.....	59,016	13,031	22,921	28,011	1,928	15,602	24,516	35,494
40 Total compiled receipts.....	5,064,433	1,055,084	665,093	1,444,243	378,265	1,003,339	1,259,758	853,680
41 Business receipts.....	23,397,350	6,819,587	4,197,454	20,824,723	3,608,035	5,944,984	9,949,024	7,294,498
42 Interest on Government obligations (less amortizable bond premium):	22,955,153	6,648,396	3,997,399	20,468,035	3,547,313	5,825,457	9,752,516	7,137,968
43 Wholly taxable.....								
44 Subject to surtax only.....	4,922	1,222	526	284	234	594	791	1,115
45 Wholly tax-exempt.....	46	21	4	6	-	62	16	120
46 Other interest.....	357	264	128	110	2,299	49	211	436
47 Rents.....	56,138	7,206	12,388	26,000	2,075	13,829	26,864	8,622
48 Royalties.....	91,644	29,258	11,315	28,630	10,674	13,221	21,556	20,394
49 Net short-term capital gain reduced by net long-term capital loss.	511	449	78	116	515	329	1,296	859
50 Net long-term capital gain reduced by net short-term capital loss.	219	138	81	242	47	128	311	47
51 Net gain, sales other than capital assets.....	25,445	4,560	3,339	13,572	5,348	8,322	11,242	29,181
52 Dividends, domestic corporations.....	657	731	784	3,856	4,321	1,919	1,160	824
53 Dividends, foreign corporations.....	28,002	8,786	1,630	3,812	1,277	3,334	4,418	6,970
54 Other receipts.....	26,911	49	1	2	-	9	267	117
55 Total compiled deductions.....	207,345	118,507	169,781	280,058	33,932	77,731	128,376	87,803
56 Cost of sales and operations.....	22,310,328	6,603,379	4,069,984	20,532,299	3,468,654	5,773,783	9,604,460	7,052,748
57 Compensation of officers.....	14,795,103	4,310,561	2,621,792	17,502,452	1,873,747	4,485,975	6,794,247	5,565,792
58 Rent paid on business property.....	152,578	176,925	168,155	322,818	140,251	349,895	349,895	162,698
59 Repairs.....	540,123	328,186	107,722	166,745	170,015	45,916	212,339	72,700
60 Bad debts.....	79,569	19,458	10,093	31,996	37,475	16,375	30,185	25,414
61 Interest paid.....	75,551	16,199	25,978	32,909	1,359	27,537	38,492	20,662
62 Taxes paid.....	112,729	21,551	21,818	94,196	11,735	30,223	45,722	29,954
63 Contributions or gifts.....	410,268	102,117	60,236	182,150	89,206	77,999	139,370	116,524
64 Amortization.....	13,301	3,673	1,689	3,401	1,351	2,157	3,722	2,318
65 Depreciation.....	1,266	1,226	381	1,582	945	248	1,616	682
66 Depletion.....	295,585	65,350	34,877	103,262	92,962	62,842	119,859	80,383
67 Advertising.....	185	143	340	520	248	1,209	875	267
68 Amounts contributed under pension plans.....	578,831	153,949	119,187	178,856	33,723	43,364	124,160	62,041
69 Amounts contributed under other employee benefit plans.....	103,505	9,055	5,018	8,121	4,638	5,818	14,952	9,916
70 Net loss, sales other than capital assets.....	14,614	6,888	3,073	19,957	8,395	4,678	10,000	4,793
71 Other deductions.....	1,733	769	571	509	663	393	525	169
72 Compiled net profit (39 less 53).....	5,135,387	1,387,329	889,054	1,882,825	1,001,941	774,483	1,718,501	898,835
73 Net income, total (70 less 43).....	1,087,022	216,208	127,470	292,424	139,381	171,201	344,564	241,750
74 Returns other than Form 1120-S:	1,086,665	215,944	127,342	292,314	137,082	171,152	344,353	241,314
75 Net income (71 less 73).....	1,081,805	207,002	115,000	265,836	126,455	147,810	312,849	228,153
76 Statutory special deductions, total.....	35,775	18,185	9,104	18,863	10,653	11,955	34,493	17,723
77 Net operating loss carryforward.....	11,808	10,943	7,757	16,033	9,563	9,261	30,726	11,970
78 Dividends received deduction.....	23,872	7,093	1,347	2,830	1,090	2,694	3,568	5,747
79 Income subject to tax.....	1,046,439	187,766	105,554	246,890	115,744	136,346	278,459	210,482
80 Form 1120-S (70 less 77).....	521,234	74,767	39,726	46,691	49,980	107,849	84,501	77
81 Form 1120-S, net income (71 less 72).....	565,788	141,441	87,744	195,586	92,690	121,221	236,715	157,249
82 Distributions to stockholders:	4,860	8,942	12,342	26,478	10,627	23,342	31,504	13,161
83 Cash and assets other than own stock.....	359,543	38,662	13,084	37,770	17,443	28,234	48,246	38,450
84 Corporation's own stock.....	14,808	8,136	4,948	8,328	8,731	9,641	6,837	81

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Item	Major industrial group—Continued								
	Finance, insurance, and real estate								
	Total finance, insurance, and real estate	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns with net income, total.....	204,991	14,074	28,836	7,294	1,600	2,732	11,662	134,136	4,657
2 Form 1120-S.....	6,427	(1)	457	(1)	87	(1)	1,712	4,026	(1)
(Thousand dollars)									
3 Total assets.....	543,582,161	288,356,087	46,495,050	23,146,350	3,843,216	145,128,801	1,721,705	32,487,621	2,403,331
4 Cash.....	60,620,262	52,970,871	2,212,679	506,232	242,794	2,521,610	326,235	1,746,780	93,061
5 Notes and accounts receivable.....	149,576,446	115,663,407	28,048,482	457,501	1,106,237	224,953	716,933	3,266,839	92,094
6 Less: Reserve for bad debts.....	2,436,551	1,883,436	519,864	2,839	252	4,636	6,572	18,337	615
7 Inventories, total.....	74,921	59	21,767	2,386	154	4,868	375	31,862	13,450
8 Last-in, first-out.....	544	-	13	-	-	-	38	493	-
9 Other than last-in, first-out.....	37,044	-	18,124	667	-	-	131	14,448	3,308
10 Not stated.....	37,333	59	3,630	1,719	154	4,502	206	16,921	10,142
11 Investments, Government obligations:									
12 States and possessions.....	27,612,184	16,359,641	131,696	222,010	63,671	10,700,846	8,728	108,896	16,696
13 United States obligations.....	78,343,196	64,146,413	1,010,385	967,766	828,517	11,040,407	32,838	270,757	46,113
14 Not stated.....	1,141,537	615,045	279,554	36,095	34,776	131,692	2,522	36,681	5,172
15 Other current assets, including short-term marketable investments.....	1,392,701	348,378	209,721	287,042	127,066	22,793	27,439	358,561	11,701
16 Loans to stockholders.....	123,656	17,153	34,231	9,726	3,743	(1)	6,089	51,324	1,376
17 Mortgage and real estate loans.....	72,757,270	24,375,232	6,626,819	294,481	2,861	40,666,771	12,306	770,832	7,968
18 Other investments.....	113,511,661	9,727,792	7,362,983	19,779,301	1,191,256	70,100,217	332,036	4,788,129	229,947
19 Depreciable assets.....	28,787,638	3,507,887	596,824	281,762	78,705	1,574,114	174,543	21,046,743	1,527,060
20 Less: Accumulated amortization and depreciation.....	7,801,409	504,438	171,970	112,513	39,112	57,625	66,046	6,623,047	226,658
21 Depreciable assets.....	775,675	2,400	53,102	272,991	2,549	2,986	818	58,022	382,807
22 Less: Accumulated depletion.....	287,075	682	13,625	82,588	529	17	299	13,526	175,809
23 Land.....	6,429,135	218,471	156,857	54,723	15,798	18,978	20,261	5,633,813	310,234
24 Intangible assets.....	167,061	2,036	20,282	21,204	321	13,210	22,280	77,588	10,140
25 Less: Accumulated amortization.....	35,118	281	3,159	6,407	121	287	1,069	20,850	2,944
26 Other assets.....	12,828,971	2,790,139	438,286	157,477	184,782	8,167,907	112,288	916,554	61,538
27 Total liabilities.....	543,582,161	288,356,087	46,495,050	23,146,350	3,843,216	145,128,801	1,721,705	32,487,621	2,403,331
28 Accounts payable.....	7,254,420	1,562,406	1,993,824	410,104	806,388	111,824	723,540	1,564,279	82,055
29 Deposits and withdrawable shares.....	262,573,801	254,486,247	8,029,089	10,344	17,476	1,086	10	29,396	153
30 Bonds, notes, mortgages payable maturing in less than one year.....	15,738,517	1,191,360	10,416,251	212,603	493,514	19,648	84,380	3,214,780	105,981
31 Other current liabilities.....	2,885,119	887,017	598,390	163,459	168,529	134,390	76,785	814,273	42,276
32 Loans from stockholders.....	1,687,228	8,225	1,276,879	5,312	5,054	(1)	6,437	380,078	4,989
33 Bonds, notes, mortgages payable maturing in one year or more.....	30,513,781	276,142	13,784,839	585,637	1,230,684	68,358	83,070	13,686,113	800,938
34 Other liabilities.....	137,247,920	5,199,261	2,597,797	1,750,460	511,388	125,586,719	55,481	1,466,766	80,108
35 Capital stock, preferred.....	1,578,181	26,974	539,601	472,290	37,909	9,573	19,119	385,677	87,038
36 Capital stock, common.....	19,724,001	6,044,364	2,550,944	4,111,324	162,851	1,659,498	199,275	4,299,298	696,447
37 Paid-in or capital surplus.....	22,786,449	7,896,149	1,252,596	11,510,191	69,774	451,506	43,324	1,378,072	184,337
38 Surplus reserves.....	7,098,453	1,835,025	617,146	1,265,138	8,098	3,081,827	55,308	212,502	23,409
39 Earned surplus and undivided profits.....	34,492,291	8,942,917	2,837,694	2,649,488	331,551	14,004,118	374,976	5,056,447	295,100
40 Total compiled receipts.....	61,558,474	12,488,133	4,574,836	2,087,451	743,201	33,132,117	1,342,778	6,844,418	349,540
41 Business receipts.....	35,496,553	1,685,076	1,906,058	167,791	218,532	26,978,977	1,244,452	3,243,779	51,888
42 Interest on Government obligations (less amortizable bond premium):									
43 Wholly taxable.....	2,301,796	1,865,759	44,041	35,906	20,978	320,981	1,263	11,213	1,655
44 Subject to surtax only.....	37,305	34,310	892	401	43	1,486	9	134	30
45 Wholly tax-exempt.....	865,427	494,550	3,892	15,703	5,617	337,101	360	7,432	772
46 Other interest.....	14,565,338	7,696,437	2,270,261	161,221	40,259	4,243,678	5,528	144,806	3,148
47 Rents.....	2,597,803	177,461	25,504	25,689	2,029	397,156	5,547	1,876,278	88,139
48 Royalties.....	252,065	2,762	807	75,043	469	10,928	25	6,251	155,780
49 Net short-term capital gain reduced by net long-term capital loss.....	31,404	10,980	3,468	7,172	2,894	1,081	185	5,412	212
50 Net long-term capital gain reduced by net short-term capital loss.....	1,330,505	346,073	71,493	579,693	13,616	68,115	9,500	210,967	31,048
51 Net gain, sales other than capital assets.....	1,399,938	7,251	10,884	1,317	379,793	659	406	998,450	1,178
52 Dividends, domestic corporations.....	1,597,154	59,995	90,448	907,218	9,275	441,248	12,781	71,771	4,418
53 Dividends, foreign corporations.....	72,052	1,133	53,091	53,091	760	2,377	1,497	886	70
54 Other receipts.....	1,011,134	106,346	134,810	57,206	48,936	328,330	61,265	267,039	7,202
55 Total compiled deductions.....	51,529,635	9,011,419	3,617,650	457,808	606,831	31,029,115	1,189,440	5,398,991	218,381
56 Cost of sales and operations.....	16,030,167	3,208	88,269	25,509	16,433	15,495,748	267,255	107,681	26,064
57 Compensation of officers.....	1,947,715	881,994	168,250	25,712	94,188	127,203	211,708	431,612	7,048
58 Rent paid on business property.....	674,896	162,158	71,076	6,999	18,158	155,322	35,815	221,714	3,657
59 Repairs.....	242,898	53,544	6,040	787	1,056	2,072	2,440	175,257	1,702
60 Bad debts.....	768,528	445,810	292,051	1,618	713	5,964	7,944	13,236	1,192
61 Interest paid.....	5,219,703	2,732,026	1,561,233	41,767	62,951	27,413	6,547	762,307	25,459
62 Taxes paid.....	2,039,345	382,057	100,107	20,953	21,633	690,162	24,035	772,411	27,987
63 Contributions or gifts.....	65,349	36,906	4,813	2,800	1,078	6,284	1,911	11,096	461
64 Amortization.....	13,394	800	1,880	546	111	252	717	8,008	1,080
65 Depreciation.....	1,456,072	270,824	46,597	14,455	6,636	181,304	20,023	894,185	22,048
66 Advertising.....	152,858	1,016	562	76,112	342	6,507	29	2,674	65,616
67 Amounts contributed under pension plans.....	422,600	270,498	62,646	1,329	17,575	52,227	14,297	103,901	167
68 Amounts contributed under other employee benefit plans.....	418,093	229,475	24,837	2,981	15,233	119,159	13,845	11,789	774
69 Net loss, sales other than capital assets.....	153,500	48,447	7,964	6,967	2,151	80,466	5,082	8,569	163
70 Other deductions.....	249,448	238,179	1,376	1,477	2,430	398	204	5,131	53
71 Total compiled net profit (39 less 53).....	21,675,069	3,354,477	1,179,749	234,105	346,146	14,078,634	577,628	1,869,420	34,910
72 Compiled net profit (39 less 53).....	10,028,839	3,476,714	957,186	1,629,643	136,370	2,103,002	153,338	1,445,427	127,159
73 Net income, total (70 less 43).....	9,163,412	2,982,164	953,294	1,613,940	130,753	1,765,901	152,978	1,437,995	126,387
74 Returns other than Form 1120-S:									
75 Net income (71 less 79).....	9,087,863	2,982,006	943,678	1,613,920	129,004	1,765,470	135,255	1,396,722	121,838
76 Statutory special deductions, total.....	1,155,915	67,719	112,504	406,050	11,950	336,939	15,359	1,971,103	8,291
77 Net operating loss carryforward.....	279,414	20,366	35,659	8,974	4,383	62,222	4,866	138,288	4,656
78 Dividends received deduction.....	874,031	47,261	75,995	395,802	7,567	274,710	10,492	58,569	3,635
79 Income subject to tax.....	9,002,669	2,917,062	832,509	249,859	117,840	3,446,860	119,843	1,204,470	114,226
80 Total compiled net profit less income tax on returns other than Form 1120-S (70 less 77).....	3,101,053	1,363,459	374,346	99,609	55,300	702,193	47,327	411,604	47,215
81 Form 1120-S, net income (71 less 72).....	6,927,786	2,113,255	582,840	1,530,034	81,070	1,400,809	106,011	1,033,823	79,944
82 Distributions to stockholders:									
83 Cash and assets other than own stock.....	75,549	(1)	9,616	(1)	1,749	(1)	17,753	41,273	(1)
84 Corporation's own stock.....	3,280,379	836,308	312,432	1,401,539	21,024	375,980	35,685	231,712	65,699
85	339,000	138,591	36,756	95,828	2,690	27,696	3,843	32,862	734

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 30.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

Major industrial group—Continued									
Item	Services								Nature of business not allocable
	Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair, services, and other repair services	Motion pictures	Amusement and recreation services, except motion pictures	Other services	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of returns with net income, total.....	64,026	5,323	11,649	19,208	10,863	3,229	5,537	8,217	2,156
Form 1120-S.....	6,664	568	1,553	1,574	1,185	239	592	953	135
(Thousand dollars)									
Total assets.....	13,895,142	2,203,235	1,340,849	4,685,848	1,587,582	1,784,062	1,264,810	1,028,756	144,507
Cash.....	1,475,147	137,922	154,379	569,978	119,246	160,031	159,038	174,553	25,389
Notes and accounts receivable.....	2,822,259	180,551	246,315	1,463,861	219,750	363,190	96,295	252,297	43,127
Less: Reserve for bad debts.....	36,193	2,585	4,851	15,419	3,217	2,692	780	6,649	9
Inventories, total.....	587,847	40,847	85,677	154,155	81,881	179,768	12,409	33,110	3,896
Last-in, first-out.....	15,416	358	783	585	1,490	6,723	333	5,144	5
Other than last-in, first-out.....	189,848	23,429	34,775	54,215	49,424	5,023	7,131	16,351	1,542
Not stated.....	382,583	17,060	50,619	99,355	30,967	168,022	4,945	11,615	2,349
Investments, Government obligations:									
States and possessions.....	58,556	2,237	3,200	33,349	726	6,288	1,928	10,828	1,198
United States obligations.....	220,219	17,506	23,623	82,074	8,013	36,596	24,551	27,856	302
Not stated.....	46,553	1,660	2,055	12,494	739	5,121	13,390	11,094	431
Other current assets, including short-term marketable investments.....	271,251	31,422	23,229	101,344	29,655	31,052	32,628	21,921	4,326
Loans to stockholders.....	21,174	2,458	5,373	5,524	1,672	1,998	2,016	2,133	902
Mortgage and real estate loans.....	122,053	63,673	4,900	11,431	1,585	24,356	12,045	4,063	6,648
Other investments.....	1,785,258	193,597	110,801	858,285	56,155	379,967	84,480	101,973	18,725
Depreciable assets.....	9,333,383	2,000,482	1,049,389	2,177,703	1,571,665	953,642	1,092,369	488,133	35,384
Less: Accumulated amortization and depreciation.....	4,189,071	797,034	518,547	1,055,304	621,937	579,803	423,394	193,052	9,774
Depletable assets.....	13,288	2,160	3,044	2,257	3,382	521	1,761	163	2,049
Less: Accumulated depletion.....	3,981	432	756	536	1,207	99	885	66	792
Land.....	707,715	263,135	50,795	54,269	74,471	128,795	97,610	38,640	3,273
Intangible assets.....	81,027	4,213	6,184	18,001	5,583	30,403	13,032	3,611	283
Less: Accumulated amortization.....	35,547	896	1,423	3,213	1,184	21,173	6,161	1,497	8
Other assets.....	614,204	62,319	97,462	215,595	40,604	86,101	52,478	59,645	9,157
Total liabilities.....	13,895,142	2,203,235	1,340,849	4,685,848	1,587,582	1,784,062	1,264,810	1,028,756	144,507
Accounts payable.....	1,564,141	96,422	126,142	788,578	122,686	230,935	81,654	117,724	25,260
Deposits and withdrawable shares.....	11,044	4	136	7,042	550	8	530	2,774	46
Bonds, notes, mortgages payable maturing in less than one year.....	1,257,181	142,148	96,712	395,510	321,214	141,706	110,150	49,741	12,068
Other current liabilities.....	833,702	98,280	85,589	318,642	79,879	84,174	78,429	88,709	5,549
Loans from stockholders.....	75,798	15,226	13,665	21,300	9,037	5,575	5,793	5,202	1,157
Bonds, notes, mortgages payable maturing in one year or more.....	3,092,137	875,540	206,613	751,309	479,672	316,729	332,965	129,309	20,349
Other liabilities.....	676,775	94,706	46,355	252,205	43,601	109,950	58,344	71,614	19,979
Capital stock, preferred.....	186,338	39,212	21,355	59,555	9,400	27,524	11,714	17,578	791
Capital stock, common.....	1,908,835	322,406	253,250	568,293	164,179	226,164	222,384	152,159	25,605
Paid-in or capital surplus.....	782,376	162,451	41,716	271,545	51,956	150,766	63,344	40,598	10,080
Surplus reserves.....	104,651	8,173	7,492	41,703	3,139	21,524	6,525	16,095	273
Earned surplus and undivided profits.....	3,402,164	348,667	441,824	1,210,166	302,269	469,007	292,978	337,253	23,550
Total compiled receipts.....	18,080,535	1,741,065	2,424,038	6,824,068	1,818,234	1,620,051	1,441,927	2,211,152	82,755
Business receipts.....	17,180,545	1,529,627	2,391,459	6,591,847	1,691,622	1,500,132	1,344,530	2,131,328	74,627
Interest on Government obligations (less amortizable bond premium):									
Wholly taxable.....	10,367	752	638	3,285	243	3,229	1,009	1,211	13
Subject to surtax only.....	31	3	10	18	-	-	-	-	-
Wholly tax-exempt.....	2,691	274	76	1,402	32	181	219	507	51
Other interest.....	44,598	8,878	2,512	17,970	2,918	5,891	2,508	3,921	322
Rents.....	348,223	138,909	6,602	70,360	70,095	30,407	23,131	8,719	2,859
Royalties.....	40,974	152	403	25,128	37	11,981	1,458	1,815	-
Net short-term capital gain reduced by net long-term capital loss.....	4,316	999	263	508	634	1,714	183	15	29
Net long-term capital gain reduced by net short-term capital loss.....	111,128	26,662	6,915	17,165	15,959	16,545	15,628	12,254	1,880
Net gain, sales other than capital assets.....	11,704	755	550	4,487	2,010	10	146	3,746	1,126
Dividends, domestic corporations.....	38,405	3,875	2,201	16,936	590	9,578	3,527	1,698	48
Dividends, foreign corporations.....	17,833	377	-	9,082	-	8,069	71	234	-
Other receipts.....	269,720	29,802	12,409	65,880	34,094	32,314	49,517	45,704	1,794
Total compiled deductions.....	16,764,742	1,623,522	2,281,552	6,342,270	1,705,482	1,460,203	1,294,689	2,057,024	69,959
Cost of sales and operations.....	9,119,411	724,050	1,209,034	3,730,054	803,022	977,153	624,221	1,051,877	21,524
Compensation of officers.....	909,595	39,146	144,622	378,569	100,281	34,872	54,750	157,355	9,497
Rent paid on business property.....	528,649	87,291	86,136	113,867	78,934	43,090	67,295	52,036	2,400
Repairs.....	160,950	50,524	24,114	25,937	21,813	10,406	17,815	10,341	629
Bad debts.....	41,648	3,711	9,234	14,593	4,558	1,958	1,999	5,595	197
Interest paid.....	211,246	52,719	14,540	55,186	39,805	17,711	21,819	9,466	843
Taxes paid.....	481,737	81,589	67,564	115,670	52,115	34,755	82,264	47,780	2,079
Contributions or gifts.....	12,931	1,331	1,960	4,477	716	894	2,241	1,312	58
Amortization.....	33,297	635	1,256	2,202	3,347	22,637	1,537	1,683	36
Depreciation.....	954,085	126,882	97,760	267,574	271,076	56,003	95,857	38,933	2,535
Depletion.....	911	56	108	74	230	295	97	51	-
Advertising.....	244,355	32,533	38,031	44,885	16,163	50,176	34,438	28,129	993
Amounts contributed under pension plans.....	102,496	2,822	6,845	60,626	3,139	2,411	3,013	23,640	78
Amounts contributed under other employee benefit plans.....	54,726	4,884	10,709	24,212	3,627	2,606	2,721	5,967	244
Net loss, sales other than capital assets.....	6,643	1,000	413	1,214	2,090	616	1,075	235	10
Other deductions.....	3,902,062	414,349	569,226	1,503,130	304,566	204,620	283,547	622,624	28,836
Compiled net profit (39 less 53).....	1,315,793	117,543	142,486	481,798	112,752	159,848	147,238	154,128	12,796
Net income, total (70 less 43).....	1,313,102	117,269	142,410	480,396	112,720	159,667	147,019	153,621	12,745
Returns other than Form 1120-S:									
Net income (71 less 79).....	1,244,662	110,199	125,317	465,213	102,544	157,493	141,536	142,360	11,435
Statutory special deductions, total.....	113,961	13,252	8,999	35,064	8,322	28,778	12,848	6,698	2,446
Net operating loss carryforward.....	78,600	9,595	7,228	18,929	7,958	20,026	9,942	4,922	2,419
Dividends received deduction.....	32,190	3,655	1,770	14,024	364	8,080	2,889	1,408	27
Income subject to tax.....	1,133,117	98,399	116,424	430,458	94,563	129,027	128,752	135,494	9,032
Taxes paid.....	486,054	40,040	47,089	192,029	34,177	58,904	56,835	56,980	2,730
Form 1120-S, net income (71 less 72).....	829,739	77,503	95,397	289,769	78,575	100,944	90,403	97,148	10,066
Distributions to stockholders:									
Cash and assets other than own stock.....	68,440	7,070	17,093	15,183	10,176	2,174	5,483	11,261	1,310
Corporation's own stock.....	231,245	20,058	25,741	105,698	13,010	32,868	16,922	16,948	766
	23,659	4,684	2,498	8,549	2,075	1,335	1,341	3,177	-

¹Not shown separately because of high sampling variability. However, the data are included in totals.
NOTE: See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, JULY 1960-JUNE 1961

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ACTIVE CORPORATION RETURNS

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY PERCENT OF NET INCOME TO BUSINESS RECEIPTS, BY INDUSTRIAL DIVISION

Net income to business receipts, by industrial division	Number of returns			Total compiled receipts			Business receipts			Net income		
	Total	Forms 1120, -L, -M	Form 1120-S	Total	Forms 1120, -L, -M	Form 1120-S	Total	Forms 1120, -L, -M	Form 1120-S	Total	Forms 1120, -L, -M	Form 1120-S
	(1)	(2)	(3)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
ALL INDUSTRIAL DIVISIONS												
Total.....	1,140,574	1,050,353	90,221	849,131,939	825,714,140	23,417,799	802,790,920	779,844,903	22,946,017	43,505,174	43,122,695	382,479
Deficit and zero percent.....	470,335	436,237	34,098	124,680,691	119,012,878	5,667,813	117,098,983	111,535,813	5,563,170	16,877,171	16,581,174	1295,997
Greater than zero, under 1 percent.....	98,209	85,773	12,436	125,057,774	119,087,961	5,969,813	122,808,383	116,895,892	5,912,491	559,210	533,079	26,131
1 under 2 percent.....	73,400	65,643	7,757	92,105,035	88,905,765	3,199,270	90,353,147	87,187,918	3,165,229	1,356,166	1,309,146	47,020
2 under 3 percent.....	54,740	49,015	5,725	77,521,801	75,366,177	2,155,624	75,647,545	73,520,608	2,126,937	1,898,040	1,845,362	52,678
3 under 4 percent.....	42,383	38,149	4,234	54,968,207	53,405,249	1,562,958	52,514,203	50,973,046	1,541,157	1,914,127	1,860,618	53,509
4 under 6 percent.....	60,196	54,130	6,066	92,872,898	91,056,607	1,816,291	87,634,112	85,846,967	1,787,145	4,457,861	4,370,458	87,403
6 under 8 percent.....	39,645	35,632	4,013	61,470,731	60,526,928	943,803	58,901,926	57,973,252	928,674	4,182,721	4,118,716	64,005
8 under 10 percent.....	27,891	25,171	2,720	53,224,214	52,665,094	559,120	51,254,790	50,708,503	546,287	4,568,098	4,519,561	48,537
10 under 15 percent.....	47,883	43,461	4,422	64,364,309	63,532,735	831,574	61,550,854	60,746,094	804,760	7,703,070	7,605,904	97,166
15 under 25 percent.....	51,908	48,529	3,379	69,084,197	68,648,442	435,755	63,082,287	62,680,672	401,615	12,987,910	12,910,359	77,551
25 percent or more.....	112,862	107,761	5,101	28,517,507	28,248,165	269,342	17,278,233	17,109,681	168,552	10,675,075	10,553,925	121,150
No percent computed.....	61,122	60,852	270	5,264,575	5,258,139	6,436	4,666,457	4,666,437	-	80,067	76,741	3,326
AGRICULTURE, FORESTRY, AND FISHERIES												
Total.....	17,139	14,631	2,508	4,402,207	4,023,994	378,213	4,214,621	3,854,624	359,997	37,334	35,627	1,707
Deficit and zero percent.....	7,393	6,136	1,257	1,319,156	1,222,137	97,019	1,275,067	1,185,490	89,577	161,957	162,909	119,048
Greater than zero, under 1 percent.....	1,073	894	179	764,539	663,896	100,643	756,462	656,652	99,810	3,326	2,782	544
1 under 2 percent.....	1,118	1,043	75	487,406	464,238	23,168	480,783	457,693	23,090	7,486	7,113	373
2 under 3 percent.....	471	387	166	213,187	169,631	53,903	207,915	164,529	53,568	5,306	4,157	1,496
3 under 4 percent.....	607	525	82	242,424	232,077	23,940	238,161	227,979	23,639	8,440	8,093	1,141
4 under 6 percent.....	1,072	976	96	353,179	329,239	23,940	344,631	320,992	23,639	16,310	15,169	1,141
6 under 8 percent.....	767	593	174	218,118	189,264	28,854	209,427	181,957	27,470	14,745	12,783	1,962
8 under 10 percent.....	430	398	135	219,332	216,268	15,174	210,574	207,805	14,700	19,226	18,981	1,645
10 under 15 percent.....	887	784	135	160,143	148,033	15,174	144,272	132,341	14,700	18,055	16,655	2,655
15 under 25 percent.....	1,116	987	129	214,549	200,247	14,302	203,880	190,012	13,868	37,880	35,225	2,655
25 percent or more.....	1,545	1,289	256	171,238	150,568	20,670	110,640	96,365	14,275	66,650	55,989	10,661
No percent computed.....	660	619	(2)	38,936	38,396	(2)	32,809	32,809	(2)	1,867	1,589	(2)
MINING												
Total.....	13,017	12,008	1,009	10,925,775	10,700,700	225,075	10,408,286	10,191,035	217,251	738,864	734,690	4,174
Deficit and zero percent.....	7,282	6,804	478	2,423,459	2,379,556	43,903	2,313,143	2,270,689	42,454	152,078	151,369	17,409
Greater than zero, under 1 percent.....	518	457	61	1,394,874	1,367,782	26,892	1,362,275	1,336,983	25,292	7,441	7,367	1,496
1 under 2 percent.....	473	411	62	420,805	386,699	34,106	406,046	373,586	32,460	6,388	5,887	1,501
2 under 3 percent.....	382	331	51	358,163	323,714	34,449	348,253	313,935	34,318	8,977	8,130	847
3 under 4 percent.....	327	296	302	492,466	487,709	4,757	481,481	476,673	4,808	17,106	16,941	1,163
4 under 6 percent.....	582	548	302	930,302	921,517	8,785	896,439	887,713	7,726	44,878	44,395	4,547
6 under 8 percent.....	300	258	42	549,063	539,077	9,986	531,681	521,881	9,800	38,038	37,358	6,791
8 under 10 percent.....	326	305	21	576,229	553,912	22,317	549,079	527,050	21,579	49,641	47,844	1,797
10 under 15 percent.....	750	667	83	814,594	794,290	20,304	777,471	757,749	19,722	77,732	75,369	2,363
15 under 25 percent.....	615	553	135	997,017	984,982	18,735	939,269	927,660	17,705	187,849	185,803	4,381
25 percent or more.....	999	926	(2)	1,941,799	1,935,099	(2)	1,781,889	1,775,793	(2)	799,991	797,653	(2)
No percent computed.....	463	452	(2)	27,004	26,363	(2)	21,323	21,323	(2)	1,901	1,609	(2)
CONSTRUCTION												
Total.....	72,332	64,042	8,290	32,893,347	30,707,881	2,185,466	32,361,892	30,194,648	2,167,244	379,212	351,860	27,352
Deficit and zero percent.....	33,283	30,190	3,093	8,826,689	8,209,641	617,048	8,700,055	8,087,972	612,083	145,845	142,286	130,199
Greater than zero, under 1 percent.....	8,046	6,876	1,170	6,468,353	5,992,624	475,729	6,415,031	5,943,241	471,790	31,055	28,994	2,061
1 under 2 percent.....	6,329	5,543	786	4,989,027	4,675,534	313,493	4,938,954	4,627,366	311,588	73,389	68,792	4,597
2 under 3 percent.....	4,241	3,691	550	3,408,881	3,251,277	157,604	3,370,389	3,213,423	156,966	83,299	79,366	3,933
3 under 4 percent.....	3,254	2,815	439	2,381,509	2,250,665	130,844	2,350,120	2,219,835	130,285	81,426	76,980	4,446
4 under 6 percent.....	4,600	3,977	623	2,929,075	2,736,340	192,735	2,866,014	2,674,263	191,751	140,257	130,690	9,567
6 under 8 percent.....	2,662	2,235	427	1,353,854	1,252,895	100,959	1,326,585	1,227,051	99,534	93,266	86,475	6,791
8 under 10 percent.....	1,424	1,081	343	604,656	540,118	64,538	590,865	526,795	64,070	53,068	47,398	5,670
10 under 15 percent.....	2,152	1,729	423	864,943	767,694	97,249	834,826	739,174	95,652	100,522	88,867	11,655
15 under 25 percent.....	1,263	1,056	207	443,252	421,424	21,828	422,442	401,096	21,346	79,628	75,552	4,076
25 percent or more.....	1,467	1,290	177	249,743	236,661	13,082	199,363	187,184	12,179	90,957	86,495	4,462
No percent computed.....	3,611	3,559	(2)	373,365	373,008	(2)	347,248	347,248	(2)	10,830	10,537	(2)
MANUFACTURING												
Total.....	165,862	151,622	14,240	371,093,042	366,543,592	4,549,450	364,611,950	360,105,222	4,506,728	22,144,790	22,041,859	102,931
Deficit and zero percent.....	62,295	57,025	5,270	42,194,940	41,201,004	993,936	41,695,201	40,709,068	986,133	12,043,820	11,985,452	158,368
Greater than zero, under 1 percent.....	17,760	15,758	2,002	31,881,926	31,054,132	827,794	31,636,334	30,812,272	824,062	146,881	143,246	3,635
1 under 2 percent.....	14,026	12,747	1,279	34,378,621	33,789,732	588,889	33,928,486	33,342,124	586,362	510,842	502,119	8,723
2 under 3 percent.....	11,452	10,505	947	27,107,822	26,616,267	491,555	26,821,876	26,334,012	487,864	665,567	653,243	12,324
3 under 4 percent.....	9,905	9,104	801	22,379,854	22,045,921	333,933	22,128,291	21,797,490	330,801	774,334	762,827	11,507
4 under 6 percent.....	13,260	12,271	989	45,321,846	44,908,711	413,135	44,410,623	44,001,461	409,162	2,179,067	2,158,904	20,163
6 under 8 percent.....	9,127	8,461	666	42,038,258	41,793,865	244,393	41,211,554	40,968,623	242,931	2,866,893	2,850,300	16,593
8 under 10 percent.....	6,149	5,668	481	36,038,610	35,854,414	184,196	35,283,612	35,101,313	182,299	3,099,921	3,083,943	15,978
10 under 15 percent.....	8,157	7,258	899	45,634,552	45,349,425	285,127	44,836,891	44,555,287	281,604	5,466,782	5,433,565	33,217
15 under 25 percent.....	5,533	4,930	603	35,548,371	35,394,920	153,451	34,651,028	34,502,774	148,254	6,298,589	6,271,310	27,279
25 percent or more.....	3,042	2,749	293	7,817,211	7,784,722	32,489	7,301,188	7,273,932	27,256	2,166,936	2,155,518	11,418
No percent computed.....	5,156	5,146	(2)	751,031	750,479	(2)	706,866	706,866	(2)	12,798	12,336	(2)
TRANSPORTATION, COMMUNICATION, ELECTRIC GAS, AND SANITARY SERVICES												
Total.....	43,852	40,854	2,998	65,921,988	65,430,104	491,884	64,132,467	63				

ACTIVE CORPORATION RETURNS

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY PERCENT OF NET INCOME TO BUSINESS RECEIPTS, BY INDUSTRIAL DIVISION—Continued

