

Statistics of Income / 1963

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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Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., February 13, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income--1963, U. S. Business Tax Returns*. This report was prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954 which directs that statistics concerning the operation of the income tax laws be published annually. The statistics relate to corporate and noncorporate business activity and were obtained from samples of tax returns and schedules filed in 1964. The accounting period covered on nearly all the sole proprietorship and partnership returns was calendar year 1963, while on corporation returns the accounting periods ranged from the year ended July 1963 to that ended June 1964.

Income statement statistics are shown for the three types of businesses and balance sheet statistics are shown for partnerships and corporations. The primary classification is by industry, but statistics are also classified by size of adjusted gross income for sole proprietorships and by both size of business receipts and size of total assets for partnerships. Also included are data on farm income, pension plan contributions for self-employed individuals and their employees, and investment credit. In addition, State data for noncorporate businesses are presented.

This report contains the most detailed tax return statistics available for the noncorporate sector; more extensive corporate statistics will become available with the publication of *Statistics of Income--1963, Corporation Income Tax Returns*.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

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¹Industry coverage is also provided for nearly all of the subjects listed in this guide, in varying degrees of detail.

Introduction

This report contains income year 1963 financial statistics derived from samples of the tax and information returns of 9,136,000 sole proprietorships and 924,000 partnerships, and is the principal source of annual information about noncorporate businesses. Also included, to provide measures of total business activity, are preliminary data for the 1,323,000 active corporations filing returns for 1963. The statistics for unincorporated businesses were derived from returns filed in almost every case for calendar year 1963, while those for corporations were based on tax returns filed not only for the calendar year 1963, but also for noncalendar year accounting periods with ending dates in the interval, July 1963 through June 1964.

The statistics in this report are arranged as follows: one summary table with data for all three forms of business and three separate groups of tables for sole proprietorships, partnerships, and corporations. In addition, tables A through E summarize the major 1963 statistics and in some cases relate 1963 and 1962 data.

Following a summary for 1963, the statistics in this report are described under two broad headings: Industry Statistics, and Business Deduction Patterns. Other sections describe changes in law which may have affected the year-to-year comparability of statistics, and explain the terms used in this report.

SUMMARY STATISTICS FOR 1963

Aspects of 1963 business activity are summarized in tables A through D and table 1. Table A provides summary 1963 statistics for the three forms of business organization and indicates the changes from 1962 levels in number of returns, business receipts, depreciation, and inventory. Table B indicates how sole proprietorship activity was distributed by industry division in the 2 years, while tables C and D provide similar information

for partnerships and corporations. The business receipts indicated in tables A and D illustrate how the comparability of statistics from year to year are affected by changes in law. Part of the 6 percent increase in business receipts of corporations between 1962 and 1963 resulted from a change in reporting requirements for certain mutual insurance companies prescribed by the Revenue Act of 1962. The number of businesses in Wholesale and retail trade not allocable, and Nature of business not allocable indicated in tables B, C, and D, illustrate how the comparability of statistics from year to year may also have been affected by statistical processing. During

Table A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND INVENTORY, 1962 AND 1963

| Selected items | 1962 | 1963 | Percent increase or decrease (-) |
|-------------------------------------|------------|------------|----------------------------------|
| NUMBER | (1) | (2) | (3) |
| Total..... | 11,382,809 | 11,383,414 | 0.0 |
| Corporate businesses..... | 1,268,042 | 1,323,184 | 4.3 |
| Noncorporate businesses, total..... | 10,114,767 | 10,060,230 | -0.5 |
| Sole proprietorships..... | 9,182,586 | 9,135,954 | -0.5 |
| Partnerships..... | 932,181 | 924,276 | -0.8 |
| BUSINESS RECEIPTS | | | |
| (Million dollars) | | | |
| Total..... | 1,145,844 | 1,202,104 | 4.9 |
| Corporate businesses..... | 895,120 | 948,790 | 6.0 |
| Noncorporate businesses, total..... | 250,724 | 253,314 | 1.0 |
| Sole proprietorships..... | 178,420 | 181,551 | 1.8 |
| Partnerships..... | 72,304 | 71,762 | -0.8 |
| DEPRECIATION | | | |
| Total..... | 36,967 | 39,151 | 5.9 |
| Corporate businesses..... | 27,553 | 29,545 | 7.2 |
| Noncorporate businesses, total..... | 9,414 | 9,606 | 2.0 |
| Sole proprietorships..... | 7,201 | 7,338 | 1.9 |
| Partnerships..... | 2,213 | 2,268 | 2.5 |
| INVENTORY, END-OF-YEAR | | | |
| Total..... | 115,727 | 121,843 | 5.3 |
| Corporate businesses..... | 100,327 | 106,333 | 6.0 |
| Noncorporate businesses, total..... | 15,400 | 15,510 | 0.7 |
| Sole proprietorships..... | 10,582 | 10,713 | 1.2 |
| Partnerships..... | 4,818 | 4,797 | -0.5 |

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

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

| Industrial division | Number of businesses | | | Business receipts | | | Net profit (less loss) | | |
|---|----------------------|-----------|----------------------------------|-------------------|---------|----------------------------------|------------------------|--------|----------------------------------|
| | 1962 | 1963 | Percent increase or decrease (-) | 1962 | 1963 | Percent increase or decrease (-) | 1962 | 1963 | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 9,182,586 | 9,135,954 | -0.5 | 178,420 | 181,551 | 1.8 | 23,895 | 23,771 | -0.5 |
| Agriculture, forestry, and fisheries..... | 3,444,116 | 3,338,081 | -3.1 | 30,200 | 30,050 | -0.5 | 3,696 | 3,048 | -17.5 |
| Mining..... | 34,987 | 34,438 | -1.6 | 987 | 1,049 | 6.2 | 164 | 110 | (1) |
| Contract construction..... | 687,187 | 691,613 | 0.6 | 15,539 | 16,345 | 5.2 | 2,108 | 2,171 | 3.0 |
| Manufacturing..... | 180,805 | 187,398 | 3.6 | 6,710 | 6,369 | -5.1 | 654 | 678 | 3.6 |
| Transportation, communication, electric, gas, and sanitary services.... | 283,955 | 307,103 | 8.2 | 4,241 | 4,969 | 17.2 | 642 | 694 | 8.1 |
| Wholesale and retail trade..... | 1,888,602 | 1,836,746 | -2.7 | 88,977 | 89,775 | 0.9 | 5,837 | 5,807 | -0.5 |
| Wholesale trade..... | 319,131 | 324,392 | 1.6 | 16,953 | 17,917 | 5.7 | 1,453 | 1,518 | 4.5 |
| Retail trade..... | 1,514,774 | 1,471,400 | -2.9 | 68,440 | 69,201 | 1.1 | 4,187 | 4,121 | -1.6 |
| Wholesale and retail trade not allocable..... | 54,697 | 40,954 | -25.1 | 3,584 | 2,658 | -25.9 | 196 | 168 | -14.3 |
| Finance, insurance, and real estate..... | 472,674 | 506,111 | 7.1 | 5,172 | 5,467 | 5.7 | 1,638 | 1,782 | 8.7 |
| Services..... | 2,132,751 | 2,185,196 | 2.5 | 26,079 | 27,095 | 3.9 | 9,289 | 9,529 | 2.6 |
| Nature of business not allocable..... | 57,509 | 49,268 | -14.3 | 513 | 431 | -16.0 | 94 | 71 | -23.6 |

¹Net loss exceeds net profit. Percent not applicable.

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

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the past few years the number of businesses in these "not allocable" categories has been declining as the statistical clerks gained experience in identifying more specifically the industrial activity of those filing business returns. In table 1, 1963 data for 52 industries are com-

bined for all three types of business organization and shown separately to permit comparison between corporate and noncorporate business. This table provides statistics for the number of businesses, business receipts, and various deduction items.

Table C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1963

| Industrial division | Number of partnerships | | | Business receipts | | | Net profit (less loss) | | |
|--|------------------------|---------|----------------------------------|---------------------------|---------------------------|----------------------------------|---------------------------|---------------------------|----------------------------------|
| | 1962 | 1963 | Percent increase or decrease (-) | 1962 (Million dollars) | 1963 (Million dollars) | Percent increase or decrease (-) | 1962 (Million dollars) | 1963 (Million dollars) | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 932,181 | 924,276 | -0.8 | 72,304 | 71,762 | -0.8 | 8,513 | 8,668 | 1.8 |
| Agriculture, forestry, and fisheries..... | 133,647 | 130,420 | -2.4 | 4,983 | 4,690 | -5.9 | 655 | 567 | -13.5 |
| Mining..... | 15,040 | 14,150 | -5.9 | 912 | 894 | -2.1 | 14 | 19 | (1) |
| Contract construction..... | 58,164 | 60,408 | 3.9 | 6,805 | 6,895 | 1.3 | 594 | 625 | 5.1 |
| Manufacturing..... | 43,091 | 39,368 | -8.6 | 6,654 | 6,107 | -8.2 | 595 | 543 | -8.7 |
| Transportation, communication, electric, gas, and sanitary services..... | 17,032 | 16,640 | -2.3 | 995 | 1,122 | 12.7 | 124 | 143 | 15.2 |
| Wholesale and retail trade..... | 267,493 | 256,601 | -4.1 | 36,580 | 35,471 | -3.0 | 2,199 | 2,157 | -1.9 |
| Wholesale trade..... | 40,960 | 43,498 | 6.2 | 12,357 | 12,246 | -0.9 | 573 | 612 | 6.8 |
| Retail trade..... | 220,585 | 211,819 | -4.0 | 23,227 | 23,089 | -0.6 | 1,564 | 1,535 | -1.9 |
| Wholesale and retail trade not allocable..... | 5,948 | 1,284 | -78.4 | 997 | 136 | -86.3 | 61 | 10 | -83.3 |
| Finance, insurance, and real estate..... | 229,400 | 233,516 | 1.8 | 4,976 | 5,469 | 9.9 | 952 | 932 | -2.2 |
| Services..... | 166,737 | 171,994 | 3.2 | 10,380 | 11,106 | 7.0 | 3,394 | 3,710 | 9.3 |
| Nature of business not allocable..... | 1,577 | 1,179 | -25.2 | 18 | 10 | -45.4 | 3 | 2 | -49.1 |

¹Net loss exceeds net profit. Percent not applicable.

NOTE: Amounts are rounded and may not add to totals. 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, 1962 AND 1963

| Industrial division | Number of active corporation returns | | | Business receipts | | | Net income (less deficit) ¹ | | |
|--|--------------------------------------|-----------|----------------------------------|---------------------------|---------------------------|----------------------------------|--|---------------------------|----------------------------------|
| | 1962 | 1963 | Percent increase or decrease (-) | 1962 (Million dollars) | 1963 (Million dollars) | Percent increase or decrease (-) | 1962 (Million dollars) | 1963 (Million dollars) | Percent increase or decrease (-) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industrial divisions..... | 1,268,042 | 1,323,184 | 4.3 | 895,120 | 948,790 | 6.0 | 49,606 | 54,274 | 9.4 |
| Agriculture, forestry, and fisheries..... | 22,130 | 23,270 | 5.2 | 5,978 | 7,493 | 25.3 | 161 | 96 | -40.4 |
| Mining..... | 13,539 | 14,878 | 9.9 | 11,955 | 12,448 | 4.1 | 794 | 1,210 | 52.4 |
| Contract construction..... | 90,604 | 96,465 | 6.5 | 40,311 | 44,731 | 11.0 | 617 | 643 | 4.2 |
| Manufacturing..... | 185,149 | 181,799 | -0.7 | 399,660 | 419,324 | 4.9 | 25,351 | 28,776 | 13.5 |
| Transportation, communication, electric, gas, and sanitary services..... | 52,701 | 56,291 | 6.8 | 71,092 | 75,711 | 6.5 | 8,011 | 8,925 | 11.4 |
| Wholesale and retail trade..... | 388,852 | 403,434 | 3.8 | 293,118 | 302,904 | 3.3 | 5,172 | 5,350 | 3.4 |
| Wholesale trade..... | 132,372 | 137,616 | 4.0 | 142,730 | 145,112 | 1.7 | 2,420 | 2,473 | 2.2 |
| Retail trade..... | 245,187 | 257,383 | 5.0 | 143,687 | 153,555 | 6.9 | 2,640 | 2,783 | 5.4 |
| Wholesale and retail trade not allocable..... | 11,293 | 8,435 | -25.3 | 6,701 | 4,237 | -36.8 | 112 | 94 | -16.1 |
| Finance, insurance, and real estate..... | 359,229 | 375,375 | 4.5 | 46,295 | 56,045 | 21.1 | 8,681 | 8,382 | -3.4 |
| Services..... | 150,082 | 163,766 | 9.1 | 26,608 | 30,018 | 12.8 | 833 | 901 | 8.2 |
| Nature of business not allocable..... | 7,756 | 7,906 | 1.9 | 103 | 115 | 11.7 | 214 | 29 | - |

¹See paragraph in Explanation of Terms for brief description of "Net income."

²Net deficit exceeds net income. Percent not applicable.

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

Industry Statistics

A major purpose of this report is to provide financial statistics classified by the taxpayer's business activity. The first table in each section of this report provides the industry detail to which the returns were originally coded, based mainly on information provided by the taxpayer. These initial tables provide major income statement items for sole proprietorships in table 2, for partnerships in table 15, and for corporations in table 32. The degree of industry detail shown in the tables is determined by the sampling variability, and differs for the three forms of organization. These differences reflect actual diversity in the extent of activity in various lines of business and the frequency with which certain items of information were reported by firms active in each line. For example, for sole proprietorships in the Manufacturing division, statistics are provided for only 16 industries in table 2, whereas for corporations in this division, statistics are provided for more than 100 industries in table 32. For statistics on retirement plans, information is provided for partnerships for 48 industries because retirement plan deductions were taken on a small proportion of returns and data for some industries were combined to provide reliable estimates.

INCOME STATEMENT AND BALANCE SHEET

Income statement statistics for 60 industry groups are presented for sole proprietorships in table 3, for partnerships in table 16, and for corporations in tables 33 and 34. In comparing the income statement items of the three types of business organization for particular industries, certain differences in reporting requirements must be considered. These differences affect the comparability of net profit of unincorporated businesses and net income of corporations. The receipts of partnerships and corporations include many types of income in addition to business receipts, such as dividends, interest, rents, and royalties. But for sole proprietorships, business receipts is the only income item reported on the business schedule. Other types of income are reported on the individual income tax return and may or may not be related to the sole proprietorship business. Additional first-year depreciation is deductible on the returns of sole proprietorships and corporations, but is not deductible on partnership returns. Instead, this item is allocated to the partners and claimed on their individual returns. In addition to these differences, gains from the sale of capital assets are included as income by corporations, whereas such gains are not included as income of unincorporated businesses. Also, amounts withdrawn by sole proprietors cannot be deducted in computing net profit, but payments to partners are deductible business expenses.

Balance sheet data are presented in the same industry detail as the income statements for partnerships in table 26 and for corporations in tables 33 and 34. Individuals are not required to file balance sheets in connection with their sole proprietorship business. As for partnerships, fewer than half of all returns contained balance sheet information, but the proportion varied by industry from less than one-fifth for Agriculture, forestry, and fishery industries to three-fifths for partnerships engaged in Manufacturing industries.

INDUSTRY DATA FOR STATES AND DISTRICTS

Sole proprietorship and partnership statistics by State and Internal Revenue District are presented for as many industries as sampling variability permitted, based on predetermined levels of reliability. Since the data were based on sample sizes designed to yield national, rather than subnational estimates, the sample did not produce reliable estimates for every State for sole proprietorships. The number of sole proprietorships, their net profit and the level of four income statement items are presented for 42 industries in 37 States in table 4. In the case of partnerships, it was possible to obtain reliable data for all States by combining industry data into less detailed classifications for some States. In table 17, the number of partnerships, their net profit and six income statement items are presented for 27 States and 45 industries; number, net profit and three income statement items are presented for the remaining 23 States and the District of Columbia for 16 combined industry groups in table 18. Table 19 provides statistics on the number of partnerships and the number of partners for 46 industries and all States and districts. In the 1962 and 1961 reports, statistics by State were presented only for eight industrial divisions, and in the 1960 report only the number of businesses and receipts were presented for selected industries.

Internal Revenue District and State boundaries were identical except in the most populous States, where there were as many as four districts. In such cases, the data in tables 4, 17, 18, and 19 are presented separately for each district and summarized for State totals. These statistics have, in some cases, limitations in attempting to relate business activity to the particular State in which the return was filed. Since the distributions in the tables were based on the district in which the returns were filed, they do not necessarily provide a measure of the business activity in a State and district. This is particularly the case for large companies which conduct business over wide areas of the country and include financial data for all their business activity in their single return. This problem is not serious in most industries because

most sole proprietorships and partnerships operate over a limited geographic area. The most notable exceptions to this are public accounting firms which are banned by law from incorporating in some States, and stock brokerage firms which were traditionally unincorporated.

The United States totals for sole proprietorships and partnerships in tables 4 and 17 differ slightly from estimates shown in other tables in the report because statistics in the State tables were based on sample weights determined for each Internal Revenue District, while statistics in other tables were based on sample weights determined for the Nation.

INVESTMENT CREDIT BY INDUSTRY

Statistics relating to provisions of the investment tax credit are provided for sole proprietors in table 7 for 11 industrial divisions, for partnerships in table 23 for 59 industries, and for corporations in table 35 for 64 industries. These tables provide measures of the extent to which businesses responded in 1963 to provisions which allowed a tax credit for investment in depreciable property. Table E provides a summary of the investment credit information contained in this and other *Statistics of Income* reports,¹ to facilitate estimating the total investment credit taken by all businesses. The \$73.2 million investment credit claimed by partners, small business corporation stockholders, and others is a residual obtained by subtracting the \$208.1 million claimed by sole proprietors from the \$281.3 million claimed by all individuals. Since the actual credit against income tax could be taken only on income tax returns, this amount did not appear on Partnership Returns of Income, Form 1065, and Small Business Corporation Returns, Form 1120-S. Instead, investment credit originating with these organizations was allocated to the owners and taken on their individual tax returns. The amount of the credit thus originating was not identified in processing the Forms 1040 filed by individuals.

But the Cost of eligible property was identified for each type of business organization as indicated in table E. A total for all businesses is not provided because there is some duplication in the cost data reported for sole proprietors and multiple-owner businesses. The duplication occurred when sole proprietors reported Cost of eligible property resulting from investments made by partnerships or 1120-S corporations in which the proprietors had an ownership interest, and the partnership or 1120-S corporation were also required to report this cost. That this duplication was not extensive is indicated in table 7: of the 1,332,710 sole proprietors reporting Cost of eligible property, 95 percent reported that all of the cost was related to their sole proprietorship business. Only 5 percent of these sole proprietors reported the credit was not totally related to their sole proprietorship business.

With respect to Tentative investment credit, an all business total is not provided in table E because, in addition to the duplication between sole proprietorships and partnerships, information is not available for 1120-S

Table E.—SUMMARY OF INVESTMENT CREDIT DATA FOR INDIVIDUALS, PARTNERSHIPS, AND CORPORATIONS, 1963

| Type of investor | Investment credit from Form 1040, 1120, 1120L, and 1120M | | Tentative investment credit from Form 3468 | | Cost of eligible property from Form 3468 | |
|--|--|-----------------------------|--|-----------------------------|--|-----------------------------|
| | Number (Thousands) | Amount (Million dollars) | Number (Thousands) | Amount (Million dollars) | Number (Thousands) | Amount (Million dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total..... | 1,979.7 | 1,386.7 | n.a. | n.a. | n.a. ⁽¹⁾ | n.a. ⁽¹⁾ |
| Individuals, total..... | 1,684.9 | 281.3 | n.a. | n.a. | n.a. | n.a. |
| Sole proprietors..... | 1,210.8 | 208.1 | 1,340.3 | 253.2 | 1,332.7 | 4,655.7 |
| Partners, Form 1120-S, stockholders, estate and trust beneficiaries and others..... | 474.1 | 73.2 | n.a. | n.a. | n.a. | n.a. |
| Partnerships..... | - | - | 86.8 | 33.3 | 86.7 | 637.1 |
| Form 1120-S, Corporations..... | - | - | - | - | 36.8 | 449.3 |
| Corporations, total..... | 294.8 | 1,105.4 | 402.9 | 1,411.4 | 402.9 | 27,356.6 |
| With investment credit..... | 294.8 | 1,105.4 | n.a. | 1,199.9 | n.a. | 23,535.2 |
| Without investment credit..... | - | - | n.a. | 211.5 | n.a. | 3,821.4 |

¹See text for explanation of the absence of total estimates in these columns.
n.a. - Not available.

corporations. The estimate in table E of \$33.3 million as the tentative credit originating in partnership investment was derived from statements partnerships filed to stipulate the allocation to the partners of the cost of the eligible business investment, statements that usually followed Form 3468 format and included the tentative credit total. Though there was no formal requirement to include tentative credit, the frequency data in table E and table 23 indicate that partnerships who supplied data on cost of eligible property generally provided the related tentative credit data.

The statistics for corporations in table E serve to indicate why the actual credit taken in a specific time period, income year 1963 in this case, may not be related directly to the investment in eligible property in the same time period. Of the \$27,357 million invested in property eligible for the credit in 1963, \$23,535 million was invested by corporations that used the investment credit to reduce their 1963 income tax liability. The \$23,535 million investment resulted in a tentative credit of about \$1,200 million, but because of certain limitations, generally those based on the company's 1963 tax liability, corporations claimed a credit of but \$1,105 million against their 1963 taxes. Some of the \$1,105 million credit related back to investments made in 1962. For example, table 35 indicates that corporations carried forward to 1963 \$179 million of unused credit and some part of this amount is included in the \$1,105 million investment credit claimed for 1963. Similarly, some part of the tentative credit generated in 1963 and not used to reduce 1963 taxes may have been carried back to offset 1962 taxes. For example, table E indicates that the \$3,821 million invested by corporations that did not take any investment credit in 1963 generated a tentative credit of \$211 million which would first be carried back to reduce 1962 taxes, and any remainder then carried forward for a maximum of 5 years.

RETIREMENT PLANS

The information on retirement plans in this report related to those that sole proprietorships and partnerships provided for their employees, and to those retirement

¹Statistics of Income--1963, Preliminary, Corporation Income Tax Returns, page 3, table C.

Statistics of Income--1963, Individual Income Tax Returns, page 95, table 37.

plans that the sole proprietor established for himself. The number of unincorporated businesses with plans for their employees and the amount they contributed to such plans is presented for sole proprietorships in table 6 for 31 industry groups, and for partnerships in table 22 for 48 industry groups. The 1963 tax year was the first in which a self-employed individual could deduct contributions to his own retirement plan and statistics on such plans are also provided in table 6. The total amount contributed by all self-employed individuals for their own retirement was \$19.5 million,¹ including the \$13.9 million contributed by those self-employed individuals also meeting the *Statistics of Income* definition of sole proprietors and engaged in the business activities shown in table 6. The \$5.6 million difference represented deductions taken by individual partners, and other self-employed individuals such as ministers, certain independent salesmen, and those with "fractional working interest" income from oil. No information was obtained for 1963 relative to the contributions to self-employed retirement plans made by partners as a class of self-employed individuals.

The statistics in table 6 do not provide a direct measure of the extent to which sole proprietors who had plans for themselves also had retirement plans for employees, since the data about the plans the self-employed set up for themselves were tabulated from Form 1040, while the data about employee plans were tabulated independently from business schedules C and F. Despite this, certain conclusions can be drawn with regard to the relationship between plans for sole proprietors and plans for their employees. For example, 6,361 Form 1040 returns with a schedule C for offices of physicians and surgeons showed a deduction for self-employed plans, while those with a deduction for employee plans on the schedule C numbered 1,807. Possibly these statistics relate to two distinct groups of doctors but this seems unlikely because the law required that self-employed individuals with retirement plans also provide benefits for employees with more than 3 years service. Even so, the estimate indicated is that no more than 1,807 of the 6,361 doctors who had retirement plans for themselves also had employee plans.

The Contract construction, and Wholesale and retail trade industry group statistics in table 6 illustrate another aspect of the relationship between the data for employee and self-employed retirement plans. In the construction industries, 654 sole proprietors had plans for themselves, and 2,331 sole proprietors had plans for their employees. The fact that many individuals own more than one business, as indicated in table 12, may have contributed to this result. Some of these individuals with self-employed retirement plans may have several employee retirement plan deductions, one for each business they own.

MONTHS IN OPERATION

Table 21 provides information on the number of active and inactive partnerships as of December 31, 1963, and related to their status, information on the number of months owned in 1963 for 75 industry groups. In addition, the table indicates without regard to the December 31

status, for businesses organized in 1963, the number owned 6 months or less and 7 to 11 months, and for businesses organized in earlier years the number owned 12 months. These statistics were based on information provided by the taxpayer in reply to two questions on the 1963 Partnership Form 1065, as well as information on the accounting period, and the date business commenced. To the question, "Did you own this business on December 31, 1963?" a total of 762,331 replied "Yes," or their accounting period included that date, indicating they were active, and 86,656 replied "No," indicating they were inactive on that date. The status as of December 31, 1963, could not be determined for 75,289 partnerships either because they did not respond to the question (and status could not be determined from the accounting period), or their returns were not filed on a 1963 form and therefore, did not include the question.

The data in columns (2)-(10) of table 21 relating to status on December 31, 1963, and to the question "How many months in the year did you own this business?" were tabulated in conjunction with the year the business commenced so that the category, owned less than 10 months, included only partnerships organized after calendar year 1962. The 57,659 who were active on December 31, 1963, and the 4,164 whose status was unknown, were all organized in 1963 while most of the 41,114 who were inactive on December 31 were organized in 1963 with the remainder having been organized in the first 6 months of 1964. The category, owned more than 10 months, included businesses organized in 1963 and businesses organized prior to 1963, regardless of how many months they may have been owned in 1963.

The last five columns of table 21 provide information on the period of ownership of 893,281 partnerships regardless of their status at year-end. Of this number, 67,674 were owned six months or less, and 51,989 were owned more than six but less than 12 months. Both of these categories included only newly formed businesses and combined they accounted for 119,663 of the 120,883 partnerships identified in table 24 as having been organized in 1963.

FARMING INDUSTRIES

Statistics related to farming are presented in greater detail as to industry, nonfarm income of farmers, and farm receipts, than in previous years. In addition to the categories, Field crop farms, and Livestock farms, which were provided in the 1962 report, the 1963 statistics include Fruit, tree nut, and vegetable farms as a separate category in a number of tables. Income statement statistics for these farming activities are presented in tables 2, 3, 4, and 8. Those in tables 4 and 8 are distributed by State, and size of adjusted gross income respectively. Retirement plan deduction statistics are provided in table 6. Measures of the various sources of nonfarm income, not only in terms of dollar value, as in 1962, but also in terms of the number of farmers with income from each source are provided in tables 10 and 11. Farm receipts for the first time are differentiated as to type of product generating the receipts in table 9.

The statistics in table 8 are distributed with respect to the size of the owners' adjusted gross income, rather

¹Statistics of Income--1963, Individual Income Tax Returns, page 37, table 4.

than the amount of profit or loss from the sole proprietorship farm. Therefore, this classification does not provide a measure of income from the farming activity alone. For example, the 440,745 profitable farms whose owners have an adjusted gross income of between \$5,000 and \$10,000 had total net profits of \$1,414 million, or about \$3,200 per farm, indicating that many individuals had income from nonfarm sources or from more than one farm business. More direct measures of the amount of this nonfarm income, and its source are provided in tables 10 and 11, although these statistics are not provided for the three types of farming activity. The statistics in tables 10 and 11 are classified by both size of adjusted gross income and farm profit or loss. The frequency measure is in terms of the number of returns rather than number of businesses since these data were abstracted from Form 1040, while those in table 8 were abstracted from the schedule of Farm Income and Expenses (Schedule F). Since some individuals own more than one farm, and therefore file more than one schedule F, the number of businesses in table 8 is more than the sum of the number of returns in tables 10 and 11.

Table 9 presents the results of attempting for the first time to distinguish receipts of sole proprietorship farms as to the type of products generating the receipts. However, this distinction was not made in all cases, and so the table does not provide measures of total marketings of each of the product classes. Receipts for selected product types for farmers using a cash accounting method are shown only for products raised on the farm. Entries in the standard list of products in Part I of schedule F were the basis for assigning the receipts to the product classes. The receipts for products purchased (as well as the cost) for cash method farmers are also shown, but not by type. The product information for farmers using the accrual method is shown for all receipts, whether of products raised or sold, as indicated by footnote 1 on the table. Descriptions furnished by the farmers were used in assigning the receipts to the classes.

The statistics for product type receipts do not represent the total level of marketings for other than the foregoing reasons. Individuals filing schedule F with rent received from farm property as a major source of income were generally classified in the real estate industry. The tax law excluded the reporting of certain receipts as farm income since they were treated as capital gains for tax purposes. In addition, individuals whose gross income from all sources was less than \$600 and whose net income

from farming was less than \$400 were not required to file returns for income tax or social security purposes.

PARTNERSHIP SIZE

Tables 19, 20, and 27 contain partnership size indicators. Table 19 provides data for 46 industries on the number of partnerships and partners classified by State to supplement the State data provided in tables 17 and 18. Table 20 covers only the returns of the 607 largest partnerships, defining size in terms of business receipts. For the 607 partnerships with business receipts of \$5 million or more, statistics on the number of businesses, receipts, and profits are first cross classified by industry and by size of business receipts and then, in another part of the table, cross classified by industry and by number of partners. The size indicator in table 27 is total assets. In this table, balance sheet and total income items are distributed by size of total assets, without industry detail and coverage limited, of course, to those businesses that provided balance sheet information. The fact that all but 47 of the 607 partnerships with business receipts of \$5 million or more provided balance sheets may indicate that larger firms provide balance sheet information more frequently than the smaller ones, although on the average, almost half of the partnerships provided the information. Of course, there is no information available on whether those that did not provide information were characteristically the same as those that did.

PARTNERSHIP YEAR OF ORGANIZATION

Table 24 provides statistics on the number, receipts, and profits for 60 industries, distributed by year of organization. Tabulations by the year in which partnerships were organized appear in this report series for the first time since 1959. The 1959 data were combined with the 1963 data to provide estimates in table 25 of the attrition in 11 industrial divisions during this 4 year period. For example, in 1959, 66,282 partnerships active in that year reported they were organized in 1956. In 1963, 35,537 partnerships active in that year reported they were organized in 1956. During this 4 year period, 30,745 partnerships that were organized in 1956 were not active in 1963, for an attrition rate of 46 percent.

Business Deduction Patterns

Statistics for eight deduction items are presented for all three forms of business organization in table 1, and for each form of organization in other tables in this report. Several tables provide an indication of reporting practices for some of the most significant deduction items by presenting the frequency with which these deductions were reported in addition to the amounts deducted. The number of businesses, receipts, and profits are distributed by 11 categories of the ratio of total deductions as a percent of business receipts in table 13 for sole proprietorships and table 30 for partnerships. In these tables this ratio was computed for each business and classified into one of five business receipts categories. In addition, payroll reporting patterns are indicated in table 5 for sole proprietorships, while information on partnerships reporting the components of the Cost of goods sold is provided in table 28 and those reporting depreciation deduction in table 29.

SOLE PROPRIETORSHIP PAYROLL

Payroll reporting patterns of nonfarm businesses is provided in table 5 by industry. This table provides statistics on the extent to which businesses with employees distinguished between the deduction items, Salaries and wages and Cost of labor. The latter item appears as part of the Cost of goods sold schedule for sole proprietorships. In reporting payroll costs, sole proprietors were instructed to include in Cost of labor only those payroll expenses that were considered part of the Cost of goods sold. These included both direct and indirect labor in the fabrication of raw material into a finished product ready for sale. Salaries and wages represented amounts not included in Cost of goods sold, and excluded compensation paid to owners. As this table indicates, two-thirds of these businesses reported their entire payroll as Salaries and wages and one-quarter of them reported their entire payroll as Cost of labor. Businesses with payroll accounted for about two-fifths of the total number of sole proprietorships, the same proportion as in 1960, when statistics for business with payroll, or with employees, were first published. Although the 1960 report did not include payroll amounts, it did include the business receipts of firms with payroll, and they accounted for four-fifths of all sole proprietorship receipts.

PARTNERSHIP DEPRECIATION

Table 29 includes statistics on depreciation deductions in 1959 and 1963 and includes the frequency with which businesses reported this deduction in both years. Although

statistics on the amount of depreciation for partnerships have been prepared annually since 1958, statistics on the number of partnerships claiming depreciation were prepared only for 1959, 1960, and 1963. As indicated in the table, about the same proportion of firms claimed depreciation in 1959 and 1963. Although the aggregate amount of depreciation increased about 8 percent in the 4 year period and declined in some industries, these changes must be interpreted in the light of the decline in the number of partnerships. The fact that new depreciation guidelines for determining useful life of depreciable property generally permitted shorter lives prior to 1962, may also be relevant in interpreting the changes in depreciation.

COST OF GOODS SOLD

Information about the components that make up the Cost of goods sold and the frequency with which this information is reported by partnerships are presented in table 28. The proportion of partnerships providing information for one or more of the components of the Cost of goods sold schedule ranged from 97 percent in the Manufacturing division to a low of about 3 percent in the Finance, insurance, and real estate industries. The small proportion of partnerships in Finance, insurance, and real estate with Cost of goods sold information is occasioned in part by a statistical adjustment to returns with Cost of goods sold more than 50 percent of business receipts. In these instances, Cost of goods sold was subtracted from business receipts and the difference was used as a measure of business receipts, with Cost of goods sold being set to zero in the process. The adjustment was made to provide for more comparability between returns on which business receipts represented only fees and commissions - the usual case - and those whose business receipts included, in addition, the value of property owned by customers and sold for them. The assumption was that when the ratio of Cost of goods sold to Business receipts was high, the value of clients' property was included in business receipts and offset in Cost of goods sold.

RATIO OF DEDUCTIONS TO BUSINESS RECEIPTS

The number of profitable partnerships, their business receipts, and profits are presented for five business receipts classifications ranging from less than \$10,000 to \$40,000 or more, distributed in table 30 by the size of the ratio Total deductions as a percent of business receipts. Similar statistics are provided for profitable sole proprietorships in table 13.

Historical Statistics/Changes in Law, 1963

HISTORICAL STATISTICS

Business statistics for years prior to 1963 are provided in tables 14, 31, and 36 for sole proprietorships, partnerships, and corporations respectively. The tables contain selected statistics for each year back through 1957 and prior to that, in the case of sole proprietorships, for odd-numbered years to 1951, and in the case of partnerships and corporations, only for the years 1945, 1947, and 1953. Additional statistics can be obtained for these earlier years from the following published *Statistics of Income* reports: 1951-1956, *Individual Income Tax Returns* (statistics for sole proprietorships); 1945-1956, *Corporation Income Tax Returns*; 1953, *Partnership Returns*; 1957-1962, *U. S. Business Tax Returns*. How the statistics were affected during this span of years by changes in the law (the major one being the enactment in 1954 of a new Internal Revenue Code) and by changes

in statistical processing (principally the revisions in 1947, 1951, and 1957 of the Standard Industrial Classification system) can also be determined by referring to the narrative summaries which are contained in each of the reports.

CHANGES IN LAW

Two law changes--the Revenue Act of 1962 and the Self-employed Individuals Tax Retirement Act of 1963--affected the comparability of the statistics for 1963 with those of previous years. These laws affected businesses differently, with some provisions applying only to certain types of business activities and others applying only to certain types of business organizations. Following is an outline of the pertinent law changes with indications as to the type of activity, or business organization, and income or deduction item directly involved:

| Type of activity or business affected | Item directly affected | Highlights of law changes for 1963 |
|---|---------------------------|---|
| Mutual fire and casualty insurance (corporations) | Business receipts | Premiums, as well as income from investments, must now be reported in computing tax of companies with receipts over \$500,000. Companies with receipts (from investments and from premiums) of \$150,000 to \$500,000 may continue reporting and being taxed on investment income only, while companies with annual receipts of \$150,000 or less are now tax exempt. Previously, only companies with receipts of less than \$75,000 were tax exempt. (Revenue Act of 1962) |
| Farming | Other farm expenses | Expenses of clearing land for farming could be treated as deductible expenses, rather than as capital charges. (Revenue Act of 1962) |
| Mineral exploration | Depletion | Percentage depletion must be based on taxable income decreased by the amount of gains from the sale of most section 1245 depreciable property, which reduction was previously not required. (Revenue Act of 1962) |
| Sole proprietorships and partnerships | Retirement plan deduction | Contributions to retirement plans were required for employees with at least three years service when owners of unincorporated businesses set up retirement plans for themselves. Contributions to employee plans were used to reduce business income (Schedule C), while deductions for self-employed plans were used to reduce personal income of the owners (Form 1040). (Self-employed Retirement Act of 1963) |
| Corporations | Total income | Gains on the disposition of section 1245 depreciable property were now includible in ordinary income to the extent of depreciation and amortization deducted after 1961. (Revenue Act of 1962) |

Explanation of Terms

The following explanations include definitions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1963.

Accounts payable

Accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally, only liabilities which arose during the normal course of conducting the trade or business were included.

Nontrade accounts payable were includible in the statistics for Other current liabilities.

Adjusted gross income

Adjusted gross income, used in the sole proprietorship statistics and abstracted from page 1 of Form 1040 Individual Income Tax Returns, represents gross income of the taxpayer from various sources, including business minus the following deductions: trade and business expenses; employee business expenses; 50 percent of the excess of net long-term capital gain over net short-term capital loss; losses from sale or exchange of property; deductions attributable to rental or royalty property; certain deductions of life tenants and income beneficiaries of property. When adjusted gross income is used as a classifier in the tables, the "With no adjusted gross income" class includes returns with both zero adjusted gross income and returns with adjusted gross deficit.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only 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 where identified.

Amortization

Amortization was the sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and (2) the amounts of deferred expenses written off in 1963 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures of corporations (section 248), and trade-mark and trade name expenditures (section 177). The amounts

shown in the statistics include amortization reported as a manufacturing or operating cost.

The amounts deducted for 1963 for emergency facilities were, in general, based on facilities certified in 1958 and 1959. Section 168 provided for the amortization of facilities over a 60-month period, with the privilege of changing to regular depreciation at any time. A considerable lapse in time between certification as an emergency facility and the beginning of amortization could result from (1) the time necessary to complete the facility and (2) an election to begin amortization with the next full taxable year after acquisition or completion of the facility. New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium ore under a Government-sponsored program to discover new sources of this mineral. No facilities could be certified as emergency facilities after December 31, 1959.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Bad debt recoveries were regarded as an income item and included in Other receipts.

Business receipts

Business receipts were, in general, gross operating receipts reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service businesses. The latter included manufacturers that frequently rented products rather than sold them, such as tabulating or electronic equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as for the rental of automobiles or clothing.

Some businesses treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. (See also Cost of sales and operations.)

In the Finance division, Business receipts included such banking items as fees, commissions, trust department earnings, exchange collections or service charges when identified in schedules attached to the return. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is therefore excluded from business receipts.) Premium income of most insurance companies was also included. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, Business receipts for Insurance carriers may be slightly understated. Also, in general throughout the Finance division, operating income from investments (other than rent or cooperative apartment assessments reported by real estate operators), when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately.

Business receipts, reported on corporation and partnership returns by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operators, required special statistical treatment. For these returns, if Cost of sales and operations exceeded 50 percent of business receipts, the gross profit or loss from sales of securities or real estate (i.e., Business receipts less Cost of sales and operations or Cost of goods sold) was allocated, in the case of corporations to the statistics for Net gain or loss from sales or exchanges of noncapital assets, and in the case of partnerships to the statistics for Business receipts. Otherwise, Business receipts for these companies were used as reported.

Capital gain (or loss)

Capital gains (or losses) were includable in the income of a corporation, but were excluded from the income, as such, of a sole proprietorship and partnership. The sole proprietor or partner reports capital gains, even though they may arise from business assets (see explanation below), as separate "nonbusiness" income. A capital gain or loss generally arises from the sale or exchange of capital assets as these are defined in the law. However, under certain circumstances gains from other than capital assets, often referred to as "1231 gains," may also be recognized as capital gains. Capital assets are defined by law as all property held with some exceptions. These exceptions include the following: (1) property, such as inventories, depreciable assets, and receivables, used in the trade or business; (2) certain U. S. Government obligations; and (3) copyrights and creative works.

Capital gains and losses were considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses resulted from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses were deductible from long-term gains when computing the alternative tax.

Capital stock

Capital stock represented amounts of outstanding shares of ownership in the corporation as shown on the balance sheet.

Cash

Cash, as reported in the balance sheet, was the amount of currency or instruments and claims which are generally used and accepted as money.

Casualty loss

A casualty loss, as reported in the sole proprietorship and partnership statistics, was taken for a loss due to a sudden, unusual, or unexpected cause. The amount of loss deductible was 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 with the difference reduced by any insurance coverage.

Commissions

This deduction is shown separately only for sole proprietorships in this report, and includes payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of the corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to identify officer compensation on returns when the amount was included in another deduction item such as in an overall employee compensation figure.

Contributions or gifts

Contributions or gifts to charitable, religious, educational and similar organizations were deductible in computing net income of corporations and adjusted gross income of individuals under Code section 170. Sole proprietorships and partnerships were not allowed this deduction in computing net profit, but it could be claimed by the owners on their individual income tax return. In general, the deduction was limited to 5 percent of corporate net income computed without regard to this deduction. Amounts contributed in excess of this limitation during the two preceding years could be carried forward to the current year so long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year net income.

Cost of goods sold

This deduction for sole proprietorships and partnerships reflects operations involving merchandise as an income-producing factor. For businesses in the nonfarm industries, it represented the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In transcribing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans

were excluded from cost of goods sold and transferred to their respective deduction categories.

For businesses in the farming industries the cost of goods sold components required special editing since they were obtained in most cases from schedule F which did not contain a cost of goods sold schedule as such. (Details on how the data were obtained from the schedule are provided under each component heading in this section of the report.) A further complication arose out of format differences in the schedules to accommodate reporting under differing accounting methods. For example, inventory information was required of farmers using the accrual method, but not of those using the cash method (who constituted about 96 percent of the farmers filing returns). Merchandise purchased for accrual method farmers represented purchases made (but not necessarily paid for) in the time period covered by the statistics, whereas for cash method farmers, it could have represented purchases made (and paid for) in earlier time periods.

Statistical adjustments made for some businesses in the Finance, insurance, and real estate industries are explained in Business receipts.

For an explanation of the comparable deduction for corporations see Cost of sales and operations.

Cost of sales and operations

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction categories when identified in cost of sales and operations schedules.

Because the income or loss from sales of securities or real estate by certain financial institutions was transferred from Business receipts, and the net profit or loss from these transactions included in Net gain or loss from sales or exchanges of noncapital assets, the cost of such sales was excluded from cost of sales and operations. (See Business receipts.)

Depletable assets

Depletable assets represented, in general, the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been reported as Land, or as Other investments, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, in the case of natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. In the case of depletable property other than oil and gas wells, gross income from the depletable property meant the gross income from mining, defined to include not only the extractive process, but also certain treatment processes.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the *taxable* income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27-1/2 percent.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those intangible assets, patents, and copyrights for example, which were depreciable for tax purposes. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section

167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights.

In addition, additional first-year (section 179) depreciation was included for sole proprietorships and corporations. Beginning with 1963, the statistics include amounts claimed as amortization on station connections in the case of corporations in the communications industry, and as amortization of capitalized film production costs in the case of corporations in the motion picture industry. These amounts were previously included in the statistics for Other deductions in the first instance, and in Amortization and Cost of sales and operations in the second instance. See also, Depreciable assets.

Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock. For Small Business Corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed but not actually distributed to stockholders in 1963. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in 1963.

Dividends

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as Other receipts described under separate head-

ing. The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

Gross profit

Gross profit, shown for sole proprietorships and partnerships in this report, equals Business receipts less Cost of goods sold.

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

This is 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.

Income subject to tax

Income subject to tax was the amount upon which the corporation income tax was imposed. The 1954 Code provided several income tax bases for different types of corporations. These included the "taxable income" base defined by Code section 63, used by the majority of corporations and to which the regular normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the 25-percent tax on capital gain was applicable; the several tax bases applicable to insurance companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases are reflected in Income subject to tax. However, small amounts of regulated investment company undistributed long-term capital gain were excluded. Also excluded was the net income of small business corporations electing to be taxed through shareholders.

For many companies income subject to tax was smaller than Net income. This was because in addition to the ordinary and necessary business deduction allowed in arriving at Net income, certain other deductions were allowed in computing income subject to tax.

Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of sole proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax before credits and income tax after credits are both reported for sole proprietorship businesses. Income tax after credits was the individual's tax liability reduced primarily by permissible amounts of credit for investment and from domestic corporations, retirement income, and partially tax-exempt interest.

For corporations, the amount of income tax shown does not reflect any adjustments to the tax liability from the carryback of future years losses nor any other adjustment to the liability resulting from audit examinations and other enforcement activities. The statistics presented therefore differ somewhat from the actual corporation income tax collections and the final tax liability of the corporations for 1963.

Prior to January 1, 1964, the income tax consisted of (1) normal tax of 30 percent of taxable income, plus (2) surtax of 22 percent of taxable income (including partially tax-exempt interest) in excess of \$25,000, or, (3) alternative tax comprising 25 percent of the excess of net long-term capital gain over net short-term capital loss and normal tax and surtax on the balance of taxable income. Alternative tax was used only if it was less than the normal tax and surtax on total taxable income. The change in tax rates, applicable to 1963 accounting periods ended January through June 1964, is discussed in the Changes in Law section of this report.

Industry classification

The statistics in this report were classified according to an industry classification system which was revised from that used for income years prior to 1963. The revised system was based on the Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget for use in classifying enterprises. Enterprises are legal units identified in each case by common ownership or control and may vary from a single enterprise unit, as was the case for most of the sole proprietorship businesses treated in this report, to a complex family or consolidated organization, as was the case for many of the corporate tax entities included in the report.

The structure of the Standard Enterprise Classification followed closely that of the Standard Industrial Classification (SIC), which was designed for classifying establishments, and was the basis of Statistics of Income Industry Classification (SOI-IC) for the years prior to 1963. For unincorporated businesses the revised system resulted in only one industry change: Ordnance and accessories, which was classified in Fabricated metal products, beginning in 1963 was classified as "Manufacturing, not elsewhere classified." For corporations, however, the revised system resulted in extensive industry changes which are enumerated in detail in *Statistics of Income--1963, Corporation Income Tax Returns*. In certain instances industries identified separately in the SEC system were combined for SOI-IC purposes. For 1963 the 261 SEC groups were combined to 110 groups for sole proprietorships and partnerships, and 228 groups for corporations. The industry groups were combined in such a way as to provide more industry detail within Retail trade and Services for unincorporated businesses. Combining the SEC industry groups was necessary primarily to provide enough sample returns in each industry group to assure reliable estimates. For example, efforts to classify sole proprietorship manufacturers into more than 100 industries, as corporations are, would result in so few returns in each industry that the estimates for even the most universally reported items (such as business receipts) would be considered statistically unreliable.

As in the past, each business return or schedule was classified according to the business activity accounting for the largest percentage of receipts. To that extent, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also included the business receipts of the restaurant facilities that were operated as part of the hotel services, and therefore, these restaurants were not included in "Eating and drinking places" in Retail trade.

In the sole proprietorship area, when a Form 1040 had more than one schedule C or F, each schedule was treated as a separate sole proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a farm, would each be assigned to the appropriate *Statistics of Income* industry group and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a grocery store, the two schedules would be combined and treated as one sole proprietorship.

Insurance

This deduction is shown separately only for sole proprietorships, in this report, and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets were separately reported on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with Other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Since definition, valuation, and life of intangible assets subject to amortization varied from business to business, no definitive description of this item can be given. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the businesses' books of account.

Interest

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest on Government obligations

Interest on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000

issued prior to March 1, 1941, was subject to surtax only. However, this interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions, or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, was wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest income

This item for partnerships included interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest. For corporations see "Other interest."

Internal Revenue districts and regions

Internal Revenue districts and regions in which the returns were filed indicated the location of either the principal office or the principal place of business. Since, for any given business, data on the tax return represented the sum of all business units and activities regardless of geographic location, it is not possible to relate with accuracy the Internal Revenue district of filing with the place of origin of the income and tax reported.

Because of the limitations inherent in the classification by Internal Revenue district or region, it is not emphasized in this report and only selected items from the tax returns were so classified.

A map of the Internal Revenue districts and regions appears on page 27.

Inventories

Inventories are goods on hand held for sale, and raw materials, or supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data were obtained from the Cost of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for sole proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961, for tax years ended after that date. In the case of partnerships and Small Business Corporations the credit was claimed by the partner or shareholder.

The credit was allowable for the first year that qualifying property was placed in service, and was applicable to (1) tangible personal property, and (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transporta-

tion, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

Qualified investment was a prescribed proportion of the cost of property having a useful life of four years or more and otherwise eligible for the investment credit. Qualified investment took into account purchases of new property and to a limited extent, purchases of used property. The cost of used property taken into account could not exceed \$50,000. Qualified investment equaled the sum of the full amount invested in property with a useful life of at least eight years, two-thirds of the amount invested in property with a useful life of at least six years but less than eight years, and one-third of the amount invested in property with a useful life of at least four years but less than six years.

Notwithstanding the amount of the tentative or earned credit, the amount of credit that could be used for a year was limited. It could not exceed the income tax liability, but if tax was more than \$25,000, the credit could not exceed \$25,000 plus 25 percent of the tax above this amount. Also, the income tax against which the credit could be used was first reduced by foreign tax credit, dividends received credit, and retirement income credit.

Small Business Corporations electing to be taxed through shareholders and partnerships were allowed to allocate the cost of property eligible for investment credit pro rata among the shareholders and partners. These businesses were required to attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type, and life of property.

Investments in Government obligations

This figure as reported by partnerships and corporations on the end-of-year 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.

Labor

Labor as an element of Cost of goods sold is shown separately only in the sole proprietorship tables. Amounts were reported for this item in the Cost of goods sold components on page 1 of schedule C, Form 1040, by business taxpayers in each of the nonfarm industries. Amounts reported for "labor hired" in schedule F, Form 1040, which did not include a complete Cost of goods sold schedule as such, represent this item in the statistics for the farm industries.

The partnership Cost of goods sold schedule entry was "Cost of labor, supplies, etc."

Legal and professional fees

This deduction is shown separately only for sole proprietorships, in this report, and includes fees paid to attorneys, accountants, and other professionals. Also included in the deductions of the professions are amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

Loans from stockholders

Loans from stockholders were regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

Loans to stockholders

Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as to other stockholders. Banking and savings institutions sometimes used this account on the return form to report loans to shareholder-depositors.

Materials and supplies

Materials and supplies was a component of Cost of goods sold and represented for businesses in the non-farm industries, the amount shown on page 1, line 5, on schedule C, Form 1040, for sole proprietorships. This component was not shown separately as a line item in schedule A of Form 1065 and therefore is included in "Other costs." For businesses in the farm industries who used schedule F, it is the item "Supplies purchased" reported on page 1, part III for farmers using either the cash or accrual accounting method.

Merchandise purchased

Merchandise purchased (labeled "purchases" in the statistics for partnerships) was a component of cost of goods sold and represented for businesses in the non-farm industries the amount reported on line 3, page 1, of schedule C, Form 1040, for sole proprietorships, and line 2, schedule A on page 2 of Form 1065 for partnerships. For businesses in the farming industries who used schedule F, Form 1040, it was the cost reported on page 1, part II, column (d) for farmers using the cash accounting method and that reported on page 2, part VII, line 4 for farmers using the accrual accounting method.

The costs for each method are not strictly comparable since under the cash method the cost figures relate for the most part to sales during the period covered by the statistics whereas under the accrual method, they relate to purchases during that time. The exceptions for cash method cost figures are instances where farmers had elected, as permitted under the law, to report the cost of chickens and certain young plants in the year they were acquired, rather than in the year sold.

Mortgages, notes, and bonds payable

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of

issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. The amounts are shown as reported.

Net farm profit (or loss)

The net farm profit (or Partnership loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

Net gain (or loss), sales other than capital assets

This account consisted of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244. (See Business receipts for the statistical treatment of gain or loss from certain sales of securities and real estate.)

Net income (or deficit)

On corporation returns, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of goods sold and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of non-capital assets, and other income.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships. For further discussion on this point see the explanation of Net profit below.

Net profit (or loss)

On sole proprietorship returns net profit (or loss) represents the difference between business receipts and the sum of cost of goods sold and other business deductions. For partnerships, net profit (or loss) represents the difference between total receipts and sum of cost of goods sold and business deductions. Total receipts, as explained below under that heading, include in addition to business receipts investment income attributable to the partnership.

In this report, the term Net profit is used for both sole proprietorships and partnerships, although in concept the term is not strictly comparable for the two forms of business organization. For example, investment income is reflected in partnership profit but not in sole proprietorship Net profit. A further difference is that salaries paid to the owner(s) are a business deduction for a partnership but not for a sole proprietorship, while additional first-year depreciation amounts are deductions only for sole proprietorship net income.

Nonqualifying dividends

This investment-type income for partnerships represented certain corporate dividends which was includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year.

Nontrade receivables were generally included in the statistics for Other current assets.

The reserve for bad debts, shown as an adjustment to Notes and accounts receivable may have included the reserves for certain other investments, such as for mortgage and real estate loans. As a result, it was possible for the reserve to exceed the amount of notes and accounts receivable.

Number of businesses

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.

Number of sole proprietorships represents the number of schedules C and F filed. For a Form 1040 return with more than one schedule C or F, each schedule was counted as a separate business if each was in a different industry. If each schedule was in the same industry, the data were combined and counted as one business. The term "sole proprietor" was used in the investment statistics on page 4 to denote an individual return with one or more schedules C or F as distinguished from a sole proprietorship.

The number of active corporation returns for 1963 was less than the number of corporations by approximately 27,000, which was the number of subsidiaries reported on some 5,800 consolidated returns.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general and selling expenses; bonuses; delivery, freight, and shipping expenses; sales discounts; and travel and entertainment expenses. For corporations and partnerships this item also included Commissions, Insurance, and Legal and professional fees. For sole proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plan to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404. (See Pension, profit sharing, stock bonus, and annuity plans.)

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For 1963, any interest still reported on United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000 issued prior to March 1, 1941, or on obligations of instrumentalities of the United States issued prior to March 1, 1941, was included in Other interest. This interest, which was subject to surtax only, was shown separately in previous years.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includable were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Partners' capital accounts

In the report the end-of-year balance in partners' capital accounts is shown and therefore it reflects the status of capital after contributions and withdrawals.

Patronage dividends, rebates, and refunds

In the sole proprietorship statistics income received from farm purchasing or marketing cooperatives in the form of patronage dividends, rebates or refunds was included in the Business receipts of farm sole proprietorships.

Payments to partners

This account shows guaranteed payments made to a partner for services or the use of capital where such payments are determined without regard to income of the partnership.

Pension, profit-sharing, annuity plans

Pension, profit-sharing, stock bonus, annuity plans, and other deferred compensation plans to which employers contributed were deductible to the extent of their con-

tributions under Code section 404. The code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations. (See also, Other employee benefit plans.)

Purchases

(See Merchandise purchased)

Rent

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in Business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction includes cost 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.

Retirement plans

See sections in the text on Changes in Law and Retirement Plans.

Royalties

Royalties were the gross amounts of income received for the exhaustion of the value of property rights. Included were earnings from such items as copyrights, patents, and trademarks; and natural resources under lease, such as timber, mineral mines, and oil wells. Expenses relating to this income, depletion or taxes for example, were not deducted directly from the income but were reported among the specific deductions from Total receipts.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold schedule. Salaries to partners and to the taxpayer if a sole proprietor are not included in this amount.

Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Code by Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations such as for dividends received, could not be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

State data

Classification of sole proprietorship and partnership data by State was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries. Statistics for the U. S. in the State tables differ slightly from those in other tables, due to slight variations in the weighting procedures used to derive the estimates. For partnerships an additional source of difference arose from the exclusion of returns with addresses outside the 50 States from the State tables. For sole proprietorships these returns were included in the State tables in the U. S. totals only. Also see "Industry Data for States and Districts," on page 3.

Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or un-

earned income, which were included in Other liabilities or Other current liabilities.

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 12 of this report. It was the base to which the individual income tax rates were applied. The amount shown in this report is only the positive amount upon which the income tax before credits was computed. The dividends received, retirement income, investment tax, and foreign tax credits offset the tax of those nontaxable returns with taxable income.

Taxes

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, and Federal taxes paid on interest from tax-free covenant bonds.

Some corporations reported excise and stamp taxes which were part of the sales price of their products as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and therefore could not be added to the statistics for taxes paid.

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts.

When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations which failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales of noncapital assets. Components of Total deductions are shown in the income statement tables.

For certain mutual insurance companies with total receipts under \$500,000, total deductions represented only investment expenses; business income and expenses were excluded by law. Also see "Changes in Law."

Total receipts

For corporations total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

For certain mutual insurance companies with total receipts under \$500,000, the gross taxable receipts included in the statistics represented only the receipts from investments; operating income was excluded by law, as explained in "Changes in Law."

This item for partnerships represented the sum business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of property other than capital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts do not reflect net losses from the foregoing sources.

Description of the Samples and Limitations of the Data

DESCRIPTION OF THE SAMPLES

The data presented in this report for 1963 are based on stratified samples, selected before audit, of the following types of returns filed in 1964: (1) Individual Income Tax Returns, Form 1040 (to provide the data for sole proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum. A return was selected if its account number ending was one of those specified.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Sole Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables F, G, and H. Differences between prescribed and achieved sampling rates occurred for the following reasons. Returns for each district were assembled and numbered in the district office or service center in blocks of 100 within each of the return processing groups used for revenue collection and audit purposes, and were sampled according to designated account numbers within each hundred. However, to facilitate field processing, some packs were closed with less than 100 returns. Therefore, the prescribed rates based on blocks of 100 returns were not always achieved. Also, some specific returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables G, and H. Also excluded from the tables of this report, and not counted in the totals shown in tables F, G, and H, were tentative returns, amended returns not associated with the original return,

returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Sole proprietorships.—The sample of 213,591 Forms 1040 with Schedules C or F or the taxpayer's equivalent schedule was selected from a population of 10,317,942 individual returns with business income. This business sample is a subclass of the sample of 489,725 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns which showed adjusted gross income of \$100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table F.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table F, 81,960 returns were selected for the sample (column 2) from the 8,270,578 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than \$10,000. For *Statistics of Income* purposes, 183 returns were reclassified as nonbusiness, leaving 81,777 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to

Table F.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

| Sample stratum (Size of adjusted gross income) | Total | | | | Business, number | |
|--|------------|---------|-----------------|----------|------------------|-------------------------|
| | Number in— | | Sampling rate | | in— | |
| | Population | Sample | Pre- scribed | Achieved | Sample | Population ² |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Grand total..... | 46,549,962 | 489,725 | - | - | 213,591 | 10,317,942 |
| Business returns, total..... | 10,088,722 | 211,438 | - | - | 211,031 | 10,066,444 |
| Under \$10,000..... | 8,270,578 | 81,960 | .0100 | .0099 | 81,777 | 8,252,117 |
| \$10,000 under \$30,000..... | 1,575,464 | 47,528 | .0300 | .0302 | 47,429 | 1,572,271 |
| \$30,000 under \$100,000..... | 228,434 | 67,704 | .3000 | .2964 | 67,608 | 227,839 |
| \$100,000 or more..... | 14,246 | 14,246 | 1.0000 | 1.0000 | 14,217 | 14,217 |
| Nonbusiness returns, total.. | 36,034,174 | 274,563 | - | - | 1,607 | 148,640 |
| Under \$10,000..... | 29,969,345 | 61,106 | .0020 | .0020 | 242 | 118,689 |
| \$10,000 under \$50,000..... | 5,981,341 | 178,489 | .0300 | .0298 | 855 | 28,651 |
| \$50,000 under \$100,000.... | 68,449 | 19,929 | .3000 | .2912 | 325 | 1,115 |
| \$100,000 or more..... | 15,039 | 15,039 | 1.0000 | 1.0000 | 185 | 185 |
| Prior year delinquent returns, total..... | 427,066 | 3,724 | - | - | 953 | 102,858 |
| Under \$50,000..... | 426,819 | 3,477 | .0100 | .0081 | 837 | 102,742 |
| \$50,000 or more..... | 247 | 247 | 1.0000 | 1.0000 | 116 | 116 |

¹Data in columns (5) and (6) exclude business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

²Estimated by multiplying the reciprocal of the achieved sampling rate column (4) by the number in the sample column (5).

exclude (1) Schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) Schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,135,954 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income—1963, Individual Income Tax Returns*.

Partnerships.—The sample of 64,096 Forms 1065 was selected from a population of 941,139 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. A further adjustment, to exclude inactive returns, reduced the total number of partnerships shown in the basic tables to 924,276 active partnerships.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of \$500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table G.

Table G.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

| Sample stratum (Size of business receipts) | Number of returns in ¹ | | Sampling rate | |
|--|-----------------------------------|--------|---------------|----------|
| | Population | Sample | Prescribed | Achieved |
| | (1) | (2) | (3) | (4) |
| Form 1065, total..... | 941,139 | 64,096 | - | - |
| Business receipts, or total income: | | | | |
| Under \$200,000..... | 878,450 | 35,956 | .0400 | .0409 |
| \$200,000 under \$500,000..... | 43,231 | 8,682 | .2000 | .2008 |
| \$500,000 under \$5,000,000 ² | 18,551 | 18,551 | 1.0000 | 1.0000 |
| \$5,000,000 or more ³ | 907 | 907 | 1.0000 | 1.0000 |

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.

Table H.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1963

| Sample stratum (Size of total assets) | Number of returns in ¹ | | Sampling rate | |
|---|-----------------------------------|---------|---------------|----------|
| | Population | Sample | Pre-scribed | Achieved |
| | (1) | (2) | (3) | (4) |
| Corporation returns, total..... | 1,383,299 | 153,089 | - | - |
| Forms 1120, 1120-L, 1120-M, 1120-F, total... | 1,240,692 | 138,637 | - | - |
| Assets zero or not reported..... | 58,423 | 5,586 | 0.1000 | 0.0956 |
| Under \$100,000..... | 698,137 | 33,775 | 0.0500 | 0.0484 |
| \$100,000 under \$1,000,000..... | 385,899 | 37,627 | 0.1000 | 0.0975 |
| \$1,000,000 under \$5,000,000..... | 50,787 | 14,203 | 0.2500 | 0.2797 |
| \$5,000,000 under \$10,000,000 ² | 34,164 | 34,164 | 1.0000 | 1.0000 |
| \$10,000,000 or more ³ | 13,282 | 13,282 | 1.0000 | 1.0000 |
| Forms 1120-S, total..... | 142,607 | 14,452 | - | - |
| Under \$1,000,000; zero; or not reported... | 134,593 | 6,438 | 0.0500 | 0.0478 |
| \$1,000,000 or more..... | 8,014 | 8,014 | 1.0000 | 1.0000 |

¹Includes returns of inactive corporations.

²Special types of returns with assets under \$5,000,000 are also included in this stratum. These are consolidated returns, returns with personal holding company schedules, life and mutual insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under Section 1361, with assets under \$10,000,000.

³All returns, including the special types referred to in footnote 2, with net income or deficit of \$1,000,000 or more, regardless of the size of their assets, are included in this stratum.

Corporations.—The sample of 153,089 returns in the Form 1120 series was selected from a population of 1,383,299 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,323,184 active corporations.

Corporation returns with total assets of \$5,000,000 or more, or net income or deficit of \$1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of \$1,000,000 or more, and the special types of returns described in footnote 2 of table H. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Method of estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, a "weighting factor" of 100.91 was used for "Business returns with Adjusted gross income under \$10,000." The weighting factor was obtained by dividing the population of this size class, 8,270,578, by the number of returns in the sample, 81,960. The primary sources of population data are counts, submitted by the district offices, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships, partnerships, and corporations are shown in tables I, J, and K.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other limitations due to sampling

The absence of statistics for items, 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, the dash indicates no returns with the particular characteristics. 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 characteristics were not present among the sample returns.

Response and other nonsampling errors

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly

transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

U. S. BUSINESS TAX RETURNS, 1963

Table I.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

| Selected industry | Number of businesses | Relative sampling variability (Percent) | Business receipts | | Depreciation | | Net profit | | Net loss | |
|---|----------------------|--|--------------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|
| | | | Amount | Relative sampling variability | Amount | Relative sampling variability | Amount | Relative sampling variability | Amount | Relative sampling variability |
| | | | (Thousand dollars) | (Percent) | (Thousand dollars) | (Percent) | (Thousand dollars) | (Percent) | (Thousand dollars) | (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industries..... | 9,135,954 | 0.12 | 181,551,305 | 0.71 | 7,338,432 | 0.65 | 27,435,631 | 0.32 | 3,665,103 | 1.80 |
| Agriculture, forestry and fisheries..... | 3,338,081 | 0.43 | 30,049,957 | 1.48 | 3,268,940 | 0.89 | 5,007,600 | 0.82 | 1,959,569 | 2.32 |
| Farms..... | 3,208,089 | 0.44 | 28,284,962 | 1.44 | 3,175,363 | 0.91 | 4,662,543 | 0.85 | 1,913,509 | 2.36 |
| Field crop farms..... | 1,171,303 | 0.81 | 9,489,132 | 1.87 | 1,219,806 | 1.48 | 2,280,372 | 1.28 | 364,697 | 3.47 |
| Fruit, tree nut, and vegetable farms..... | 144,065 | 2.51 | 1,405,935 | 4.24 | 142,200 | 4.25 | 254,127 | 4.33 | 132,110 | 8.35 |
| Livestock farms..... | 1,652,312 | 0.68 | 16,363,916 | 2.19 | 1,686,029 | 1.23 | 1,952,216 | 1.29 | 1,200,215 | 2.81 |
| Farms, not elsewhere classified..... | 240,409 | 1.53 | 1,025,979 | 7.49 | 127,328 | 7.56 | 175,828 | 4.30 | 216,487 | 11.64 |
| Other agriculture, forestry, and fisheries..... | 129,992 | 2.71 | 1,764,995 | 10.37 | 93,577 | 4.90 | 345,057 | 3.54 | 46,060 | 10.35 |
| Mining..... | 34,438 | 4.57 | 1,048,761 | 12.29 | 90,292 | 12.30 | 111,250 | 7.16 | 121,125 | 11.44 |
| Contract construction..... | 691,613 | 1.06 | 16,344,887 | 3.08 | 464,537 | 3.39 | 2,341,020 | 1.38 | 170,066 | 16.31 |
| General contractors..... | 115,238 | 2.74 | 6,783,114 | 6.65 | 171,187 | 7.02 | 576,003 | 2.98 | 103,858 | 25.52 |
| Special trade contractors..... | 554,120 | 1.19 | 9,184,009 | 2.39 | 278,067 | 3.54 | 1,706,200 | 1.59 | 62,255 | 13.11 |
| Contractors not allocable..... | 22,255 | 6.80 | 377,764 | 12.71 | 15,283 | 18.33 | 58,817 | 8.54 | 3,953 | 22.82 |
| Manufacturing..... | 187,398 | 2.15 | 6,369,127 | 3.35 | 238,098 | 3.89 | 765,623 | 2.45 | 88,027 | 13.92 |
| Food and kindred products..... | 15,048 | 8.63 | 1,058,337 | 11.05 | 26,248 | 12.54 | 71,088 | 9.35 | (1) | (1) |
| Apparel and other fabricated textile products..... | 8,927 | 9.57 | 492,546 | 10.74 | 8,150 | 14.59 | 49,571 | 9.77 | (1) | (1) |
| Lumber and wood products, except furniture..... | 49,839 | 4.42 | 1,299,739 | 7.30 | 80,200 | 8.52 | 141,593 | 5.94 | 11,124 | 18.28 |
| Printing, publishing, and allied industries..... | 28,473 | 5.35 | 714,569 | 6.81 | 28,725 | 7.48 | 125,716 | 5.97 | (1) | (1) |
| Machinery, except electric..... | 22,547 | 5.93 | 651,675 | 7.32 | 31,896 | 8.73 | 112,667 | 6.19 | 13,176 | 33.57 |
| Other manufacturing..... | 62,564 | 3.61 | 2,152,261 | 5.82 | 62,879 | 6.15 | 264,993 | 4.00 | 27,698 | 12.98 |
| Transportation, communication, electric, gas, and sanitary services | 307,103 | 1.73 | 4,969,278 | 3.97 | 499,867 | 4.75 | 786,612 | 2.26 | 92,265 | 8.29 |
| Transportation..... | 290,745 | 1.78 | 4,710,805 | 4.15 | 476,008 | 4.94 | 729,144 | 2.35 | 88,874 | 8.43 |
| Motor freight transportation and warehousing, terminals, and related services..... | 213,704 | 2.08 | 3,831,335 | 4.14 | 402,826 | 5.38 | 558,415 | 2.74 | 70,093 | 10.00 |
| Other transportation..... | 77,041 | 3.54 | 879,470 | 13.03 | 73,182 | 12.57 | 170,729 | 4.59 | 18,781 | 14.12 |
| Communication, electric, gas, and sanitary services..... | 16,358 | 7.36 | 258,473 | 10.23 | 23,859 | 13.18 | 57,468 | 8.32 | (1) | (1) |
| Wholesale and retail trade..... | 1,836,746 | 0.63 | 89,775,198 | 1.20 | 1,229,788 | 1.33 | 6,445,488 | 0.81 | 638,003 | 3.92 |
| Wholesale trade..... | 324,392 | 1.61 | 17,916,959 | 3.45 | 229,568 | 3.17 | 1,610,665 | 1.71 | 92,396 | 10.39 |
| Groceries and related products..... | 47,338 | 4.25 | 4,849,338 | 7.36 | 40,437 | 6.82 | 223,094 | 4.47 | 11,685 | 27.13 |
| Farm products—raw materials..... | 16,874 | 7.29 | 2,431,753 | 15.02 | 18,219 | 12.44 | 57,941 | 8.69 | 9,380 | 21.80 |
| Other wholesale trade..... | 260,180 | 1.32 | 10,635,868 | 3.27 | 170,912 | 3.72 | 1,329,630 | 1.89 | 71,331 | 12.37 |
| Retail trade..... | 1,471,400 | 0.69 | 69,200,711 | 1.27 | 956,677 | 1.50 | 4,650,897 | 0.96 | 529,641 | 4.32 |
| Building materials, hardware, and farm equipment..... | 57,606 | 3.87 | 3,720,557 | 5.42 | 54,133 | 6.37 | 238,509 | 4.40 | 38,029 | 14.84 |
| Building materials dealers..... | 21,615 | 6.24 | 1,325,656 | 8.16 | 23,005 | 11.61 | 94,137 | 6.77 | 15,567 | 18.63 |
| Hardware stores..... | 24,804 | 5.98 | 1,125,681 | 7.45 | 17,382 | 8.27 | 95,312 | 7.04 | 9,189 | 24.22 |
| Farm equipment dealers..... | 11,187 | 8.80 | 1,269,220 | 11.70 | 13,746 | 11.99 | 49,060 | 10.18 | 13,273 | 23.81 |
| General merchandise stores..... | 148,732 | 2.52 | 3,324,792 | 4.37 | 66,676 | 6.28 | 284,264 | 3.77 | 32,118 | 11.83 |
| Food stores..... | 278,228 | 1.89 | 15,673,363 | 3.01 | 177,208 | 3.52 | 811,297 | 2.36 | 71,592 | 7.96 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 233,610 | 2.08 | 14,505,858 | 3.21 | 151,117 | 3.91 | 692,332 | 2.57 | 61,353 | 8.55 |
| Other food stores..... | 44,618 | 4.67 | 1,167,505 | 6.98 | 26,091 | 7.61 | 118,965 | 5.95 | 10,239 | 21.69 |
| Automotive dealers and gasoline service stations..... | 272,458 | 1.84 | 20,947,293 | 2.77 | 149,996 | 2.98 | 934,545 | 2.21 | 108,121 | 7.36 |
| Automobile and truck dealers..... | 42,963 | 4.56 | 6,808,756 | 6.67 | 26,919 | 7.76 | 190,137 | 4.83 | 32,750 | 17.31 |
| Gasoline service stations..... | 201,641 | 2.16 | 12,581,518 | 2.75 | 99,380 | 3.52 | 629,171 | 2.71 | 58,739 | 7.88 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 27,854 | 5.70 | 1,557,019 | 7.17 | 23,697 | 7.81 | 115,237 | 6.35 | 16,632 | 18.95 |
| Apparel and accessory stores..... | 59,403 | 3.75 | 2,611,133 | 4.50 | 30,416 | 5.74 | 248,325 | 4.18 | 21,204 | 14.84 |
| Furniture, home furnishings, and equipment stores..... | 79,784 | 3.47 | 3,721,076 | 5.04 | 60,574 | 6.63 | 324,957 | 3.88 | 33,364 | 19.77 |
| Eating and drinking places..... | 292,141 | 1.82 | 8,699,564 | 2.54 | 244,390 | 3.57 | 796,619 | 2.38 | 133,272 | 11.92 |
| Drug stores and proprietary stores..... | 29,302 | 4.79 | 2,623,612 | 5.29 | 34,312 | 6.33 | 262,001 | 4.31 | 13,546 | 30.94 |
| Liquor stores..... | 23,319 | 5.89 | 1,778,765 | 6.79 | 16,603 | 9.38 | 125,563 | 6.02 | 6,999 | 31.03 |
| Other retail trade..... | 230,427 | 1.47 | 6,100,598 | 3.27 | 122,369 | 3.69 | 624,817 | 2.62 | 71,396 | 11.01 |
| Wholesale and retail trade not allocable..... | 40,954 | 4.61 | 2,657,528 | 6.67 | 43,543 | 7.49 | 183,926 | 5.70 | 15,966 | 19.52 |
| Finance, insurance, and real estate..... | 506,111 | 1.25 | 5,467,484 | 2.68 | 249,432 | 2.74 | 1,922,059 | 1.46 | 140,554 | 11.62 |
| Security and commodity brokers, dealers, exchanges, and services..... | 18,438 | 6.30 | 377,758 | 26.11 | 6,098 | 12.73 | 83,363 | 6.66 | (1) | (1) |
| Insurance agents, brokers, and service..... | 168,376 | 2.18 | 1,878,305 | 3.19 | 61,917 | 3.65 | 780,601 | 2.34 | 17,675 | 17.96 |
| Real estate..... | 313,227 | 1.64 | 3,112,212 | 2.91 | 178,239 | 3.59 | 1,019,439 | 2.01 | 108,853 | 14.24 |
| Real estate operators (except developers) and lessors of buildings..... | 22,451 | 6.38 | 213,525 | 9.80 | 44,089 | 9.62 | 33,929 | 9.64 | (1) | (1) |
| Other real estate..... | 290,776 | 1.27 | 2,898,687 | 3.04 | 134,150 | 3.58 | 985,510 | 2.05 | 71,029 | 6.95 |
| Other finance, insurance, and real estate..... | 6,070 | 9.90 | 99,209 | 11.42 | 3,178 | 16.63 | 38,656 | 9.45 | (1) | (1) |
| Services..... | 2,185,196 | 0.55 | 27,095,434 | 1.04 | 1,276,880 | 1.49 | 9,971,311 | 0.61 | 442,316 | 3.80 |
| Hotels, rooming houses, camps, and other lodging places..... | 125,056 | 2.82 | 1,472,435 | 5.45 | 207,036 | 4.81 | 199,119 | 4.49 | 94,386 | 11.15 |
| Personal services..... | 523,291 | 1.33 | 4,548,432 | 2.16 | 262,470 | 3.24 | 1,230,213 | 1.75 | 61,058 | 8.16 |
| Laundries, laundry services, cleaning and dyeing plants..... | 90,950 | 3.26 | 1,437,765 | 4.62 | 133,718 | 5.59 | 223,352 | 4.33 | 37,474 | 11.99 |
| Beauty and barber shops..... | 310,053 | 1.75 | 1,914,129 | 2.64 | 61,860 | 3.58 | 698,028 | 2.27 | 11,208 | 13.56 |
| Other personal services..... | 122,288 | 2.81 | 1,196,538 | 4.38 | 66,892 | 5.16 | 308,833 | 3.61 | 12,376 | 12.28 |
| Business services..... | 235,528 | 1.87 | 2,353,948 | 6.88 | 95,591 | 4.45 | 686,906 | 2.39 | 43,508 | 11.51 |
| Automobile and other repair services..... | 345,959 | 1.40 | 4,353,353 | 3.13 | 148,012 | 3.58 | 810,110 | 2.33 | 46,645 | 9.55 |
| Automobile parking, repair, and services..... | 145,081 | 2.57 | 2,778,710 | 4.37 | 86,084 | 5.32 | 409,947 | 3.42 | 25,510 | 13.77 |
| Automobile repair shops..... | 127,019 | 2.78 | 2,512,875 | 4.70 | 63,505 | 4.78 | 361,683 | 3.68 | 19,877 | 16.48 |
| Other automotive services, including rentals..... | 18,062 | 6.82 | 265,835 | 10.73 | 22,579 | 15.19 | 48,264 | 9.18 | 5,633 | 22.52 |
| Repair services, except automobile..... | 200,878 | 2.23 | 1,574,643 | 3.97 | 61,928 | 4.31 | 400,163 | 3.20 | 21,135 | 12.98 |
| Amusement and recreation services, including motion pictures..... | 118,671 | 0.66 | 1,299,330 | 5.77 | 114,092 | 9.18 | 234,227 | 4.01 | 108,469 | 7.43 |
| Medical services..... | 393,421 | 0.94 | 8,881,126 | 1.12 | 307,584 | 1.50 | 4,802,790 | 0.94 | 25,328 | 14.12 |
| Offices of physicians and surgeons..... | 151,225 | 1.56 | 5,010,993 | 1.23 | 172,996 | 1.69 | 2,982,701 | 1.18 | 12,219 | 10.99 |
| Offices of dentists and dental surgeons..... | 79,777 | 2.49 | 2,185,939 | 2.21 | 71,055 | 3.27 | 1,116,635 | 2.11 | 2,837 | 29.33 |
| Other medical services..... | 162,419 | 2.35 | 1,684,194 | 3.74 | 63,533 | 4.37 | 703,454 | 2.49 | 10,272 | 31.25 |
| Educational services..... | 86,633 | 3.22 | 302,846 | 7.53 | 23,112 | 16.14 | 114,782 | 4.75 | 12,119 | 30.94 |
| Legal services..... | 122,528 | 2.18 | 1,985,537 | 2.05 | 57,096 | 3.36 | 1,089,517 | 1.88 | 15,849 | 13.18 |
| Engineering and architectural services..... | 48,028 | 3.77 | 758,621 | 5.16 | 19,013 | 5.90 | 254,369 | 4.05 | 8,122 | 16.83 |
| Accounting, auditing, and bookkeeping services..... | 102,431 | 2.81 | 652,188 | 3.83 | 27,786 | 4.72 | 330,204 | 3.49 | 5,013 | 32.06 |
| Other services..... | 83,650 | 3.00 | 487,618 | 7.22 | 15,088 | 6.37 | 219,074 | 4.04 | 21,819 | 8.00 |
| Nature of business not allocable..... | 49,268 | 4.36 | 431,179 | 9.72 | 20,598 | 10.80 | 84,663 | 6.64 | 13,178 | 19.23 |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

U. S. BUSINESS TAX RETURNS, 1963

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Table J.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

| Selected industry | Number of active partnerships | Relative sampling variability (Percent) | Business receipts | | Depreciation | | Net profit | |
|---|-------------------------------|--|------------------------------|--|------------------------------|--|------------------------------|--|
| | | | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All industries..... | 924,276 | 0.07 | 71,762,372 | 0.35 | 2,267,622 | 1.13 | 10,007,899 | 0.67 |
| Agriculture, forestry, and fisheries..... | 130,420 | 1.23 | 4,689,503 | 1.91 | 324,041 | 2.31 | 765,879 | 2.35 |
| Farms..... | 119,653 | 1.36 | 3,792,963 | 2.22 | 294,348 | 2.48 | 664,152 | 2.55 |
| Field crop farms..... | 31,497 | 2.66 | 1,024,431 | 4.49 | 95,413 | 4.58 | 247,602 | 4.69 |
| Fruit, tree nut, and vegetable farms..... | 11,848 | 4.36 | 589,655 | 5.76 | 37,497 | 7.19 | 106,306 | 7.28 |
| Livestock farms..... | 62,007 | 1.87 | 1,870,597 | 3.04 | 144,201 | 3.42 | 254,378 | 3.31 |
| Farms, not elsewhere classified..... | 14,301 | 3.99 | 308,280 | 7.89 | 17,237 | 9.27 | 55,866 | 8.15 |
| Other agriculture, forestry, and fisheries..... | 10,767 | 4.70 | 896,540 | 3.50 | 29,693 | 7.58 | 101,727 | 6.35 |
| Mining..... | 14,150 | 3.92 | 893,581 | 3.57 | 78,717 | 4.74 | 117,651 | 5.29 |
| Contract construction..... | 60,408 | 1.83 | 6,894,915 | 1.23 | 138,624 | 2.70 | 733,942 | 2.08 |
| General contractors..... | 19,555 | 3.17 | 4,125,910 | 1.39 | 73,429 | 3.02 | 329,680 | 3.00 |
| Special trade contractors..... | 38,972 | 2.22 | 2,681,697 | 2.25 | 62,795 | 3.32 | 394,319 | 2.70 |
| Contractors not allocable..... | 1,881 | 10.97 | 87,308 | 13.65 | 2,400 | 21.28 | 9,943 | 16.13 |
| Manufacturing..... | 39,368 | 2.22 | 6,106,914 | 1.36 | 128,458 | 2.50 | 582,190 | 2.27 |
| Food and kindred products..... | 4,553 | 6.10 | 1,538,062 | 2.18 | 27,356 | 4.17 | 84,808 | 3.77 |
| Apparel and other fabricated textile products..... | 3,436 | 7.28 | 877,414 | 3.98 | 6,308 | 7.40 | 57,996 | 5.73 |
| Lumber and wood products, except furniture..... | 6,650 | 5.59 | 765,111 | 3.86 | 29,610 | 6.53 | 68,568 | 6.36 |
| Printing, publishing, and allied industries..... | 6,596 | 5.76 | 506,169 | 5.48 | 15,729 | 8.03 | 76,219 | 6.94 |
| Machinery, except electric..... | 4,127 | 7.10 | 432,476 | 6.33 | 12,328 | 9.39 | 75,073 | 8.60 |
| Other manufacturing..... | 14,006 | 3.76 | 1,987,682 | 2.56 | 37,127 | 7.54 | 219,526 | 3.89 |
| Transportation, communication, electric, gas, and sanitary services..... | 16,640 | 3.62 | 1,121,786 | 3.46 | 68,887 | 5.63 | 158,352 | 4.63 |
| Transportation..... | 14,490 | 3.89 | 1,006,106 | 3.64 | 60,450 | 6.18 | 132,696 | 4.97 |
| Motor freight transportation and warehousing, terminals, and related services..... | 10,812 | 4.49 | 725,088 | 4.40 | 48,915 | 6.69 | 91,536 | 5.86 |
| Other transportation..... | 3,678 | 7.79 | 281,018 | 6.39 | 11,535 | 15.55 | 41,160 | 9.31 |
| Communication, electric, gas, and sanitary services..... | 2,150 | 10.22 | 115,680 | 11.36 | 8,437 | 12.80 | 25,656 | 12.59 |
| Wholesale and retail trade..... | 256,601 | 0.81 | 35,470,908 | 0.62 | 364,583 | 1.25 | 2,329,406 | 1.07 |
| Wholesale trade..... | 43,498 | 2.00 | 12,245,849 | 0.84 | 90,433 | 2.19 | 653,093 | 2.31 |
| Groceries and related products..... | 7,689 | 4.52 | 3,234,096 | 1.57 | 20,165 | 3.77 | 121,282 | 3.95 |
| Farm products—raw materials..... | 3,574 | 6.56 | 2,198,148 | 1.22 | 10,293 | 6.30 | 45,004 | 8.50 |
| Other wholesale trade..... | 32,235 | 2.20 | 6,813,605 | 1.10 | 59,975 | 2.67 | 486,807 | 2.68 |
| Retail trade..... | 211,819 | 0.89 | 23,088,734 | 0.84 | 272,657 | 1.51 | 1,665,714 | 1.19 |
| Building materials, hardware, and farm equipment..... | 15,500 | 3.60 | 2,204,083 | 2.90 | 25,284 | 5.72 | 151,543 | 4.14 |
| Building materials dealers..... | 6,535 | 5.51 | 963,354 | 4.32 | 13,901 | 9.34 | 74,295 | 6.27 |
| Hardware stores..... | 4,876 | 6.65 | 446,932 | 6.10 | 5,120 | 8.54 | 38,921 | 7.95 |
| Farm equipment dealers..... | 4,089 | 6.56 | 793,797 | 5.05 | 6,263 | 6.26 | 38,327 | 7.39 |
| General merchandise stores..... | 12,095 | 4.19 | 1,227,028 | 3.80 | 20,566 | 9.26 | 90,030 | 5.27 |
| Food stores..... | 33,251 | 2.39 | 4,995,530 | 1.84 | 48,604 | 2.24 | 257,730 | 2.67 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 29,078 | 2.56 | 4,753,875 | 1.91 | 42,878 | 2.51 | 232,259 | 2.63 |
| Other food stores..... | 4,173 | 6.74 | 241,655 | 6.50 | 5,726 | 3.12 | 25,471 | 12.65 |
| Automotive dealers and gasoline service stations..... | 41,092 | 2.21 | 6,099,326 | 1.73 | 37,718 | 2.97 | 310,138 | 2.60 |
| Automobile and truck dealers..... | 9,696 | 4.00 | 3,202,330 | 1.96 | 12,287 | 3.75 | 106,667 | 3.22 |
| Gasoline service stations..... | 26,723 | 2.85 | 2,408,049 | 3.24 | 19,254 | 4.66 | 162,957 | 3.82 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 4,673 | 6.74 | 488,947 | 6.74 | 6,177 | 8.95 | 40,514 | 9.34 |
| Apparel and accessory stores..... | 13,330 | 3.99 | 1,270,411 | 4.00 | 12,842 | 5.30 | 117,859 | 5.33 |
| Furniture, home furnishings, and equipment stores..... | 13,686 | 3.92 | 1,351,911 | 3.93 | 16,510 | 5.28 | 128,006 | 4.62 |
| Eating and drinking places..... | 44,105 | 2.22 | 2,373,446 | 2.68 | 64,862 | 3.65 | 272,915 | 3.21 |
| Drug stores and proprietary stores..... | 7,615 | 5.12 | 1,066,897 | 4.84 | 12,053 | 6.10 | 111,382 | 5.98 |
| Liquor stores..... | 4,901 | 6.43 | 639,229 | 5.91 | 5,508 | 7.56 | 50,834 | 7.23 |
| Other retail trade..... | 26,244 | 2.92 | 1,860,873 | 3.62 | 28,710 | 3.35 | 175,277 | 4.10 |
| Wholesale and retail trade not allocable..... | 1,284 | 12.98 | 136,325 | 14.43 | 1,493 | 20.40 | 10,999 | 25.18 |
| Finance, insurance, and real estate..... | 233,516 | 0.85 | 5,468,656 | 1.49 | 741,931 | 2.94 | 1,460,273 | 1.87 |
| Security and commodity brokers, dealers, exchanges, and services..... | 4,859 | 6.25 | 1,204,727 | 1.20 | 15,545 | 8.94 | 265,979 | 4.01 |
| Insurance agents, brokers, and service..... | 12,474 | 4.25 | 637,851 | 4.63 | 8,098 | 7.53 | 202,890 | 5.60 |
| Real estate..... | 175,605 | 1.06 | 3,385,982 | 2.24 | 711,071 | 3.02 | 778,219 | 2.27 |
| Real estate operators (except developers) and lessors of buildings..... | 150,650 | 1.13 | 2,716,542 | 2.55 | 685,204 | 3.13 | 530,607 | 2.91 |
| Other real estate..... | 24,955 | 2.94 | 669,440 | 4.65 | 25,867 | 6.12 | 247,612 | 3.47 |
| Other finance, insurance, and real estate..... | 40,578 | 2.41 | 240,096 | 2.11 | 7,217 | 8.06 | 213,185 | 3.89 |
| Services..... | 171,994 | 1.03 | 11,106,307 | 1.14 | 422,310 | 2.56 | 3,853,713 | 1.50 |
| Hotels, rooming houses, camps, and other lodging places..... | 15,329 | 4.18 | 682,103 | 4.47 | 99,563 | 5.17 | 73,742 | 5.98 |
| Personal services..... | 36,702 | 2.55 | 1,188,056 | 3.25 | 71,549 | 4.58 | 246,807 | 3.37 |
| Laundries, laundry services, cleaning and dyeing plants..... | 14,908 | 3.89 | 563,156 | 4.94 | 46,821 | 5.99 | 78,483 | 6.23 |
| Beauty and barber shops..... | 15,311 | 3.87 | 259,837 | 5.68 | 6,947 | 19.00 | 78,966 | 5.51 |
| Other personal services..... | 6,483 | 6.83 | 365,063 | 6.10 | 17,781 | 5.98 | 89,358 | 5.73 |
| Business services..... | 17,171 | 3.62 | 755,459 | 4.32 | 41,613 | 6.26 | 178,408 | 5.02 |
| Automobile and other repair services..... | 29,718 | 2.91 | 1,156,226 | 3.54 | 43,409 | 5.48 | 198,040 | 4.08 |
| Automobile parking, repair, and services..... | 19,343 | 3.68 | 870,520 | 4.06 | 35,821 | 6.32 | 139,885 | 4.82 |
| Automobile repair shops..... | 16,126 | 3.74 | 749,136 | 4.88 | 13,595 | 5.62 | 120,774 | 5.08 |
| Other automotive services, including rentals..... | 3,217 | 9.23 | 121,384 | 15.27 | 22,226 | 9.81 | 19,111 | 14.78 |
| Repair services, except automobile..... | 10,375 | 4.70 | 285,706 | 7.25 | 7,588 | 10.11 | 58,155 | 7.64 |
| Amusement and recreation services, including motion pictures..... | 13,809 | 4.29 | 687,118 | 4.12 | 79,038 | 5.35 | 80,884 | 6.14 |
| Medical services..... | 19,831 | 3.22 | 2,357,922 | 3.04 | 35,605 | 4.73 | 1,197,484 | 3.37 |
| Offices of physicians and surgeons..... | 11,263 | 4.31 | 1,412,563 | 4.04 | 17,522 | 6.56 | 857,616 | 4.33 |
| Offices of dentists and dental surgeons..... | 1,236 | 13.46 | 85,503 | 14.06 | 1,774 | 20.55 | 39,314 | 15.33 |
| Other medical services..... | 7,332 | 5.18 | 859,856 | 4.83 | 16,309 | 7.24 | 300,554 | 4.87 |
| Educational services..... | 1,498 | 12.39 | 30,532 | 22.76 | 1,406 | 20.78 | 5,643 | 21.52 |
| Legal services..... | 22,823 | 3.02 | 2,458,563 | 2.39 | 28,725 | 3.63 | 1,365,373 | 2.55 |
| Engineering and architectural services..... | 5,682 | 5.99 | 788,915 | 4.13 | 8,391 | 8.28 | 170,511 | 5.59 |
| Accounting, auditing, and bookkeeping services..... | 8,411 | 5.05 | 953,722 | 3.51 | 12,443 | 6.04 | 321,302 | 4.22 |
| Other services..... | 1,020 | 14.87 | 47,691 | 18.63 | 568 | 28.33 | 15,519 | 20.34 |
| Nature of business not allocable..... | 1,179 | 14.06 | 9,802 | 37.59 | 71 | 66.44 | 6,493 | 51.82 |

NOTE: The relative sampling variability at the one standard deviation 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 two out of three estimates of similarly derived estimates would be expected to fall.