Net income to business receipts, by industrial division	Number of returns			Total compiled receipts			Business receipts			Net income		
	Total	Forms 1120, -L, -M	Form 1120-S	Total (Thousand dollars)	Forms 1120, -L, -M (Thousand dollars)	Form 1120-S (Thousand dollars)	Total (Thousand dollars)	Forms 1120, -L, -M (Thousand dollars)	Form 1120-S (Thousand dollars)	Total (Thousand dollars)	Forms 1120, -L, -M (Thousand dollars)	Form 1120-S (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Total.....	355,623	317,055	38,568	269,581,271	255,739,222	13,842,049	265,362,564	251,705,574	13,656,990	4,525,610	4,373,777	151,833
Deficit and zero percent.....	140,985	127,588	13,397	46,360,902	43,031,924	3,328,978	45,584,743	42,301,435	3,283,308	1,351,537	1,248,400	110,137
Greater than zero, under 1 percent.....	56,044	48,641	7,403	75,671,078	71,384,125	4,286,953	74,941,915	70,692,385	4,249,530	328,678	309,892	18,786
1 under 2 percent.....	38,420	34,164	4,256	43,937,518	41,893,074	2,044,444	43,379,585	41,358,332	2,021,253	642,826	613,056	29,770
2 under 3 percent.....	27,129	23,813	3,316	37,010,844	35,682,461	1,328,383	36,579,884	35,267,840	1,312,044	905,811	873,731	32,080
3 under 4 percent.....	17,602	15,432	2,170	18,355,742	17,443,641	912,101	18,080,399	17,180,845	899,554	629,532	598,467	31,065
4 under 6 percent.....	21,990	19,136	2,854	22,071,029	21,083,362	987,667	21,531,945	20,560,518	971,427	1,050,037	1,003,550	46,487
6 under 8 percent.....	11,248	9,739	1,509	8,082,114	7,662,243	419,871	7,896,508	7,483,750	412,758	541,893	513,370	28,523
8 under 10 percent.....	6,700	5,660	1,040	8,675,986	8,487,632	188,354	8,516,520	8,331,612	184,908	728,300	711,872	16,428
10 under 15 percent.....	7,847	6,550	1,297	3,662,770	3,439,474	223,296	3,523,323	3,306,281	217,042	420,073	394,333	25,740
15 under 25 percent.....	4,592	3,889	703	2,113,707	2,026,355	87,352	1,930,698	1,851,717	78,981	387,590	373,118	14,472
25 percent or more.....	5,222	4,681	541	735,303	703,750	31,553	590,834	564,649	26,185	227,856	217,184	10,672
No percent computed.....	17,844	17,762	(2)	2,904,278	2,901,181	(2)	2,806,210	2,806,210	(2)	14,551	13,604	(2)
Wholesale trade, total.....	117,437	105,800	11,637	132,444,133	126,044,103	6,400,030	130,636,700	124,308,158	6,328,542	2,129,626	2,041,897	87,729
Deficit and zero percent.....	37,460	34,305	3,155	18,866,987	17,706,888	1,160,099	18,634,838	17,484,685	1,150,153	151,941	149,031	126,910
Greater than zero, under 1 percent.....	22,255	19,726	2,529	49,879,649	47,448,398	2,431,251	49,524,286	47,109,736	2,414,550	208,411	197,966	10,445
1 under 2 percent.....	13,758	12,342	1,416	23,270,316	22,228,773	1,041,543	23,028,519	21,996,827	1,031,692	339,629	324,505	15,124
2 under 3 percent.....	9,839	8,780	1,059	13,930,505	13,369,723	560,782	13,738,837	13,184,058	554,779	345,003	331,307	13,696
3 under 4 percent.....	6,377	5,581	796	7,346,827	6,904,806	442,021	7,249,408	6,814,180	435,228	249,034	233,978	15,056
4 under 6 percent.....	7,896	6,996	900	9,144,443	8,729,989	414,454	8,888,391	8,480,905	407,486	423,341	404,361	18,980
6 under 8 percent.....	3,833	3,528	305	3,523,915	3,414,118	109,797	3,460,037	3,351,496	108,541	238,596	231,289	7,307
8 under 10 percent.....	2,201	1,931	270	1,278,318	1,230,327	47,991	1,240,022	1,192,672	47,350	111,865	107,689	4,376
10 under 15 percent.....	3,212	2,707	505	2,133,820	2,012,892	120,928	2,067,558	1,949,545	118,013	247,705	233,771	13,934
15 under 25 percent.....	2,400	2,072	328	1,591,224	1,545,456	45,768	1,469,300	1,428,505	40,795	298,715	290,841	7,874
25 percent or more.....	3,153	2,801	352	541,302	517,760	23,542	450,866	430,911	19,955	175,708	167,800	7,908
No percent computed.....	5,053	5,031	(2)	936,827	934,973	(2)	884,638	884,638	(2)	8,560	8,421	(2)
Retail trade, total.....	217,269	192,619	24,650	128,013,664	121,214,867	6,798,797	125,786,529	119,090,866	6,695,663	2,225,003	2,168,264	56,739
Deficit and zero percent.....	94,594	85,083	9,511	25,664,939	23,610,826	2,054,113	25,148,538	23,127,872	2,020,666	176,423	169,832	17,031
Greater than zero, under 1 percent.....	31,086	26,731	4,355	23,730,401	22,104,691	1,625,710	23,384,725	21,777,028	1,607,697	110,290	103,158	7,132
1 under 2 percent.....	22,580	19,908	2,672	19,179,840	18,219,194	960,646	18,888,264	17,940,396	947,868	281,743	267,762	13,981
2 under 3 percent.....	15,878	13,910	1,968	22,056,488	21,405,951	650,537	21,831,406	21,189,852	641,554	535,669	520,215	15,454
3 under 4 percent.....	10,280	9,009	1,271	10,380,859	9,949,108	431,751	10,212,445	9,785,975	426,470	359,049	344,612	14,637
4 under 6 percent.....	12,861	11,064	1,797	12,221,247	11,702,111	519,136	11,955,567	11,444,453	511,114	593,731	568,622	25,109
6 under 8 percent.....	6,778	5,624	1,154	4,314,335	4,020,020	294,315	4,197,518	3,908,987	288,531	286,808	266,780	20,028
8 under 10 percent.....	4,025	3,377	648	6,819,441	6,702,396	117,045	6,711,201	6,596,568	114,633	566,888	556,796	10,092
10 under 15 percent.....	4,196	3,476	720	1,328,798	1,232,273	96,525	1,266,417	1,172,814	93,603	150,138	139,047	11,091
15 under 25 percent.....	1,852	1,509	343	335,705	295,166	40,539	299,606	262,284	37,322	55,602	49,157	6,445
25 percent or more.....	1,467	1,297	170	169,537	161,551	7,986	119,873	113,668	6,205	44,347	41,595	2,752
No percent computed.....	11,672	11,631	(2)	1,812,074	1,811,580	(2)	1,770,969	1,770,969	(2)	5,001	4,552	(2)
Wholesale and retail trade not allocable, total.....	20,917	18,636	2,281	9,123,474	8,480,252	643,222	8,939,335	8,306,550	632,785	170,981	163,616	7,365
Deficit and zero percent.....	8,931	8,200	731	1,828,976	1,714,210	114,766	1,801,367	1,688,878	112,489	170,333	164,537	15,796
Greater than zero, under 1 percent.....	2,703	2,184	519	2,061,028	1,831,036	229,992	2,032,904	1,805,621	227,283	9,977	8,768	1,209
1 under 2 percent.....	2,082	1,914	168	1,487,362	1,445,107	42,255	1,462,802	1,421,109	41,693	21,454	20,789	665
2 under 3 percent.....	1,412	1,123	289	1,023,851	906,787	117,064	1,009,641	893,930	115,711	25,139	22,209	2,930
3 under 4 percent.....	945	842	103	628,056	589,727	38,329	618,546	580,690	37,856	21,449	20,077	1,372
4 under 6 percent.....	1,233	1,076	157	705,339	651,262	54,077	687,987	635,160	52,827	32,965	30,567	2,398
6 under 8 percent.....	637	587	50	243,864	228,105	15,755	238,953	223,267	15,686	16,489	15,301	1,108
8 under 10 percent.....	474	352	122	578,227	554,909	23,318	565,297	542,372	22,925	49,547	47,387	2,151
10 under 15 percent.....	439	367	295	200,152	194,309	5,843	189,348	183,922	5,426	22,230	21,515	717
15 under 25 percent.....	340	308	32	186,778	185,733	1,045	161,792	160,928	884	33,273	33,120	151
25 percent or more.....	602	583	19	24,464	24,439	25	20,095	20,070	25	7,801	7,789	12
No percent computed.....	1,119	1,100	(2)	155,377	154,628	(2)	150,603	150,603	(2)	990	631	(2)
FINANCE, INSURANCE, AND REAL ESTATE ³												
Total.....	334,388	324,020	10,368	70,841,547	70,417,911	423,636	39,476,590	39,198,149	278,441	8,250,426	8,194,130	56,296
Deficit and zero percent.....	129,397	125,456	3,941	9,283,073	9,198,120	84,953	3,980,037	3,920,964	59,073	1,912,986	1,893,733	19,253
Greater than zero, under 1 percent.....	5,136	4,669	467	2,253,693	2,210,079	43,614	1,258,572	1,222,219	36,353	10,109	9,874	235
1 under 2 percent.....	4,756	4,466	290	2,323,806	2,311,987	11,819	1,723,093	1,714,305	8,788	34,929	34,759	170
2 under 3 percent.....	4,665	4,414	251	4,562,941	4,543,861	19,080	3,689,921	3,673,302	16,619	113,911	113,445	466
3 under 4 percent.....	5,098	4,911	187	8,023,135	8,010,435	12,880	6,200,188	6,191,711	8,477	297,438	296,976	462
4 under 6 percent.....	9,532	9,179	353	13,666,457	13,665,269	31,188	10,256,371	10,230,351	25,973	660,178	658,565	1,613
6 under 8 percent.....	8,567	8,276	291	5,526,940	5,510,965	15,975	4,130,154	4,115,910	14,244	374,267	373,159	1,108
8 under 10 percent.....	7,649	7,372	277	2,273,475	2,256,752	16,723	1,473,524	1,462,942	10,582	206,042	204,524	1,518
10 under 15 percent.....	19,214	18,649	565	3,260,174	3,216,042	44,132	1,662,566	1,626,968	35,598	394,749	389,232	5,517
15 under 25 percent.....	31,028	30,128	900	6,681,958	6,635,737	46,221	2,2					

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Size of business receipts	Number of Form 1120-S returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of Form 1120-S returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of Form 1120-S returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of Form 1120-S returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
All industrial divisions																
Agriculture, forestry, and fisheries																
Mining																
Construction																
Total.....	90,221	23,417,799	22,946,017	382,479	2,508	378,213	359,997	1,707	1,009	225,075	217,251	4,174	8,290	2,185,466	2,167,244	27,352
Under \$10,000.....	7,171	40,995	22,692	15,531	297	1,623	1,163	1,188	150	1,030	598	1,543	323	2,110	1,531	1,633
\$10,000 under \$25,000.....	7,470	137,109	108,714	11,605	353	7,239	5,990	1,827	145	2,570	2,260	56	350	6,667	6,521	389
\$25,000 under \$50,000.....	10,781	408,511	365,480	12,435	436	17,447	16,067	1,480	107	4,370	3,998	437	947	36,593	35,636	1,635
\$50,000 under \$100,000.....	15,637	1,178,605	1,117,512	17,984	505	43,382	39,144	1,795	136	11,107	10,531	428	1,478	112,750	110,898	1,797
\$100,000 under \$200,000.....	17,854	2,623,622	2,544,594	57,325	444	67,306	62,331	14	187	27,853	27,426	201	1,929	282,704	280,585	4,029
\$200,000 under \$500,000.....	17,221	5,472,833	5,386,054	123,495	226	72,250	68,145	7,828	84	24,298	24,001	836	1,820	558,418	554,468	9,991
\$500,000 under \$1,000,000.....	7,070	4,962,602	4,905,687	93,825	64	51,427	51,250	1,052	(2)	(2)	(2)	(2)	763	518,154	515,043	7,519
\$1,000,000 under \$5,000,000.....	4,113	7,281,024	7,200,806	108,686	24	56,254	55,431	1,128	67	95,661	91,506	3,873	367	621,130	616,233	4,563
\$5,000,000 under \$10,000,000.....	140	896,846	887,469	9,934	11	60,731	60,476	404	1	7,163	7,117	168	2	11,659	11,617	186
\$10,000,000 under \$50,000,000.....	19	407,865	407,009	2,618	-	-	-	-	-	-	-	-	1	34,888	34,712	367
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	2,745	7,787	-	11,817	148	554	-	145	69	675	-	2,080	310	393	-	1,793
Manufacturing																
Transportation, communication, electric, gas, and sanitary services																
Wholesale and retail trade																
Total																
Wholesale trade																
Total.....	14,240	4,549,450	4,506,728	102,931	2,998	491,884	474,926	13,667	38,568	13,842,049	13,656,990	151,833	11,637	6,400,030	6,328,542	87,729
Under \$10,000.....	691	3,104	2,456	1,668	272	4,981	1,451	1,381	1,195	6,948	5,556	2,477	441	3,088	2,259	1,918
\$10,000 under \$25,000.....	689	13,098	12,536	1,656	356	7,866	6,511	477	1,654	31,321	28,642	12,805	495	10,024	8,159	1,196
\$25,000 under \$50,000.....	1,182	45,626	44,099	4,895	389	13,797	13,330	1,527	3,396	131,540	127,488	14,446	932	36,064	34,542	712
\$50,000 under \$100,000.....	2,231	165,220	163,892	1,659	624	45,084	44,609	76	6,591	500,123	490,385	412	1,290	99,057	96,866	1,898
\$100,000 under \$200,000.....	3,145	461,389	454,937	8,505	711	101,906	99,768	5,604	8,860	1,315,122	1,291,392	17,998	1,892	287,538	279,790	7,619
\$200,000 under \$500,000.....	3,686	1,178,187	1,169,580	31,476	453	154,736	147,416	6,527	9,378	3,011,384	2,967,703	48,114	3,068	1,026,513	1,013,867	19,018
\$500,000 under \$1,000,000.....	1,620	1,146,070	1,138,442	29,939	(2)	(2)	(2)	(2)	4,175	2,941,154	2,900,312	39,748	1,737	1,237,214	1,221,342	20,097
\$1,000,000 under \$5,000,000.....	801	1,380,340	1,368,062	39,415	50	78,103	76,927	1,010	2,703	4,904,441	4,856,051	49,497	1,509	2,909,305	2,886,130	35,419
\$5,000,000 under \$10,000,000.....	21	134,639	131,517	4,198	1	9,867	9,639	142	104	672,787	667,103	4,836	79	499,298	496,832	2,701
\$10,000,000 under \$50,000,000.....	1	21,217	21,207	184	1	28,812	28,732	573	16	322,948	322,358	1,762	13	288,985	288,755	1,386
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	173	560	-	640	68	29	-	1,866	496	4,281	-	1,806	181	2,944	-	17
Wholesale and retail trade—Continued																
Finance, insurance, and real estate ³																
Services																
Total.....	24,650	6,798,797	6,695,663	56,739	2,281	643,222	632,785	7,365	10,368	423,636	278,441	56,296	11,760	1,316,266	1,279,498	24,163
Under \$10,000.....	619	3,510	2,963	1,290	135	350	334	269	2,941	12,667	4,274	2,068	1,175	8,232	5,363	15,004
\$10,000 under \$25,000.....	1,061	19,411	18,807	2,150	98	1,886	1,676	1,459	2,110	34,644	14,815	4,910	1,770	32,985	30,768	12,365
\$25,000 under \$50,000.....	2,379	92,133	89,831	5,014	85	3,343	3,115	1,144	2,023	70,456	37,857	12,627	2,271	87,245	85,574	12,303
\$50,000 under \$100,000.....	4,847	365,764	359,169	1,956	454	35,302	34,350	1,530	1,372	97,000	62,182	15,768	2,670	201,954	193,895	2,958
\$100,000 under \$200,000.....	6,496	957,135	941,941	9,933	472	70,449	69,661	446	645	89,113	54,637	15,939	1,933	278,229	273,519	5,063
\$200,000 under \$500,000.....	5,656	1,768,543	1,740,225	25,073	654	216,328	213,611	4,023	226	61,663	51,170	8,039	1,348	411,897	403,571	10,684
\$500,000 under \$1,000,000.....	2,176	1,516,560	1,494,571	17,583	262	187,380	184,399	2,068	(2)	(2)	(2)	(2)	298	200,678	196,335	8,434
\$1,000,000 under \$5,000,000.....	1,116	1,873,781	1,850,286	12,105	78	121,355	119,635	1,973	37	50,638	46,123	3,445	64	94,457	90,473	7,011
\$5,000,000 under \$10,000,000.....	24	167,485	164,267	2,134	1	6,004	6,004	1	-	-	-	-	-	-	-	-
\$10,000,000 under \$50,000,000.....	3	33,963	33,603	376	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 under \$250,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000,000 under \$500,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000,000 under \$1,000,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported.....	273	512	-	1,055	(2)	(2)	-	(2)	1,001	-	-	15,297	231	589	-	1315
Nature of business not allocable																
Total.....	480	5,760	4,942	356												
Receipts not reported.....	249	706	-	85												

¹Deficit.²No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.³Total compiled receipts are used as size classification in lieu of business receipts for firms in Finance, insurance, and real estate.

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 33.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
	All industrial divisions					Agriculture, forestry and fisheries					Mining				
Total.....	90,221	23,417,799	22,946,017	382,479	382,341	2,508	378,213	359,997	1,707	18,517	1,009	225,075	217,251	4,174	18,545
Returns with net income, total....	56,123	17,749,983	17,382,847	678,476	250,436	1,251	281,194	270,420	20,755	9,289	531	181,172	174,797	11,583	13,182
Under \$5,000.....	28,091	4,851,838	4,766,263	50,743	70,731	540	65,742	64,329	1,040	2,749	218	36,930	35,043	431	1,602
\$5,000 under \$10,000.....	9,745	2,458,005	2,414,859	70,833	38,146	302	34,123	33,285	2,231	1,647	74	5,325	4,827	603	529
\$10,000 under \$15,000.....	5,498	1,862,246	1,821,827	67,243	24,094	73	5,186	4,563	897	299					
\$15,000 under \$20,000.....	3,897	1,626,137	1,596,555	67,415	20,278	133	25,008	22,564	2,215	1,255					
\$20,000 under \$25,000.....	2,173	969,674	946,083	48,723	12,722	53	8,492	7,757	1,191	508	225	116,138	112,781	7,438	9,699
\$25,000 under \$50,000.....	4,480	3,058,734	2,990,185	155,092	42,025	88	79,686	79,099	3,234	1,260					
\$50,000 under \$100,000.....	1,645	1,824,021	1,789,523	111,743	26,219	34	50,825	50,333	2,630	1,254					
\$100,000 under \$250,000.....	526	849,488	827,651	71,497	13,050	16	6,176	4,021	2,032	269	13	18,656	18,096	1,881	885
\$250,000 under \$500,000.....	50	132,518	127,467	16,261	1,535	11	4,567	4,198	4,119	32	-	-	-	-	-
\$500,000 under \$1,000,000.....	10	86,259	83,581	6,314	654	-	-	-	-	-	-	-	-	-	-
\$1,000,000 under \$5,000,000.....	8	31,063	18,853	12,612	982	1	1,389	271	1,166	16	1	4,123	4,050	1,230	467
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	34,098	5,667,816	5,563,170	1295,997	131,905	1,257	97,019	89,577	119,048	9,228	478	43,903	42,454	17,409	5,363
	Construction					Manufacturing					Transportation, communication, electric, gas, and sanitary services				
Total.....	8,290	2,185,466	2,167,244	27,352	33,012	14,240	4,549,450	4,506,728	102,931	85,147	2,998	491,884	474,926	13,667	33,081
Returns with net income, total....	5,197	1,568,418	1,555,161	57,551	23,973	8,970	3,555,514	3,520,595	161,299	61,016	1,777	363,445	348,291	27,019	18,669
Under \$5,000.....	2,540	447,999	443,631	4,642	6,882	3,802	794,472	790,078	7,038	12,924	668	79,630	78,492	1,360	3,625
\$5,000 under \$10,000.....	1,008	264,082	262,950	7,306	4,269	1,254	370,106	368,710	9,035	6,755	371	48,938	47,733	2,549	2,309
\$10,000 under \$15,000.....	418	149,934	149,116	4,981	1,762	1,021	339,455	336,530	12,434	5,287	206	43,829	39,019	2,448	1,777
\$15,000 under \$20,000.....	446	161,930	160,562	7,800	2,491	725	317,882	315,843	12,420	5,541	173	36,122	35,856	3,085	1,373
\$20,000 under \$25,000.....	257	85,463	84,330	5,666	1,243	409	194,865	193,391	9,220	3,623	65	8,907	7,777	1,414	1,373
\$25,000 under \$50,000.....	356	260,563	258,002	12,346	4,631	1,033	625,441	617,997	35,872	10,658	153	37,186	36,268	4,881	2,728
\$50,000 under \$100,000.....	142	108,588	108,079	10,079	1,784	460	431,706	427,029	30,215	7,311	125	57,162	53,351	8,279	4,452
\$100,000 under \$250,000.....	28	49,518	49,106	3,711	672	251	422,334	417,749	35,631	7,671	14	20,857	19,113	2,102	1,605
\$250,000 under \$500,000.....	1	34,888	34,712	367	211	8	22,070	20,965	2,506	628	1	2,002	1,950	328	78
\$500,000 under \$1,000,000.....	1	5,453	4,673	653	28	4	20,091	19,927	2,614	278	1	28,812	28,732	573	49
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	3	17,092	12,376	4,314	340	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	3,093	617,048	612,083	130,199	9,039	5,270	993,936	986,133	158,368	24,131	1,221	128,439	126,635	113,352	14,412
	Wholesale and retail trade					Wholesale trade					Retail trade				
Total.....	38,568	13,842,049	13,656,990	151,833	110,418	11,637	6,400,030	6,328,542	87,729	36,179	24,650	6,798,797	6,695,663	56,739	67,304
Returns with net income, total....	25,171	10,513,071	10,373,682	254,970	80,906	8,482	5,239,931	5,178,389	114,639	29,732	15,139	4,744,684	4,674,997	127,170	45,689
Under \$5,000.....	12,893	3,014,754	2,979,167	23,243	26,219	3,742	1,230,543	1,216,259	7,448	7,600	8,344	1,621,129	1,601,832	14,452	17,212
\$5,000 under \$10,000.....	4,645	1,547,502	1,526,527	33,796	13,603	1,529	701,823	692,486	11,003	4,715	2,838	734,805	724,696	20,779	7,981
\$10,000 under \$15,000.....	2,518	1,184,922	1,169,809	30,909	8,984	860	519,442	514,190	10,815	2,537	1,437	574,505	565,798	17,381	5,068
\$15,000 under \$20,000.....	1,723	972,178	958,721	29,756	7,456	724	494,113	487,818	12,482	3,179	947	467,188	460,334	16,394	4,192
\$20,000 under \$25,000.....	941	601,797	590,978	21,050	4,455	332	202,522	200,125	7,437	1,101	547	348,333	341,675	12,294	2,604
\$25,000 under \$50,000.....	1,829	1,826,193	1,797,733	62,833	12,502	940	1,215,676	1,199,320	33,293	6,595	782	536,795	525,526	25,981	5,298
\$50,000 under \$100,000.....	500	990,895	983,233	33,990	5,748	263	657,579	654,682	17,655	2,943	214	305,332	301,131	15,002	2,457
\$100,000 under \$250,000.....	104	289,763	285,593	12,701	1,452	77	157,534	154,196	9,156	741	27	132,229	131,397	3,545	711
\$250,000 under \$500,000.....	15	57,337	55,804	4,795	301	13	40,489	40,021	3,985	157	2	16,848	15,783	810	144
\$500,000 under \$1,000,000.....	3	27,730	26,117	1,897	186	2	20,210	19,292	1,365	164	1	7,520	6,825	532	22
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	13,397	3,328,978	3,283,308	1103,137	29,512	3,155	1,160,099	1,150,153	126,910	6,447	9,511	2,054,113	2,020,666	170,431	21,615

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 33.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND DEPRECIATION, BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

Size of net income	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Depreciation (Thousand dollars)
Wholesale and retail trade—Continued						Finance, insurance, and real estate					Services				
Wholesale and retail trade not allocable															
Total.....	2,281	643,222	632,785	7,365	6,935	10,368	423,636	278,441	56,296	10,123	11,760	1,316,266	1,279,498	24,163	73,343
Returns with net income, total.....	1,550	528,456	520,296	13,161	5,485	6,427	338,683	219,368	75,549	6,686	6,664	943,993	916,846	68,440	36,646
Under \$5,000.....	807	163,082	161,076	1,343	1,407	3,498	101,985	70,748	6,354	2,780	3,850	309,334	303,814	6,562	13,932
\$5,000 under \$10,000.....	278	110,874	109,345	2,014	907	987	51,730	38,412	7,214	1,031	1,083	134,706	130,931	7,927	7,986
\$10,000 under \$15,000.....	221	90,975	89,821	2,713	1,379	653	36,023	21,878	8,022	874	528	83,645	82,091	6,483	3,594
\$15,000 under \$20,000.....	114	61,819	59,747	2,199	835	316	21,042	12,308	5,507	322	341	82,461	81,469	5,879	1,748
\$20,000 under \$25,000.....	107	73,722	72,887	3,559	609	200	12,478	6,336	4,626	235	238	54,516	52,483	5,339	1,806
\$25,000 under \$50,000.....	(2)	(2)	(2)	(2)	(2)	533	57,383	34,981	18,509	944	404	117,790	113,755	14,407	4,708
\$50,000 under \$100,000.....	-	-	-	-	-	161	30,912	17,178	11,062	279	182	122,814	120,295	12,180	2,053
\$100,000 under \$250,000.....	-	-	-	-	-	65	13,310	6,832	8,242	21	34	28,261	26,577	5,051	462
\$250,000 under \$500,000.....	-	-	-	-	-	12	7,561	6,532	3,476	81	2	4,093	3,306	670	204
\$500,000 under \$1,000,000.....	-	-	-	-	-	1	4,173	4,132	577	113	-	-	-	-	-
\$1,000,000 under \$5,000,000.....	-	-	-	-	-	1	2,086	31	1,960	6	2	6,373	2,125	3,942	153
\$5,000,000 under \$10,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000,000 under \$25,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000,000 under \$50,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000,000 under \$100,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns without net income.....	731	114,766	112,489	15,796	1,450	3,941	84,953	59,073	119,253	3,437	5,096	372,273	362,652	144,277	36,697
Nature of business not allocable															
Total.....	480	5,760	4,942	356	155										
Returns with net income.....	135	4,493	3,687	1,310	69										

¹Deficit.²No reliable estimate of the sampling variability can be attained. Data, however, are included in the totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S

Table 34.—NUMBER OF RETURNS, BUSINESS RECEIPTS, DEPRECIATION, AND NET INCOME, FOR CORPORATIONS WITH ADDITIONAL FIRST-YEAR DEPRECIATION, BY SELECTED INDUSTRIES

Selected industries	Total number of returns Form 1120-S	Form 1120-S returns with additional first-year depreciation									
		Returns with and without net income					Returns with net income				
		Number of returns	Business receipts (Thousand dollars)	Depreciation		Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Depreciation		Net income (Thousand dollars)
				Total (Thousand dollars)	Additional first-year depreciation (Thousand dollars)				Total (Thousand dollars)	Additional first-year depreciation (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries.....	90,221	6,295	2,858,185	61,076	6,134	84,323	5,071	2,543,413	50,943	4,921	98,653
Agriculture, forestry, and fisheries.....	2,508	161	36,425	1,629	173	776	117	32,959	1,077	125	1,437
Mining.....	1,009	53	58,130	5,355	103	2,679	53	58,130	5,355	103	2,679
Crude petroleum and natural gas.....	544	12	26,809	2,740	24	662	12	26,809	2,740	24	662
Other mining.....	465	41	31,321	2,615	79	2,017	41	31,321	2,615	79	2,017
Construction.....	8,290	402	160,281	5,236	402	2,809	308	114,416	4,027	327	6,057
Highway and street construction and heavy construction.....	773	89	48,381	2,929	129	1,565	69	30,664	2,248	106	1,374
Special trade contractors.....	5,069	227	60,879	1,575	192	2,644	176	47,139	1,257	161	3,735
Contractors not allocable and other construction.....	2,448	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing.....	14,240	1,755	834,481	19,168	2,008	35,187	1,515	795,334	17,636	1,763	37,780
Beverage industries and food and kindred products.....	1,457	232	155,955	3,936	305	3,386	182	144,887	3,514	237	3,796
Apparel and other finished products made from fabrics and similar material.....	2,209	204	190,560	1,016	146	3,249	192	187,075	993	142	3,445
Printing, publishing, and allied industries.....	1,858	291	69,734	2,640	379	3,656	251	63,839	2,480	326	3,698
Leather and leather products.....	294	41	42,802	762	62	2,575	30	39,699	748	61	3,517
Stone, clay, and glass products.....	478	67	31,826	1,804	110	1,739	67	31,826	1,804	110	1,739
Fabricated metal products (including ordnance), except machinery and transportation equipment.....	1,380	191	62,522	1,747	196	3,075	171	61,795	1,648	152	3,163
Machinery, except electrical and transportation equipment.....	1,408	231	74,767	2,017	297	7,446	209	72,182	1,876	274	7,589
Other manufacturing industries.....	5,156	498	206,315	5,246	513	10,061	413	194,031	4,573	461	10,833
Transportation, communication, electric, gas, and sanitary services.....	2,998	168	49,254	3,825	227	3,054	136	42,053	3,421	168	3,147
Transportation.....	2,321	138	47,216	3,712	201	2,620	106	40,015	3,308	142	2,713
Communication, electric, gas, and sanitary services.....	677	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade.....	38,568	2,348	1,465,437	13,683	1,946	28,833	1,910	1,273,088	11,824	1,589	31,880
Wholesale trade.....	11,637	732	659,234	4,530	569	13,130	615	569,406	3,993	484	14,205
Groceries and related products.....	1,699	118	141,985	1,272	103	2,085	97	133,668	1,029	67	2,114
Other wholesalers.....	9,938	614	517,249	3,258	466	11,045	518	435,738	2,964	417	12,091
Retail trade.....	24,650	1,449	716,120	7,709	1,150	14,075	1,150	613,905	6,499	968	15,805
Food.....	1,432	151	153,784	1,330	192	2,294	140	129,667	1,230	187	2,317
Apparel and accessories.....	2,833	135	29,581	303	96	406	74	25,423	230	67	891
Automotive dealers and gasoline service stations.....	4,382	276	286,679	1,447	142	3,909	220	243,981	1,180	120	4,068
Eating and drinking places.....	3,071	231	52,315	1,632	195	2,146	176	44,567	1,299	154	2,436
Building materials, hardware and farm equipment.....	3,207	194	85,287	1,116	151	2,579	163	72,771	932	128	3,057
Other retail stores.....	9,725	462	108,474	1,881	374	2,741	377	97,496	1,628	312	3,036
Wholesale and retail trade not allocable....	2,281	167	90,083	1,444	227	1,628	145	89,777	1,332	137	1,870
Finance, insurance, and real estate.....	10,368	252	20,706	607	159	2,969	221	20,304	594	155	3,366
Banking.....	93	-	-	-	-	-	-	-	-	-	-
Insurance carriers, and insurance agents, brokers, and services.....	2,339	104	12,757	304	95	2,103	103	12,680	303	95	2,112
Real estate, except lessors of real property other than buildings.....	6,959	136	5,713	299	62	706	106	5,388	287	58	1,094
Lessors of real property, except buildings..	106	-	-	-	-	-	-	-	-	-	-
Other finance.....	871	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services.....	11,760	1,154	232,883	11,560	1,115	7,864	809	206,541	6,996	690	12,155
Personal services.....	2,739	369	62,306	3,299	457	3,753	246	56,498	2,633	259	4,367
Business services.....	2,508	303	77,794	1,596	226	1,730	231	75,797	1,361	179	3,446
Automobile repair, services and garages....	2,017	106	28,000	890	99	1,962	84	25,412	818	78	1,990
Other services.....	4,496	376	64,783	5,775	333	419	248	48,834	2,184	174	2,352
Nature of business not allocable.....	480	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

¹Deficit.²No reliable estimate of the sampling variability can be obtained. Data, however, are included in totals.

Historical Data

HISTORICAL TABLES

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HISTORICAL DATA

General

The historical data presented in this volume were derived from material prepared for the *Statistics of Income* series. For the period 1945 through 1959, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect exact comparability of data over many years because:

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for Manufacturing industries in 1947, and for Nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established which was first used in the preparation of *Statistics of Income* publications for 1958-59. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined within particular industrial divisions—i.e., there have been few shifts from one industrial division to another. The *Statistics of Income* publications from which these historical data were obtained describe the changes in industrial classifications.

3. The statistical sample used for the three types of business organizations varied somewhat from year to year. The original source of the data describes in detail the statistical sample used and the limitations of the data.

Sole proprietorships

Data appearing in the sole proprietorship tables were taken from the *Statistics of Income* series *Individual Income Tax Returns* reports for the period 1945-46 through 1955-56. The 1957-58 and 1958-59 data were from *U. S. Business Tax Returns* reports.

Partnerships

The historical data for 1945-46 and 1947-48 were obtained from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953-54 data were from the *Statistics of Income* 1953 series *Partnership Returns*, a report covering many heretofore unpublished financial details of partnerships. The 1957-58 and 1958-59 data were taken from *U. S. Business Tax Returns* reports.

Corporations

Data shown in the historical tables for corporations are selections from material published in the annual report, *Statistics of Income, Corporation Income Tax Returns* or available from unpublished worksheets comprising the Source Book. (See page 157 of this report for description and use of the Source Book.) The years covered were selected to complement the periods for which sole proprietorship and partnership data are available.

SOLE PROPRIETORSHIPS

Table 35.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND NET LOSS, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Year	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)
	All industrial divisions				Agriculture, forestry, and fisheries				Mining				Construction			
1960-61.....	9,089,985	171,257,205	24,269,011	3,201,921	3,480,195	27,369,780	4,575,683	1,578,044	33,036	1,501,474	115,742	218,786	655,155	14,941,971	2,028,208	129,753
1959-60.....	9,142,359	176,204,711	24,708,501	3,191,625	3,505,090	27,816,099	4,554,142	1,640,500	35,691	1,005,283	105,270	109,877	646,316	15,719,142	2,097,870	118,262
1958-59.....	8,799,711	163,398,989	23,339,350	2,561,561	3,489,164	25,913,881	5,232,281	1,215,687	35,413	1,286,608	109,468	105,110	604,910	13,561,916	1,838,868	147,632
1957-58.....	8,737,665	162,686,506	22,806,867	2,586,696	3,452,851	23,497,998	4,701,701	1,259,747	33,075	1,164,289	166,806	134,213	598,418	13,589,214	1,873,466	113,481
1955-56.....	8,239,328	138,840,548	19,998,669	2,410,493	3,513,080	21,704,755	4,214,631	1,386,839	29,981	934,705	105,306	118,320	524,944	12,428,301	1,607,133	98,291
1953-54.....	7,714,512	143,791,575	19,217,124	2,209,911	3,209,565	22,483,949	4,781,064	1,237,629	21,169	781,033	87,350	96,147	393,679	10,823,460	1,329,782	71,513
1951-52.....	7,339,811	131,864,551	18,377,038	1,825,493	3,209,539	22,947,065	5,265,746	(1)	21,000	813,839	99,487	(1)	342,310	9,624,851	1,180,142	(1)
1949-50.....	6,901,253	110,027,888	15,978,781	1,519,769	3,049,023	19,756,110	5,044,501	662,176	19,657	685,620	88,263	72,619	290,653	7,166,053	945,966	43,503
1947-48.....	6,624,300	101,124,485	16,249,504	1,144,818	2,955,492	18,788,509	5,737,464	494,475	18,766	531,398	81,206	48,062	322,459	5,785,489	850,911	34,243
1945-46.....	5,689,473	79,027,600	12,816,519	747,023	2,695,382	14,494,212	3,801,248	410,086	13,234	399,238	46,882	52,684	222,556	2,941,651	486,554	20,951
	Manufacturing				Transportation, communication, and sanitary services				Wholesale and retail trade							
									Total				Wholesale trade			
1960-61.....	192,634	6,935,367	725,675	80,180	287,661	4,362,621	619,534	79,404	1,944,759	87,062,497	6,063,866	609,217	306,403	17,060,590	1,395,990	90,113
1959-60.....	186,901	6,726,173	692,841	65,893	283,553	4,044,718	629,667	76,148	2,009,785	92,389,543	6,453,601	671,722	269,063	19,084,211	1,298,493	129,414
1958-59.....	179,967	6,323,870	666,121	57,297	290,225	3,929,658	605,003	59,899	1,880,131	85,157,755	5,774,977	493,956	255,457	16,855,588	1,179,548	57,446
1957-58.....	170,395	6,248,046	657,551	85,748	295,561	3,682,743	607,408	79,157	1,870,401	89,312,470	5,878,653	519,785	260,319	18,511,321	1,256,741	71,432
1955-56.....	162,610	5,805,514	653,624	54,715	253,209	2,973,700	555,266	43,106	1,736,179	73,953,486	5,291,398	405,805	257,100	15,313,496	1,131,095	60,499
1953-54.....	171,669	6,672,513	669,530	50,518	269,675	2,870,366	539,580	43,744	1,825,442	80,969,411	5,349,410	477,191	222,720	17,124,226	1,064,103	60,666
1951-52.....	157,278	6,263,630	656,525	(1)	262,582	2,795,939	489,988	(1)	1,723,534	72,612,998	5,037,685	(1)	212,674	15,966,764	1,052,282	(1)
1949-50.....	164,687	4,841,844	490,313	79,053	238,152	2,281,279	414,149	48,396	1,691,370	61,141,142	4,288,365	410,333	165,687	11,482,862	645,825	62,596
1947-48.....	152,919	5,326,811	549,868	64,907	226,901	1,929,306	369,086	31,850	1,549,335	55,492,385	4,459,872	284,011	206,111	11,417,024	864,126	55,399
1945-46.....	121,543	5,247,246	610,558	37,241	165,673	1,457,452	281,707	24,685	1,285,517	43,032,887	4,127,280	104,003	144,144	10,089,941	690,848	21,887
	Wholesale and retail trade—Continued								Finance, insurance, and real estate				Services			
	Retail trade				Wholesale and retail trade not allocable											
1960-61.....	1,547,858	65,438,678	4,359,951	491,235	90,498	4,563,229	307,925	27,869	482,909	5,293,971	1,648,840	131,412	1,966,068	23,256,055	8,420,251	360,584
1959-60.....	1,582,002	66,166,636	4,604,463	482,349	158,720	7,138,696	550,645	59,959	446,995	4,406,676	1,614,834	110,040	1,979,695	23,480,681	8,469,726	385,305
1958-59.....	1,552,566	63,811,388	4,331,657	420,682	72,108	4,490,779	263,772	15,828	436,296	6,106,808	1,523,009	159,286	1,825,988	20,710,408	7,486,288	296,307
1957-58.....	1,538,995	66,668,849	4,350,920	421,420	71,087	4,132,300	270,992	26,933	425,156	5,056,909	1,477,029	104,484	1,825,599	19,533,328	7,302,067	275,639
1955-56.....	1,399,963	54,368,411	3,883,129	312,623	79,116	4,271,579	277,174	32,683	397,571	4,520,655	1,392,376	65,145	1,578,709	16,246,282	6,098,827	223,444
1953-54.....	1,537,228	59,993,685	4,070,362	389,789	65,494	3,851,500	214,945	26,736	259,665	3,386,166	997,926	42,194	1,484,804	15,337,857	5,355,304	160,006
1951-52.....	1,450,471	53,086,430	3,777,137	(1)	60,389	3,559,804	208,266	(1)	205,077	2,880,825	806,502	(1)	1,353,389	13,367,054	4,619,588	(1)
1949-50.....	1,449,331	46,027,751	3,411,303	318,611	76,352	3,630,529	231,237	29,126	137,071	1,786,379	516,581	31,038	1,251,207	11,677,036	4,049,939	154,542
1947-48.....	1,286,796	41,368,707	3,401,228	215,022	56,428	2,706,654	194,518	13,590	149,313	1,552,775	502,060	43,616	1,132,752	9,876,255	3,453,630	110,926
1945-46.....	1,100,621	30,545,231	3,254,957	75,172	40,752	2,397,715	181,475	6,944	120,719	1,207,651	387,951	14,133	942,262	7,826,810	2,764,089	56,412
	Nature of business not allocable															
1960-61.....	47,568	533,469	71,212	14,541												
1959-60.....	50,333	616,396	90,550	13,878												
1958-59.....	57,617	408,085	103,335	26,387												
1957-58.....	66,209	601,509	142,186	14,442												
1955-56.....	43,045	273,150	80,108	14,828												
1953-54.....	78,844	466,820	107,178	30,969												
1951-52.....	63,102	558,350	121,375	(1)												
1949-50.....	59,433	692,425	140,704	18,109												
1947-48.....	116,363	1,841,557	245,407	32,728												
1945-46.....	122,587	2,420,453	310,250	26,628												

Not available.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."
See table 1 for a complete list of industrial groups for sole proprietorships.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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SOLE PROPRIETORSHIPS

Table 36.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES FOR SELECTED YEARS