U. S. BUSINESS TAX RETURNS, 1963

Table K.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE ONE STANDARD DEVIATION LEVEL, BY SELECTED INDUSTRIES

| Selected industry | Number of returns | | Business receipts | | Depreciation | | Inventory, end-of-year | | Net income | | Net deficit | |
|--|-------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | Number | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All industries..... | 1,323,184 | 0.07 | 948,790,180 | 0.26 | 29,545,082 | 0.18 | 106,332,545 | 0.23 | 61,304,535 | 0.17 | 7,030,488 | 1.44 |
| Agriculture, forestry, and fisheries..... | 23,270 | 2.51 | 7,492,590 | 13.24 | 248,318 | 2.90 | 711,262 | 5.11 | 327,540 | 5.16 | 231,888 | 16.86 |
| Farms..... | 16,227 | 2.98 | 5,354,022 | 18.23 | 192,757 | 3.32 | 579,775 | 5.69 | 253,571 | 6.21 | 204,144 | 19.05 |
| Other agriculture, forestry, and fisheries..... | 7,043 | 4.73 | 2,138,568 | 8.46 | 55,561 | 6.00 | 131,487 | 11.61 | 73,969 | 8.29 | 27,744 | 14.78 |
| Mining..... | 14,878 | 3.08 | 12,448,085 | 1.40 | 842,167 | 1.43 | 947,840 | 1.11 | 1,549,553 | 1.36 | 339,823 | 3.66 |
| Metal mining..... | 1,136 | 11.70 | 2,361,901 | 2.86 | 165,223 | 2.33 | 364,681 | 1.33 | 319,889 | 1.21 | 115,499 | 2.12 |
| Coal mining..... | 2,480 | 7.67 | 2,327,099 | 4.20 | 140,472 | 2.77 | 70,489 | 4.52 | 102,115 | 4.47 | 37,103 | 11.25 |
| Crude petroleum, natural gas, and natural gas liquids and services..... | 7,922 | 4.29 | 5,542,834 | 1.70 | 357,508 | 2.27 | 305,196 | 1.49 | 946,738 | 1.88 | 140,109 | 7.84 |
| Nonmetallic minerals (except fuels) mining..... | 3,340 | 6.13 | 2,216,251 | 3.97 | 178,964 | 3.94 | 207,474 | 3.61 | 180,811 | 5.40 | 47,112 | 6.78 |
| Contract construction..... | 96,465 | 1.23 | 44,731,260 | 1.56 | 815,536 | 2.19 | 2,634,428 | 2.49 | 1,159,757 | 2.15 | 516,884 | 3.58 |
| Building construction..... | 36,574 | 2.03 | 17,332,893 | 2.68 | 160,762 | 3.36 | 1,438,411 | 3.72 | 347,260 | 3.56 | 197,816 | 5.62 |
| Other general contractors..... | 10,846 | 3.52 | 10,998,076 | 3.15 | 413,420 | 3.59 | 286,007 | 5.70 | 366,863 | 4.01 | 129,584 | 7.29 |
| Special trade contractors..... | 48,135 | 1.81 | 16,291,513 | 2.45 | 238,268 | 3.52 | 903,810 | 3.84 | 439,547 | 3.64 | 185,513 | 6.04 |
| Contractors not allocable..... | 910 | 13.92 | 108,778 | 17.77 | 3,086 | 22.78 | 6,200 | 18.78 | 6,087 | 34.34 | (1) | (1) |
| Manufacturing..... | 181,799 | 0.81 | 419,324,291 | 0.30 | 13,035,351 | 0.19 | 64,663,275 | 0.25 | 30,590,792 | 0.25 | 1,814,571 | 2.06 |
| Meat products..... | 2,285 | 7.36 | 16,425,164 | 3.74 | 141,343 | 2.47 | 706,433 | 2.33 | 192,215 | 5.43 | 22,543 | 10.94 |
| Dairy products..... | 3,614 | 5.98 | 9,682,200 | 3.00 | 198,451 | 2.65 | 609,349 | 1.92 | 338,389 | 2.60 | 38,856 | 8.35 |
| Beverages..... | 3,312 | 6.08 | 9,733,546 | 1.69 | 268,846 | 2.36 | 1,481,554 | 1.31 | 630,927 | 1.66 | 21,118 | 22.56 |
| Other food products..... | 9,099 | 3.69 | 28,542,496 | 1.38 | 602,408 | 1.36 | 3,785,343 | 1.18 | 1,596,254 | 1.10 | 95,767 | 8.55 |
| Tobacco manufactures..... | 191 | 21.98 | 5,641,205 | 1.88 | 55,248 | 2.30 | 2,699,266 | 0.60 | 647,955 | 0.49 | 505 | 46.89 |
| Textile mill products..... | 6,448 | 4.28 | 16,041,646 | 1.97 | 407,817 | 1.68 | 2,960,023 | 1.70 | 746,607 | 2.36 | 79,418 | 9.30 |
| Apparel and other fabricated textile products..... | 17,131 | 2.97 | 14,272,032 | 2.75 | 105,882 | 2.84 | 2,109,880 | 2.74 | 461,052 | 3.49 | 86,364 | 7.70 |
| Lumber and wood products, except furniture..... | 8,817 | 3.95 | 8,585,235 | 2.89 | 242,285 | 2.82 | 1,222,571 | 2.86 | 420,746 | 3.32 | 97,918 | 10.83 |
| Furniture and fixtures..... | 6,613 | 4.67 | 5,883,790 | 3.79 | 91,529 | 3.88 | 833,865 | 3.83 | 288,367 | 4.53 | 51,040 | 14.28 |
| Paper and allied products..... | 4,165 | 5.45 | 12,892,344 | 1.42 | 630,791 | 0.72 | 1,638,162 | 1.52 | 980,300 | 1.02 | 60,499 | 16.22 |
| Printing, publishing, and allied industries..... | 21,275 | 2.66 | 15,553,457 | 1.69 | 406,005 | 1.67 | 1,279,835 | 2.08 | 1,158,207 | 1.75 | 127,893 | 6.96 |
| Chemicals and allied products..... | 10,804 | 3.53 | 32,706,068 | 0.80 | 1,658,954 | 0.36 | 4,924,482 | 0.72 | 3,965,675 | 0.50 | 124,390 | 6.44 |
| Petroleum refining and related industries..... | 1,259 | 9.36 | 41,812,388 | 0.36 | 1,772,022 | 0.30 | 3,512,034 | 0.27 | 2,689,362 | 0.26 | 31,969 | 19.38 |
| Rubber and miscellaneous plastics products..... | 4,345 | 5.61 | 8,704,428 | 2.45 | 297,438 | 2.20 | 1,523,731 | 1.74 | 575,608 | 2.13 | 54,196 | 19.39 |
| Leather and leather products..... | 3,030 | 6.54 | 4,917,463 | 4.62 | 55,341 | 4.61 | 797,324 | 4.37 | 184,236 | 5.72 | 33,037 | 22.30 |
| Stone, clay, and glass products..... | 8,082 | 3.95 | 11,874,770 | 1.74 | 586,614 | 1.48 | 1,538,914 | 1.49 | 1,024,469 | 1.36 | 68,814 | 7.13 |
| Primary metal industries..... | 4,336 | 5.16 | 28,477,421 | 0.84 | 1,479,688 | 0.35 | 5,683,668 | 0.58 | 1,851,446 | 0.73 | 81,814 | 13.12 |
| Fabricated metal products, except machinery and transportation equipment..... | 19,271 | 2.62 | 22,542,985 | 1.61 | 600,577 | 1.21 | 3,663,791 | 1.50 | 1,308,572 | 2.95 | 155,708 | 6.00 |
| Machinery, except electric..... | 19,306 | 2.68 | 30,004,435 | 0.98 | 1,050,879 | 0.67 | 6,664,188 | 0.84 | 2,627,082 | 0.93 | 208,322 | 5.49 |
| Electrical machinery, equipment, and supplies..... | 9,140 | 3.84 | 27,547,085 | 0.89 | 670,029 | 0.71 | 5,301,417 | 0.87 | 1,798,269 | 1.23 | 188,476 | 6.16 |
| Transportation equipment..... | 4,551 | 5.24 | 52,689,972 | 0.40 | 1,277,608 | 0.29 | 8,807,398 | 0.37 | 5,871,539 | 0.27 | 89,547 | 6.85 |
| Other manufacturing..... | 14,725 | 3.16 | 14,794,071 | 1.58 | 435,596 | 1.12 | 2,920,053 | 1.48 | 1,233,515 | 1.28 | 136,364 | 8.71 |
| Transportation, communication, electric, gas, and sanitary services..... | 56,291 | 1.62 | 75,710,896 | 0.61 | 7,345,749 | 0.32 | 3,309,734 | 0.51 | 9,393,357 | 0.25 | 468,046 | 6.71 |
| Railroad transportation, terminals, and related services..... | 569 | 11.57 | 10,903,263 | 1.01 | 1,006,727 | 0.16 | 432,206 | 0.27 | 663,533 | 0.65 | 84,351 | 8.41 |
| Motor freight transportation and warehousing, terminals, and related services..... | 22,645 | 2.61 | 10,705,861 | 3.22 | 584,773 | 2.63 | 137,001 | 9.45 | 375,051 | 3.30 | 80,754 | 8.22 |
| Other transportation..... | 20,293 | 2.80 | 12,917,022 | 2.09 | 1,153,045 | 1.37 | 383,206 | 2.33 | 759,431 | 1.77 | 166,424 | 6.57 |
| Communication..... | 6,855 | 4.44 | 18,253,571 | 0.39 | 1,781,294 | 0.40 | 1,010,891 | 0.34 | 3,719,642 | 0.35 | 104,819 | 26.38 |
| Electric, gas, and sanitary services..... | 5,929 | 4.80 | 22,931,179 | 0.26 | 2,819,910 | 0.15 | 1,346,430 | 0.33 | 3,875,700 | 0.13 | 31,698 | 8.76 |
| Wholesale and retail trade..... | 403,434 | 0.56 | 302,904,109 | 0.65 | 2,548,398 | 0.66 | 32,516,935 | 0.63 | 6,804,373 | 0.72 | 1,454,370 | 4.86 |
| Wholesale trade..... | 137,616 | 0.98 | 145,111,971 | 1.01 | 830,328 | 1.21 | 13,632,674 | 1.06 | 3,071,845 | 1.21 | 598,628 | 10.94 |
| Groceries and related products..... | 15,658 | 3.06 | 28,252,645 | 2.87 | 142,713 | 3.05 | 1,577,521 | 3.05 | 379,825 | 3.87 | (1) | (1) |
| Farm products—raw materials..... | 5,886 | 4.69 | 13,132,559 | 4.46 | 74,664 | 4.61 | 1,138,014 | 3.36 | 159,140 | 4.16 | 39,578 | 9.57 |
| Electrical goods..... | 8,089 | 4.21 | 8,338,146 | 3.46 | 28,154 | 4.29 | 1,030,659 | 4.02 | 173,213 | 4.96 | 54,201 | 8.77 |
| Machinery, equipment, and supplies..... | 19,871 | 2.71 | 12,549,311 | 2.63 | 114,816 | 3.51 | 1,776,672 | 3.16 | 488,378 | 2.69 | 87,568 | 12.58 |
| Other wholesale trade..... | 88,112 | 1.25 | 82,839,190 | 1.23 | 469,981 | 1.59 | 8,109,808 | 1.39 | 1,911,289 | 1.61 | 285,910 | 5.28 |
| Retail trade..... | 257,383 | 0.70 | 153,555,461 | 0.84 | 1,672,419 | 0.80 | 18,295,788 | 0.78 | 3,617,538 | 0.86 | 834,513 | 3.07 |
| Building materials, hardware, and farm equipment..... | 26,828 | 2.35 | 9,797,180 | 2.93 | 99,841 | 3.30 | 1,902,955 | 2.88 | 247,967 | 4.15 | 76,777 | 7.36 |
| General merchandise stores..... | 16,930 | 2.98 | 30,630,043 | 1.07 | 467,857 | 1.25 | 4,765,318 | 1.06 | 1,148,443 | 1.13 | 125,476 | 11.89 |
| Food stores..... | 18,211 | 2.92 | 37,172,901 | 1.85 | 371,087 | 1.63 | 2,205,236 | 1.60 | 655,013 | 1.78 | 97,427 | 11.20 |
| Automotive dealers and gasoline service stations..... | 42,200 | 1.81 | 38,940,202 | 2.36 | 189,841 | 2.87 | 4,088,660 | 2.26 | 536,157 | 3.06 | 129,764 | 6.31 |
| Apparel and accessory stores..... | 29,765 | 2.32 | 9,219,126 | 2.51 | 88,302 | 3.03 | 1,766,171 | 2.63 | 258,879 | 3.23 | 99,441 | 6.52 |
| Eating and drinking places..... | 42,284 | 1.99 | 6,950,773 | 2.84 | 201,736 | 3.08 | 196,721 | 4.44 | 199,177 | 4.64 | 109,049 | 5.96 |
| Other retail trade..... | 81,165 | 1.38 | 20,845,236 | 1.73 | 253,755 | 2.08 | 3,370,727 | 1.83 | 571,902 | 2.30 | 196,579 | 5.97 |
| Wholesale and retail trade not allocable..... | 8,435 | 4.30 | 4,236,677 | 4.85 | 45,651 | 4.98 | 588,473 | 4.59 | 114,990 | 6.66 | 21,229 | 10.91 |
| Finance, insurance, and real estate..... | 375,375 | 0.52 | 56,045,458 | 0.31 | 2,493,278 | 0.67 | 216,311 | 6.10 | 9,852,919 | 0.35 | 1,470,573 | 1.82 |
| Banks and trust companies..... | 15,052 | 1.37 | 2,120,826 | 0.29 | 360,580 | 0.18 | - | - | 2,468,935 | 0.16 | 47,658 | 4.42 |
| Credit agencies other than banks..... | 49,099 | 1.52 | 2,960,506 | 1.39 | 126,988 | 1.10 | 31,867 | 15.24 | 1,199,406 | 1.10 | 177,145 | 5.96 |
| Security and commodity brokers, dealers, exchanges, and services..... | 3,472 | 6.33 | 396,086 | 9.55 | 10,810 | 4.12 | (1) | (1) | 157,536 | 4.94 | 31,713 | 13.61 |
| Holding and other investment companies..... | 21,757 | 2.33 | 281,561 | 1.95 | 34,349 | 3.80 | 16,016 | - | 2,140,183 | 0.55 | 89,333 | 12.73 |
| Insurance carriers..... | 6,697 | 2.77 | 39,657,322 | 0.13 | 253,778 | 0.16 | 11,852 | - | 1,992,554 | 0.27 | 368,827 | 1.49 |
| Insurance agents, brokers, and service..... | 23,182 | 2.69 | 2,196,823 | 4.97 | 34,771 | 5.72 | (1) | (1) | 179,026 | 6.29 | 37,806 | 9.08 |
| Real estate..... | 258,116 | 0.68 | 8,432,134 | 1.30 | 1,672,002 | 0.99 | 155,857 | 10.13 | 1,715,279 | 1.54 | 718,091 | 2.82 |
| Services..... | 163,766 | 0.94 | 30,018,042 | 1.51 | 2,212,270 | 1.60 | 1,318,901 | 2.13 | 1,619,972 | 1.84 | 718,863 | 2.78 |
| Hotels, rooming houses, camps, and other lodging places..... | 14,510 | 3.15 | 2,977,420 | 3.23 | 287,675 | 2.91 | 70,023 | 3.36 | 119,195 | 5.17 | 142,063 | 5.05 |
| Personal services..... | 27,125 | 2.49 | 3,846,374 | 3.73 | 184,747 | 5.63 | 137,059 | 6.73 | 169,543 | 4.69 | 57,586 | 10.54 |
| Business services..... | 44,353 | 1.91 | 10,586,372 | 2.98 | 553,258 | 4.12 | 315,773 | 4.43 | 588,945 | 3.10 | 161,542 | 7.94 |
| Automobile and other repair services..... | 25,435 | 2.56 | 3,276,303 | 3.34 | 519,161 | 3.81 | 184,646 | 7.24 | 153,267 | 4.78 | 52,063 | 7.97 |
| Amusement and recreation services, including motion pictures..... | 27,153 | 2.40 | 4,932,863 | 2.95 | 567,742 | 2.63 | 502,892 | 2.28 | 347,781 | 4.14 | 225,643 | 3.68 |
| Other services..... | 25,190 | 2.57 | 4,398,710 | 4.93 | 99,687 | 4.87 | 108,508 | 12.97 | 241,241 | 5.96 | 79,966 | 9.95 |
| Nature of business not allocable..... | 7,906 | 4.67 | 115,449 | 13.58 | 4,015 | 14.87 | 13,859 | 17.76 | 6,272 | 17.62 | 15,470 | 19.38 |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Where inventory data are reported only for returns sampled on a one-for-one basis, no sampling variability is shown.

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CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|---|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL INDUSTRIES | | | | | | | | | | |
| All businesses, total..... | 11,383,414 | 1,202,103,857 | 821,711,513 | 17,312,597 | 23,978,605 | 11,839,261 | 3,985,795 | 32,204,639 | 536,900 | 4,314,90 |
| Noncorporate businesses, total..... | 10,060,230 | 253,313,677 | 149,487,988 | 5,275,776 | 3,270,274 | 3,624,228 | 445,875 | 5,122,964 | 48,222 | 238,52 |
| Sole proprietorships..... | 9,135,954 | 181,551,305 | 106,411,371 | 3,866,323 | 1,983,928 | 2,924,908 | 282,381 | 3,472,292 | 12,315 | 119,46 |
| Partnerships..... | 924,276 | 71,762,372 | 43,076,617 | 1,409,453 | 1,286,346 | 699,320 | 163,494 | 1,650,672 | 35,907 | 119,05 |
| Corporations..... | 1,323,184 | 948,790,180 | 672,223,525 | 12,036,821 | 20,708,331 | 8,215,033 | 3,539,920 | 27,081,675 | 488,678 | 4,076,38 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | |
| All businesses, total..... | 3,491,771 | 42,232,050 | 26,734,788 | 980,958 | 1,373,612 | 1,779,642 | 23,577 | 1,327,980 | 3,041 | 13,68 |
| Noncorporate businesses, total..... | 3,468,501 | 34,739,460 | 21,049,938 | 848,430 | 1,121,096 | 1,668,997 | 4,705 | 1,187,172 | 1,149 | 2,25 |
| Sole proprietorships..... | 3,338,081 | 30,049,957 | 18,150,600 | 720,029 | 1,012,944 | 1,500,663 | 2,328 | 1,059,275 | 853 | 62 |
| Partnerships..... | 130,420 | 4,689,503 | 2,899,338 | 128,401 | 108,152 | 168,334 | 2,377 | 127,897 | 296 | 1,63 |
| Corporations..... | 23,270 | 7,492,590 | 5,684,850 | 132,528 | 252,516 | 110,645 | 18,872 | 140,808 | 1,892 | 11,42 |
| Farms | | | | | | | | | | |
| All businesses, total..... | 3,343,969 | 37,431,947 | 23,653,574 | 941,289 | 1,332,329 | 1,682,772 | 16,149 | 1,260,459 | 2,707 | 12,77 |
| Noncorporate businesses, total..... | 3,327,742 | 32,077,925 | 19,664,201 | 826,445 | 1,098,779 | 1,601,960 | 1,364 | 1,150,837 | 1,007 | 2,17 |
| Sole proprietorships..... | 3,208,089 | 28,284,962 | 17,413,755 | 706,028 | 997,285 | 1,448,363 | 4 | 1,032,805 | 815 | 58 |
| Partnerships..... | 119,653 | 3,792,963 | 2,250,446 | 120,417 | 101,494 | 153,597 | 1,360 | 118,032 | 192 | 1,58 |
| Corporations..... | 16,227 | 5,354,022 | 3,989,373 | 114,844 | 233,550 | 80,812 | 14,785 | 109,622 | 1,700 | 10,59 |
| Other Agriculture, Forestry, and Fisheries | | | | | | | | | | |
| All businesses, total..... | 147,802 | 4,800,103 | 3,081,214 | 39,669 | 41,283 | 96,870 | 7,428 | 67,521 | 334 | 91 |
| Noncorporate businesses, total..... | 140,759 | 2,661,535 | 1,385,737 | 21,985 | 22,317 | 67,037 | 3,341 | 36,335 | 142 | 8 |
| Sole proprietorships..... | 129,992 | 1,764,995 | 736,845 | 14,001 | 15,659 | 52,300 | 2,324 | 26,470 | 38 | 3 |
| Partnerships..... | 10,767 | 896,540 | 648,892 | 7,984 | 6,658 | 14,737 | 1,017 | 9,865 | 104 | 4 |
| Corporations..... | 7,043 | 2,138,568 | 1,695,477 | 17,684 | 18,966 | 29,833 | 4,087 | 31,186 | 192 | 83 |
| MINING | | | | | | | | | | |
| All businesses, total..... | 63,466 | 14,390,427 | 8,025,765 | 114,421 | 215,680 | 258,255 | 30,722 | 402,126 | 23,230 | 1,245,67 |
| Noncorporate businesses, total..... | 48,588 | 1,942,342 | 730,331 | 21,164 | 36,414 | 41,361 | 1,776 | 59,523 | 538 | 190,80 |
| Sole proprietorships..... | 34,438 | 1,048,761 | 245,771 | 12,087 | 21,604 | 21,115 | 890 | 32,955 | 57 | 101,52 |
| Partnerships..... | 14,150 | 893,581 | 484,560 | 9,077 | 14,810 | 20,246 | 886 | 26,568 | 481 | 89,27 |
| Corporations..... | 14,878 | 12,448,085 | 7,295,434 | 93,257 | 179,266 | 216,894 | 28,946 | 342,603 | 22,692 | 1,054,86 |
| CONTRACT CONSTRUCTION | | | | | | | | | | |
| All businesses, total..... | 848,486 | 67,971,062 | 52,392,371 | 364,031 | 415,164 | 536,936 | 120,724 | 1,159,474 | 3,488 | 11,98 |
| Noncorporate businesses, total..... | 752,021 | 23,239,802 | 14,675,506 | 124,014 | 148,456 | 270,415 | 36,875 | 371,879 | 1,035 | 1,80 |
| Sole proprietorships..... | 691,613 | 16,344,887 | 9,394,841 | 88,416 | 107,726 | 209,834 | 28,902 | 265,768 | 327 | 1,14 |
| Partnerships..... | 60,408 | 6,894,915 | 5,280,665 | 35,598 | 40,730 | 60,581 | 7,973 | 106,111 | 708 | 65 |
| Corporations..... | 96,465 | 44,731,260 | 37,716,865 | 240,017 | 266,708 | 266,521 | 83,849 | 787,595 | 2,453 | 10,17 |
| General Contractors | | | | | | | | | | |
| All businesses, total..... | 182,213 | 39,239,993 | 32,361,637 | 164,108 | 288,725 | 329,312 | 54,301 | 547,428 | 2,672 | 10,20 |
| Noncorporate businesses, total..... | 134,793 | 10,909,024 | 7,649,028 | 43,121 | 88,874 | 138,264 | 14,502 | 147,300 | 734 | 83 |
| Sole proprietorships..... | 115,238 | 6,783,114 | 4,245,394 | 22,670 | 63,839 | 104,203 | 12,344 | 97,554 | 83 | 32 |
| Partnerships..... | 19,555 | 4,125,910 | 3,403,634 | 20,451 | 25,035 | 34,061 | 2,158 | 49,746 | 651 | 50 |
| Corporations..... | 47,420 | 28,330,969 | 24,712,609 | 120,987 | 199,851 | 191,048 | 39,799 | 400,128 | 1,938 | 9,36 |
| Special Trade Contractors | | | | | | | | | | |
| All businesses, total..... | 641,227 | 28,157,219 | 19,683,439 | 196,081 | 122,248 | 201,376 | 65,827 | 601,333 | 814 | 1,64 |
| Noncorporate businesses, total..... | 593,092 | 11,865,706 | 6,765,133 | 78,129 | 56,280 | 126,672 | 21,812 | 217,137 | 301 | 83 |
| Sole proprietorships..... | 554,120 | 9,184,009 | 4,949,284 | 63,349 | 41,179 | 101,046 | 16,114 | 162,299 | 244 | 66 |
| Partnerships..... | 38,972 | 2,681,697 | 1,815,849 | 14,780 | 15,101 | 25,626 | 5,698 | 54,838 | 57 | 14 |
| Corporations..... | 48,135 | 16,291,513 | 12,918,306 | 117,952 | 65,968 | 74,704 | 44,015 | 384,196 | 513 | 81 |
| Contractors Not Allocable | | | | | | | | | | |
| All businesses, total..... | 25,046 | 573,850 | 347,295 | 3,842 | 4,191 | 6,248 | 596 | 10,713 | 2 | 15 |
| Noncorporate businesses, total..... | 24,136 | 465,072 | 261,345 | 2,764 | 3,302 | 5,479 | 561 | 7,442 | - | 15 |
| Sole proprietorships..... | 22,255 | 377,764 | 200,163 | 2,397 | 2,708 | 4,585 | 444 | 5,915 | - | 15 |
| Partnerships..... | 1,881 | 87,308 | 61,182 | 367 | 594 | 894 | 117 | 1,527 | - | 15 |
| Corporations..... | 910 | 108,778 | 85,950 | 1,078 | 889 | 769 | 35 | 3,271 | 2 | |
| MANUFACTURING | | | | | | | | | | |
| All businesses, total..... | 408,565 | 431,800,332 | 303,375,500 | 3,481,849 | 2,802,741 | 5,988,552 | 757,584 | 13,037,083 | 187,030 | 2,598,01 |
| Noncorporate businesses, total..... | 226,766 | 12,476,041 | 8,152,078 | 154,351 | 69,925 | 146,248 | 24,511 | 238,941 | 2,451 | 10,81 |
| Sole proprietorships..... | 187,398 | 6,369,127 | 3,689,212 | 90,781 | 41,377 | 98,633 | 13,357 | 124,097 | 412 | 3,91 |
| Partnerships..... | 39,368 | 6,106,914 | 4,462,866 | 63,570 | 28,548 | 47,615 | 11,154 | 114,844 | 2,039 | 6,91 |
| Corporations..... | 181,799 | 419,324,291 | 295,223,422 | 3,327,498 | 2,732,816 | 5,842,304 | 733,073 | 12,798,142 | 184,579 | 2,587,11 |
| Food and Kindred Products | | | | | | | | | | |
| All businesses, total..... | 37,911 | 66,979,805 | 50,759,728 | 348,134 | 300,921 | 561,061 | 72,586 | 2,367,841 | 7,909 | 7,40 |
| Noncorporate businesses, total..... | 19,601 | 2,596,399 | 2,006,286 | 15,498 | 11,194 | 23,359 | 3,691 | 29,685 | 87 | |
| Sole proprietorships..... | 15,048 | 1,058,337 | 760,253 | 6,000 | 5,160 | 12,064 | 2,181 | 11,637 | - | |
| Partnerships..... | 4,553 | 1,538,062 | 1,246,033 | 9,498 | 6,034 | 11,295 | 1,510 | 18,048 | 87 | |
| Corporations..... | 18,310 | 64,383,406 | 48,753,442 | 332,636 | 289,727 | 537,702 | 68,895 | 2,338,156 | 7,822 | 7,40 |

U. S. BUSINESS TAX RETURNS, 1963

31

PROPRIETARY AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|--|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| MANUFACTURING—Continued | | | | | | | | | | |
| <u>Apparel and Other Fabricated Textile Products</u> | | | | | | | | | | |
| All businesses, total..... | 29,494 | 15,641,992 | 12,122,777 | 183,082 | 81,165 | 35,791 | 22,332 | 315,755 | 707 | 71 |
| Corporate businesses, total..... | 12,363 | 1,369,960 | 1,014,721 | 25,303 | 4,771 | 4,644 | 1,839 | 32,814 | 57 | 30 |
| Sole proprietorships..... | 8,927 | 492,546 | 327,471 | 12,299 | 1,451 | 2,029 | 747 | 13,134 | 28 | 30 |
| Partnerships..... | 3,436 | 877,414 | 687,250 | 13,004 | 3,320 | 2,615 | 1,092 | 19,680 | 29 | - |
| Corporations..... | 17,131 | 14,272,032 | 11,108,056 | 157,779 | 76,394 | 31,147 | 20,493 | 282,941 | 650 | 41 |
| <u>Lumber and Wood Products, Except Furniture</u> | | | | | | | | | | |
| All businesses, total..... | 65,306 | 10,650,175 | 7,805,968 | 62,421 | 105,947 | 140,007 | 25,878 | 256,036 | 7,328 | 224,051 |
| Corporate businesses, total..... | 56,489 | 2,064,850 | 1,128,787 | 13,646 | 16,187 | 73,300 | 2,447 | 44,593 | 1,121 | 10,214 |
| Sole proprietorships..... | 49,839 | 1,299,739 | 580,014 | 10,273 | 10,386 | 58,637 | 1,342 | 28,769 | 39 | 3,765 |
| Partnerships..... | 6,650 | 765,111 | 548,773 | 3,373 | 5,801 | 14,663 | 1,105 | 15,824 | 1,082 | 6,449 |
| Corporations..... | 8,817 | 8,585,325 | 6,677,181 | 48,775 | 89,760 | 66,707 | 23,431 | 211,443 | 6,207 | 213,837 |
| <u>Printing, Publishing, and Allied Industries</u> | | | | | | | | | | |
| All businesses, total..... | 56,344 | 16,774,195 | 10,911,775 | 208,819 | 121,112 | 88,447 | 64,955 | 372,826 | 5,678 | 3,265 |
| Corporate businesses, total..... | 35,069 | 1,220,738 | 639,945 | 25,969 | 8,087 | 9,218 | 3,929 | 24,153 | 362 | 3 |
| Sole proprietorships..... | 28,473 | 714,159 | 330,988 | 17,154 | 5,071 | 5,887 | 2,322 | 13,695 | 83 | - |
| Partnerships..... | 6,596 | 506,169 | 308,957 | 8,815 | 3,016 | 3,331 | 1,607 | 10,458 | 279 | 3 |
| Corporations..... | 21,275 | 15,553,457 | 10,271,830 | 182,850 | 113,025 | 79,229 | 61,026 | 348,673 | 5,316 | 3,262 |
| <u>Machinery, Except Electric</u> | | | | | | | | | | |
| All businesses, total..... | 45,980 | 31,088,586 | 20,496,654 | 242,183 | 244,201 | 366,168 | 91,695 | 779,761 | 7,212 | 1,420 |
| Corporate businesses, total..... | 26,674 | 1,084,151 | 613,818 | 15,759 | 7,506 | 6,328 | 2,988 | 23,431 | 221 | 1 |
| Sole proprietorships..... | 22,547 | 651,675 | 342,161 | 11,465 | 5,421 | 4,050 | 2,110 | 14,614 | 29 | - |
| Partnerships..... | 4,127 | 432,476 | 271,657 | 4,294 | 2,085 | 2,278 | 878 | 8,817 | 192 | 1 |
| Corporations..... | 19,306 | 30,004,435 | 19,882,836 | 226,424 | 236,695 | 359,840 | 88,707 | 756,330 | 6,991 | 1,419 |
| <u>Other Manufacturing Industries</u> | | | | | | | | | | |
| All businesses, total..... | 173,530 | 290,665,579 | 201,278,598 | 2,437,210 | 1,949,395 | 4,797,078 | 480,138 | 8,944,864 | 158,196 | 2,361,802 |
| Corporate businesses, total..... | 76,570 | 4,139,943 | 2,748,521 | 58,176 | 22,180 | 29,399 | 9,617 | 84,265 | 603 | 584 |
| Sole proprietorships..... | 62,564 | 2,152,261 | 1,348,325 | 33,590 | 13,888 | 15,966 | 4,655 | 42,248 | 233 | 136 |
| Partnerships..... | 14,006 | 1,987,682 | 1,400,196 | 24,586 | 8,292 | 13,433 | 4,962 | 42,017 | 370 | 448 |
| Corporations..... | 96,960 | 286,525,636 | 198,530,077 | 2,379,034 | 1,927,215 | 4,767,679 | 470,521 | 8,860,599 | 157,593 | 2,361,218 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | |
| All businesses, total..... | 380,034 | 81,801,960 | 46,120,269 | 1,756,405 | 2,875,646 | 550,471 | 163,845 | 5,173,215 | 189,890 | 108,806 |
| Corporate businesses, total..... | 323,743 | 6,091,064 | 1,534,525 | 104,085 | 71,355 | 364,732 | 7,369 | 221,287 | 1,251 | 2,610 |
| Sole proprietorships..... | 307,103 | 4,969,278 | 915,512 | 81,103 | 60,896 | 326,931 | 4,594 | 181,942 | 567 | 2,579 |
| Partnerships..... | 16,640 | 1,121,786 | 619,013 | 22,982 | 10,459 | 37,801 | 2,775 | 39,345 | 684 | 31 |
| Corporations..... | 56,291 | 75,710,896 | 44,585,744 | 1,652,320 | 2,804,291 | 185,739 | 156,476 | 4,951,928 | 188,639 | 106,196 |
| <u>Transportation</u> | | | | | | | | | | |
| All businesses, total..... | 348,742 | 40,243,057 | 25,441,336 | 1,448,817 | 903,764 | 452,453 | 56,594 | 2,002,462 | 41,379 | 27,838 |
| Corporate businesses, total..... | 305,235 | 5,716,911 | 1,445,444 | 97,616 | 67,293 | 350,843 | 6,154 | 209,097 | 748 | 2,519 |
| Sole proprietorships..... | 290,745 | 4,710,805 | 875,614 | 76,514 | 58,053 | 316,223 | 4,021 | 173,884 | 567 | 2,488 |
| Partnerships..... | 14,790 | 1,006,106 | 569,830 | 21,102 | 9,240 | 34,620 | 2,133 | 35,213 | 181 | 31 |
| Corporations..... | 43,507 | 34,526,146 | 23,995,892 | 1,351,201 | 836,471 | 101,610 | 50,440 | 1,793,365 | 40,631 | 25,319 |
| <u>Motor freight transportation and warehousing, terminals, and related services</u> | | | | | | | | | | |
| All businesses, total..... | 247,161 | 15,262,284 | 8,483,907 | 315,070 | 160,422 | 350,981 | 31,375 | 789,926 | 1,393 | 2,807 |
| Corporate businesses, total..... | 224,516 | 4,556,423 | 993,811 | 74,204 | 57,926 | 310,400 | 4,392 | 187,983 | 272 | 1,957 |
| Sole proprietorships..... | 213,704 | 3,831,335 | 606,179 | 57,469 | 50,473 | 280,844 | 3,027 | 157,483 | 106 | 1,942 |
| Partnerships..... | 10,812 | 725,088 | 387,632 | 16,735 | 7,453 | 29,556 | 1,365 | 30,500 | 166 | 15 |
| Corporations..... | 22,645 | 10,705,861 | 7,490,096 | 240,866 | 102,496 | 40,581 | 26,983 | 601,943 | 1,121 | 850 |
| <u>Other transportation</u> | | | | | | | | | | |
| All businesses, total..... | 101,581 | 24,980,773 | 16,957,429 | 1,133,747 | 743,342 | 101,472 | 25,219 | 1,212,536 | 39,986 | 25,031 |
| Corporate businesses, total..... | 80,719 | 1,160,488 | 451,633 | 23,412 | 9,367 | 40,443 | 1,762 | 21,114 | 476 | 562 |
| Sole proprietorships..... | 77,041 | 879,470 | 269,435 | 19,045 | 7,580 | 35,379 | 994 | 16,401 | 461 | 546 |
| Partnerships..... | 3,678 | 281,018 | 182,198 | 4,367 | 1,787 | 5,064 | 768 | 4,713 | 15 | 16 |
| Corporations..... | 20,862 | 23,820,285 | 16,505,796 | 1,110,335 | 733,975 | 61,029 | 23,457 | 1,191,422 | 39,510 | 24,469 |
| <u>Communication, Electric, Gas, and Sanitary Services</u> | | | | | | | | | | |
| All businesses, total..... | 31,292 | 41,558,903 | 20,678,933 | 307,588 | 1,971,882 | 98,018 | 107,251 | 3,170,753 | 148,511 | 80,968 |
| Corporate businesses, total..... | 18,508 | 374,153 | 89,081 | 6,469 | 4,062 | 13,889 | 1,215 | 12,190 | 503 | 91 |
| Sole proprietorships..... | 16,358 | 258,473 | 39,898 | 4,589 | 2,843 | 10,708 | 573 | 8,058 | - | 91 |
| Partnerships..... | 2,150 | 115,680 | 49,183 | 1,880 | 1,219 | 3,181 | 642 | 4,132 | 503 | - |
| Corporations..... | 12,784 | 41,184,750 | 20,589,852 | 301,119 | 1,967,820 | 84,129 | 106,036 | 3,158,563 | 148,008 | 80,877 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | |
| All businesses, total..... | 2,496,781 | 428,150,215 | 335,211,357 | 6,171,933 | 1,757,639 | 1,331,233 | 960,485 | 5,442,265 | 30,342 | 34,425 |
| Corporate businesses, total..... | 2,093,347 | 125,246,106 | 94,384,570 | 2,037,267 | 480,998 | 541,710 | 222,866 | 1,691,820 | 7,345 | 6,858 |
| Sole proprietorships..... | 1,836,746 | 89,775,198 | 67,214,690 | 1,543,885 | 354,851 | 416,519 | 153,203 | 1,220,583 | 4,578 | 4,749 |
| Partnerships..... | 256,601 | 35,470,908 | 27,169,880 | 493,382 | 126,147 | 125,191 | 69,663 | 471,237 | 2,767 | 2,109 |
| Corporations..... | 403,434 | 302,904,109 | 240,826,787 | 4,134,666 | 1,276,641 | 789,523 | 737,619 | 3,750,445 | 22,997 | 27,567 |

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|---|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | |
| Wholesale Trade | | | | | | | | | | |
| All businesses, total..... | 505,506 | 175,274,779 | 147,102,840 | 1,058,158 | 674,417 | 365,492 | 391,801 | 1,741,997 | 10,886 | 25,476 |
| Noncorporate businesses, total..... | 367,890 | 30,162,808 | 23,528,222 | 218,455 | 95,457 | 105,255 | 54,079 | 263,751 | 1,372 | 2,666 |
| Sole proprietorships..... | 324,392 | 17,916,959 | 13,465,276 | 136,631 | 58,821 | 75,638 | 30,387 | 150,776 | 708 | 1,822 |
| Partnerships..... | 43,498 | 12,245,849 | 10,062,946 | 81,824 | 36,636 | 29,617 | 23,692 | 112,975 | 664 | 838 |
| Corporations..... | 137,616 | 145,111,971 | 123,574,618 | 839,703 | 578,960 | 260,237 | 337,722 | 1,478,246 | 9,514 | 22,816 |
| Groceries and related products | | | | | | | | | | |
| All businesses, total..... | 70,685 | 36,336,079 | 32,052,814 | 162,025 | 81,030 | 80,379 | 46,119 | 216,878 | 4,448 | 15,448 |
| Noncorporate businesses, total..... | 55,027 | 8,083,434 | 6,849,931 | 37,448 | 13,849 | 23,383 | 9,016 | 40,732 | 454 | 1,111 |
| Sole proprietorships..... | 47,338 | 4,849,338 | 4,074,260 | 23,173 | 8,358 | 18,161 | 5,231 | 23,429 | 86 | — |
| Partnerships..... | 7,689 | 3,234,096 | 2,775,671 | 14,275 | 5,491 | 7,222 | 3,785 | 17,303 | 368 | — |
| Corporations..... | 15,658 | 28,252,645 | 25,202,883 | 124,577 | 67,181 | 54,996 | 37,103 | 176,146 | 3,994 | 14,337 |
| Farm products—raw materials | | | | | | | | | | |
| All businesses, total..... | 26,334 | 17,762,460 | 16,591,872 | 48,193 | 87,614 | 41,521 | 21,640 | 62,253 | 127 | 1,262 |
| Noncorporate businesses, total..... | 20,448 | 4,629,901 | 4,237,581 | 14,562 | 15,616 | 10,969 | 1,761 | 10,972 | 39 | 531 |
| Sole proprietorships..... | 16,874 | 2,431,753 | 2,197,718 | 6,064 | 8,489 | 6,639 | 500 | 5,729 | 30 | 461 |
| Partnerships..... | 3,574 | 2,198,148 | 2,039,863 | 8,498 | 7,127 | 4,330 | 1,261 | 5,243 | 9 | 64 |
| Corporations..... | 5,886 | 13,132,559 | 12,354,291 | 33,631 | 71,998 | 30,552 | 19,879 | 51,281 | 88 | 731 |
| Other wholesale trade | | | | | | | | | | |
| All businesses, total..... | 408,487 | 121,176,240 | 98,458,154 | 847,940 | 505,773 | 243,592 | 324,042 | 1,462,866 | 6,311 | 24,058 |
| Noncorporate businesses, total..... | 292,415 | 17,449,473 | 12,440,710 | 166,445 | 65,992 | 68,903 | 43,302 | 212,047 | 879 | 2,117 |
| Sole proprietorships..... | 260,180 | 10,635,868 | 7,193,298 | 107,394 | 41,974 | 50,838 | 24,656 | 121,618 | 592 | 1,353 |
| Partnerships..... | 32,235 | 6,813,605 | 5,247,412 | 59,051 | 24,018 | 18,065 | 90,429 | 90,429 | 287 | 766 |
| Corporations..... | 116,072 | 103,726,767 | 86,017,444 | 681,495 | 439,781 | 174,689 | 280,740 | 1,250,819 | 5,432 | 21,941 |
| Retail Trade | | | | | | | | | | |
| All businesses, total..... | 1,940,602 | 245,844,906 | 182,809,038 | 5,013,840 | 1,044,118 | 936,588 | 544,471 | 3,594,017 | 18,624 | 8,521 |
| Noncorporate businesses, total..... | 1,683,219 | 92,289,445 | 68,792,048 | 1,783,261 | 372,544 | 420,133 | 161,512 | 1,390,120 | 5,817 | 4,081 |
| Sole proprietorships..... | 1,471,400 | 69,200,711 | 51,787,349 | 1,372,958 | 283,377 | 325,284 | 115,851 | 1,034,037 | 3,714 | 2,817 |
| Partnerships..... | 211,819 | 23,088,734 | 17,004,699 | 410,323 | 89,167 | 94,849 | 45,661 | 356,083 | 2,103 | 1,271 |
| Corporations..... | 257,383 | 153,555,461 | 114,016,990 | 3,230,559 | 671,574 | 516,455 | 382,959 | 2,203,897 | 12,807 | 4,440 |
| Building materials, hardware, and farm equipment | | | | | | | | | | |
| All businesses, total..... | 99,934 | 15,721,820 | 12,057,236 | 158,444 | 94,848 | 50,381 | 70,400 | 239,641 | 664 | 894 |
| Noncorporate businesses, total..... | 73,106 | 5,924,640 | 4,502,041 | 59,998 | 33,863 | 21,255 | 19,057 | 91,301 | 185 | 581 |
| Sole proprietorships..... | 57,606 | 3,720,557 | 2,824,826 | 41,992 | 23,235 | 14,076 | 10,564 | 58,270 | 157 | 124 |
| Partnerships..... | 15,500 | 2,204,083 | 1,677,215 | 18,006 | 10,628 | 7,179 | 8,493 | 33,031 | 28 | 451 |
| Corporations..... | 26,828 | 9,797,180 | 7,555,195 | 98,446 | 60,985 | 29,126 | 51,343 | 148,340 | 479 | 311 |
| Building materials | | | | | | | | | | |
| All businesses, total..... | 43,967 | 8,660,018 | 6,496,122 | 73,739 | 54,170 | 31,182 | 50,357 | 138,868 | 202 | 841 |
| Noncorporate businesses, total..... | 28,150 | 2,289,010 | 1,650,340 | 21,192 | 13,635 | 10,836 | 10,967 | 38,767 | 16 | 531 |
| Sole proprietorships..... | 21,615 | 1,325,656 | 950,288 | 14,821 | 8,854 | 6,912 | 5,638 | 23,194 | 12 | 84 |
| Partnerships..... | 6,535 | 963,354 | 700,052 | 6,371 | 4,781 | 3,924 | 5,329 | 15,573 | 4 | 444 |
| Corporations..... | 15,817 | 6,371,008 | 4,845,782 | 52,547 | 40,535 | 20,346 | 39,390 | 100,101 | 186 | 311 |
| Hardware stores | | | | | | | | | | |
| All businesses, total..... | 36,190 | 2,989,312 | 2,154,917 | 63,957 | 16,760 | 8,476 | 8,719 | 57,581 | 309 | — |
| Noncorporate businesses, total..... | 29,680 | 1,572,613 | 1,124,517 | 30,281 | 9,303 | 5,430 | 3,730 | 30,784 | 158 | — |
| Sole proprietorships..... | 24,804 | 1,125,681 | 809,494 | 21,769 | 7,033 | 4,033 | 2,346 | 21,172 | 145 | — |
| Partnerships..... | 4,876 | 446,932 | 315,023 | 8,512 | 2,270 | 1,397 | 1,384 | 9,612 | 13 | — |
| Corporations..... | 6,510 | 1,416,699 | 1,030,400 | 33,676 | 7,457 | 3,046 | 4,989 | 26,797 | 151 | — |
| Farm equipment dealers | | | | | | | | | | |
| All businesses, total..... | 19,777 | 4,072,490 | 3,406,197 | 20,748 | 23,918 | 10,723 | 11,324 | 43,192 | 153 | 41 |
| Noncorporate businesses, total..... | 15,276 | 2,063,017 | 1,727,184 | 8,525 | 10,925 | 4,989 | 4,360 | 21,750 | 11 | 41 |
| Sole proprietorships..... | 11,187 | 1,269,220 | 1,065,044 | 5,402 | 7,348 | 3,131 | 2,580 | 13,904 | — | 41 |
| Partnerships..... | 4,089 | 793,797 | 662,140 | 3,123 | 3,577 | 1,858 | 1,780 | 7,846 | 11 | — |
| Corporations..... | 4,501 | 2,009,473 | 1,679,013 | 12,223 | 12,993 | 5,734 | 6,964 | 21,442 | 142 | 1 |
| General merchandise stores | | | | | | | | | | |
| All businesses, total..... | 177,757 | 35,181,863 | 23,236,471 | 861,855 | 213,486 | 133,649 | 125,365 | 663,962 | 2,313 | 921 |
| Noncorporate businesses, total..... | 160,827 | 4,551,820 | 3,359,899 | 82,391 | 19,581 | 20,868 | 7,463 | 62,802 | 129 | 551 |
| Sole proprietorships..... | 148,732 | 3,324,792 | 2,468,787 | 58,846 | 14,529 | 16,562 | 4,773 | 42,972 | 94 | 31 |
| Partnerships..... | 12,095 | 1,227,028 | 891,112 | 23,545 | 5,052 | 4,306 | 2,690 | 19,830 | 35 | 511 |
| Corporations..... | 16,930 | 30,630,043 | 19,876,572 | 779,464 | 193,905 | 112,781 | 117,902 | 601,160 | 2,184 | 371 |
| Food stores | | | | | | | | | | |
| All businesses, total..... | 329,690 | 57,841,794 | 46,566,041 | 784,476 | 104,963 | 194,983 | 36,724 | 649,298 | 2,920 | 931 |
| Noncorporate businesses, total..... | 311,479 | 20,668,893 | 17,005,844 | 223,934 | 47,295 | 76,943 | 14,677 | 240,866 | 905 | 421 |
| Sole proprietorships..... | 278,228 | 15,673,363 | 12,964,654 | 168,507 | 36,353 | 59,693 | 12,144 | 183,015 | 589 | 351 |
| Partnerships..... | 33,251 | 4,995,530 | 4,041,190 | 55,427 | 10,942 | 17,250 | 2,533 | 57,851 | 316 | 71 |
| Corporations..... | 18,211 | 37,172,901 | 29,560,197 | 560,542 | 57,668 | 118,040 | 22,047 | 408,432 | 2,015 | 501 |

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|---|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | |
| Retail trade—Continued | | | | | | | | | | |
| Automotive dealers and gasoline service stations | | | | | | | | | | |
| All businesses, total..... | 355,750 | 65,986,821 | 55,400,150 | 773,160 | 256,007 | 146,315 | 119,654 | 594,263 | 2,816 | 2,435 |
| incorporate businesses, total..... | 313,550 | 27,046,619 | 21,967,095 | 438,143 | 88,912 | 76,943 | 57,136 | 276,149 | 764 | 1,643 |
| Sole proprietorships..... | 272,458 | 20,947,293 | 16,999,586 | 359,008 | 68,360 | 61,783 | 44,353 | 212,575 | 431 | 1,485 |
| Partnerships..... | 41,092 | 6,099,326 | 4,967,509 | 79,135 | 20,552 | 15,160 | 12,783 | 63,574 | 333 | 158 |
| Corporations..... | 42,200 | 38,940,202 | 33,433,055 | 335,017 | 167,095 | 69,372 | 62,518 | 318,114 | 2,052 | 792 |
| Automobile and truck dealers | | | | | | | | | | |
| All businesses, total..... | 78,881 | 43,727,857 | 38,063,826 | 295,758 | 185,820 | 88,257 | 71,571 | 287,774 | 1,861 | 1,626 |
| incorporate businesses, total..... | 52,659 | 10,011,086 | 8,633,787 | 60,326 | 51,770 | 36,370 | 25,222 | 61,996 | 399 | 1,027 |
| Sole proprietorships..... | 42,963 | 6,808,756 | 5,876,104 | 41,359 | 38,124 | 27,851 | 18,319 | 42,170 | 143 | 874 |
| Partnerships..... | 9,696 | 3,202,330 | 2,757,683 | 18,967 | 13,646 | 8,519 | 6,903 | 19,826 | 256 | 153 |
| Corporations..... | 26,222 | 33,716,771 | 29,430,039 | 235,432 | 134,050 | 51,887 | 46,349 | 225,778 | 1,462 | 599 |
| Gasoline service stations | | | | | | | | | | |
| All businesses, total..... | 235,312 | 17,250,485 | 13,600,469 | 386,935 | 33,411 | 39,533 | 25,244 | 242,448 | 435 | 728 |
| incorporate businesses, total..... | 228,364 | 14,989,567 | 11,843,428 | 339,752 | 24,442 | 31,855 | 22,122 | 187,703 | 191 | 616 |
| Sole proprietorships..... | 201,641 | 12,581,518 | 9,981,642 | 287,288 | 20,312 | 27,044 | 18,666 | 150,443 | 145 | 611 |
| Partnerships..... | 26,723 | 2,408,049 | 1,861,786 | 52,464 | 4,130 | 4,811 | 3,456 | 37,260 | 46 | 5 |
| Corporations..... | 6,948 | 2,260,918 | 1,757,041 | 47,183 | 8,969 | 7,678 | 3,122 | 54,745 | 244 | 112 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified | | | | | | | | | | |
| All businesses, total..... | 41,557 | 5,008,479 | 3,735,855 | 90,467 | 36,776 | 18,525 | 22,839 | 64,041 | 520 | 81 |
| incorporate businesses, total..... | 32,527 | 2,045,966 | 1,489,880 | 38,065 | 12,700 | 8,718 | 9,792 | 26,450 | 174 | - |
| Sole proprietorships..... | 27,854 | 1,557,019 | 1,141,840 | 30,361 | 9,924 | 6,888 | 7,368 | 19,962 | 143 | - |
| Partnerships..... | 4,673 | 488,947 | 348,040 | 7,704 | 2,776 | 1,830 | 2,424 | 6,488 | 31 | - |
| Corporations..... | 9,030 | 2,962,513 | 2,245,975 | 52,402 | 24,076 | 9,807 | 13,047 | 37,591 | 346 | 81 |
| Apparel and accessory stores | | | | | | | | | | |
| All businesses, total..... | 102,498 | 13,100,670 | 8,646,150 | 658,979 | 54,524 | 39,180 | 34,722 | 212,234 | 1,627 | 849 |
| incorporate businesses, total..... | 72,733 | 3,881,544 | 2,596,981 | 158,863 | 17,538 | 12,245 | 8,522 | 59,689 | 226 | 6 |
| Sole proprietorships..... | 59,403 | 2,611,133 | 1,761,806 | 110,124 | 11,991 | 8,326 | 5,276 | 38,962 | 138 | - |
| Partnerships..... | 13,330 | 1,270,411 | 835,175 | 48,739 | 5,547 | 3,919 | 3,246 | 20,727 | 88 | 6 |
| Corporations..... | 29,765 | 9,219,126 | 6,049,169 | 500,116 | 36,986 | 26,935 | 26,200 | 152,545 | 1,401 | 843 |
| Furniture, home furnishings, and equipment stores | | | | | | | | | | |
| All businesses, total..... | 118,293 | 11,527,077 | 7,675,454 | 305,140 | 77,424 | 40,863 | 65,064 | 192,876 | 1,310 | 570 |
| incorporate businesses, total..... | 93,470 | 5,072,987 | 3,437,953 | 106,624 | 32,097 | 20,239 | 20,792 | 79,756 | 297 | 22 |
| Sole proprietorships..... | 79,784 | 3,721,076 | 2,534,602 | 76,326 | 25,140 | 15,495 | 12,723 | 59,516 | 91 | - |
| Partnerships..... | 13,686 | 1,351,911 | 903,351 | 30,298 | 6,957 | 4,744 | 8,069 | 20,240 | 206 | 22 |
| Corporations..... | 24,823 | 6,454,090 | 4,237,501 | 198,516 | 45,327 | 20,624 | 44,272 | 113,120 | 1,013 | 548 |
| Eating and drinking places | | | | | | | | | | |
| All businesses, total..... | 378,530 | 18,023,783 | 9,385,670 | 772,937 | 116,369 | 205,518 | 11,030 | 567,058 | 3,731 | 536 |
| incorporate businesses, total..... | 336,246 | 11,073,010 | 6,077,045 | 396,469 | 71,650 | 124,660 | 5,303 | 344,198 | 2,227 | 184 |
| Sole proprietorships..... | 292,141 | 8,699,564 | 4,892,512 | 314,779 | 56,103 | 97,706 | 4,459 | 263,923 | 1,568 | 167 |
| Partnerships..... | 44,105 | 2,373,446 | 1,184,533 | 81,690 | 15,547 | 26,954 | 844 | 80,275 | 659 | 17 |
| Corporations..... | 42,284 | 6,950,773 | 3,308,625 | 376,468 | 44,719 | 80,858 | 5,727 | 222,860 | 1,504 | 352 |
| Drug stores and proprietary stores | | | | | | | | | | |
| All businesses, total..... | 50,236 | 8,262,837 | 5,614,445 | 220,979 | 26,735 | 27,143 | 8,334 | 141,610 | 515 | 319 |
| incorporate businesses, total..... | 36,917 | 3,690,509 | 2,497,669 | 79,026 | 12,436 | 12,699 | 3,651 | 64,383 | 263 | - |
| Sole proprietorships..... | 29,302 | 2,623,612 | 1,786,805 | 56,081 | 9,795 | 9,488 | 2,283 | 46,234 | 195 | - |
| Partnerships..... | 7,615 | 1,066,897 | 710,864 | 22,945 | 2,641 | 3,211 | 1,368 | 18,149 | 68 | - |
| Corporations..... | 13,319 | 4,572,328 | 3,116,776 | 141,953 | 14,299 | 14,444 | 4,683 | 77,227 | 252 | 319 |
| Liquor stores | | | | | | | | | | |
| All businesses, total..... | 34,236 | 3,699,225 | 2,964,185 | 68,615 | 11,873 | 10,828 | 2,903 | 66,204 | 356 | 9 |
| incorporate businesses, total..... | 28,220 | 2,417,992 | 1,934,226 | 39,980 | 8,368 | 7,717 | 1,514 | 46,070 | 277 | 5 |
| Sole proprietorships..... | 23,319 | 1,778,763 | 1,425,402 | 29,497 | 5,969 | 5,847 | 1,232 | 33,652 | 152 | - |
| Partnerships..... | 4,901 | 639,229 | 508,824 | 10,483 | 2,399 | 1,870 | 282 | 12,418 | 125 | 5 |
| Corporations..... | 6,016 | 1,281,233 | 1,029,959 | 28,635 | 3,505 | 3,111 | 1,389 | 20,134 | 79 | 4 |
| Other retail trade | | | | | | | | | | |
| All businesses, total..... | 293,678 | 16,499,016 | 11,263,236 | 409,255 | 87,889 | 87,728 | 70,275 | 266,871 | 2,372 | 1,061 |
| incorporate businesses, total..... | 256,671 | 7,961,431 | 5,413,295 | 197,853 | 40,804 | 46,564 | 23,397 | 124,906 | 544 | 666 |
| Sole proprietorships..... | 230,427 | 6,100,558 | 4,128,369 | 157,798 | 31,902 | 36,308 | 18,044 | 94,918 | 299 | 650 |
| Partnerships..... | 26,244 | 1,860,873 | 1,284,926 | 40,055 | 8,902 | 10,256 | 5,353 | 29,988 | 245 | 16 |
| Corporations..... | 37,007 | 8,537,585 | 5,849,941 | 211,402 | 47,085 | 41,164 | 46,878 | 141,965 | 1,828 | 395 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | |
| All businesses, total..... | 50,673 | 7,030,530 | 5,299,479 | 99,935 | 39,104 | 29,153 | 24,213 | 106,251 | 832 | 419 |
| incorporate businesses, total..... | 42,238 | 2,793,853 | 2,064,300 | 35,531 | 12,997 | 16,322 | 7,275 | 37,949 | 156 | 110 |
| Sole proprietorships..... | 40,954 | 2,657,528 | 1,962,065 | 34,296 | 12,653 | 15,597 | 6,965 | 35,770 | 156 | 110 |
| Partnerships..... | 1,284 | 136,325 | 102,235 | 1,235 | 344 | 725 | 310 | 2,179 | - | - |
| Corporations..... | 8,435 | 4,236,677 | 3,235,179 | 64,404 | 26,107 | 12,831 | 16,938 | 68,302 | 676 | 309 |

U. S. BUSINESS TAX RETURNS, 1963

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|---|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | |
| All businesses, total..... | 1,115,002 | 66,981,598 | 26,447,974 | 1,502,559 | 13,598,833 | 660,081 | 1,779,532 | 3,916,945 | 40,984 | 285,69 |
| Noncorporate businesses, total..... | 739,627 | 10,936,140 | 1,604,489 | 278,649 | 958,871 | 202,005 | 96,999 | 629,281 | 8,455 | 19,65 |
| Sole proprietorships..... | 506,111 | 5,467,484 | 1,223,668 | 117,041 | 112,534 | 53,316 | 45,078 | 101,742 | 1,622 | 1,29 |
| Partnerships..... | 233,516 | 5,468,656 | 380,821 | 161,608 | 846,337 | 148,689 | 51,921 | 527,539 | 6,833 | 18,36 |
| Corporations..... | 375,375 | 56,045,458 | 24,843,485 | 1,223,910 | 12,639,962 | 458,076 | 1,682,533 | 3,287,664 | 32,529 | 266,04 |
| Security and Commodity Brokers, Dealers, Exchanges, and Services | | | | | | | | | | |
| All businesses, total..... | 26,769 | 1,978,571 | 276,167 | 94,650 | 283,798 | 5,490 | 46,363 | 82,012 | 1,241 | 10,15 |
| Noncorporate businesses, total..... | 23,297 | 1,582,485 | 267,265 | 53,423 | 153,716 | 3,402 | 41,370 | 45,397 | 789 | 10,12 |
| Sole proprietorships..... | 18,438 | 377,758 | 221,788 | 4,886 | 2,740 | 673 | 5,760 | 1,922 | 21 | 31 |
| Partnerships..... | 4,859 | 1,204,727 | 45,477 | 48,537 | 150,976 | 2,729 | 35,610 | 43,475 | 768 | 9,80 |
| Corporations..... | 3,472 | 396,086 | 8,902 | 41,227 | 130,082 | 2,088 | 4,993 | 36,615 | 452 | 3 |
| Insurance Agents, Brokers, and Service | | | | | | | | | | |
| All businesses, total..... | 204,032 | 4,712,979 | 962,071 | 130,057 | 31,109 | 14,340 | 33,584 | 69,085 | 3,273 | 37 |
| Noncorporate businesses, total..... | 180,850 | 2,516,156 | 380,429 | 60,933 | 16,643 | 9,811 | 20,381 | 20,167 | 1,714 | 25 |
| Sole proprietorships..... | 168,376 | 1,878,305 | 264,496 | 45,800 | 13,991 | 8,727 | 15,260 | 13,147 | 1,003 | 25 |
| Partnerships..... | 12,474 | 637,851 | 115,933 | 15,133 | 2,652 | 1,084 | 5,121 | 7,020 | 711 | 7 |
| Corporations..... | 23,182 | 2,196,823 | 581,642 | 69,124 | 14,466 | 4,529 | 13,203 | 48,918 | 1,559 | 11 |
| Real Estate | | | | | | | | | | |
| All businesses, total..... | 746,948 | 14,930,328 | 1,399,970 | 573,153 | 2,565,119 | 514,425 | 70,373 | 1,915,820 | 20,318 | 126,85 |
| Noncorporate businesses, total..... | 488,832 | 6,498,194 | 874,805 | 156,078 | 726,097 | 185,965 | 22,455 | 549,319 | 5,524 | 3,59 |
| Sole proprietorships..... | 313,227 | 3,112,212 | 733,553 | 63,605 | 89,699 | 43,593 | 17,808 | 84,686 | 587 | 70 |
| Partnerships..... | 175,605 | 3,385,982 | 141,252 | 92,473 | 636,398 | 142,372 | 4,647 | 464,633 | 4,937 | 2,88 |
| Corporations..... | 258,116 | 8,432,134 | 525,165 | 417,075 | 1,839,022 | 328,460 | 47,918 | 1,366,501 | 14,794 | 123,26 |
| Real estate operators (except developers) and lessors of buildings | | | | | | | | | | |
| All businesses, total..... | 354,846 | 9,772,230 | 229,488 | 430,644 | 2,034,611 | 440,615 | 40,240 | 1,648,943 | 15,059 | 6,59 |
| Noncorporate businesses, total..... | 173,101 | 2,930,067 | 27,907 | 97,508 | 590,056 | 148,426 | 16,618 | 463,023 | 4,818 | 76 |
| Sole proprietorships..... | 22,451 | 213,525 | 12,710 | 15,973 | 27,200 | 13,133 | 12,980 | 26,403 | 116 | 2 |
| Partnerships..... | 150,650 | 2,716,542 | 15,197 | 81,535 | 562,856 | 135,293 | 3,638 | 436,620 | 4,702 | 74 |
| Corporations..... | 181,745 | 6,842,163 | 201,581 | 333,136 | 1,444,555 | 292,189 | 23,622 | 1,185,920 | 10,241 | 5,83 |
| Other real estate | | | | | | | | | | |
| All businesses, total..... | 392,102 | 5,158,098 | 1,170,482 | 142,509 | 530,508 | 73,810 | 30,133 | 266,877 | 5,259 | 120,26 |
| Noncorporate businesses, total..... | 315,731 | 3,568,127 | 846,898 | 58,570 | 136,041 | 37,539 | 5,837 | 86,296 | 706 | 2,83 |
| Sole proprietorships..... | 290,776 | 2,898,687 | 720,843 | 47,632 | 62,499 | 30,460 | 4,828 | 58,283 | 471 | 68 |
| Partnerships..... | 24,955 | 669,440 | 126,055 | 10,938 | 73,542 | 7,079 | 1,009 | 28,013 | 235 | 2,14 |
| Corporations..... | 76,371 | 1,589,971 | 323,584 | 83,939 | 394,467 | 36,271 | 24,296 | 180,581 | 4,553 | 117,43 |
| Other Finance, Insurance, and Real Estate | | | | | | | | | | |
| All businesses, total..... | 137,253 | 45,359,720 | 23,809,766 | 704,699 | 10,718,807 | 125,826 | 1,629,212 | 1,850,028 | 16,152 | 148,32 |
| Noncorporate businesses, total..... | 46,648 | 339,305 | 81,990 | 8,215 | 62,415 | 2,827 | 12,793 | 14,398 | 428 | 5,67 |
| Sole proprietorships..... | 6,070 | 99,209 | 3,831 | 2,750 | 6,104 | 323 | 6,250 | 1,987 | 11 | |
| Partnerships..... | 40,578 | 240,096 | 78,159 | 5,465 | 56,311 | 2,504 | 6,543 | 12,411 | 417 | 5,66 |
| Corporations..... | 90,605 | 45,020,415 | 23,727,776 | 696,484 | 10,656,392 | 122,999 | 1,616,419 | 1,835,630 | 15,724 | 142,64 |
| SERVICES | | | | | | | | | | |
| All businesses, total..... | 2,520,956 | 68,219,783 | 23,115,463 | 2,929,532 | 930,689 | 725,837 | 146,712 | 1,733,494 | 58,722 | 15,77 |
| Noncorporate businesses, total..... | 2,397,190 | 38,201,741 | 7,134,837 | 1,700,518 | 378,101 | 381,741 | 50,127 | 715,282 | 25,978 | 2,85 |
| Sole proprietorships..... | 2,185,196 | 27,095,434 | 5,356,790 | 1,205,695 | 267,996 | 290,879 | 33,402 | 478,174 | 3,879 | 2,77 |
| Partnerships..... | 171,994 | 11,106,307 | 1,778,047 | 494,823 | 110,105 | 90,862 | 16,725 | 237,108 | 22,099 | 8 |
| Corporations..... | 163,766 | 30,018,042 | 15,980,626 | 1,229,014 | 552,588 | 344,096 | 96,585 | 1,018,212 | 32,744 | 12,91 |
| Hotels, Rooming Houses, Camps, and Other Lodging Places | | | | | | | | | | |
| All businesses, total..... | 154,895 | 5,131,958 | 1,608,148 | 312,128 | 314,550 | 180,003 | 13,167 | 325,429 | 4,651 | 1,50 |
| Noncorporate businesses, total..... | 140,385 | 2,154,538 | 417,616 | 97,829 | 146,422 | 85,764 | 2,303 | 130,310 | 2,082 | |
| Sole proprietorships..... | 125,056 | 1,472,435 | 307,009 | 53,771 | 95,817 | 60,148 | 810 | 85,767 | 577 | |
| Partnerships..... | 15,329 | 682,103 | 110,607 | 44,058 | 50,605 | 25,616 | 1,493 | 44,543 | 1,505 | |
| Corporations..... | 14,510 | 2,977,420 | 1,190,532 | 214,299 | 168,128 | 94,239 | 10,864 | 195,119 | 3,569 | 1,50 |
| Personal Services | | | | | | | | | | |
| All businesses, total..... | 587,118 | 9,582,862 | 3,229,701 | 530,811 | 93,516 | 136,954 | 20,334 | 261,529 | 4,815 | 91 |
| Noncorporate businesses, total..... | 559,993 | 5,736,488 | 1,276,448 | 364,647 | 58,202 | 84,999 | 8,106 | 127,859 | 2,929 | 51 |
| Sole proprietorships..... | 523,291 | 4,548,432 | 998,654 | 303,952 | 45,864 | 66,944 | 4,759 | 96,802 | 1,443 | 51 |
| Partnerships..... | 36,702 | 1,188,056 | 277,794 | 60,695 | 12,338 | 18,055 | 3,347 | 31,057 | 1,486 | |
| Corporations..... | 27,125 | 3,846,374 | 1,953,253 | 166,164 | 35,314 | 51,955 | 12,228 | 133,670 | 1,886 | 40 |
| Laundries, laundry services, cleaning and dyeing plants | | | | | | | | | | |
| All businesses, total..... | 121,023 | 4,561,464 | 1,838,553 | 215,200 | 59,728 | 85,833 | 6,573 | 147,830 | 3,894 | 47 |
| Noncorporate businesses, total..... | 105,858 | 2,000,921 | 457,381 | 121,582 | 35,314 | 47,202 | 1,485 | 52,874 | 2,291 | 11 |
| Sole proprietorships..... | 90,950 | 1,437,765 | 323,876 | 93,166 | 26,340 | 35,400 | 842 | 36,886 | 1,047 | 11 |
| Partnerships..... | 14,908 | 563,156 | 133,505 | 28,416 | 8,974 | 11,802 | 643 | 15,988 | 1,244 | |
| Corporations..... | 15,165 | 2,560,543 | 1,381,172 | 93,618 | 24,414 | 38,631 | 5,088 | 94,956 | 1,603 | 35 |

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, BY SELECTED INDUSTRIES—Continued

| Selected industry and type of business organization | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Rent paid (Thousand dollars) | Interest paid (Thousand dollars) | Repairs (Thousand dollars) | Bad debts (Thousand dollars) | Taxes paid (Thousand dollars) | Amortization (Thousand dollars) | Depletion (Thousand dollars) |
|---|----------------------|---|--|---------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------------|------------------------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| SERVICES—Continued | | | | | | | | | | |
| Personal Services—Continued | | | | | | | | | | |
| Beauty and barber shops and miscellaneous personal services | | | | | | | | | | |
| All businesses, total..... | 466,095 | 5,021,398 | 1,391,148 | 315,611 | 33,788 | 51,121 | 13,761 | 113,699 | 921 | 446 |
| Noncorporate businesses, total..... | 454,135 | 3,735,567 | 819,067 | 243,065 | 22,888 | 37,797 | 6,621 | 74,985 | 638 | 396 |
| Sole proprietorships..... | 432,341 | 3,110,667 | 674,778 | 210,786 | 19,524 | 31,544 | 3,917 | 59,916 | 396 | 396 |
| Partnerships..... | 21,794 | 624,900 | 144,289 | 32,279 | 3,364 | 6,253 | 2,704 | 15,069 | 242 | - |
| Corporations..... | 11,960 | 1,285,831 | 572,081 | 72,546 | 10,900 | 13,324 | 7,140 | 38,714 | 283 | 50 |
| Business Services | | | | | | | | | | |
| All businesses, total..... | 297,052 | 13,695,779 | 7,272,011 | 328,984 | 132,137 | 104,009 | 43,185 | 259,860 | 5,261 | 608 |
| Noncorporate businesses, total..... | 252,699 | 3,109,407 | 806,036 | 102,930 | 22,498 | 42,168 | 9,300 | 44,074 | 409 | 182 |
| Sole proprietorships..... | 235,528 | 2,353,948 | 570,778 | 82,533 | 15,904 | 31,790 | 7,240 | 30,689 | 271 | 158 |
| Partnerships..... | 17,171 | 755,459 | 235,258 | 20,397 | 6,594 | 10,378 | 2,060 | 13,385 | 138 | 24 |
| Corporations..... | 44,353 | 10,586,372 | 6,465,975 | 226,054 | 109,639 | 61,841 | 33,885 | 215,786 | 4,852 | 426 |
| Automobile and Other Repair Services | | | | | | | | | | |
| All businesses, total..... | 401,112 | 8,785,882 | 4,476,399 | 343,794 | 120,170 | 83,851 | 26,837 | 216,220 | 1,153 | 486 |
| Noncorporate businesses, total..... | 375,677 | 5,509,579 | 2,801,180 | 168,140 | 38,191 | 48,834 | 15,541 | 105,577 | 237 | 16 |
| Sole proprietorships..... | 345,959 | 4,353,353 | 2,217,931 | 131,844 | 28,333 | 39,795 | 11,923 | 80,364 | 169 | 11 |
| Partnerships..... | 29,718 | 1,156,226 | 583,249 | 36,296 | 9,858 | 9,039 | 3,618 | 25,213 | 68 | 5 |
| Corporations..... | 25,435 | 3,276,303 | 1,675,219 | 175,654 | 81,979 | 35,017 | 11,296 | 110,643 | 916 | 470 |
| Automobile parking, repair, and services | | | | | | | | | | |
| All businesses, total..... | 182,336 | 6,068,189 | 3,089,802 | 277,601 | 105,586 | 64,438 | 18,895 | 163,773 | 1,035 | 483 |
| Noncorporate businesses, total..... | 164,424 | 3,649,230 | 1,972,559 | 118,578 | 27,772 | 32,048 | 9,873 | 75,171 | 154 | 13 |
| Sole proprietorships..... | 145,081 | 2,778,710 | 1,515,935 | 88,762 | 19,273 | 25,051 | 7,897 | 55,938 | 92 | 11 |
| Partnerships..... | 19,343 | 870,520 | 456,624 | 29,816 | 8,499 | 6,997 | 1,976 | 19,233 | 62 | 2 |
| Corporations..... | 17,912 | 2,418,959 | 1,117,243 | 159,023 | 77,814 | 32,390 | 9,022 | 88,602 | 881 | 470 |
| Repair services, except automobile | | | | | | | | | | |
| All businesses, total..... | 218,776 | 2,717,693 | 1,386,597 | 66,193 | 14,584 | 19,413 | 7,942 | 52,447 | 118 | 3 |
| Noncorporate businesses, total..... | 211,253 | 1,860,349 | 828,621 | 49,562 | 10,419 | 16,786 | 5,668 | 30,406 | 83 | 3 |
| Sole proprietorships..... | 200,878 | 1,574,643 | 701,996 | 43,082 | 9,060 | 14,744 | 4,026 | 24,426 | 77 | - |
| Partnerships..... | 10,375 | 285,706 | 126,625 | 6,480 | 1,359 | 2,042 | 1,642 | 5,980 | 6 | 3 |
| Corporations..... | 7,523 | 857,344 | 557,976 | 16,631 | 4,165 | 2,627 | 2,274 | 22,041 | 35 | - |
| Amusement and Recreation Services, Including Motion Pictures | | | | | | | | | | |
| All businesses, total..... | 159,633 | 6,919,311 | 2,756,547 | 387,624 | 147,897 | 104,600 | 11,896 | 299,664 | 39,230 | 5,629 |
| Noncorporate businesses, total..... | 132,480 | 1,986,448 | 475,082 | 111,854 | 30,374 | 31,914 | 1,105 | 61,900 | 17,988 | 16 |
| Sole proprietorships..... | 118,671 | 1,299,330 | 293,633 | 74,671 | 18,661 | 22,812 | 612 | 37,563 | 231 | 16 |
| Partnerships..... | 13,809 | 687,118 | 181,449 | 37,183 | 11,713 | 9,102 | 493 | 24,337 | 17,757 | - |
| Corporations..... | 27,153 | 4,932,863 | 2,281,465 | 275,770 | 117,523 | 72,686 | 10,791 | 237,764 | 21,242 | 5,613 |
| Medical Services | | | | | | | | | | |
| All businesses, total..... | 420,116 | 12,720,455 | 1,531,663 | 572,527 | 75,091 | 72,545 | 16,714 | 191,222 | 1,710 | 981 |
| Noncorporate businesses, total..... | 413,252 | 11,239,048 | 753,024 | 480,637 | 53,959 | 58,268 | 6,641 | 140,104 | 1,192 | 958 |
| Sole proprietorships..... | 393,421 | 8,881,126 | 627,348 | 369,157 | 45,170 | 48,555 | 4,437 | 103,814 | 912 | 941 |
| Partnerships..... | 19,831 | 2,357,922 | 125,676 | 111,480 | 8,789 | 9,713 | 2,204 | 36,290 | 280 | 17 |
| Corporations..... | 6,864 | 1,481,407 | 778,639 | 91,890 | 21,132 | 14,277 | 10,073 | 51,118 | 518 | 23 |
| Educational Services | | | | | | | | | | |
| All businesses, total..... | 91,107 | 669,456 | 151,818 | 32,875 | 6,101 | 9,929 | 1,751 | 14,922 | 209 | 13 |
| Noncorporate businesses, total..... | 88,131 | 333,378 | 25,979 | 18,045 | 3,898 | 5,945 | 217 | 5,699 | 83 | 13 |
| Sole proprietorships..... | 86,633 | 302,846 | 23,348 | 16,564 | 3,395 | 5,311 | 130 | 4,753 | 59 | 13 |
| Partnerships..... | 1,498 | 30,532 | 2,631 | 1,481 | 503 | 634 | 87 | 946 | 24 | - |
| Corporations..... | 2,976 | 336,078 | 125,839 | 14,830 | 2,203 | 3,984 | 1,534 | 9,223 | 126 | - |
| Legal Services | | | | | | | | | | |
| All businesses, total..... | 145,445 | 4,564,895 | 187,007 | 223,756 | 10,362 | 11,812 | 3,113 | 47,599 | 618 | 694 |
| Noncorporate businesses, total..... | 145,351 | 4,444,100 | 115,933 | 219,948 | 10,338 | 11,791 | 3,113 | 45,616 | 618 | 694 |
| Sole proprietorships..... | 122,528 | 1,985,537 | 62,460 | 97,342 | 6,121 | 6,731 | 1,576 | 15,890 | 98 | 668 |
| Partnerships..... | 22,823 | 2,458,563 | 53,473 | 122,606 | 4,217 | 5,060 | 1,537 | 29,726 | 520 | 26 |
| Corporations..... | 94 | 120,795 | 71,074 | 3,808 | 24 | 21 | - | 1,983 | - | - |
| Other Services | | | | | | | | | | |
| All businesses, total..... | 264,478 | 6,149,185 | 1,902,169 | 197,033 | 30,865 | 22,134 | 9,715 | 117,049 | 1,075 | 4,934 |
| Noncorporate businesses, total..... | 249,222 | 3,688,755 | 463,539 | 136,488 | 14,219 | 12,058 | 3,801 | 54,143 | 440 | 470 |
| Sole proprietorships..... | 234,109 | 1,898,427 | 255,629 | 75,861 | 8,731 | 8,793 | 1,915 | 22,532 | 119 | 458 |
| Partnerships..... | 15,113 | 1,790,328 | 207,910 | 60,627 | 5,488 | 3,265 | 1,886 | 31,611 | 321 | 12 |
| Corporations..... | 15,256 | 2,460,430 | 1,438,630 | 60,545 | 16,646 | 10,076 | 5,914 | 62,906 | 635 | 4,464 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | |
| All businesses, total..... | 58,353 | 556,430 | 288,026 | 10,909 | 8,601 | 8,254 | 2,614 | 12,057 | 173 | 849 |
| Noncorporate businesses, total..... | 50,447 | 440,981 | 221,714 | 7,298 | 5,058 | 7,019 | 647 | 7,779 | 20 | 849 |
| Sole proprietorships..... | 49,268 | 431,179 | 220,287 | 7,286 | 4,000 | 7,018 | 627 | 7,756 | 20 | 849 |
| Partnerships..... | 1,179 | 9,802 | 1,427 | 12 | 1,058 | 1 | 20 | 23 | - | - |
| Corporations..... | 7,906 | 115,449 | 66,312 | 3,611 | 3,543 | 1,235 | 1,967 | 4,278 | 153 | - |

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

SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial group | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|---|--|---|------------------------------------|----------------------------------|------------------------|------------------------------|----------------------------|---|------------------------------------|----------------------------------|------------------------|------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | | Number of businesses | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | |
| | | | | | Number of businesses | Amount (Thousand dollars) | | | | | Number of businesses | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All industrial groups..... | 9,135,954 | 181,551,305 | 7,338,432 | 23,770,528 | 1,738,611 | 10,713,479 | 7,074,465 | 160,069,199 | 5,484,179 | 27,435,631 | 1,411,190 | 9,006,84 |
| Agriculture, forestry, and fisheries..... | 3,338,081 | 30,049,957 | 3,268,940 | 3,048,031 | 102,995 | 1,171,696 | 2,213,676 | 23,590,596 | 2,222,997 | 5,007,600 | 64,023 | 766,83 |
| Farms..... | 3,208,089 | 28,284,962 | 3,175,363 | 2,749,034 | 94,812 | 1,131,546 | 2,109,648 | 21,950,123 | 2,152,220 | 4,662,543 | 57,895 | 744,67 |
| Field crop farms..... | 1,171,303 | 9,489,132 | 1,219,806 | 1,915,675 | 16,743 | 134,509 | 891,105 | 8,237,571 | 946,276 | 2,280,372 | 13,926 | 117,30 |
| Fruit, tree nut, and vegetable farms..... | 144,065 | 1,405,935 | 142,200 | 122,017 | 1,245 | 10,859 | 85,957 | 1,111,871 | 86,602 | 254,127 | 881 | 9,43 |
| Livestock farms..... | 1,652,312 | 16,363,916 | 1,686,029 | 752,001 | 65,161 | 880,086 | 1,023,355 | 11,824,199 | 1,067,598 | 1,952,216 | 37,755 | 557,85 |
| Farms, not elsewhere classified..... | 240,409 | 1,025,979 | 127,328 | 40,659 | 11,663 | 106,092 | 109,231 | 776,482 | 51,744 | 175,828 | 5,333 | 60,08 |
| Agricultural services and hunting and trapping..... | 94,496 | 1,545,068 | 75,246 | 249,359 | 7,490 | 38,970 | 76,500 | 1,441,798 | 57,761 | 285,582 | 5,717 | 21,63 |
| Offices of veterinarians and animal hospitals..... | 9,676 | 273,330 | 13,077 | 98,902 | 1,475 | 1,943 | 9,298 | 272,613 | 12,944 | 99,374 | 1,441 | 1,92 |
| Agricultural services and hunting and trapping, not elsewhere classified..... | 84,820 | 1,271,738 | 62,169 | 150,457 | 6,015 | 37,027 | 67,202 | 1,169,185 | 44,817 | 186,208 | 4,276 | 19,70 |
| Forestry and forestry services..... | 8,662 | 55,509 | 4,327 | 3,995 | (2) | (2) | 5,674 | 47,935 | 3,006 | 8,739 | (2) | (2) |
| Fisheries..... | 26,834 | 164,418 | 14,004 | 45,643 | (2) | (2) | 21,854 | 150,740 | 10,010 | 50,736 | (2) | (2) |
| Mining..... | 34,438 | 1,048,761 | 90,292 | 19,875 | 1,167 | 4,407 | 21,167 | 612,570 | 40,352 | 111,250 | 883 | 2,56 |
| Crude petroleum, natural gas, and natural gas liquids and services..... | 24,720 | 769,291 | 73,391 | 125,481 | 533 | 1,883 | 14,855 | 393,565 | 28,320 | 85,461 | 421 | 95 |
| Other mining..... | 9,718 | 279,470 | 16,901 | 15,606 | 634 | 2,524 | 6,312 | 219,005 | 12,032 | 25,789 | 462 | 1,612 |
| Contract construction..... | 691,613 | 16,344,887 | 464,537 | 2,170,954 | 89,428 | 505,223 | 632,049 | 14,739,090 | 390,013 | 2,341,020 | 77,985 | 415,422 |
| General contractors..... | 115,238 | 6,783,114 | 171,187 | 472,145 | 13,068 | 251,828 | 99,286 | 5,696,320 | 136,402 | 576,003 | 10,403 | 188,34 |
| Special trade contractors..... | 554,120 | 9,184,009 | 278,067 | 1,643,945 | 75,149 | 249,790 | 513,954 | 8,695,926 | 241,173 | 1,706,200 | 66,606 | 224,186 |
| Plumbing, heating, and air conditioning..... | 65,219 | 2,148,166 | 40,869 | 267,650 | 30,117 | 99,343 | 58,582 | 1,997,288 | 36,303 | 283,552 | 27,025 | 91,605 |
| Electrical work..... | 41,447 | 1,051,836 | 20,873 | 150,865 | 17,777 | 70,811 | 37,040 | 1,006,961 | 19,203 | 158,501 | 15,489 | 65,725 |
| Special trade contractors, not elsewhere classified..... | 439,076 | 5,891,749 | 212,478 | 1,204,494 | 26,613 | 78,796 | 410,722 | 5,606,594 | 182,281 | 1,241,749 | 23,450 | 66,016 |
| Special trade contractors not allocable..... | 8,378 | 92,258 | 3,847 | 20,936 | (2) | (2) | 7,610 | 85,083 | 3,386 | 22,398 | (2) | (2) |
| Contractors not allocable..... | 22,255 | 377,764 | 15,283 | 54,864 | 1,211 | 3,605 | 18,809 | 346,844 | 12,438 | 58,817 | 976 | 2,891 |
| Manufacturing..... | 187,398 | 6,369,127 | 238,098 | 677,601 | 69,710 | 363,667 | 152,282 | 5,778,576 | 200,668 | 765,628 | 55,586 | 314,146 |
| Food and kindred products..... | 15,048 | 1,058,337 | 26,248 | 53,350 | 6,887 | 36,261 | 12,709 | 860,715 | 19,622 | 71,088 | 5,727 | 28,776 |
| Textile mill products..... | 1,392 | 60,310 | 2,354 | 7,369 | 775 | 5,071 | 1,292 | 59,153 | 2,301 | 7,604 | (2) | (2) |
| Apparel and other fabricated textile products..... | 8,927 | 492,546 | 8,150 | 44,356 | 4,314 | 23,425 | 7,961 | 462,920 | 6,994 | 49,571 | 3,658 | 19,172 |
| Lumber and wood products, except furniture | 49,839 | 1,299,739 | 80,200 | 130,469 | 6,976 | 60,987 | 43,079 | 1,205,822 | 70,868 | 141,593 | 5,585 | 51,801 |
| Furniture and fixtures..... | 10,139 | 335,613 | 6,685 | 27,285 | 5,381 | 29,210 | 8,447 | 319,631 | 5,726 | 29,988 | 4,637 | 27,851 |
| Printing, publishing, and allied industries | 28,473 | 714,569 | 28,725 | 112,640 | 11,427 | 21,513 | 23,236 | 673,556 | 26,052 | 125,716 | 9,977 | 18,676 |
| Chemicals and allied products..... | 2,874 | 125,838 | 2,778 | 10,180 | 12,628 | 11,778 | 12,709 | 110,710 | 2,199 | 12,354 | 1,051 | 10,257 |
| Leather and leather products..... | 1,184 | 46,193 | 921 | 4,795 | 737 | 4,532 | (2) | (2) | (2) | (2) | (2) | (2) |
| Stone, clay, and glass products..... | 5,639 | 228,867 | 12,860 | 21,618 | 3,397 | 14,414 | 4,233 | 212,455 | 10,505 | 26,073 | 2,571 | 12,716 |
| Primary metal industries..... | 1,144 | 86,065 | 2,679 | 9,046 | 421 | 3,933 | 1,039 | 61,730 | 1,499 | 9,924 | (2) | (2) |
| Fabricated metal products, except machinery and transportation equipment..... | 7,822 | 358,897 | 10,120 | 52,455 | 4,008 | 24,340 | 6,641 | 342,497 | 9,364 | 53,785 | 3,348 | 22,739 |
| Machinery, except electric..... | 22,547 | 651,675 | 31,896 | 99,491 | 7,862 | 35,887 | 17,597 | 592,065 | 25,403 | 112,667 | 6,410 | 33,883 |
| Electrical machinery, equipment, and supplies..... | 2,459 | 90,695 | 2,681 | 7,564 | 1,520 | 8,203 | 1,162 | 87,435 | 2,141 | 9,786 | 876 | 7,825 |
| Transportation equipment..... | 2,973 | 129,258 | 3,004 | 8,150 | 1,138 | 19,272 | 2,210 | 126,999 | 2,366 | 10,451 | 923 | 17,106 |
| Manufacturing industries, not elsewhere classified..... | 23,769 | 644,371 | 16,744 | 82,555 | 12,274 | 60,289 | 17,943 | 583,364 | 13,823 | 92,080 | 8,944 | 48,720 |
| Manufacturing not allocable..... | 3,169 | 46,154 | 2,053 | 6,278 | 862 | 3,702 | 2,151 | 39,705 | 1,210 | 7,395 | 288 | 2,695 |
| Transportation, communication, electric, gas, and sanitary services..... | 307,103 | 4,969,278 | 499,867 | 694,347 | 6,988 | 29,724 | 250,934 | 4,135,054 | 381,393 | 786,612 | 4,480 | 14,897 |
| Transportation..... | 290,745 | 4,710,805 | 476,008 | 640,270 | 6,183 | 26,947 | 236,830 | 3,891,711 | 360,205 | 729,144 | 4,011 | 12,607 |
| Motor freight transportation and warehousing, terminals, and related services | 213,704 | 3,831,335 | 402,826 | 488,322 | 4,068 | 13,475 | 171,951 | 3,225,715 | 310,134 | 558,415 | 2,762 | 9,883 |
| Other transportation..... | 77,041 | 879,470 | 73,182 | 151,948 | 2,115 | 13,472 | 64,879 | 665,996 | 50,071 | 170,729 | 1,249 | 2,724 |
| Communication, electric, gas, and sanitary services..... | 16,358 | 258,473 | 23,859 | 54,077 | 805 | 2,777 | 14,104 | 243,343 | 21,188 | 57,468 | (2) | (2) |
| Wholesale and retail trade..... | 1,836,746 | 89,775,198 | 1,229,788 | 5,807,485 | 1,166,953 | 8,076,613 | 1,483,457 | 80,571,901 | 1,026,317 | 6,445,488 | 956,937 | 7,032,552 |
| Wholesale trade..... | 324,392 | 17,916,959 | 229,568 | 1,518,269 | 98,844 | 997,218 | 275,340 | 16,702,226 | 202,375 | 1,610,665 | 80,521 | 889,349 |
| Motor vehicles and automotive equipment..... | 12,587 | 761,413 | 10,202 | 60,786 | 8,435 | 103,191 | 11,053 | 749,788 | 9,666 | 62,227 | 7,717 | 101,856 |
| Drugs, chemicals, and paints..... | 6,731 | 197,059 | 2,480 | 23,101 | 2,776 | 18,479 | 4,942 | 187,759 | 2,104 | 24,852 | 2,234 | 16,534 |
| Dry goods and apparel..... | 14,731 | 548,389 | 6,564 | 89,436 | 3,886 | 47,661 | 13,063 | 537,458 | 6,011 | 91,525 | 3,045 | 43,612 |
| Groceries and related products..... | 47,338 | 4,849,338 | 40,437 | 211,409 | 15,215 | 95,919 | 42,103 | 4,489,152 | 35,886 | 223,094 | 13,440 | 87,361 |
| Farm products—raw materials..... | 16,874 | 2,431,753 | 18,219 | 48,561 | 4,828 | 119,388 | 13,566 | 2,212,128 | 15,577 | 57,941 | 3,765 | 99,278 |
| Electrical goods..... | 7,657 | 402,051 | 5,234 | 42,944 | 3,605 | 48,951 | 6,169 | 385,547 | 4,893 | 45,275 | 2,759 | 46,060 |
| Hardware, and plumbing and heating equipment and supplies..... | 7,006 | 384,485 | 4,736 | 50,323 | 3,423 | 49,440 | 6,487 | 377,658 | 4,419 | 50,839 | 3,113 | 47,322 |
| Machinery, equipment, and supplies..... | 24,860 | 1,124,845 | 17,941 | 128,754 | 10,644 | 111,828 | 20,253 | 1,070,938 | 15,545 | 137,655 | 8,393 | 104,132 |
| Alcoholic beverages..... | 3,839 | 817,604 | 7,046 | 35,861 | 3,170 | 39,220 | 3,300 | 759,272 | 6,524 | 36,377 | 2,665 | 35,283 |
| Lumber and construction materials..... | 10,390 | 649,085 | 13,152 | 49,181 | 1,742 | 35,224 | 8,806 | 588,048 | 8,787 | 58,731 | 1,499 | 32,616 |
| Wholesale trade, not elsewhere classified | 138,821 | 5,154,586 | 90,791 | 599,112 | 37,326 | 304,332 | 116,578 | 4,792,506 | 81,516 | 637,565 | 29,221 | 256,055 |
| Wholesale trade not allocable..... | 33,558 | 596,351 | 12,766 | 178,801 | 3,794 | 23,585 | 29,020 | 551,972 | 11,447 | 184,584 | 2,670 | 19,640 |
| Retail trade..... | 1,471,400 | 69,200,711 | 956,677 | 4,121,256 | 1,039,490 | 6,817,014 | 1,176,295 | 61,476,755 | 788,718 | 4,650,897 | 853,498 | 5,916,622 |
| Building materials, hardware, and farm equipment..... | 57,606 | 3,720,557 | 54,133 | 200,480 | 48,397 | 889,879 | 43,546 | 3,246,299 | 43,241 | 238,509 | 37,682 | 744,496 |
| Building materials dealers..... | 21,615 | 1,325,656 | 23,005 | 78,570 | 15,618 | 202,340 | 15,515 | 1,124,764 | 17,505 | 94,137 | 11,399 | 159,308 |
| Hardware stores..... | 24,804 | 1,125,681 | 17,382 | 86,123 | 25,705 | 345,153 | 20,221 | 1,036,809 | 15,023 | 95,312 | 19,002 | 312,821 |
| Farm equipment dealers..... | 11,187 | 1,269,220 | 13,746 | 35,787 | 10,074 | 342,386 | 7,810 | 1,084,726 | 10,713 | 49,060 | 7,281 | 272,367 |
| General merchandise stores..... | 148,732 | 3,324,792 | 66,676 | 252,146 | 78,230 | 532,530 | 116,862 | 2,998,853 | 52,425 | 284,264 | 60,962 | 463,577 |
| Food stores..... | 278,228 | 15,673,363 | 177,208 | 739,705 | 219,504 | 895,313 | 234,532 | 14,012,649 | 153,753 | 811,297 | 189,000 | 787,135 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 233,610 | 14,505,858 | 151,117 | 630,979 | 194,308 | 856,614 | 196,641 | 12,920,591 | 131,409 | 692,332 | 167,502 | 751,935 |
| Retail bakeries..... | 12,276 | 386,993 | 9,766 | 40,603 | 6,904 | 9,033 | 10,573 | 353,541 | 8,401 | 43,472 | 5,840 | 7,814 |
| Other food stores..... | 32,342 | 780,512 | 16,325 | 68,033 | 18,292 | 29,666 | 27,318 | 739,009 | 13,943 | 75,493 | 15,658 | 27,386 |
| Automobile dealers and gasoline service stations..... | 272,458 | 20,947,293 | 149,996 | 826,424 | 213,736 | 1,379,996 | 216,925 | 18,539,759 | 125,807 | 934,545 | 177,740 | 1,197,960 |
| Automobile and truck dealers..... | 42,963 | 6,808,756 | 26,919 | 157,387 | 29,114 | 659,269 | 30,871 | 5,797,965 | 21,724 | 190,137 | 21,916 | 569,645 |
| Gasoline service stations..... | 201,641 | 12,581,518 | 99,380 | 570,432 | 160,920 | 440,059 | 164,836 | 11,360,172 | 85,277 | 629,171 | 137,074 | 391,143 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 27,854 | 1,557,019 | 23,697 | 98,605 | 23,702 | 280,668 | 21,218 | 1,381,622 | 18,806 | 115,237 | 18,750 | 237,172 |

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

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SOLE PROPRIETORSHIPS

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Businesses with and without net profit | | | | | | Businesses with net profit | | | | | |
|---|--|---|--|---|------------------------|----------------------------------|----------------------------|---|--|--------------------------------------|------------------------|----------------------------------|
| | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (less loss) (Thousands of dollars) | Inventory, end-of-year | | Number of businesses | Business receipts (Thousands of dollars) | Depreciation (Thousands of dollars) | Net profit (Thousands of dollars) | Inventory, end-of-year | |
| | | | | | Number of businesses | Amount (Thousands of dollars) | | | | | Number of businesses | Amount (Thousands of dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Wholesale and retail trade—Continued | | | | | | | | | | | | |
| Retail trade—Continued | | | | | | | | | | | | |
| Apparel and accessory stores..... | 59,403 | 2,611,133 | 30,416 | 227,121 | 48,041 | 734,613 | 48,685 | 2,386,184 | 25,633 | 248,325 | 40,508 | 645,648 |
| Furniture, home furnishings, and equipment stores..... | 79,784 | 3,721,076 | 60,574 | 291,593 | 56,374 | 619,597 | 65,361 | 3,291,051 | 49,861 | 324,957 | 47,539 | 527,673 |
| Eating and drinking places..... | 292,141 | 8,699,564 | 244,390 | 663,347 | 186,563 | 203,035 | 226,621 | 7,432,445 | 190,016 | 796,619 | 149,194 | 163,560 |
| Drug stores and proprietary stores..... | 29,302 | 2,623,612 | 34,312 | 248,455 | 26,336 | 481,799 | 25,758 | 2,426,954 | 32,151 | 262,001 | 23,569 | 436,475 |
| Liquor stores..... | 23,319 | 1,778,763 | 16,603 | 118,564 | 21,352 | 225,441 | 20,324 | 1,581,627 | 13,822 | 125,563 | 19,106 | 193,403 |
| Jewelry stores..... | 16,966 | 521,222 | 7,428 | 69,627 | 14,808 | 209,968 | 15,233 | 505,906 | 6,777 | 77,160 | 13,780 | 200,788 |
| Sporting goods stores..... | 13,005 | 341,557 | 6,241 | 31,326 | 11,569 | 85,501 | 9,626 | 307,831 | 5,240 | 34,587 | 8,530 | 75,995 |
| Fuel and ice dealers..... | 17,966 | 843,807 | 21,438 | 69,228 | 6,140 | 29,822 | 15,386 | 779,365 | 18,977 | 72,679 | 5,394 | 27,437 |
| Antique stores and secondhand stores... | 30,588 | 337,839 | 8,388 | 38,549 | 21,383 | 77,025 | 21,595 | 296,737 | 6,816 | 45,696 | 15,285 | 61,008 |
| News dealers and cigar stores..... | 19,534 | 388,811 | 5,348 | 45,530 | 4,698 | 15,956 | 17,441 | 355,275 | 4,301 | 48,088 | 4,087 | 13,657 |
| Florists..... | 19,564 | 529,084 | 15,331 | 52,049 | 11,939 | 21,006 | 15,015 | 470,778 | 12,758 | 59,197 | 9,248 | 16,406 |
| Retail stores, not elsewhere classified. | 98,953 | 2,862,262 | 52,501 | 230,213 | 63,025 | 380,355 | 73,926 | 2,615,469 | 43,129 | 261,747 | 46,948 | 330,986 |
| Retail trade not allocable..... | 13,851 | 275,976 | 5,694 | 16,899 | 7,395 | 35,178 | 9,459 | 229,573 | 4,011 | 25,663 | 4,926 | 30,438 |
| Wholesale and retail trade not allocable.. | 40,954 | 2,657,528 | 43,543 | 167,960 | 28,619 | 262,381 | 31,822 | 2,392,920 | 35,224 | 183,926 | 22,918 | 226,561 |
| Finance, insurance, and real estate..... | 506,111 | 5,467,484 | 249,432 | 1,781,505 | 5,477 | 102,373 | 412,396 | 5,033,077 | 190,602 | 1,922,059 | 4,073 | 75,395 |
| Banks and trust companies; and insurance, holding, and other investment companies.. | 945 | 10,455 | 651 | 2,834 | - | - | (2) | (2) | (2) | (2) | - | - |
| Credit agencies other than banks..... | 5,125 | 88,754 | 2,527 | 29,715 | (2) | (2) | 4,314 | 84,466 | 2,262 | 34,080 | (2) | (2) |
| Security and commodity brokers, dealers, exchanges, and services..... | 18,438 | 377,758 | 6,098 | 75,444 | 86 | 4,453 | 15,033 | 337,073 | 5,014 | 83,363 | (2) | (2) |
| Insurance agents, brokers, and service... | 168,376 | 1,878,305 | 61,917 | 762,926 | 678 | 774 | 149,611 | 1,786,168 | 54,397 | 780,601 | (2) | (2) |
| Real estate..... | 313,227 | 3,112,212 | 178,239 | 910,586 | 4,505 | 94,054 | 242,732 | 2,817,386 | 128,597 | 1,019,439 | 3,450 | 71,210 |
| Real estate operators (except developers) and lessors of buildings..... | 22,451 | 213,525 | 44,089 | 13,895 | (2) | (2) | 12,446 | 145,268 | 24,872 | 33,929 | (2) | (2) |
| Lessors of real property other than buildings..... | 63,367 | 197,379 | 31,858 | 55,085 | 279 | 1,777 | 43,887 | 171,968 | 19,255 | 72,372 | (2) | (2) |
| Agents, brokers, and managers..... | 175,805 | 1,458,794 | 71,390 | 592,731 | 1,263 | 21,459 | 142,014 | 1,370,245 | 60,163 | 629,955 | 878 | 5,811 |
| Combinations of real estate, insurance, loans, and law offices..... | 32,338 | 428,339 | 17,141 | 174,780 | (2) | (2) | 28,911 | 409,385 | 14,182 | 180,829 | (2) | (2) |
| Other real estate..... | 19,266 | 814,175 | 13,761 | 91,885 | 2,379 | 58,219 | 15,474 | 720,520 | 10,125 | 102,354 | 1,924 | 52,156 |
| Services..... | 2,185,196 | 27,095,434 | 1,276,880 | 9,528,995 | 289,639 | 431,902 | 1,874,384 | 25,222,511 | 1,016,149 | 9,971,311 | 241,893 | 364,375 |
| Hotels, rooming houses, camps and other lodging places..... | 125,056 | 1,472,435 | 207,036 | 104,733 | 10,051 | 12,067 | 81,201 | 1,101,214 | 129,889 | 199,119 | 6,200 | 8,352 |
| Hotels, tourist courts, and motels..... | 52,133 | 979,298 | 136,057 | 63,157 | 5,883 | 7,611 | 33,106 | 728,675 | 88,257 | 120,701 | 4,038 | 5,794 |
| Hotels..... | 14,991 | 323,718 | 27,253 | 8,854 | 2,869 | 3,591 | 9,490 | 204,535 | 13,954 | 30,307 | 1,913 | 2,851 |
| Tourist courts and motels..... | 37,142 | 655,580 | 108,804 | 54,303 | 3,014 | 4,020 | 23,616 | 524,140 | 74,303 | 90,394 | 2,125 | 2,943 |
| Lodging places, except hotels, tourist courts, and motels..... | 72,923 | 493,137 | 70,979 | 41,576 | 4,168 | 4,456 | 48,095 | 372,539 | 41,632 | 78,418 | 2,162 | 2,556 |
| Personal services..... | 523,291 | 4,548,432 | 262,470 | 1,169,155 | 94,869 | 82,630 | 464,293 | 4,189,452 | 204,048 | 1,230,213 | 84,755 | 75,501 |
| Laundries, laundry services, cleaning and dyeing plants..... | 90,950 | 1,437,765 | 133,718 | 185,878 | 8,811 | 6,360 | 70,449 | 1,219,010 | 87,812 | 223,352 | 6,829 | 5,676 |
| Photographic studios, including commercial photography..... | 31,724 | 329,083 | 16,320 | 64,412 | 10,823 | 13,945 | 23,543 | 292,378 | 12,990 | 72,387 | 8,927 | 13,323 |
| Beauty and barber shops..... | 310,053 | 1,914,129 | 61,860 | 686,820 | 53,270 | 14,653 | 286,007 | 1,835,171 | 55,499 | 698,028 | 48,283 | 11,340 |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | 25,314 | 181,435 | 4,946 | 52,701 | 11,841 | 16,690 | 24,339 | 178,983 | 4,849 | 53,442 | 11,404 | 16,386 |
| Funeral service and crematories..... | 14,294 | 560,774 | 40,786 | 123,677 | 7,112 | 29,043 | 12,673 | 545,842 | 38,676 | 125,469 | 6,604 | 27,599 |
| Personal services, not elsewhere classified..... | 50,956 | 125,246 | 4,840 | 55,667 | 3,012 | 1,939 | 47,282 | 118,068 | 4,222 | 57,535 | 2,708 | 1,177 |
| Business services..... | 235,528 | 2,353,948 | 95,591 | 643,398 | 13,217 | 24,577 | 204,997 | 2,050,681 | 76,316 | 686,906 | 10,279 | 15,125 |
| Advertising..... | 15,461 | 366,915 | 7,770 | 63,261 | 1,188 | 1,017 | 13,364 | 354,016 | 6,145 | 67,352 | 1,047 | 836 |
| Services to dwellings and other buildings | 36,202 | 274,525 | 12,718 | 87,034 | 1,522 | 794 | 33,667 | 262,932 | 11,328 | 89,440 | 1,320 | 791 |
| Miscellaneous business services..... | 183,865 | 1,712,508 | 75,103 | 493,103 | 10,507 | 22,766 | 157,966 | 1,433,733 | 58,843 | 530,114 | 7,912 | 13,498 |
| Automobile and other repair services..... | 345,959 | 4,353,353 | 148,012 | 763,465 | 139,046 | 239,601 | 288,796 | 4,010,083 | 123,712 | 810,110 | 113,542 | 202,036 |
| Automobile parking, repair, and services | 145,081 | 2,778,710 | 86,084 | 384,437 | 51,763 | 128,462 | 124,621 | 2,532,664 | 71,577 | 409,947 | 46,945 | 109,244 |
| Automobile parking..... | 4,600 | 52,183 | 615 | 13,932 | (2) | (2) | 4,377 | 50,225 | 445 | 14,178 | (2) | (2) |
| Automobile repair shops..... | 127,019 | 2,512,875 | 63,505 | 341,806 | 52,019 | 124,587 | 110,486 | 2,297,782 | 54,922 | 361,683 | 45,606 | 107,050 |
| Automobile services except repair, including automobile rental without drivers..... | 13,462 | 213,652 | 21,964 | 28,699 | 1,698 | 3,850 | 9,758 | 184,657 | 16,210 | 34,086 | 1,293 | 2,169 |
| Repair services, except automobile..... | 200,878 | 1,574,643 | 61,928 | 379,028 | 85,283 | 111,139 | 164,175 | 1,477,419 | 52,135 | 400,163 | 66,597 | 92,792 |
| Motion pictures..... | 7,573 | 206,198 | 9,101 | 13,595 | 799 | 1,141 | 4,177 | 108,679 | 3,734 | 23,450 | (2) | (2) |
| Motion picture production, distribution, and related services..... | 3,386 | 62,945 | 1,721 | 11,543 | (2) | (2) | 2,300 | 54,318 | 1,238 | 14,997 | (2) | (2) |
| Motion picture theaters..... | 4,187 | 143,253 | 7,380 | 2,052 | (2) | (2) | 1,877 | 54,361 | 2,496 | 8,453 | (2) | (2) |
| Amusement and recreation services, except motion pictures..... | 111,098 | 1,093,132 | 104,991 | 112,163 | 12,151 | 24,344 | 73,895 | 895,941 | 58,187 | 210,777 | 9,308 | 19,528 |
| Bowling alleys and billiard and pool parlors..... | 9,986 | 201,358 | 28,931 | 12,474 | 4,187 | 2,648 | 7,830 | 143,848 | 12,285 | 23,069 | 3,338 | 1,828 |
| Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors..... | 101,112 | 891,774 | 76,060 | 99,689 | 7,964 | 21,696 | 66,065 | 752,093 | 45,902 | 187,708 | 5,970 | 17,700 |
| Medical services..... | 393,421 | 8,881,126 | 307,584 | 4,777,462 | 11,211 | 14,144 | 373,355 | 8,810,338 | 298,117 | 4,802,790 | 10,631 | 13,874 |
| Offices of physicians and surgeons..... | 151,225 | 5,010,993 | 172,996 | 2,970,482 | 2,066 | 2,378 | 142,523 | 4,991,539 | 169,210 | 2,982,701 | 2,063 | 2,374 |
| Offices of dentists and dental surgeons. | 79,777 | 2,185,939 | 71,055 | 1,113,798 | 1,690 | 760 | 77,018 | 2,176,028 | 69,128 | 1,116,635 | 1,690 | 760 |
| Medical and dental laboratories..... | 9,496 | 213,268 | 5,975 | 61,721 | 2,092 | 2,277 | 8,606 | 208,131 | 5,547 | 62,120 | 1,955 | 2,204 |
| Other medical and health services..... | 152,923 | 1,470,926 | 57,558 | 631,461 | 5,363 | 8,729 | 145,208 | 1,434,640 | 54,322 | 641,334 | 4,923 | 8,536 |
| Educational services..... | 86,633 | 302,846 | 23,112 | 102,663 | 2,524 | 2,066 | 76,770 | 267,447 | 16,066 | 114,782 | 2,111 | 1,861 |
| Legal services..... | 122,528 | 1,985,537 | 57,096 | 1,073,668 | (2) | (2) | 111,622 | 1,958,978 | 52,314 | 1,089,517 | (2) | (2) |
| Engineering and architectural services... | 48,028 | 758,621 | 19,013 | 246,247 | 1,150 | 4,444 | 40,806 | 734,977 | 16,865 | 254,369 | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 102,431 | 652,188 | 27,786 | 325,191 | 1,119 | 576 | 94,868 | 639,327 | 25,820 | 330,204 | 1,086 | 434 |
| Other services..... | 83,650 | 487,618 | 15,088 | 197,255 | 3,131 | 26,077 | 59,604 | 455,394 | 11,081 | 219,074 | 2,277 | 22,200 |
| Nature of business not allocable..... | 49,268 | 431,179 | 20,598 | 71,485 | 6,254 | 27,874 | 34,120 | 385,824 | 15,688 | 84,663 | 5,330 | 20,659 |