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERIES										
<u>Total</u>										
1960-61.....	3,480,195	27,369,780	3,137,393	2,997,639	2,392,771	22,354,956	4,579,683	1,087,424	5,014,824	1,578,044
1959-60.....	3,505,090	27,816,099	3,073,112	2,913,642	2,425,996	22,401,237	4,554,142	1,079,094	5,414,862	1,640,500
1958-59.....	3,489,164	25,913,881	2,940,899	4,016,594	2,621,927	21,846,839	5,232,281	867,237	4,067,042	1,215,687
1957-58.....	3,452,851	23,497,998	n.a.	3,441,954	2,525,471	19,433,308	4,701,701	927,380	4,064,690	1,259,747
1955-56.....	3,513,080	21,704,755	n.a.	2,827,792	2,504,381	17,504,354	4,214,631	1,008,699	4,200,401	1,386,839
1953-54.....	3,209,565	22,483,949	n.a.	3,543,435	2,425,377	18,955,790	4,781,064	784,188	3,528,159	1,237,629
1951-52.....	3,209,539	22,947,065	n.a.	n.a.	2,999,872	19,956,645	5,365,746	609,667	2,990,420	n.a.
1949-50.....	3,049,023	19,756,110	n.a.	4,382,325	2,563,749	17,420,246	5,044,501	485,274	2,335,864	662,176
1947-48.....	2,955,492	18,788,509	n.a.	5,242,989	2,587,769	17,270,225	5,737,464	367,723	1,518,284	494,475
1945-46.....	2,695,382	14,494,212	n.a.	3,391,162	2,311,893	13,102,715	3,801,248	383,489	1,391,497	410,086
<u>Farms</u>										
1960-61.....	3,358,615	25,529,419	3,037,223	2,736,530	2,295,026	20,725,312	4,265,302	1,063,589	4,804,107	1,528,772
1959-60.....	3,386,880	26,279,361	2,987,430	2,646,952	2,330,753	21,062,899	4,253,474	1,056,127	5,216,462	1,606,522
1958-59.....	3,374,483	24,673,594	2,846,126	3,762,715	2,526,561	20,743,772	4,937,252	847,922	3,929,822	1,174,537
1957-58.....	3,343,224	22,416,438	n.a.	3,232,643	2,436,046	18,509,284	4,460,293	907,178	3,907,154	1,227,650
1955-56.....	3,416,581	20,779,495	n.a.	2,642,199	2,423,340	16,660,000	4,006,720	993,241	4,119,495	1,364,521
1953-54.....	3,125,511	21,316,744	n.a.	3,373,503	2,355,833	17,886,778	4,587,200	769,678	3,429,966	1,213,697
1951-52.....	3,138,611	22,093,301	n.a.	n.a.	2,538,208	19,211,140	5,212,510	600,403	2,882,161	n.a.
1949-50.....	2,987,422	18,993,487	n.a.	4,271,618	2,511,120	16,735,550	4,916,915	476,302	2,257,937	645,297
1947-48.....	2,903,911	18,381,002	n.a.	5,168,408	2,541,553	16,893,767	5,654,781	362,358	1,487,235	486,373
1945-46.....	2,659,364	14,227,209	n.a.	3,340,830	2,279,821	12,872,334	3,744,940	379,543	1,354,875	404,110
<u>Other Agriculture, Forestry, and Fisheries</u>										
1960-61.....	121,580	1,840,361	100,170	261,109	97,745	1,629,644	310,381	23,835	210,717	49,272
1959-60.....	118,210	1,536,738	85,682	266,690	95,243	1,338,338	300,668	22,967	198,400	33,978
1958-59.....	114,681	1,240,287	94,773	253,879	95,366	1,103,067	295,029	19,315	137,220	41,150
1957-58.....	109,627	1,081,560	n.a.	209,311	89,425	924,024	241,408	20,202	157,536	32,097
1955-56.....	96,499	925,260	n.a.	185,593	81,041	844,354	207,911	15,458	80,906	22,318
1953-54.....	84,054	1,167,205	n.a.	169,932	69,544	1,069,012	193,864	14,510	98,193	23,932
1951-52.....	70,928	853,764	n.a.	61,664	745,505	153,236	9,264	108,259	n.a.	n.a.
1949-50.....	61,601	762,623	n.a.	110,707	52,629	684,696	127,586	8,972	77,927	16,879
1947-48.....	51,581	407,507	n.a.	74,581	46,216	376,458	82,683	5,365	31,049	8,102
1945-46.....	36,018	267,003	n.a.	50,332	32,072	230,381	56,308	3,946	36,622	5,976
MINING										
<u>Total</u>										
1960-61.....	33,036	1,501,474	134,147	¹ 103,044	19,019	949,996	115,742	14,017	551,478	218,786
1959-60.....	33,691	1,005,283	93,718	¹ 4,607	19,207	775,517	105,270	14,484	229,766	109,877
1958-59.....	35,413	1,286,608	¹ 44,327	4,358	20,991	629,421	109,468	14,422	657,187	105,110
1957-58.....	33,075	1,164,289	85,230	32,593	20,557	859,076	166,806	12,518	305,213	134,213
1955-56.....	29,981	934,705	n.a.	¹ 13,014	18,512	466,515	105,306	11,469	468,190	118,320
1953-54.....	21,169	781,033	n.a.	¹ 8,797	14,061	550,206	87,350	7,108	230,827	96,147
1951-52.....	21,000	813,839	n.a.	n.a.	14,148	598,232	99,487	6,852	215,607	n.a.
1949-50.....	19,657	685,620	n.a.	¹ 5,644	12,452	462,965	88,263	7,205	222,655	72,619
1947-48.....	18,766	531,398	n.a.	33,144	14,100	421,679	81,206	4,666	109,719	48,062
1945-46.....	13,234	399,238	n.a.	¹ 5,802	8,854	272,787	46,882	4,380	126,451	52,684
<u>Crude Petroleum and Natural Gas</u>										
1960-61.....	23,649	1,128,411	102,182	¹ 128,475	12,584	608,415	84,548	11,065	519,996	213,023
1959-60.....	26,119	754,689	70,945	¹ 21,043	14,642	563,279	80,607	11,477	191,410	101,650
1958-59.....	26,015	1,075,657	¹ 121,585	¹ 14,826	14,742	433,658	83,699	11,273	641,999	98,525
1957-58.....	21,590	826,176	58,063	7,465	12,363	573,256	132,413	9,227	252,920	124,948
1955-56.....	19,939	701,066	n.a.	¹ 13,603	12,478	334,697	84,268	7,461	366,369	97,871
1953-54.....	14,815	583,001	n.a.	¹ 24,883	9,490	364,315	67,864	5,325	218,686	92,747
1951-52.....	12,206	561,671	n.a.	n.a.	7,569	389,004	76,599	4,637	172,667	n.a.
1949-50.....	11,738	456,743	n.a.	n.a.	7,593	305,580	65,746	(2)	(2)	(2)
1947-48.....	10,341	304,371	n.a.	n.a.	7,374	219,341	55,209	(2)	(2)	(2)
1945-46.....	8,193	267,661	n.a.	n.a.	5,234	171,017	33,347	(2)	(2)	(2)
<u>Other Mining, Including Quarrying</u>										
1960-61.....	9,387	373,063	31,965	25,431	6,435	341,581	31,194	2,952	31,482	5,763
1959-60.....	7,572	250,594	22,773	16,436	4,565	212,236	24,663	3,007	38,358	8,227
1958-59.....	9,398	210,951	22,742	19,184	6,249	195,763	25,769	3,149	15,188	6,585
1957-58.....	11,485	338,113	27,167	25,128	8,194	285,820	34,393	3,291	52,293	9,265
1955-56.....	10,042	233,639	n.a.	589	6,034	131,818	21,038	4,008	101,821	20,449
1953-54.....	6,354	198,032	n.a.	n.a.	4,571	185,891	19,486	(2)	(2)	(2)
1951-52.....	8,794	252,168	n.a.	n.a.	6,579	209,228	22,888	2,215	42,940	n.a.
1949-50.....	7,919	228,877	n.a.	n.a.	4,859	197,385	22,517	n.a.	n.a.	n.a.
1947-48.....	8,425	227,027	n.a.	n.a.	6,726	202,338	25,997	(2)	(2)	(2)
1945-46.....	5,041	131,577	n.a.	n.a.	(2)	(2)	(2)	(2)	(2)	(2)
CONSTRUCTION										
<u>Total</u>										
1960-61.....	655,155	14,941,971	457,056	1,898,455	595,941	13,705,620	2,028,208	59,214	1,236,351	129,753
1959-60.....	646,316	15,719,142	416,350	1,979,608	597,483	14,393,515	2,097,870	48,833	1,325,627	118,262
1958-59.....	604,910	13,561,916	443,107	1,691,236	561,979	12,329,170	1,838,868	42,931	1,232,746	147,632
1957-58.....	598,418	13,589,214	398,164	1,759,985	557,398	12,656,878	1,873,466	41,020	932,336	113,481
1955-56.....	524,944	12,428,301	n.a.	1,508,842	491,110	11,496,478	1,607,133	33,834	931,823	98,291
1953-54.....	393,679	10,823,460	n.a.	1,258,269	367,355	9,723,482	1,329,782	26,324	1,099,978	71,513
1951-52.....	342,310	9,624,851	n.a.	n.a.	320,859	8,901,763	1,180,142	21,451	723,088	n.a.
1949-50.....	290,653	7,166,053	n.a.	902,463	269,458	6,644,914	945,966	21,195	521,139	43,503
1947-48.....	322,459	5,785,489	n.a.	816,668	305,657	5,411,275	850,911	16,802	374,214	34,243
1945-46.....	222,556	2,941,651	n.a.	465,603	212,803	2,705,689	486,554	9,753	235,962	20,951

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 36.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES FOR SELECTED YEARS—Continued

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSTRUCTION—Continued										
<u>General Contractors</u>										
1960-61.....	110,187	6,178,662	157,234	413,041	92,012	5,502,623	473,896	18,175	676,039	60,855
1959-60.....	103,983	5,826,728	116,832	451,171	90,746	5,182,142	502,588	13,237	644,586	51,417
1958-59.....	76,035	4,448,993	145,484	344,405	68,221	4,210,810	378,775	7,814	238,183	34,370
1957-58.....	92,184	5,434,882	163,518	360,321	81,152	5,016,524	423,040	11,032	418,358	62,719
1955-56.....	78,059	4,876,720	n.a.	299,991	68,468	4,324,341	354,215	9,591	552,379	54,224
1953-54.....	70,684	4,393,587	n.a.	296,717	64,404	3,709,341	333,533	6,280	684,246	36,816
1951-52.....	53,545	3,486,641	n.a.	n.a.	47,584	3,099,759	282,306	5,961	386,882	n.a.
1949-50.....	48,724	2,401,521	n.a.	n.a.	42,457	2,183,789	215,451	(2)	(2)	(2)
1947-48.....	48,475	1,994,275	n.a.	173,491	43,084	1,790,195	191,724	5,391	204,080	18,233
1945-46.....	29,687	1,004,219	n.a.	n.a.	26,930	860,763	96,767	(2)	(2)	(2)
<u>Special Trade Contractors</u>										
1960-61.....	510,735	8,191,190	269,454	1,414,145	474,953	7,700,525	1,467,429	35,782	490,665	53,284
1959-60.....	506,942	9,068,260	260,554	1,445,564	477,411	8,547,324	1,497,279	29,531	520,936	51,715
1958-59.....	496,647	8,215,861	276,106	1,310,813	464,769	7,513,824	1,362,059	31,878	702,037	51,246
1957-58.....	486,177	7,765,785	223,054	1,342,574	458,161	7,306,007	1,387,239	28,016	459,778	44,665
1955-56.....	427,054	7,162,849	n.a.	1,157,778	404,798	6,835,367	1,198,585	22,256	327,482	40,807
1953-54.....	303,130	6,085,709	n.a.	916,245	285,573	5,707,169	944,805	17,557	378,540	28,560
1951-52.....	269,936	5,692,019	n.a.	n.a.	255,821	5,391,647	836,626	14,115	300,372	n.a.
1949-50.....	219,401	4,207,935	n.a.	640,019	206,876	3,972,649	660,352	12,525	235,286	20,331
1947-48.....	259,718	3,478,835	n.a.	608,256	249,757	3,350,040	620,998	9,961	128,795	12,742
1945-46.....	185,138	1,794,934	n.a.	362,695	178,759	1,725,017	369,428	6,379	69,917	6,733
<u>Contractors Not Allocable</u>										
1960-61.....	34,233	572,119	30,368	71,269	28,976	502,472	86,883	5,257	69,647	15,614
1959-60.....	35,391	824,154	38,964	82,873	29,326	664,049	98,003	6,065	160,105	15,130
1958-59.....	32,228	897,062	21,517	36,018	28,989	604,536	98,034	3,239	292,526	62,016
1957-58.....	20,857	388,547	11,592	57,090	18,085	334,347	63,187	1,972	54,200	6,097
1955-56.....	19,031	388,732	n.a.	51,073	17,844	336,770	54,333	1,987	51,962	3,260
1953-54.....	19,865	344,164	n.a.	45,307	17,378	306,972	51,444	2,487	37,192	6,137
1951-52.....	18,829	446,191	n.a.	n.a.	17,454	410,357	61,210	3,375	35,834	n.a.
1949-50.....	22,528	556,597	n.a.	n.a.	20,125	488,476	70,163	(2)	(2)	(2)
1947-48.....	14,266	312,379	n.a.	n.a.	12,816	271,040	38,189	(2)	(2)	(2)
1945-46.....	7,731	142,498	n.a.	n.a.	7,114	119,909	20,359	(2)	(2)	(2)
MANUFACTURING										
<u>Total</u>										
1960-61.....	192,634	6,935,367	237,383	645,495	159,805	6,151,872	725,673	32,829	783,495	80,180
1959-60.....	186,901	6,726,173	233,137	626,948	150,668	6,119,557	692,841	36,233	606,616	65,893
1958-59.....	179,967	6,323,870	214,807	608,824	147,539	5,537,131	666,121	32,428	786,739	57,297
1957-58.....	170,395	6,248,046	211,880	571,803	137,698	5,025,728	657,551	32,697	1,222,318	85,748
1955-56.....	162,610	5,805,514	n.a.	598,909	134,759	5,267,997	653,624	27,851	537,517	54,715
1953-54.....	171,669	6,672,513	n.a.	619,012	144,737	6,065,640	669,530	26,932	606,873	50,518
1951-52.....	157,278	6,263,630	n.a.	n.a.	131,694	5,647,522	656,525	25,584	616,108	n.a.
1949-50.....	164,687	4,841,844	n.a.	411,260	131,727	4,152,064	490,313	32,960	689,780	79,053
1947-48.....	152,919	5,326,811	n.a.	484,961	128,900	4,729,823	549,868	24,019	596,988	64,907
1945-46.....	121,543	5,247,246	n.a.	573,317	107,144	4,887,185	610,558	14,399	360,061	37,241
<u>Food and Kindred Products, Including Beverages</u>										
1960-61.....	23,235	1,776,790	35,004	102,237	20,462	1,644,109	110,810	2,773	132,681	8,573
1959-60.....	23,283	1,697,304	37,075	87,838	19,536	1,556,751	98,007	3,747	100,553	10,169
1958-59.....	23,857	1,504,420	36,552	82,721	20,224	1,277,177	96,849	3,633	227,243	14,128
1957-58.....	15,403	1,327,119	16,172	37,310	11,928	668,873	58,683	3,475	658,246	21,373
1955-56.....	16,301	1,144,477	n.a.	64,367	13,689	1,077,973	68,570	2,612	66,504	4,203
1953-54.....	16,814	1,394,840	n.a.	n.a.	14,412	1,263,837	73,330	(2)	(2)	(2)
1951-52.....	13,604	1,067,495	n.a.	n.a.	11,202	920,593	48,339	2,402	146,902	n.a.
1949-50.....	20,529	1,066,748	n.a.	n.a.	16,587	918,283	66,193	(2)	(2)	(2)
1947-48.....	17,567	1,115,398	n.a.	n.a.	15,067	957,189	66,527	(2)	(2)	(2)
1945-46.....	16,462	1,167,578	n.a.	n.a.	15,066	1,103,705	87,781	(2)	(2)	(2)
<u>Apparel and Other Finished Products Made From Fabrics and Similar Materials</u>										
1960-61.....	9,927	513,805	5,890	30,732	8,240	454,815	42,065	1,687	58,990	11,333
1959-60.....	8,243	427,236	6,406	32,295	6,458	395,609	36,470	1,785	31,627	4,175
1958-59.....	10,125	607,218	9,623	44,493	8,381	376,251	48,801	1,744	230,967	4,308
1957-58.....	8,313	576,884	6,549	32,291	7,066	517,326	37,257	1,247	59,558	4,966
1955-56.....	9,666	540,748	n.a.	40,801	8,314	467,193	45,749	1,352	73,555	4,948
1953-54.....	11,954	704,150	n.a.	n.a.	10,824	680,706	53,574	(2)	(2)	(2)
1951-52.....	11,015	670,996	n.a.	n.a.	9,063	622,311	58,466	1,952	48,685	n.a.
1949-50.....	11,535	575,228	n.a.	n.a.	9,320	477,053	40,319	(2)	(2)	(2)
1947-48.....	11,360	568,439	n.a.	n.a.	9,398	522,666	52,580	(2)	(2)	(2)
1945-46.....	11,564	761,886	n.a.	n.a.	10,953	751,486	87,182	(2)	(2)	(2)
<u>Lumber and Wood Products, Except Furniture</u>										
1961-60.....	47,494	1,271,164	74,147	91,901	40,155	1,003,026	109,937	7,339	268,138	18,036
1959-60.....	44,600	1,155,851	69,068	103,244	38,485	994,044	115,057	6,115	161,807	11,813
1958-59.....	46,062	921,623	50,633	86,439	38,327	799,975	100,086	7,735	121,648	13,647
1957-58.....	54,556	1,365,981	91,112	94,361	43,700	1,089,581	121,615	10,856	276,400	27,254
1955-56.....	49,936	1,268,010	n.a.	122,225	40,862	1,110,868	136,005	9,074	157,142	13,780
1953-54.....	46,873	1,330,298	n.a.	92,458	37,935	1,119,361	113,145	8,938	210,937	20,687
1951-52.....	44,457	1,241,678	n.a.	n.a.	38,580	1,070,588	123,107	5,877	171,090	n.a.
1949-50.....	37,464	795,616	n.a.	n.a.	30,151	643,813	75,527	(2)	(2)	(2)
1947-48.....	35,000	840,541	n.a.	n.a.	29,774	736,365	86,940	(2)	(2)	(2)
1945-46.....	19,808	468,811	n.a.	n.a.	17,051	384,648	41,328	(2)	(2)	(2)

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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SOLE PROPRIETORSHIPS

Table 36.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES FOR SELECTED YEARS—Continued

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Furniture and Fixtures										
1960-61.....	10,096	286,919	6,876	32,666	8,621	262,852	34,966	1,475	24,067	2,300
1959-60.....	10,536	303,910	8,157	33,218	8,097	266,201	37,168	2,439	37,709	3,950
1958-59.....	6,977	164,169	4,641	18,984	4,609	153,731	20,351	2,368	10,438	1,367
1957-58.....	8,153	230,944	3,746	22,404	6,723	215,659	25,410	1,430	15,285	3,006
1955-56.....	7,635	252,469	n.a.	26,813	6,614	248,882	29,109	1,021	3,587	2,296
1953-54.....	8,460	273,140	n.a.	n.a.	7,565	251,039	25,896	(2)	(2)	(2)
1951-52.....	8,141	290,998	n.a.	n.a.	6,784	260,697	28,979	1,357	30,301	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	9,243	279,773	n.a.	n.a.	7,624	239,969	27,433	(2)	(2)	(2)
1945-46.....	7,222	263,794	n.a.	n.a.	6,580	234,774	30,861	(2)	(2)	(2)
Printing, Publishing, and Allied Industries										
1960-61.....	28,042	739,984	29,294	102,480	23,373	671,323	115,755	4,669	68,661	13,275
1959-60.....	27,980	629,293	29,801	95,030	23,264	603,090	100,064	4,716	26,203	5,034
1958-59.....	32,447	786,391	29,715	116,379	26,542	738,671	122,191	5,905	47,720	5,812
1957-58.....	22,958	623,215	23,159	103,222	19,744	606,984	107,691	3,214	16,231	4,469
1955-56.....	25,875	654,574	n.a.	99,849	22,172	615,974	106,849	3,703	38,600	7,000
1953-54.....	26,997	698,621	n.a.	101,365	23,646	629,384	105,331	3,351	69,237	3,966
1951-52.....	24,172	524,074	n.a.	n.a.	21,091	494,187	88,723	3,081	29,887	n.a.
1949-50.....	27,889	513,545	n.a.	n.a.	24,394	482,293	94,778	(2)	(2)	(2)
1947-48.....	22,843	449,030	n.a.	n.a.	20,943	436,328	83,211	(2)	(2)	(2)
1945-46.....	18,714	315,439	n.a.	n.a.	16,380	301,294	62,419	(2)	(2)	(2)
Chemicals and Allied Products										
1960-61.....	3,910	98,865	1,911	5,758	2,390	89,778	11,059	1,520	9,087	5,301
1959-60.....	4,614	92,728	3,598	5,591	2,711	76,723	8,574	1,903	16,005	2,983
1958-59.....	1,289	64,688	1,251	7,988	864	63,976	8,311	425	712	323
1957-58.....	2,766	55,295	1,409	13,009	2,341	53,250	13,479	425	2,045	470
1955-56.....	2,320	90,510	n.a.	10,720	1,937	79,265	11,765	383	11,245	1,045
1953-54.....	2,552	89,672	n.a.	n.a.	2,163	85,827	11,524	(2)	(2)	(2)
1951-52.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Stone, Clay and Glass Products										
1960-61.....	6,333	338,267	22,401	19,056	4,045	237,703	25,446	2,288	100,564	6,390
1959-60.....	6,604	295,823	14,729	25,724	4,423	278,485	28,414	2,181	17,338	2,690
1958-59.....	5,687	215,237	11,998	23,469	4,704	202,476	25,460	983	12,761	1,991
1957-58.....	5,238	178,056	7,115	12,824	3,451	149,257	16,353	1,787	28,799	3,529
1955-56.....	5,048	219,555	n.a.	19,194	3,807	171,378	22,192	1,241	48,177	2,998
1953-54.....	7,243	211,507	n.a.	24,164	5,892	204,624	26,325	1,351	6,883	2,161
1951-52.....	5,415	193,325	n.a.	n.a.	(2)	(2)	(2)	n.a.	n.a.	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Fabricated Metal Products, Except Machinery and Transportation Equipment										
1960-61.....	5,869	283,053	8,978	40,639	4,519	274,797	41,910	1,350	8,256	1,271
1959-60.....	6,223	290,763	8,245	38,662	5,200	259,314	41,123	1,023	31,449	2,461
1958-59.....	6,966	317,776	13,588	44,434	6,365	306,557	46,240	601	11,219	1,806
1957-58.....	8,021	328,057	8,823	40,241	5,722	287,405	45,249	2,299	40,652	5,008
1955-56.....	6,685	373,310	n.a.	43,819	5,528	351,933	46,346	1,157	21,377	2,527
1953-54.....	6,770	346,471	n.a.	n.a.	5,923	328,020	44,513	(2)	(2)	(2)
1951-52.....	7,223	356,955	n.a.	n.a.	6,220	336,018	n.a.	1,003	20,937	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Machinery, Except Electrical and Transportation Equipment										
1960-61.....	20,628	609,356	28,222	90,112	17,758	566,742	93,410	2,870	42,614	3,298
1959-60.....	15,174	438,572	18,245	68,563	12,550	407,895	71,544	2,624	30,677	2,981
1958-59.....	13,573	485,866	20,864	63,183	12,340	439,572	68,880	1,233	46,294	5,697
1957-58.....	11,854	528,462	28,411	83,812	10,395	517,095	86,359	1,459	11,367	2,547
1955-56.....	8,988	422,374	n.a.	51,895	6,770	353,890	58,731	1,818	68,484	6,836
1953-54.....	8,973	544,126	n.a.	82,475	7,964	526,954	84,454	1,009	17,172	1,979
1951-52.....	6,599	421,434	n.a.	n.a.	5,438	396,033	n.a.	1,161	25,401	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Electrical Machinery, Equipment, and Supplies										
1960-61.....	2,810	124,442	2,542	12,957	2,029	122,236	13,957	781	2,206	1,000
1959-60.....	2,839	136,001	2,929	11,977	2,046	135,373	12,622	793	628	645
1958-59.....	2,045	69,964	1,984	8,501	1,897	60,115	9,600	148	9,849	1,099
1957-58.....	1,353	68,891	1,200	5,882	1,114	64,401	7,158	239	4,490	1,276
1955-56.....	1,119	29,717	n.a.	4,815	817	28,220	5,324	302	1,497	509
1953-54.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951-52.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949-50.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947-48.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945-46.....	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 36.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, NET LOSS, AND DEPRECIATION, BY SELECTED INDUSTRIES FOR SELECTED YEARS—Continued

Industry and year	Businesses with and without net profit				Businesses with net profit			Businesses without net profit		
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
<u>Other Manufacturing Industries</u>										
1960-61.....	34,290	892,722	22,118	116,957	28,213	824,491	126,360	6,077	68,231	9,403
1959-60.....	36,805	1,298,692	34,884	124,806	27,898	1,146,072	143,798	8,907	152,620	18,715
1958-59.....	30,939	1,186,518	33,958	112,233	23,286	1,118,630	119,352	7,653	67,888	7,119
1957-58.....	31,780	965,142	24,184	126,447	25,514	855,897	138,297	6,266	107,245	11,850
1955-56.....	29,437	809,770	n.a.	114,411	24,249	762,421	122,984	5,188	47,349	8,573
1953-54.....	35,033	1,079,688	n.a.	n.a.	28,413	975,888	131,438	n.a.	n.a.	n.a.
1951-52.....	36,652	1,496,675	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949-50.....	67,270	1,890,707	n.a.	n.a.	51,275	1,630,622	213,496	(2)	(2)	(2)
1947-48.....	56,906	2,073,630	n.a.	n.a.	46,094	1,837,306	233,177	n.a.	n.a.	n.a.
1945-46.....	47,773	2,269,738	n.a.	n.a.	41,114	2,111,278	300,987	(2)	(2)	(2)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES										
<u>Total</u>										
1960-61.....	287,661	4,362,621	421,731	540,130	233,835	3,784,378	619,534	53,826	578,243	79,404
1959-60.....	283,553	4,044,718	399,328	553,519	230,881	3,428,054	629,667	52,672	616,664	76,148
1958-59.....	290,225	3,929,658	403,234	545,104	238,953	3,156,860	605,003	51,272	772,798	59,899
1957-58.....	295,561	3,682,743	396,953	528,251	241,031	3,150,755	607,408	54,530	531,988	79,157
1955-56.....	253,209	2,973,700	n.a.	512,160	216,589	2,717,205	555,266	36,620	256,495	43,106
1953-54.....	269,675	2,870,366	n.a.	495,836	230,797	2,596,734	539,580	38,878	273,632	43,744
1951-52.....	262,582	2,795,939	n.a.	n.a.	225,838	2,419,568	489,988	36,744	376,371	n.a.
1949-50.....	238,152	2,281,279	n.a.	365,753	204,853	1,942,006	414,149	33,299	339,273	48,396
1947-48.....	226,901	1,929,306	n.a.	337,236	199,973	1,712,389	369,086	26,928	216,917	31,850
1945-46.....	165,673	1,457,452	n.a.	297,022	148,938	1,272,409	281,707	16,735	185,043	24,685
<u>Motor Freight Transportation and Warehousing</u>										
1960-61.....	205,762	3,478,417	348,696	399,172	163,831	2,982,761	461,435	41,931	495,656	62,263
1959-60.....	201,626	3,210,644	327,935	392,156	161,626	2,689,757	451,986	40,000	520,887	59,830
1958-59.....	210,807	2,980,151	329,431	378,554	170,477	2,290,414	427,874	40,330	689,737	49,320
1957-58.....	212,609	2,897,286	330,434	375,626	168,504	2,430,286	443,131	44,105	467,000	67,505
1955-56.....	177,849	2,179,210	n.a.	363,177	147,934	1,959,012	397,207	29,915	220,198	34,030
1953-54.....	197,454	2,286,967	n.a.	388,139	169,740	2,087,955	419,012	27,714	199,012	30,873
1951-52.....	194,453	2,214,806	n.a.	n.a.	165,996	1,925,731	369,719	28,457	289,075	n.a.
1949-50.....	179,818	1,730,649	n.a.	286,243	153,535	1,489,561	319,806	26,283	241,088	33,563
1947-48.....	166,790	1,432,164	n.a.	255,845	147,251	1,277,631	275,853	19,539	154,533	20,008
1945-46.....	117,046	1,039,252	n.a.	181,482	104,707	900,529	195,654	12,339	138,723	14,172
<u>Other Transportation</u>										
1960-61.....	66,804	624,555	51,134	104,622	56,144	555,944	117,291	10,660	68,611	12,669
1959-60.....	67,295	610,807	52,122	123,458	56,663	546,457	135,288	10,632	64,350	11,830
1958-59.....	63,986	778,649	61,976	124,021	55,726	713,963	131,306	8,260	64,686	7,285
1957-58.....	69,934	607,684	53,191	116,759	60,828	560,353	126,137	9,106	47,331	9,378
1955-56.....	63,167	546,088	n.a.	110,747	57,130	512,497	118,678	6,037	33,591	7,931
1953-54.....	63,695	496,406	n.a.	82,877	53,214	425,397	95,196	10,481	71,009	12,319
1951-52.....	60,940	502,369	n.a.	n.a.	53,120	422,310	101,523	7,820	80,059	n.a.
1949-50.....	54,207	492,356	n.a.	n.a.	47,611	403,200	82,491	(2)	(2)	(2)
1947-48.....	55,876	438,022	n.a.	71,218	49,169	379,153	82,054	6,707	58,869	10,836
1945-46.....	44,373	383,327	n.a.	n.a.	40,322	338,362	75,290	(2)	(2)	(2)
<u>Communication, Water Supply, and Other Sanitary Services</u>										
1960-61.....	15,095	259,649	21,901	36,336	13,860	245,673	40,808	1,235	13,976	4,472
1959-60.....	14,632	223,267	19,271	37,905	12,592	191,840	42,393	2,040	31,427	4,488
1958-59.....	15,432	170,858	11,827	42,529	12,750	152,483	45,823	2,682	18,375	3,294
1957-58.....	13,018	177,773	13,328	35,866	11,699	160,116	38,140	1,319	17,657	2,274
1955-56.....	12,193	248,402	n.a.	38,236	11,525	245,696	39,381	668	2,706	1,145
1953-54.....	8,526	86,993	n.a.	n.a.	7,843	83,382	25,372	(2)	(2)	(2)
1951-52.....	7,189	78,764	n.a.	n.a.	6,722	71,527	18,746	467	7,237	n.a.
1949-50.....	4,127	58,274	n.a.	n.a.	3,707	49,245	11,852	n.a.	n.a.	n.a.
1947-48.....	4,235	59,120	n.a.	10,173	3,553	55,605	11,179	682	3,515	1,006
1945-46.....	4,254	34,873	n.a.	n.a.	3,909	33,518	10,763	n.a.	n.a.	n.a.

n.a. - Not available.

*Net loss exceeds net profit.

*No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in totals.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 37.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Selected years	Number of partnerships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Deprecia- tion (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of partner- ships	Business receipts (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Deprecia- tion (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	All industrial divisions						Agriculture, forestry, and fisheries					
1960-61.....	940,560	72,771,424	9,373,289	1,012,916	2,083,506	5,111,553	136,306	4,352,068	728,594	174,054	330,789	273,427
1959-60.....	949,396	77,046,643	9,720,805	876,097	2,102,722	5,756,623	141,715	4,307,393	750,842	161,401	311,464	288,719
1958-59.....	953,840	78,235,308	9,487,390	838,337	2,017,335	6,012,338	144,915	4,242,768	816,278	164,655	326,187	394,988
1957-58.....	970,627	83,429,698	9,513,145	754,657	2,137,600	6,293,036	148,910	4,323,272	819,367	132,687	331,430	386,685
1953-54.....	958,591	78,538,704	9,329,399	935,133	1,526,059	5,824,195	143,643	3,495,487	627,860	142,304	240,984	348,813
1947-48.....	888,862	59,253,157	8,008,362	329,861	813,099	4,800,201	120,402	2,958,463	784,143	50,616	116,267	261,162
1945-46.....	627,049	47,465,345	6,935,211	167,496	483,557	3,295,472	100,809	1,878,774	497,858	30,081	68,835	209,308
	Mining						Construction					
1960-61.....	15,697	1,006,936	114,348	157,164	103,367	8,748	62,451	6,583,633	713,533	75,748	168,022	237,369
1959-60.....	13,301	956,740	113,083	87,364	91,315	28,936	67,130	7,788,135	803,038	90,198	234,251	356,507
1958-59.....	18,075	1,034,473	127,459	173,418	106,522	19,529	60,945	7,337,987	768,478	52,675	172,080	188,124
1957-58.....	15,383	1,337,111	170,919	92,909	145,735	33,507	65,945	7,535,301	838,123	59,384	192,949	272,801
1953-54.....	21,643	1,308,843	352,548	411,025	82,338	7,407	67,010	7,033,833	819,710	40,421	140,434	239,779
1947-48.....	13,579	818,708	161,374	37,876	47,483	2,878	52,592	3,482,525	519,477	17,144	64,886	153,382
1945-46.....	11,147	563,872	101,869	36,376	32,456	2,329	24,825	1,689,060	243,201	10,678	26,255	49,359
	Manufacturing						Transportation, communication, water supply, and sanitary services					
1960-61.....	47,183	7,372,219	663,127	60,853	167,129	570,743	17,638	1,000,332	144,877	15,951	76,160	3,917
1959-60.....	47,869	7,702,613	699,945	50,252	172,564	631,549	17,623	1,105,980	145,754	14,108	75,029	13,291
1958-59.....	50,745	8,006,907	728,451	62,543	185,518	729,073	17,198	1,047,915	143,100	11,415	76,502	5,356
1957-58.....	51,870	8,236,637	757,257	53,817	196,017	678,172	16,873	1,057,162	152,249	12,301	69,279	10,387
1953-54.....	63,144	9,356,506	1,000,277	65,650	184,215	754,306	20,349	970,216	173,188	6,598	65,513	6,488
1947-48.....	74,978	7,905,673	1,012,156	58,169	112,619	680,763	20,776	763,995	132,794	7,625	45,736	6,665
1945-46.....	61,196	10,533,236	1,528,620	23,010	94,899	755,625	12,300	600,510	107,262	5,290	26,298	3,389
	Wholesale and retail trade											
	Total						Wholesale trade					
1960-61.....	291,053	39,002,533	2,458,219	167,849	405,782	3,889,870	40,572	12,711,942	627,562	40,809	95,028	920,619
1959-60.....	303,822	41,659,862	2,683,290	154,178	434,826	4,249,895	50,456	14,564,794	744,454	43,903	111,833	1,081,772
1958-59.....	317,656	42,919,970	2,713,152	177,251	473,776	4,526,328	48,884	15,115,810	755,989	47,927	119,776	1,119,094
1957-58.....	331,074	47,048,420	2,878,355	157,333	495,052	4,757,929	53,161	17,245,681	824,761	45,718	133,344	1,209,713
1953-54.....	356,800	47,973,413	3,213,945	174,692	416,346	4,339,137	46,665	17,306,042	817,089	84,208	89,000	1,021,520
1947-48.....	372,212	37,818,183	3,320,581	86,728	228,836	3,585,995	45,280	13,048,982	789,435	23,940	42,949	865,292
1945-46.....	248,860	26,678,408	2,794,518	25,987	115,493	2,190,679	37,037	11,667,486	852,189	8,553	24,792	768,159
	Wholesale and retail trade—Continued											
	Retail trade						Wholesale and retail trade not allocable					
1960-61.....	238,451	24,786,856	1,731,673	119,693	292,453	2,813,780	12,030	1,503,735	98,984	7,347	18,301	155,471
1959-60.....	241,170	24,882,099	1,796,234	104,459	295,728	2,917,350	12,196	2,212,969	142,602	5,816	27,265	250,773
1958-59.....	250,629	25,378,891	1,797,770	121,671	322,728	3,139,665	18,143	2,425,269	159,393	7,653	31,272	267,569
1957-58.....	266,006	27,853,899	1,938,815	101,813	338,814	3,344,308	11,907	1,948,840	114,779	9,802	22,894	203,908
1953-54.....	291,234	28,194,552	2,212,091	84,502	305,497	3,069,068	18,901	2,472,819	184,765	5,982	21,849	248,549
1947-48.....	294,759	20,303,945	2,160,306	53,022	157,322	2,265,358	32,173	4,465,256	370,840	9,766	28,565	455,345
1945-46.....	201,854	12,868,831	1,746,561	15,966	80,535	1,249,559	9,969	2,142,091	195,768	1,468	10,166	172,961
	Finance, insurance, and real estate						Services					
1960-61.....	202,630	4,031,113	1,336,025	244,230	473,777	Not applicable	159,360	9,281,292	3,166,213	110,661	354,800	124,689
1959-60.....	185,173	4,217,032	1,398,489	197,384	444,978		160,498	9,043,783	3,069,883	106,292	328,465	166,677
1958-59.....	168,960	4,483,411	1,277,977	116,632	347,237		162,881	8,927,394	2,853,531	73,631	324,117	140,002
1957-58.....	170,180	5,253,289	1,200,725	135,054	368,322		155,230	8,291,883	2,606,802	104,386	330,984	139,640
1953-54.....	131,371	2,136,388	995,948	45,438	185,311	Not applicable	146,453	6,139,910	2,105,993	44,993	207,010	120,773
1947-48.....	87,647	826,536	588,975	32,089	78,982		130,954	4,240,491	1,379,376	32,583	109,315	85,218
1945-46.....	64,478	1,862,929	492,008	17,651	55,419		90,466	3,139,150	1,061,521	14,542	57,375	55,058
	Nature of business not allocable											
1960-61.....	8,242	141,298	48,353	6,406	3,680	2,790						
1959-60.....	12,265	265,105	56,481	14,920	9,830	21,049						
1958-59.....	12,465	234,483	58,964	6,117	5,396	8,938						
1957-58.....	15,162	346,623	89,348	6,786	7,832	13,915						
1953-54.....	8,178	124,108	39,930	4,012	3,908	7,492						
1947-48.....	15,722	438,583	109,486	7,031	8,975	24,138						
1945-46.....	12,968	519,406	108,354	3,881	6,527	29,725						

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE PARTNERSHIPS

Table 38.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS AND DEPRECIATION, BY SELECTED INDUSTRIES, FOR SELECTED YEARS

Industry and year	Partnerships with and without net profit				Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnership	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnership	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERIES												
<u>Total</u>												
1960-61.....	136,306	4,352,068	3,153,754	330,789	103,876	3,538,597	2,628,148	728,594	32,430	813,471	525,606	174,054
1959-60.....	141,715	4,307,393	3,077,579	311,464	107,350	3,548,103	2,575,883	750,842	34,365	759,290	501,696	161,401
1958-59.....	144,915	4,242,768	2,890,251	326,187	113,286	3,465,022	2,425,492	816,278	31,629	777,746	464,759	164,655
1957-58.....	148,910	4,323,272	3,005,854	331,430	115,229	3,568,406	2,544,111	819,367	33,681	754,866	461,743	132,687
1953-54.....	143,643	3,495,487	1,186,053	240,984	112,021	2,918,241	1,111,174	627,860	31,622	577,246	74,879	142,304
1947-48.....	120,402	2,958,463	1,182,135	116,267	106,566	2,743,022	1,154,576	784,143	13,836	215,441	27,559	50,616
1945-46.....	100,809	1,878,774	768,551	68,835	90,674	1,746,089	757,297	497,858	10,135	132,685	11,294	30,081
<u>Farms</u>												
1960-61.....	126,189	3,632,247	2,828,020	301,786	96,380	2,943,376	2,356,705	646,558	29,809	688,871	471,315	162,665
1959-60.....	131,530	3,576,450	2,777,827	286,141	99,956	2,936,718	2,323,083	665,646	31,574	639,732	454,744	143,140
1958-59.....	134,752	3,470,013	2,576,721	294,754	104,822	2,834,958	2,174,395	728,890	29,930	635,055	402,326	150,645
1957-58.....	136,640	3,426,979	2,668,578	295,221	105,558	2,895,232	2,272,886	687,528	31,082	531,747	395,692	119,283
1953-54.....	135,383	2,833,125	1,049,220	223,207	105,775	2,339,743	989,505	570,891	29,608	493,382	59,715	134,653
1947-48.....	113,778	2,582,091	1,074,023	105,996	101,060	2,394,330	1,056,683	738,130	12,718	187,761	17,340	46,754
1945-46.....	96,503	1,712,737	706,469	63,838	87,091	1,595,109	699,086	472,905	9,412	117,628	7,383	28,516
<u>Other Agriculture, Forestry, and Fisheries</u>												
1960-61.....	10,117	719,821	325,734	29,003	7,496	595,221	271,443	82,036	2,621	124,600	54,291	11,389
1959-60.....	10,185	730,953	299,752	25,323	7,394	611,385	252,800	85,196	2,791	119,558	46,952	18,261
1958-59.....	10,163	772,755	313,530	31,433	8,464	630,064	251,097	87,388	1,699	142,691	62,433	14,010
1957-58.....	12,270	896,293	337,276	36,209	9,671	673,174	271,225	121,839	2,599	223,119	66,051	13,404
1953-54.....	8,260	662,362	136,833	17,777	6,246	578,498	121,669	56,969	2,014	83,864	15,164	7,228
1947-48.....	6,624	376,372	108,112	10,271	5,506	348,692	97,893	46,013	1,118	27,680	10,219	3,862
1945-46.....	4,306	166,037	62,082	4,997	3,583	150,980	58,171	24,953	723	15,097	3,921	1,565
MINING												
<u>Total</u>												
1960-61.....	15,697	1,006,936	519,012	103,367	8,400	721,616	411,262	114,348	7,297	285,320	107,750	157,164
1959-60.....	13,301	956,740	494,237	91,315	7,921	711,898	392,056	113,083	5,380	244,842	102,181	87,364
1958-59.....	18,075	1,034,473	422,731	106,522	11,920	760,774	396,728	127,459	6,155	273,699	26,003	173,418
1957-58.....	15,383	1,337,111	714,125	145,735	9,395	1,010,510	575,854	170,919	5,988	326,601	138,271	92,909
1953-54.....	21,643	1,308,843	680,386	82,338	11,231	1,146,615	660,996	352,548	10,412	162,228	19,390	411,025
1947-48.....	13,579	818,708	402,625	47,483	10,127	725,664	382,170	161,374	3,452	93,044	20,455	37,876
1945-46.....	11,147	563,872	260,016	32,456	7,700	477,479	241,162	101,869	3,447	86,393	18,854	36,376
<u>Crude Petroleum and Natural Gas</u>												
1960-61.....	10,842	596,183	293,352	69,359	5,284	373,399	215,935	70,792	5,558	222,784	77,417	146,716
1959-60.....	8,449	520,700	272,462	55,543	4,573	350,134	198,940	64,544	3,876	170,566	73,522	73,817
1958-59.....	12,126	611,512	231,303	67,895	7,001	415,800	235,535	88,995	5,125	195,712	4,232	159,488
1957-58.....	9,665	712,904	378,915	66,133	5,863	517,962	314,661	103,568	3,802	194,942	64,254	61,863
1953-54.....	15,866	987,527	513,208	56,859	7,185	883,180	512,109	315,541	8,681	104,347	1,099	399,368
1947-48.....	7,612	421,434	206,092	30,747	5,201	351,247	194,647	96,843	2,411	70,187	11,445	33,804
1945-46.....	7,495	311,338	151,882	23,257	5,041	256,496	140,057	69,397	2,454	54,842	11,825	30,571
<u>Other Mining, Including Quarrying</u>												
1960-61.....	4,855	410,753	225,660	34,008	3,116	348,217	195,327	43,556	1,739	62,536	30,333	10,448
1959-60.....	4,852	436,040	221,775	35,772	3,348	361,764	193,116	48,539	1,504	74,276	28,659	13,547
1958-59.....	5,949	422,961	191,428	38,627	4,289	344,974	161,193	38,464	1,660	77,987	30,235	13,930
1957-58.....	5,718	624,207	335,210	79,602	3,532	492,548	261,193	67,351	2,186	131,659	74,017	31,046
1953-54.....	5,777	321,316	167,178	25,479	4,046	263,435	148,887	37,007	1,731	57,881	18,291	11,657
1947-48.....	5,967	397,274	196,533	16,736	4,926	374,417	187,523	64,531	1,041	22,857	9,010	4,072
1945-46.....	3,652	252,534	108,134	9,199	2,659	220,983	101,105	32,472	993	31,551	7,029	5,805
CONSTRUCTION												
<u>Total</u>												
1960-61.....	62,451	6,583,633	1,996,141	168,022	52,944	5,642,037	1,820,524	713,533	9,507	941,596	175,617	75,748
1959-60.....	67,130	7,788,135	2,228,164	234,251	57,481	6,710,360	2,031,486	803,038	9,649	1,077,775	196,678	90,198
1958-59.....	60,945	7,337,987	1,861,174	172,080	52,115	6,360,026	1,725,379	768,478	8,830	977,961	135,795	52,675
1957-58.....	65,945	7,535,301	2,149,200	192,949	58,273	6,558,026	2,002,562	838,123	7,672	977,275	146,638	59,384
1953-54.....	67,010	7,033,833	1,866,491	140,434	62,492	6,302,938	1,818,996	819,710	4,518	730,895	47,495	40,421
1947-48.....	52,592	3,482,525	1,059,762	64,886	49,199	3,324,716	1,030,542	519,477	3,393	147,809	29,220	17,144
1945-46.....	24,825	1,689,060	493,578	26,255	23,282	1,565,697	481,393	243,201	1,543	123,363	12,185	10,678
<u>General Contractors</u>												
1960-61.....	17,795	3,802,793	889,207	100,881	14,301	3,149,102	800,572	300,594	3,494	653,691	88,635	53,258
1959-60.....	19,508	4,272,882	921,353	141,113	15,971	3,571,490	838,623	337,810	3,537	701,392	82,730	66,879
1958-59.....	18,929	4,374,018	853,817	99,561	15,625	3,651,847	788,921	360,512	3,304	722,171	64,896	37,477
1957-58.....	20,769	4,617,784	952,958	119,715	16,980	3,613,104	866,110	349,218	3,789	804,680	86,848	45,080
1953-54.....	20,128	3,714,527	772,443	78,343	18,249	3,295,884	746,861	345,581	1,879	418,643	25,582	29,709
1947-48.....	15,678	1,694,605	428,513	41,222	14,089	1,585,414	412,851	202,095	1,589	106,384	15,662	11,949
1945-46.....	7,339	908,256	217,858	18,807	6,625	809,232	209,858	103,500	714	99,024	8,000	8,106
<u>Special Trade Contractors</u>												
1960-61.....	40,856	2,618,947	1,046,962	62,491	35,608	2,351,077	966,645	386,128	5,248	267,870	80,317	20,075
1959-60.....	41,211	2,987,864	1,140,141	74,946	36,011	2,728,426	1,047,142	406,171	5,200	259,438	92,999	14,979
1958-59.....	37,657	2,805,874	942,331	66,074	33,189	2,584,805	886,067	382,110	4,468	221,069	56,264	11,761
1957-58.....	43,109	3,022,211	1,165,553	71,409	39,540	2,866,317	1,108,817	472,569	3,569	155,894	56,736	9,979
1953-54.....	42,753	3,049,949	1,021,710	56,709	40,340	2,752,888	1,002,497	437,068	2,413	297,061	19,213	9,496
1947-48.....	34,497	1,626,859	579,708	19,711	32,891	1,585,414	568,565	294,749	1,606	41,445	11,143	4,226
1945-46.....	16,122	699,824	249,344	5,815	15,414	680,807	245,541	127,582	708	19,017	3,803	1,675

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 38.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS AND DEPRECIATION, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Partnerships with and without net profit				Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION—Continued												
<u>Construction not Allocable</u>												
1960-61.....	3,800	161,893	59,972	4,650	3,035	141,858	53,307	26,811	765	40,070	6,665	2,415
1959-60.....	6,411	527,389	166,670	18,192	5,499	410,444	145,721	59,057	912	116,945	20,949	8,340
1958-59.....	4,359	158,095	65,026	6,445	3,301	123,374	50,391	25,856	1,058	34,721	14,635	3,437
1957-58.....	2,067	95,306	30,689	1,825	1,753	78,605	27,635	16,336	314	16,701	3,054	4,325
1953-54.....	4,129	269,357	72,338	5,382	3,903	254,166	69,638	37,061	226	15,191	2,700	1,216
1947-48.....	2,417	161,061	51,541	3,953	2,219	151,081	49,126	22,633	(1)	(1)	(1)	(1)
1945-46.....	1,364	80,980	26,376	1,633	1,243	75,658	25,994	12,119	(1)	(1)	(1)	(1)
MANUFACTURING												
<u>Total</u>												
1960-61.....	47,183	7,372,219	2,321,376	167,129	37,898	6,567,029	2,126,517	663,127	9,285	805,190	194,859	60,853
1959-60.....	47,869	7,702,613	2,367,259	172,564	38,681	6,991,887	2,198,649	699,945	9,188	710,726	168,610	50,252
1958-59.....	50,745	8,006,907	2,417,083	185,518	41,555	7,015,187	2,214,940	728,451	9,190	991,720	202,143	62,543
1957-58.....	51,870	8,236,637	2,573,026	196,017	40,470	7,159,382	2,351,491	757,297	11,400	1,077,255	221,535	53,817
1953-54.....	63,144	9,356,506	2,651,988	184,215	52,699	8,623,332	2,536,639	1,000,277	10,445	733,174	115,349	65,650
1947-48.....	74,978	7,905,673	2,222,148	112,619	63,214	7,444,776	2,153,523	1,012,156	11,764	460,897	68,625	58,169
1945-46.....	61,196	10,533,236	2,940,036	94,899	55,545	10,238,185	2,897,638	1,528,620	5,651	295,051	42,398	23,010
<u>Food and Kindred Products, Including Beverages</u>												
1960-61.....	6,992	2,016,144	516,494	40,131	5,843	1,820,678	474,325	114,120	1,149	195,466	42,169	7,862
1959-60.....	6,800	1,998,118	490,994	40,073	5,577	1,770,720	444,516	110,878	1,223	227,398	46,478	7,188
1958-59.....	7,404	2,245,502	536,543	45,177	6,051	1,931,485	473,628	116,300	1,353	314,017	62,915	6,316
1957-58.....	5,550	1,744,253	401,009	32,962	4,344	1,511,814	355,276	95,973	1,206	232,439	45,733	4,216
1953-54 ²	5,273	1,597,072	288,583	23,801	4,440	1,506,425	277,429	82,551	833	90,647	11,154	3,319
1947-48.....	11,664	1,762,800	367,115	25,562	9,768	1,621,816	348,793	141,297	1,896	140,984	18,322	13,103
1945-46.....	9,018	2,159,610	464,563	21,015	8,366	2,073,967	458,422	211,581	652	85,643	6,141	4,178
<u>Apparel and Other Finished Products Made from Fabrics and Similar Materials</u>												
1960-61.....	4,082	980,632	241,806	6,900	3,581	909,448	223,599	69,508	501	71,184	18,207	4,079
1959-60.....	3,305	1,017,032	231,702	8,236	2,841	949,369	219,745	64,006	464	67,663	11,957	4,358
1958-59.....	3,702	966,264	228,901	7,998	3,161	880,297	214,907	74,443	541	89,967	13,994	2,253
1957-58.....	3,640	965,648	223,707	6,699	2,971	881,137	208,613	60,956	669	84,911	15,094	2,878
1953-54.....	7,316	1,537,076	357,709	9,714	6,148	1,379,451	334,043	123,085	1,168	157,625	23,666	5,066
1947-48.....	9,424	1,696,163	386,593	7,198	8,384	1,636,976	379,547	178,005	1,040	59,187	7,046	5,801
1945-46.....	10,387	2,593,494	655,704	7,336	10,058	2,583,303	654,774	360,673	329	10,191	930	1,136
<u>Lumber and Wood Products, Except Furniture</u>												
1960-61.....	8,409	794,409	265,671	33,872	6,527	603,639	227,305	62,183	1,882	190,770	38,366	17,074
1959-60.....	9,456	1,036,465	350,938	39,400	7,593	871,271	311,618	87,178	1,863	165,194	39,320	13,319
1958-59.....	10,166	994,238	307,863	44,077	7,818	738,297	260,707	78,279	2,348	255,941	47,156	24,615
1957-58.....	10,620	959,831	300,673	45,163	7,133	618,955	233,829	65,294	3,487	340,876	66,844	18,185
1953-54.....	14,290	1,539,269	432,431	58,460	11,336	1,247,377	383,939	122,554	2,954	291,829	48,492	31,657
1947-48.....	11,331	870,753	306,091	26,077	10,082	825,944	296,458	130,815	1,249	44,809	9,633	4,595
1945-46.....	5,859	511,662	153,646	11,554	5,040	470,387	145,890	61,509	819	41,275	7,756	2,675
<u>Furniture and Fixtures</u>												
1960-61.....	2,284	276,507	88,737	3,702	1,845	236,484	80,004	27,669	439	40,023	8,733	2,505
1959-60.....	1,411	222,663	66,811	3,217	1,169	201,343	61,030	19,200	242	21,320	5,781	2,408
1958-59.....	1,652	247,540	88,136	4,098	1,335	206,039	78,226	18,933	(1)	(1)	(1)	(1)
1957-58.....	1,268	226,403	66,289	2,548	1,139	209,064	62,978	17,017	(1)	(1)	(1)	(1)
1953-54.....	2,872	290,382	80,198	4,131	2,566	285,462	79,005	30,269	306	4,920	1,193	306
1947-48.....	5,085	350,112	101,459	4,519	4,233	325,205	97,791	47,529	852	24,907	3,668	3,452
1945-46.....	3,021	401,606	109,804	2,977	2,713	389,951	108,379	58,210	308	11,655	1,425	934
<u>Printing, Publishing, and Allied Industries</u>												
1960-61.....	6,538	507,538	250,670	15,280	5,379	475,940	235,441	84,805	1,159	31,598	15,229	7,780
1959-60.....	6,639	506,704	240,380	15,391	5,644	481,193	225,730	81,154	995	25,511	14,650	3,011
1958-59.....	6,100	547,901	255,075	17,590	5,687	533,015	249,427	81,834	413	14,886	5,648	2,474
1957-58.....	7,147	704,822	376,729	21,688	6,151	657,046	356,932	100,365	996	47,776	19,797	3,041
1953-54.....	6,099	380,584	190,603	10,082	5,097	369,569	187,448	77,962	1,002	11,015	3,155	2,236
1947-48.....	6,983	386,509	175,091	6,313	6,379	372,242	172,209	85,551	604	14,267	2,882	2,096
1945-46.....	5,679	297,158	141,117	4,646	5,295	291,643	138,654	70,058	384	5,515	2,463	912
<u>Chemicals and Allied Products</u>												
1960-61.....	775	191,140	85,031	4,520	569	185,435	83,183	20,268	206	5,705	1,848	1,443
1959-60.....	911	215,132	80,158	4,024	650	206,904	78,974	23,991	261	8,228	1,184	647
1958-59.....	1,141	215,987	85,654	4,228	806	186,345	74,323	21,344	335	29,642	11,331	(1)
1957-58.....	1,877	272,155	97,885	6,322	1,391	254,145	95,280	28,006	486	18,010	2,605	1,060
1953-54.....	1,168	211,997	64,164	4,338	1,043	195,665	63,295	22,509	125	16,332	869	2,741
1947-48.....	1,743	227,538	73,149	2,523	1,317	210,115	69,685	34,041	426	17,423	3,464	3,410
1945-46.....	1,702	279,429	97,376	2,601	1,494	271,781	95,254	46,541	208	7,648	2,122	571
<u>Stone, Clay, and Glass Products</u>												
1960-61.....	2,060	246,036	99,057	11,445	1,450	216,399	90,224	24,376	610	29,637	8,833	2,276
1959-60.....	1,952	235,710	89,167	8,858	1,567	216,634	85,155	30,876	385	19,076	4,012	1,012
1958-59.....	1,274	220,037	81,882	7,848	1,076	212,463	79,518	29,896	(1)	(1)	(1)	(1)
1957-58.....	2,458	511,418	181,625	24,139	1,658	480,436	175,467	42,840	800	30,982	6,158	1,629
1953-54.....	2,899	210,924	88,962	7,599	2,098	208,981	88,341	34,829	801	1,943	621	646
1947-48.....	4,152	191,597	73,079	5,844	3,146	174,156	70,769	33,504	1,006	17,441	2,310	2,747
1945-46.....	1,912	118,175	45,422	2,561	1,490	110,395	43,743	20,955	422	7,780	1,679	1,360

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

ACTIVE PARTNERSHIPS

Table 38.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, GROSS PROFIT, NET PROFIT, NET LOSS AND DEPRECIATION, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Partnerships with and without net profit				Partnerships with net profit				Partnerships without net profit			
	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Depreciation (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (Thousand dollars)	Net profit (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Gross profit (less loss) (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Primary Metal Industries³												
1960-61.....	810	169,846	50,856	3,217	667	154,197	47,247	17,596	143	15,649	3,609	948
1959-60.....	895	155,716	44,025	3,015	691	139,790	40,143	14,832	204	15,926	3,882	1,102
1958-59.....	1,683	197,423	60,697	4,235	1,364	166,567	60,755	30,889	319	30,856	(58)	5,188
1957-58.....	1,851	281,026	99,249	5,617	1,551	259,479	96,496	38,475	300	21,547	2,753	726
1953-54.....	-	-	-	-	-	-	-	-	-	-	-	-
1947-48.....	-	-	-	-	-	-	-	-	-	-	-	-
1945-46.....	-	-	-	-	-	-	-	-	-	-	-	-
Fabricated Metal Products, Except Machinery and Transportation Equipment⁴												
1960-61.....	2,902	549,661	181,508	11,325	2,417	500,956	169,649	58,773	485	48,705	11,859	2,473
1959-60.....	3,562	560,902	195,097	12,299	2,901	534,416	185,958	70,307	661	26,486	9,139	2,111
1958-59.....	3,540	487,613	162,514	13,687	2,646	445,141	153,758	60,983	894	42,472	8,756	5,371
1957-58.....	3,666	628,108	221,604	15,124	3,144	571,753	212,681	84,825	522	56,355	8,923	8,017
1953-54.....	4,781	901,529	287,909	14,223	4,471	890,337	286,565	127,788	310	11,192	1,344	2,814
1947-48.....	-	-	-	-	-	-	-	-	-	-	-	-
1945-46.....	-	-	-	-	-	-	-	-	-	-	-	-
Machinery, Except Electrical and Transportation Equipment												
1960-61.....	4,384	450,034	186,377	15,836	3,657	402,486	170,076	68,526	727	47,548	16,301	3,915
1959-60.....	4,897	513,844	209,777	17,267	3,996	467,486	197,809	80,001	901	46,358	11,968	6,110
1958-59.....	4,509	385,890	155,764	13,779	3,853	352,386	145,549	57,708	656	33,504	10,215	3,045
1957-58.....	4,179	466,430	191,661	13,363	3,791	424,660	181,692	75,771	388	41,770	9,969	4,528
1953-54.....	4,387	648,178	257,318	16,344	3,859	629,749	250,786	125,353	528	18,429	6,532	2,629
1947-48.....	4,652	409,690	144,874	9,360	3,959	389,903	141,256	71,796	693	19,787	3,618	2,961
1945-46.....	5,112	697,850	263,648	12,265	4,619	668,410	257,252	138,398	493	29,440	6,396	2,190
Electrical Machinery, Equipment, and Supplies												
1960-61.....	697	113,854	33,996	1,442	474	107,307	31,468	12,192	223	6,547	2,528	1,005
1959-60.....	614	117,322	31,151	2,229	369	109,014	29,379	10,301	245	8,308	1,772	1,522
1958-59.....	669	142,877	44,623	2,699	643	118,646	38,975	15,061	(1)	(1)	(1)	(1)
1957-58.....	663	101,265	28,325	1,402	544	92,723	26,900	11,622	(1)	(1)	(1)	(1)
1953-54 ⁵	-	-	-	-	-	-	-	-	-	-	-	-
1947-48.....	963	89,621	28,218	989	738	85,274	27,739	13,523	225	4,347	479	860
1945-46.....	656	221,408	61,612	1,847	574	212,304	60,426	32,938	82	9,104	1,186	1,138
Other Manufacturing Industries												
1960-61.....	7,250	1,076,418	321,173	19,459	5,489	954,060	293,996	103,111	1,761	122,358	27,177	9,493
1959-60.....	7,427	1,123,005	337,059	18,555	5,683	1,043,747	318,592	106,221	1,744	79,258	18,467	8,835
1958-59.....	8,905	1,355,635	409,431	20,102	7,115	1,244,506	385,167	142,781	1,790	111,129	24,264	7,650
1957-58.....	8,951	1,375,278	384,270	20,990	6,303	1,115,276	305,165	136,113	2,648	260,002	79,105	8,879
1953-54.....	14,059	2,039,495	604,111	29,981	11,641	1,910,316	585,788	253,377	2,418	129,179	18,323	26,617
1947-48.....	19,001	1,920,890	566,479	24,234	15,208	1,803,145	549,276	276,095	3,793	117,745	17,203	19,144
1945-46.....	17,850	3,252,844	947,143	28,097	15,896	3,166,044	934,844	527,757	1,954	86,800	12,299	7,916
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total												
1960-61.....	17,638	1,000,332	801,832	76,160	13,786	887,812	718,301	144,877	3,852	112,520	83,531	15,951
1959-60.....	17,623	1,105,980	828,379	75,029	13,817	979,255	742,501	145,754	3,806	126,725	85,878	14,108
1958-59.....	17,198	1,047,915	765,942	76,502	13,009	941,977	700,560	143,100	4,189	105,938	65,382	11,415
1957-58.....	16,873	1,057,162	802,940	69,279	13,804	944,845	717,354	152,249	3,069	112,317	85,586	12,301
1953-54.....	20,349	970,216	616,249	65,513	17,297	906,458	580,866	173,188	3,052	63,750	35,383	6,598
1947-48.....	20,776	763,995	458,335	45,736	17,629	707,103	430,133	132,794	3,147	56,892	28,202	7,625
1945-46.....	12,300	600,510	352,298	26,298	10,656	551,146	327,537	107,262	1,644	49,364	24,761	5,290
Motor Freight Transportation and Warehousing												
1960-61.....	12,055	694,972	572,709	58,006	9,529	615,617	507,094	89,769	2,526	79,355	65,615	7,983
1959-60.....	11,981	773,203	615,100	58,176	9,635	699,450	554,464	96,866	2,346	73,753	60,636	7,229
1958-59.....	12,301	746,647	553,858	54,672	9,461	668,250	507,818	95,163	2,840	78,397	46,040	4,752
1957-58.....	12,083	724,330	573,250	53,420	9,793	646,141	518,319	99,770	2,290	78,189	54,931	9,052
1953-54.....	14,400	664,446	429,956	50,917	12,074	617,804	403,367	101,161	2,326	46,642	26,589	5,450
1947-48.....	14,190	453,404	287,901	31,030	12,286	420,858	271,002	76,712	1,904	32,546	16,899	4,747
1945-46.....	7,995	325,928	205,053	14,796	7,132	298,311	191,698	55,291	863	27,617	13,355	2,517
Other Transportation												
1960-61.....	3,976	201,263	133,737	9,087	2,711	178,803	124,073	33,906	865	22,406	9,664	6,154
1959-60.....	3,508	240,946	132,487	9,244	2,548	197,700	116,546	27,456	960	43,246	15,941	4,244
1958-59.....	3,407	215,013	133,833	16,306	2,250	191,461	117,058	28,137	1,157	23,552	16,775	6,347
1957-58.....	2,731	250,778	165,635	9,317	2,145	228,097	146,427	32,844	586	22,681	19,208	1,231
1953-54.....	4,484	241,714	144,363	11,863	3,858	225,077	136,048	52,087	626	16,637	8,315	1,125
1947-48.....	5,354	276,490	146,692	13,093	4,318	254,649	137,135	47,507	1,036	21,841	9,557	2,357
1945-46.....	3,493	251,881	131,702	10,608	2,773	231,048	120,549	44,689	720	20,833	11,153	2,666
Communication, Water Supply, and Sanitary Services												
1960-61.....	2,007	104,097	95,386	9,067	1,546	93,392	87,134	21,202	461	10,705	8,252	1,814
1959-60.....	2,134	91,831	80,792	7,609	1,634	82,105	71,491	21,432	500	9,726	9,301	2,635
1958-59.....	1,490	86,255	78,251	5,524	1,298	82,266	75,684	19,800	(1)	(1)	(1)	(1)
1957-58.....	2,059	82,054	64,055	6,542	1,866	70,607	52,608	19,635	(1)	(1)	(1)	(1)
1953-54.....	1,465	64,056	41,930	2,733	1,365	63,577	41,451	19,940	(1)	(1)	(1)	(1)
1947-48.....	1,232	34,101	23,742	1,613	1,025	31,596	21,996	8,575	207	2,505	1,746	521
1945-46.....	812	22,701	15,543	894	751	21,787	15,290	7,282	(1)	(1)	(1)	(1)

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.²In 1953-54 "Beverage industry" was not identified. Data are included in "Other manufacturing industries."³In 1945, 1947, and 1953-54 "Primary metal industries" was not identified separately. Data are included in "Other manufacturing industries."⁴In 1945 and 1947-48 "Fabricated metal products, except machinery and transportation equipment" was not identified separately. Data are included in "Other manufacturing industries."⁵In 1953-54 "Electrical machinery, equipment, and supplies" was not identified separately. Data are included in "Other manufacturing industries."

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 39.—FREQUENCY OF REPORTING INCOME STATEMENT ITEMS ON FORM 1065, BY SELECTED INDUSTRIES, 1959-60

Income statement items	Number of partnerships with and without net profit, by selected industry																
	Total all industries	Agriculture, forestry, and fisheries		Mining		Construction			Manufacturing								
		Total agri- culture, forestry, and fisheries	Farms	Total mining	Crude petroleum and natural gas	Total construction	General contractors	Special contractors	Total manufac- turing	Food and kindred products, including beverages	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Stone, clay, and glass products	Primary metals and fabricated metal products, except machinery and transportation equipment	Machinery, except electrical and transportation equipment	Electrical machinery, equipment, and supplies
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of partnerships.....	949,396	141,715	131,530	13,301	8,449	67,130	19,508	41,211	47,869	6,800	3,305	9,456	6,639	1,952	4,457	4,897	614
Number of partners.....	2,633,249	345,419	320,980	74,911	58,663	150,066	45,106	90,308	119,394	18,038	8,261	22,506	16,801	4,783	10,882	11,792	2,046
Total receipts.....	932,330	137,849	127,862	12,216	7,642	66,545	19,102	41,151	47,110	6,734	3,285	9,337	6,580	1,913	4,398	4,837	555
Business receipts.....	914,143	135,487	125,585	12,157	7,642	66,333	18,955	41,086	47,025	6,734	3,285	9,297	6,560	1,907	4,378	4,837	535
Income from other partnerships, etc.....	4,990	646	626	167	161	292	(1)	(1)	208	(1)	(1)	(1)	(1)	3	(1)	(1)	-
Nonqualifying dividends.....	6,296	1,346	1,274	91	(1)	122	(1)	(1)	139	(1)	(1)	(1)	2	2	(1)	3	1
Interest.....	83,522	8,482	8,005	567	388	4,661	2,489	1,876	3,880	534	277	695	503	181	410	364	(1)
Rents.....	63,094	9,552	8,987	762	458	4,632	2,096	2,260	3,701	777	204	695	427	(1)	374	417	(1)
Royalties.....	5,039	1,131	1,130	389	316	(1)	(1)	(1)	197	(1)	(1)	(1)	(1)	(1)	2	(1)	1
Net farm profit.....	4,742	1,171	1,029	(1)	(1)	320	(1)	185	275	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Net gain, sales other than capital assets...	18,934	8,209	8,146	168	(1)	745	320	361	543	(1)	(1)	246	1	(1)	(1)	(1)	2
Other income.....	344,930	46,255	42,961	4,696	3,098	23,082	7,284	13,970	19,379	2,984	1,375	3,530	2,537	844	1,864	1,830	274
Total deductions.....	929,692	131,835	121,730	13,261	8,449	66,791	19,353	41,047	47,646	6,780	3,305	9,377	6,619	1,952	4,457	4,857	614
Cost of goods sold.....	2519,545	40,079	34,795	8,161	5,265	57,781	16,916	35,841	43,848	6,497	3,240	7,756	5,930	1,907	4,338	4,535	515
Salaries and wages.....	509,820	85,914	80,252	4,720	2,541	31,795	8,247	20,819	23,025	4,274	1,598	4,203	3,092	964	2,068	2,408	247
Payments to partners.....	119,931	7,066	6,333	1,832	1,151	10,821	3,074	6,757	9,227	1,664	625	1,363	1,528	288	994	1,038	(1)
Rent paid.....	451,163	39,448	36,108	3,093	1,892	24,285	5,448	16,967	24,898	3,155	2,595	2,590	4,416	717	2,720	2,635	304
Interest paid.....	424,298	63,769	59,137	3,968	2,391	30,206	10,216	17,186	24,392	3,919	2,010	4,593	3,422	931	2,206	2,331	239
Taxes.....	772,310	106,786	99,202	9,412	5,796	52,958	15,507	32,620	40,497	6,228	3,219	7,491	5,519	1,709	3,732	4,216	495
Casualty losses.....	11,638	1,183	927	139	(1)	668	148	418	582	(1)	(1)	(1)	(1)	(1)	(1)	(1)	3
Bad debts.....	111,579	1,866	1,249	647	275	5,950	973	4,523	10,005	1,449	986	1,016	1,658	429	1,020	1,072	136
Repairs.....	555,512	102,786	95,907	5,008	2,350	31,133	8,802	19,691	28,926	5,267	1,923	6,080	3,772	1,543	2,632	2,846	259
Depreciation.....	765,428	112,570	104,272	10,313	6,696	53,536	14,827	33,878	41,884	6,335	3,022	8,062	5,530	1,848	4,093	4,470	455
Amortization.....	10,805	1,177	1,112	100	(1)	344	(1)	182	715	(1)	(1)	(1)	(1)	(1)	(1)	127	(1)
Depletion.....	12,842	824	743	5,799	4,116	392	137	214	281	(1)	(1)	147	(1)	(1)	(1)	(1)	-
Net farm loss.....	4,017	1,016	957	(1)	(1)	230	(1)	123	366	(1)	1	164	(1)	(1)	(1)	(1)	-
Net loss from other partnerships, etc.....	2,839	424	423	184	162	127	(1)	(1)	127	(1)	3	(1)	2	1	(1)	(1)	-
Net loss, sales other than capital assets...	10,967	3,081	2,870	215	142	496	240	231	622	(1)	(1)	169	(1)	(1)	(1)	(1)	(1)
Other deductions.....	910,251	128,949	119,070	12,529	7,977	65,277	18,732	40,247	46,826	6,671	3,305	9,106	6,539	1,931	4,397	4,797	614
Receipts not included above:																	
Net short-term capital gain.....	10,603	1,789	1,743	189	(1)	406	156	189	293	(1)	(1)	(1)	(1)	2	3	(1)	1
Net long-term capital gain.....	67,997	24,705	24,145	696	447	2,607	1,122	1,261	2,390	515	(1)	607	251	(1)	200	196	(1)
Net gain under section 1231.....	25,522	10,976	10,812	629	470	1,446	597	657	1,326	299	(1)	310	(1)	(1)	(1)	170	(1)
Deductions not included above:																	
Net short-term capital loss.....	4,719	956	934	(1)	(1)	118	(1)	(1)	252	(1)	(1)	(1)	(1)	1	(1)	(1)	1
Net long-term capital loss.....	7,904	1,279	1,124	(1)	(1)	362	(1)	240	492	114	(1)	189	(1)	1	(1)	(1)	1
Net loss under section 1231.....	5,339	749	704	165	(1)	291	(1)	172	324	(1)	3	(1)	(1)	2	(1)	(1)	1
Contributions.....	82,915	3,097	2,385	718	512	4,582	1,428	2,980	6,403	1,094	1,018	590	862	209	653	644	(1)
Gross profit.....	904,535	134,723	124,946	11,621	7,198	65,481	18,461	40,791	46,007	6,616	3,246	9,143	6,442	1,888	4,377	4,732	534
Gross loss.....	8,429	681	555	530	405	807	471	273	905	(1)	(1)	155	(1)	(1)	(1)	(1)	1
Net profit.....	759,172	107,350	99,956	7,921	4,573	57,481	15,971	36,011	38,681	5,577	2,841	7,593	5,644	1,567	3,592	3,996	369
Net loss.....	185,155	34,184	31,433	5,302	3,877	8,782	3,370	4,559	8,724	1,202	445	1,759	935	384	766	861	245

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

FREQUENCY OF REPORTING FORM 1065, 1959-60

Table 39.—FREQUENCY OF REPORTING INCOME STATEMENT ITEMS ON FORM 1065, BY SELECTED INDUSTRIES, 1959-60—Continued

Income statement items	Number of partnerships with and without net profit, by selected industry—Continued																
	Transportation, communication, and sanitary services				Wholesale and retail trade												
	Total transportation, communication, and sanitary services	Motor freight transportation	Public warehousing	Total wholesale and retail trade	Wholesale trade				Retail trade								
					Total wholesale trade	Machinery, equipment, and supplies	Motor vehicles, and automotive equipment	Hardware, and plumbing and heating equipment, and supplies	Total retail trade	Food	General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Hardware and farm equipment
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Number of partnerships.....	17,623	11,167	814	303,822	50,456	2,635	2,166	1,061	241,170	40,261	11,416	15,247	14,413	16,759	31,256	49,191	11,819
Number of partners.....	44,458	25,145	1,941	698,073	123,150	6,718	5,241	2,586	545,777	92,796	27,227	32,080	33,711	38,799	66,561	108,505	27,160
Total receipts.....	17,342	11,062	794	302,572	50,119	2,595	2,166	1,061	240,278	40,182	11,337	15,206	14,354	16,581	31,236	48,934	11,799
Business receipts.....	17,303	11,023	794	302,079	49,881	2,595	2,147	1,061	240,061	40,103	11,416	15,206	14,354	16,502	31,217	48,875	11,779
Income from other partnerships, etc.....	(1)	(1)	-	1,002	220	(1)	1	2	727	(1)	(1)	(1)	(1)	(1)	154	(1)	(1)
Nonqualifying dividends.....	(1)	(1)	-	1,668	235	4	4	(1)	1,402	549	(1)	(1)	(1)	(1)	(1)	(1)	180
Interest.....	491	272	(1)	22,085	4,764	380	244	196	16,195	2,183	1,060	1,068	1,703	2,796	644	949	1,918
Rents.....	854	445	(1)	26,058	4,191	212	203	155	20,339	4,047	1,181	1,009	1,353	1,523	1,431	3,668	1,472
Royalties.....	(1)	-	-	857	112	(1)	-	2	667	(1)	(1)	(1)	(1)	94	(1)	152	(1)
Net farm profit.....	279	179	1	1,442	269	(1)	1	1	1,030	182	(1)	(1)	(1)	(1)	166	(1)	236
Net gain, sales other than capital assets...	262	214	-	2,520	528	(1)	(1)	(1)	1,841	186	(1)	(1)	156	208	217	313	148
Other income.....	5,635	3,457	299	130,807	21,973	1,361	1,311	578	103,692	14,682	5,151	7,327	7,547	9,952	10,954	19,550	5,804
Total deductions.....	17,525	11,087	814	302,811	50,139	2,615	2,166	1,061	240,477	40,122	11,397	15,247	14,373	16,680	31,138	49,072	11,819
Cost of goods sold.....	3,752	2,191	405	289,085	42,140	2,431	2,106	1,041	235,316	39,700	11,177	15,048	13,941	16,088	30,717	47,619	11,699
Salaries and wages.....	11,150	7,061	552	207,682	30,762	1,587	1,479	811	167,931	25,840	7,810	11,791	9,829	11,501	21,167	37,131	8,919
Payments to partners.....	2,649	1,589	177	55,768	9,254	640	566	294	44,060	5,624	2,364	3,368	3,193	4,283	5,163	6,363	2,948
Rent paid.....	7,266	3,912	399	218,195	31,501	1,558	1,597	661	178,960	26,967	7,104	13,583	19,927	10,872	22,501	35,649	7,629
Interest paid.....	9,204	6,216	472	140,013	24,153	1,309	1,290	691	109,288	15,736	5,096	7,897	7,818	11,358	11,624	19,265	7,349
Taxes.....	14,448	9,489	729	268,788	40,884	2,025	1,898	941	216,967	36,383	10,165	14,035	12,775	14,481	27,449	45,382	11,127
Casualty losses.....	550	426	2	5,466	734	(1)	(1)	(1)	4,477	836	239	150	247	258	695	912	108
Bad debts.....	1,406	747	177	66,831	12,256	978	1,089	395	50,650	5,665	1,835	3,966	5,163	7,047	8,029	2,989	4,004
Repairs.....	11,552	7,573	678	192,566	23,993	1,052	1,091	471	160,688	30,014	6,805	9,486	8,253	9,822	17,441	39,531	7,021
Depreciation.....	15,729	10,098	749	256,631	39,229	1,958	1,945	939	206,732	35,164	9,105	13,051	12,470	13,007	27,273	42,733	10,561
Amortization.....	209	(1)	(1)	3,018	583	(1)	(1)	(1)	2,318	377	(1)	292	(1)	165	(1)	435	(1)
Depletion.....	377	(1)	(1)	1,243	262	4	(1)	1	928	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net farm loss.....	98	(1)	(1)	1,279	269	(1)	-	1	912	209	135	-	(1)	(1)	(1)	(1)	(1)
Net loss from other partnerships, etc.....	(1)	(1)	(1)	457	108	(1)	4	3	335	(1)	-	2	(1)	(1)	(1)	(1)	2
Net loss, sales other than capital assets...	519	382	1	2,811	532	(1)	(1)	(1)	2,136	386	(1)	156	150	237	304	358	(1)
Other deductions.....	17,347	11,048	775	299,997	49,479	2,556	2,166	1,041	238,422	39,862	11,253	15,182	14,151	16,456	30,899	48,815	11,679
Receipts not included above:																	
Net short-term capital gain.....	216	170	1	1,443	511	(1)	(1)	(1)	851	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net long-term capital gain.....	1,196	903	(1)	11,047	2,318	237	157	(1)	8,117	1,060	381	278	457	808	982	1,396	573
Net gain under section 1231.....	385	328	2	5,038	1,203	(1)	(1)	(1)	3,492	352	249	233	296	429	471	468	220
Deductions not included above:																	
Net short-term capital loss.....	89	(1)	1	813	188	1	(1)	-	602	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Net long-term capital loss.....	228	186	1	2,361	511	(1)	(1)	(1)	1,786	396	(1)	89	(1)	(1)	259	418	(1)
Net loss under section 1231.....	164	117	-	1,972	362	(1)	2	3	1,569	219	(1)	(1)	(1)	(1)	219	346	(1)
Contributions.....	1,096	703	(1)	35,505	8,317	503	350	179	25,614	2,666	1,340	3,413	2,407	2,396	1,317	2,864	1,743
Gross profit.....	17,262	11,022	794	297,047	48,794	2,556	2,127	1,061	236,275	39,569	11,041	14,989	14,116	15,988	30,740	48,557	11,517
Gross loss.....	(1)	(1)	-	4,375	847	(1)	(1)	-	3,369	494	316	217	237	495	456	257	203
Net profit.....	13,817	9,086	549	253,244	42,017	2,288	1,885	990	200,611	34,766	9,447	12,871	12,073	12,883	26,011	39,945	9,786
Net loss.....	3,716	2,050	265	49,466	8,073	328	281	(1)	39,853	5,273	1,950	2,356	2,281	3,876	5,147	9,127	1,993

Footnotes at end of table. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 39.—FREQUENCY OF REPORTING INCOME STATEMENT ITEMS ON FORM 1065, BY SELECTED INDUSTRIES, 1959-60—Continued

Income statement items	Number of partnerships with and without net profit, by selected industry—Continued													
	Finance, insurance, and real estate				Services									
	Total finance, insurance, and real estate	Security and commodity brokers, dealers, and services	Insurance agents, brokers, and service	Real estate	Total services	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile repair services, and garages	Recrea- tional services	Medical and health services	Legal services	Engineering and architec- tural services	Accounting, auditing, and bookkeeping services
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	185,173	4,834	13,090	141,198	160,498	15,085	33,490	15,944	18,460	12,520	17,322	20,123	6,511	8,193
Number of partners.....	754,240	37,949	32,995	475,393	415,639	43,385	73,506	41,117	40,853	43,452	48,588	57,692	16,139	23,407
Total receipts.....	178,974	4,264	13,071	138,350	158,848	14,887	33,431	15,503	18,362	12,064	17,262	20,024	6,391	8,154
Business receipts.....	165,056	3,563	12,991	133,051	158,433	14,808	33,392	15,443	18,342	11,963	17,242	20,024	6,372	8,134
Income from other partnerships, etc.....	1,741	(1)	(1)	1,047	810	(1)	(1)	127	(1)	(1)	(1)	169	(1)	(1)
Nonqualifying dividends.....	2,375	346	(1)	1,080	484	(1)	(1)	(1)	(1)	(1)	(1)	205	(1)	(1)
Interest.....	34,571	911	1,467	23,178	8,267	892	1,287	891	557	437	1,002	1,363	594	933
Rents.....	7,067	(1)	893	4,939	10,071	1,078	2,533	552	1,358	991	1,029	1,444	213	419
Royalties.....	1,795	(1)	-	1,504	537	(1)	(1)	(1)	(1)	(1)	(1)	98	(1)	(1)
Net farm profit.....	842	(1)	(1)	717	305	(1)	(1)	-	(1)	(1)	1	(1)	(1)	-
Net gain, sales other than capital assets.....	5,168	410	(1)	3,894	1,128	(1)	183	(1)	198	(1)	(1)	199	(1)	-
Other income.....	59,205	1,449	4,378	45,711	52,916	5,774	11,346	5,219	5,918	4,068	5,368	6,426	2,299	2,440
Total deductions.....	176,116	4,325	12,881	139,481	162,442	15,006	36,412	15,745	18,282	12,440	17,261	19,925	6,432	8,128
Cost of goods sold.....	5,560	(1)	1,659	3,082	65,733	4,316	18,062	6,299	15,345	5,668	3,098	956	1,349	479
Salaries and wages.....	39,703	1,650	9,149	25,071	102,002	9,431	19,452	7,544	9,145	7,565	15,147	17,693	4,875	6,330
Payments to partners.....	3,359	673	2,300	5,120	22,381	1,853	5,226	2,303	2,830	1,850	1,674	1,792	1,260	1,583
Rent paid.....	24,188	1,502	8,430	10,859	106,159	3,122	25,741	9,033	11,509	6,479	12,901	17,536	4,821	6,720
Interest paid.....	90,506	1,599	3,775	76,700	59,293	9,718	13,446	5,477	7,583	4,368	5,463	3,595	2,443	3,066
Taxes.....	142,666	2,508	9,542	120,925	130,207	14,129	27,894	10,434	15,291	9,264	15,640	16,359	5,010	6,877
Casualty losses.....	794	(1)	(1)	687	2,090	331	734	170	305	251	(1)	(1)	(1)	(1)
Bad debts.....	9,985	177	5,169	2,375	14,362	1,093	3,395	1,493	3,345	398	842	1,199	320	449
Repairs.....	95,378	614	88,882	84,188	12,107	21,509	6,082	9,458	7,380	9,658	6,844	1,841	3,599	7,097
Depreciation.....	136,853	1,698	8,737	120,904	131,744	14,080	28,970	11,859	15,381	9,272	14,776	15,095	4,934	7,097
Amortization.....	2,788	(1)	253	2,347	2,350	236	502	235	(1)	313	282	400	(1)	(1)
Depletion.....	3,191	637	(1)	2,244	536	(1)	(1)	(1)	(1)	(1)	(1)	148	(1)	(1)
Net farm loss.....	731	-	(1)	588	202	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	1
Net loss from other partnerships, etc.....	933	(1)	-	563	477	(1)	(1)	(1)	(1)	(1)	(1)	154	(1)	(1)
Net loss, sales other than capital assets.....	1,519	(1)	(1)	958	1,520	(1)	369	113	(1)	265	166	161	(1)	(1)
Other deductions.....	171,013	4,111	12,719	135,136	158,003	14,825	33,227	15,526	18,183	12,144	17,282	19,824	6,351	8,108
Receipts not included above:														
Net short-term capital gain.....	5,195	724	(1)	1,434	973	(1)	(1)	(1)	(1)	184	(1)	247	(1)	165
Net long-term capital gain.....	20,099	961	521	11,009	4,730	530	697	706	386	506	413	653	148	484
Net gain under section 1231.....	3,747	(1)	211	2,677	1,891	205	272	235	314	315	162	(1)	114	127
Deductions not included above:														
Net short-term capital loss.....	1,830	273	(1)	392	557	(1)	(1)	(1)	(1)	(1)	(1)	89	3	(1)
Net long-term capital loss.....	2,023	164	(1)	756	1,034	(1)	147	96	(1)	303	(1)	146	(1)	(1)
Net loss under section 1231.....	774	(1)	(1)	586	821	(1)	128	141	(1)	(1)	(1)	(1)	(1)	(1)
Contributions.....	8,822	813	2,625	4,009	22,351	1,016	3,991	1,407	1,117	702	4,853	4,862	1,762	1,887
Gross profit.....	164,802	3,563	12,952	132,862	157,639	14,788	33,293	15,166	18,183	11,884	17,242	20,024	6,371	8,114
Gross loss.....	255	-	(1)	189	636	(1)	(1)	198	(1)	(1)	-	-	-	(1)
Net profit.....	137,648	3,697	12,081	102,648	134,487	10,261	27,991	12,372	16,065	8,101	16,454	18,947	5,557	7,738
Net loss.....	46,822	1,137	890	36,104	24,615	4,745	5,322	3,389	2,212	4,308	744	895	834	395

¹No reliable estimate of the sampling variability can be obtained from the sample. Data, however, are included in the totals.