¹Net loss exceeds net profit.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 3.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

| Item | All industries | Agriculture, forestry, and fisheries | | | | | | | Mining | Contract construction | | | | Manufacturing | | |
|--|--------------------|--------------------------------------|------------|------------------|--------------------------------------|-----------------|---------------------------------|--|-----------|-----------------------|---------------------|---------------------------|---------------------------|---------------|---------------------------|---|
| | | Total | Farms | | | | | Other agriculture, forestry, and fisheries | | Total | General contractors | Special trade contractors | Contractors not allocable | Total | Food and kindred products | Apparel and other fabricated textile products |
| | | | Total | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | Farms, not elsewhere classified | | | | | | | | | |
| NUMBER OF BUSINESSES | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Businesses with and without net profit, total..... | 9,135,954 | 3,338,081 | 3,208,089 | 1,171,303 | 144,065 | 1,652,312 | 240,409 | 129,992 | 34,438 | 691,613 | 115,238 | 554,120 | 22,255 | 187,398 | 15,048 | 8,927 |
| Businesses with net profit..... | 7,074,465 | 2,213,676 | 2,109,648 | 891,105 | 85,957 | 1,023,355 | 109,231 | 104,028 | 21,167 | 632,049 | 99,286 | 513,954 | 18,809 | 152,282 | 12,709 | 7,961 |
| Businesses without net profit..... | 2,061,489 | 1,124,405 | 1,098,441 | 280,198 | 58,108 | 628,957 | 131,178 | 25,964 | 13,271 | 59,564 | 15,952 | 40,166 | 3,446 | 35,116 | 2,339 | 966 |
| BUSINESSES WITH AND WITHOUT NET PROFIT | (Thousand dollars) | | | | | | | | | | | | | | | |
| Business receipts..... | 181,551,305 | 30,049,957 | 28,284,962 | 9,489,132 | 1,405,935 | 16,363,916 | 1,025,979 | 1,764,995 | 1,048,761 | 16,344,887 | 6,783,114 | 9,184,009 | 377,764 | 6,369,127 | 1,058,337 | 492,546 |
| Business deductions, total..... | 157,780,777 | 27,001,926 | 25,535,928 | 7,573,457 | 1,283,918 | 15,611,915 | 1,066,638 | 1,465,998 | 1,058,636 | 14,173,933 | 6,310,969 | 7,540,064 | 322,900 | 5,691,526 | 1,004,987 | 448,190 |
| Cost of goods sold, total..... | 106,411,371 | 18,150,600 | 17,413,755 | 4,489,287 | 875,302 | 11,336,965 | 712,201 | 736,845 | 245,771 | 9,394,841 | 4,245,394 | 4,949,284 | 200,163 | 3,689,212 | 760,253 | 327,471 |
| Inventory, beginning-of-year..... | 10,582,485 | 1,241,347 | 1,048,647 | 112,561 | 11,168 | 824,763 | 100,155 | 192,700 | 4,520 | 482,842 | 228,589 | 249,528 | 4,725 | 319,345 | 32,160 | 23,880 |
| Merchandise purchased..... | 75,679,366 | 4,598,360 | 4,275,096 | 457,353 | 31,420 | 3,623,493 | 162,830 | 323,264 | 55,624 | 3,134,313 | 1,001,435 | 2,075,260 | 57,618 | 2,064,738 | 602,889 | 100,366 |
| Labor..... | 8,133,182 | 2,134,339 | 2,027,351 | 781,635 | 329,709 | 778,638 | 137,369 | 106,988 | 54,498 | 2,274,239 | 795,574 | 1,422,985 | 55,680 | 924,283 | 49,755 | 188,342 |
| Materials and supplies..... | 5,415,326 | 670,869 | 593,868 | 180,162 | 64,201 | 314,532 | 34,973 | 77,001 | 23,279 | 2,356,104 | 1,223,746 | 1,083,787 | 48,571 | 427,323 | 80,006 | 18,622 |
| Other costs..... | 17,314,491 | 10,677,381 | 10,600,339 | 3,092,085 | 449,663 | 6,675,625 | 382,966 | 77,042 | 112,257 | 1,652,566 | 1,247,878 | 367,514 | 37,174 | 317,190 | 31,704 | 19,686 |
| Less: Inventory, end-of-year..... | 10,713,479 | 1,171,696 | 1,131,546 | 134,509 | 10,859 | 880,086 | 106,092 | 40,150 | 4,407 | 505,223 | 251,828 | 249,790 | 3,605 | 363,667 | 36,261 | 23,425 |
| Depreciation..... | 7,338,432 | 3,268,940 | 3,175,363 | 1,219,806 | 142,200 | 1,686,029 | 127,328 | 93,577 | 90,292 | 464,537 | 171,187 | 278,067 | 15,283 | 238,098 | 26,248 | 8,150 |
| Taxes..... | 3,472,292 | 1,059,275 | 1,032,805 | 371,478 | 63,305 | 549,838 | 48,184 | 26,470 | 32,955 | 265,768 | 97,554 | 162,299 | 5,915 | 124,097 | 11,337 | 13,134 |
| Rent..... | 3,866,323 | 720,029 | 706,028 | 286,317 | 33,993 | 368,168 | 17,550 | 14,001 | 12,087 | 88,416 | 22,670 | 63,349 | 2,397 | 90,781 | 6,000 | 12,299 |
| Repairs..... | 2,924,908 | 1,500,663 | 1,448,363 | 601,142 | 66,304 | 729,970 | 50,947 | 52,300 | 21,115 | 209,834 | 104,203 | 101,046 | 4,585 | 98,633 | 12,064 | 2,029 |
| Salaries and wages..... | 11,816,190 | 172,786 | 4,948 | 44 | 561 | 582 | 3,761 | 167,838 | 114,962 | 1,420,485 | 521,527 | 861,775 | 37,183 | 550,746 | 74,099 | 33,242 |
| Insurance..... | 1,930,390 | 493,345 | 466,068 | 194,164 | 26,276 | 225,011 | 20,617 | 27,277 | 16,061 | 229,947 | 89,269 | 133,977 | 6,701 | 77,290 | 8,761 | 4,470 |
| Legal and professional fees..... | 484,371 | 4,300 | 396 | (1) | 87 | 33 | 274 | 3,904 | 6,505 | 37,908 | 16,791 | 19,636 | 1,481 | 19,475 | 1,858 | 2,161 |
| Commissions..... | 728,030 | 4,683 | 107 | (1) | - | - | 104 | 4,576 | 8,346 | 43,089 | 23,912 | 17,916 | 1,261 | 37,665 | 1,815 | 2,569 |
| Amortization..... | 12,315 | 853 | 815 | 129 | 59 | 483 | 144 | 38 | 57 | 327 | 83 | 244 | - | 412 | - | 28 |
| Retirement plans, etc..... | 12,171 | 547 | 534 | 54 | (1) | 225 | 251 | 13 | 33 | 3,315 | 893 | 2,409 | 13 | 593 | 128 | 12 |
| Interest..... | 1,983,928 | 1,012,944 | 997,285 | 338,671 | 49,408 | 572,755 | 36,451 | 15,659 | 21,604 | 107,726 | 63,839 | 41,179 | 2,708 | 41,377 | 5,160 | 1,451 |
| Bad debts..... | 282,381 | 2,328 | (1) | - | - | (1) | - | 2,324 | 890 | 28,902 | 12,344 | 16,114 | 444 | 13,357 | 2,181 | 747 |
| Casualty losses..... | 65,146 | 2,465 | 122 | - | - | 76 | 46 | 2,343 | 2,024 | 2,750 | 593 | (1) | - | 7,016 | 6,079 | 77 |
| Depletion..... | 119,469 | 624 | 586 | 159 | (1) | 391 | 27 | 38 | 101,526 | 1,146 | 325 | 690 | 131 | 3,931 | - | 30 |
| Other business deductions..... | 16,333,060 | 607,544 | 288,749 | 72,204 | 26,407 | 141,389 | 48,749 | 318,795 | 384,408 | 1,874,942 | 940,385 | 889,926 | 44,631 | 698,843 | 88,704 | 40,320 |
| Gross profit (less loss)..... | 75,139,934 | 11,899,357 | 10,871,207 | 4,999,845 | 530,633 | 5,026,951 | 313,778 | 1,028,150 | 802,990 | 6,950,046 | 2,537,720 | 4,234,725 | 177,601 | 2,679,915 | 298,084 | 165,075 |
| Net profit (less loss)..... | 23,770,528 | 3,048,031 | 2,749,034 | 1,915,675 | 122,017 | 752,001 | 240,659 | 298,997 | 29,875 | 2,170,954 | 472,145 | 1,643,945 | 54,864 | 677,601 | 53,350 | 44,356 |
| BUSINESSES WITH NET PROFIT | | | | | | | | | | | | | | | | |
| Business receipts..... | 160,069,199 | 23,590,596 | 21,950,123 | 8,237,571 | 1,111,871 | 11,824,199 | 776,482 | 1,640,473 | 612,570 | 14,739,090 | 5,696,320 | 8,695,926 | 346,844 | 5,778,576 | 860,715 | 462,920 |
| Business deductions, total..... | 132,633,568 | 18,582,996 | 17,287,580 | 5,957,199 | 857,744 | 9,871,983 | 600,654 | 1,295,416 | 501,320 | 12,398,070 | 5,120,317 | 6,989,726 | 288,027 | 5,012,948 | 789,627 | 413,349 |
| Cost of goods sold, total..... | 90,913,498 | 12,475,535 | 11,790,570 | 3,558,116 | 606,625 | 7,191,930 | 433,899 | 684,965 | 124,595 | 8,530,603 | 3,729,261 | 4,620,044 | 181,298 | 3,280,502 | 607,140 | 305,009 |
| Inventory, beginning-of-year..... | 8,737,434 | 829,822 | 653,556 | 94,304 | 8,843 | 499,488 | 50,921 | 176,266 | 2,403 | 393,972 | 171,585 | 219,919 | 2,468 | 274,715 | 24,675 | 19,978 |
| Merchandise purchased..... | 66,521,218 | 2,989,414 | 2,699,189 | 376,068 | 24,076 | 2,181,430 | 117,615 | 290,225 | 29,700 | 2,857,174 | 882,372 | 1,929,747 | 45,055 | 1,863,059 | 502,686 | 88,266 |
| Labor..... | 6,806,287 | 1,465,352 | 1,366,550 | 610,721 | 230,244 | 437,697 | 87,888 | 98,802 | 28,578 | 2,072,955 | 686,555 | 1,333,441 | 52,959 | 824,185 | 37,542 | 178,135 |
| Materials and supplies..... | 4,730,386 | 490,773 | 418,863 | 141,305 | 45,951 | 207,686 | 23,921 | 71,910 | 15,556 | 2,138,328 | 1,063,955 | 1,027,124 | 47,249 | 357,318 | 44,404 | 18,607 |
| Other costs..... | 13,125,014 | 7,467,004 | 7,397,086 | 2,453,021 | 306,943 | 4,423,482 | 213,640 | 69,918 | 50,923 | 1,483,596 | 1,113,139 | 333,999 | 36,458 | 275,371 | 26,609 | 19,195 |
| Less: Inventory, end-of-year..... | 9,006,841 | 766,830 | 744,674 | 117,303 | 9,432 | 557,853 | 60,086 | 22,156 | 2,565 | 415,422 | 188,345 | 224,186 | 2,891 | 314,146 | 28,776 | 19,172 |
| Depreciation..... | 5,484,179 | 2,222,997 | 2,152,220 | 946,276 | 86,602 | 1,067,598 | 51,744 | 70,777 | 40,352 | 390,013 | 136,402 | 241,173 | 12,398 | 200,668 | 19,622 | 6,994 |
| Taxes..... | 2,799,479 | 750,567 | 728,040 | 296,599 | 38,491 | 364,689 | 28,261 | 22,527 | 16,338 | 226,088 | 71,902 | 148,682 | 5,504 | 110,540 | 10,003 | 12,205 |
| Rent..... | 3,207,375 | 504,573 | 493,382 | 231,055 | 25,250 | 226,969 | 10,108 | 11,191 | 6,678 | 76,175 | 18,225 | 16,667 | 1,667 | 78,343 | 5,189 | 10,905 |
| Repairs..... | 2,196,018 | 1,053,320 | 1,009,427 | 473,283 | 43,189 | 467,852 | 25,103 | 43,893 | 15,711 | 160,744 | 67,067 | 89,865 | 3,812 | 88,072 | 10,096 | 1,950 |
| Salaries and wages..... | 10,273,130 | 154,043 | 3,040 | 40 | 533 | 237 | 2,230 | 151,003 | 72,049 | 1,164,617 | 318,872 | 811,095 | 34,650 | 490,858 | 60,844 | 29,936 |
| Insurance..... | 1,567,828 | 349,993 | 326,485 | 154,413 | 17,360 | 143,791 | 10,921 | 23,508 | 10,940 | 193,770 | 63,235 | 124,488 | 6,047 | 67,148 | 7,185 | 3,839 |
| Legal and professional fees..... | 420,516 | 3,508 | 334 | (1) | 86 | 32 | 215 | 3,174 | 2,221 | 32,566 | 13,687 | 17,867 | 1,312 | 16,162 | 1,990 | 1,990 |
| Commissions..... | 654,752 | 4,290 | 106 | (1) | - | - | 103 | 4,184 | 7,245 | 33,982 | 17,624 | 16,151 | 207 | 33,508 | 9,766 | 1,775 |
| Amortization..... | 559 | 522 | 120 | 53 | 283 | 66 | 66 | 37 | 42 | 295 | 83 | 212 | - | 287 | - | 28 |
| Retirement plans, etc..... | 9,825 | 261 | 255 | 54 | 190 | 190 | (1) | (1) | (1) | 2,723 | 327 | 2,383 | 13 | 422 | 38 | 12 |
| Interest..... | 1,328,966 | 622,285 | 610,772 | 244,991 | 24,228 | 325,690 | 15,863 | 11,513 | 4,963 | 76,837 | 38,981 | 35,798 | 2,058 | 33,096 | 2,987 | 1,092 |
| Bad debts..... | 209,752 | 1,270 | (1) | - | - | (1) | - | 342 | 17,810 | 3,069 | 14,297 | 444 | - | 11,139 | 1,097 | 594 |
| Casualty losses..... | 22,354 | 471 | - | - | - | - | - | 471 | 262 | 1,290 | 286 | 1,000 | (1) | 679 | 10 | 60 |
| Depletion..... | 55,619 | 573 | 542 | (1) | 360 | 18 | 31 | 43,035 | 907 | 238 | 669 | - | - | 449 | - | 39 |
| Other business deductions..... | 13,480,889 | 438,751 | 171,881 | 52,094 | 15,317 | 82,362 | 22,108 | 266,870 | 156,546 | 1,489,650 | 641,358 | 809,719 | 38,573 | 601,075 | 62,652 | 36,921 |
| Gross profit..... | 69,155,701 | 11,115,061 | 10,159,553 | 4,679,455 | 505,246 | 4,632,269 | 342,583 | 955,508 | 487,975 | 6,208,487 | 1,967,059 | | | | | |

Footnotes at end of table.

| Item | Manufacturing—Continued | | | | Transportation, communication, electric, gas, and sanitary services | | | | | Wholesale and retail trade | | | | |
|---|--|---|----------------------------|---------------------|---|----------------|---|----------------------|---|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------------|
| | Lumber and wood products, except furniture | Printing, publishing, and allied industries | Machinery, except electric | Other manufacturing | Total | Transportation | | | Communication, electric, gas, and sanitary services | Total | Wholesale trade | | | |
| | | | | | | Total | Motor freight transportation and warehousing, terminals, and related services | Other transportation | | | Total | Groceries and related products | Farm products—raw materials | Other wholesale trade |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| NUMBER OF BUSINESSES | | | | | | | | | | | | | | |
| Businesses with and without net profit, total.... | 49,839 | 28,473 | 22,547 | 62,564 | 307,103 | 290,745 | 213,704 | 77,041 | 16,358 | 1,836,746 | 324,392 | 47,338 | 16,874 | 260,180 |
| Businesses with net profit..... | 43,079 | 23,236 | 17,597 | 47,700 | 250,934 | 236,830 | 171,951 | 64,879 | 14,104 | 1,483,457 | 275,340 | 42,103 | 13,566 | 219,671 |
| Businesses without net profit..... | 6,760 | 5,237 | 4,950 | 14,864 | 56,169 | 53,915 | 41,753 | 12,162 | 2,254 | 353,289 | 49,052 | 5,235 | 3,308 | 40,509 |
| BUSINESSES WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | | | |
| (Thousand dollars) | | | | | | | | | | | | | | |
| Business receipts..... | 1,299,739 | 714,569 | 651,675 | 2,152,261 | 4,969,278 | 4,710,805 | 3,831,335 | 879,470 | 258,473 | 89,775,198 | 17,916,959 | 4,849,338 | 2,431,753 | 10,635,868 |
| Business deductions, total..... | 1,169,270 | 601,929 | 552,184 | 1,914,966 | 4,274,931 | 4,070,535 | 3,343,013 | 727,522 | 204,396 | 83,967,713 | 16,398,690 | 4,637,929 | 2,383,192 | 9,377,569 |
| Cost of goods sold, total..... | 580,014 | 330,988 | 342,161 | 1,348,325 | 915,512 | 875,614 | 606,179 | 269,435 | 39,898 | 67,214,690 | 13,465,276 | 4,074,260 | 2,197,718 | 7,193,298 |
| Inventory, beginning-of-year..... | 51,406 | 19,428 | 31,720 | 160,751 | 37,948 | 34,914 | 14,963 | 19,951 | 3,034 | 7,943,454 | 1,008,615 | 160,133 | 114,794 | 733,688 |
| Merchandise purchased..... | 325,663 | 151,664 | 126,038 | 758,118 | 470,831 | 458,691 | 283,938 | 174,753 | 12,140 | 62,011,162 | 12,231,543 | 3,801,417 | 1,945,199 | 6,484,927 |
| Labor..... | 131,293 | 88,709 | 130,000 | 336,184 | 159,450 | 142,904 | 113,960 | 28,944 | 16,546 | 1,427,918 | 207,380 | 41,490 | 6,640 | 159,250 |
| Materials and supplies..... | 42,916 | 51,192 | 55,896 | 178,691 | 55,875 | 54,289 | 42,200 | 12,089 | 1,586 | 827,262 | 182,938 | 63,814 | 7,768 | 111,356 |
| Other costs..... | 89,723 | 41,508 | 34,394 | 100,175 | 221,132 | 211,763 | 164,593 | 47,170 | 9,369 | 3,081,507 | 832,018 | 103,325 | 242,705 | 485,988 |
| Less: Inventory, end-of-year..... | 60,987 | 21,513 | 35,887 | 185,594 | 29,724 | 26,947 | 13,475 | 13,472 | 2,777 | 8,076,613 | 997,218 | 95,919 | 119,388 | 781,911 |
| Depreciation..... | 80,200 | 28,725 | 31,896 | 62,879 | 499,867 | 476,008 | 402,826 | 73,182 | 23,859 | 1,229,788 | 229,568 | 40,437 | 18,219 | 170,912 |
| Taxes..... | 28,769 | 13,695 | 14,614 | 42,248 | 181,942 | 173,884 | 157,483 | 16,401 | 8,058 | 1,220,583 | 150,776 | 23,429 | 5,729 | 121,618 |
| Rent..... | 10,273 | 17,154 | 11,465 | 33,590 | 81,103 | 76,514 | 57,469 | 19,045 | 4,589 | 1,543,885 | 136,631 | 23,173 | 6,064 | 107,394 |
| Repairs..... | 58,637 | 5,877 | 4,050 | 15,966 | 326,931 | 316,223 | 280,844 | 35,379 | 10,708 | 416,519 | 75,638 | 18,161 | 6,639 | 50,838 |
| Salaries and wages..... | 152,086 | 80,939 | 59,644 | 150,736 | 672,418 | 623,256 | 520,378 | 102,878 | 49,162 | 5,389,605 | 678,962 | 168,387 | 26,393 | 484,182 |
| Insurance..... | 21,606 | 6,722 | 9,407 | 26,324 | 166,934 | 160,358 | 130,155 | 30,203 | 6,576 | 566,445 | 90,985 | 19,350 | 5,784 | 65,851 |
| Legal and professional fees..... | 2,597 | 3,342 | 2,665 | 6,852 | 9,922 | 8,993 | 7,314 | 1,679 | 929 | 157,840 | 27,204 | 4,415 | 1,193 | 21,596 |
| Commissions..... | 3,901 | 5,718 | 2,432 | 21,230 | 30,096 | 28,863 | 25,100 | 3,763 | 1,233 | 243,298 | 126,420 | 13,639 | 2,491 | 110,290 |
| Amortization..... | 39 | 83 | 29 | 233 | 567 | 567 | 106 | 461 | - | 4,578 | 708 | 86 | 30 | 592 |
| Retirement plans, etc..... | 115 | 29 | 56 | 253 | 1,165 | 1,116 | 975 | 141 | 49 | 2,765 | 864 | 205 | 417 | 242 |
| Interest..... | 10,386 | 5,071 | 5,421 | 13,888 | 60,896 | 58,053 | 50,473 | 7,580 | 2,843 | 354,851 | 58,821 | 8,358 | 8,489 | 41,974 |
| Bad debts..... | 1,342 | 2,322 | 2,110 | 4,655 | 4,594 | 4,021 | 3,027 | 994 | 573 | 153,203 | 30,387 | 5,231 | 500 | 24,656 |
| Casualty losses..... | 179 | 47 | 248 | 386 | 3,950 | 3,372 | 162 | 16 | 16 | 32,286 | 6,800 | 4,385 | 147 | 2,268 |
| Depletion..... | 3,765 | - | - | 136 | 2,579 | 2,488 | 1,942 | 546 | 91 | 4,749 | 1,822 | (1) | 468 | 1,351 |
| Other business deductions..... | 215,361 | 101,207 | 65,986 | 187,265 | 1,316,455 | 1,260,643 | 1,094,970 | 165,673 | 55,812 | 5,432,628 | 1,317,828 | 234,410 | 102,911 | 980,507 |
| Gross profit (less loss)..... | 719,725 | 383,581 | 309,514 | 803,936 | 4,053,766 | 3,835,191 | 3,225,156 | 610,035 | 218,575 | 22,560,508 | 4,451,683 | 775,078 | 234,035 | 3,442,570 |
| Net profit (less loss)..... | 130,469 | 112,640 | 99,491 | 237,295 | 694,347 | 640,270 | 488,322 | 151,948 | 54,077 | 5,807,485 | 1,518,269 | 211,409 | 48,561 | 1,258,299 |
| BUSINESSES WITH NET PROFIT | | | | | | | | | | | | | | |
| Business receipts..... | 1,205,822 | 673,556 | 592,065 | 1,983,498 | 4,135,054 | 3,891,711 | 3,225,715 | 665,996 | 243,343 | 80,571,901 | 16,702,226 | 4,489,152 | 2,212,128 | 10,000,946 |
| Business deductions, total..... | 1,064,229 | 547,840 | 479,398 | 1,718,505 | 3,348,442 | 3,162,567 | 2,667,300 | 495,267 | 185,875 | 74,126,413 | 15,091,561 | 4,266,058 | 2,154,187 | 8,671,316 |
| Cost of goods sold, total..... | 531,016 | 309,407 | 304,961 | 1,222,969 | 687,216 | 649,851 | 508,580 | 141,271 | 37,365 | 59,764,939 | 12,446,025 | 3,759,271 | 1,990,547 | 6,696,207 |
| Inventory, beginning-of-year..... | 44,798 | 16,491 | 29,979 | 138,794 | 17,381 | 14,374 | 11,503 | 2,871 | 3,007 | 6,772,206 | 888,792 | 149,822 | 95,979 | 642,991 |
| Merchandise purchased..... | 300,348 | 144,731 | 116,842 | 710,186 | 320,447 | 310,666 | 236,317 | 74,349 | 9,781 | 55,518,875 | 11,371,124 | 3,497,980 | 1,758,175 | 6,114,969 |
| Labor..... | 121,321 | 80,154 | 114,211 | 292,822 | 141,936 | 125,583 | 98,711 | 26,872 | 16,353 | 1,243,891 | 175,347 | 39,354 | 6,536 | 129,457 |
| Materials and supplies..... | 40,921 | 49,220 | 49,849 | 154,317 | 46,052 | 44,545 | 33,840 | 10,705 | 1,507 | 727,617 | 159,242 | 60,110 | 5,630 | 93,502 |
| Other costs..... | 75,429 | 37,487 | 27,963 | 88,688 | 176,297 | 167,290 | 138,092 | 29,198 | 9,007 | 2,534,902 | 740,869 | 99,366 | 223,505 | 417,998 |
| Less: Inventory, end-of-year..... | 51,801 | 18,676 | 33,883 | 161,838 | 14,897 | 12,607 | 9,883 | 2,724 | (1) | 7,032,552 | 889,349 | 87,361 | 99,278 | 702,710 |
| Depreciation..... | 70,868 | 26,052 | 25,403 | 51,729 | 381,393 | 360,205 | 310,134 | 50,071 | 21,188 | 1,026,317 | 202,375 | 35,886 | 15,577 | 150,912 |
| Taxes..... | 25,928 | 12,562 | 12,280 | 37,562 | 148,954 | 141,288 | 128,330 | 12,958 | 7,666 | 1,058,051 | 140,657 | 21,324 | 5,035 | 114,298 |
| Rent..... | 9,832 | 14,527 | 9,209 | 28,681 | 59,887 | 57,010 | 40,699 | 16,351 | 2,877 | 1,331,992 | 120,548 | 21,102 | 5,316 | 94,130 |
| Repairs..... | 53,909 | 5,478 | 3,270 | 13,369 | 258,731 | 249,329 | 222,305 | 27,024 | 9,402 | 349,861 | 67,955 | 16,304 | 6,026 | 45,625 |
| Salaries and wages..... | 140,878 | 71,895 | 48,862 | 138,443 | 546,472 | 501,659 | 419,780 | 81,879 | 44,813 | 4,671,609 | 635,126 | 153,789 | 23,665 | 457,672 |
| Insurance..... | 19,618 | 6,022 | 7,874 | 22,610 | 135,251 | 129,067 | 104,742 | 24,325 | 6,184 | 489,053 | 80,325 | 17,028 | 4,869 | 58,428 |
| Legal and professional fees..... | 2,178 | 3,071 | 2,000 | 7,884 | 7,065 | 5,938 | 1,127 | 1,127 | 819 | 134,776 | 23,684 | 4,013 | 1,133 | 18,538 |
| Commissions..... | 3,274 | 5,184 | 1,969 | 19,540 | 26,298 | 25,114 | 21,862 | 3,252 | 1,184 | 220,047 | 114,559 | 13,342 | 2,176 | 99,041 |
| Amortization..... | - | 77 | 16 | 166 | 495 | 495 | 106 | 389 | - | 3,495 | 608 | 84 | 30 | 494 |
| Retirement plans, etc..... | 35 | 29 | 55 | 253 | 1,038 | 989 | 848 | 141 | 49 | 1,726 | 455 | 205 | (1) | 242 |
| Interest..... | 8,778 | 4,407 | 4,335 | 11,497 | 47,745 | 45,081 | 40,345 | 4,736 | 2,664 | 287,552 | 49,056 | 6,967 | 7,039 | 35,050 |
| Bad debts..... | 1,292 | 2,205 | 1,949 | 3,590 | 3,590 | 3,590 | 2,486 | 540 | 540 | 127,444 | 26,564 | 4,905 | 496 | 21,163 |
| Casualty losses..... | 83 | 43 | 144 | 330 | 1,180 | 1,164 | 1,084 | 80 | 16 | 11,543 | 1,850 | 240 | - | 1,610 |
| Depletion..... | 283 | - | - | 136 | 1,921 | 1,830 | 1,781 | 49 | 91 | 4,456 | 1,813 | (1) | 468 | 1,342 |
| Other business deductions..... | 196,257 | 86,881 | 57,071 | 161,293 | 1,040,387 | 989,394 | 858,320 | 131,074 | 50,993 | 4,643,552 | 1,179,961 | 211,595 | 91,802 | 876,564 |
| Gross profit..... | 674,806 | 364,149 | 287,104 | 760,529 | 3,447,838 | 3,241,860 | 2,717,135 | 524,725 | 205,978 | 20,806,962 | 4,256,201 | 729,881 | 221,581 | 3,304,739 |
| Net profit..... | 141,593 | 125,716 | 112,667 | 264,993 | 786,612 | 729,144 | 558,415 | 170,729 | 57,468 | 6,443,488 | 1,610,665 | 223,094 | 57,941 | 1,329,630 |

Footnotes at end of table.

Table 3. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Wholesale and retail trade—Continued | | | | | | | | | | | | | | | | |
|--|--|-----------|----------------------------|-----------------|------------------------|----------------------------|------------|--|--|------------|------------------------------|---------------------------|--|------------------------------|---|----------------------------|------------------------------------|
| | Retail trade | | | | | | | | | | | | | | | | |
| | Building materials, hardware, and farm equipment | | | | | Food stores | | | Automotive dealers and gasoline service stations | | | | | | | | |
| | Total | Total | Building materials dealers | Hardware stores | Farm equipment dealers | General merchandise stores | Total | Grocery stores, meat and fish markets, and fruit and vegetable markets | Other food stores | Total | Automobile and truck dealers | Gasoline service stations | Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places | Drug stores and proprietary stores |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) |
| NUMBER OF BUSINESSES | | | | | | | | | | | | | | | | | |
| Businesses with and without net profit, total..... | 1,471,400 | 57,606 | 21,615 | 24,804 | 11,187 | 148,732 | 278,228 | 233,610 | 44,618 | 272,458 | 42,963 | 201,641 | 27,854 | 59,403 | 79,784 | 292,141 | 29,302 |
| Businesses with net profit..... | 1,176,295 | 43,546 | 15,515 | 20,221 | 7,810 | 116,862 | 234,532 | 196,641 | 37,891 | 216,925 | 30,871 | 164,836 | 21,218 | 48,685 | 65,361 | 226,621 | 25,758 |
| Businesses without net profit..... | 295,105 | 14,060 | 6,100 | 4,583 | 3,377 | 31,870 | 43,696 | 36,969 | 6,727 | 55,533 | 12,092 | 36,805 | 6,636 | 10,718 | 14,423 | 65,520 | 3,544 |
| BUSINESSES WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | | | | | | |
| (Thousand dollars) | | | | | | | | | | | | | | | | | |
| Business receipts..... | 69,200,711 | 3,720,557 | 1,325,656 | 1,125,681 | 1,269,220 | 3,324,792 | 15,673,363 | 14,505,858 | 1,167,505 | 20,947,293 | 6,808,756 | 12,581,518 | 1,557,019 | 2,611,133 | 3,721,076 | 8,699,564 | 2,623,612 |
| Business deductions, total..... | 65,079,455 | 3,520,077 | 1,247,086 | 1,039,558 | 1,233,433 | 3,072,646 | 14,933,658 | 13,874,879 | 1,058,779 | 20,120,869 | 6,651,369 | 12,011,086 | 1,458,414 | 2,384,012 | 3,429,483 | 8,036,217 | 2,375,157 |
| Cost of goods sold, total..... | 51,787,349 | 2,824,826 | 950,288 | 809,494 | 1,065,044 | 2,468,787 | 12,964,654 | 12,184,646 | 780,008 | 16,999,586 | 5,876,104 | 9,981,642 | 1,141,840 | 1,761,806 | 2,534,602 | 4,892,512 | 1,786,805 |
| Inventory, beginning-of-year.... | 6,685,903 | 883,332 | 197,459 | 350,166 | 335,707 | 523,317 | 894,422 | 853,989 | 40,433 | 1,336,411 | 632,970 | 450,354 | 253,087 | 715,318 | 586,889 | 205,055 | 476,923 |
| Merchandise purchased..... | 47,973,598 | 2,622,854 | 844,087 | 777,143 | 1,001,624 | 2,375,602 | 12,556,265 | 11,890,695 | 665,570 | 15,096,331 | 4,546,385 | 9,459,784 | 1,090,162 | 1,708,765 | 2,306,907 | 4,404,172 | 1,750,848 |
| Labor..... | 1,143,248 | 90,959 | 55,858 | 11,573 | 23,528 | 30,645 | 138,616 | 92,390 | 46,226 | 326,263 | 112,982 | 185,015 | 28,266 | 30,777 | 106,220 | 256,563 | 21,008 |
| Materials and supplies..... | 617,456 | 33,328 | 18,135 | 3,305 | 11,888 | 18,761 | 98,279 | 51,774 | 46,505 | 156,948 | 40,534 | 93,049 | 23,365 | 13,278 | 66,538 | 121,038 | 5,712 |
| Other costs..... | 2,184,158 | 84,232 | 37,089 | 12,460 | 34,683 | 52,992 | 172,385 | 152,412 | 19,573 | 1,463,629 | 1,202,502 | 233,499 | 27,628 | 28,281 | 108,719 | 14,113 | 9,488 |
| Less: Inventory, end-of-year.... | 6,817,014 | 889,879 | 202,340 | 345,153 | 342,386 | 532,530 | 895,313 | 856,614 | 38,699 | 1,379,996 | 659,269 | 440,059 | 280,668 | 734,613 | 619,597 | 203,035 | 481,799 |
| Depreciation..... | 956,677 | 54,133 | 23,005 | 17,382 | 13,746 | 66,676 | 177,208 | 151,117 | 26,091 | 149,996 | 26,919 | 99,380 | 23,697 | 30,416 | 60,574 | 244,390 | 34,312 |
| Taxes..... | 1,034,037 | 58,270 | 23,194 | 21,172 | 13,904 | 42,972 | 183,015 | 165,086 | 17,929 | 212,575 | 42,170 | 150,443 | 19,962 | 38,962 | 59,516 | 263,923 | 46,234 |
| Rent..... | 1,372,958 | 41,992 | 14,821 | 21,769 | 5,402 | 58,846 | 168,507 | 138,325 | 30,182 | 359,008 | 41,359 | 287,288 | 30,361 | 110,124 | 76,326 | 314,779 | 56,081 |
| Repairs..... | 325,284 | 14,076 | 6,912 | 4,033 | 3,131 | 16,562 | 59,693 | 51,814 | 7,879 | 61,783 | 27,851 | 27,044 | 6,888 | 8,326 | 15,495 | 97,706 | 9,488 |
| Salaries and wages..... | 4,529,124 | 227,615 | 100,710 | 76,713 | 50,192 | 143,885 | 629,299 | 543,658 | 85,641 | 1,108,285 | 234,755 | 769,531 | 103,999 | 201,333 | 270,113 | 1,212,824 | 270,936 |
| Insurance..... | 455,252 | 33,948 | 14,022 | 11,448 | 8,478 | 20,355 | 66,168 | 57,422 | 8,746 | 112,186 | 33,673 | 65,700 | 12,813 | 21,532 | 32,457 | 87,225 | 19,042 |
| Legal and professional fees..... | 125,585 | 7,536 | 3,348 | 1,950 | 2,238 | 4,766 | 16,229 | 14,390 | 1,839 | 27,242 | 7,550 | 16,645 | 3,047 | 6,826 | 8,283 | 29,627 | 6,313 |
| Commissions..... | 108,093 | 16,923 | 13,288 | 665 | 2,970 | 17,750 | 4,590 | 3,486 | 1,104 | 27,934 | 21,225 | 3,558 | 3,151 | 2,509 | 14,464 | 4,590 | 224 |
| Amortization..... | 3,714 | 157 | 12 | 145 | - | 94 | 589 | 125 | 464 | 431 | 143 | 145 | 143 | 138 | 91 | 1,568 | 195 |
| Retirement plans, etc..... | 1,843 | 27 | 26 | (1) | - | (1) | 478 | 369 | 109 | 839 | 254 | 579 | (1) | 16 | (1) | 197 | 62 |
| Interest..... | 283,377 | 23,235 | 8,854 | 7,033 | 7,348 | 14,529 | 36,353 | 31,843 | 4,510 | 68,360 | 38,124 | 20,312 | 9,924 | 11,991 | 25,140 | 56,103 | 9,795 |
| Bad debts..... | 115,851 | 10,564 | 5,638 | 2,346 | 2,580 | 4,773 | 12,144 | 11,426 | 718 | 44,353 | 18,319 | 18,666 | 7,368 | 5,276 | 12,723 | 4,459 | 2,283 |
| Casualty losses..... | 25,273 | 1,427 | 1,290 | 85 | 52 | 1,343 | 1,735 | 1,705 | 99 | 2,929 | 372 | 2,354 | 201 | 374 | 1,455 | 13,711 | 414 |
| Depletion..... | 2,817 | 124 | 84 | - | 40 | 36 | 355 | 355 | - | 1,485 | 874 | 611 | - | - | - | 167 | - |
| Other business deductions..... | 3,952,221 | 205,224 | 81,594 | 65,322 | 58,308 | 211,269 | 612,542 | 519,082 | 93,460 | 943,877 | 281,677 | 567,186 | 95,014 | 184,383 | 318,238 | 812,436 | 132,973 |
| Gross profit (less loss)..... | 17,413,362 | 895,731 | 375,368 | 316,187 | 204,176 | 856,005 | 2,708,709 | 2,321,212 | 387,497 | 3,947,707 | 932,652 | 2,599,876 | 415,179 | 849,327 | 1,186,474 | 3,807,052 | 836,807 |
| Net profit (less loss)..... | 4,121,256 | 200,480 | 78,570 | 86,123 | 35,787 | 252,146 | 739,705 | 630,979 | 108,726 | 826,424 | 157,387 | 570,432 | 98,605 | 227,121 | 291,593 | 663,347 | 248,455 |
| BUSINESSES WITH NET PROFIT | | | | | | | | | | | | | | | | | |
| Business receipts..... | 61,476,755 | 3,246,299 | 1,124,764 | 1,036,809 | 1,084,726 | 2,998,853 | 14,012,649 | 12,920,099 | 1,092,550 | 18,539,759 | 5,797,965 | 11,360,172 | 1,381,622 | 2,386,184 | 3,291,051 | 7,432,445 | 2,426,954 |
| Business deductions, total..... | 56,825,858 | 3,007,790 | 1,030,627 | 941,497 | 1,035,666 | 2,714,589 | 13,201,352 | 12,227,767 | 973,585 | 17,605,214 | 5,607,828 | 10,731,001 | 1,266,385 | 2,137,859 | 2,966,094 | 6,635,826 | 2,164,953 |
| Cost of goods sold, total..... | 45,556,988 | 2,430,811 | 794,583 | 737,346 | 898,882 | 2,206,672 | 11,496,480 | 10,766,888 | 729,592 | 14,913,456 | 4,954,133 | 8,964,299 | 995,024 | 1,586,675 | 2,210,157 | 4,111,974 | 1,638,932 |
| Inventory, beginning-of-year.... | 5,669,768 | 712,676 | 151,917 | 308,110 | 252,649 | 441,570 | 768,587 | 731,378 | 37,209 | 1,143,045 | 533,243 | 396,282 | 213,520 | 608,391 | 474,957 | 1,677,432 | 427,033 |
| Merchandise purchased..... | 42,524,179 | 2,288,855 | 715,440 | 718,435 | 854,980 | 2,136,014 | 11,152,310 | 10,526,531 | 625,779 | 13,449,832 | 3,979,882 | 8,517,190 | 952,760 | 1,559,403 | 2,022,517 | 3,696,640 | 1,608,913 |
| Labor..... | 1,001,928 | 74,309 | 42,684 | 10,824 | 20,801 | 28,404 | 121,654 | 79,367 | 42,287 | 289,024 | 104,143 | 160,395 | 24,486 | 26,116 | 99,270 | 214,455 | 19,800 |
| Materials and supplies..... | 543,620 | 30,586 | 16,241 | 2,941 | 11,404 | 17,033 | 90,624 | 48,169 | 42,455 | 129,785 | 34,417 | 73,916 | 21,452 | 11,966 | 62,990 | 101,860 | 5,607 |
| Other costs..... | 1,734,135 | 68,881 | 27,609 | 9,857 | 31,415 | 47,228 | 150,440 | 133,378 | 17,062 | 1,099,730 | 872,093 | 207,659 | 19,978 | 26,447 | 78,096 | 95,147 | 14,054 |
| Less: Inventory, end-of-year.... | 5,916,642 | 744,496 | 159,308 | 312,821 | 272,367 | 463,577 | 787,135 | 751,935 | 35,200 | 1,197,960 | 569,645 | 391,143 | 237,172 | 645,648 | 527,673 | 163,560 | 436,475 |
| Depreciation..... | 788,718 | 43,241 | 17,505 | 15,023 | 10,713 | 52,425 | 153,753 | 131,409 | 22,344 | 125,807 | 21,724 | 85,277 | 18,806 | 25,633 | 49,861 | 190,016 | 32,151 |
| Taxes..... | 885,649 | 49,220 | 18,832 | 19,247 | 11,141 | 38,045 | 151,810 | 135,835 | 15,975 | 186,679 | 35,371 | 133,471 | 17,837 | 34,550 | 49,365 | 219,529 | 42,112 |
| Rent..... | 1,183,592 | 35,141 | 11,806 | 19,485 | 3,850 | 51,639 | 147,815 | 120,851 | 26,964 | 319,226 | 35,162 | 258,496 | 25,568 | 97,068 | 66,294 | 256,390 | 50,401 |
| Repairs..... | 268,906 | 11,215 | 5,413 | 3,341 | 2,461 | 12,158 | 51,359 | 44,354 | 7,005 | 51,193 | 22,021 | 23,592 | 5,580 | 7,127 | 13,149 | 79,667 | 8,762 |
| Salaries and wages..... | 3,877,897 | 191,878 | 78,317 | 69,830 | 43,731 | 125,829 | 540,457 | 467,412 | 73,045 | 983,343 | 208,025 | 681,152 | 94,166 | 181,186 | 226,124 | 975,843 | 240,093 |
| Insurance..... | 391,310 | 27,943 | 10,939 | 10,061 | 6,943 | 17,440 | 57,965 | 50,294 | 7,671 | 97,421 | 28,143 | 58,328 | 10,950 | 19,202 | 27,455 | 72,426 | 17,571 |
| Legal and professional fees..... | 106,670 | 5,975 | 2,319 | 1,686 | 1,970 | 5,735 | 14,044 | 13,583 | 1,537 | 14,577 | 6,719 | 5,488 | 5,977 | 7,228 | 24,208 | 5,418 | 5,418 |
| Commissions..... | 96,932 | 15,664 | 12,767 | 662 | 2,235 | 16,141 | 3,829 | 2,727 | 1,102 | 23,914 | 19,016 | 2,723 | 2,175 | 2,444 | 13,327 | 3,852 | 224 |
| Amortization..... | 2,825 | 149 | (1) | 145 | - | 78 | 122 | 368 | 125 | 122 | 368 | 122 | 120 | 143 | 89 | 1,294 | 185 |
| Retirement plans, etc..... | 1,215 | 27 | 26 | (1) | - | (1) | 478 | 369 | 109 | 839 | 254 | 579 | (1) | 16 | (1) | 190 | 45 |
| Interest..... | 228,794 | 18,592 | 7,108 | 5,958 | 5,526 | 11,251 | 28,965 | 25,041 | 3,924 | 56,615 | 32,021 | 16,976 | 7,618 | 10,177 | 21,294 | 42,767 | 8,955 |
| Bad debts..... | 94,346 | 8,783 | 4,832 | 1,893 | 2,058 | 4,218 | 10,658 | 10,022 | 636 | 36,328 | 14,869 | 14,852 | 6,607 | 4,073 | 10,865 | 3,442 | 2,021 |
| Casualty losses..... | 9,480 | 1,419 | 1,282 | 85 | 52 | 596 | 1,207 | 1,113 | 94 | 2,541 | 314 | 2,084 | 143 | 366 | 1,260 | 1,257 | 167 |
| Depletion..... | 2,618 | 124 | 84 | - | 40 | 36 | 349 | 349 | - | 1,317 | 874 | 443 | - | - | - | 167 | - |
| Other business deductions..... | 3,329,918 | 167,608 | 64,810 | 56,734 | 46,064 | 174,059 | 541,936 | 458,471 | 83,465 | 783,026 | 229,142 | | | | | | |