²Frequency of reporting item 2, page 1, not item 6, page 2 (see facsimile of Form 1065).

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

ACTIVE CORPORATION RETURNS

Table 40.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, FOR SELECTED YEARS

Year	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
All industrial divisions					Agriculture, forestry, and fisheries				Mining				Construction			
1960-61.....	1, 140, 574	849,131,939	802,790,920	43,505,174	17,139	4,402,207	4,214,621	37,334	13,017	10,925,775	10,408,286	738,864	72,332	32,893,347	32,361,892	379,212
1959-60.....	1, 074, 120	816,799,884	772,914,545	46,797,267	15,603	3,837,620	3,676,501	105,884	12,920	10,354,855	9,896,963	645,874	66,260	32,140,410	31,681,534	579,108
1958-59.....	990,381	735,338,092	696,593,934	38,522,869	13,945	3,613,666	3,454,765	143,561	12,117	10,105,633	9,629,295	831,761	59,847	28,561,305	28,147,531	658,894
1957-58.....	940,147	720,413,567	684,883,382	44,476,464	11,833	3,008,157	2,858,156	114,695	12,675	11,539,284	11,107,662	948,335	53,576	27,051,994	26,675,079	739,625
1955-56.....	807,303	642,248,036	612,682,730	47,478,271	10,303	2,585,998	2,476,132	123,231	10,718	9,810,730	9,458,679	1,080,309	41,569	20,038,383	19,741,680	477,838
1953-54.....	697,975	558,242,262	534,567,518	39,484,687	9,405	2,392,643	2,299,984	112,022	9,147	9,353,096	8,999,752	945,133	34,866	16,190,517	15,959,365	513,058
1951-52.....	652,376	517,039,183	497,202,910	43,545,590	8,734	2,467,383	2,322,869	258,917	9,036	9,690,851	9,315,739	1,120,071	29,593	14,240,093	14,010,409	559,378
1949-50.....	614,842	393,449,692	377,456,995	28,194,837	8,006	1,902,210	1,824,517	177,342	9,151	6,825,473	6,564,908	695,777	25,746	9,917,590	9,739,599	517,513
1947-48.....	551,807	367,745,578	353,793,872	31,422,728	7,329	1,670,512	1,595,525	215,342	8,294	6,036,603	5,809,182	786,051	20,287	7,048,005	6,929,018	391,639
Manufacturing					Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade							
									Total wholesale and retail trade				Wholesale trade			
1960-61.....	165,862	371,093,042	364,611,950	22,144,790	43,852	65,921,988	64,132,467	6,592,116	355,623	269,581,271	265,362,564	4,525,610	117,437	132,444,133	130,636,700	2,129,626
1959-60.....	156,297	363,157,167	356,972,649	24,985,884	43,195	62,308,546	60,609,006	6,790,796	334,717	256,647,744	252,867,764	5,567,128	109,648	125,702,917	124,124,376	2,562,827
1958-59.....	150,696	329,432,571	324,134,678	18,500,494	37,920	55,965,004	54,503,312	5,722,321	311,477	228,759,100	225,736,674	4,424,978	102,342	112,039,513	110,829,609	1,988,078
1957-58.....	138,566	332,621,264	327,539,023	22,738,048	37,763	56,075,459	54,443,332	5,757,322	304,117	232,107,862	229,076,399	4,710,899	103,474	115,445,818	114,234,568	2,223,613
1955-56.....	129,828	306,463,593	301,720,289	26,010,453	33,017	48,219,480	46,884,055	5,775,740	264,968	207,734,473	205,152,600	5,123,375	86,280	99,761,264	98,722,054	2,305,167
1953-54.....	121,086	281,121,862	277,225,220	21,421,346	29,937	40,810,130	39,588,816	5,037,116	228,360	169,999,143	167,963,838	3,932,640	74,101	81,500,014	80,704,176	1,667,856
1951-52.....	120,196	255,006,524	251,227,171	24,861,835	26,828	36,221,314	35,112,198	4,685,941	216,309	168,265,742	166,250,689	5,493,434	71,592	87,240,916	86,407,740	2,692,345
1949-50.....	117,270	187,346,823	184,478,915	14,246,866	25,908	28,723,748	27,801,630	2,873,761	204,025	132,291,269	130,628,705	3,840,358	67,927	63,884,361	63,266,350	1,437,383
1947-48.....	112,184	180,324,694	177,776,973	16,651,967	23,729	26,796,554	25,701,682	2,716,107	177,297	123,332,093	121,866,911	6,080,927	56,039	60,425,439	59,881,852	2,490,590
Wholesale and retail trade—Continued									Finance, insurance, and real estate							
Retail trade					Wholesale and retail trade not allocable				Services							
1960-61.....	217,269	128,013,664	125,786,529	2,225,003	20,917	9,123,474	8,939,335	170,891	334,388	70,841,547	39,476,590	8,250,426	121,024	23,346,783	22,106,222	849,352
1959-60.....	199,624	120,151,714	118,156,300	2,762,884	25,445	10,793,113	10,587,088	241,417	318,592	65,911,758	36,062,139	7,152,612	110,005	22,227,256	20,954,310	968,252
1958-59.....	186,405	106,895,056	105,250,521	2,238,848	22,730	9,824,531	9,656,544	198,052	293,928	60,013,793	33,054,294	7,487,269	97,200	18,678,063	17,740,643	752,746
1957-58.....	178,493	106,673,226	105,010,490	2,287,077	23,150	9,988,818	9,831,341	200,209	276,935	39,571,953	15,668,244	8,677,089	90,597	18,230,523	17,329,319	789,055
1955-56.....	154,931	98,015,964	96,608,400	2,573,199	23,757	9,957,245	9,822,146	245,009	234,019	32,806,720	13,276,403	8,190,386	72,892	14,477,311	13,874,617	704,098
1953-54.....	134,631	79,769,207	78,644,992	2,072,953	19,628	8,729,922	8,614,670	191,831	195,207	26,174,914	10,849,826	6,921,311	63,517	12,100,550	11,587,756	608,351
1951-52.....	129,228	72,749,914	71,679,994	2,565,613	15,489	8,274,912	8,162,955	235,476	177,832	20,356,610	8,705,973	5,932,944	58,268	10,671,994	10,155,861	632,657
1949-50.....	118,792	60,658,609	59,723,164	2,201,901	17,306	7,748,299	7,639,191	201,074	166,277	17,048,059	7,543,804	5,283,987	53,978	9,285,575	8,777,571	557,399
1947-48.....	99,036	52,745,303	51,981,219	3,075,714	22,222	10,161,351	10,003,840	514,623	151,043	13,834,949	5,856,473	3,841,522	45,975	8,496,303	8,078,287	723,574
Nature of business not allocable																
1960-61.....	17,337	125,979	116,328	12,530												
1959-60.....	16,531	214,528	193,679	1,729												
1958-59.....	13,251	208,957	192,742	845												
1957-58.....	13,085	207,071	186,168	1,396												
1955-56.....	9,989	111,348	98,275	7,159												
1953-54.....	6,450	99,407	92,961	6,290												
1951-52.....	5,580	118,672	102,001	413												
1949-50.....	4,481	108,945	99,346	1,834												
1947-48.....	5,669	205,865	179,821	15,599												

¹Deficit.

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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ACTIVE CORPORATION RETURNS

Table 41.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SELECTED INDUSTRIES, FOR SELECTED YEARS

Industry and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TOTAL AGRICULTURE, FORESTRY, AND FISHERIES												
1960-61.....	17,139	4,402,207	4,214,621	178,203	37,334	4,062,591	9,746	3,083,051	2,939,554	109,046	199,291	2,503,061
1959-60.....	15,603	3,837,620	3,676,501	164,480	105,884	3,586,542	8,505	2,964,723	2,833,394	116,164	206,957	2,617,980
1958-59.....	13,945	3,613,666	3,454,765	152,352	143,561	3,522,637	7,654	2,761,341	2,641,189	103,155	230,662	2,580,342
1957-58.....	11,833	3,008,157	2,858,156	124,865	114,695	2,884,543	6,369	2,390,766	2,269,568	89,152	186,292	2,076,528
1955-56.....	10,303	2,585,998	2,476,132	112,769	123,231	2,599,576	5,543	2,125,028	2,035,845	78,166	184,972	1,869,431
1953-54.....	9,405	2,392,643	2,299,984	88,823	112,022	2,392,298	4,963	1,911,644	1,841,232	59,380	180,926	1,667,969
1951-52.....	8,734	2,467,383	2,322,869	74,914	258,917	2,461,984	5,389	2,192,596	2,058,055	61,291	288,619	2,097,533
1949-50.....	8,006	1,902,210	1,824,517	59,705	177,342	1,933,867	4,312	1,616,005	1,551,567	45,173	209,591	1,508,894
1947-48.....	7,329	1,670,512	1,595,525	39,646	215,342	1,756,558	4,444	1,486,572	1,419,790	31,288	239,190	1,433,244
MINING												
<u>Total</u>												
1960-61.....	13,017	10,925,775	10,408,286	719,555	738,864	16,949,154	5,735	8,502,316	8,095,143	486,830	1,259,942	11,870,119
1959-60.....	12,920	10,354,855	9,896,963	691,008	645,874	16,039,390	6,175	8,265,643	7,899,413	481,831	1,146,969	11,288,793
1958-59.....	12,117	10,103,633	9,629,295	644,869	831,761	15,061,650	5,556	7,937,267	7,549,354	439,318	1,189,790	10,403,925
1957-58.....	12,675	11,539,284	11,107,662	664,658	948,335	14,572,365	5,785	9,235,769	8,899,353	486,335	1,286,520	10,650,842
1955-56.....	10,718	9,810,730	9,458,679	562,747	1,080,309	13,264,768	5,145	7,971,916	7,696,893	388,181	1,335,346	9,191,302
1953-54.....	9,147	9,353,096	8,999,752	443,161	945,133	11,966,537	4,271	7,685,868	7,392,221	339,348	1,101,205	9,155,379
1951-52.....	9,036	9,690,851	9,315,739	407,537	1,120,071	11,659,281	4,966	8,462,731	8,132,298	340,857	974,026	9,749,026
1949-50.....	9,151	6,825,473	6,564,908	302,443	695,777	9,261,098	4,766	5,863,422	5,632,078	239,088	804,561	7,782,649
1947-48.....	8,294	6,036,603	5,809,182	192,989	786,051	7,186,455	4,954	5,552,564	5,343,423	166,203	859,544	6,279,772
<u>Metal Mining</u>												
1960-61.....	1,035	2,201,941	2,124,015	118,025	143,006	4,323,711	209	1,998,720	1,930,931	91,231	399,840	3,218,491
1959-60.....	1,099	1,873,814	1,791,980	100,805	82,989	4,211,305	267	1,654,634	1,582,362	75,342	317,816	2,810,066
1958-59.....	1,073	1,710,048	1,621,954	75,502	180,869	3,744,260	193	1,410,786	1,338,620	50,713	295,331	2,519,507
1957-58.....	1,503	2,258,906	2,164,354	80,786	216,452	3,682,522	280	1,668,753	1,590,406	55,648	355,663	2,595,968
1955-56.....	1,342	1,880,145	1,796,797	54,061	373,581	3,480,964	181	1,656,742	1,582,831	39,570	261,936	2,178,006
1953-54.....	730	1,392,930	1,338,899	36,846	214,591	2,272,268	205	1,257,904	1,205,675	31,320	231,090	1,825,767
1951-52.....	893	1,562,324	1,502,737	39,025	310,338	2,448,259	226	1,448,273	1,390,564	32,842	321,365	2,079,933
1949-50.....	830	966,123	927,378	31,327	141,573	1,881,032	175	854,624	817,929	26,154	151,989	1,582,699
1947-48.....	931	1,000,582	966,141	19,400	195,151	1,661,304	224	922,150	889,557	15,625	208,177	1,374,888
<u>Bituminous Coal and Lignite Mining</u>												
1960-61.....	1,828	2,006,581	1,938,741	114,600	30,291	2,315,566	801	1,467,645	1,413,374	75,768	70,080	1,732,269
1959-60.....	1,961	1,951,445	1,884,238	115,695	30,572	2,324,810	905	1,314,464	1,266,448	70,836	67,970	1,620,162
1958-59.....	1,481	2,040,982	1,982,687	112,315	46,792	2,242,082	800	1,582,063	1,535,651	82,439	72,584	1,732,318
1957-58.....	1,750	2,603,232	2,533,292	112,786	88,802	2,399,733	816	2,263,220	2,200,791	95,313	114,188	2,103,615
1955-56.....	1,592	2,028,487	1,963,529	91,046	67,043	2,127,078	823	1,701,953	1,645,903	73,886	87,035	1,837,495
1953-54.....	1,572	2,049,822	1,989,685	82,714	41,363	2,058,277	632	1,530,402	1,484,175	59,783	72,593	1,615,951
1951-52.....	1,813	2,562,199	2,483,748	84,369	113,695	2,124,143	912	2,129,717	2,060,321	66,991	139,464	1,819,557
1949-50.....	2,070	1,927,298	1,742,693	71,424	97,323	1,817,168	1,033	1,578,787	1,534,278	54,195	122,803	1,513,142
1947-48.....	1,837	2,314,511	2,239,434	50,727	258,658	1,785,310	1,371	2,216,763	2,143,901	47,842	264,751	1,718,399
<u>Crude Petroleum and Natural Gas</u>												
1960-61.....	6,873	4,876,115	4,572,461	359,438	483,812	7,897,816	3,083	3,695,423	3,463,255	228,672	661,987	5,271,198
1959-60.....	6,673	4,676,119	4,450,769	347,529	449,604	7,146,456	3,261	3,803,239	3,631,551	241,148	629,395	5,197,264
1958-59.....	6,219	4,334,998	4,153,068	330,065	419,614	6,758,201	2,585	3,228,031	3,101,324	203,579	589,289	4,313,959
1957-58.....	6,191	4,745,485	4,535,124	358,190	528,449	6,477,173	2,907	3,705,489	3,597,887	247,939	671,439	4,339,385
1955-56.....	5,096	4,180,637	4,020,737	303,071	488,696	5,839,225	2,444	3,222,945	3,115,418	199,595	610,869	3,752,230
1953-54.....	4,455	4,370,813	4,174,932	256,734	588,125	6,112,345	2,090	3,765,560	3,599,423	197,348	673,469	4,635,787
1951-52.....	4,140	4,024,944	3,838,246	226,824	555,273	5,567,781	2,436	3,668,660	3,503,323	193,348	610,224	4,629,204
1949-50.....	4,106	2,730,990	2,602,617	151,670	337,442	4,268,928	2,276	2,395,858	2,282,393	118,709	397,936	3,549,797
1947-48.....	3,607	1,574,492	1,494,256	90,224	217,372	2,550,893	2,191	1,364,728	1,296,647	73,562	263,819	2,099,133
<u>Mining and Quarrying of Nonmetallic Minerals, and Anthracite Mining</u>												
1960-61.....	3,281	1,841,138	1,773,069	127,492	81,755	2,412,061	1,642	1,340,528	1,287,583	91,159	128,035	1,648,161
1959-60.....	3,187	1,853,477	1,769,976	126,979	82,709	2,356,819	1,742	1,493,306	1,419,052	94,505	131,788	1,661,301
1958-59.....	3,344	2,019,605	1,871,586	126,987	184,486	2,317,107	1,978	1,716,387	1,573,759	102,587	232,586	1,847,141
1957-58.....	3,231	1,931,661	1,874,892	112,896	114,632	2,052,937	1,782	1,598,307	1,550,269	87,781	145,230	1,611,874
1955-56.....	2,688	1,721,461	1,677,616	94,569	150,989	1,817,501	1,697	1,390,276	1,352,741	75,130	175,506	1,423,571
1953-54.....	2,390	1,539,531	1,496,236	66,867	101,054	1,523,647	1,344	1,132,002	1,102,948	50,897	125,053	1,077,874
1951-52.....	2,190	1,541,384	1,490,968	57,319	140,765	1,519,098	1,392	1,216,081	1,176,090	47,676	154,008	1,220,332
1949-50.....	2,145	1,201,062	1,160,222	48,022	119,439	1,293,970	1,282	1,034,153	997,472	40,030	131,833	1,137,011
1947-48.....	1,919	1,147,018	1,109,351	32,638	114,870	1,188,948	1,168	1,048,923	1,013,318	29,194	122,797	1,087,352
TOTAL CONSTRUCTION												
1960-61.....	72,332	32,893,347	32,361,892	627,039	379,212	15,367,159	39,049	24,066,658	23,661,837	416,844	837,697	10,839,296
1959-60.....	66,260	32,140,410	31,681,534	602,495	379,108	14,221,541	38,438	25,047,786	24,677,714	437,286	925,146	10,785,885
1958-59.....	59,847	28,561,305	28,147,531	524,643	658,894	13,204,441	35,223	23,369,892	23,019,326	402,758	937,558	10,431,301
1957-58.....	53,576	27,051,994	26,675,079	480,570	739,625	11,934,554	31,961	22,857,897	22,543,436	373,295	959,840	9,763,423
1955-56.....	41,569	20,038,383	19,741,680	364,455	477,838	9,318,899	25,246	16,472,036	16,220,553	286,496	653,006	7,447,875
1953-54.....	34,866	16,190,517	15,959,365	255,866	513,058	7,413,956	21,406	13,869,087	13,669,569	199,765	626,313	6,247,205
1951-52.....	29,593	14,240,093	14,010,409	213,261	559,378	6,698,249	19,764	12,360,392	12,158,274	175,756	652,506	5,596,514
1949-50.....	25,746	9,917,990	9,739,599	156,468	517,513	4,637,113	16,290	8,676,131	8,514,660	128,695	591,250	3,948,576
1947-48.....	20,287	7,048,005	6,929,018	87,632	391,639	3,418,718	14,353	6,367,029	6,260,490	72,901	430,150	2,947,586

Footnotes

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE CORPORATION RETURNS

Table 41.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total												
1960-61.....	165,862	371,093,042	364,611,950	9,838,599	22,144,790	262,308,383	103,567	328,898,102	322,916,749	8,811,076	24,188,610	235,006,313
1959-60.....	156,297	363,157,167	356,972,649	9,227,824	24,985,884	252,134,247	102,799	330,069,833	324,260,074	8,452,765	26,434,639	232,485,533
1958-59.....	150,696	329,432,571	324,134,678	8,529,655	18,500,494	235,835,922	95,303	292,839,015	288,027,438	7,502,409	20,291,170	210,258,338
1957-58.....	138,566	332,621,264	327,539,023	7,522,777	22,738,048	224,909,817	87,575	300,243,704	295,555,650	6,784,957	24,037,939	204,638,286
1955-56.....	129,828	306,463,593	301,720,289	5,917,026	26,010,453	201,360,303	85,838	288,244,880	283,700,418	5,534,666	26,978,873	190,226,195
1953-54.....	121,086	281,121,862	277,225,220	4,647,794	21,421,346	176,805,456	78,380	263,970,665	260,256,316	4,325,753	22,251,202	167,185,127
1951-52.....	120,196	255,006,524	251,227,171	3,839,194	24,861,835	160,875,834	80,877	241,530,606	237,881,047	3,619,895	25,492,126	153,745,548
1949-50.....	117,270	187,346,823	184,478,915	3,164,985	14,246,866	123,755,123	68,317	167,534,041	164,862,773	2,832,020	15,342,017	113,433,997
1947-48.....	112,184	180,324,694	177,776,973	2,351,659	16,651,967	111,355,638	74,612	171,416,746	169,021,298	2,199,264	17,516,231	104,937,189
Beverage Industries												
1960-61.....	3,147	8,423,232	8,315,555	204,691	477,808	5,373,340	2,089	7,642,218	7,545,113	179,701	503,184	4,904,974
1959-60.....	2,941	8,307,678	8,215,474	189,570	500,155	5,248,563	2,146	7,525,815	7,442,227	167,265	524,093	4,714,430
1958-59.....	3,394	7,810,326	7,724,635	176,169	426,817	5,053,567	2,180	6,944,080	6,869,166	146,589	453,875	4,389,440
1957-58.....	2,948	7,095,751	7,028,706	156,879	378,553	4,386,643	1,939	6,107,748	6,052,426	130,509	406,970	3,638,946
1955-56.....	3,062	6,729,087	6,665,206	134,478	406,623	4,139,841	1,950	6,079,297	6,024,238	117,143	430,127	3,670,383
1953-54.....	2,716	7,345,260	7,291,541	107,915	401,079	3,862,747	1,690	6,993,509	6,945,698	95,692	420,430	3,610,516
1951-52.....	3,066	7,032,897	6,982,544	103,607	449,861	3,921,635	1,865	6,535,431	6,492,858	87,567	477,685	3,560,327
1949-50.....	3,367	5,454,460	5,394,429	82,663	433,134	3,269,804	1,786	4,957,037	4,902,904	66,877	471,046	2,922,255
1947-48.....	3,223	4,943,015	4,887,945	54,391	456,246	2,854,696	1,927	4,475,420	4,426,040	45,464	501,375	2,487,553
Food and Kindred Products												
1960-61.....	14,825	50,925,227	50,506,739	760,365	1,707,644	18,615,689	9,866	45,128,406	44,758,632	666,876	1,852,573	16,630,013
1959-60.....	15,330	50,479,312	50,112,468	741,033	1,744,403	18,010,406	9,974	43,152,926	42,827,419	644,928	1,868,785	15,992,520
1958-59.....	14,204	48,804,146	48,495,654	685,462	1,620,226	16,813,357	9,637	42,326,640	42,053,167	604,956	1,714,859	15,096,187
1957-58.....	11,761	40,699,386	40,426,513	530,963	1,372,786	14,453,670	7,375	34,484,403	34,237,691	462,704	1,478,286	12,797,514
1955-56.....	11,343	38,214,006	37,973,759	480,807	1,483,146	13,844,514	7,489	35,204,192	34,980,509	439,270	1,560,690	12,877,834
1953-54.....	10,978	35,834,160	35,623,379	390,743	1,262,216	12,529,202	6,969	32,891,749	32,694,791	353,005	1,329,467	11,597,990
1951-52.....	11,000	35,904,569	35,674,168	350,398	1,172,268	12,466,674	7,095	32,401,394	32,190,637	310,020	1,247,020	11,324,080
1949-50.....	11,319	29,911,529	29,696,831	292,126	1,073,726	10,288,119	7,056	23,644,861	23,456,013	243,742	1,181,586	8,721,500
1947-48.....	10,842	30,642,003	30,409,163	216,575	1,399,167	9,742,463	7,300	29,005,471	28,788,069	193,152	1,497,709	9,029,092
Tobacco Manufactures												
1960-61.....	168	4,965,434	4,948,121	37,667	566,624	3,462,644	116	4,932,345	4,916,214	37,213	571,351	3,428,305
1959-60.....	204	4,835,840	4,817,872	35,096	547,234	3,306,120	170	4,821,823	4,805,438	34,648	550,077	3,289,498
1958-59.....	186	4,520,206	4,511,796	29,368	514,781	3,129,148	132	4,495,130	4,487,164	29,099	516,300	3,112,054
1957-58.....	173	4,205,635	4,198,088	25,759	427,778	3,079,711	105	4,175,956	4,168,829	25,489	428,864	3,062,209
1955-56.....	154	3,878,579	3,869,487	20,063	382,368	2,909,590	120	3,851,087	3,842,865	19,745	384,284	2,888,928
1953-54.....	196	4,176,032	4,161,371	15,332	340,425	2,829,956	136	4,158,688	4,144,298	15,138	341,142	2,819,786
1951-52.....	190	3,413,151	3,395,312	13,045	295,904	2,691,273	127	3,391,809	3,374,367	12,824	296,701	2,670,120
1949-50.....	197	3,235,218	3,113,763	11,452	258,933	2,411,727	114	3,200,423	3,079,457	11,034	260,259	2,385,608
1947-48.....	238	2,851,254	2,835,826	8,329	192,623	2,163,965	129	2,793,495	2,778,663	7,733	197,701	2,111,835
Textile Mill Products												
1960-61.....	5,888	13,763,762	13,592,873	319,190	614,595	9,150,716	3,658	12,163,719	12,010,889	280,335	700,529	8,136,041
1959-60.....	5,706	14,360,098	14,196,673	307,802	700,944	8,929,065	4,019	13,304,312	13,154,168	281,216	756,464	8,339,158
1958-59.....	5,750	12,105,278	11,948,729	302,769	412,117	8,539,365	3,560	10,339,686	10,202,183	251,400	512,024	7,308,880
1957-58.....	5,293	13,090,195	12,947,194	315,658	464,336	9,064,869	3,444	11,059,963	10,938,512	265,726	573,381	7,765,711
1955-56.....	5,699	13,763,276	13,617,817	280,113	582,801	9,398,677	3,672	11,808,545	11,690,039	230,567	699,366	7,984,166
1953-54.....	5,842	12,667,881	12,539,967	235,665	514,642	8,487,308	3,529	10,568,204	10,462,197	193,349	644,382	7,087,277
1951-52.....	6,030	14,425,950	14,264,371	205,621	988,676	9,036,827	3,849	12,843,493	12,698,489	175,660	1,071,665	7,961,703
1949-50.....	6,033	10,824,714	10,690,599	170,231	669,465	7,276,983	3,692	9,459,263	9,341,773	144,463	756,803	6,373,832
1947-48.....	6,059	11,647,013	11,497,720	120,886	1,533,681	6,596,847	4,380	11,196,975	11,053,854	113,078	1,574,837	6,318,295
Apparel and Other Finished Products Made From Fabrics and Similar Materials												
1960-61.....	16,758	12,540,091	12,461,774	79,496	262,956	4,623,075	10,607	10,623,828	10,557,004	64,377	339,190	3,885,311
1959-60.....	16,287	11,907,200	11,843,834	79,586	263,102	4,507,669	10,085	10,218,635	10,165,321	65,682	333,562	3,864,124
1958-59.....	15,627	11,016,499	10,948,888	74,882	183,534	4,074,941	9,926	8,889,397	8,834,626	57,774	268,128	3,252,311
1957-58.....	13,114	9,278,500	9,223,524	66,803	166,027	3,389,189	7,943	7,483,088	7,439,835	52,045	231,907	2,742,097
1955-56.....	14,383	10,076,681	10,021,521	64,004	210,512	3,783,515	8,634	8,506,302	8,459,221	51,467	271,495	3,185,690
1953-54.....	14,608	8,943,601	8,893,950	52,248	151,709	3,218,774	8,369	7,198,030	7,158,050	40,717	220,442	2,609,037
1951-52.....	14,753	8,925,520	8,873,951	45,661	157,886	3,238,800	7,899	6,986,671	6,944,114	33,911	234,699	2,589,195
1949-50.....	14,598	7,796,319	7,748,994	38,742	151,374	2,737,358	7,613	6,123,972	6,085,989	27,994	239,516	2,163,141
1947-48.....	13,982	7,741,096	7,689,697	27,987	439,130	2,652,933	9,267	7,089,046	7,041,784	23,542	477,571	2,431,502
Lumber and Wood Products, Except Furniture												
1960-61.....	8,445	7,409,953	7,117,448	212,529	184,977	5,603,576	4,557	5,271,540	5,032,153	151,173	297,944	4,100,181
1959-60.....	7,963	7,517,284	7,193,236	195,469	427,573	5,333,283	5,105	6,516,517	6,214,014	168,597	483,523	4,723,616
1958-59.....	7,508	6,406,252	6,144,104	181,597	300,284	4,952,143	4,503	5,323,576	5,099,368	146,951	360,938	4,007,356
1957-58.....	6,835	5,896,704	5,645,569	167,784	194,775	4,643,708	3,764	4,419,001	4,201,158	126,756	277,915	3,696,596
1955-56.....	6,322	6,664,182	6,342,734	151,797	512,346	4,179,913	4,292	6,106,897	5,797,834	136,038	541,978	3,832,511
1953-54.....	5,789	5,466,556	5,251,347	123,414								

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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ACTIVE CORPORATION RETURNS

Table 41.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Returns with and without net income					Returns with net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Furniture and Fixtures												
1960-61.....	6,084	5,157,614	5,111,780	75,378	151,288	2,521,052	3,499	4,077,670	4,039,531	55,304	221,959	1,954,497
1959-60.....	5,832	5,002,234	4,945,371	71,504	207,155	2,449,833	3,777	4,221,951	4,175,112	60,377	253,706	2,076,839
1958-59.....	5,279	4,340,769	4,301,309	65,712	151,068	2,188,308	3,119	3,487,973	3,457,477	51,628	196,678	1,774,760
1957-58.....	5,671	4,402,344	4,362,253	60,956	207,708	2,115,752	3,345	3,681,793	3,649,083	49,218	243,109	1,751,832
1955-56.....	5,068	4,211,144	4,173,723	51,597	248,012	1,995,126	3,371	3,785,632	3,752,136	45,346	269,293	1,798,068
1953-54.....	4,560	3,377,442	3,348,494	39,833	161,980	1,612,910	2,764	2,938,024	2,913,781	32,932	186,794	1,401,295
1951-52.....	4,432	3,252,967	3,224,556	34,042	210,647	1,548,246	2,995	2,920,357	2,895,325	29,601	230,332	1,389,367
1949-50.....	4,308	2,293,086	2,271,365	26,371	127,400	1,174,754	2,581	1,935,233	1,917,451	20,252	153,113	967,557
1947-48.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Paper and Allied Products												
1960-61.....	3,193	11,895,573	11,641,305	466,048	995,885	10,447,092	2,274	11,112,368	10,866,704	434,577	1,030,340	9,738,633
1959-60.....	3,236	11,845,655	11,579,374	427,241	1,125,589	9,977,017	2,408	11,219,296	10,964,758	399,334	1,154,590	9,307,888
1958-59.....	3,300	10,921,688	10,730,194	392,594	880,998	9,699,702	2,452	9,945,249	9,767,856	350,751	938,117	8,671,719
1957-58.....	3,353	11,022,262	10,825,624	340,993	1,007,522	9,368,024	2,310	10,085,223	9,897,751	313,391	1,047,066	8,639,137
1955-56.....	3,251	10,017,264	9,835,855	248,411	1,138,412	8,129,413	2,505	9,605,725	9,427,316	238,231	1,164,185	7,834,972
1953-54.....	2,695	8,384,887	8,249,881	185,443	938,281	6,669,051	2,074	8,125,461	7,993,723	178,606	957,030	6,408,350
1951-52.....	2,752	8,430,240	8,293,443	156,218	1,333,501	6,277,800	2,271	8,269,421	8,134,331	152,241	1,344,338	6,145,347
1949-50.....	2,586	5,467,556	5,372,187	125,712	555,438	4,904,505	1,698	5,002,330	4,911,836	115,069	583,745	4,198,356
1947-48.....	2,533	5,713,424	5,624,887	87,990	921,423	3,991,554	2,087	5,617,782	5,530,542	85,746	928,005	3,900,865
Printing, Publishing, and Allied Industries												
1960-61.....	19,657	13,745,074	13,413,261	290,349	904,837	8,824,925	12,885	11,560,665	11,279,148	251,747	988,534	7,501,764
1959-60.....	18,706	12,567,293	12,238,036	259,188	930,559	8,146,482	12,237	11,515,954	11,202,381	232,529	995,124	7,563,661
1958-59.....	17,406	11,733,948	11,480,498	240,929	737,746	7,568,057	11,154	10,411,178	10,192,226	215,294	828,700	6,842,392
1957-58.....	16,368	11,331,056	11,075,301	212,775	824,340	6,969,080	10,936	10,107,855	9,867,138	188,685	879,010	6,313,520
1955-56.....	14,800	10,017,077	9,826,663	171,649	805,146	6,328,565	10,332	9,245,873	9,070,975	157,391	852,172	5,923,414
1953-54.....	13,602	8,557,992	8,417,942	133,752	625,722	5,552,847	9,427	7,841,005	7,718,267	123,143	663,023	5,184,107
1951-52.....	13,295	7,474,311	7,332,552	113,519	621,185	5,196,424	9,127	6,939,919	6,807,487	105,084	654,993	4,895,283
1949-50.....	12,786	6,433,999	6,315,023	88,953	516,644	4,492,648	8,547	5,838,843	5,735,599	80,250	597,700	4,154,444
1947-48.....	11,909	5,732,841	5,606,611	59,057	629,588	4,094,579	8,789	5,317,103	5,206,374	54,842	665,430	3,836,101
Chemicals and Allied Products												
1960-61.....	9,015	26,971,703	26,269,024	1,153,467	3,193,377	24,242,698	5,668	25,695,096	25,006,666	1,104,355	3,283,049	23,142,840
1959-60.....	8,226	26,699,483	26,065,022	1,102,299	3,463,737	23,202,242	5,516	25,891,371	25,267,589	1,052,533	3,537,139	22,609,085
1958-59.....	8,075	23,287,577	22,749,793	967,547	2,589,433	21,073,748	5,571	22,189,821	21,666,447	893,677	2,647,534	19,824,401
1957-58.....	8,023	24,207,240	23,672,015	847,971	2,907,504	20,673,569	5,166	23,156,575	22,633,538	811,525	2,977,550	19,785,325
1955-56.....	7,975	21,877,000	21,421,951	659,058	3,004,143	18,491,577	5,169	21,145,996	20,697,905	637,325	3,053,182	17,834,424
1953-54.....	7,703	18,845,472	18,439,521	504,993	2,329,757	16,124,839	4,669	17,917,808	17,523,798	480,662	2,386,653	15,199,403
1951-52.....	7,667	18,403,606	18,054,851	397,064	2,920,468	14,754,235	4,932	17,699,542	17,356,635	386,023	2,953,169	14,290,750
1949-50.....	7,513	13,335,171	13,049,796	323,620	1,654,524	11,282,597	4,273	12,491,858	12,219,411	308,587	1,715,658	10,662,035
1947-48.....	7,525	13,595,280	13,333,230	219,287	1,791,282	10,119,718	4,577	13,224,389	12,968,259	212,587	1,832,298	9,821,662
Petroleum Refining and Related Industries												
1960-61.....	879	39,445,659	37,914,704	1,379,655	1,666,924	41,885,430	654	37,590,890	36,097,982	1,304,800	1,689,330	39,921,935
1959-60.....	828	37,592,756	36,004,854	1,328,949	1,682,868	39,748,483	664	34,887,773	33,348,294	1,232,275	1,740,340	37,005,657
1958-59.....	747	36,563,408	35,081,978	1,241,423	1,354,341	38,219,143	510	32,264,402	30,878,129	1,071,776	1,450,156	33,815,200
1957-58.....	776	37,348,534	35,949,823	1,127,034	1,597,849	35,892,314	451	32,016,630	30,733,736	949,619	1,657,694	30,793,820
1955-56.....	754	32,106,079	30,832,388	920,143	2,052,952	30,527,529	563	31,766,398	30,498,701	904,130	2,067,024	30,232,508
1953-54.....	620	26,726,655	25,650,055	711,007	1,906,438	24,901,474	447	26,318,954	25,248,178	697,370	1,914,038	24,557,450
1951-52.....	690	24,456,977	23,480,978	599,813	2,324,399	21,891,557	524	24,278,326	23,305,836	591,392	2,327,353	21,730,602
1949-50.....	666	18,187,153	17,559,950	522,958	1,138,293	18,452,912	428	17,523,579	16,901,518	505,240	1,169,222	18,040,439
1947-48.....	554	15,080,456	14,622,879	400,968	1,303,167	15,516,914	407	14,968,960	14,512,953	395,991	1,309,630	15,377,309
Rubber and Miscellaneous Plastics Products												
1960-61.....	3,942	7,874,535	7,765,255	214,028	413,376	5,162,660	2,351	7,095,774	6,992,796	191,600	473,386	4,672,103
1959-60.....	3,932	7,842,427	7,737,607	202,975	534,523	4,906,503	2,450	7,448,297	7,348,667	189,958	571,730	4,660,790
1958-59.....	3,262	6,980,681	6,890,000	195,286	421,982	4,594,346	2,063	6,442,251	6,366,993	174,878	458,549	4,119,037
1957-58.....	859	5,676,685	5,595,143	138,168	398,776	3,626,944	572	5,527,292	5,447,633	132,665	408,383	3,513,638
1955-56.....	845	5,855,953	5,775,512	105,263	453,885	3,414,749	663	5,743,641	5,663,822	102,251	458,363	3,332,732
1953-54.....	824	5,056,755	4,971,469	79,320	406,493	2,957,872	568	4,922,761	4,838,243	76,157	411,784	2,878,264
1951-52.....	717	4,957,744	4,851,165	64,726	549,424	2,713,319	567	4,907,036	4,800,754	63,738	551,771	2,690,559
1949-50.....	648	3,067,276	3,021,905	57,959	152,726	1,939,604	427	2,873,770	2,829,964	53,293	164,597	1,816,486
1947-48.....	635	3,437,524	3,381,057	46,832	233,312	1,931,055	388	3,369,994	3,314,120	45,298	240,979	1,886,419
Leather and Leather Products												
1960-61.....	2,745	4,072,881	4,044,972	42,698	115,996	1,969,050	1,727	3,231,994	3,209,108	32,356	151,997	1,549,833
1959-60.....	2,711	3,936,069	3,907,399	38,451	146,278	1,843,319	2,094	3,532,412	3,507,217	34,398	165,499	1,683,392
1958-59.....	2,859	3,598,715	3,568,814	37,909	112,814	1,705,902	1,871	3,183,002	3,160,762	32,683	139,173	1,497,853
1957-58.....	2,617	3,512,294	3,483,263	35,198	130,892	1,649,970	1,729	3,081,530	3,059,535	28,962	147,264	1,443,706
1955-56.....	2,760	3,429,587	3,406,062	29,092	150,439	1,614,766	1,874	3,112,679	3,091,645	25,912	163,427	1,482,029
1953-54.....	2,898	3,248,826	3,226,382	25,465	107,980	1,484,791	1,671	2,754,279	2,736,202	21,083	126,241	1,257,963
1951-52.....	2,840	3,471,065	3,447,881	23,699	108,627	1,492,255	1,710	2,900,015	2,881,569	18,040	141,038	1,200,423
1949-50.....	2,917	2,922,318	2,901,118	21,064	87,713	1,312,865</						