Table 3.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Wholesale and retail trade—Cont. | | | Finance, insurance, and real estate | | | | | | | Services | | | | | |
|--|----------------------------------|--------------------|--|-------------------------------------|--|--|-------------|--|-------------------|---|------------|---|-------------------|---|-------------------------|-------------------------|
| | Retail trade—Cont. | | Wholesale and retail trade not allocable | Total | Security and commodity brokers, dealers, exchanges, and services | Insurance agents, brokers, and service | Real estate | | | Other finance, insurance, and real estate | Total | Hotels, rooming houses, camps, and other lodging places | Personal services | | | |
| | Liquor stores | Other retail trade | | | | | Total | Real estate operators (except developers) and lessors of buildings | Other real estate | | | | Total | Laundries, laundry services, cleaning and dyeing plants | Beauty and barber shops | Other personal services |
| | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| NUMBER OF BUSINESSES | | | | | | | | | | | | | | | | |
| Businesses with and without net profit, total..... | 23,319 | 230,427 | 40,954 | 506,111 | 18,438 | 168,376 | 313,227 | 22,451 | 290,776 | 6,070 | 2,185,196 | 125,056 | 523,291 | 90,950 | 310,053 | 122,288 |
| Businesses with net profit..... | 20,324 | 177,681 | 31,822 | 412,396 | 15,033 | 149,611 | 242,732 | 12,446 | 230,286 | 5,020 | 1,874,384 | 81,201 | 464,293 | 70,449 | 286,007 | 107,837 |
| Businesses without net profit..... | 2,995 | 52,746 | 9,132 | 93,715 | 3,405 | 18,765 | 70,495 | 10,005 | 60,490 | 1,050 | 310,812 | 43,855 | 58,998 | 20,501 | 24,046 | 14,451 |
| BUSINESSES WITH AND WITHOUT NET PROFIT | (Thousand dollars) | | | | | | | | | | | | | | | |
| Business receipts..... | 1,778,763 | 6,100,558 | 2,657,528 | 5,467,484 | 377,758 | 1,878,305 | 3,112,212 | 213,525 | 2,898,687 | 99,209 | 27,095,434 | 1,472,435 | 4,548,432 | 1,437,765 | 1,914,129 | 1,196,538 |
| Business deductions, total..... | 1,660,199 | 5,547,137 | 2,489,568 | 3,685,979 | 302,314 | 1,115,379 | 2,201,626 | 217,420 | 1,984,206 | 66,660 | 17,566,439 | 1,367,702 | 3,379,277 | 1,251,887 | 1,227,309 | 900,081 |
| Cost of goods sold, total..... | 1,425,402 | 4,128,369 | 1,962,065 | 1,223,668 | 221,788 | 264,496 | 733,553 | 12,710 | 720,843 | 3,831 | 5,356,790 | 307,009 | 998,654 | 323,876 | 294,085 | 380,693 |
| Inventory, beginning-of-year..... | 217,025 | 847,211 | 248,936 | 97,550 | 7,047 | 6,562 | 80,997 | 1,962 | 79,035 | 2,944 | 432,098 | 17,450 | 81,664 | 9,479 | 12,036 | 60,149 |
| Merchandise purchased..... | 1,409,566 | 3,742,288 | 1,806,021 | 468,275 | 201,309 | 98,164 | 166,358 | 1,933 | 164,425 | 2,444 | 2,705,901 | 216,460 | 341,730 | 58,265 | 59,056 | 224,409 |
| Labor..... | 3,504 | 138,693 | 77,290 | 78,301 | 19 | 12,337 | 65,729 | 1,509 | 64,220 | 216 | 1,061,814 | 40,536 | 295,262 | 128,677 | 130,993 | 35,592 |
| Materials and supplies..... | 1,455 | 102,119 | 26,868 | 148,875 | 132 | 13,866 | 134,759 | 2,925 | 131,834 | 118 | 895,564 | 25,331 | 229,825 | 71,820 | 91,633 | 66,372 |
| Other costs..... | 19,293 | 152,869 | 65,331 | 533,040 | 17,734 | 134,341 | 379,764 | 7,215 | 372,549 | 1,201 | 693,315 | 19,299 | 132,803 | 61,995 | 15,020 | 55,788 |
| Less: Inventory, end-of-year..... | 225,441 | 854,811 | 262,381 | 102,373 | 4,453 | 774 | 94,054 | (1) | 91,220 | 3,092 | 431,902 | 12,067 | 82,630 | 6,360 | 14,653 | 61,617 |
| Depreciation..... | 16,603 | 122,369 | 43,543 | 249,432 | 6,098 | 61,917 | 178,239 | 44,089 | 134,150 | 3,178 | 1,276,880 | 207,036 | 262,470 | 133,718 | 61,860 | 66,892 |
| Taxes..... | 33,652 | 94,918 | 35,770 | 101,742 | 1,922 | 13,147 | 84,686 | 26,403 | 58,283 | 1,987 | 478,174 | 85,767 | 96,802 | 36,886 | 35,892 | 24,024 |
| Rent..... | 29,497 | 157,798 | 34,296 | 117,041 | 4,886 | 45,800 | 63,605 | 15,973 | 47,632 | 2,750 | 1,205,695 | 53,771 | 303,952 | 93,166 | 157,426 | 53,360 |
| Repairs..... | 5,847 | 36,308 | 15,597 | 53,316 | 673 | 8,727 | 43,593 | 13,133 | 30,460 | 323 | 290,879 | 60,148 | 66,944 | 35,400 | 16,330 | 15,214 |
| Salaries and wages..... | 75,314 | 389,520 | 181,519 | 326,238 | 12,242 | 170,817 | 127,344 | 12,784 | 114,560 | 15,835 | 3,144,976 | 141,861 | 689,691 | 229,745 | 365,313 | 94,633 |
| Insurance..... | 8,919 | 53,420 | 20,208 | 62,674 | 1,160 | 23,445 | 37,142 | 6,400 | 30,742 | 927 | 313,157 | 34,268 | 57,337 | 26,956 | 14,589 | 15,792 |
| Legal and professional fees..... | 4,374 | 14,389 | 5,051 | 33,542 | 2,032 | 6,319 | 23,551 | 1,769 | 21,782 | 1,640 | 213,172 | 6,647 | 14,241 | 4,302 | 5,039 | 4,900 |
| Commissions..... | 528 | 18,581 | 8,785 | 275,842 | 2,788 | 90,379 | 180,571 | 1,509 | 179,062 | 2,104 | 83,174 | 1,232 | 18,075 | 5,826 | 9,472 | 2,777 |
| Amortization..... | 152 | 299 | 156 | 1,622 | 21 | 1,003 | 587 | 116 | 471 | 11 | 3,879 | 577 | 1,443 | 1,047 | 203 | 193 |
| Retirement plans, etc..... | 62 | 153 | 58 | 1,216 | - | 144 | 1,072 | 18 | 1,054 | - | 2,537 | 44 | 200 | 109 | 14 | 77 |
| Interest..... | 5,969 | 31,902 | 12,653 | 112,534 | 2,740 | 13,991 | 89,699 | 27,200 | 62,499 | 6,104 | 267,996 | 95,817 | 45,864 | 26,340 | 7,976 | 11,548 |
| Bad debts..... | 1,232 | 18,044 | 6,965 | 45,078 | 5,760 | 15,260 | 17,808 | 12,980 | 4,828 | 6,250 | 33,402 | 810 | 4,759 | 842 | 533 | 3,384 |
| Casualty losses..... | 230 | 1,556 | 213 | 2,533 | (1) | 669 | 1,770 | 311 | 1,459 | 86 | 12,069 | 2,181 | 2,098 | 968 | 220 | 910 |
| Depletion..... | - | 650 | 110 | 1,290 | 317 | 257 | 707 | 21 | 686 | (1) | 2,775 | - | 510 | 114 | 137 | 259 |
| Other business deductions..... | 52,418 | 478,861 | 162,579 | 1,078,211 | 39,879 | 399,008 | 617,699 | 42,004 | 575,695 | 21,625 | 4,880,884 | 370,534 | 816,237 | 332,592 | 258,220 | 225,425 |
| Gross profit (less loss)..... | 353,361 | 1,972,189 | 695,463 | 4,243,816 | 155,970 | 1,613,809 | 2,378,659 | 200,815 | 2,177,844 | 95,378 | 21,738,644 | 1,165,426 | 3,549,778 | 1,113,889 | 1,620,044 | 815,845 |
| Net profit (less loss)..... | 118,564 | 553,421 | 167,960 | 1,781,505 | 75,444 | 762,926 | 910,586 | 23,895 | 914,481 | 32,549 | 9,528,995 | 104,733 | 1,169,155 | 185,878 | 686,820 | 296,457 |
| BUSINESSES WITH NET PROFIT | | | | | | | | | | | | | | | | |
| Business receipts..... | 1,581,627 | 5,560,934 | 2,392,920 | 5,033,077 | 337,073 | 1,786,168 | 2,817,386 | 145,268 | 2,672,118 | 92,450 | 25,222,511 | 1,101,214 | 4,189,452 | 1,219,010 | 1,835,171 | 1,135,271 |
| Business deductions, total..... | 1,456,064 | 4,936,117 | 2,208,994 | 3,111,018 | 253,710 | 1,005,567 | 1,797,947 | 111,339 | 1,686,608 | 53,794 | 15,251,200 | 902,095 | 2,959,239 | 995,658 | 1,137,143 | 826,438 |
| Cost of goods sold, total..... | 1,259,946 | 3,701,885 | 1,761,926 | 1,061,641 | 188,626 | 228,900 | 640,873 | 9,994 | 630,879 | 3,242 | 4,793,642 | 224,691 | 895,645 | 271,439 | 265,198 | 359,008 |
| Inventory, beginning-of-year..... | 185,606 | 740,471 | 213,646 | 62,515 | 3,054 | 5,967 | 52,514 | 1,604 | 50,910 | 980 | 365,701 | 14,061 | 75,492 | 7,988 | 11,172 | 56,332 |
| Merchandise purchased..... | 1,245,710 | 3,363,985 | 1,623,572 | 384,256 | 171,140 | 74,649 | 136,477 | 1,781 | 134,696 | 1,990 | 2,406,304 | 166,067 | 316,266 | 51,565 | 48,865 | 215,836 |
| Labor..... | 3,218 | 125,678 | 66,616 | 70,371 | (1) | 12,067 | 58,270 | 917 | 57,353 | 31 | 942,760 | 25,117 | 256,662 | 105,059 | 117,809 | 33,794 |
| Materials and supplies..... | 1,324 | 91,845 | 24,755 | 131,254 | 131 | 5,215 | 125,790 | 2,413 | 123,377 | 118 | 814,149 | 13,060 | 205,232 | 57,699 | 85,252 | 62,281 |
| Other costs..... | 17,491 | 136,621 | 59,898 | 488,640 | 17,446 | 131,108 | 339,032 | 5,254 | 333,778 | 1,054 | 629,103 | 14,738 | 117,494 | 54,804 | 13,440 | 49,250 |
| Less: Inventory, end-of-year..... | 193,403 | 756,715 | 226,561 | 75,395 | (1) | (1) | 71,210 | (1) | 69,235 | 931 | 364,375 | 8,352 | 75,501 | 5,676 | 11,340 | 58,485 |
| Depreciation..... | 13,822 | 102,009 | 35,224 | 190,602 | 5,014 | 54,397 | 128,597 | 24,872 | 103,725 | 2,594 | 1,016,149 | 129,889 | 204,048 | 87,812 | 55,499 | 60,737 |
| Taxes..... | 29,536 | 84,803 | 31,745 | 78,165 | 1,748 | 12,373 | 62,450 | 16,995 | 45,455 | 1,594 | 405,139 | 55,087 | 85,418 | 29,304 | 33,596 | 22,518 |
| Rent..... | 25,322 | 134,296 | 27,852 | 92,268 | 3,726 | 42,470 | 43,603 | 3,946 | 39,657 | 2,469 | 1,051,253 | 42,615 | 263,951 | 68,705 | 147,234 | 48,012 |
| Repairs..... | 4,741 | 29,535 | 13,000 | 38,953 | 579 | 7,704 | 30,417 | 7,309 | 23,108 | 253 | 224,413 | 38,211 | 53,815 | 25,503 | 14,984 | 13,328 |
| Salaries and wages..... | 60,709 | 352,435 | 158,586 | 292,101 | 11,493 | 163,437 | 102,637 | 7,326 | 95,311 | 14,514 | 2,861,302 | 87,402 | 635,005 | 202,144 | 346,156 | 86,705 |
| Insurance..... | 7,649 | 46,238 | 17,418 | 50,870 | 980 | 19,017 | 29,892 | 3,800 | 26,092 | 746 | 50,380 | 21,406 | 22,332 | 13,482 | 14,566 | 14,566 |
| Legal and professional fees..... | 3,290 | 12,787 | 4,422 | 26,759 | 1,635 | 5,690 | 18,250 | 1,195 | 17,055 | 1,184 | 195,648 | 3,286 | 12,665 | 3,471 | 4,533 | 4,661 |
| Commissions..... | 518 | 17,019 | 8,556 | 257,214 | 2,586 | 82,625 | 170,008 | 1,410 | 168,598 | 1,995 | 70,963 | 966 | 15,772 | 4,960 | 8,955 | 1,837 |
| Amortization..... | 11 | 284 | 62 | 1,328 | (1) | 846 | 467 | (1) | 459 | (1) | 2,876 | 537 | 677 | 463 | 203 | 11 |
| Retirement plans, etc..... | 62 | 152 | 56 | 1,197 | - | 144 | 1,053 | 13 | 1,040 | - | 2,457 | (1) | 172 | 81 | 14 | 77 |
| Interest..... | 4,475 | 25,703 | 9,702 | 72,684 | 1,738 | 12,032 | 55,115 | 12,304 | 42,811 | 3,799 | 181,316 | 48,265 | 33,178 | 15,735 | 6,961 | 10,482 |
| Bad debts..... | 762 | 13,196 | 6,534 | 19,223 | 178 | 13,169 | 3,412 | 90 | 3,322 | 2,464 | 28,507 | 507 | 4,021 | 741 | 343 | 2,937 |
| Casualty losses..... | 179 | 488 | 213 | 1,643 | - | 185 | 1,372 | 277 | 1,095 | 86 | 5,250 | 245 | 1,001 | 441 | 175 | 385 |
| Depletion..... | - | 625 | 25 | 1,131 | 285 | 159 | 687 | 19 | 668 | - | 2,646 | - | 452 | 59 | 134 | 259 |
| Other business deductions..... | 45,042 | 414,662 | 133,673 | 925,474 | 35,116 | 362,399 | 509,114 | 21,781 | 487,333 | 18,845 | 4,142,038 | 248,981 | 703,059 | 262,468 | 239,676 | 200,915 |
| Gross profit..... | 321,681 | 1,859,049 | 630,994 | 3,971,436 | 148,447 | 1,557,268 | 2,176,513 | 135,274 | 2,041,239 | 89,208 | 20,428,869 | 876,523 | 3,293,807 | 947,571 | 1,569,973 | 776,263 |
| Net profit..... | 125,563 | 624,817 | 183,926 | 1,922,059 | 83,363 | 780,601 | 1,019,439 | 33,929 | 985,510 | 38,656 | 9,971,311 | 199,119 | 1,230,213 | 223,352 | 698,028 | 308,833 |

Footnotes at end of table.

Table 3.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Services—Continued | | | | | | | | | | | | | | | | |
|--|--------------------|--------------------------------------|--|-----------|--|------------------------------------|--|------------------|------------------------------------|---|------------------------|----------------------|----------------|--|---|----------------|----------------------------------|
| | Business services | Automobile and other repair services | | | | | Amusement and recreation services, including motion pictures | Medical services | | | | Educational services | Legal services | Engineering and architectural services | Accounting, auditing, and book-keeping services | Other services | Nature of business not allocable |
| | | Total | Automobile parking, repair, and services | | Other automotive services, including rentals | Repair services, except automobile | | Total | Offices of physicians and surgeons | Offices of dentists and dental surgeons | Other medical services | | | | | | |
| NUMBER OF BUSINESSES | (64) | (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| Businesses with and without net profit, total..... | 235,528 | 345,959 | 145,081 | 127,019 | 18,062 | 200,878 | 118,671 | 393,421 | 151,225 | 79,777 | 162,419 | 86,633 | 122,528 | 48,028 | 102,431 | 83,650 | 49,268 |
| Businesses with net profit..... | 204,997 | 288,796 | 124,621 | 110,486 | 14,135 | 164,175 | 78,072 | 373,355 | 142,523 | 77,018 | 153,814 | 76,770 | 111,622 | 40,806 | 94,868 | 59,604 | 34,120 |
| Businesses without net profit..... | 30,531 | 57,163 | 20,460 | 16,533 | 3,927 | 36,703 | 40,599 | 20,066 | 8,702 | 2,759 | 8,605 | 9,863 | 10,906 | 7,222 | 7,563 | 24,046 | 15,148 |
| (Thousand dollars) | | | | | | | | | | | | | | | | | |
| BUSINESSES WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | | | | | | |
| Business receipts..... | 2,353,948 | 4,353,353 | 2,778,710 | 2,512,875 | 265,835 | 1,574,643 | 1,299,330 | 8,881,126 | 5,010,993 | 2,185,939 | 1,684,194 | 302,846 | 1,985,537 | 758,621 | 652,188 | 487,618 | 431,179 |
| Business deductions, total..... | 1,710,550 | 3,589,888 | 2,394,273 | 2,171,069 | 223,204 | 1,195,615 | 1,173,572 | 4,103,664 | 2,040,511 | 1,072,141 | 991,012 | 200,183 | 911,869 | 512,374 | 326,997 | 290,363 | 359,694 |
| Cost of goods sold, total..... | 570,778 | 2,217,931 | 1,515,935 | 1,443,446 | 72,489 | 701,996 | 293,633 | 627,348 | 151,040 | 177,197 | 299,111 | 23,348 | 62,460 | 146,254 | 10,883 | 98,492 | 220,287 |
| Inventory, beginning-of-year..... | 26,802 | 228,958 | 122,645 | 119,044 | 3,601 | 106,313 | 27,610 | 16,235 | 2,986 | 1,050 | 12,199 | 2,272 | 503 | 3,744 | 587 | 26,273 | 23,381 |
| Merchandise purchased..... | 224,000 | 1,512,175 | 1,081,596 | 1,037,762 | 43,834 | 430,579 | 187,797 | 156,023 | 26,823 | 14,490 | 114,710 | 8,293 | 317 | 13,958 | 962 | 44,186 | 170,162 |
| Labor..... | 112,681 | 338,858 | 229,879 | 219,864 | 10,015 | 108,979 | 39,950 | 127,079 | 34,050 | 34,872 | 58,157 | 4,195 | 11,514 | 71,554 | 5,209 | 18,340 | 18,340 |
| Materials and supplies..... | 78,488 | 283,149 | 143,663 | 136,287 | 7,376 | 139,486 | 15,664 | 210,010 | 63,656 | 76,648 | 69,706 | 5,438 | 5,341 | 18,474 | 1,270 | 22,574 | 10,175 |
| Other costs..... | 153,384 | 94,392 | 66,614 | 55,076 | 11,538 | 27,778 | 48,097 | 132,145 | 25,903 | 50,897 | 55,345 | 5,216 | 45,020 | 42,968 | 3,431 | 16,560 | 26,103 |
| Less: Inventory, end-of-year..... | 24,577 | 239,601 | 128,462 | 124,587 | 3,875 | 111,139 | 25,485 | 14,144 | 2,378 | 760 | 11,006 | 2,066 | (1) | 4,444 | 576 | 26,077 | 27,874 |
| Depreciation..... | 95,591 | 148,012 | 86,084 | 63,505 | 22,579 | 61,928 | 114,092 | 307,584 | 172,996 | 71,055 | 63,533 | 23,112 | 57,096 | 19,013 | 27,786 | 15,088 | 20,598 |
| Taxes..... | 30,689 | 80,364 | 55,938 | 46,850 | 9,088 | 24,426 | 37,563 | 103,814 | 51,143 | 24,711 | 27,960 | 4,753 | 15,890 | 10,869 | 8,157 | 3,506 | 7,756 |
| Rent..... | 82,533 | 131,844 | 88,762 | 65,882 | 22,880 | 43,082 | 74,671 | 369,157 | 206,054 | 97,708 | 65,395 | 16,564 | 97,342 | 20,237 | 29,165 | 26,459 | 7,286 |
| Repairs..... | 31,790 | 39,795 | 25,051 | 16,744 | 8,307 | 14,744 | 22,812 | 48,555 | 22,881 | 10,392 | 15,282 | 5,311 | 6,731 | 2,446 | 3,763 | 2,584 | 7,018 |
| Salaries and wages..... | 262,439 | 369,072 | 266,817 | 233,840 | 32,977 | 102,255 | 172,209 | 968,593 | 532,407 | 244,079 | 192,107 | 42,233 | 232,332 | 138,025 | 108,546 | 19,975 | 23,974 |
| Insurance..... | 26,352 | 64,079 | 42,440 | 35,802 | 6,638 | 21,639 | 19,086 | 84,236 | 53,553 | 15,382 | 15,301 | 2,921 | 9,822 | 6,438 | 5,453 | 3,165 | 4,537 |
| Legal and professional fees..... | 15,505 | 11,555 | 7,739 | 6,797 | 942 | 3,816 | 6,917 | 90,808 | 52,551 | 26,325 | 11,932 | 1,284 | 31,421 | 24,242 | 5,513 | 5,039 | 1,707 |
| Commissions..... | 25,013 | 6,827 | 3,734 | 3,496 | 238 | 3,093 | 10,519 | 7,028 | 2,192 | 2,650 | 2,186 | 4,540 | 1,888 | 3,656 | 1,308 | 3,088 | 1,837 |
| Amortization..... | 271 | 169 | 92 | 13 | 79 | 77 | 231 | 912 | 278 | 143 | 491 | 59 | 98 | 28 | 68 | 23 | 20 |
| Retirement plans, etc..... | 259 | 85 | 50 | 47 | (1) | 35 | 44 | 1,293 | 1,101 | 126 | 66 | - | 167 | 266 | 24 | 155 | - |
| Interest..... | 15,904 | 28,333 | 19,273 | 15,070 | 4,203 | 9,060 | 18,661 | 45,170 | 17,955 | 12,871 | 14,344 | 3,395 | 6,121 | 3,545 | 3,645 | 1,541 | 4,000 |
| Bad debts..... | 7,240 | 11,923 | 7,897 | 7,195 | 702 | 4,026 | 612 | 4,437 | 767 | 457 | 3,213 | 130 | 1,576 | 972 | 382 | 561 | 627 |
| Casualty losses..... | 2,446 | 1,800 | 902 | 763 | 139 | 898 | 1,326 | 1,397 | 636 | 174 | 587 | 39 | 228 | 264 | 65 | 225 | 53 |
| Depletion..... | 158 | 11 | 11 | 11 | - | - | 16 | 941 | 299 | 375 | 267 | 13 | 668 | 214 | 46 | 198 | 849 |
| Other business deductions..... | 543,582 | 478,088 | 273,548 | 231,608 | 41,940 | 204,540 | 401,180 | 1,442,391 | 774,658 | 388,496 | 279,237 | 72,481 | 388,029 | 135,905 | 122,193 | 110,264 | 59,145 |
| Gross profit (less loss)..... | 1,783,170 | 2,135,422 | 1,262,775 | 1,069,429 | 193,346 | 872,647 | 1,005,697 | 8,253,778 | 4,859,953 | 2,008,742 | 1,385,083 | 279,498 | 1,923,077 | 612,367 | 641,305 | 389,126 | 210,892 |
| Net profit (less loss)..... | 643,398 | 763,465 | 384,437 | 341,806 | 42,631 | 379,028 | 125,758 | 4,777,462 | 2,970,482 | 1,113,798 | 693,182 | 102,663 | 1,073,668 | 246,247 | 325,191 | 197,255 | 71,485 |
| BUSINESSES WITH NET PROFIT | | | | | | | | | | | | | | | | | |
| Business receipts..... | 2,050,681 | 4,010,083 | 2,532,664 | 2,297,782 | 234,882 | 1,477,419 | 1,004,620 | 8,810,338 | 4,991,539 | 2,176,028 | 1,642,771 | 267,447 | 1,958,978 | 734,977 | 639,327 | 455,394 | 385,824 |
| Business deductions, total..... | 1,363,775 | 3,199,973 | 2,122,717 | 1,936,099 | 186,618 | 1,077,256 | 770,393 | 4,007,548 | 2,008,838 | 1,059,393 | 939,317 | 152,665 | 869,461 | 480,608 | 309,123 | 236,320 | 301,161 |
| Cost of goods sold, total..... | 502,834 | 1,997,099 | 1,355,844 | 1,293,987 | 61,857 | 641,255 | 239,341 | 614,732 | 149,565 | 176,478 | 288,689 | 20,483 | 60,639 | 143,655 | 10,702 | 83,821 | 194,825 |
| Inventory, beginning-of-year..... | 16,982 | 194,292 | 105,292 | 102,934 | 2,358 | 89,000 | 20,118 | 15,740 | 2,986 | 1,050 | 11,704 | 2,057 | 495 | 3,643 | 587 | 22,234 | 18,719 |
| Merchandise purchased..... | 177,378 | 1,376,756 | 985,357 | 948,023 | 37,334 | 391,399 | 160,666 | 152,021 | 26,739 | 14,205 | 111,077 | 7,089 | 315 | 13,483 | 814 | 35,449 | 151,989 |
| Labor..... | 104,591 | 297,792 | 196,504 | 187,180 | 9,324 | 101,288 | 31,384 | 123,083 | 33,484 | 34,792 | 54,807 | 3,626 | 10,787 | 70,723 | 5,109 | 13,886 | 16,259 |
| Materials and supplies..... | 74,368 | 252,267 | 121,439 | 114,801 | 6,638 | 130,828 | 12,110 | 208,669 | 62,954 | 76,379 | 68,936 | 4,728 | 4,923 | 17,834 | 1,225 | 20,133 | 9,339 |
| Other costs..... | 144,640 | 78,028 | 56,496 | 48,099 | 8,397 | 21,532 | 35,543 | 129,493 | 25,776 | 50,812 | 52,905 | 4,844 | 44,346 | 42,257 | 3,401 | 14,319 | 19,178 |
| Less: Inventory, end-of-year..... | 15,125 | 202,036 | 109,244 | 107,050 | 2,194 | 92,792 | 20,480 | 13,874 | 2,374 | 760 | 10,740 | 1,861 | (1) | (1) | 434 | 22,200 | 20,659 |
| Depreciation..... | 76,316 | 123,712 | 71,577 | 54,922 | 16,655 | 52,135 | 61,921 | 298,117 | 169,210 | 69,128 | 59,779 | 16,066 | 52,314 | 16,865 | 25,820 | 11,081 | 15,688 |
| Taxes..... | 25,866 | 71,282 | 49,119 | 41,525 | 7,594 | 22,163 | 26,325 | 101,314 | 50,551 | 24,541 | 26,222 | 3,646 | 15,354 | 10,111 | 7,774 | 2,962 | 5,637 |
| Rent..... | 50,394 | 115,930 | 78,684 | 57,342 | 21,342 | 37,246 | 51,411 | 358,011 | 201,399 | 96,061 | 60,551 | 13,002 | 91,454 | 18,030 | 27,361 | 19,094 | 6,206 |
| Repairs..... | 20,031 | 33,010 | 20,609 | 14,780 | 5,829 | 12,401 | 13,981 | 46,908 | 22,531 | 10,321 | 14,056 | 4,383 | 6,427 | 2,116 | 3,541 | 1,990 | 6,213 |
| Salaries and wages..... | 236,358 | 332,594 | 238,206 | 209,695 | 28,511 | 94,388 | 118,060 | 951,802 | 527,818 | 241,191 | 182,793 | 27,200 | 224,670 | 127,422 | 103,468 | 17,501 | 20,079 |
| Insurance..... | 21,201 | 55,645 | 36,628 | 31,095 | 5,533 | 19,017 | 11,654 | 81,913 | 52,318 | 15,135 | 14,460 | 2,397 | 9,288 | 6,005 | 5,198 | 2,514 | 3,437 |
| Legal and professional fees..... | 11,669 | 10,193 | 6,793 | 6,035 | 758 | 3,400 | 5,111 | 89,402 | 51,855 | 26,171 | 11,376 | 767 | 29,515 | 23,547 | 5,377 | 4,116 | 992 |
| Commissions..... | 22,773 | 5,968 | 3,110 | 2,878 | 232 | 2,858 | 8,364 | 6,985 | 2,168 | 2,650 | 2,167 | 3,397 | 1,689 | 1,080 | 1,172 | 2,817 | 1,205 |
| Amortization..... | 205 | 165 | 88 | 13 | 75 | 77 | 134 | 905 | 271 | 143 | 491 | 59 | 98 | 28 | 66 | (1) | 11 |
| Retirement plans, etc..... | 250 | 82 | 47 | 47 | - | 35 | 44 | 1,290 | 1,101 | 126 | 63 | - | 167 | 266 | 24 | 155 | - |
| Interest..... | 10,001 | 22,663 | 14,990 | 12,146 | 2,844 | 7,673 | 8,768 | 43,189 | 17,674 | 12,484 | 13,031 | 2,535 | 4,711 | 3,404 | 3,433 | 1,169 | 2,488 |
| Bad debts..... | 5,804 | 10,227 | 6,990 | 6,372 | 618 | 3,237 | 482 | 4,218 | 754 | 420 | 3,044 | 101 | 1,311 | 925 | 382 | 529 | 427 |
| Casualty losses..... | 619 | 1,202 | 364 | 256 | 108 | 838 | 292 | 1,357 | 634 | 174 | 549 | 20 | 210 | 65 | 65 | 174 | 36 |
| Depletion..... | 116 | 11 | 11 | 11 | - | - | (1) | 941 | 299 | 375 | 267 | - | 666 | 214 | 46 | 198 | 501 |
| Other business deductions..... | 379,338 | 420,190 | 239,657 | 204,995 | 34,662 | 180,533 | 224,503 | 1,406,466 | 760,690 | 383,995 | 261,779 | 58,609 | 370,948 | 127,055 | 114,694 | 88,197 | 43,416 |
| Gross profit..... | 1,547,847 | 2,012,984 | 1,176,820 | 1,003,795 | 173,025 | 836,164 | 765,279 | 8,195,606 | 4,841,974 | 1,999,550 | 1,354,082 | 246,964 | 1,898,339 | 591,322 | 628,625 | 371,573 | 190,999 |
| Net profit..... | 686,906 | 810,110 | 409,947 | 361,683 | 48,264 | 400,163 | 234,227 | 4,802,790 | 2,982,701 | 1,116,635 | 703,454 | 114,782 | 1,089,517 | 254,369 | 330,204 | 219,074 | 84,663 |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Net loss exceeds net profit.