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

ACTIVE CORPORATION RETURNS

Table 41.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

Industry and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Stone Clay, and Glass Products												
1960-61.....	7,791	10,576,476	10,395,731	460,458	878,953	8,937,254	4,971	9,309,285	9,149,301	406,512	948,267	7,933,473
1959-60.....	6,884	10,763,574	10,581,391	421,108	1,087,510	8,713,029	4,631	9,999,181	9,831,293	391,236	1,130,692	8,175,928
1958-59.....	6,856	9,559,114	9,385,461	401,707	830,812	8,200,757	4,559	8,755,290	8,597,123	364,239	887,797	7,485,133
1957-58.....	5,145	8,388,766	8,245,601	299,908	878,443	7,188,242	3,388	7,883,849	7,745,859	279,957	918,039	6,795,325
1955-56.....	4,535	8,015,154	7,878,596	222,027	1,168,531	6,103,159	3,222	7,729,232	7,596,768	211,835	1,183,867	5,890,295
1953-54.....	4,268	6,525,797	6,443,924	168,397	767,707	5,090,452	2,944	6,249,443	6,170,053	159,955	785,182	4,909,653
1951-52.....	4,356	2,774,693	2,688,849	132,732	831,422	4,256,092	3,132	5,583,388	5,499,750	126,051	843,393	4,129,700
1949-50.....	4,224	3,990,592	3,926,591	104,222	502,538	3,215,565	2,750	3,758,426	3,697,113	96,480	520,957	3,015,296
1947-48.....	4,131	3,652,021	3,590,518	71,511	450,791	2,814,043	2,769	3,522,149	3,462,313	66,961	465,914	2,689,548
Primary Metal Industries												
1960-61.....	4,545	27,256,998	26,924,751	1,069,634	1,780,801	26,762,677	2,761	24,522,789	24,213,181	948,357	1,908,659	24,061,461
1959-60.....	3,655	27,522,119	27,194,223	945,500	2,195,115	26,282,013	2,598	26,426,033	26,109,587	907,016	2,253,777	25,212,061
1958-59.....	3,924	24,030,371	23,760,317	841,643	1,639,437	25,129,757	2,305	21,990,270	21,739,350	761,453	1,780,720	22,864,862
1957-58.....	3,581	27,768,687	27,494,906	715,292	2,505,429	23,090,778	2,381	26,867,657	26,605,266	690,461	2,563,368	22,382,824
1955-56.....	3,395	26,255,810	25,984,839	555,684	2,894,899	20,544,595	2,602	25,427,598	25,162,053	538,527	2,941,893	19,817,365
1953-54.....	3,076	23,466,635	23,281,942	494,591	2,229,875	17,934,185	2,282	23,038,541	22,837,076	484,793	2,253,275	17,602,833
1951-52.....	3,126	22,815,840	22,604,313	400,364	2,960,994	15,922,790	2,583	22,676,769	22,466,308	397,571	2,968,590	15,830,398
1949-50.....	2,997	14,638,385	14,472,587	337,925	1,295,107	11,676,054	1,773	13,740,551	13,581,188	318,724	1,344,828	11,044,445
1947-48.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fabricated Metal Products (Including Ordnance), Except Machinery and Transportation Equipment												
1960-61.....	17,518	19,426,655	19,169,146	459,350	813,194	12,226,885	10,742	15,854,223	15,638,548	374,971	995,692	9,981,774
1959-60.....	14,690	18,963,602	18,712,082	415,895	1,082,427	11,772,597	10,179	16,768,103	16,541,485	367,728	1,228,974	10,450,047
1958-59.....	14,620	17,525,544	17,322,613	392,523	937,917	11,123,092	9,489	15,062,102	14,889,938	327,296	1,082,856	9,419,845
1957-58.....	14,231	17,817,708	17,615,643	349,987	1,113,274	10,794,813	9,420	15,949,775	15,768,636	303,322	1,219,681	9,650,339
1955-56.....	12,591	16,116,716	15,936,161	282,906	1,184,814	9,185,143	8,693	14,896,106	14,729,210	252,359	1,258,750	8,487,928
1953-54.....	10,842	14,906,027	14,752,290	225,655	1,105,557	8,419,820	7,840	13,773,634	13,629,418	201,771	1,158,150	7,766,150
1951-52.....	10,619	13,076,339	12,907,400	181,466	1,443,012	7,759,356	8,258	12,655,627	12,491,856	172,023	1,471,117	7,475,508
1949-50.....	9,658	8,743,398	8,634,631	142,050	690,938	5,626,225	5,821	7,815,879	7,717,616	117,852	778,510	4,943,358
1947-48.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Machinery, Except Electrical and Transportation Equipment												
1960-61.....	17,708	26,567,155	26,053,720	859,852	1,791,708	21,088,457	11,355	23,320,361	22,859,214	764,385	2,086,160	18,129,283
1959-60.....	16,275	25,383,611	24,938,517	820,815	2,165,130	20,137,931	10,827	22,842,644	22,440,030	736,862	2,350,171	18,043,696
1958-59.....	14,884	22,337,242	21,971,392	722,654	1,535,036	18,555,371	8,490	19,153,924	18,831,212	610,526	1,762,417	15,651,032
1957-58.....	14,586	27,699,151	27,294,040	700,107	2,356,820	20,286,943	9,079	25,114,196	24,744,140	632,036	2,482,622	18,298,770
1955-56.....	12,701	23,235,958	22,923,554	533,463	2,108,637	17,399,673	8,253	21,615,912	21,325,484	487,068	2,234,421	16,060,021
1953-54.....	11,610	23,598,617	23,284,314	402,022	2,143,802	16,099,443	8,157	22,339,320	22,042,449	377,811	2,214,132	15,168,966
1951-52.....	10,713	20,696,094	20,451,871	323,152	2,659,415	14,410,029	8,359	20,213,049	19,975,670	312,222	2,696,837	14,005,231
1949-50.....	9,859	13,636,001	13,451,324	256,520	1,337,511	10,384,954	5,607	12,516,574	12,350,078	223,431	1,434,196	9,429,088
1947-48.....	8,743	13,167,582	12,995,391	183,762	1,480,928	9,378,394	5,893	12,406,988	12,246,240	165,027	1,564,177	8,712,965
Electrical Machinery, Equipment, and Supplies												
1960-61.....	7,208	23,327,362	23,030,288	477,633	1,307,653	15,080,648	4,349	20,838,631	20,568,302	417,924	1,499,158	13,331,893
1959-60.....	6,593	22,763,762	22,500,260	434,782	1,708,978	14,300,144	4,236	21,624,487	21,374,026	412,593	1,795,008	13,578,145
1958-59.....	5,948	19,973,195	19,771,160	420,686	1,276,625	12,858,170	3,784	18,718,265	18,529,961	392,692	1,387,062	12,078,045
1957-58.....	5,032	18,710,279	18,507,246	355,980	1,419,712	11,503,416	3,158	17,654,205	17,464,175	334,199	1,485,571	10,861,389
1955-56.....	4,300	15,585,405	15,397,530	266,380	1,189,940	9,949,407	2,706	14,758,462	14,584,678	249,315	1,253,611	9,426,452
1953-54.....	3,467	16,906,909	16,724,006	220,826	1,574,290	10,391,388	2,398	16,442,377	16,264,923	214,067	1,607,139	10,152,017
1951-52.....	3,414	12,372,148	12,222,968	169,449	1,501,861	8,302,911	2,373	12,007,404	11,863,933	163,644	1,535,493	8,085,661
1949-50.....	3,067	8,204,897	8,094,981	134,292	696,568	5,832,760	1,656	7,689,844	7,587,279	122,605	744,086	5,497,819
1947-48.....	2,990	8,233,415	8,120,337	100,646	781,362	5,559,318	1,716	7,690,761	7,602,513	91,575	837,797	4,934,726
Transportation Equipment, Except Motor Vehicles												
1960-61.....	2,066	16,991,374	16,876,580	254,868	341,178	9,571,813	1,106	11,306,956	11,223,936	173,029	542,049	6,658,526
1959-60.....	2,076	16,578,046	16,465,594	215,114	477,474	9,694,529	1,154	13,759,546	13,671,385	183,516	640,655	7,822,040
1958-59.....	2,161	15,625,126	15,536,630	177,396	717,366	8,804,951	1,143	14,916,049	14,834,134	163,742	781,867	8,369,389
1957-58.....	1,701	16,093,556	16,009,054	147,322	964,206	8,720,842	1,117	15,804,705	15,723,808	141,349	986,526	8,540,954
1955-56.....	1,391	11,753,848	11,667,327	103,782	878,130	6,810,262	814	11,396,715	11,314,954	96,716	898,291	6,375,387
1953-54.....	1,198	12,015,205	11,952,129	80,573	782,167	6,444,460	733	11,611,552	11,551,634	76,658	805,416	6,184,253
1951-52.....	1,145	6,007,302	5,944,374	61,943	435,414	4,728,562	760	5,841,433	5,780,020	57,350	454,423	4,536,339
1949-50.....	1,080	3,854,594	3,804,203	52,208	194,729	2,839,977	526	3,368,648	3,326,749	45,681	231,747	2,528,325
1947-48.....	1,105	3,027,800	2,964,714	40,275	21,778	2,856,985	552	2,236,531	2,199,984	29,486	176,254	1,854,171
Motor Vehicles and Motor Vehicle Equipment												
1960-61.....	1,697	26,698,514	26,196,912	712,839	3,086,522	17,566,976	1,133	25,879,400	25,392,727	693,322	3,108,891	17,076,143
1959-60.....	1,292	24,644,023	24,273,354	693,852	2,981,808	16,561,217	942	21,941,013	21,591,368	613,918	3,004,252	15,178,998
1958-59.....	1,560	19,873,276	19,560,159	696,921	1,085,344	15,027,587	1,082	17,008,711	16,726,782	605,716	1,243,907	13,157,769
1957-58.....	1,531	25,371,736	25,081,918	654,294	2,639,353	15,704,287	1,022	24,158,424	23,880,598	630,845	2,707,629	14,847,214
1955-56.....	1,326	27,312,223	26,964,197	433,864	4,307,626	15,525,648	920	26,224,744	25,885,928	416,169	4,364,281	14,924,445
1953-54.....	1,181	24,990,197	24,753,283	300,159	2,676,642	12,611,528	783	23,942,472	23,720,964	266,143	2,727,315	12,200,448
1951-52.....	1,286	19,646,498	19,425,735	224,947	2,555,458	11,023,						

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

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ACTIVE CORPORATION RETURNS

Table 41.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND TOTAL ASSETS, BY SELECTED INDUSTRIES, FOR SELECTED YEARS—Continued

INDUSTRIES, FOR SELECTED YEARS—Continued												
Industry and year	Returns with and without net income						Returns with net income					
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deprecia- tion (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
MANUFACTURING—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Professional, Scientific, and Controlling Instruments; Photographic and Optical Goods; Watches and Clocks												
1960-61.....	2,823	6,388,901	6,296,329	175,292	594,490	4,863,060	1,598	5,999,376	5,910,495	166,227	638,226	4,599,731
1959-60.....	2,730	6,293,363	6,200,826	160,584	641,177	4,545,251	1,765	6,063,807	5,975,632	155,325	666,156	4,387,545
1958-59.....	2,531	5,439,552	5,359,733	146,349	475,165	4,077,792	1,798	5,079,896	5,007,258	137,090	507,864	3,815,247
1957-58.....	2,583	5,341,143	5,270,345	127,701	476,651	3,904,474	1,617	5,015,928	4,951,687	119,584	511,937	3,641,589
1955-56.....	2,215	4,408,005	4,345,348	85,203	482,662	3,159,448	1,351	4,210,989	4,150,823	81,240	498,052	3,017,550
1953-54.....	1,965	4,077,956	4,031,289	62,531	408,313	2,747,857	1,295	3,944,134	3,898,958	60,318	417,931	2,657,966
1951-52.....	2,022	3,082,485	3,041,218	51,006	409,472	2,287,383	1,388	2,986,380	2,946,134	48,956	412,974	2,211,950
1949-50.....	1,791	1,857,513	1,828,585	33,853	169,125	1,448,862	1,008	1,727,660	1,700,128	30,865	186,778	1,345,433
1947-48.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other Manufacturing Industries												
1960-61.....	9,760	6,668,889	6,565,682	133,112	294,004	4,328,666	5,601	5,740,568	5,649,105	111,935	358,142	3,667,599
1959-60.....	10,000	7,351,738	7,249,222	141,011	372,145	4,518,551	5,862	6,387,937	6,302,663	120,831	430,322	3,806,415
1958-59.....	10,615	6,979,658	6,891,185	138,129	296,651	4,447,200	5,975	5,912,123	5,836,116	112,239	371,649	3,705,426
1957-58.....	12,385	7,663,652	7,587,254	145,245	325,314	4,402,579	7,314	6,407,908	6,344,616	115,910	405,167	3,675,831
1955-56.....	10,958	6,940,559	6,860,059	117,242	364,429	3,925,193	6,643	6,022,898	5,953,314	96,621	430,121	3,349,094
1953-54.....	10,448	6,003,000	5,936,744	87,910	282,980	3,264,521	6,044	5,292,535	5,233,782	73,750	338,383	2,837,619
1951-52.....	9,945	5,598,190	5,529,548	74,154	402,269	3,225,750	5,959	5,078,601	5,016,660	64,631	437,247	2,893,338
1949-50.....	10,513	4,513,267	4,460,550	65,751	234,933	2,686,078	5,283	3,676,172	3,634,997	48,724	301,963	2,134,465
1947-48.....	33,465	36,101,848	35,604,293	548,155	3,585,079	23,212,568	21,627	34,278,190	33,807,004	510,436	3,775,279	21,941,275
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total												
1960-61.....	43,852	65,921,988	64,132,467	5,246,373	6,592,116	144,774,460	26,331	56,958,988	55,549,108	4,643,258	7,530,399	127,803,968
1959-60.....	43,195	62,308,546	60,609,006	4,808,187	6,790,796	137,319,136	26,832	53,904,887	52,553,600	4,230,474	7,184,523	119,836,897
1958-59.....	37,920	55,965,004	54,503,312	4,315,077	5,722,321	128,677,809	24,165	47,457,477	46,277,220	3,720,893	6,110,291	111,407,984
1957-58.....	37,763	56,075,459	54,443,332	3,906,815	5,757,322	121,315,999	22,989	48,363,012	47,044,395	3,431,116	6,046,508	107,044,545
1955-56.....	33,017	48,219,480	46,884,055	3,206,269	5,775,740	106,377,909	20,982	44,547,463	43,320,195	2,972,890	5,955,490	99,680,745
1953-54.....	29,937	40,810,130	39,588,816	2,576,673	5,037,116	95,220,365	18,688	37,791,542	36,644,083	2,380,493	5,191,336	90,191,787
1951-52.....	26,828	36,221,314	35,112,198	2,233,027	4,685,941	84,707,332	17,189	34,516,766	33,464,298	2,120,965	4,785,134	82,029,407
1949-50.....	25,908	28,723,748	27,801,630	1,817,156	2,873,761	71,620,000	14,810	26,199,477	25,359,623	1,646,161	3,026,043	67,036,244
1947-48.....	23,729	26,796,554	25,701,682	1,434,900	2,716,107	68,036,897	14,857	23,054,434	22,089,351	1,211,125	3,013,672	59,438,770
Transportation												
1960-61.....	33,941	30,581,094	29,279,355	1,942,259	843,057	48,588,879	19,855	22,140,555	21,170,429	1,401,539	1,347,179	34,371,645
1959-60.....	32,454	29,992,244	28,743,486	1,808,084	1,224,868	47,448,474	20,332	22,113,651	21,200,213	1,296,037	1,566,874	31,860,804
1958-59.....	27,952	27,004,360	25,970,067	1,624,920	960,385	45,678,452	17,681	19,292,073	18,526,848	1,137,034	1,259,430	31,327,722
1957-58.....	28,136	28,512,425	27,343,267	1,489,154	1,300,446	45,263,851	17,111	21,428,000	20,565,301	1,096,498	1,534,779	33,128,238
1955-56.....	23,856	25,292,445	24,298,704	1,295,595	1,655,071	43,452,852	15,268	21,854,760	20,956,854	1,086,470	1,505,346	37,352,914
1953-54.....	21,577	23,813,794	22,947,184	1,120,126	1,740,660	41,894,085	13,392	21,026,021	20,228,802	945,458	1,870,291	37,648,015
1951-52.....	19,354	22,106,240	21,325,530	1,013,824	2,008,272	34,707,332	12,237	20,555,406	19,820,588	914,475	2,091,739	37,757,882
1949-50.....	18,580	17,807,836	17,164,320	842,883	1,170,119	36,131,605	10,274	15,714,956	15,143,951	703,068	1,296,100	32,498,708
1947-48.....	16,880	17,402,398	16,716,712	648,184	1,189,413	34,905,137	10,673	14,599,521	14,021,692	496,370	1,445,721	28,583,148
Communication												
1960-61.....	5,431	15,388,999	15,164,268	1,084,070	2,826,948	30,868,862	3,579	15,211,047	14,988,962	1,064,279	2,936,484	30,489,465
1959-60.....	5,894	14,025,643	13,822,664	983,371	2,685,464	28,533,965	3,692	13,843,736	13,643,251	966,108	2,711,739	28,199,458
1958-59.....	5,966	12,493,037	12,280,944	889,252	2,282,723	25,985,311	3,908	12,311,236	12,102,530	870,725	2,310,997	25,601,019
1957-58.....	5,688	12,152,520	11,932,992	820,962	1,968,648	23,767,159	3,564	11,964,778	11,747,793	799,767	2,007,452	23,477,841
1955-56.....	5,129	9,907,783	9,774,324	661,862	1,683,401	18,651,807	3,256	9,769,385	9,637,899	649,554	1,702,600	18,453,013
1953-54.....	4,800	6,354,013	6,161,754	512,235	1,189,125	15,652,093	2,964	6,256,352	6,066,704	504,431	1,203,838	15,498,139
1951-52.....	4,250	5,207,982	5,057,585	433,158	890,573	12,734,983	2,752	5,133,917	4,984,684	427,774	898,921	12,656,456
1949-50.....	4,181	3,751,984	3,717,462	351,106	354,672	8,604,075	2,413	3,424,906	3,397,870	329,130	372,006	8,128,462
1947-48.....	3,952	3,360,356	3,155,223	283,062	410,559	11,083,917	2,118	2,734,834	2,535,834	236,593	429,517	9,950,709
Electric and Gas Companies and Systems												
1960-61.....	1,299	19,521,181	19,274,231	2,170,565	2,854,035	63,228,843	986	19,214,739	19,012,406	2,134,328	3,172,662	61,046,939
1959-60.....	1,112	17,825,023	17,602,025	1,968,327	2,812,153	59,357,594	849	17,531,872	17,316,829	1,928,327	2,831,906	57,967,470
1958-59.....	1,065	16,097,344	15,900,693	1,760,853	2,432,923	55,293,380	786	15,513,868	15,322,519	1,677,593	2,484,815	52,870,305
1957-58.....	1,084	15,031,831	14,821,441	1,559,929	2,423,186	50,592,060	838	14,619,631	14,412,481	1,502,016	2,435,376	48,864,194
1955-56.....	1,165	12,701,907	12,519,468	1,216,801	2,383,028	42,756,063	929	12,642,886	12,461,684	1,210,216	2,388,830	42,532,345
1953-54.....	1,266	10,365,198	10,213,119	919,448	2,062,562	36,365,807	1,000	10,274,173	10,123,000	910,591	2,069,716	39,893,574
1951-52.....	1,226	8,668,430	8,507,178	764,676	1,744,632	30,903,290	966	8,604,059	8,450,226	759,299	1,749,717	30,565,681
1949-50.....	1,244	6,970,851	6,734,368	605,560	1,320,164	25,828,806	968	6,897,649	6,662,624	599,422	1,324,234	29,486,276
1947-48.....	1,255	5,872,136	5,673,475	489,436	1,089,940	21,302,766	985	5,587,267	5,403,814	466,523	1,110,079	20,297,595
Water Supply and Other Sanitary Services												
1960-61.....	3,631	430,714	414,613	49,479	68,076	2,087,876	1,911	392,647	377,311	43,112	74,074	1,895,919
1959-60.....	3,735	465,636	440,831	46,405	68,311	1,979,103	1,959	415,628	393,307	40,002	74,004	1,809,165
1958-59.....	2,937	371,263	351,608	40,052	46,290	1,720,666	1,790	340,300	325,323	35,541	55,049	1,608,938
1957-58.....	2,855	378,683	345,632	36,770	65,042	1,692,929	1,476	350,603	318,820	32,835	68,701	1,574,272
1955-56.....	2,867	317,345	291,359	32,011	52,240	1,517,187	1,529	280,432	263,758	26,650	58,714	1,342,473
1953-54.....	2,294	277,125	266,759	24,864	44,769	1,308,380	1,332	234,996	225,877	20,013	47,491	1,152,059
1951-52.....	1,998	238,662										

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**Source Book of
Statistics of Income,
for Corporation Income Tax Returns,
1926-27 through 1951-52 and
1953-54 through 1960-61**

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SOURCE BOOK OF STATISTICS OF INCOME FOR CORPORATION INCOME TAX RETURNS

Unpublished worksheets showing information by more detailed classifications than those published in *Statistics of Income* are gathered annually into the Source Book of *Statistics of Income*. On these worksheets, from which some of the tables in the published report were derived, types of assets, liabilities, receipts, deductions, net income, income tax liability, and distributions to stockholders are cross-classified by more than 200 industrial groups and by size of total assets.

The use of the Source Book, for research purposes, may be requested by writing to the Director, Statistics Division, Internal Revenue Service, Washington 25, D. C. After securing permission, the user or his representative may copy the data at the National Office of the Internal Revenue Service in Washington, D. C. Occasionally, however, analysts who need an unusually large volume of data may arrange to borrow, for a short time, microfilm of the Source Book. A request to use Source Book microfilm should specify the desired items, industrial groups, total asset size classes, and years.

Income statement and balance sheet data

A sample sheet from the 1960-61 Source Book is reproduced in this section. This sheet, for the industrial group, "Services: Advertising," shows 79 items classified by 13 asset-size classes including a separate category for returns with zero assets. There are similar sheets for each of the 270 industrial groups and subgroups shown in table 1 of *Statistics of Income, Corporation Income Tax Returns*. For a list of these industry groups and subgroups see table 1, *Statistics of Income—1959-60, Corporation Income Tax Returns* and table 29 of this report. Sets of Source Book sheets provide statistics for the total active corporation returns for an industry and separately for corporation returns with net income for the same industry. Prior to 1955-56, there were separate sheets for returns with net income and for returns without net income, but no summary sheets for the total for an industry.

Source Book information is available for each time period beginning with 1926-27, except for 1952-53. Each period covers returns with accounting periods ended July of one year, through June of the following year. For a description of the items and classifications available for 1926-27 through 1956-57, see *Statistics of Income—1956-57, Corporation Income Tax Returns*, pages 134-142. The information in the Source Book has increased over the years but since 1948-49, when the second general revision of the Standard Industrial Classification was adopted, relatively few changes have occurred. These are listed below, and with these exceptions, statistics for any items shown in the 1960-61 Source Book can be obtained back through 1948-49. However, the

present size classification system dates back only to 1954-55. Before that time, there were fewer size of total assets classifications.

General revisions of the industrial groups were made for 1958-59, 1948-49, and 1938-39. Supplemental tables showing these revisions are available in the published reports for 1958-59 and 1938-39. Also, changes in the industrial classification of certain groups were made in 1953-54, 1949-50, and 1960-61:

1. Mutual savings banks, and
2. Savings and loan, building and loan associations became subgroups in 1953-54 when they were made taxable by the Revenue Act of 1951.
3. Jewelry stores became a separate retail trade subgroup in 1948-49. They had formerly been included in Other retail stores.
4. Small Business Investment Companies, 1958 Act became a separate finance subgroup in 1960-61. For 1959-60 they were included in Other Holding and Investment Companies.

The following items were first shown separately for the indicated time periods:

<u>Item</u>	<u>Period</u>
Loans to and loans from stockholders.....	1960-61
Income subject to tax.....	1959-60
Statutory special deduction (including Net Operating loss deduction).....	1959-60
Other current assets (including Prepaid expenses and supplies).....	1959-60
Other current liabilities (including Accrued expenses).....	1959-60
Business receipts (gross sales plus receipts from operations).....	1958-59
Cost of sales and operations (cost of goods sold plus cost of operations).....	1958-59
Mortgage and real estate loans.....	1957-58
Deposits and withdrawable shares.....	1957-58
Inventories, last-in, first-out.....	1955-56
Inventories, other than last-in, first-out.....	1955-56
Paid-in or capital surplus.....	1955-56
Earned surplus and undivided profits.....	1955-56
Investments, Government obligations; States, Territories, and United States possessions.....	1954-55
Investments, Government obligations: United States obligations.....	1954-55
Depreciable assets (and accumulated depreciation and amortization).....	1954-55
Depletable assets (and accumulated depletion)....	1954-55
Intangible assets (net amount).....	1954-55
Intangible assets (and accumulated amortization)..	1955-56
Amounts contributed under other employee benefit plans.....	1952-53
Excess profits tax and related data.. 1950-51 through	1954-55

Before the periods specified above, only totals were available for Inventories, Surplus, Government obligations, and Capital assets. Mortgage and real

estate loans of banks were included in Notes and accounts receivable; those of other industries were included in Other investments. Prepaid expenses and supplies and Accrued expenses, included in Other current assets and Other current liabilities, respectively, beginning with 1959-60, were shown separately from 1954-55 through 1958-59. Previously, they had been included in Other assets and Other liabilities, respectively. Also, Other current assets and Other current liabilities, now beginning with 1959-60, were for the most part included in Other assets and Other liabilities, respectively, in other years. Before 1958-59, gross sales and receipts from operations and the two related cost totals were shown separately. Also, the Net operating loss deduction, part of Statutory special deductions for 1959-60, and 1960-61 was formerly shown separately.

The Source Book contains information in addition to the income statement and balance sheet amounts. For example, the 1958-59 Source Book has frequency estimates for the amounts regularly shown in the Source Book. Various statistics classified by Internal Revenue districts and regions are prepared annually and are a part of the Source Book. Classification by geographic area, however, indicates where the tax returns were filed and does not necessarily indicate the place of origin of the income and tax. The 1957-58 Source Book contains unpublished data on methods used by corporations to compute tax depreciation. This information is distributed by industrial groups and by size of total assets. More limited information on depreciation methods is available for 1954-55 through 1956-57 and for 1958-59.

New depreciation data

The 1959-60 Source Book contains more comprehensive depreciation information than has been heretofore available. This information is provided in tables showing the cost of property that was subject to depreciation in 1959-60, the depreciation claimed in 1959-60, and the accumulated depreciation claimed in prior years. These estimates are presented in distributions by asset type, depreciation method, useful life class, period of acquisition, size of corporation (as indicated by total assets) and major industrial group. Also shown is the average life of property for each classification of property.

The depreciation estimates for 1959-60 were based on depreciation schedule data from 55,000 of the 163,000 corporation returns included in the regular *Statistics of Income* sample. Fewer returns were used to arrive at the depreciation estimates for two main reasons. First, in order to keep the processing workload of these detailed data within manageable proportions while retaining the basic validity of the information, a random subsample at one-half the normal rate was instituted for returns in sample classes B and H (described on page 12) and life (Form 1120L) and mutual (Form 1120M) insurance companies were not covered. Secondly, not all returns included in this modified sample contained depreciation schedules sufficiently complete to be usable in the tabulations. As a rule, those return schedules which did not contain detailed information supporting ninety percent or more of the depreciation deduction were excluded from the study. However, a field followup procedure was devised to obtain supplemental data for corporation returns with total assets of \$50,000,000 or more.

The statistics in this study are subject to the same limitations described in the Description of Sample and Limitations of Data section of this report, and also to certain other limitations. The estimates are subject to a higher relative sampling variability than that associated with the estimates published in this report because they were based on fewer sample returns. In addition, since not all the returns in the regular sample yielded usable data and because the resulting areas of nonresponse did not represent a random distribution, a possible bias is inherent in the estimates. Also, although the depreciation schedule in the tax return called for seven specific entries, in practice corporations reported their depreciable assets and depreciation deduction in various ways. It was not felt that the variations in reporting methods caused significant distortions in the statistics presented.

Based on the returns in the sample for which complete information on depreciation practices was available, the number of returns represented in the study was 557,000, which was 52 percent of the total number filed, and the amount of depreciation covered was \$12,000,000,000, which was 59 percent of the total amount claimed. The depreciable assets shown in the balance sheets of 557,000 returns totaled \$281,000,000,000, or 71 percent of the amount shown in the balance sheet statistics for 1959-60.

SOURCE BOOK OF STATISTICS OF INCOME

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ACTIVE CORPORATION RETURNS, 1960-61

SOURCE BOOK OF STATISTICS OF INCOME

RETURNS WITH AND WITHOUT NET INCOME

BALANCE SHEET AND INCOME STATEMENT ITEMS, BY INDUSTRIAL GROUPS AND BY SIZE OF TOTAL ASSETS 1/

MINOR INDUSTRY - 731

Services: Business services;
731 ADVERTISING

(SIZE OF TOTAL ASSETS AND MONEY FIGURES IN THOUSANDS OF DOLLARS)

		SIZE OF TOTAL ASSETS													
ITEM	TOTAL	ZERO ASSETS	OVER ZERO UNDER 50	50 UNDER 100	100 UNDER 500	500 UNDER 1,000	1,000 UNDER 2,500	2,500 UNDER 5,000	5,000 UNDER 10,000	10,000 UNDER 25,000	25,000 UNDER 50,000	50,000 UNDER 100,000	100,000 UNDER 250,000	250,000 OR MORE	
1 NUMBER OF RETURNS (TOTAL)	5733	200	3038	870	1312	172	78	26	20	10	7	-	-	-	
2 FORMS 1120-S	414	-	275	54	84	-	1	-	-	-	-	-	-	-	
3 TOTAL ASSETS	1214967	-	57017	62337	252294	115474	116902	96606	137128	136473	240736	-	-	-	
4 CASH	214213	-	11377	10801	47459	19102	25352	22301	22818	26657	28346	-	-	-	
5 NOTES AND ACCOUNTS RECEIVABLE	537734	-	24020	30800	101821	55007	52550	38431	63236	70191	101678	-	-	-	
6 LESS: RESERVE FOR BAD DEBTS	6972	-	327	225	2891	975	694	288	330	793	449	-	-	-	
7 INVENTORIES, TOTAL	43003	-	2628	1713	11629	5656	3777	1942	3374	2401	9883	-	-	-	
8 LAST-IN, FIRST-OUT	92	-	72	-	20	-	-	-	-	-	-	-	-	-	
9 OTHER THAN LAST-IN, FIRST-OUT	14107	-	1877	780	5239	767	2599	763	2082	-	-	-	-	-	
10 NOT STATED	28804	-	679	933	6370	4889	1178	1179	1292	2401	9883	-	-	-	
11 INVESTMENTS, GOVT. OBLIGATIONS; STATES AND POSSESSIONS	6229	-	7	-	620	-	1888	644	1002	-	2068	-	-	-	
12 UNITED STATES OBLIGATIONS	22624	-	94	570	6773	-	2846	2038	4100	2937	3266	-	-	-	
13 NOT STATED	4560	-	108	-	21	-	847	502	-	2113	969	-	-	-	
14 OTH CURR. ASSETS INCL. S-T INV.	33697	-	1542	1355	5852	3863	1814	2725	2641	2250	11655	-	-	-	
15 LOANS TO STOCKHOLDERS	3665	-	530	651	1824	399	226	-	12	23	-	-	-	-	
16 MORTGAGE AND REAL ESTATE LOANS	885	-	-	-	155	-	-	-	730	-	-	-	-	-	
17 OTHER INVESTMENTS	109140	-	2650	4679	14304	4055	9574	12144	20826	9417	31491	-	-	-	
18 DEPRECIABLE ASSETS	318338	-	21213	15404	86969	29766	20635	23707	27194	35457	57993	-	-	-	
19 LESS: ACCUM. AMORT. & DEPR.	145043	-	10316	7095	39183	13130	10085	12349	11847	15617	25421	-	-	-	
20 DEPLETABLE ASSETS	330	-	44	-	3	-	283	-	-	-	-	-	-	-	
21 LESS: ACCUMULATED DEPLETION	168	-	24	-	1	-	143	-	-	-	-	-	-	-	
22 LAND	17903	-	687	756	4640	2946	1553	1553	1508	12	4248	-	-	-	
23 INTANGIBLE ASSETS	1749	-	146	509	914	-	153	-	27	-	-	-	-	-	
24 LESS: ACCUM. AMORTIZATION	100	-	24	19	25	-	32	-	-	-	-	-	-	-	
25 OTHER ASSETS	53180	-	2662	2438	11410	8785	6358	3256	1837	1425	15009	-	-	-	
26 TOTAL LIABILITIES	1214967	-	57017	62337	252294	115474	116902	96606	137128	136473	240736	-	-	-	
27 ACCOUNTS PAYABLE	436794	-	20440	21845	69480	39411	44928	41567	56371	56785	85967	-	-	-	
28 DEPOSITS & WITHDRAWABLE SHARES	80	-	-	-	80	-	-	-	-	-	-	-	-	-	
29 BONDS, NOTES, MTGS. UNDER 1 YR.	48580	-	6618	2743	15302	11634	3236	2113	1803	-	5131	-	-	-	
30 OTHER CURRENT LIABILITIES	93659	-	4788	4527	18742	10291	9574	9139	8078	9110	19410	-	-	-	
31 LOANS FROM STOCKHOLDERS	73084	-	1500	300	3464	-	1134	144	-	-	-	-	-	-	
32 BONDS, NOTES, MTGS. OVER 1 YR.	50435	-	5860	2826	23188	8981	4525	6640	9985	3937	7142	-	-	-	
33 OTHER LIABILITIES	18323	-	3211	1428	6677	12055	5478	1483	3932	10090	6081	-	-	-	
34 CAPITAL STOCK, PREFERRED	149097	-	240	40	2987	813	1084	4747	1715	2198	4499	-	-	-	
35 CAPITAL STOCK, COMMON	22797	-	14877	13475	38301	13427	13989	5456	7373	18626	23573	-	-	-	
36 PAID-IN OR CAPITAL SURPLUS	12666	-	1770	740	5177	1910	2721	4099	2264	1010	3106	-	-	-	
37 SURPLUS RESERVES	302910	-	42	-	270	20	268	1359	-	1204	9503	-	-	-	
38 EARNED SURPLUS & UNDIV. PROFITS	3428812	-	-2329	14413	68626	16932	29965	19859	45607	33513	76324	-	-	-	
39 TOTAL COMPILED RECEIPTS	3459845	8335	258472	202079	810744	345677	339350	346766	314793	547173	286456	-	-	-	
40 BUSINESS RECEIPTS	3428812	8317	256885	200440	799526	342055	335692	344663	312851	545554	282829	-	-	-	
41 INTEREST ON GOVT. OBLIGATIONS; WHOLLY TAXABLE	1082	-	-	16	328	-	135	60	66	192	285	-	-	-	
42 SUBJECT TO SURTAX ONLY	1	-	-	-	-	-	1	-	-	-	-	-	-	-	
43 WHOLLY TAX-EXEMPT	266	-	-	-	16	-	34	17	28	88	83	-	-	-	
44 OTHER INTEREST	1292	-	94	37	349	67	104	96	185	111	249	-	-	-	
45 RENTS	3504	-	173	394	2397	5	345	106	4	-	80	-	-	-	
46 ROYALTIES	1	-	-	-	1	-	-	-	-	-	-	-	-	-	
47 NET S-T CAP GAIN LESS L-T LOSS	41	-	19	-	10	-	1	-	3	8	-	-	-	-	
48 NET L-T CAP GAIN LESS S-T LOSS	2078	-	61	29	717	133	327	220	18	75	498	-	-	-	
49 NET GAIN, NONCAPITAL ASSETS	2	-	-	1	1	-	-	-	-	-	-	-	-	-	
50 DIVIDENDS, DOMESTIC CORP.	922	-	3	7	210	11	233	166	212	25	55	-	-	-	
51 DIVIDENDS, FOREIGN CORP.	1024	-	-	-	-	-	136	51	263	2	572	-	-	-	
52 OTHER RECEIPTS	20820	18	1237	1155	7189	3406	2342	1387	1163	1118	1805	-	-	-	
53 TOTAL COMPILED DEDUCTIONS	3349379	8745	258378	197801	792889	335387	329992	335139	301495	527166	262387	-	-	-	
54 COST OF SALES AND OPERATIONS	2394268	4156	171085	140533	563935	241053	239285	262001	211626	433835	126759	-	-	-	
55 COMPENSATION OF OFFICERS	195113	476	23961	15591	56107	20053	17565	15147	13332	17212	15669	-	-	-	
56 RENT PAID ON BUSINESS PROPERTY	54008	258	4065	3822	11902	5506	5101	4293	6473	4929	7659	-	-	-	
57 REPAIRS	5730	10	319	170	1643	118	544	740	792	406	988	-	-	-	
58 BAD DEBTS	9246	253	2563	2224	2267	728	464	122	164	128	333	-	-	-	
59 INTEREST PAID	6491	-	415	368	2378	771	454	379	674	303	749	-	-	-	
60 TAXES PAID	32010	137	2180	1776	7306	3365	2652	2471	2981	2809	6333	-	-	-	
61 CONTRIBUTIONS OR GIFTS	1835	-	42	75	317	126	208	115	273	235	444	-	-	-	
62 AMORTIZATION	685	-	14	49	112	319	52	-	-	-	139	-	-	-	
63 DEPRECIATION	36706	128	3333	1622	10027	2965	2184	2782	2995	4311	6359	-	-	-	
64 DEPLETION	5	-	-	-	-	-	5	-	-	-	-	-	-	-	
65 ADVERTISING	7504	187	1579	804	1742	552	530	535	425	457	693	-	-	-	
66 AMTS CONTR UNDER PENSION PLANS	29055	20	106	1060	3639	1299	3075	2181	3902	6593	7180	-	-	-	
67 AMTS CONTR OTHER BENEFIT PLANS	5418	-	79	215	1128	499	416	587	784	316	1394	-	-	-	
68 NET LOSS, NONCAPITAL ASSETS	387	-	124	5	94	107	14	3	14	23	3	-	-	-	
69 OTHER DEDUCTIONS	570918	3120	48513	29487	130292	57926	57443	43783	57060	55609	87685	-	-	-	
70 COMPL NET PR OR LOSS (39 LESS 53)	110466	-410	94	4278	17855	10290	9358	11627	13298	20007	24069	-	-	-	
71 NET INC OR DEF, TOT. (70 LESS 43)	110200	-410	94	4278	17839	10290	9324	11610	13270	19919	23986	-	-	-	
72 FORMS 1120-L, -M, -F (1)	106604	-410	-486	3409	15770	10290	9246	11610	13270	19919	23986	-	-	-	
73 NET INC OR DEF (71 LESS 77)	3841	13	1129	309	745	562	338	445	181	21	98	-	-	-	
74 STATUTORY SPECIAL DEDUCTIONS	117061	110	3226	5519	19350	9821	9756	12401	13091	19898	23889	-	-	-	
75 INCOME SUBJECT TO TAX	54240	30	906	1842	6791	4494	4625	6333	6695	10273	12251	-	-	-	
76 INCOME TAX	56226	-440	-812	2436	11064	5796	4733	5294	6603	9734	11818	-	-	-	
77 COMPILED NET PROFIT LESS INCOME TAX 1120-L-M-F (70 LESS 75) (1)	3596	-	580	869	2069	-	78	-	-	-	-	-	-	-	
78 TAX 1120-S INC OR DEF (71 LESS 72)	21156	-	135	1761	4288	1285	784	2017	2740	1648	6498	-	-	-	
79 DISTRIBUTIONS TO STOCKHOLDERS; CASH & ASSETS EXCEPT OWN STOCK	1648	-	-	203	99	-	1344	-	-	2	-	-	-	-	
80 CORPORATION'S OWN STOCK															

For footnotes see pages 60 000 and 60 581.

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***Facsimiles of
Forms Used,
1960***

FACSIMILES OF FORMS USED, 1960

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1960

16-76072-1

SCHEDULE F (Form 1040) U.S. Treasury Department Internal Revenue Service	SCHEDULE OF FARM INCOME AND EXPENSES (Compute Social Security Self-Employment Tax on Page 3) Attach this schedule to your Income Tax Return, Form 1040	1960
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Business name and address

Location of farm(s) and number of acres in each farm Employer's Identification Number, if any

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD
 (Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF LIVESTOCK AND PRODUCE RAISED					OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	3. Amount
Cattle.....		\$.....	Dairy products...		\$.....	Mdse. rec'd for produce..... \$.....
Horses.....			Eggs.....			Machine work.....
Mules.....			Meat products...			Breeding fees.....
Sheep.....			Poultry, dressed...			Wood and lumber.....
Swine.....			Wool.....			Other forest products.....
Poultry.....			Honey.....			Agricultural program payments.....
Bees.....			Sirup and sugar...			Patronage dividends, rebates or refunds.....
Grain.....			Other (specify):			Other (specify):
Hay.....						
Cotton.....						
Tobacco.....						
Vegetables.....						
Fruits and nuts.....						
Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below.....						\$.....

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$.....	\$.....	\$.....
Total (enter on line 2 of summary below).....				\$.....

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$.....	Veterinary, medicine...	\$.....	Freight, trucking.....	\$.....
Feed purchased.....		Gasoline, fuel, oil...		Amortization.....	✓
Seed, plants purchased...		Storage, warehousing...		Conservation expenses...	
Machine hire.....		Taxes.....		Other farm expenses (specify):	
Supplies purchased.....		Insurance.....		DEPLETION.....	✓
Repairs, maintenance...		Farm interest.....			
Breeding fees.....		Utilities.....			
Fertilizers, lime.....		Rent of farm, pasturage...			
Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method).....					

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income.....	\$.....	4. Farm expenses (from above).....	\$.....
2. Profit (or loss) on sale of purchased livestock and other purchased items.....		5. Depreciation (from page 2).....	✓
3. Gross Profits*.....	\$.....	6. Other farm deductions (specify):	
		7. Total Deductions.....	\$.....
8. Net farm profit (or loss) (line 3 minus line 7). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule.....	\$.....		✓

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

DEPRECIATION (See Instructions)

DEPRECIATION (See Instructions)
(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

[illegible]

FARM INCOME FOR TAXABLE PERIOD—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$ _____		\$ _____				\$ _____		\$ _____
Totals.....		\$ ✓ (Enter on line 3)		\$ (Enter on line 4)				\$ (Enter on line 1(b))		\$ ✓ (Enter on line 1(c))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1 (a). Inventory of livestock, crops, and products at end of year.	\$	✓	6. Farm expenses (from page 1)	\$	
(b). Sales of livestock, crops, and products during year.		✓	7. Depreciation (from above)		✓
(c). Other farm income (specify):			8. Other farm deductions (specify):		
2. Total					
3. Inventory of livestock, crops, and products at beginning of year	\$	✓			
4. Cost of livestock and products purchased during year					
5. Gross profits (line 2 minus the sum of lines 3 and 4)*	\$		9. Total Deductions	\$	
10. Net farm profit (or loss) (line 5 minus line 9). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule.	\$				

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

**INSTRUCTIONS
FOR
SCHEDULE F
(FORM 1040)**

ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS

FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

1960

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

EMPLOYER'S IDENTIFICATION NUMBER

If you have employees subject to Social Security tax (F.I.C.A.), enter your employer's identification number as it appears on Form 943, Employer's Annual Tax Return for Agricultural Employees.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. The income from farming should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which

they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in gross income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired

Instructions Schedule F (Form 1040) 1960

labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration. The cost of fertilizer, lime or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen

dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elected the deduction with respect to the amortization of the adjusted basis of a grain storage facility, enter the allowable portion here.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Schedule H, page 3 of Form 1040. See instructions for Form 1040 and submit computation.

FORM 1065
 U.S. Treasury Department
 Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME
 (To Be Filed Also by Syndicates, Pools, Joint Ventures, Etc.)
FOR CALENDAR YEAR 1960
1960

A. Date business commenced

or other taxable

year beginning _____, 1960, and ending _____, 19____

(PLEASE TYPE OR PRINT PLAINLY)

B. County in which located

Name

C. Principal business activity
(See General Inst. K) ☒

Number and Street

Employer's Identification Number

City, town, postal zone number, State

Line and
Instruction No.**INCOME**

1. Gross receipts or gross sales _____ Less: Returns and allowances _____
2. Less: Cost of Goods Sold (Schedule A) _____
3. Gross profit (line 1 less line 2) _____
4. Income (or loss) from other partnerships, syndicates, etc. (Attach statement) _____
5. Nonqualifying dividends (See Instruction 5) _____
6. Interest (fully taxable) _____
7. Rents (Schedule B) _____
8. Royalties (Attach schedule) _____
9. Net farm profit (or loss) (Schedule F, Form 1040) _____
10. Net gain (or loss) from sale or exchange of property other than capital assets
(from line 12, Separate Schedule D, Form 1065) _____
11. Other income (Attach schedule) _____
12. Total income (lines 3 through 11) _____

DEDUCTIONS

13. Salaries and wages (other than to partners) _____
14. Payments to partners—salaries and interest _____
15. Rent _____
16. Interest (Explain in Schedule C) _____
17. Taxes (Explain in Schedule C) _____
18. Losses by fire, storm, shipwreck, or other casualty or theft (Attach statement) _____
19. Bad debts (Schedule H) _____
20. Repairs _____
21. Depreciation (Schedule I) _____
22. Amortization (Attach schedule) _____
23. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule) _____
24. Other deductions authorized by law (Explain in Schedule I) _____
25. Total deductions (lines 13 through 24) _____
26. Ordinary income (or loss) (line 12 less line 25) _____ **Net Profit/Net Loss**

ADDITIONAL INFORMATION

- D. Is any member of the partnership related by blood or marriage to any other member? ☐ Yes ☐ No
- E. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ Yes ☐ No
- F. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No

If "Yes," see General Instruction P and enter appropriate amount here. _____ \$ _____

3. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the partnership's principal business.) ☐ YES ☐ NO

3. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) ☐ YES ☐ NO

2. Vacations for partners or employees, or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO

4. The attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than a partner or member, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

Sign
here _____

(Signature of partner or member)

(Date)

(Signature of preparer other than partner or member)

(Address)

16-76143-1

(Date)

Form 1065—1960

Schedule A.—COST OF GOODS SOLD

Page 2

1. Opening inventory		✓
2. Purchases Less: Cost of items withdrawn for personal use		✓✓
3. Cost of labor, supplies, etc.		✓✓
4. Total of lines 1, 2, and 3		
5. Less: Closing inventory		✓
6. Cost of Goods Sold. Enter here and on line 2, page 1		✓

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Sched. B-1)
1. Totals				
2. Net income (or loss) (column 2 less sum of columns 3, 4, and 5). (Enter on line 7, page 1).....				<input checked="" type="checkbox"/>

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B[illegible]**Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)**[illegible]

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Net profit from business	3. Sales on account	4. Bad debts of organization if no reserve is carried on books	If organization carried a reserve	
				5. Gross amount added to reserve	6. Amount charged against reserve
1957 . .					
1958 . .					
1959 . .					
1960 . .					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Schedule I.—DEPRECIATION. (See Instruction 21)[illegible]

1. Total
2. Less: Amount of depreciation claimed in Schedules A and B and elsewhere on return
3. Balance—Enter here and on line 21, page 1

[illegible]

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district		2. Social Security Number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 26, page 1)
(a)				
(b)				
(c)				
(d)				
(e)				
Total..... (Number of Partners)				

5. Payments to partners—salaries and interest (line 14, page 1)	6. Qualifying dividends (Attach itemized list)	7. Net short-term gain (or loss) from sale or exchange of capital assets (from line 3, Schedule D)	8. Net long-term gain (or loss) from sale or exchange of capital assets (from line 6, Schedule D)	9. Net gain (or loss) under section 1231 (from line 9, Schedule D)	10. Net earnings from self-employment (from line 10, Schedule N)	11. Expense account allowance (see instructions)
(a) ..						
(b) ..						
(c) ..						
(d) ..						
(e) ..						
Totals						

16-76148-1

Form 1065—1960

Schedule L.—BALANCE SHEETS

Page 4

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....				
2. Notes and accounts receivable.....				
Less: Reserve for bad debts.....				
3. Inventories:				
(a) Other than last-in, first-out.....				
(b) Last-in, first-out.....				
4. Investments in Government obligations.....				
5. Other current assets—including short-term marketable investments (Attach schedule).....				
6. Other investments (Attach schedule).....				
7. Buildings and other fixed depreciable assets.....				
Less: Accumulated amortization and depreciation.....				
8. Depletable assets.....				
Less: Accumulated depletion.....				
9. Land (Net of any amortization).....				
10. Intangible assets (Amortizable only).....				
Less: Accumulated amortization.....				
11. Other assets (Attach schedule).....				
12. Total Assets.....				
LIABILITIES AND CAPITAL				
13. Accounts payable.....				
14. Mortgages, notes, and loans payable (short term):				
(a) Banks.....				
(b) Others.....				
15. Other current liabilities (Attach schedule).....				
16. Mortgages, notes, and loans payable (long term):				
(a) Banks.....				
(b) Others.....				
17. Other liabilities (Attach schedule).....				
18. Partners' capital accounts.....				
19. Total Liabilities and Capital.....				

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus nontaxable income	4. Ordinary income (or loss) from line 26, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)...							
(b)...							
(c)...							
(d)...							
(e)...							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See Instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 26 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine.....	
2. Add: Payments to partners—salaries and interest (line 14, page 1).....	
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1).....	
4. Total.....	
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment.....	
6. Nonqualifying dividends (from line 5, page 1).....	
7. Interest (See instructions).....	
8. Net rentals from real estate.....	
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1).....	
10. Net earnings from self-employment. (Enter in column 10, Schedule K).....	

INSTRUCTIONS

For the

1960 U.S. Partnership Return Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code of 1954, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

NOTE: A "Small Business Corporation" must file Form 1120-S.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065 stating specifically the items of gross income and allowable deductions, and such additional information required under the following Specific Instructions. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "Duplicate Copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1960 or other taxable year beginning in 1960. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of section 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership's profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the District in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the district director for the district in which such partnership has a principal office or place of business within the United States.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D.C., U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Methods of accounting.—If the partnership's books are kept on an accrual method, report all income accrued and expenses incurred. If the books are kept on the cash receipts and disbursements method, or if the partnership kept no books, make the return by the cash receipts and disbursement method and report all income received or constructively received, such as bank interest credited to the partnership's account and coupon bond interest matured, and report expenses actually paid. The books may be kept by (1) cash method, (2) accrual method, or (3) any permissible combination of methods.

Rounding Off to Whole-Dollar Amounts

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year 1960 of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more shall make returns on Forms 1096 and 1099. *Exceptions.*—No report is required

Instructions—Form 1065 (1960)

PAGE 2

of the following: (a) Wages reported on Form W-2, (b) Payments of any type to a corporation, (c) Distributions or salaries to the partners, (d) Rent paid as a tenant to a real estate agent, and (e) Payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year, the differences should be explained.

K. Principal business activity.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other sources of ordinary income included in line 26, page 1, of the return. State the broad field of business activity as well as the specific product or service, such as "Wholesale food," "Retail apparel," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761-1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the Foreign Tax Credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations issued thereunder.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific

items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (See instructions for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question F, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return and separate Schedule D, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may, unless the LIFO method is used, be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M—Reconciliation of Partners' Capital Accounts.

Installment sales.—If, pursuant to section 453, the installment method is used, attach to the return a schedule showing separately for the years 1957, 1958, 1959, and 1960 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—If the partnership operates a farm, obtain from the District Director and attach to the return, separate Schedule F (Form 1040), Schedule of Farm Income and Expenses. (See Instr. 9.)

4. Income (or loss) from other partnerships, syndicates, etc.—Enter

the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year on the basis of which the partnership's return is filed does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in Ordinary Income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. **Interest.**—Enter total interest from all sources except: (a) Interest wholly exempt from tax. (b) Interest on tax-free covenant bonds. See instr. for Sch. K. (c) Partially tax-exempt interest. See instr. for Sch. K.

8. **Royalties.**—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. **Net farm profit (or loss).**—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

11. **Other income.**—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. **Salaries and wages.**—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. **Payments to partners—salaries and interest (Guaranteed Payments).**—In computing Ordinary Income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 5, Schedule K.

15. **Rent.**—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. **Interest.**—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. **Taxes.**—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K. Do not deduct taxes imposed on the interest of the partnership as stockholder of a corporation which are paid by the corporation without reimbursement from the partnership. See section 164(d) for special rules for allocation of real estate property taxes between buyer and seller of property.

18. **Losses by fire, storm, shipwreck, or other casualty, or theft.**—Enter losses sustained during the year, if arising by fire, storm, shipwreck, or other casualty, or from theft, and not compensated for by insurance or otherwise, nor reflected in cost of goods sold. (See sec. 165(c).) Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. **Bad debts.**—Bad debts may be deducted either (1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. No change of method is allowed without permission of the Commissioner. (See Instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. **Repairs.**—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserves.

21. **Depreciation.**—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of partnership property used in the trade or business or of partnership property held by the partnership for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories, stock-in-trade, or to land apart from the improvements or physical development added to it. The cost or other basis of leasehold improvements, patents, and copyrights should also be depreciated in Schedule I.

The useful life of an asset can be measured in units of production or machine hours (for machinery) or in miles of operation (for auto-

motive equipment), etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which you can buy for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

(1) **Straight line method.**—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) **Declining Balance Method.**—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) **Special rules for new assets acquired after December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the partnership, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) **Declining Balance Method.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) **Sum of the years-digits method.**—Under this method annual allowances for depreciation are computed by applying changing fractions to the partnership's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value* would be allowable, for the second year four-fifteenths, etc.

(c) **Other methods.**—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

Note: For taxable years ending after June 30, 1958, a partnership engaged in business may elect to write off part of the cost of its tangible depreciable personal property acquired after December 31, 1957, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

For details which must be furnished in the statement of election, see the regulations under section 179 of the Internal Revenue Code.

The amount that may be written off is up to 20 percent of the cost of the property but not to exceed \$2,000 (\$4,000 if married and filing a joint return) for each partner. For example—

The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The total additional first year depreciation should be shown on the designated line of Schedule I.

PAGE 4

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or a grain storage facility (section 169), or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts in each case, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his shares in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K.

Column 6.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

Column 11.—EXPENSE ACCOUNT ALLOWANCES.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in the business; (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance; and (d) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners with respect to whom the information is required all allowances including expense account allowances as described above and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(b) Partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

(c) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(d) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(e) taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, also enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Copy B of Form 2439 should be attached to the partnership return to substantiate the credit.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 3 and 4 of Schedule F (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 13, page 3 of Schedule F (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

FORM **1120**U.S. Treasury Department
Internal Revenue Service**U.S. CORPORATION INCOME TAX RETURN—1960**or Other Taxable Year Beginning _____ 1960, Ending _____, 19____
(PLEASE TYPE OR PRINT)

Name _____

Number and Street _____

City or town, postal zone number, State _____

Check if this is a—

A. Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.B. Consolidated return. ☐C. Personal Holding Co. ☐

D. Employer identification No. _____

E. Prin. bus. activity and Code No. (See p. 8 instr.)
✓

F. County in which located. _____

G. Enter total assets from line 14, Sch. L (see instr. O).
\$ ✓**GROSS INCOME**

1. Gross Receipts _____ Less: Returns and allowances _____
2. **Less:** Cost of goods sold (Schedule A) and/or operations (Attach Schedule) _____
3. Gross Profit _____
4. Dividends (Schedule C) _____
5. Interest on obligations of the United States, etc. issued:
(a) Prior to 3-1-41—(1) U.S. savings and Treasury bonds owned in excess of the principal amount of \$5,000; and (2) obligations of a U.S. instrumentality _____
(b) After 2-28-41, by U.S., any agency or instrumentality _____
- | Gross Amount of Interest | Less: Amortizable Bond Premium |
|--|--------------------------------|
| 6. Other interest _____ | _____ |
| 7. (a) Rents _____ | _____ |
| (b) Royalties _____ | _____ |
| 8. Net gains (losses) (from separate Schedule D) _____ | _____ |
| 9. Other income (Attach schedule) _____ | _____ |
| 10. TOTAL income, lines 3 to 9, inclusive _____ | _____ |

DEDUCTIONS

11. Compensation of officers (Schedule E) _____
12. Salaries and wages (not deducted elsewhere) _____
13. Repairs (Do not include cost of improvements or capital expenditures) _____
14. Bad debts (Schedule F) _____
15. Rents _____
16. Taxes (Schedule B) _____
17. Interest _____
18. Contributions or gifts paid (Attach schedule) _____
19. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule) _____
20. Amortization (Attach schedule) _____
21. Depreciation (Schedule G) _____
22. Depletion (Attach schedule) _____
23. Advertising _____
24. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (see instr.) _____
(b) Other employee benefit plans (see instr.) _____
25. Other deductions (Attach schedule) _____
26. **TOTAL** deductions in lines 11 to 25, inclusive _____
27. Taxable income before net operating loss deduction and special deductions (line 10 less line 26) _____
28. **Less:** Net operating loss deduction _____
29. Taxable income before special deductions _____
30. Special deductions (Schedule I) _____
31. Line 29 less line 30. **INCOME SUBJECT TO TAX** _____

TAX

32. **TOTAL** income tax (from line 9, Tax Computation Schedule, page 3) _____
33. Credits: (a) Tax paid with application for extension of time in which to file. _____
(b) Payments and credits on 1960 Declaration of Estimated Tax. _____
34. If tax (line 32) is larger than payments (line 33), the balance is TAX DUE. Enter balance here → _____
35. If payments (line 33) are larger than tax (line 32) _____ Enter the OVERPAYMENT here → _____
36. Enter amount of line 35 you want: Credited on 1961 estimated tax _____ Refunded _____

SIGNATURE AND VERIFICATION (See Instruction E)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

CORPORATE SEAL

(Date) _____

(Signature of officer) _____

(Title) _____

(Date) _____

(Individual or firm signature) _____

(Address) _____

Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

Where inventories are not a significant determining factor		Explanation	Amount
1. Inventory at beginning of year.....			
2. Merchandise bought for manufacture or sale.....			
3. Salaries and wages.....			
4. Other costs per books (Attach schedule).....			
5. Total.....			
6. Less: Inventory at end of year.....			
7. Cost of goods sold (Enter here and on line 2, page 1).....	✓	Total (Enter here and on line 16, page 1)...	✓

1. Name of Declaring Corporation	2. Domestic Corporations Taxable Under Chapter 1, Internal Revenue Code*	3. Certain Preferred Stock of Public Utilities Taxable Under Chapter 1, Internal Revenue Code	4. Foreign Corporations	5. Other Corporations
Totals	✓	✓	✓	
Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 1)				

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 8)

1. Name and Address of Officer	2. Official Title	3. Time Devoted to Business	Percent of Corporation Stock Owned		6. Amount of Compensation	7. Expense Account Allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 11, page 1)						

1. Taxable Year	Amount of Notes and Accounts Receivable Outstanding at—		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1957							
1958							
1959							
1960					✓		✓

[illegible]

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method.....		8. Emergency facilities.....	
(a) Assets acquired prior to 1/1/54.....		9. Grain storage facilities.....	
(b) Assets acquired after 12/31/53.....		10. Research or experimental expenditures.....	
2. Declining balance method.....		11. Exploration and development expenditures.....	
3. Sum of the years-digits method.....		12. Organizational expenditures.....	
4. Based on units of production.....		13. Trademark and trade name expenditures.....	
5. Addl. 1st year (Sec. 179).....		14. Total amortization claimed.....	✓
6. Other methods.....			
7. Total depreciation claimed.....	✓		

Schedule I.—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest (See Instruction 5).....	
2. Dividends-received:	
(a) 85 percent of column 2, Schedule C.....	
(b) 62.115 percent of column 3, Schedule C.....	
(c) 85 percent of dividends received from certain foreign corporations.....	
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 27, page 1 over the sum of lines 1 and 5). (See Instructions in case of net operating loss or if the corporation is a small business investment company.).....	
4. Dividends paid on certain preferred stock of public utilities (See Instructions in case of net operating loss).....	
5. Western Hemisphere trade corporations (See Instructions in case of net operating loss).....	
6. Total special deductions (enter here and on line 30, page 1).....	✓

TAX COMPUTATION SCHEDULE

1. (a) Line 31, page 1.....	(b) plus line 1, Schedule I.....	Enter total here →
2. If amount of line 1 is:		
(a) Not over \$25,000 —Enter 30 percent of line 1 (32 percent if a consolidated return).....		
(b) Over \$25,000 —Enter 52 percent of line 1 (54 percent if a consolidated return).....		
Subtract \$5,500, and enter difference.....		5,500.00
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1.....		
4. Normal tax and surtax (line 2 less line 3).....		
5. Income tax (line 4, or line 22 of separate Schedule D).....		
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (attach Form 1118).....		
7. Balance of income tax (line 5 less line 6).....		
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....		
9. Total income tax (line 7 plus line 8). Enter here and on line 32, page 1.....		✓

H. Date incorporated.....

1. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?..... Yes ☐ No ☐
- Did any corporation, individual, partnership, trust, or association at any time during taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes ☐ No ☐

If either answer is "Yes," attach separate schedule showing:

- (1) name and address;
 (2) percentage owned;
 (3) date acquired; and
 (4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

- J. Were Forms 1096 and 1099 filed for the calendar year 1960 in connection with:

Taxable dividends..... Yes ☐ No ☐

Other payments..... Yes ☐ No ☐

- K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951..... Yes ☐ No ☐

If "Yes," See Instruction G(4) and enter amount here.....

- L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation?..... Yes ☐ No ☐
- If "Yes," attach statement as required by Instruction K.

M. Amount of income (or deficit) for: 1957..... 1958..... 1959.....**N. If a cooperative association, check type:**

- (1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

- O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings. Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2) Yes ☐ No ☐

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Schedule L.—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....			✓	✓
2. Gov't. obligations: (a) U.S. and instrumentalities; (b) State, subdivisions thereof, etc.....			✓	
3. Notes and accounts receivable.....			✓	
(a) Less: Reserve for bad debts.....			✓	
4. Inventories: (a) Other than last-in, first-out.....			✓	
(b) Last-in, first-out.....			✓	
5. Other current assets including short term marketable investments (Attach schedule).....				✓
6. Loans to stockholders.....				✓
7. Mortgage and real estate loans.....				✓
8. Other investments (Attach schedule).....				
9. Buildings and other fixed depreciable assets.....			✓	
(a) Less: Accumulated amortization and depreciation.....			✓	
10. Depletable assets.....			✓	
(a) Less: Accumulated depletion.....			✓	
11. Land (net of any amortization).....				✓
12. Intangible assets (amortizable only).....			✓	
(a) Less: Accumulated amortization.....			✓	
13. Other assets (Attach schedule).....				✓
14. Total Assets.....				✓
LIABILITIES AND CAPITAL				
15. Accounts payable.....				✓
16. Deposits and withdrawable shares.....				✓
17. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet).....				✓
18. Other current liabilities (Attach schedule).....				✓
19. Loans from stockholders.....				✓
20. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet).....				✓
21. Other liabilities (Attach schedule).....				✓
22. Capital stock: (a) Preferred stock.....			✓	
(b) Common stock.....			✓	
23. Paid-in or capital surplus.....				✓
24. Surplus reserves (Attach schedule).....				✓
25. Earned surplus and undivided profits.....				✓
26. Total Liabilities and Capital.....				✓

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L).....	✓	9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash.....	✓
2. Taxable income before net operating loss deduction and special deductions (line 27, page 1).....		(b) Stock of the corporation.....	✓
3. Nontaxable interest on:		(c) Other property (Attach schedule).....	✓
(a) Obligations of a State, territory, or a possession of the United States, or any political subdivision of any of the foregoing, or the Dist. of Columbia.....	✓	10. Contributions in excess of 5% limitation.....	
(b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds.....	✓	11. Federal income and excess profits taxes.....	
4. Other nontaxable income (Attach schedule).....		12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation.....	
5. Charges against surplus reserves deducted from income in this return (Attach schedule).....		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....	
6. Adjustments for tax purposes not recorded on books (Attach sch.).....		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations.....	
7. Sundry credits to earned surplus (Attach schedule).....		15. Excess of capital losses over capital gains.....	
8. Total of lines 1 to 7.....		16. Additions to surplus reserves (Attach schedule).....	
		17. Other unallowable deductions (Attach schedule).....	
		18. Adjustments for tax purposes not recorded on books (Attach schedule).....	
		19. Sundry debits to earned surplus (Attach schedule).....	
		20. Total of lines 9 to 19.....	
		21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (Line 8 less line 20)...	

How To Prepare Your 1960 Corporation Income Tax Return ON FORM 1120

(References are to the Internal Revenue Code).

Note: All foreign corporations, whether resident or nonresident, file Form 1120-F. See General Instruction H.

GENERAL INSTRUCTIONS

A. Corporations required to make a return on Form 1120.—Every domestic corporation not expressly exempt from taxation under chapter 1 (Section 501), whether or not having any taxable income, must file a return. The term "corporation" is defined by the Code to include associations, joint-stock companies, and insurance companies.

Partnerships and proprietorships may elect to be taxed as domestic corporations if an election is made not later than 60 days after the close of the taxable year and if certain qualifications are met. (Section 1361.) If the return is filed by a proprietorship or partnership, electing to be taxed as a corporation under section 1361, it must be signed by the proprietor or a partner.

If a receiver, trustee in dissolution, trustee in bankruptcy, or assignee has possession of or holds title to all or substantially all the property or business of a corporation, whether or not the property or business is being operated, he must make a return of income for the corporation in the same manner and form required of other corporations. (Section 6012.)

A mutual savings bank not having capital stock represented by shares; a domestic building and loan association, a domestic savings and loan association, a Federal savings and loan association, substantially all the business of which is confined to making loans to members; and a cooperative bank without capital stock, operated for mutual purposes and without profit, are subject to income tax and must file returns.

B. Period to be covered by return.—Returns shall be filed for the calendar year 1960 or fiscal year beginning in 1960 and ending in 1961. A fiscal year is an accounting period of 12 months ending on the last day of a calendar month other than December, but if a taxpayer has made the election provided in section 441 (f), the term "fiscal year" means an annual period varying from 52 to 53 weeks. If a taxpayer has no annual accounting period, or keeps no books, or has an accounting period which does not qualify as a fiscal year, the return must be filed for the calendar year, except as provided in section 443.

For the procedure to follow in changing an established accounting period, see your District Director.

C. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. For procedure to be followed in securing consent, see your District Director.

Cash receipts and disbursements method.—Under this method, a taxpayer includes all items of taxable income (whether cash, property, or services) in the year when it is actually or constructively received and claims as deductible expenses only those expenses actually paid. Income is constructively received when the amount is credited to the taxpayer's account, or set aside for it, and is unconditionally subject to its command. This includes uncashed checks, bank interest credited, matured bond coupons, and other similar items which can be immediately turned into cash. Do not deduct capital expenditures.

Accrual method.—Under this method income is reported in the year when the taxpayer first has a definite right to income, the amount of which can be ascertained with reasonable accuracy while deductions are taken in the year in which there is first established a specific liability, the amount of which can be ascertained with reasonable accuracy. Where the right to income or the liability for expense is uncertain, or the amount of such income or expense cannot be ascertained with reasonable accuracy, accrual is generally postponed until a determination is possible.

Other methods.—Separate provisions are contained in section 453 for installment method of accounting. For other information on accounting methods, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return or accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

D. Filing of return and payment of tax.—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081 (b).)

The balance of tax due as shown on line 34, page 1 of the return, must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the District Director. The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

A declaration of estimated tax must be made by every corporation which is subject to income tax under section 11 or 1201 (a), or subchapter L of chapter 1 (relating to insurance companies), if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against tax. (See Form 1120-ES.) In the case of affiliated corporations filing a consolidated return, see consolidated return regulations prescribed under section 1502.

Additional charge for underpayment of estimated tax.—Underpayment of installments of estimated tax will result in additional charges for the period from the due date of each installment until paid, or until the due date for filing the tax return, whichever is the earlier.

The charge with respect to any underpayment of any installment is mandatory and will be made unless the exceptions specified in section 6655 (d) are applicable.

If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of the "relief provisions" of section 6655 (d), attach a statement to your return explaining which of the provisions applies to you, showing any necessary computations. If you wish, you may obtain Form 2220 from the nearest Internal Revenue Service office for this purpose.

E. Signature and verification.—The return must be signed either by the president, vice-president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of

Instructions—Form 1120 (1960)

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a corporation. The return must also be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer.

F. Failure to file, etc.—Substantial additions to the tax are imposed for failing to file a return, for late filing, and for filing a false or fraudulent return.

G-(1). Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1960 to an individual, a partnership, or a fiduciary, or (2) salaries or wages of \$600 or more shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

Except as stated below, the returns on Forms 1096 and 1099 shall also include dividend payments totaling \$10 or more during the calendar year 1960 to each shareholder who is an individual (citizen or resident of the United States), a resident fiduciary, or a resident partnership any member of which is a citizen or resident. In the case of payments by a building and loan association, a cooperative bank, a homestead association, a credit union, or a savings and loan association, such total shall be \$600 or more. In the case of payments by a corporation described in sections 501 (c) (12), (15), (16), 521 and 522, or in the case of a national farm loan association or a production credit association, such total shall be \$100 or more.

The returns on Forms 1096 and 1099 shall also include (except in the case of insurance companies taxable under Subchapter L and corporations exempt under section 501 (c) (12) or (15)) patronage dividends, rebates, and refunds totaling \$100 or more during the calendar year 1960, whether in cash, merchandise, capital stock, revolving fund certificates, retain certificates, certificates of indebtedness, letters of advice, or in some other manner.

G-(2). Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1960.

G-(3). Certain transfers of property on or after January 1, 1951.—Under certain circumstances the \$25,000 exemption from surtax and the \$100,000 accumulated earnings credit are not allowed or may be reduced to a lesser figure. Section 1551 provides that if a corporation on or after January 1, 1951, transfers all or part of its property (other than money) to another corporation which was created for the purpose of acquiring such property or which was not actively engaged in business at the time of such acquisition and if after such transfer the transferor corporation or its stockholders, or both, are in control of such transferee corporation during any part of the taxable year of such transferee corporation, the transferee corporation shall not for such taxable year (except as may be otherwise determined under section 269 (b)) be allowed either the \$25,000 exemption from surtax provided in section 11 (c) or the \$100,000 accumulated earnings credit provided in section 535 (c), unless such transferee corporation shall establish by the clear preponderance of the evidence that the securing of such exemption or credit was not a major purpose of such transfer. For the purposes of section 1551, control means the ownership of stock possessing at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of stock of the corporation. Rules are provided in sections 544 and 1551 for determining ownership of stock. For allocation of the surtax exemption and the accumulated earnings credit in certain cases, see section 269 (b).

G-(4). Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross

dollar amount billed during the current taxable year under all contracts and/or subcontracts.

H. Returns of certain corporations. *Domestic corporations entitled to benefits of section 931.*—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (a) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (b) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

Foreign corporations.—Foreign corporations whether or not engaged in trade or business within the United States shall make returns on Form 1120-F of income derived from sources within the United States. (See sections 861 through 864, and 882.)

Insurance companies.—Life insurance companies subject to tax imposed by section 802 shall make returns on Form 1120L. Mutual insurance companies subject to tax imposed by section 821 shall make returns on Form 1120M. Insurance companies described in section 831, and mutual savings banks described in section 594 and conducting life insurance business, shall make returns on Form 1120. There should be filed with the return a copy of the 1960 annual statement approved by the National Association of Insurance Commissioners which contains the underwriting and investment exhibit.

Regulated investment companies.—If for any given year the investment company satisfies the requirements of section 851 it will be considered a regulated investment company for that year.

Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541-547.)

Foreign personal holding companies.—Section 551 (a) requires that the undistributed foreign personal holding company income of a foreign personal holding company, as defined in section 552, shall be included as a dividend in the gross income of the United States shareholders in the amount provided by subsection (b). Schedule 1120PH is not required, but information returns on Forms 957 and 958 must be filed by the officers, directors, and certain United States shareholders as provided by section 6035 and the regulations thereunder.

A foreign corporation which is a personal holding company, as defined in section 542 but not within the definition of section 552, is subject to the tax imposed by section 541 on undistributed personal holding company income and must file a schedule 1120PH with its return.

Exempt organizations.—Section 511 imposes a tax upon the income derived from an unrelated trade or business of certain exempt organizations. Every such organization subject to this tax must file a Form 990-T.

Exempt farmers' cooperatives.—Section 522 imposes a tax upon certain cooperatives exempt under section 521. Every such organization subject to tax must file Form 990-C.

Small business corporations.—Corporations which qualify and elect under section 1372 (a) to have their taxable income taxed directly to the shareholders (rather than to the corporation), must file Form 1120-S, instead of Form 1120. To qualify for this treatment, a company must be a domestic corporation which is not a member of an affiliated group (as defined in section 1504) and which does not have (1) more than 10 shareholders; (2) a shareholder (other than an estate) who is not an individual; (3) a shareholder who is a nonresident alien; and (4) more than one class of stock. The election, accompanied by the written consent of all shareholders, must be completed and filed for any calendar year during (a) the first calendar month of such taxable year, or (b) the calendar month preceding such first calendar month. Form 2553 is provided for this purpose.

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I. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus. A schedule which sets forth the basis of property transferred to or received from an affiliated, subsidiary, or parent corporation must also be attached.

Consolidated balance sheets as of the beginning and close of the taxable year of the group shall accompany the consolidated return in a form similar to that required for reconciliation of surplus.

J. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

K. Stock ownership in foreign corporations.—In addition to the information to be shown in Schedule C of the return, a corporation owning directly or indirectly any stock of a foreign corporation

must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. The balance sheets for a consolidated return of affiliated corporations should be furnished in accordance with Instruction I. All corporations reporting to the Interstate Commerce Commission or to any National, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

Line 16, Schedule L, should be used by banks, building and loan associations, and other financial institutions to report demand and time deposits of customers, including withdrawable shares, share accounts, and investment certificates.

M. Forms other than prescribed by return.—Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expenses to any National, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in lines 1 to 31, page 1, except that a railroad company may submit with the return a statement on Form 1090. In such cases the taxable income will be reconciled by means of Schedule M with the net profits shown by the income and expense statement submitted, and should be entered as line 31, page 1.

N. Attachments.—Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to any tax computation portion of a form or schedule.

O. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 13, Schedule L. In the event there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing: (1) Salaries and wages; and (2) other costs in detail.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 3, Schedule M, all interest received or accrued during the year on the various obligations listed therein. The net amount of interest reported on line 5 (a) is also allowable as a deduction. See the instructions for Schedule I. The amount of interest received or accrued on obligations

issued after February 28, 1941, by the United States or any agency or instrumentality thereof should be entered on line 5 (b). For provisions relating to amortizable bond premiums, see section 171.

For special rules applicable to dealers in securities, with respect to premium attributable to certain tax-exempt securities, see section 75.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness, or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form. For provisions relating to amortizable bond premium, see section 171.

7. (a) Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

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(b) *Royalties*.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 22.