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

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|---|---|----------------------|---|--|--|-----------------------------|---|---|
| UNITED STATES | | | | | | | | ALABAMA | | | | | | |
| All industries..... | 9,137,701 | 181,429,875 | 106,357,527 | 11,808,779 | 3,469,209 | 7,334,545 | 23,758,027 | 131,183 | 2,634,322 | 1,746,051 | 186,037 | 29,544 | 98,152 | 212,296 |
| Agriculture, forestry, and fisheries..... | 3,342,549 | 30,064,698 | 18,161,005 | 172,077 | 1,058,496 | 3,269,275 | 3,053,634 | 55,773 | 408,179 | 313,738 | 526 | 3,597 | 38,596 | 2,938 |
| Farms..... | 3,212,277 | 28,302,992 | 17,425,930 | 4,959 | 1,032,068 | 3,175,641 | 2,754,978 | 54,562 | 399,286 | 308,068 | - | 3,551 | 38,317 | 2,318 |
| Field crop farms..... | 1,174,415 | 9,508,141 | 4,497,592 | 44 | 371,401 | 1,220,447 | 1,924,329 | 23,387 | 168,227 | 111,524 | - | 1,307 | 14,468 | 16,792 |
| Fruit, tree nut, and vegetable farms..... | 144,337 | 1,407,986 | 876,026 | 564 | 63,291 | 142,335 | 123,205 | 1,947 | 10,782 | 7,867 | - | 162 | 1,494 | 1,585 |
| Livestock farms..... | 1,652,602 | 16,360,315 | 11,339,904 | 581 | 549,277 | 1,685,583 | 747,751 | 23,883 | 159,827 | 133,125 | - | 1,768 | 19,761 | 13,813 |
| Farms, not elsewhere classified..... | 240,923 | 1,026,550 | 712,408 | 3,770 | 48,099 | 127,276 | 140,307 | 5,345 | 60,450 | 55,552 | - | 314 | 2,594 | 176 |
| Other agriculture, forestry, and fisheries..... | 130,272 | 1,761,706 | 735,075 | 167,118 | 26,428 | 93,634 | 298,656 | 1,211 | 8,893 | 5,670 | 526 | 46 | 279 | 620 |
| Mining..... | 34,511 | 1,053,499 | 247,132 | 115,149 | 33,088 | 90,620 | 19,641 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 691,568 | 16,331,097 | 9,383,127 | 1,422,891 | 265,440 | 463,926 | 2,169,171 | 10,132 | 263,289 | 124,828 | 40,390 | 4,176 | 11,717 | 27,133 |
| General contractors..... | 115,090 | 6,785,327 | 4,244,602 | 524,518 | 97,600 | 171,172 | 472,070 | 1,685 | 88,565 | 35,604 | 12,629 | 1,428 | 7,995 | 5,184 |
| Special trade contractors..... | 554,266 | 9,169,470 | 4,939,546 | 861,170 | 161,943 | 277,534 | 1,642,232 | 8,311 | 172,159 | 87,485 | 27,712 | 2,735 | 3,661 | 21,405 |
| Contractors not allocable..... | 22,212 | 376,300 | 198,979 | 37,203 | 5,897 | 15,220 | 54,869 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 187,246 | 6,364,266 | 3,685,654 | 551,479 | 123,947 | 237,970 | 676,888 | 3,246 | 113,541 | 57,650 | 16,150 | 1,507 | 5,338 | 8,530 |
| Transportation, communication, electric, gas, and sanitary services..... | 307,146 | 4,966,543 | 915,216 | 671,828 | 181,860 | 499,052 | 693,762 | 4,432 | 65,178 | 8,546 | 8,162 | 1,968 | 7,828 | 5,982 |
| Motor freight transportation and warehousing, terminals, and related services..... | 213,706 | 3,829,888 | 606,025 | 519,993 | 157,441 | 402,319 | 488,039 | 3,170 | 56,198 | 8,322 | 5,704 | 1,693 | 7,041 | 4,559 |
| Other transportation, communication, electric, gas, and sanitary services..... | 93,440 | 1,136,655 | 309,191 | 151,835 | 24,419 | 96,733 | 205,723 | 1,262 | 8,980 | 224 | 2,458 | 275 | 787 | 1,423 |
| Wholesale and retail trade..... | 1,835,598 | 89,701,307 | 67,167,509 | 5,382,566 | 1,219,065 | 1,227,925 | 5,800,568 | 27,693 | 1,400,342 | 1,121,209 | 74,769 | 11,849 | 19,246 | 60,404 |
| Wholesale trade..... | 323,913 | 17,901,250 | 13,452,587 | 678,784 | 150,852 | 229,205 | 1,516,418 | 3,323 | 234,047 | 176,601 | 15,173 | 1,583 | 3,603 | 11,946 |
| Groceries and related products..... | 47,299 | 4,851,461 | 4,075,765 | 168,386 | 23,541 | 40,457 | 211,247 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 276,654 | 13,049,789 | 9,376,822 | 510,398 | 127,311 | 188,748 | 1,305,171 | 3,153 | 166,776 | 116,235 | 13,334 | 1,416 | 2,697 | 11,687 |
| Retail trade..... | 1,470,827 | 69,147,953 | 51,756,788 | 4,522,892 | 1,032,551 | 955,290 | 4,116,250 | 23,859 | 1,132,521 | 919,463 | 58,308 | 9,836 | 14,470 | 46,953 |
| General merchandise stores..... | 148,715 | 3,324,316 | 2,468,808 | 143,695 | 42,931 | 66,521 | 252,368 | 3,710 | 114,132 | 94,173 | 4,654 | 897 | 1,531 | 6,516 |
| Food stores..... | 278,348 | 15,686,164 | 12,976,975 | 629,795 | 183,072 | 177,198 | 739,463 | 6,341 | 284,800 | 244,814 | 9,581 | 1,596 | 3,871 | 10,796 |
| Automobile and truck dealers..... | 43,033 | 6,790,405 | 5,859,514 | 234,252 | 42,026 | 26,849 | 157,424 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 201,671 | 12,573,784 | 9,977,296 | 768,276 | 150,263 | 99,290 | 569,946 | 4,507 | 203,092 | 167,176 | 11,856 | 1,804 | 1,625 | 6,255 |
| Apparel and accessory stores..... | 59,323 | 2,604,803 | 1,757,399 | 200,880 | 38,833 | 30,322 | 226,628 | 623 | 35,241 | 25,525 | 3,245 | 365 | 361 | 1,725 |
| Furniture, home furnishings, and equipment stores..... | 79,717 | 3,719,366 | 2,533,496 | 270,403 | 59,498 | 60,539 | 291,249 | 605 | 35,241 | 20,224 | 4,175 | 614 | 721 | 3,902 |
| Eating and drinking places..... | 291,797 | 8,681,674 | 4,884,964 | 1,209,184 | 263,105 | 243,656 | 661,394 | 1,974 | 48,881 | 27,094 | 7,301 | 1,384 | 1,830 | 1,141 |
| Other retail stores..... | 368,223 | 15,767,441 | 11,298,736 | 1,066,407 | 252,823 | 250,915 | 1,217,778 | 5,591 | 213,261 | 159,355 | 13,697 | 2,679 | 3,989 | 15,386 |
| Wholesale and retail trade not allocable..... | 40,858 | 2,652,104 | 1,958,134 | 180,890 | 35,662 | 43,430 | 167,900 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 505,729 | 5,465,300 | 1,225,187 | 326,315 | 101,759 | 249,383 | 1,781,734 | 3,237 | 21,111 | 1,977 | 767 | 223 | 1,203 | 10,203 |
| Insurance agents, brokers, and service..... | 168,144 | 1,875,357 | 262,815 | 170,706 | 13,132 | 61,887 | 761,993 | 1,189 | 9,698 | 339 | 30 | 285 | 5,515 | |
| Real estate..... | 313,108 | 3,111,687 | 735,733 | 127,400 | 84,689 | 178,207 | 911,641 | 1,828 | 9,515 | 1,347 | 244 | 156 | 890 | 3,959 |
| Finance, insurance, and real estate, not elsewhere classified..... | 24,477 | 478,256 | 226,639 | 28,209 | 3,938 | 9,289 | 108,100 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 2,184,070 | 27,050,664 | 5,351,233 | 3,142,347 | 477,776 | 1,275,779 | 9,520,418 | 24,635 | 299,651 | 81,265 | 41,299 | 5,078 | 12,500 | 93,806 |
| Hotels, rooming houses, camps, and other lodging places..... | 125,209 | 1,473,190 | 306,905 | 141,951 | 85,833 | 207,150 | 104,765 | 895 | 25,201 | 11,650 | 1,390 | 511 | 1,897 | 3,162 |
| Personal services..... | 523,292 | 4,540,373 | 996,451 | 688,295 | 96,637 | 261,913 | 1,167,814 | 7,822 | 51,821 | 10,590 | 7,922 | 1,293 | 2,603 | 13,545 |
| Laundries, laundry services, cleaning and dyeing plants..... | 90,763 | 1,434,230 | 322,478 | 229,245 | 36,810 | 133,337 | 185,823 | 1,499 | 20,820 | 5,992 | 3,931 | 549 | 1,568 | 2,795 |
| Beauty and barber shops..... | 310,208 | 1,912,177 | 293,957 | 364,591 | 35,858 | 61,869 | 686,210 | 4,837 | 23,038 | 3,105 | 3,226 | 540 | 669 | 9,063 |
| Other personal services..... | 122,321 | 1,193,966 | 380,016 | 94,459 | 23,969 | 66,707 | 295,781 | 1,486 | 7,963 | 1,493 | 765 | 204 | 366 | 1,687 |
| Business services..... | 235,246 | 2,329,354 | 569,969 | 262,506 | 30,602 | 95,374 | 643,644 | 1,306 | 6,006 | 221 | 1,109 | 91 | 373 | 2,275 |
| Automobile and other repair services..... | 345,786 | 4,347,055 | 2,214,951 | 368,389 | 80,250 | 147,867 | 762,546 | 5,145 | 91,044 | 50,234 | 11,634 | 1,226 | 2,541 | 13,827 |
| Automobile parking, repair, and services..... | 145,047 | 2,772,390 | 1,512,830 | 265,830 | 55,811 | 85,928 | 383,835 | 2,640 | 68,696 | 40,436 | 7,659 | 846 | 1,702 | 9,627 |
| Repair services, except automobile..... | 200,739 | 1,574,665 | 702,121 | 102,559 | 24,439 | 61,939 | 378,711 | 2,505 | 22,348 | 9,798 | 3,975 | 280 | 839 | 4,200 |
| Amusement and recreation services, including motion pictures..... | 118,631 | 1,302,157 | 295,128 | 172,381 | 37,593 | 114,123 | 125,960 | 727 | 5,779 | 1,080 | 1,173 | 620 | 256 | 1,233 |
| Medical services..... | 393,097 | 8,875,427 | 626,931 | 968,195 | 103,725 | 307,537 | 4,772,796 | 4,343 | 84,200 | 5,269 | 11,608 | 1,055 | 3,496 | 43,128 |
| Offices of physicians and surgeons..... | 151,067 | 5,006,813 | 150,594 | 532,199 | 51,086 | 172,968 | 2,967,169 | 1,489 | 42,629 | 774 | 5,074 | 446 | 1,986 | 24,978 |
| Offices of dentists and dental surgeons..... | 79,697 | 2,185,010 | 176,916 | 243,958 | 24,709 | 71,101 | 1,113,036 | 1,109 | 29,463 | 2,158 | 5,053 | 442 | 1,166 | 12,819 |
| Other medical services..... | 162,333 | 1,683,604 | 299,421 | 192,038 | 27,930 | 63,468 | 692,591 | 1,745 | 12,108 | 2,337 | 1,481 | 167 | 344 | 5,331 |
| Educational services..... | 86,588 | 303,001 | 42,204 | 4,756 | 23,053 | 102,836 | 1,672 | 1,672 | 5,119 | 147 | 831 | 49 | 294 | 2,633 |
| Legal services..... | 122,347 | 1,982,231 | 62,157 | 231,697 | 15,859 | 56,947 | 1,072,184 | 671 | 9,974 | 208 | 1,111 | 91 | 277 | 6,117 |
| Engineering and architectural services..... | 47,932 | 757,699 | 146,065 | 137,827 | 10,850 | 18,980 | 245,895 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 102,305 | 652,572 | 10,922 | 108,978 | 8,166 | 27,769 | 324,752 | 1,468 | 7,834 | 18 | 1,470 | 57 | 408 | 3,555 |
| Other services..... | 83,637 | 487,605 | 98,370 | 19,924 | 3,505 | 15,066 | 197,226 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | 49,284 | 432,501 | 221,464 | 24,127 | 7,778 | 20,615 | 71,493 | 1,885 | 42,195 | 26,638 | 3,962 | 758 | 1,683 | 3,415 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| ARIZONA | | | | | | | | ARKANSAS | | | | | | |
| All industries..... | 56,013 | 1,450,116 | 721,307 | 113,842 | 32,266 | 57,943 | 135,963 | 116,856 | 1,843,665 | 1,077,031 | 102,295 | 33,529 | 113,196 | 214,870 |
| Agriculture, forestry, and fisheries..... | 9,590 | 175,409 | 116,296 | 2,264 | 5,706 | 16,736 | 1,044 | 54,528 | 459,559 | 252,310 | 113 | 8,260 | 58,956 | 62,814 |
| Farms..... | 8,367 | 156,454 | 109,068 | - | 5,332 | 15,460 | 1,720 | 53,898 | 441,820 | 239,585 | - | 8,194 | 58,449 | 61,011 |
| Field crop farms..... | 2,504 | 74,564 | 44,927 | - | 2,353 | 6,454 | 7,626 | 19,517 | 302,621 | 138,053 | - | 5,228 | 39,565 | 63,983 |
| Fruit, tree nut, and vegetable farms..... | 1,057 | 17,780 | 12,938 | - | 723 | 1,888 | 1,648 | 8,564 | 5,932 | - | 100 | 737 | 1,089 | 1,089 |
| Livestock farms..... | 3,603 | 60,808 | 48,164 | - | 2,134 | 5,953 | 13,428 | 28,721 | 120,247 | 89,963 | - | 2,546 | 16,150 | 14,496 |
| Farms, not elsewhere classified..... | 1,203 | 3,302 | 3,039 | - | 122 | 880 | 11,590 | 4,012 | 10,388 | 5,637 | - | 320 | 1,997 | 435 |
| Other agriculture, forestry, and fisheries..... | 1,223 | 18,955 | 7,228 | 2,264 | 374 | 1,276 | 1,676 | 630 | 17,739 | 12,725 | 113 | 66 | 507 | 1,803 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 3,598 | 118,600 | 62,057 | 12,499 | 3,058 | 5,716 | 14,275 | 10,103 | 154,126 | 86,826 | 10,011 | 2,331 | 6,403 | 21,627 |
| General contractors..... | 1,099 | 53,358 | 33,430 | 4,564 | 999 | 826 | 4,008 | 1,299 | 54,191 | 28,744 | 3,622 | 742 | 2,148 | 4,296 |
| Special trade contractors..... | 2,265 | 54,996 | 29,730 | 7,652 | 1,715 | 2,750 | 8,572 | 7,931 | 62,804 | 48,229 | 4,829 | 1,164 | 3,912 | 15,348 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 873 | 37,131 | 29,981 | 1,560 | 425 | 343 | 1,983 |
| Manufacturing..... | 2,051 | 42,784 | 24,669 | 1,032 | 767 | 2,472 | 5,566 | 2,544 | 54,156 | 16,754 | 8,272 | 1,000 | 4,687 | 4,736 |
| Transportation, communication, electric, gas, and sanitary services..... | 1,407 | 23,370 | 2,123 | 3,651 | 949 | 2,358 | 4,886 | 3,896 | 54,509 | 3,080 | 6,574 | 1,591 | 11,801 | 2,259 |
| Motor freight transportation and warehousing, terminals, and related services..... | 1,055 | 15,741 | 1,863 | 1,634 | 660 | 1,539 | 3,595 | 3,355 | 51,651 | 2,817 | 5,991 | 1,519 | 11,341 | 1,321 |
| Other transportation, communication, electric, gas, and sanitary services..... | 352 | 7,629 | 260 | 2,017 | 289 | 819 | 1,291 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Wholesale and retail trade..... | 14,528 | 651,976 | 437,109 | 62,637 | 14,667 | 11,637 | 36,963 | 21,519 | 837,872 | 642,296 | 43,513 | 15,259 | 13,051 | 52,107 |
| Wholesale trade..... | 1,810 | 57,768 | 33,387 | 6,004 | 731 | 992 | 5,445 | 2,500 | 177,393 | 140,865 | 5,089 | 4,731 | 2,627 | 11,608 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 1,585 | 50,257 | 28,583 | 5,562 | 687 | 899 | 4,244 | 2,259 | 158,169 | 124,318 | 4,742 | 4,697 | 2,470 | 10,599 |
| Retail trade..... | 11,971 | 540,273 | 362,454 | 52,968 | 13,450 | 9,910 | 29,099 | 18,577 | 637,616 | 486,301 | 36,262 | 9,921 | 9,548 | 39,410 |
| General merchandise stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,529 | 42,044 | 34,263 | 1,795 | 406 | 542 | 2,305 |
| Food stores..... | 1,076 | 59,490 | 47,421 | 2,049 | 1,600 | 577 | 2,761 | 6,415 | 171,312 | 141,014 | 3,856 | 1,930 | 2,036 | 11,863 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 764 | 78,138 | 64,813 | 3,013 | 355 | 287 | 3,614 |
| Gasoline service stations..... | 2,107 | 78,096 | 59,074 | 5,220 | 551 | 744 | 4,604 | 2,210 | 82,615 | 64,173 | 4,837 | 2,715 | 1,057 | 2,291 |
| Apparel and accessory stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 651 | 33,112 | 23,820 | 2,233 | 781 | 473 | 2,771 |
| Furniture, home furnishings, and equipment stores..... | 808 | 24,219 | 16,656 | 1,188 | 732 | 251 | 1,683 | 1,049 | 60,617 | 42,512 | 5,005 | 499 | 577 | 4,739 |
| Eating and drinking places..... | 3,840 | 158,972 | 84,777 | 27,895 | 5,949 | 4,378 | 6,354 | 3,344 | 67,187 | 40,229 | 8,869 | 1,546 | 2,657 | 3,198 |
| Other retail stores..... | 3,153 | 140,026 | 92,561 | 11,923 | 3,670 | 2,975 | 9,858 | 2,615 | 102,591 | 75,477 | 6,654 | 1,689 | 1,919 | 8,629 |
| Wholesale and retail trade not allocable..... | 747 | 53,935 | 41,268 | 3,669 | 486 | 735 | 2,419 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 4,880 | 58,666 | 17,388 | 3,042 | 1,032 | 3,800 | 1,308 | 4,240 | 54,238 | 21,110 | 3,009 | 727 | 2,217 | 14,743 |
| Insurance agents, brokers, and service..... | 1,228 | 19,069 | 8,673 | 433 | 55 | 668 | 4,318 | 1,682 | 11,465 | 93 | 877 | 80 | 511 | 5,632 |
| Real estate..... | 3,364 | 32,177 | 8,545 | 356 | 819 | 2,963 | 14,875 | 2,421 | 42,683 | 21,017 | 2,132 | 646 | 1,706 | 9,062 |
| Finance, insurance, and real estate, not elsewhere classified..... | 288 | 7,420 | 170 | 2,253 | 158 | 169 | 1,865 | (2) | (2) | - | (2) | - | (2) | (2) |
| Services..... | 19,135 | 362,825 | 53,045 | 27,184 | 5,806 | 14,282 | 70,392 | 18,815 | 214,871 | 46,161 | 30,514 | 3,950 | 15,146 | 56,193 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,130 | 19,229 | 4,705 | 2,754 | 1,144 | 2,479 | 591 | 2,258 | 30,597 | 6,778 | 2,010 | 757 | 4,070 | 1,760 |
| Personal services..... | 3,392 | 28,146 | 7,429 | 2,391 | 454 | 1,615 | 8,272 | 5,897 | 50,871 | 8,945 | 12,233 | 1,080 | 3,630 | 10,046 |
| Laundries, laundry services, cleaning and dyeing plants..... | 714 | 8,154 | 1,199 | 513 | 103 | 1,044 | 876 | 812 | 16,142 | 2,143 | 4,044 | 375 | 1,954 | 2,357 |
| Beauty and barber shops..... | 1,677 | 13,025 | 2,793 | 1,828 | 197 | 367 | 5,271 | 4,135 | 24,489 | 2,407 | 7,288 | 524 | 953 | 5,475 |
| Other personal services..... | 1,001 | 6,967 | 3,437 | 50 | 154 | 204 | 2,125 | 950 | 10,240 | 4,395 | 901 | 181 | 723 | 2,214 |
| Business services..... | 2,433 | 134,236 | 1,369 | 320 | 943 | 1,752 | 3,802 | 1,144 | 5,806 | 381 | 755 | 81 | 476 | 2,300 |
| Automobile and other repair services..... | 3,777 | 66,594 | 34,080 | 6,692 | 1,406 | 2,522 | 9,427 | 4,182 | 41,901 | 21,219 | 4,070 | 674 | 1,486 | 7,466 |
| Automobile parking, repair, and services..... | 1,976 | 59,129 | 30,989 | 6,684 | 1,333 | 2,012 | 7,235 | 1,732 | 26,053 | 13,351 | 3,081 | 492 | 868 | 3,880 |
| Repair services, except automobile..... | 1,801 | 7,465 | 3,091 | 8 | 73 | 510 | 2,192 | 2,450 | 15,848 | 7,868 | 989 | 182 | 618 | 3,586 |
| Amusement and recreation services, including motion pictures..... | 1,339 | 12,111 | 2,050 | 2,189 | 461 | 943 | 238 | 1,157 | 15,657 | 5,160 | 1,895 | 445 | 2,616 | 1,019 |
| Medical services..... | 2,305 | 68,816 | 2,869 | 8,527 | 843 | 3,124 | 33,427 | 1,670 | 52,310 | 3,424 | 7,073 | 731 | 1,903 | 24,021 |
| Offices of physicians and surgeons..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 658 | 25,514 | 737 | 3,005 | 266 | 1,014 | 14,792 |
| Offices of dentists and dental surgeons..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 257 | 8,954 | 483 | 753 | 104 | 410 | 4,436 |
| Other medical services..... | 899 | 13,519 | 1,140 | 1,345 | 207 | 666 | 4,405 | 755 | 17,842 | 2,204 | 3,315 | 361 | 479 | 4,793 |
| Educational services..... | 1,043 | 4,394 | 78 | 569 | 231 | 233 | 1,516 | 965 | 2,465 | - | - | 15 | 254 | 1,713 |
| Legal services..... | 713 | 13,671 | 449 | 1,699 | 123 | 440 | 6,630 | 552 | 9,904 | 56 | 1,541 | 128 | 460 | 5,151 |
| Engineering and architectural services..... | 389 | 3,576 | - | 612 | 18 | 274 | 1,599 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 1,673 | 8,166 | 8 | 1,387 | 176 | 508 | 2,913 | (2) | (2) | - | (2) | (2) | (2) | (2) |
| Other services..... | 941 | 3,886 | 8 | 44 | 7 | 392 | 1,977 | (2) | (2) | - | - | - | (2) | (2) |
| Nature of business not allocable..... | 545 | 13,577 | 7,962 | 1,161 | 132 | 704 | 1,104 | 801 | 9,174 | 6,281 | 189 | 178 | 497 | 595 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|-----------------------------------|---|--|--|-----------------------------|------------------------------------|--|
| CALIFORNIA, TOTAL | | | | | | | | LOS ANGELES DISTRICT (California) | | | | | | |
| All industries..... | 710,010 | 19,739,324 | 10,496,604 | 1,696,993 | 418,006 | 634,584 | 2,594,269 | 407,480 | 11,433,887 | 6,015,432 | 1,005,269 | 223,172 | 348,335 | 1,498,067 |
| Agriculture, forestry, and fisheries..... | 123,915 | 1,917,833 | 1,206,971 | 41,511 | 83,892 | 150,998 | 97,215 | 49,310 | 725,336 | 436,320 | 34,577 | 29,249 | 57,180 | 27,259 |
| Farms..... | 97,915 | 1,489,891 | 988,610 | 462 | 78,993 | 136,315 | 31,062 | 32,967 | 540,969 | 383,811 | 447 | 26,186 | 48,041 | 18,424 |
| Field crop farms..... | 16,212 | 338,521 | 176,614 | - | 18,873 | 32,539 | 39,425 | 6,070 | 117,466 | 59,121 | - | 6,071 | 11,512 | 10,503 |
| Fruit, tree nut, and vegetable farms..... | 36,594 | 433,289 | 258,216 | 1 | 31,219 | 45,497 | 32,394 | 12,039 | 134,909 | 87,958 | 1 | 11,285 | 15,030 | 2,167 |
| Livestock farms..... | 29,305 | 609,032 | 483,096 | 3 | 22,230 | 46,332 | 136,808 | 8,243 | 240,267 | 203,722 | 3 | 5,932 | 16,881 | 116,236 |
| Farms, not elsewhere classified..... | 15,804 | 109,049 | 70,684 | 458 | 6,671 | 11,947 | 13,949 | 6,615 | 48,327 | 33,010 | 443 | 2,898 | 4,618 | 14,858 |
| Other agriculture, forestry, and fisheries..... | 26,000 | 427,942 | 218,361 | 41,049 | 4,899 | 14,683 | 66,153 | 16,343 | 184,367 | 52,509 | 34,130 | 3,063 | 9,139 | 35,683 |
| Mining..... | 2,808 | 28,525 | 6,223 | 1,646 | 805 | 3,509 | 231 | 2,303 | 25,026 | 5,310 | 1,552 | 696 | 3,056 | 660 |
| Contract construction..... | 54,356 | 2,216,719 | 1,377,182 | 148,912 | 37,255 | 55,833 | 225,447 | 34,934 | 1,364,947 | 836,561 | 94,141 | 23,760 | 35,028 | 135,136 |
| General contractors..... | 14,756 | 987,781 | 678,131 | 30,081 | 11,533 | 20,011 | 77,298 | 9,265 | 544,845 | 359,625 | 20,660 | 6,857 | 12,106 | 39,855 |
| Special trade contractors..... | 36,850 | 1,134,002 | 639,912 | 111,872 | 24,749 | 32,823 | 140,231 | 24,135 | 771,864 | 448,815 | 67,652 | 16,263 | 21,495 | 90,958 |
| Contractors not allocable..... | 2,750 | 94,936 | 9,139 | 6,959 | 973 | 2,999 | 7,918 | 1,534 | 48,238 | 28,121 | 5,829 | 640 | 1,427 | 4,323 |
| Manufacturing..... | 19,470 | 832,883 | 473,288 | 80,365 | 18,847 | 29,691 | 77,414 | 13,768 | 621,085 | 385,688 | 48,356 | 13,733 | 19,425 | 48,001 |
| Transportation, communication, electric, gas, and sanitary services..... | 20,156 | 546,949 | 59,237 | 103,299 | 28,256 | 46,902 | 66,179 | 10,194 | 244,502 | 16,080 | 56,124 | 11,223 | 18,802 | 28,555 |
| Motor freight transportation and warehousing, terminals, and related services..... | 15,911 | 443,295 | 51,410 | 73,636 | 23,697 | 38,272 | 48,625 | 8,004 | 177,914 | 12,075 | 34,754 | 8,075 | 12,692 | 19,408 |
| Other transportation, communication, electric, gas, and sanitary services..... | 4,245 | 103,654 | 7,827 | 29,663 | 4,559 | 8,630 | 17,554 | 2,190 | 66,588 | 4,005 | 21,370 | 3,148 | 6,110 | 9,147 |
| Wholesale and retail trade..... | 170,058 | 9,538,912 | 6,579,456 | 760,202 | 155,020 | 139,515 | 630,714 | 102,481 | 5,592,335 | 3,860,999 | 427,660 | 86,391 | 85,236 | 360,200 |
| Wholesale trade..... | 32,987 | 1,651,272 | 1,125,629 | 78,926 | 15,008 | 23,105 | 147,254 | 20,747 | 1,014,066 | 706,334 | 40,508 | 8,912 | 13,676 | 87,031 |
| Groceries and related products..... | 3,605 | 556,353 | 441,645 | 23,307 | 3,165 | 4,930 | 21,318 | 2,113 | 363,374 | 293,446 | 8,686 | 1,940 | 3,423 | 11,908 |
| Other wholesale trade..... | 29,382 | 1,094,919 | 683,984 | 55,619 | 11,843 | 18,175 | 125,936 | 18,634 | 650,692 | 412,888 | 31,822 | 6,972 | 10,253 | 75,123 |
| Retail trade..... | 130,251 | 7,498,798 | 5,195,285 | 646,908 | 135,014 | 111,429 | 450,812 | 77,904 | 4,340,892 | 2,995,008 | 371,711 | 74,657 | 68,226 | 249,769 |
| General merchandise stores..... | 7,680 | 229,152 | 150,345 | 16,968 | 4,292 | 5,898 | 10,320 | 4,417 | 112,968 | 66,588 | 8,170 | 1,924 | 4,073 | 4,844 |
| Food stores..... | 16,433 | 1,307,014 | 1,041,559 | 66,427 | 19,807 | 16,689 | 57,749 | 9,465 | 703,672 | 555,129 | 34,105 | 9,696 | 10,716 | 30,690 |
| Automobile and truck dealers..... | 2,660 | 628,527 | 521,577 | 29,391 | 4,560 | 3,166 | 9,637 | 1,405 | 310,379 | 260,060 | 12,583 | 1,922 | 1,281 | 1,935 |
| Gasoline service stations..... | 16,231 | 1,403,016 | 1,061,358 | 116,266 | 14,159 | 10,545 | 66,966 | 10,166 | 916,123 | 693,860 | 77,910 | 9,387 | 6,456 | 38,638 |
| Apparel and accessory stores..... | 5,885 | 312,907 | 200,339 | 27,263 | 5,857 | 4,016 | 25,335 | 4,068 | 192,417 | 120,622 | 17,035 | 3,135 | 2,398 | 17,582 |
| Furniture, home furnishings, and equipment stores..... | 11,659 | 599,343 | 407,307 | 30,304 | 11,916 | 8,564 | 50,751 | 6,482 | 353,754 | 242,634 | 18,886 | 7,507 | 4,670 | 28,826 |
| Eating and drinking places..... | 30,920 | 1,176,509 | 566,301 | 217,070 | 40,555 | 33,520 | 94,100 | 18,967 | 720,837 | 350,464 | 135,688 | 23,296 | 22,229 | 49,393 |
| Other retail stores..... | 38,783 | 1,842,330 | 1,246,499 | 143,219 | 33,868 | 29,031 | 135,954 | 22,934 | 1,030,742 | 705,651 | 67,334 | 17,790 | 16,403 | 77,861 |
| Wholesale and retail trade not allocable..... | 6,820 | 388,842 | 258,542 | 34,368 | 4,998 | 4,981 | 32,648 | 3,830 | 237,377 | 159,657 | 15,441 | 2,822 | 3,334 | 23,400 |
| Finance, insurance, and real estate..... | 69,999 | 832,093 | 92,766 | 38,546 | 12,698 | 36,726 | 301,356 | 42,342 | 496,208 | 54,794 | 22,891 | 6,933 | 22,301 | 166,967 |
| Insurance agents, brokers, and service..... | 14,987 | 215,155 | 23,120 | 17,403 | 2,087 | 7,111 | 79,243 | 8,387 | 140,232 | 20,337 | 10,489 | 1,211 | 4,263 | 45,012 |
| Real estate..... | 51,849 | 571,859 | 68,746 | 16,612 | 10,144 | 28,670 | 200,468 | 32,092 | 329,229 | 34,389 | 10,881 | 5,532 | 17,384 | 107,636 |
| Finance, insurance, and real estate, not elsewhere classified.. | 3,163 | 45,079 | 900 | 4,531 | 467 | 945 | 21,645 | 1,863 | 26,747 | 68 | 1,521 | 190 | 654 | 14,319 |
| Services..... | 244,995 | 3,790,858 | 693,947 | 520,301 | 80,457 | 169,522 | 1,185,772 | 149,484 | 2,342,294 | 414,753 | 318,115 | 50,793 | 106,231 | 725,529 |
| Hotels, rooming houses, camps, and other lodging places..... | 12,004 | 204,707 | 35,603 | 26,974 | 12,796 | 24,580 | 14,010 | 6,756 | 94,790 | 9,366 | 13,006 | 7,070 | 12,250 | 5,360 |
| Personal services..... | 51,698 | 562,374 | 111,734 | 101,557 | 15,420 | 31,408 | 124,541 | 30,148 | 341,816 | 63,943 | 9,814 | 18,777 | 72,888 | 72,888 |
| Laundries, laundry services, cleaning and dyeing plants..... | 12,351 | 232,348 | 59,305 | 31,942 | 7,168 | 19,850 | 27,450 | 6,669 | 147,048 | 39,400 | 19,265 | 5,051 | 12,244 | 13,347 |
| Beauty and barber shops..... | 25,788 | 249,660 | 33,377 | 61,046 | 6,419 | 7,466 | 74,865 | 15,179 | 150,970 | 17,157 | 39,401 | 3,887 | 4,482 | 45,621 |
| Other personal services..... | 13,559 | 80,366 | 19,052 | 8,569 | 1,833 | 4,092 | 22,226 | 8,300 | 43,798 | 7,386 | 5,347 | 876 | 2,051 | 13,920 |
| Business services..... | 36,687 | 504,460 | 124,588 | 94,500 | 9,549 | 19,523 | 111,307 | 23,016 | 312,761 | 78,989 | 50,380 | 6,645 | 12,865 | 68,316 |
| Automobile and other repair services..... | 35,014 | 606,109 | 293,934 | 53,838 | 12,723 | 18,528 | 103,313 | 20,894 | 375,473 | 181,012 | 38,996 | 8,696 | 12,163 | 62,233 |
| Automobile parking, repair, and services..... | 14,168 | 393,189 | 203,352 | 39,709 | 9,018 | 10,917 | 51,712 | 8,951 | 263,743 | 139,755 | 30,630 | 6,660 | 7,719 | 33,077 |
| Repair services, except automobile..... | 20,846 | 212,920 | 90,582 | 14,129 | 3,705 | 7,611 | 51,601 | 11,943 | 111,730 | 41,257 | 8,366 | 2,036 | 4,444 | 29,156 |
| Amusement and recreation services, including motion pictures.. | 13,004 | 144,789 | 17,953 | 18,897 | 4,603 | 10,472 | 11,077 | 8,430 | 100,215 | 8,576 | 13,249 | 2,706 | 6,263 | 9,194 |
| Medical services..... | 40,181 | 1,210,118 | 65,790 | 150,371 | 17,709 | 40,102 | 589,767 | 24,457 | 756,997 | 38,309 | 95,114 | 10,883 | 26,301 | 361,683 |
| Offices of physicians and surgeons..... | 14,915 | 640,048 | 13,728 | 74,126 | 8,356 | 21,728 | 347,744 | 9,419 | 428,407 | 12,204 | 48,854 | 5,651 | 14,877 | 226,288 |
| Offices of dentists and dental surgeons..... | 8,828 | 379,898 | 18,063 | 54,404 | 5,886 | 11,153 | 176,012 | 4,524 | 217,803 | 9,391 | 36,383 | 3,266 | 6,616 | 92,965 |
| Other medical services..... | 16,438 | 190,172 | 33,999 | 21,841 | 3,467 | 7,221 | 66,011 | 10,514 | 110,787 | 16,714 | 9,877 | 1,966 | 4,808 | 42,430 |
| Educational services..... | 10,294 | 37,505 | 1,243 | 5,751 | 975 | 6,642 | 6,908 | 6,133 | 22,578 | 656 | 3,409 | 634 | 5,421 | 2,482 |
| Legal services..... | 9,591 | 234,668 | 5,935 | 29,577 | 2,450 | 7,340 | 116,190 | 5,807 | 145,512 | 2,881 | 16,803 | 1,444 | 4,854 | 72,963 |
| Engineering and architectural services..... | 7,477 | 108,381 | 27,614 | 15,152 | 1,906 | 3,164 | 31,662 | 4,727 | 75,680 | 23,638 | 9,442 | 1,436 | 2,186 | 19,742 |
| Accounting, auditing, and bookkeeping services..... | 15,421 | 106,708 | 1,246 | 20,580 | 1,678 | 4,604 | 49,184 | 9,936 | 66,355 | 549 | 11,581 | 964 | 2,721 | 31,822 |
| Other services..... | 13,624 | 71,039 | 8,307 | 3,104 | 648 | 3,159 | 27,813 | 9,180 | 50,217 | 6,834 | 2,122 | 501 | 2,430 | 18,846 |
| Nature of business not allocable..... | 4,253 | 34,552 | 7,534 | 2,211 | 776 | 1,888 | 9,941 | 2,664 | 22,154 | 4,927 | 1,853 | 394 | 1,076 | 5,760 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| SAN FRANCISCO DISTRICT (California) | | | | | | | | COLORADO | | | | | | |
| All industries..... | 302,530 | 8,305,437 | 4,481,172 | 691,724 | 194,834 | 286,249 | 1,096,202 | 107,204 | 2,125,435 | 1,211,964 | 137,266 | 45,413 | 101,520 | 261,703 |
| Agriculture, forestry, and fisheries..... | 74,605 | 1,192,497 | 770,651 | 6,934 | 54,643 | 93,818 | 69,956 | 37,148 | 479,623 | 300,610 | 2,113 | 18,279 | 50,572 | 23,470 |
| Farms..... | 64,948 | 948,922 | 604,799 | 15 | 52,807 | 88,274 | 39,486 | 35,301 | 452,596 | 296,338 | - | 17,957 | 48,503 | 18,001 |
| Field crop farms..... | 10,142 | 221,055 | 117,493 | - | 12,802 | 21,027 | 28,922 | 12,761 | 180,965 | 97,543 | - | 6,419 | 20,842 | 27,655 |
| Fruit, tree nut, and vegetable farms..... | 24,555 | 298,380 | 170,258 | - | 19,934 | 30,467 | 30,227 | 1,125 | 10,229 | 7,471 | - | 556 | 1,119 | 131 |
| Livestock farms..... | 21,062 | 368,765 | 279,374 | - | 16,298 | 29,451 | 120,572 | 18,304 | 253,221 | 185,852 | - | 10,597 | 25,426 | 18,705 |
| Farms, not elsewhere classified..... | 9,189 | 60,722 | 37,674 | 15 | 3,773 | 7,329 | 909 | 3,111 | 8,181 | 5,472 | - | 385 | 1,116 | 818 |
| Other agriculture, forestry, and fisheries..... | 9,657 | 243,575 | 165,852 | 6,919 | 1,836 | 5,544 | 30,470 | 1,847 | 27,027 | 4,272 | 2,113 | 322 | 2,069 | 5,469 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 554 | 9,312 | 1,368 | 573 | 274 | 1,328 | 849 |
| Contract construction..... | 19,422 | 851,772 | 540,621 | 54,771 | 13,495 | 20,805 | 90,311 | 8,554 | 166,221 | 89,715 | 13,362 | 2,922 | 6,313 | 26,685 |
| General contractors..... | 5,491 | 442,936 | 318,506 | 9,421 | 4,676 | 7,905 | 37,443 | 1,523 | 52,046 | 30,561 | 3,330 | 982 | 2,528 | 6,078 |
| Special trade contractors..... | 12,715 | 362,138 | 191,097 | 44,220 | 8,486 | 11,328 | 49,273 | 6,730 | 112,535 | 58,412 | 10,032 | 1,918 | 3,785 | 20,144 |
| Contractors not allocable..... | 1,216 | 46,698 | 31,018 | 1,130 | 333 | 1,572 | 3,595 | (2) | (2) | (2) | - | (2) | - | (2) |
| Manufacturing..... | 5,702 | 211,798 | 87,600 | 32,009 | 5,114 | 10,266 | 29,413 | 2,400 | 43,462 | 23,401 | 2,916 | 816 | 2,108 | 8,276 |
| Transportation, communication, electric, gas, and sanitary services..... | 9,962 | 302,447 | 43,157 | 47,175 | 17,033 | 28,100 | 37,624 | 4,027 | 65,307 | 26,602 | 3,162 | 3,070 | 3,728 | 8,107 |
| Motor freight transportation and warehousing, terminals, and related services..... | 7,907 | 265,381 | 39,335 | 38,882 | 15,622 | 25,580 | 29,217 | 2,386 | 57,884 | 24,561 | 3,047 | 2,979 | 3,367 | 5,522 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,055 | 37,066 | 3,822 | 8,293 | 1,411 | 2,520 | 8,407 | 1,641 | 7,423 | 2,041 | 115 | 91 | 361 | 2,585 |
| Wholesale and retail trade..... | 67,577 | 3,946,577 | 2,718,457 | 332,542 | 68,629 | 54,279 | 270,514 | 19,851 | 985,028 | 697,000 | 78,582 | 12,652 | 15,799 | 67,963 |
| Wholesale trade..... | 12,240 | 637,206 | 419,295 | 38,418 | 6,096 | 9,429 | 60,223 | 4,842 | 231,932 | 166,351 | 9,936 | 1,028 | 3,008 | 22,316 |
| Groceries and related products..... | 1,492 | 192,979 | 148,199 | 14,621 | 1,225 | 1,507 | 9,410 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 10,748 | 444,227 | 271,096 | 23,797 | 4,871 | 7,922 | 50,813 | 4,431 | 163,618 | 110,112 | 7,771 | 745 | 2,637 | 18,412 |
| Retail trade..... | 52,347 | 3,157,906 | 2,200,277 | 275,197 | 60,357 | 43,203 | 201,043 | 13,756 | 694,470 | 494,026 | 66,478 | 10,658 | 11,133 | 40,179 |
| General merchandise stores..... | 3,263 | 116,184 | 83,757 | 8,798 | 2,368 | 1,825 | 5,476 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Food stores..... | 6,968 | 603,342 | 486,430 | 32,322 | 10,111 | 5,973 | 27,059 | 1,563 | 86,061 | 70,659 | 3,936 | 1,292 | 1,231 | 3,512 |
| Automobile and truck dealers..... | 1,255 | 318,148 | 261,517 | 16,808 | 2,638 | 1,885 | 7,702 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 6,065 | 486,893 | 367,498 | 38,356 | 4,772 | 4,089 | 28,328 | 2,216 | 148,744 | 119,864 | 8,632 | 805 | 894 | 7,999 |
| Apparel and accessory stores..... | 1,817 | 120,490 | 79,717 | 10,228 | 2,722 | 1,618 | 7,753 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Furniture, home furnishings, and equipment stores..... | 5,177 | 245,589 | 164,673 | 11,418 | 4,409 | 3,894 | 21,925 | 1,351 | 33,842 | 22,506 | 3,761 | 311 | 665 | 1,742 |
| Eating and drinking places..... | 11,953 | 455,672 | 215,837 | 81,382 | 17,259 | 11,291 | 44,707 | 2,433 | 119,326 | 61,329 | 23,491 | 4,016 | 3,784 | 8,826 |
| Other retail stores..... | 15,849 | 811,588 | 540,848 | 75,885 | 16,078 | 12,628 | 58,093 | 4,640 | 252,764 | 178,333 | 24,854 | 3,658 | 3,720 | 14,142 |
| Wholesale and retail trade not allocable..... | 2,990 | 151,465 | 98,885 | 18,927 | 2,176 | 1,647 | 9,248 | 1,253 | 58,626 | 36,623 | 2,138 | 966 | 1,658 | 5,468 |
| Finance, insurance, and real estate..... | 27,657 | 335,885 | 37,972 | 15,655 | 5,765 | 14,425 | 134,389 | 6,438 | 63,586 | 9,903 | 5,323 | 905 | 2,803 | 21,567 |
| Insurance agents, brokers, and service..... | 6,600 | 74,923 | 2,783 | 6,914 | 876 | 2,848 | 34,231 | 2,387 | 31,007 | 2,525 | 4,698 | 221 | 1,000 | 9,757 |
| Real estate..... | 19,757 | 242,630 | 34,357 | 5,731 | 4,612 | 11,286 | 92,832 | 3,326 | 28,256 | 6,907 | 600 | 619 | 1,595 | 10,778 |
| Finance, insurance, and real estate, not elsewhere classified.. | 1,300 | 18,332 | 832 | 3,010 | 277 | 291 | 7,326 | 725 | 4,323 | 471 | 25 | 65 | 208 | 1,032 |
| Services..... | 95,511 | 1,448,564 | 279,194 | 202,186 | 29,664 | 63,291 | 460,243 | 27,095 | 296,896 | 53,245 | 31,053 | 6,123 | 17,886 | 103,309 |
| Hotels, rooming houses, camps, and other lodging places..... | 5,248 | 109,917 | 26,237 | 13,968 | 5,726 | 12,330 | 8,650 | 2,375 | 37,924 | 1,772 | 3,413 | 2,631 | 6,867 | 5,991 |
| Personal services..... | 21,550 | 220,558 | 47,791 | 37,544 | 5,606 | 12,631 | 51,653 | 6,038 | 50,420 | 13,537 | 7,107 | 1,224 | 3,096 | 10,632 |
| Laundries, laundry services, cleaning and dyeing plants..... | 5,682 | 85,300 | 19,905 | 12,677 | 2,117 | 7,606 | 14,103 | 887 | 9,611 | 1,580 | 1,260 | 470 | 1,518 | 612 |
| Beauty and barber shops..... | 10,609 | 98,690 | 16,220 | 21,645 | 2,532 | 2,984 | 29,244 | 3,102 | 30,676 | 9,606 | 4,877 | 641 | 981 | 6,565 |
| Other personal services..... | 5,259 | 36,368 | 11,666 | 3,222 | 957 | 2,041 | 8,306 | 2,049 | 10,133 | 2,351 | 970 | 113 | 597 | 3,455 |
| Business services..... | 13,671 | 191,699 | 45,599 | 44,120 | 2,904 | 6,658 | 42,991 | 3,521 | 27,054 | 7,370 | 2,758 | 284 | 1,424 | 7,494 |
| Automobile and other repair services..... | 14,120 | 230,636 | 112,922 | 14,842 | 4,027 | 6,365 | 41,080 | 4,692 | 37,285 | 14,898 | 3,775 | 700 | 1,486 | 8,331 |
| Automobile parking, repair, and services..... | 5,217 | 129,446 | 63,597 | 9,079 | 2,358 | 3,198 | 18,635 | 1,848 | 19,577 | 8,198 | 2,306 | 460 | 548 | 3,683 |
| Repair services, except automobile..... | 8,903 | 101,190 | 49,325 | 5,763 | 1,669 | 3,167 | 22,445 | 2,844 | 17,708 | 6,700 | 1,469 | 240 | 938 | 4,648 |
| Amusement and recreation services, including motion pictures... | 4,574 | 44,574 | 9,377 | 5,648 | 1,897 | 4,209 | 1,883 | 1,562 | 11,971 | 3,797 | 1,746 | 104 | 900 | 1,847 |
| Medical services..... | 15,724 | 453,121 | 27,481 | 55,257 | 6,826 | 13,801 | 228,084 | 3,793 | 84,670 | 4,233 | 8,929 | 919 | 2,901 | 45,939 |
| Offices of physicians and surgeons..... | 5,496 | 211,641 | 1,524 | 25,272 | 2,705 | 6,851 | 121,456 | 1,658 | 49,394 | 1,187 | 5,954 | 581 | 1,593 | 28,211 |
| Offices of dentists and dental surgeons..... | 4,304 | 162,095 | 8,672 | 18,021 | 2,620 | 4,537 | 83,047 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other medical services..... | 5,924 | 79,385 | 17,285 | 11,964 | 1,501 | 2,413 | 23,581 | 1,530 | 15,861 | 1,776 | 630 | 176 | 683 | 8,056 |
| Educational services..... | 4,161 | 42,927 | 587 | 2,342 | 341 | 1,221 | 4,426 | 1,040 | 1,962 | 143 | - | 19 | 91 | 1,074 |
| Legal services..... | 3,784 | 89,156 | 3,054 | 12,774 | 1,006 | 2,486 | 43,227 | 1,482 | 23,310 | 608 | 2,075 | 142 | 657 | 13,831 |
| Engineering and architectural services..... | 2,750 | 32,801 | 3,976 | 5,710 | 470 | 978 | 11,920 | 686 | 13,074 | 6,482 | 526 | 59 | 99 | 2,788 |
| Accounting, auditing, and bookkeeping services..... | 5,485 | 40,353 | 697 | 8,999 | 714 | 1,883 | 17,362 | 882 | 5,342 | 15 | 715 | 25 | 147 | 3,177 |
| Other services..... | 4,444 | 20,822 | 1,473 | 982 | 147 | 729 | 8,967 | 1,014 | 3,884 | 390 | 9 | 16 | 218 | 2,205 |
| Nature of business not allocable..... | 1,589 | 12,398 | 2,607 | 358 | 382 | 812 | 4,181 | 1,137 | 16,000 | 10,120 | 212 | 372 | 983 | 1,477 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|---|-------------------------|---|--|--|--------------------------------|--|---|-------------------------|---|--|--|--------------------------------|--|---|
| CONNECTICUT | | | | | | | | FLORIDA | | | | | | |
| All industries..... | 89,823 | 1,985,744 | 1,096,784 | 146,910 | 32,004 | 49,283 | 378,981 | 230,487 | 4,534,524 | 2,608,794 | 309,330 | 71,513 | 186,118 | 577,225 |
| Agriculture, forestry, and fisheries..... | 6,581 | 81,467 | 54,048 | 1,475 | 2,638 | 6,157 | 5,073 | 45,006 | 407,762 | 241,473 | 17,544 | 12,822 | 39,790 | 36,220 |
| Farms..... | 5,292 | 62,401 | 47,483 | 51 | 2,178 | 5,234 | 2,212 | 38,195 | 331,726 | 221,622 | 362 | 11,411 | 36,498 | 21,689 |
| Field crop farms..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 5,240 | 50,134 | 29,400 | - | 1,297 | 5,182 | 5,683 |
| Fruit, tree nut, and vegetable farms..... | 664 | 2,614 | 1,239 | 51 | 122 | 353 | 220 | 13,122 | 145,652 | 81,965 | - | 5,295 | 13,136 | 31,576 |
| Livestock farms..... | 3,401 | 55,911 | 44,293 | - | 1,613 | 4,168 | 1,217 | 10,876 | 107,151 | 88,206 | - | 3,697 | 14,140 | 11,962 |
| Farms, not elsewhere classified..... | 916 | 2,032 | 879 | - | 235 | 443 | 1,229 | 8,957 | 28,789 | 22,051 | 362 | 1,122 | 4,040 | 13,608 |
| Other agriculture, forestry, and fisheries..... | 1,289 | 19,066 | 6,565 | 1,424 | 460 | 923 | 5,285 | 6,811 | 76,036 | 19,851 | 17,182 | 1,411 | 3,292 | 14,531 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 11,722 | 300,311 | 194,153 | 18,932 | 4,642 | 5,681 | 50,185 | 24,624 | 563,137 | 368,510 | 40,623 | 7,536 | 16,295 | 68,520 |
| General contractors..... | 2,085 | 83,273 | 63,155 | 731 | 960 | 1,686 | 10,518 | 6,185 | 274,643 | 211,162 | 8,842 | 2,630 | 8,976 | 20,915 |
| Special trade contractors..... | 9,472 | 212,907 | 128,413 | 18,164 | 3,598 | 3,869 | 38,806 | 18,337 | 287,816 | 157,348 | 31,781 | 4,906 | 7,262 | 47,336 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 2,721 | 61,798 | 30,165 | 6,276 | 1,787 | 2,824 | 10,079 | 5,785 | 170,637 | 108,344 | 10,075 | 3,308 | 7,601 | 17,736 |
| Transportation, communication, electric, gas, and sanitary services..... | 2,944 | 51,448 | 13,942 | 8,613 | 1,542 | 4,175 | 9,685 | 6,199 | 117,054 | 21,552 | 17,890 | 2,856 | 12,407 | 11,274 |
| Motor freight transportation and warehousing, terminals, and related services..... | 1,220 | 29,813 | 6,204 | 6,367 | 1,077 | 2,697 | 4,677 | 3,910 | 78,730 | 12,784 | 10,448 | 2,089 | 9,512 | 8,666 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,724 | 21,635 | 7,738 | 2,246 | 465 | 1,478 | 5,008 | 2,289 | 38,324 | 8,768 | 7,442 | 767 | 2,895 | 2,608 |
| Wholesale and retail trade..... | 24,912 | 1,008,937 | 727,801 | 58,278 | 14,914 | 12,175 | 98,494 | 51,945 | 2,179,526 | 1,649,889 | 116,347 | 19,138 | 35,799 | 117,948 |
| Wholesale trade..... | 4,702 | 117,714 | 79,993 | 3,592 | 882 | 1,766 | 15,840 | 10,257 | 426,002 | 307,669 | 12,798 | 1,858 | 7,070 | 36,567 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,388 | 179,719 | 178,650 | 2,756 | 431 | 1,390 | 5,495 |
| Other wholesale trade..... | 4,205 | 58,583 | 31,954 | 1,343 | 363 | 1,255 | 13,711 | 8,869 | 228,283 | 129,019 | 10,042 | 1,427 | 5,680 | 31,072 |
| Retail trade..... | 19,720 | 864,112 | 626,957 | 53,353 | 13,663 | 10,151 | 80,214 | 40,118 | 1,675,944 | 1,286,238 | 97,934 | 16,512 | 26,628 | 76,445 |
| General merchandise stores..... | 2,367 | 46,919 | 32,935 | 2,779 | 822 | 971 | 4,643 | 4,387 | 129,262 | 98,844 | 5,629 | 929 | 2,236 | 7,456 |
| Food stores..... | 2,838 | 169,817 | 136,978 | 7,035 | 1,879 | 1,806 | 12,432 | 6,310 | 320,368 | 269,697 | 9,591 | 1,981 | 4,845 | 13,538 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 822 | 144,464 | 5,652 | 850 | 689 | 3,933 | 6,222 |
| Gasoline service stations..... | 2,271 | 163,306 | 128,828 | 8,945 | 1,480 | 1,115 | 9,953 | 6,130 | 378,412 | 314,451 | 22,493 | 2,292 | 2,542 | 9,998 |
| Apparel and accessory stores..... | 755 | 33,891 | 21,659 | 536 | 278 | 4,068 | 6,697 | 2,021 | 76,290 | 51,455 | 5,605 | 977 | 906 | 6,520 |
| Furniture, home furnishings, and equipment stores..... | 977 | 70,010 | 48,843 | 5,881 | 1,159 | 1,026 | 6,697 | 2,683 | 89,717 | 58,395 | 5,322 | 995 | 2,317 | 8,653 |
| Eating and drinking places..... | 3,153 | 94,208 | 50,579 | 12,334 | 2,545 | 1,852 | 12,470 | 6,228 | 186,615 | 116,710 | 24,068 | 4,336 | 4,981 | 3,921 |
| Other retail stores..... | 7,248 | 279,204 | 201,988 | 13,279 | 5,175 | 3,388 | 29,400 | 11,537 | 329,157 | 232,222 | 19,574 | 4,152 | 8,112 | 22,426 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,570 | 77,580 | 55,982 | 5,615 | 768 | 2,101 | 4,936 |
| Finance, insurance, and real estate..... | 5,442 | 48,940 | 6,148 | 3,934 | 621 | 2,225 | 20,139 | 19,390 | 172,896 | 17,054 | 8,595 | 5,739 | 15,204 | 57,742 |
| Insurance agents, brokers, and service..... | 1,588 | 19,825 | 1,906 | 2,772 | 154 | 433 | 9,524 | 3,537 | 42,639 | 11,674 | 1,876 | 144 | 1,515 | 16,563 |
| Real estate..... | 3,671 | 28,464 | 4,231 | 1,091 | 460 | 1,773 | 10,548 | 14,882 | 117,840 | 5,281 | 4,367 | 5,378 | 12,823 | 37,797 |
| Finance, insurance, and real estate, not elsewhere classified.. | 183 | 651 | 11 | 71 | 7 | 19 | 67 | 971 | 12,417 | 99 | 2,352 | 217 | 866 | 3,382 |
| Services..... | 35,232 | 431,591 | 70,514 | 49,402 | 5,798 | 15,950 | 185,679 | 73,756 | 883,802 | 185,944 | 96,524 | 19,429 | 55,509 | 262,693 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,216 | 14,742 | 3,106 | 1,460 | 971 | 1,507 | 1,833 | 8,916 | 81,762 | 12,554 | 5,770 | 6,882 | 12,662 | 1,301 |
| Personal services..... | 6,679 | 67,063 | 15,690 | 11,436 | 1,182 | 3,224 | 18,746 | 16,298 | 141,695 | 38,248 | 18,209 | 3,098 | 11,546 | 27,546 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,176 | 21,617 | 5,395 | 5,151 | 427 | 1,741 | 2,867 | 4,397 | 63,940 | 19,367 | 7,727 | 1,579 | 7,717 | 6,222 |
| Beauty and barber shops..... | 3,967 | 32,519 | 6,639 | 4,609 | 505 | 914 | 12,282 | 7,738 | 39,927 | 5,223 | 7,890 | 893 | 1,842 | 12,296 |