8. *Gains and losses from sales or exchanges of capital assets and other property*.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on separate Schedule D and filed with Form 1120. Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail. If for any taxable year the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

9. *Other income*.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details.

13. *Repairs*.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

14. *Bad debts*.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.)

A taxpayer filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing at least 30 days prior to the close of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represent has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

15. *Rents*.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7(a).

16. *Taxes*.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

17. *Interest*.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

18. *Contributions or gifts paid*.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence leg-

islation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 30, and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

19. *Losses by fire, storm, shipwreck, or other casualty, or theft*.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

20. *Amortization*.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities*.—Section 168;
- (b) *Grain storage facilities*.—Section 169;
- (c) *Research and experimental expenditures*.—Section 174;
- (d) *Exploration expenditures*.—Section 615;
- (e) *Development expenditures*.—Section 616;
- (f) *Organizational expenses*.—Section 248; and
- (g) *Trade-mark and trade-name expenditures*.—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

21. *Depreciation*.—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property. The cost (or other basis) to be recovered should be charged off over the expected life of the property to the taxpayer. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C. A brief description of the various methods of depreciation follows:

(a) *Straight line method.*—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the estimated useful life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) *Declining balance method.*—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *Sum of the years-digit method.*—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or $(5+4+3+2+1)$. For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(3) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than \$10,000. For details which must be furnished in the statement of election, see the regulations under section 179. This additional first-year depreciation is allowed in full for the first taxable year for which a deduction is allowable under section 167, regardless of the date of acquisition. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1504 (a)). All members of the affiliated group will be treated as one taxpayer, and the \$10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

22. *Depletion.*—If a deduction is claimed on account of depletion,

procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

23. *Advertising.*—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

24. *Note:* A form is available to report the information required in (a) and (b) below for years other than the first year a deduction is claimed. The Form 2950 may be obtained from your District Director.

(a) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 24 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trustee, whether or not the trust is exempt under section 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(b) *Other employee benefit plans.*—Enter on line 24 (b) deductions for contributions to employee benefit plans other than those claimed on line 24 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

25. *Other deductions authorized by law.*—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 17. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice

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of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

28. Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss for taxable years ending after December 31, 1957, may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means, for taxable years ending after December 31, 1953, the excess of allowable deductions over gross income, computed with the following modifications:

(a) No net operating loss deduction is allowed.

(b) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(c) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172-2 of the regulations.

(d) The special deduction allowed by section 247 (dividends

paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

With respect to all taxable years, whether they begin before, on, or after January 1, 1954, in determining the amount of any net operating loss carryback or carryover to any taxable year, the necessary computations involving any other taxable year must be made under the law applicable to such other taxable year. (Section 172 (e).)

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Section 852 (b) (2) provides that no net operating loss deduction shall be allowed in the case of a regulated investment company.

30. Special deductions.—See the instructions for Schedule I.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest

paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than \$10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(a) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(c) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 3 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922 a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. **Normal tax.**—Section 11 provides a normal tax for taxable years beginning before July 1, 1961, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1961, the normal tax is equal to 25 percent of taxable income.

2. **Surtax.**—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds \$25,000.

3. **Exceptions.**—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. **Change in accounting period.**—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. **Consolidated returns.**—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. **Insurance companies other than life or mutual.**—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. **Life insurance departments of mutual savings banks.**—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. **Credit for taxes.**—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1119 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see section 904 (c).

If the corporation is entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on line 33 (b), page 1, and indicate by amount that such a credit is being claimed. Attach Copy B of Form 2439 to page 1 of the Form 1120.

9. **Overpayment credited to estimated tax.**—If the taxpayer elects to have all or part of the overpayment shown by his return applied to his estimated tax for his succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.

10. **Regulated investment companies.**—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

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PRINCIPAL BUSINESS ACTIVITY

In reporting the "Principal business activity," on page 1, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1), plus all other income (lines 4 through 9). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 1 from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES	Code	Code	Code
011 Agriculture, forestry, and fisheries.	272 Periodicals: publishing, publishing and printing.	365 Radio and television receiving sets, except communication types.	533 Limited price variety stores.
MINING	273 Books.	366 Communication equipment.	539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.
Metal mining:	275 Commercial printing, manifold business forms, and greeting cards.	367 Electronic components and accessories.	541 Apparel and accessories.
101 Iron ores.	278 Other publishing, bookbinding and related industries, and service industries for the printing trade.	368 Other electrical machinery, equipment, and supplies.	551 Furniture, home furnishings, equipment.
102 Copper, lead, zinc, gold, silver ores.	Chemicals and allied products:	Transportation equipment, except motor vehicles:	Automotive dealers and gasoline service stations:
109 Other metal mining.	280 Industrial inorganic and organic chemicals.	371 Aircraft.	561 Motor vehicle dealers.
121 Bituminous coal and lignite mining.	281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.	372 Aircraft parts.	563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
Crude petroleum and natural gas:	282 Drugs.	373 Ship and boat building and repairing.	564 Gasoline service stations.
131 Crude petroleum, natural gas, and natural gas liquids.	283 Soap, detergents, and cleaning preparations.	374 Railroad equipment.	581 Eating and drinking places.
138 Oil and gas field services.	284 Paints, varnishes, lacquers, enamels, and allied products.	379 Motorcycles, bicycles, and parts and other transportation equipment.	Building materials, hardware, farm equipment:
Nonmetallic mineral and anthracite mining:	285 Perfumes, cosmetics, and other toilet preparations.	Motor vehicles and motor vehicle equipment:	591 Building materials.
141 Stone, sand, gravel.	286 Agricultural chemicals.	381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.	595 Hardware and farm equipment.
149 Other nonmetallic minerals, including anthracite mining.	288 Gum and wood chemicals and other chemical products.	384 Motor vehicle parts, accessories.	Other retail stores:
CONSTRUCTION	Petroleum refining and related industries:	Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:	601 Drug stores and proprietary stores.
151 General building contractors.	291 Petroleum refining.	391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.	602 Liquor stores.
152 Highway and street construction and heavy construction.	299 Paving and roofing materials and other products of petroleum and coal.	393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.	607 Jewelry stores.
155 Special trade contractors.	Rubber and miscellaneous plastics products:	396 Photographic equipment and supplies.	608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.
MANUFACTURING	301 Tires and inner tubes.	397 Watches, clocks, clockwork operated devices, and parts.	FINANCE, INSURANCE, AND REAL ESTATE
Beverage industries:	306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.	Other manufacturing industries:	Banking:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.	307 Miscellaneous plastics products.	401 Jewelry, silverware, and plated ware.	621 Commercial and stock savings banks, trust companies, and establishments related to banking.
192 Malt liquors and malt.	Leather and leather products:	402 Costume jewelry and costume novelties, except precious metal.	622 Mutual savings banks.
194 Wines, brandy, and brandy spirits.	314 Footwear, except rubber.	404 Toys, amusement, sporting and athletic goods.	Credit agencies other than banks:
195 Distilled, rectified, blended liquors.	319 Leather and other leather products.	408 Manufacturing not elsewhere classified.	632 Savings and loan associations.
Food and kindred products:	Stone, clay, and glass products:	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	634 Personal credit institutions.
200 Meat products.	321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.	Transportation:	635 Business credit institutions.
201 Dairy products.	324 Cement, hydraulic.	411 Railroad transportation.	638 Other credit agencies.
202 Canning and preserving fruits, vegetables, and seafoods.	325 Structural clay products.	412 Local and suburban transit.	Holding and other investment companies:
203 Grain mill products.	326 Pottery and related products.	413 Motor freight transportation and warehousing.	641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
204 Bakery products.	327 Concrete, gypsum, and plaster products.	414 Taxicabs, intercity passenger transportation, school buses, and other local and interurban passenger transportation.	642 Regulated investment companies.
206 Confectionery and related products.	329 Cut stone and stone products and abrasive, asbestos, and other non-metallic mineral products.	415 Pipe line transportation.	643 Small business investment companies, 1958 Act.
207 Vegetable oil mills and animal, marine, and edible fats and oils.	Primary metal industries:	416 Water transportation.	649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).
208 Other food preparations and kindred products.	332 Iron and steel foundries.	417 Transportation by air.	651 Security and commodity brokers, dealers, exchanges, and services.
211 Tobacco manufactures.	333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.	418 Transportation services.	Insurance carriers:
Textile mill products:	336 Nonferrous foundries.	Communication:	661 Life insurance.
220 Yarn and thread mills.	338 Other primary metal industries.	421 Telephone communication (wire or radio).	662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
221 Broad woven fabric mills, cotton.	Fabricated metal products (including ordnance), except machinery and transportation equipment:	422 Telegraph communication (wire and radio).	669 Other insurance carriers.
222 Broad woven fabric mills, man-made fiber and silk.	340 Metal cans.	423 Radio broadcasting and television.	671 Insurance agents, brokers, and service.
223 Broad woven fabric mills, wool: including dyeing and finishing.	341 Cutlery, hand tools, general hardware.	429 Communication services, not elsewhere classified.	Real estate:
224 Narrow fabrics and other small wares mills: cotton, wool, silk, and man-made fiber.	342 Heating apparatus (except electric) and plumbing fixtures.	Electric and gas companies and systems:	681 Real estate operators (except developers), and lessors of buildings.
225 Knitting mills.	343 Fabricated structural metal products.	431 Electric companies and systems and combination companies and systems.	683 Subdividers and developers and operative builders.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.	344 Screw machine products, bolts, nuts, screws, rivets and washers.	432 Gas companies and systems.	684 Agents, brokers, and managers.
227 Floor covering mills.	345 Metal stampings.	441 Water supply and other sanitary services.	685 Title abstract companies.
228 Other textile goods.	346 Coating, engraving, and allied services.	WHOLESALE TRADE	689 Combinations of real estate, insurance, loans, law offices.
Apparel and other finished products made from fabrics and similar materials:	347 Ordnance and accessories.	Groceries and related products:	Lessors of real property, except buildings:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.	348 Miscellaneous fabricated wire products and other fabricated metal products.	477 Meats and meat products.	692 Mining, oil, and similar properties.
233 Women's, misses', children's, and infants' outerwear and undergarments.	Machinery, except electrical and transportation equipment:	479 Poultry and poultry products, fish and seafoods, and other groceries and related products.	693 Railroad property.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.	350 Engines and turbines.	Electrical goods, hardware, plumbing, heating equipment and supplies:	699 Other real property, except buildings.
238 Other fabricated textile products.	351 Farm machinery and equipment.	486 Electrical goods.	SERVICES
Lumber and wood products, except furniture:	352 Construction, mining, and materials handling machinery and equipment.	487 Hardware, and plumbing and heating equipment and supplies.	701 Hotels, camps, other lodging places.
241 Logging camps, logging contractors, and sawmills and planing mills.	353 Metalworking machinery and equipment.	Other wholesalers:	Personal services:
243 Millwork, veneer, plywood, and prefabricated structural wood products.	354 Special industry machinery, except metalworking machinery.	491 Beer, wine, and distilled alcoholic beverages.	721 Laundries, cleaning and dyeing.
249 Wooden containers and other wood products.	355 General industrial machinery and equipment.	492 Dry goods and apparel.	723 Photographic studios, including commercial photography.
Furniture and fixtures:	356 Office, computing, and accounting machines.	493 Drugs, chemicals, allied products.	729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.
251 Household furniture.	357 Service industry machines.	494 Lumber and construction materials.	Business services:
259 Office, public building, and other furniture and fixtures.	358 Other machinery, except electrical and transportation equipment.	495 Machinery, equipment, and supplies.	731 Advertising.
Paper and allied products:	Electrical machinery, equipment, and supplies:	496 Motor vehicles and equipment.	739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
261 Pulp mills.	361 Electric transmission and distribution equipment.	497 Farm products—raw materials.	Automobile and other repair services:
262 Paper, paperboard, building paper, and building board mills.	362 Electrical industrial apparatus.	498 Wholesalers, not elsewhere classified.	751 Automobile repair services and garages.
265 Paperboard containers and boxes.	363 Household appliances.	RETAIL TRADE	759 Other repair services.
269 Converted paper and paperboard products, except containers and boxes.	364 Electric lighting and wiring equipment.	521 Food.	Motion pictures:
Printing, publishing, and allied industries:		General merchandise:	781 Motion picture production, distribution, and service industries.
271 Newspapers: publishing, publishing and printing.		531 Department stores.	783 Motion picture theaters.
		532 Mail order houses.	791 Amusement and recreation services, except motion pictures.
			801 Other services.

**FORM
1120-S**U. S. Treasury Department
Internal Revenue Service**U. S. SMALL BUSINESS CORPORATION
RETURN OF INCOME
FOR CALENDAR YEAR 1960****1960**or other taxable year beginning _____, 1960,
and ending _____, 19**A.** Date of election as small
business corporation**B.** Prin. bus. activity and
Code No. (See page 4
instr.)**C.** Total assets from line 14
Sch. L (See instruction N)**PLEASE TYPE OR PRINT PLAINLY**

Name

Number and street

City or town, postal zone number, State

D. County in which located**E.** Employer's identification number**GROSS INCOME**

1. Gross receipts Less: Returns and allowances
2. Less: Cost of goods sold (Schedule A) and/or operations (Schedule B)
3. Gross profit
4. Dividends
5. Interest on obligations of the United States, etc., issued:
 - (a) Prior to 3-1-41—(1) U. S. savings and Treasury bonds owned in ex-
cess of the principal amount of \$5,000; and (2) obligations of a
U. S. instrumentality
 - (b) After 2-28-41, U. S., any agency or instrumentality
6. Other interest
7. (a) Rents
- (b) Royalties
8. Gains and losses (from separate Schedule D (Form 1120-S))
 - (a) Net short-term capital gain reduced by any net long-term capital loss
 - (b) Net long-term capital gain reduced by any net short-term capital loss
 - (c) Net gain (loss) from sale or exchange of property other than capital assets
9. Other income (Attach schedule)
10. Total income, lines 3 to 9, inclusive

Gross Amount of Interest	Less: Amortizable Bond Premium

DEDUCTIONS

11. Compensation of officers (Schedule E)
12. Salaries and wages (not deducted elsewhere)
13. Repairs (Do not include cost of improvements or capital expenditure)
14. Bad debts (Schedule F)
15. Rents
16. Taxes (Schedule G)
17. Interest
18. Contributions or gifts paid (Schedule H)
19. Losses by fire, storm, shipwreck, or other casualty, or theft (Attach schedule)
20. Amortization (Attach schedule)
21. Depreciation (Schedule I)
22. Depletion of mines, oil and gas wells, timber, etc. (Attach schedule)
23. Advertising (Attach schedule)
24. Amounts contributed under:
 - (a) Pension, profit-sharing, stock bonus, annuity plans (See instructions)
 - (b) Other employee benefit plans (See instructions)
25. Other deductions (Schedule J)
26. Total deductions in lines 11 to 25, inclusive
27. Taxable income, line 10 less line 26

SIGNATURE AND VERIFICATION. (See Instruction F)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

**CORPORATE
SEAL**

(Date)

(Signature of officer)

(Title)

(Date)

(Individual or firm signature)

(Address)

Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

1. Inventory at beginning of year.....
2. Merchandise bought for manufacture or sale.....
3. Salaries and wages.....
4. Other costs per books (Attach schedule).....
5. Total.....
6. Less: Inventory at end of year.....
7. Cost of goods sold (Enter here and on line 2,
page 1).....

Schedule B.—COST OF OPERATIONS
(Where inventories are not an income-determining factor)

1. Salaries and wages.....
2. Other costs (to be detailed):
 - (a)
 - (b)
 - (c)
 - (d)
 - (e)
3. Total (Enter here and on line 2, page 1).....

Schedule D.—Separate Schedule D (Form 1120-S) should be used in reporting sales or exchanges of property. (See Instruction 8)

Schedule E.—COMPENSATION OF OFFICERS. (See page 3 of instructions)

1. Name and Address of Officer	2. Official Title (abbreviate)	3. Time De- voted to Business	Percentage of Corpora- tion's Stock Owned		6. Amount of Compensation	7. Expense Account Allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 11, page 1).....					✓	x x x x x x x x

Schedule F.—BAD DEBTS. (See Instruction 14)

1. Taxable year	Amount of Notes and Accounts Receivable Outstanding at—		4. Taxable Income Reported	5. Sales on Account	6. Bad Debts of Corporation if No Reserve Is Carried on Books	If Corporation Carries a Reserve	
	2. Beginning of Year	3. End of Year				7. Gross Amount Added to Reserve	8. Amount Charged Against Reserve
1957.....							
1958.....							
1959.....							
1960.....					✓		✓

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D (Form 1120-S)

Schedule G.—TAXES. (See Instruction 16)

Explanation	Amount
Total (Enter here and on line 16, page 1).	✓

Schedule H.—CONTRIBUTIONS OR GIFTS PAID
(See Instruction 18)[illegible]

Schedule I.—DEPRECIATION. (See Instruction 21 and Summary on Page 3)

[illegible]

SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

1. Straight line method.....		8. Emergency facilities.....	
(a) Assets acquired prior to 1/1/54.....		9. Grain storage facilities.....	
(b) Assets acquired after 12/31/53.....		10. Research or experimental expenditures.....	
2. Declining balance method.....		11. Exploration and development expenditures.....	
3. Sum of the years-digits method.....		12. Organizational expenditures.....	
4. Based on units of production.....		13. Trademark and trade name expenditures.....	
5. Additional first-year depreciation (Sec. 179).....	✓	14. Total amortization claimed.....	✓
6. Other methods.....			
7. Total depreciation claimed.....	✓		

Schedule J.—OTHER DEDUCTIONS. (See General Instruction L and Specific Instruction 25)

Total (Enter here and on line 25, page 1) . . .

Schedule K.—SHAREHOLDER'S SHARE OF INCOME. (See page 3 of the instructions)

Computation of Corporation's Undistributed Taxable Income

1. Taxable income (from line 27, page 1)
2. Less: Money distributed as dividends out of earnings and profits of the taxable year
3. Corporation's undistributed taxable income

Schedule of Distribution and Income

1. Name and Address of Each Shareholder. (If return of shareholder is filed in another internal revenue district, specify district)	2. Stock Ownership		
	Number of Shares	Period Held	
		From	To
(a)			
(b)			
(c)			
(d)			
(e)			
Totals.....	X X X X X	X X X X X	X X X X X

Continuation of Schedule of Distribution and Income

3. Percentage of Time Devoted to Business		4. Compensation	5. Dividends		6. Share of Undistributed Taxable Income or Net Operating Loss	7. Share of Long-Term Capital Gain	8. Dividends Entitled to Exclusions and Credit	9. Amount Taxable as Ordinary Income	10. Nondividend Distributions	
			Dates	Amounts					Date	Amount
(a)										
(b)										
(c)										
(d)										
(e)										
Totals	x x x x x		x x x x x						x x x x x	

F. Date incorporated _____

G. Did the corporation derive more than 80% of its gross receipts from sources outside the United States? ☐ Yes ☐ No.

Did the corporation derive more than 20% of its gross receipts from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for purposes of this question only to the extent of gains therefrom) ☐ Yes ☐ No.

H. Did the corporation during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No.

If "Yes," see General Instruction I and enter amount here \$ _____

I. Amount of income (deficit) for: 1957 \$ _____;
1958 \$ _____; 1959 \$ _____

J. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

- (1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐
- (2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐
- (3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐
- (4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2) Yes ☐ No ☐

Schedule L.—BALANCE SHEETS. (See Instructions)

ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....				✓
2. Investments in governmental obligations:				
(a) U. S. and instrumentalities.....			✓	
(b) States, subdivisions thereof, etc.....			✓	
3. Notes and accounts receivable.....			✓	
(a) Less: Reserve for bad debts.....			✓	
4. Inventories: (a) Other than last-in, first-out.....			✓	
(b) Last-in, first-out.....			✓	✓
5. Other current assets including short-term marketable investments (Attach Schedule).....				✓
6. Mortgage and real estate loans.....				✓
7. Loans to shareholders.....				✓
8. Other investments (Attach schedule).....				✓
9. Buildings and other fixed depreciable assets.....			✓	
(a) Less: Accumulated amortization and depreciation.....			✓	
10. Depletable assets.....			✓	
(a) Less: Accumulated depletion.....			✓	
11. Land (net of any amortization).....				✓
12. Intangible assets (amortizable only).....			✓	
(a) Less: Accumulated amortization.....			✓	
13. Other assets (Attach schedule).....				
14. Total Assets.....				✓
LIABILITIES AND CAPITAL				
15. Accounts payable.....				✓
16. Bonds, notes, and mortgages payable (short-term) to:				
(a) Banks.....				
(b) Small business investment companies.....				
(c) Shareholders.....				
(d) Others.....				✓
17. Other current liabilities.....				✓
18. Bonds, notes, and mortgages payable (long-term) to:				
(a) Banks.....				
(b) Small business investment companies.....				
(c) Shareholders.....				
(d) Others.....				✓
19. Other liabilities (Attach schedule).....				✓
20. Capital stock.....				✓
21. Paid-in or capital surplus.....				✓
22. Surplus reserves (Attach schedule).....				✓
23. Earned surplus and undivided profits accumulated.....				✓
24. Shareholders' undistributed taxable income.....				✓
25. Total liabilities and capital.....				✓

Schedule M.—RECONCILIATION OF TAXABLE INCOME

1. Income from books.....		9. Total from line 8.....	
Add: Nondeductible items.....		Less: Nontaxable income and allowable deductions not recorded on books.....	
2. Contributions in excess of 5% limitation.....		10. Nontaxable interest on:	
3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....		(a) Obligations of a State, Territory, or a possession of the United States, or any political subdivision of any of the foregoing, or of the District of Columbia.....	✓
4. Unallowable interest expense.....		(b) Obligations of the United States issued on or before Sept. 1, 1917; all postal savings bonds.....	✓
5. Excess of capital losses over capital gains.....		11. Other nontaxable income (Attach schedule).....	
6. Adjustment for tax purposes not recorded on books (Attach schedule).....		12. Adjustment for tax purposes (Attach schedule).....	
7. Other (Attach schedule).....		13. Other (Attach schedule).....	
8. Total.....		14. Total.....	
		15. Taxable income (Line 9 minus 14).....	

Instructions for the 1960 Form 1120-S

U. S. Small Business Corporation Return of Income

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120-S.—Every small business corporation (as defined in section 1371 (a)) which has filed a proper and timely election under section 1372 (a) not to be subject to the income tax imposed by chapter 1 must file Form 1120-S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120-S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371 (a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U. S.; or (4) where it has gross receipts of which more than 20 percent is derived from royalties, rents, dividends, interest, annuities, and sales or exchanges of stock or securities (gross receipts from sales or exchanges being taken into account for this purpose only to the extent of gains therefrom). Such termination is effective for the taxable year in which anyone of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372 (a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for five years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1960 or other taxable year beginning in 1960.

E. Time and place for filing.—The return must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

F. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. The statement at the bottom of page 1 of the return is required to be signed by any person, firm, or corporation who prepared the taxpayer's return for compensation. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular full-time employee of the taxpayer.

G. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

H. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method." Section 446 permits the use of these methods or any other method permitted under the Code or any combination

of these methods in accordance with regulations. If a taxpayer engages in more than one trade or business, it may, with respect to each trade or business, use a different method of accounting. Each method must, however, clearly reflect the income of the particular trade or business with which it is used, and separate profit and loss statements for each trade or business must be submitted. Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent. For procedure to be followed in securing consent, see your District Director.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return or accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

I. (1) Information at the source.—Every corporation making payments in the course of its trade or business of (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more during the calendar year 1960 to an individual, a partnership, or a fiduciary or (2) salaries or wages of \$600 or more shall make returns on Forms 1096 and 1099, except that the making of such returns will not be required with respect to salary or wage payments included on Form W-2, provided copies of withholding statements on Form W-2 are furnished. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2), only the remainder must be reported on Form 1099.

I. (2) Information regarding dissolution or liquidation.—Every corporation shall, within 30 days after the adoption by the corporation of a resolution or plan for the dissolution of the corporation or for the liquidation of the whole or any part of its capital stock, render a correct return on Form 966 setting forth the terms of such resolution or plan.

Every corporation making distributions in liquidation of the whole or any part of its capital stock shall also make returns on Forms 1096 and 1099L, as required by instructions on Form 1096, for the calendar year 1960.

I. (3) Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question H, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

J. Stock ownership in foreign corporations.—A corporation owning any stock of a foreign corporation must attach a statement showing the name and address of each company and the total number of shares of each class of outstanding stock owned during the taxable year. If the corporation owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach a statement setting forth in complete detail the information required by section 551 (d).

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public offices, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as at the beginning and end of the taxable year.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373 (d).)

M. Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules.

N. Total assets.—Enter the total assets as of the end of the taxable year as shown on line 14, Schedule L. In the event there are no assets at the end of the year, show total assets at the beginning of the year.

INSTRUCTIONS 1120-S (1960)

PAGE 2

SPECIFIC INSTRUCTIONS (Numbered to correspond with line numbers on page 1 of return)

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, or at cost or market, whichever is lower, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided for in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing: (1) a summary of all inventories; (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest on obligations of the United States, etc.—Enter the interest on line 5; and in Schedule L, the amounts of the various obligations owned. Also enter on line 10, Schedule M, all interest received or accrued during the year on the various obligations. For provisions relating to amortizable bond premiums, see section 171.

Non-interest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all non-interest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter on line 6, the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. (a) Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions. In the case of a lease entered into prior to January 1, 1954, if both lessor and lessee are corporations and if under the lease the lessee is obligated to pay any part of the lessor's income tax on the rental payment, this tax is excluded from lessor's gross income and may not be deducted by lessee. (Section 110.)

(b) Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 22.

8. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

9. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details, if spaces provided are not sufficient.

13. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account.

14. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts which become worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts. (Section 166.) No change of method is allowed without permission of the Commissioner.

15. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7 (a).

16. Taxes.—Enter taxes paid or accrued during the taxable year. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

17. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the U. S. issued after 9/24/17, and originally subscribed for by the taxpayer) the interest on which is wholly exempt from income tax. (Sec. 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

18. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in 170 (c).

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer, made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Any contributions paid during the taxable year in excess of the

amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2).

19. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

20. Amortization.—If a deduction is claimed on account of amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of assets and expenditures:

(a) Emergency facilities—Section 168; (b) Grain storage facilities—Section 169; (c) Research and experimental expenditures—Section 174; (d) Exploration expenditures—Section 615; (e) Development expenditures—Section 616; (f) Organizational expenses—Section 248; and (g) Trademark and trade name expenditures—Section 177. For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

21. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule I. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule I.

The useful life of an asset can be measured in units of production, etc., but the ordinary practice is to measure useful life in years. Business experience, engineering information, and other relevant factors provide a reasonable basis for estimating the useful life of property to the taxpayer. The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. For guidance, comprehensive tables of "average useful lives" of various kinds of buildings, machines, and equipment in many industries and businesses have been published in a booklet called Bulletin F, which may be purchased for 30 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

(a) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above: (a) declining balance method, using a rate not in excess of twice the applicable straight line method; (b) the sum of the years-digit method; and (c) any other consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(b) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than \$10,000. For details which must be furnished in the statement of election, see the regulations under section 179. This additional first-year depreciation is allowed in full for the first taxable year for which a deduction is allowable under section 167, regardless of the date of acquisition. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

22. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611,

612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

23. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

24. Note: A form is available to report information required in (a) and (b) below for years other than the first year a deduction is claimed. Form 2950 may be obtained from your District Director.

(a) *Pension, profit-sharing, stock bonus, annuity plans.*—Enter on line 24 (a) the total amount deductible under section 404. A corporation claiming a deduction under section 404 must submit with its return, in addition to the information specified in the regulations concerning such deduction, a statement with respect to each plan showing the type of plan, i. e., pension, profit-sharing, stock bonus, annuity, or other plan deferring the receipt of compensation, whether or not the plan is qualified under section 401 (a), and if trustee, whether or not the trust is exempt under sections 501 (a), and the method of funding, i. e., individual annuity or insurance contracts, group annuity contract, group permanent contract, or self-insured trust. If not funded, so indicate. Contributions paid by an employer to or under a pension, profit-sharing, stock bonus, annuity plan or compensation paid or accrued on account of any employee under a plan deferring the receipt of such compensation, are deductible only under section 404, and are not deductible under section 162.

(b) *Other employee benefit plans.*—Enter on line 24 (b) deductions for contributions to employee benefit plans (other than those claimed on line 24 (a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i. e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i. e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

25. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on the return. (See Gen. Inst. L.) Any deduction claimed should be explained in Sch. J.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For non-allowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 17. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly, attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule K. Shareholder's Share of Income.—The schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

EXPENSE ACCOUNT ALLOWANCES—Schedule E, Column 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

GENERAL INFORMATION

1. A net operating loss for any taxable year shall be allowed as a deduction from gross income of the shareholders in the manner and to the extent set forth in section 1374.

2. For treatment of family groups, see section 1375 (c).

Column 1.—Enter the name and address of each shareholder. Where return of shareholder is filed in an internal revenue district other than that which this return is filed, specify district.

Column 2.—Enter the number of shares of stock owned by each shareholder. If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 3.—Enter the percentage of time devoted to the business by each shareholder.

Column 4.—Enter salary and other payments to each shareholder for services rendered.

Column 5.—Enter for each shareholder the date and amount of each dividend distribution made in money or property, during the taxable year.

Column 6.—Enter for each shareholder who was a shareholder on the last day of the corporation's taxable year, his portion of the corporation's undistributed taxable income. A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 8b, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive) which are out of earnings and profits of the current year bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss can not exceed taxable income (line 27, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Enter in this column for each shareholder the amount of money or property includible in the income of the shareholder as dividends from the small business corporation which are entitled to the dividends received exclusion provided in section 116 and the credit provided by section 34. Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends received exclusion and credit. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion and credit would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax exempt securities. The amounts shown in this column should be entered by the shareholders in Schedule A of their individual income tax returns. Forms 1040.

Column 9.—Enter in this column for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends received exclusion and credit (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Schedule H of their individual income tax returns. Forms 1040.

Column 10.—Enter in this column for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375 (d).

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than \$10,000.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

3. For the adjustment to basis of stock of, and indebtedness owing to, shareholders, see section 1376.

4. For special rules applying to earnings and profits, see section 1377.

PAGE 4

PRINCIPAL BUSINESS ACTIVITY

INSTRUCTIONS 1120-S (1960)

In reporting the "Principal business activity," on page 1 give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 9, page 1). State the broad field of business activity as well as the specific product or service, such as "Mining copper," "Manufacturing cotton broad woven fabric," "Wholesale meat," or "Retail apparel." *Where receipts are derived from two or more of the detailed industry groups listed below, show only the one which is the major source of receipts.* Use the appropriate group under the heading "FINANCE" if over 50 percent of "total receipts" consists of investment income.

Enter the business group "code number" on page 1, under B, from the following list. Give the code for the specific industry group from which the largest percentage of "total receipts" is derived.

AGRICULTURE, FORESTRY, AND FISHERIES		Code		Code		Code	
Code		272 Periodicals: publishing, publishing and printing.		365 Radio and television receiving sets, except communication types.		533 Limited price variety stores.	
011 Agriculture, forestry, and fisheries.		273 Books.		366 Communication equipment.		539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.	
MINING		275 Commercial printing, manifold business forms, and greeting cards.		367 Electronic components and accessories.		541 Apparel and accessories.	
Metal mining:		278 Other publishing, bookbinding and related industries, and service industries for the printing trade.		368 Other electrical machinery, equipment, and supplies.		551 Furniture, home furnishings, equipment.	
101 Iron ores.		Chemicals and allied products:		Transportation equipment, except motor vehicles:		Automotive dealers and gasoline service stations:	
102 Copper, lead, zinc, gold, silver ores.		280 Industrial inorganic and organic chemicals.		371 Aircraft.		561 Motor vehicle dealers.	
109 Other metal mining.		281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.		372 Aircraft parts.		563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.	
121 Bituminous coal and lignite mining.		282 Drugs.		373 Ship and boat building and repairing.		564 Gasoline service stations.	
Crude petroleum and natural gas:		283 Soap, detergents, and cleaning preparations.		374 Railroad equipment.		581 Eating and drinking places.	
131 Crude petroleum, natural gas, and natural gas liquids.		284 Paints, varnishes, lacquers, enamels, and allied products.		379 Motorcycles, bicycles, and parts and other transportation equipment.		Building materials, hardware, farm equipment:	
138 Oil and gas field services.		285 Perfumes, cosmetics, and other toilet preparations.		Motor vehicles and motor vehicle equipment:		591 Building materials.	
Nonmetallic mineral and anthracite mining:		286 Agricultural chemicals.		381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.		595 Hardware and farm equipment.	
141 Stone, sand, gravel.		288 Gum and wood chemicals and other chemical products.		384 Motor vehicle parts, accessories.		Other retail stores:	
149 Other nonmetallic minerals, including anthracite mining.		Petroleum refining and related industries:		Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:		601 Drug stores and proprietary stores.	
CONSTRUCTION		291 Petroleum refining.		391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equipment.		602 Liquor stores.	
151 General building contractors.		299 Paving and roofing materials and other products of petroleum and coal.		393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.		607 Jewelry stores.	
152 Highway and street construction and heavy construction.		Rubber and miscellaneous plastics products:		396 Photographic equipment and supplies.		608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.	
155 Special trade contractors.		301 Tires and inner tubes.		397 Watches, clocks, clockwork operated devices, and parts.		FINANCE, INSURANCE, AND REAL ESTATE	
MANUFACTURING		306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.		Other manufacturing industries:		Banking:	
Beverage industries:		307 Miscellaneous plastics products.		401 Jewelry, silverware, and plated ware.		621 Commercial and stock savings banks, trust companies, and establishments related to banking.	
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.		Leather and leather products:		402 Costume jewelry and costume novelties, except precious metal.		622 Mutual savings banks.	
192 Malt liquors and malt.		314 Footwear, except rubber.		404 Toys, amusement, sporting and athletic goods.		Credit agencies other than banks:	
194 Wines, brandy, and brandy spirits.		319 Leather and other leather products.		408 Manufacturing not elsewhere classified.		632 Savings and loan associations.	
195 Distilled, rectified, blended liquors.		Stone, clay, and glass products:		TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES		634 Personal credit institutions.	
Food and kindred products:		321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.		Transportation:		635 Business credit institutions.	
200 Meat products.		324 Cement, hydraulic.		411 Railroad transportation.		638 Other credit agencies.	
201 Dairy products.		325 Structural clay products.		412 Local and suburban transit.		Holding and other investment companies:	
202 Canning and preserving fruits, vegetables, and seafoods.		326 Pottery and related products.		413 Motor freight transportation and warehousing.		641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).	
203 Grain mill products.		327 Concrete, gypsum, and plaster products.		414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.		642 Regulated investment companies.	
204 Bakery products.		329 Cut stone and stone products and abrasive, asbestos, and other non-metallic mineral products.		415 Pipe line transportation.		643 Small business investment companies, 1958 Act.	
205 Sugar.		Primary metal industries:		416 Water transportation.		649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).	
206 Confectionery and related products.		331 Blast furnaces, steelworks, and rolling and finishing mills.		417 Transportation by air.		651 Security and commodity brokers, dealers, exchanges, and services.	
207 Vegetable oil mills and animal, marine, and edible fats and oils.		332 Iron and steel foundries.		418 Transportation services.		Insurance carriers:	
208 Other food preparations and kindred products.		333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.		Communication:		661 Life insurance.	
211 Tobacco manufactures.		336 Nonferrous foundries.		421 Telephone communication (wire or radio).		662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.	
Textile mill products:		338 Other primary metal industries.		422 Telegraph communication (wire and radio).		669 Other insurance carriers.	
220 Yarn and thread mills.		Fabricated metal products (including ordnance), except machinery and transportation equipment:		423 Radio broadcasting and television.		671 Insurance agents, brokers, and service.	
221 Broad woven fabric mills, cotton.		341 Cutlery, hand tools, general hardware.		429 Communication services, not elsewhere classified.		Real estate:	
222 Broad woven fabric mills, man-made fiber and silk.		342 Heating apparatus (except electric) and plumbing fixtures.		Electric and gas companies and systems:		681 Real estate operators (except developers), and lessors of buildings.	
223 Broad woven fabric mills, wool: including dyeing and finishing.		343 Fabricated structural metal products.		431 Electric companies and systems and combination companies and systems.		683 Subdividers and developers and operative builders.	
224 Narrow fabrics and other small wares mills: cotton, wool, silk, and man-made fiber.		344 Sew machine products, bolts, nuts, screws, rivets and washers.		432 Gas companies and systems.		684 Agents, brokers, and managers.	
225 Knitting mills.		345 Metal stampings.		441 Water supply and other sanitary services.		685 Title abstract companies.	
226 Dyeing and finishing textiles, except wool fabrics and knit goods.		346 Coating, engraving, and allied services.		WHOLESALE TRADE		689 Combinations of real estate, insurance, loans, law offices.	
227 Floor covering mills.		347 Ordinance and accessories.		Groceries and related products:		Lessors of real property, except buildings:	
228 Other textile goods.		348 Miscellaneous fabricated wire products and other fabricated metal products.		477 Meats and meat products.		692 Mining, oil, and similar properties.	
Apparel and other finished products made from fabrics and similar materials:		Machinery, except electrical and transportation equipment:		479 Poultry and poultry products, fish and seafoods, and other groceries and related products.		693 Railroad property.	
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.		350 Engines and turbines.		Electrical goods, hardware, plumbing, heating equipment and supplies:		699 Other real property, except buildings.	
233 Women's, misses', children's, and infants' outerwear and undergarments.		351 Farm machinery and equipment.		480 Electrical goods.		SERVICES	
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.		352 Construction, mining, and materials handling machinery and equipment.		487 Hardware, and plumbing and heating equipment and supplies.		701 Hotels, camps, other lodging places.	
238 Other fabricated textile products.		353 Metalworking machinery and equipment.		Other wholesalers:		Personal services:	
Lumber and wood products, except furniture:		354 Special industry machinery, except metalworking machinery.		491 Beer, wine, and distilled alcoholic beverages.		721 Laundries, cleaning and dyeing.	
241 Logging camps, logging contractors, and sawmills and planing mills.		355 General industrial machinery and equipment.		492 Dry goods and apparel.		723 Photographic studios, including commercial photography.	
243 Millwork, veneer, plywood, and prefabricated structural wood products.		356 Office, computing, and accounting machines.		493 Dries, chemicals, allied products.		729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.	
249 Wooden containers and other wood products.		357 Service industry machines.		494 Lumber and construction materials.		Business services:	
Furniture and fixtures:		358 Other machinery, except electrical and transportation equipment.		495 Machinery, equipment, and supplies.		731 Advertising.	
251 Household furniture.		Electrical machinery, equipment, and supplies:		496 Motor vehicles and equipment.		739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.	
259 Office, public building, and other furniture and fixtures.		361 Electric transmission and distribution equipment.		497 Farm products—raw materials.		Automobile and other repair services:	
Paper and allied products:		362 Electrical industrial apparatus.		498 Wholesalers, not elsewhere classified.		751 Automobile repair services and garages.	
261 Pulp mills.		363 Household appliances.		RETAIL TRADE		759 Other repair services.	
262 Paper, paperboard, building paper, and building board mills.		364 Electric lighting and wiring equipment.		General merchandise:		Motion pictures:	
265 Paperboard containers and boxes.				521 Food.		781 Motion picture production, distribution, and service industries.	
269 Converted paper and paperboard products, except containers and boxes.				531 Department stores.		783 Motion picture theaters.	
Printing, publishing, and allied industries:				532 Mail order houses.		791 Amusement and recreation services, except motion pictures.	
271 Newspapers: publishing, publishing and printing.						801 Other services.	

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