| Other personal services..... | 1,536 | 12,927 | 3,656 | 1,676 | 250 | 569 | 3,597 | 4,163 | 37,828 | 13,658 | 2,592 | 626 | 1,987 | 9,028 |
| Business services..... | 4,441 | 35,364 | 6,349 | 3,470 | 402 | 1,365 | 12,891 | 7,417 | 57,627 | 12,636 | 5,997 | 612 | 3,565 | 18,059 |
| Automobile and other repair services..... | 4,033 | 50,582 | 26,852 | 3,869 | 859 | 1,490 | 8,515 | 10,560 | 145,523 | 75,715 | 13,779 | 2,679 | 6,132 | 16,784 |
| Automobile parking, repair, and services..... | 1,796 | 40,105 | 23,197 | 3,275 | 785 | 1,149 | 4,522 | 3,843 | 95,084 | 51,089 | 11,394 | 2,036 | 3,567 | 7,644 |
| Repair services, except automobile..... | 2,237 | 10,477 | 3,655 | 594 | 74 | 341 | 3,993 | 6,717 | 51,439 | 24,626 | 2,385 | 643 | 2,565 | 9,140 |
| Amusement and recreation services, including motion pictures.. | 1,626 | 9,963 | 2,970 | 741 | 368 | 724 | 2,210 | 3,925 | 55,759 | 9,486 | 6,934 | 1,256 | 4,248 | 4,812 |
| Medical services..... | 8,551 | 159,114 | 8,493 | 15,253 | 1,245 | 4,801 | 96,940 | 13,253 | 287,400 | 23,835 | 30,279 | 3,682 | 11,997 | 147,044 |
| Offices of physicians and surgeons..... | 3,278 | 96,046 | 3,824 | 8,568 | 653 | 2,845 | 61,014 | 4,428 | 152,383 | 3,856 | 17,955 | 1,625 | 6,552 | 84,513 |
| Offices of dentists and dental surgeons..... | 1,572 | 41,709 | 3,457 | 5,714 | 441 | 1,169 | 21,967 | 1,969 | 76,632 | 8,252 | 7,930 | 726 | 3,178 | 35,773 |
| Other medical services..... | 3,701 | 21,359 | 1,212 | 971 | 151 | 787 | 13,959 | 6,856 | 58,385 | 11,727 | 4,394 | 1,331 | 2,267 | 26,758 |
| Educational services..... | 1,439 | 2,443 | 52 | 45 | 2 | 128 | 1,218 | 2,804 | 17,688 | 1,732 | 3,400 | 370 | 1,231 | 4,241 |
| Legal services..... | 2,544 | 38,675 | 536 | 4,714 | 252 | 1,307 | 21,223 | 3,161 | 55,303 | 6,668 | 6,675 | 409 | 2,230 | 25,365 |
| Engineering and architectural services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,231 | 11,803 | 1,917 | 2,231 | 173 | 346 | 3,877 |
| Accounting, auditing, and bookkeeping services..... | 1,895 | 15,054 | 3 | 3,026 | 162 | 391 | 8,367 | 3,997 | 21,875 | 1,509 | 2,459 | 179 | 1,317 | 11,373 |
| Other services..... | 2,104 | 13,665 | 1,905 | 78 | 64 | 503 | 7,284 | 2,194 | 7,367 | 1,644 | 791 | 89 | 235 | 2,291 |
| Nature of business not allocable..... | 237 | 782 | - | - | 52 | 53 | 24 | 3,601 | 37,152 | 15,545 | 1,610 | 621 | 3,147 | 7,201 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| GEORGIA | | | | | | | | ILLINOIS, TOTAL | | | | | | |
| All industries..... | 170,675 | 3,536,939 | 2,229,120 | 246,584 | 47,036 | 134,972 | 345,235 | 507,713 | 10,804,788 | 6,135,568 | 668,112 | 300,830 | 469,793 | 1,640,229 |
| Agriculture, forestry, and fisheries..... | 69,002 | 498,211 | 325,790 | 2,291 | 9,688 | 62,232 | 24,053 | 185,845 | 2,046,886 | 1,111,002 | 7,137 | 96,413 | 235,610 | 361,786 |
| Farms..... | 66,980 | 472,440 | 312,433 | - | 9,245 | 60,828 | 22,038 | 181,736 | 1,969,203 | 1,075,922 | 78 | 94,682 | 231,875 | 346,321 |
| Field crop farms..... | 28,066 | 250,365 | 151,073 | - | 4,223 | 30,214 | 25,877 | 97,434 | 882,879 | 349,192 | - | 53,807 | 118,432 | 254,276 |
| Fruit, tree nut, and vegetable farms..... | 4,043 | 30,974 | 17,261 | - | 591 | 3,504 | 4,831 | 1,932 | 17,402 | 13,537 | - | 859 | 1,466 | 1,106 |
| Livestock farms..... | 27,200 | 165,738 | 125,082 | - | 3,524 | 24,944 | 16,599 | 73,431 | 1,034,154 | 693,483 | - | 37,410 | 107,433 | 91,547 |
| Farms, not elsewhere classified..... | 7,671 | 25,363 | 19,017 | - | 907 | 2,166 | 12,071 | 8,939 | 34,768 | 19,710 | 78 | 2,606 | 4,544 | 1,604 |
| Other agriculture, forestry, and fisheries..... | 2,022 | 25,771 | 13,357 | 2,291 | 443 | 1,404 | 2,015 | 4,109 | 77,683 | 35,080 | 7,059 | 1,731 | 3,735 | 15,465 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,073 | 26,394 | 3,702 | 3,150 | 530 | 2,507 | 2,388 |
| Contract construction..... | 12,568 | 343,076 | 210,769 | 25,900 | 4,283 | 8,535 | 34,323 | 32,627 | 719,944 | 420,822 | 47,946 | 11,855 | 24,885 | 118,758 |
| General contractors..... | 3,120 | 217,847 | 155,946 | 11,185 | 2,729 | 5,549 | 9,974 | 3,824 | 182,525 | 118,467 | 17,229 | 2,927 | 5,518 | 16,617 |
| Special trade contractors..... | 9,105 | 115,352 | 53,555 | 11,149 | 1,342 | 2,701 | 21,894 | 27,798 | 528,788 | 297,255 | 30,705 | 8,832 | 19,078 | 100,233 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,005 | 8,631 | 5,100 | 12 | 96 | 289 | 1,908 |
| Manufacturing..... | 4,923 | 170,832 | 104,463 | 16,102 | 2,618 | 6,655 | 14,649 | 10,055 | 301,602 | 174,662 | 16,358 | 5,618 | 10,691 | 47,058 |
| Transportation, communication, electric, gas, and sanitary services..... | 5,482 | 107,687 | 35,183 | 8,552 | 1,604 | 9,814 | 6,046 | 14,148 | 318,439 | 53,179 | 47,479 | 14,401 | 35,227 | 40,558 |
| Motor freight transportation and warehousing, terminals, and related services..... | 3,157 | 75,109 | 13,478 | 6,905 | 1,394 | 8,251 | 4,488 | 11,406 | 285,803 | 49,180 | 45,286 | 13,756 | 32,938 | 31,773 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,325 | 32,578 | 21,705 | 1,647 | 210 | 1,563 | 1,558 | 2,742 | 32,636 | 3,999 | 2,193 | 645 | 2,289 | 8,785 |
| Wholesale and retail trade..... | 37,841 | 1,839,443 | 1,392,651 | 110,789 | 19,608 | 24,602 | 103,450 | 102,725 | 5,358,096 | 3,967,292 | 319,872 | 139,803 | 77,845 | 328,831 |
| Wholesale trade..... | 5,811 | 319,158 | 212,797 | 19,878 | 2,392 | 5,715 | 27,372 | 19,783 | 1,527,501 | 1,195,187 | 53,454 | 21,148 | 15,342 | 117,231 |
| Groceries and related products..... | 946 | 89,181 | 72,011 | 6,128 | 375 | 1,256 | 2,431 | 2,795 | 532,138 | 470,532 | 15,546 | 1,393 | 3,489 | 16,230 |
| Other wholesale trade..... | 4,865 | 229,977 | 140,786 | 13,750 | 2,017 | 4,459 | 24,941 | 16,988 | 995,363 | 724,655 | 37,908 | 19,755 | 11,853 | 101,001 |
| Retail trade..... | 31,008 | 1,495,871 | 1,163,000 | 89,282 | 16,945 | 18,236 | 74,752 | 80,538 | 3,709,567 | 2,687,659 | 257,291 | 115,723 | 60,526 | 201,944 |
| General merchandise stores..... | 3,891 | 95,152 | 76,480 | 1,811 | 1,151 | 1,813 | 6,171 | 12,261 | 168,176 | 110,657 | 8,533 | 3,654 | 5,489 | 16,057 |
| Food stores..... | 7,313 | 344,880 | 287,306 | 12,504 | 2,899 | 3,186 | 14,652 | 13,049 | 810,951 | 653,231 | 35,021 | 24,574 | 9,772 | 39,567 |
| Automobile and truck dealers..... | 1,340 | 185,103 | 152,574 | 10,413 | 1,140 | 394 | 3,946 | 1,823 | 275,747 | 233,356 | 9,930 | 1,663 | 1,313 | 9,339 |
| Gasoline service stations..... | 5,436 | 276,658 | 225,827 | 18,500 | 3,337 | 2,805 | 8,996 | 9,729 | 656,205 | 505,143 | 46,403 | 18,332 | 4,995 | 23,900 |
| Apparel and accessory stores..... | 491 | 22,587 | 15,758 | 1,501 | 216 | 200 | 2,089 | 2,872 | 105,348 | 68,950 | 8,051 | 3,511 | 1,390 | 8,391 |
| Furniture, home furnishings, and equipment stores..... | 1,217 | 43,695 | 30,441 | 2,709 | 472 | 921 | 3,229 | 3,937 | 114,147 | 15,122 | 4,777 | 3,280 | 12,565 | 12,565 |
| Eating and drinking places..... | 3,172 | 138,363 | 91,522 | 14,264 | 2,261 | 3,384 | 5,736 | 20,109 | 595,302 | 351,854 | 59,927 | 32,378 | 19,311 | 29,610 |
| Other retail stores..... | 8,148 | 389,433 | 283,092 | 27,580 | 5,469 | 5,533 | 30,833 | 16,758 | 923,208 | 650,321 | 74,304 | 26,834 | 14,976 | 62,515 |
| Wholesale and retail trade not allocable..... | 1,022 | 24,414 | 16,854 | 1,629 | 271 | 651 | 1,326 | 2,404 | 121,028 | 84,446 | 9,127 | 2,932 | 1,977 | 9,656 |
| Finance, insurance, and real estate..... | 5,777 | 71,831 | 21,137 | 5,486 | 1,095 | 2,368 | 22,545 | 31,503 | 339,793 | 64,071 | 23,862 | 7,502 | 14,057 | 125,835 |
| Insurance agents, brokers, and service..... | 1,981 | 27,346 | 3,226 | 3,355 | 214 | 672 | 11,805 | 12,732 | 141,095 | 20,289 | 9,609 | 601 | 4,579 | 63,360 |
| Real estate..... | 3,390 | 32,427 | 11,014 | 1,298 | 792 | 1,481 | 8,635 | 17,204 | 159,247 | 23,993 | 12,787 | 6,686 | 8,993 | 57,825 |
| Finance, insurance, and real estate, not elsewhere classified..... | 406 | 12,058 | 6,897 | 833 | 89 | 215 | 2,105 | 1,567 | 39,451 | 19,789 | 1,466 | 215 | 485 | 4,650 |
| Services..... | 32,670 | 477,132 | 120,780 | 76,195 | 7,806 | 19,727 | 135,847 | 127,712 | 1,687,696 | 340,127 | 201,972 | 24,582 | 68,781 | 611,330 |
| Hotels, rooming houses, camps, and other lodging places..... | 2,073 | 38,689 | 6,588 | 7,156 | 1,654 | 3,639 | 3,075 | 4,086 | 40,268 | 1,628 | 4,828 | 2,603 | 6,514 | 5,715 |
| Personal services..... | 7,471 | 66,122 | 18,139 | 11,048 | 1,294 | 3,547 | 15,214 | 35,621 | 318,210 | 62,326 | 51,834 | 5,850 | 15,780 | 82,085 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,455 | 13,808 | 2,239 | 2,607 | 357 | 973 | 2,680 | 5,828 | 80,451 | 17,884 | 11,503 | 1,788 | 6,475 | 11,876 |
| Beauty and barber shops..... | 4,603 | 28,293 | 6,300 | 5,696 | 475 | 958 | 8,941 | 22,163 | 137,147 | 15,744 | 32,774 | 2,100 | 3,598 | 49,374 |
| Other personal services..... | 1,413 | 24,021 | 9,600 | 2,745 | 462 | 1,616 | 3,593 | 7,630 | 100,612 | 28,698 | 7,557 | 2,485 | 5,707 | 20,835 |
| Business services..... | 2,643 | 25,271 | 6,102 | 4,162 | 480 | 787 | 8,023 | 14,684 | 172,446 | 55,612 | 17,848 | 1,485 | 4,975 | 46,205 |
| Automobile and other repair services..... | 2,678 | 165,278 | 77,039 | 29,570 | 2,649 | 4,262 | 20,761 | 18,531 | 239,917 | 119,481 | 21,687 | 6,261 | 8,222 | 43,456 |
| Automobile parking, repair, and services..... | 6,683 | 96,806 | 47,444 | 17,141 | 1,253 | 1,785 | 10,870 | 6,904 | 147,121 | 78,148 | 18,881 | 4,376 | 4,709 | 17,690 |
| Repair services, except automobile..... | 3,995 | 68,472 | 29,595 | 12,429 | 1,396 | 2,477 | 9,891 | 11,627 | 92,796 | 41,333 | 2,806 | 1,885 | 3,513 | 25,766 |
| Amusement and recreation services, including motion pictures..... | 1,307 | 11,509 | 1,966 | 2,610 | 269 | 1,013 | 173 | 6,124 | 84,753 | 18,291 | 17,549 | 2,581 | 7,227 | 6,722 |
| Medical services..... | 5,076 | 120,910 | 5,033 | 16,302 | 1,133 | 4,366 | 65,630 | 22,415 | 530,333 | 42,235 | 54,853 | 3,584 | 17,609 | 285,537 |
| Offices of physicians and surgeons..... | 1,864 | 73,048 | 869 | 9,135 | 642 | 2,511 | 43,952 | 8,734 | 312,061 | 10,919 | 33,578 | 1,842 | 10,243 | 182,473 |
| Offices of dentists and dental surgeons..... | 633 | 26,980 | 1,330 | 4,238 | 249 | 862 | 13,488 | 4,901 | 123,390 | 12,317 | 11,703 | 568 | 4,199 | 63,459 |
| Other medical services..... | 2,579 | 20,882 | 2,834 | 2,929 | 242 | 993 | 8,190 | 8,780 | 94,882 | 18,999 | 9,572 | 1,174 | 3,167 | 39,605 |
| Educational services..... | 2,620 | 7,258 | 664 | 779 | 77 | 416 | 3,400 | 3,572 | 13,473 | 856 | 1,062 | 183 | 1,154 | 6,249 |
| Legal services..... | 1,923 | 20,678 | 182 | 1,669 | 93 | 906 | 11,439 | 8,245 | 150,533 | 7,863 | 13,697 | 706 | 3,833 | 84,618 |
| Engineering and architectural services..... | 1,010 | 10,221 | 1,786 | 1,200 | 94 | 399 | 4,670 | 3,111 | 52,487 | 9,345 | 10,131 | 634 | 1,261 | 17,407 |
| Accounting, auditing, and bookkeeping services..... | 1,157 | 5,683 | 8 | 1,493 | 59 | 199 | 2,447 | 6,097 | 31,483 | 224 | 4,505 | 220 | 1,436 | 16,985 |
| Other services..... | 712 | 5,513 | 3,273 | 6 | 4 | 193 | 1,015 | 5,226 | 53,793 | 22,266 | 3,978 | 475 | 770 | 16,351 |
| Nature of business not allocable..... | 2,366 | 26,894 | 18,095 | 939 | 279 | 645 | 4,144 | 2,025 | 5,938 | 711 | 336 | 126 | 190 | 3,685 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|---------------------------------|---|--|--|-----------------------------|------------------------------------|--|
| CHICAGO DISTRICT (Illinois) | | | | | | | | SPRINGFIELD DISTRICT (Illinois) | | | | | | |
| All industries..... | 270,507 | 6,735,009 | 3,817,354 | 443,344 | 168,396 | 235,735 | 1,006,920 | 237,206 | 4,069,779 | 2,318,214 | 224,768 | 132,434 | 234,058 | 633,309 |
| Agriculture, forestry, and fisheries..... | 56,186 | 744,139 | 446,735 | 3,942 | 35,885 | 87,146 | 74,808 | 129,659 | 1,302,747 | 664,267 | 3,195 | 60,528 | 148,464 | 286,978 |
| Farms..... | 53,715 | 711,767 | 438,284 | 78 | 35,217 | 85,066 | 65,301 | 128,021 | 1,257,436 | 637,638 | - | 59,465 | 146,809 | 281,020 |
| Field crop farms..... | 23,060 | 206,296 | 86,189 | - | 14,749 | 32,185 | 41,692 | 74,374 | 676,583 | 263,003 | - | 39,058 | 86,247 | 212,584 |
| Fruit, tree nut, and vegetable farms..... | 980 | 12,142 | 9,733 | - | 586 | 1,167 | 1,569 | 952 | 5,260 | 3,804 | - | 273 | 299 | 463 |
| Livestock farms..... | 26,752 | 478,119 | 334,466 | - | 18,691 | 49,916 | 24,091 | 46,679 | 556,035 | 359,017 | - | 18,719 | 57,517 | 67,456 |
| Farms, not elsewhere classified..... | 2,923 | 15,210 | 7,896 | 78 | 1,191 | 1,798 | 1,087 | 6,016 | 19,558 | 11,814 | - | 1,415 | 2,746 | 517 |
| Other agriculture, forestry, and fisheries..... | 2,471 | 32,372 | 8,451 | 3,864 | 668 | 2,080 | 9,507 | 1,638 | 45,311 | 26,629 | 3,195 | 1,063 | 1,655 | 5,958 |
| Mining..... | 392 | 7,689 | 515 | 101 | 193 | 1,069 | 1,732 | 681 | 18,705 | 3,187 | 3,049 | 337 | 1,438 | 3,120 |
| Contract construction..... | 19,693 | 501,570 | 304,072 | 27,730 | 7,645 | 15,219 | 79,615 | 12,934 | 218,374 | 116,750 | 20,216 | 4,210 | 9,666 | 39,143 |
| General contractors..... | 2,669 | 120,954 | 81,184 | 7,366 | 1,667 | 3,120 | 12,821 | 1,155 | 61,571 | 37,283 | 9,863 | 1,260 | 2,398 | 3,796 |
| Special trade contractors..... | 16,426 | 374,660 | 219,508 | 20,364 | 5,910 | 11,856 | 65,394 | 11,372 | 154,128 | 77,747 | 10,341 | 2,922 | 7,222 | 34,839 |
| Contractors not allocable..... | (2) | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 7,368 | 235,787 | 144,431 | 11,182 | 4,160 | 6,583 | 35,556 | 2,687 | 65,815 | 30,231 | 5,176 | 1,458 | 4,108 | 11,502 |
| Transportation, communication, electric, gas, and sanitary services..... | 7,156 | 140,152 | 22,400 | 17,019 | 5,696 | 14,163 | 23,319 | 6,992 | 178,287 | 30,779 | 30,460 | 8,705 | 21,064 | 17,239 |
| Motor freight transportation and warehousing, terminals, and related services..... | 4,852 | 110,212 | 18,401 | 14,975 | 5,148 | 12,207 | 15,265 | 6,554 | 175,591 | 30,779 | 30,311 | 8,608 | 20,731 | 16,508 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,304 | 29,940 | 3,999 | 2,044 | 548 | 1,956 | 8,054 | (2) | (2) | - | (2) | (2) | (2) | (2) |
| Wholesale and retail trade..... | 68,222 | 3,571,179 | 2,594,259 | 215,037 | 92,995 | 54,453 | 234,663 | 34,503 | 1,786,917 | 1,373,033 | 104,835 | 46,808 | 23,392 | 94,168 |
| Wholesale trade..... | 15,533 | 1,156,530 | 887,145 | 41,283 | 12,973 | 11,400 | 100,583 | 4,250 | 370,971 | 308,042 | 12,171 | 8,175 | 3,942 | 16,648 |
| Groceries and related products..... | 2,098 | 416,420 | 370,499 | 9,994 | 877 | 2,266 | 13,923 | 697 | 115,718 | 100,033 | 5,552 | 516 | 1,223 | 2,307 |
| Other wholesale trade..... | 13,435 | 740,110 | 516,646 | 31,289 | 12,096 | 9,134 | 86,660 | 3,553 | 255,253 | 208,009 | 6,619 | 7,659 | 2,719 | 14,341 |
| Retail trade..... | 51,171 | 2,338,021 | 1,653,542 | 167,663 | 78,705 | 41,769 | 127,552 | 29,367 | 1,371,546 | 1,034,117 | 89,628 | 37,018 | 18,757 | 74,392 |
| General merchandise stores..... | 7,903 | 127,888 | 86,228 | 5,958 | 2,850 | 3,692 | 11,094 | 4,358 | 24,429 | 2,575 | 804 | 1,797 | 4,963 | 4,963 |
| Food stores..... | 8,605 | 516,626 | 414,191 | 20,692 | 16,236 | 6,288 | 26,686 | 4,444 | 294,325 | 239,040 | 14,329 | 8,338 | 3,484 | 12,881 |
| Automobile and truck dealers..... | 648 | 87,375 | 71,145 | 1,587 | 544 | 745 | 1,175 | 1,175 | 188,372 | 162,211 | 8,343 | 1,119 | 568 | 6,026 |
| Gasoline service stations..... | 5,329 | 418,261 | 317,072 | 31,282 | 12,182 | 3,078 | 15,271 | 4,400 | 237,944 | 188,071 | 15,121 | 6,150 | 1,917 | 8,629 |
| Apparel and accessory stores..... | 2,357 | 85,197 | 55,246 | 6,783 | 2,718 | 1,187 | 6,616 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Furniture, home furnishings, and equipment stores..... | 2,617 | 103,359 | 65,067 | 8,595 | 2,229 | 1,776 | 10,616 | 1,320 | 71,271 | 49,080 | 6,527 | 2,548 | 1,504 | 1,949 |
| Eating and drinking places..... | 13,371 | 425,264 | 250,995 | 40,967 | 22,645 | 15,658 | 16,144 | 6,738 | 170,038 | 100,859 | 18,960 | 9,733 | 3,653 | 13,466 |
| Other retail stores..... | 10,341 | 574,051 | 393,598 | 51,799 | 19,301 | 9,345 | 37,812 | 6,417 | 349,157 | 256,723 | 22,505 | 7,533 | 5,631 | 24,703 |
| Wholesale and retail trade not allocable..... | 1,518 | 76,628 | 53,572 | 6,091 | 1,317 | 1,284 | 6,528 | 886 | 44,400 | 30,874 | 3,036 | 1,615 | 693 | 3,128 |
| Finance, insurance, and real estate..... | 21,863 | 256,105 | 54,416 | 19,454 | 4,182 | 9,056 | 89,895 | 9,640 | 83,688 | 9,655 | 4,408 | 3,320 | 5,001 | 35,940 |
| Insurance agents, brokers, and service..... | 9,323 | 104,539 | 15,885 | 7,501 | 437 | 3,403 | 47,393 | 3,409 | 36,556 | 4,404 | 2,108 | 164 | 1,176 | 15,967 |
| Real estate..... | 11,408 | 116,533 | 18,742 | 10,792 | 3,641 | 5,465 | 40,178 | 5,796 | 42,714 | 5,251 | 1,995 | 3,045 | 3,528 | 17,647 |
| Finance, insurance, and real estate, not elsewhere classified..... | 1,132 | 35,033 | 19,789 | 1,161 | 104 | 188 | 2,324 | (2) | (2) | - | (2) | (2) | (2) | (2) |
| Services..... | 88,555 | 1,274,198 | 250,111 | 148,543 | 17,594 | 47,958 | 467,154 | 39,157 | 413,498 | 90,016 | 53,429 | 6,988 | 20,823 | 144,176 |
| Hotels, rooming houses, camps, and other lodging places..... | 2,355 | 29,229 | 585 | 3,818 | 1,691 | 4,428 | 4,744 | 1,731 | 11,039 | 1,043 | 1,010 | 912 | 2,086 | 971 |
| Personal services..... | 22,500 | 231,506 | 46,627 | 37,835 | 3,984 | 10,112 | 57,964 | 15,121 | 86,704 | 15,699 | 13,999 | 1,866 | 5,668 | 24,121 |
| Laundries, laundry services, cleaning and dyeing plants..... | 3,849 | 53,789 | 14,582 | 5,267 | 660 | 3,973 | 7,486 | 1,979 | 26,662 | 3,302 | 6,236 | 505 | 2,502 | 4,390 |
| Beauty and barber shops..... | 13,596 | 100,257 | 10,705 | 26,180 | 1,608 | 2,618 | 34,653 | 8,567 | 36,890 | 5,039 | 6,594 | 492 | 980 | 14,721 |
| Other personal services..... | 5,055 | 77,460 | 21,340 | 6,388 | 1,716 | 3,521 | 15,825 | 2,575 | 23,152 | 7,358 | 1,169 | 769 | 2,186 | 5,010 |
| Business services..... | 11,478 | 153,576 | 50,907 | 16,570 | 1,265 | 3,869 | 39,568 | 3,206 | 18,870 | 4,705 | 1,278 | 220 | 1,106 | 6,637 |
| Automobile and other repair services..... | 10,978 | 181,725 | 59,378 | 17,888 | 5,249 | 5,853 | 29,703 | 7,553 | 26,103 | 26,103 | 3,799 | 1,012 | 2,369 | 13,753 |
| Automobile parking, repair, and services..... | 3,696 | 112,128 | 60,766 | 15,974 | 3,617 | 3,363 | 10,460 | 3,208 | 34,993 | 17,382 | 2,907 | 759 | 1,346 | 7,230 |
| Repair services, except automobile..... | 7,282 | 69,597 | 32,612 | 1,914 | 1,632 | 2,490 | 19,243 | 4,345 | 8,721 | 892 | 253 | 1,023 | 6,523 | 6,523 |
| Amusement and recreation services, including motion pictures..... | 4,108 | 60,376 | 14,688 | 12,238 | 1,850 | 5,085 | 3,716 | 2,016 | 24,377 | 3,603 | 5,311 | 731 | 2,142 | 3,006 |
| Medical services..... | 16,731 | 388,765 | 26,708 | 36,200 | 2,226 | 12,302 | 213,698 | 5,684 | 141,568 | 15,527 | 18,653 | 1,358 | 5,307 | 71,839 |
| Offices of physicians and surgeons..... | 6,950 | 236,759 | 6,630 | 23,836 | 1,212 | 7,276 | 140,481 | 1,784 | 64,289 | 9,742 | 9,742 | 630 | 2,967 | 41,992 |
| Offices of dentists and dental surgeons..... | 3,689 | 93,979 | 8,977 | 9,101 | 383 | 3,146 | 47,168 | 1,212 | 29,411 | 3,340 | 2,602 | 185 | 1,053 | 16,291 |
| Other medical services..... | 6,092 | 58,027 | 11,101 | 3,263 | 631 | 1,880 | 26,049 | 2,688 | 7,898 | 6,309 | 543 | 1,287 | 13,556 | 13,556 |
| Educational services..... | 2,323 | 10,622 | 467 | 1,028 | 136 | 1,003 | 4,747 | 1,249 | 2,851 | 389 | 34 | 47 | 151 | 1,502 |
| Legal services..... | 6,672 | 124,583 | 6,321 | 11,567 | 521 | 2,870 | 69,693 | 1,573 | 25,950 | 1,542 | 2,130 | 185 | 963 | 14,925 |
| Engineering and architectural services..... | 2,846 | 42,239 | 7,871 | 6,995 | 507 | 995 | 14,647 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 4,497 | 25,122 | 223 | 3,128 | 134 | 1,132 | 13,724 | 1,600 | 6,361 | 1 | 1,377 | 86 | 304 | 3,261 |
| Other services..... | 4,067 | 26,455 | 2,336 | 1,276 | 31 | 309 | 14,950 | 1,159 | 27,338 | 19,930 | 2,702 | 444 | 461 | 1,401 |
| Nature of business not allocable..... | 1,072 | 4,190 | 415 | 336 | 46 | 88 | 2,642 | 953 | 1,748 | 296 | - | 80 | 102 | 1,043 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| INDIANA | | | | | | | | IOWA | | | | | | |
| All industries..... | 305,077 | 4,647,403 | 2,700,481 | 284,592 | 107,999 | 238,047 | 692,110 | 299,931 | 5,289,942 | 3,325,178 | 164,842 | 144,329 | 300,883 | 689,393 |
| Agriculture, forestry, and fisheries..... | 149,007 | 1,128,604 | 633,778 | 2,227 | 50,620 | 138,994 | 169,949 | 198,280 | 2,673,903 | 1,695,332 | 2,406 | 96,847 | 229,817 | 342,594 |
| Farms..... | 147,613 | 1,102,271 | 622,798 | - | 50,119 | 137,884 | 163,045 | 195,225 | 2,631,929 | 1,677,750 | 50 | 96,278 | 227,751 | 331,683 |
| Field crop farms..... | 66,501 | 370,214 | 159,806 | - | 20,995 | 53,287 | 89,586 | 54,091 | 473,899 | 204,809 | - | 27,922 | 56,205 | 121,437 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 968 | 6,511 | 3,782 | - | 230 | 644 | 1,050 |
| Livestock farms..... | 70,410 | 691,898 | 435,663 | - | 27,086 | 79,937 | 72,794 | 131,096 | 2,128,031 | 1,458,165 | - | 64,621 | 166,471 | 209,848 |
| Farms, not elsewhere classified..... | 9,824 | 28,835 | 19,846 | - | 1,518 | 3,018 | 1,012 | 9,070 | 23,488 | 10,994 | 50 | 3,505 | 4,431 | 1,652 |
| Other agriculture, forestry, and fisheries..... | 1,394 | 26,333 | 10,980 | 2,227 | 501 | 1,110 | 6,904 | 3,055 | 41,974 | 17,582 | 2,356 | 569 | 2,066 | 10,911 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 18,174 | 324,577 | 188,584 | 29,739 | 6,216 | 9,710 | 55,938 | 14,665 | 234,765 | 118,086 | 25,651 | 3,666 | 8,940 | 43,407 |
| General contractors..... | 2,373 | 109,110 | 75,047 | 10,585 | 1,953 | 2,393 | 11,333 | 1,885 | 57,023 | 32,814 | 4,454 | 895 | 1,817 | 8,786 |
| Special trade contractors..... | 15,390 | 213,206 | 112,687 | 19,001 | 4,234 | 7,282 | 43,594 | 12,376 | 172,245 | 83,241 | 20,688 | 2,607 | 6,884 | 33,533 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 4,630 | 110,133 | 61,761 | 11,631 | 1,737 | 3,925 | 14,757 | 1,998 | 56,335 | 33,945 | 4,256 | 921 | 1,977 | 7,440 |
| Transportation, communication, electric, gas, and sanitary services..... | 13,825 | 146,368 | 22,349 | 15,360 | 4,804 | 17,230 | 25,936 | 8,109 | 139,915 | 25,576 | 15,921 | 5,583 | 13,607 | 23,333 |
| Motor freight transportation and warehousing, terminals, and related services..... | 8,004 | 122,596 | 21,094 | 14,065 | 4,517 | 14,061 | 15,329 | 7,572 | 136,423 | 25,576 | 15,549 | 5,369 | 13,287 | 21,966 |
| Other transportation, communication, electric, gas, and sanitary services..... | 5,821 | 23,772 | 1,255 | 1,295 | 287 | 3,169 | 10,607 | (2) | (2) | - | (2) | (2) | (2) | (2) |
| Wholesale and retail trade..... | 43,831 | 2,179,848 | 1,644,398 | 142,395 | 25,995 | 30,747 | 146,020 | 32,460 | 1,727,284 | 1,348,550 | 81,725 | 27,454 | 22,323 | 105,123 |
| Wholesale trade..... | 7,612 | 280,621 | 189,533 | 14,127 | 2,187 | 5,041 | 33,922 | 6,918 | 354,376 | 286,127 | 6,542 | 6,654 | 4,267 | 22,300 |
| Groceries and related products..... | 478 | 19,887 | 14,633 | 1,073 | 129 | 208 | 2,059 | 678 | 16,580 | 12,445 | 472 | 76 | 468 | 1,215 |
| Other wholesale trade..... | 7,134 | 260,734 | 174,900 | 13,054 | 2,058 | 4,833 | 31,863 | 6,240 | 337,796 | 273,682 | 6,070 | 6,578 | 3,799 | 21,085 |
| Retail trade..... | 35,330 | 1,687,799 | 1,295,098 | 107,507 | 21,582 | 22,916 | 106,670 | 24,952 | 1,270,990 | 982,131 | 67,893 | 18,368 | 16,688 | 78,382 |
| General merchandise stores..... | 5,785 | 85,816 | 62,250 | 2,842 | 955 | 1,785 | 9,772 | 1,479 | 53,508 | 40,452 | 1,898 | 799 | 804 | 4,349 |
| Food stores..... | 5,471 | 371,830 | 318,083 | 14,251 | 3,229 | 4,050 | 14,491 | 2,663 | 196,773 | 162,300 | 8,824 | 2,374 | 1,626 | 8,093 |
| Automobile and truck dealers..... | 806 | 61,315 | 52,859 | 1,996 | 477 | 228 | 2,474 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 5,492 | 417,721 | 336,600 | 21,577 | 4,551 | 3,325 | 21,353 | 5,013 | 249,419 | 198,600 | 12,649 | 1,556 | 2,368 | 15,710 |
| Apparel and accessory stores..... | 1,248 | 52,588 | 36,689 | 3,731 | 791 | 455 | 5,426 | 781 | 40,207 | 26,322 | 2,928 | 518 | 261 | 4,867 |
| Furniture, home furnishings, and equipment stores..... | 1,858 | 76,315 | 51,139 | 6,776 | 1,221 | 1,329 | 5,427 | 1,425 | 61,950 | 41,739 | 5,362 | 716 | 1,031 | 5,591 |
| Eating and drinking places..... | 6,275 | 215,405 | 131,461 | 32,265 | 4,923 | 5,142 | 18,587 | 6,032 | 151,466 | 88,744 | 16,245 | 5,120 | 4,660 | 13,161 |
| Other retail stores..... | 8,395 | 406,809 | 306,017 | 24,069 | 5,435 | 6,602 | 29,140 | 7,092 | 390,185 | 310,516 | 16,519 | 6,576 | 5,561 | 22,759 |
| Wholesale and retail trade not allocable..... | 889 | 211,428 | 159,767 | 20,761 | 2,226 | 2,790 | 5,428 | 590 | 101,918 | 80,292 | 7,290 | 2,432 | 1,368 | 4,441 |
| Finance, insurance, and real estate..... | 17,758 | 180,774 | 51,188 | 10,301 | 5,408 | 8,745 | 58,324 | 12,440 | 94,234 | 13,731 | 2,617 | 3,323 | 5,637 | 38,429 |
| Insurance agents, brokers, and service..... | 4,950 | 54,417 | 1,390 | 8,086 | 825 | 2,898 | 24,627 | 4,806 | 34,774 | 749 | 1,518 | 181 | 1,307 | 17,318 |
| Real estate..... | 12,373 | 124,009 | 49,785 | 2,001 | 4,541 | 5,686 | 32,902 | 7,317 | 56,887 | 12,982 | 1,035 | 3,125 | 4,221 | 19,290 |
| Finance, insurance, and real estate, not elsewhere classified.. | 435 | 2,348 | 13 | 214 | 42 | 161 | 795 | (2) | (2) | - | (2) | (2) | (2) | (2) |
| Services..... | 56,598 | 564,932 | 95,200 | 72,061 | 12,981 | 27,784 | 222,795 | 30,785 | 350,408 | 87,920 | 30,438 | 6,209 | 17,265 | 126,739 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,961 | 20,731 | 4,993 | 2,137 | 1,263 | 2,746 | 1,912 | 1,993 | 16,359 | 946 | 1,865 | 1,175 | 747 | 747 |
| Personal services..... | 17,377 | 119,036 | 21,147 | 15,196 | 2,628 | 8,278 | 39,015 | 9,057 | 58,688 | 10,567 | 6,811 | 926 | 2,857 | 23,372 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,549 | 35,897 | 3,502 | 8,504 | 941 | 3,643 | 5,907 | 1,400 | 4,793 | 451 | 640 | 123 | 790 | 971 |
| Beauty and barber shops..... | 11,332 | 46,679 | 8,025 | 4,034 | 802 | 1,841 | 21,191 | 5,641 | 31,758 | 3,492 | 4,902 | 352 | 904 | 15,515 |
| Other personal services..... | 4,496 | 36,460 | 9,620 | 2,658 | 885 | 2,794 | 11,917 | 2,016 | 22,137 | 6,624 | 1,269 | 451 | 1,163 | 6,886 |
| Business services..... | 6,231 | 34,403 | 4,730 | 4,979 | 575 | 1,699 | 12,561 | 2,384 | 19,770 | 2,531 | 1,766 | 161 | 1,488 | 6,933 |
| Automobile and other repair services..... | 11,026 | 86,914 | 42,040 | 6,059 | 1,927 | 3,058 | 20,631 | 7,282 | 88,483 | 51,910 | 4,173 | 1,205 | 2,804 | 17,355 |
| Automobile parking, repair, and services..... | 4,015 | 46,409 | 22,790 | 3,579 | 1,168 | 1,504 | 10,037 | 3,566 | 58,833 | 38,013 | 2,870 | 755 | 1,231 | 8,763 |
| Repair services, except automobile..... | 7,011 | 40,505 | 19,250 | 2,480 | 759 | 1,554 | 10,594 | 3,716 | 29,650 | 13,897 | 1,303 | 450 | 1,573 | 8,592 |
| Amusement and recreation services, including motion pictures... | 3,890 | 38,551 | 5,259 | 6,715 | 1,310 | 2,503 | 4,229 | 1,442 | 21,705 | 9,359 | 1,478 | 798 | 2,209 | 1,810 |
| Medical services..... | 7,946 | 201,204 | 15,397 | 25,390 | 4,079 | 6,786 | 110,803 | 4,557 | 115,255 | 12,254 | 11,893 | 973 | 3,459 | 61,490 |
| Offices of physicians and surgeons..... | 3,113 | 135,432 | 7,294 | 16,376 | 2,656 | 4,095 | 79,805 | 1,631 | 61,598 | 5,314 | 7,229 | 474 | 1,975 | 34,009 |
| Offices of dentists and dental surgeons..... | 1,480 | 31,867 | 2,652 | 3,039 | 566 | 1,036 | 18,184 | 1,337 | 32,204 | 2,064 | 3,504 | 723 | 17,235 | 723 |
| Other medical services..... | 3,353 | 33,905 | 5,451 | 5,975 | 857 | 1,655 | 12,814 | 1,589 | 21,453 | 4,876 | 1,160 | 256 | 761 | 10,246 |
| Educational services..... | 1,670 | 1,941 | 63 | 3 | 11 | 132 | 1,264 | 1,342 | 2,037 | 56 | 60 | 22 | 77 | 897 |
| Legal services..... | 2,385 | 31,156 | 556 | 3,834 | 513 | 1,293 | 18,978 | 1,428 | 20,734 | 250 | 2,045 | 187 | 915 | 10,601 |
| Engineering and architectural services..... | 727 | 13,438 | 465 | 5,147 | 374 | 485 | 3,897 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 2,614 | 15,322 | 26 | 2,594 | 292 | 753 | 8,140 | 677 | 3,711 | - | 1,100 | 50 | 180 | 1,513 |
| Other services..... | 771 | 2,236 | 524 | 7 | 9 | 51 | 1,365 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | 769 | 3,819 | 1,788 | 144 | 41 | 48 | 1,047 | 881 | 1,746 | 169 | 78 | 21 | 86 | 1,028 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|---|-------------------------|---|--|--|--------------------------------|--|---|-------------------------|---|--|--|--------------------------------|--|---|
| | KANSAS | | | | | | | KENTUCKY | | | | | | |
| All industries..... | 197,559 | 3,898,241 | 2,481,984 | 162,056 | 84,504 | 187,550 | 427,015 | 223,971 | 2,676,780 | 1,600,919 | 148,335 | 47,032 | 115,449 | 373,456 |
| Agriculture, forestry, and fisheries..... | 115,712 | 1,463,934 | 945,681 | 387 | 52,149 | 125,372 | 173,219 | 124,043 | 533,618 | 305,969 | 1,976 | 12,432 | 59,914 | 82,578 |
| Farms..... | 114,363 | 1,453,014 | 942,076 | 94 | 51,961 | 124,175 | 171,058 | 123,009 | 514,793 | 296,855 | 189 | 12,143 | 59,234 | 78,622 |
| Field crop farms..... | 49,600 | 580,237 | 312,229 | - | 23,383 | 59,955 | 117,917 | 69,654 | 224,567 | 104,225 | - | 6,133 | 28,132 | 56,352 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | - | (2) | (2) | (2) |
| Livestock farms..... | 59,018 | 838,716 | 605,986 | - | 26,520 | 61,946 | 52,090 | 46,927 | 276,756 | 184,059 | - | 5,499 | 29,059 | 24,726 |
| Farms, not elsewhere classified..... | 5,305 | 26,079 | 17,357 | 94 | 1,894 | 1,909 | 847 | 5,815 | 9,200 | 5,060 | 189 | 374 | 1,372 | 1,025 |
| Other agriculture, forestry, and fisheries..... | 1,349 | 10,920 | 3,605 | 293 | 188 | 1,197 | 2,161 | 1,034 | 18,825 | 9,114 | 1,787 | 289 | 680 | 3,956 |
| Mining..... | 1,948 | 46,429 | 11,171 | 5,428 | 748 | 4,432 | 928 | 1,486 | 69,272 | 32,484 | 4,258 | 1,624 | 3,558 | 1505 |
| Contract construction..... | 10,888 | 237,318 | 93,366 | 24,517 | 3,644 | 8,246 | 32,764 | 15,589 | 221,377 | 122,654 | 18,841 | 2,513 | 5,632 | 43,409 |
| General contractors..... | 1,606 | 111,976 | 30,076 | 15,148 | 1,741 | 3,526 | 8,750 | 1,148 | 74,016 | 52,677 | 4,591 | 582 | 1,808 | 6,948 |
| Special trade contractors..... | 8,950 | 120,904 | 63,090 | 8,127 | 1,662 | 4,579 | 22,790 | 13,467 | 138,112 | 66,055 | 14,232 | 1,731 | 3,315 | 33,418 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 974 | 9,249 | 3,922 | 18 | 200 | 509 | 3,043 |
| Manufacturing..... | 1,358 | 30,954 | 12,403 | 5,545 | 559 | 1,124 | 5,819 | 2,507 | 113,558 | 69,969 | 12,538 | 1,716 | 4,936 | 6,572 |
| Transportation, communication, electric, gas, and sanitary services..... | 4,917 | 84,817 | 8,582 | 13,362 | 3,107 | 10,812 | 7,831 | 7,844 | 83,186 | 5,650 | 10,801 | 2,915 | 8,128 | 12,782 |
| Motor freight transportation and warehousing, terminals, and related services..... | 3,751 | 74,578 | 8,161 | 10,555 | 2,828 | 10,187 | 6,260 | 6,531 | 69,698 | 4,855 | 9,399 | 2,706 | 7,807 | 11,228 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,166 | 10,239 | 421 | 2,807 | 279 | 625 | 1,571 | 1,313 | 13,488 | 795 | 1,402 | 209 | 321 | 1,554 |
| Wholesale and retail trade..... | 25,074 | 1,641,413 | 1,331,075 | 69,998 | 16,420 | 17,471 | 75,700 | 33,529 | 1,262,222 | 966,550 | 64,096 | 19,236 | 15,136 | 91,410 |
| Wholesale trade..... | 4,414 | 520,930 | 452,889 | 10,104 | 2,072 | 5,270 | 20,807 | 3,880 | 199,930 | 153,859 | 5,569 | 1,162 | 2,061 | 20,774 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 4,257 | 511,400 | 447,166 | 9,718 | 1,923 | 5,131 | 19,102 | 3,396 | 136,352 | 99,476 | 3,517 | 891 | 1,657 | 16,889 |
| Retail trade..... | 20,081 | 1,057,234 | 828,978 | 57,279 | 11,611 | 11,343 | 51,354 | 29,054 | 985,767 | 743,928 | 56,763 | 17,763 | 12,280 | 68,523 |
| General merchandise stores..... | 1,066 | 12,508 | 10,291 | 248 | 314 | 202 | 357 | 4,122 | 45,722 | 31,538 | 2,069 | 1,261 | 1,127 | 4,750 |
| Food stores..... | 1,480 | 152,240 | 125,553 | 8,681 | 782 | 969 | 4,855 | 7,776 | 283,908 | 234,817 | 6,516 | 4,531 | 2,995 | 17,086 |
| Automobile and truck dealers..... | 1,079 | 227,614 | 206,831 | 4,534 | 1,134 | 791 | 1,410 | 1,410 | 101,500 | 80,822 | 5,676 | 569 | 339 | 4,131 |
| Gasoline service stations..... | 2,944 | 152,196 | 116,981 | 8,426 | 2,312 | 1,797 | 8,015 | 2,556 | 159,162 | 132,173 | 8,720 | 1,299 | 1,482 | 6,186 |
| Apparel and accessory stores..... | 906 | 51,870 | 36,999 | 3,532 | 620 | 464 | 5,258 | 757 | 39,251 | 25,199 | 4,579 | 680 | 241 | 3,464 |
| Furniture, home furnishings, and equipment stores..... | 1,388 | 37,698 | 24,447 | 2,762 | 439 | 653 | 4,200 | 876 | 12,653 | 2,214 | 641 | 654 | 2,236 | 654 |
| Eating and drinking places..... | 4,744 | 85,023 | 51,929 | 11,454 | 1,802 | 2,146 | 4,529 | 5,581 | 111,809 | 68,375 | 12,340 | 3,776 | 2,053 | 9,373 |
| Other retail stores..... | 6,474 | 338,085 | 255,947 | 17,642 | 4,208 | 4,321 | 24,240 | 5,976 | 223,250 | 158,351 | 14,649 | 5,006 | 3,389 | 21,297 |
| Wholesale and retail trade not allocable..... | 579 | 63,249 | 49,208 | 2,615 | 2,737 | 858 | 3,539 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 7,777 | 71,414 | 7,894 | 3,267 | 1,485 | 2,981 | 29,581 | 7,644 | 89,969 | 39,466 | 3,849 | 1,273 | 2,941 | 22,235 |
| Insurance agents, brokers, and service..... | 3,154 | 32,341 | 574 | 1,925 | 233 | 1,240 | 15,648 | 2,474 | 19,460 | 3,756 | 2,209 | 174 | 414 | 8,528 |
| Real estate..... | 4,216 | 37,906 | 7,320 | 1,318 | 1,238 | 1,649 | 13,230 | 5,060 | 68,830 | 35,670 | 1,604 | 1,082 | 2,393 | 13,102 |
| Finance, insurance, and real estate, not elsewhere classified.. | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 28,831 | 318,019 | 70,330 | 39,503 | 6,293 | 16,615 | 100,406 | 30,188 | 301,502 | 57,865 | 31,976 | 5,310 | 15,175 | 113,326 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,979 | 24,037 | 5,951 | 2,072 | 1,656 | 3,269 | 3,623 | 1,999 | 28,005 | 7,471 | 1,853 | 1,517 | 3,476 | 5,094 |
| Personal services..... | 7,284 | 66,778 | 15,376 | 10,638 | 1,468 | 4,655 | 15,402 | 7,836 | 51,036 | 5,739 | 10,196 | 977 | 3,376 | 13,351 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,465 | 30,327 | 7,245 | 6,263 | 792 | 2,366 | 3,355 | 880 | 17,705 | 1,197 | 4,642 | 466 | 2,171 | 299 |
| Beauty and barber shops..... | 3,983 | 17,113 | 1,683 | 2,797 | 276 | 933 | 7,325 | 4,871 | 25,730 | 2,251 | 5,403 | 441 | 729 | 10,633 |
| Other personal services..... | 1,836 | 19,338 | 6,448 | 2,798 | 400 | 1,356 | 4,722 | 2,085 | 7,601 | 2,291 | 151 | 70 | 476 | 2,419 |
| Business services..... | 2,861 | 21,971 | 2,829 | 2,810 | 165 | 1,035 | 7,003 | 2,570 | 11,561 | 2,631 | 834 | 128 | 917 | 4,896 |
| Automobile and other repair services..... | 6,530 | 72,571 | 37,435 | 5,604 | 1,167 | 2,586 | 13,748 | 5,027 | 50,755 | 27,377 | 3,131 | 852 | 1,056 | 11,141 |
| Automobile parking, repair, and services..... | 2,911 | 41,476 | 23,440 | 3,640 | 801 | 1,382 | 5,839 | 1,868 | 25,893 | 14,564 | 2,780 | 635 | 460 | 4,134 |
| Repair services, except automobile..... | 3,619 | 31,095 | 13,995 | 1,964 | 366 | 1,204 | 7,909 | 3,159 | 24,862 | 12,813 | 351 | 217 | 596 | 7,007 |
| Amusement and recreation services, including motion pictures.. | 1,766 | 9,611 | 3,045 | 688 | 316 | 814 | 1,489 | 2,700 | 23,213 | 7,953 | 690 | 584 | 1,885 | 2,290 |
| Medical services..... | 3,865 | 99,711 | 4,944 | 15,973 | 1,372 | 3,174 | 46,236 | 5,100 | 97,709 | 5,022 | 11,575 | 939 | 3,271 | 55,715 |
| Offices of physicians and surgeons..... | 1,123 | 45,742 | 1,372 | 5,742 | 422 | 1,387 | 25,518 | 1,935 | 60,320 | 1,427 | 7,635 | 587 | 2,060 | 35,920 |
| Offices of dentists and dental surgeons..... | 672 | 19,057 | 726 | 2,736 | 251 | 557 | 9,448 | 732 | 19,856 | 1,337 | 1,635 | 126 | 602 | 11,382 |
| Other medical services..... | 2,070 | 35,383 | 2,846 | 7,493 | 699 | 1,230 | 11,270 | 2,433 | 17,533 | 2,258 | 2,305 | 226 | 609 | 8,413 |
| Educational services..... | 1,128 | 1,294 | 97 | 25 | 4 | 68 | 683 | 642 | 1,927 | 258 | 20 | 14 | 69 | 1,178 |
| Legal services..... | 1,193 | 11,557 | 85 | 931 | 58 | 511 | 7,030 | 1,838 | 25,312 | 1,363 | 1,962 | 157 | 755 | 13,945 |
| Engineering and architectural services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 332 | 4,780 | 29 | 942 | 65 | 94 | 1,932 |
| Accounting, auditing, and bookkeeping services..... | 1,475 | 3,674 | - | 219 | 20 | 203 | 2,358 | 1,791 | 6,409 | 4 | 773 | 75 | 149 | 3,470 |
| Other services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 353 | 795 | 18 | - | 2 | 127 | 314 |
| Nature of business not allocable..... | 1,054 | 4,243 | 1,482 | 49 | 99 | 497 | 767 | 1,141 | 2,076 | 312 | - | 13 | 29 | 1,649 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| LOUISIANA | | | | | | | | MAINE | | | | | | |
| All industries..... | 121,383 | 2,872,936 | 1,735,863 | 197,707 | 36,267 | 109,467 | 291,887 | 52,420 | 821,789 | 484,206 | 46,250 | 15,366 | 35,694 | 116,278 |
| Agriculture, forestry, and fisheries..... | 34,716 | 258,254 | 141,199 | 4,004 | 2,710 | 37,264 | 20,974 | 13,084 | 87,396 | 49,665 | 1,580 | 3,094 | 8,470 | 11,684 |
| Farms..... | 32,439 | 232,343 | 137,831 | - | 2,488 | 34,617 | 16,746 | 9,841 | 72,322 | 48,024 | 4 | 2,947 | 7,588 | 4,998 |
| Field crop farms..... | 13,586 | 154,135 | 73,582 | - | 1,666 | 21,696 | 29,477 | 1,707 | 12,412 | 8,383 | - | 714 | 1,111 | 586 |
| Fruit, tree nut, and vegetable farms..... | 1,549 | 2,843 | 1,875 | - | 17 | 383 | 85 | 1,929 | 12,475 | 9,269 | - | 495 | 826 | 282 |
| Livestock farms..... | 15,268 | 64,549 | 53,321 | - | 568 | 10,121 | 10,282 | 5,266 | 44,119 | 28,662 | - | 1,607 | 5,150 | 4,149 |
| Farms, not elsewhere classified..... | 2,036 | 10,816 | 9,053 | - | 237 | 2,417 | 2,534 | 939 | 3,316 | 1,710 | 4 | 131 | 501 | 119 |
| Other agriculture, forestry, and fisheries..... | 2,277 | 25,911 | 3,368 | 4,004 | 222 | 2,647 | 4,228 | 3,243 | 15,074 | 1,641 | 1,576 | 147 | 882 | 6,686 |
| Mining..... | 943 | 139,135 | 32,257 | 20,862 | 4,596 | 11,888 | 10,435 | - | - | - | - | - | - | - |
| Contract construction..... | 8,230 | 226,539 | 142,400 | 18,685 | 2,715 | 4,155 | 29,628 | 6,246 | 145,902 | 93,456 | 5,379 | 2,328 | 6,167 | 17,717 |
| General contractors..... | 1,155 | 107,396 | 75,412 | 5,128 | 1,026 | 1,586 | 7,533 | 852 | 58,925 | 40,957 | 416 | 1,075 | 3,335 | 2,415 |
| Special trade contractors..... | 6,876 | 117,796 | 66,988 | 13,026 | 1,676 | 2,395 | 22,388 | 5,194 | 85,888 | 52,052 | 4,720 | 1,232 | 2,686 | 15,159 |
| Contractors not allocable..... | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 2,724 | 66,953 | 25,638 | 7,009 | 1,044 | 3,370 | 8,704 | 2,659 | 55,250 | 24,245 | 8,424 | 1,501 | 2,755 | 6,652 |
| Transportation, communication, electric, gas, and sanitary services..... | 6,230 | 114,781 | 31,827 | 14,916 | 2,506 | 8,725 | 17,868 | 2,683 | 18,344 | 1,385 | 1,718 | 461 | 2,709 | 4,221 |
| Motor freight transportation and warehousing, terminals, and related services..... | 2,857 | 63,044 | 25,064 | 6,518 | 1,641 | 4,544 | 5,023 | 1,874 | 12,942 | 38 | 1,672 | 364 | 1,561 | 4,191 |
| Other transportation, communication, electric, gas, and sanitary services..... | 3,373 | 51,737 | 6,763 | 8,398 | 865 | 4,181 | 12,845 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Wholesale and retail trade..... | 32,814 | 1,662,948 | 1,292,992 | 86,897 | 17,844 | 22,276 | 80,210 | 12,410 | 367,562 | 281,297 | 16,162 | 4,463 | 6,336 | 23,121 |
| Wholesale trade..... | 4,293 | 317,509 | 243,519 | 13,801 | 1,767 | 3,514 | 20,354 | 2,328 | 94,329 | 72,227 | 1,471 | 871 | 1,537 | 5,828 |
| Groceries and related products..... | 803 | 142,206 | 122,773 | 6,812 | 650 | 840 | 3,340 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 3,490 | 175,303 | 120,746 | 6,989 | 1,117 | 2,674 | 17,014 | 1,854 | 75,980 | 57,965 | 610 | 650 | 1,218 | 4,663 |
| Retail trade..... | 28,002 | 1,286,462 | 1,003,923 | 69,327 | 15,689 | 18,133 | 56,648 | 10,082 | 273,233 | 209,070 | 14,691 | 3,592 | 4,799 | 17,293 |
| General merchandise stores..... | 1,506 | 69,202 | 56,032 | 3,240 | 648 | 1,172 | 4,491 | 1,102 | 22,826 | 18,477 | 658 | 174 | 394 | 1,715 |
| Food stores..... | 7,702 | 441,077 | 377,180 | 14,985 | 4,530 | 5,671 | 14,010 | 1,803 | 79,394 | 64,328 | 3,669 | 743 | 1,221 | 4,414 |
| Automobile and truck dealers..... | 878 | 139,257 | 123,446 | 2,847 | 444 | 227 | 948 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 3,057 | 156,670 | 123,234 | 9,978 | 1,073 | 914 | 6,406 | 1,135 | 57,164 | 46,265 | 4,086 | 386 | 435 | 2,083 |
| Apparel and accessory stores..... | 877 | 47,239 | 31,302 | 2,993 | 581 | 869 | 4,619 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Furniture, home furnishings, and equipment stores..... | 1,256 | 61,711 | 41,124 | 3,595 | 541 | 766 | 5,450 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Eating and drinking places..... | 7,217 | 204,396 | 135,260 | 19,659 | 5,076 | 5,218 | 8,461 | 1,877 | 27,686 | 17,166 | 2,599 | 765 | 1,408 | 1,818 |
| Other retail stores..... | 5,509 | 166,910 | 116,345 | 12,030 | 2,796 | 3,296 | 12,263 | 2,792 | 52,064 | 37,509 | 2,311 | 784 | 903 | 5,067 |
| Wholesale and retail trade not allocable..... | 519 | 58,977 | 45,550 | 3,769 | 388 | 629 | 3,208 | - | - | - | - | - | - | - |
| Finance, insurance, and real estate..... | 5,539 | 64,381 | 12,174 | 2,541 | 687 | 3,493 | 16,690 | 2,162 | 20,772 | 5,984 | 1,509 | 330 | 884 | 7,036 |
| Insurance agents, brokers, and service..... | 2,122 | 29,228 | 1,106 | 1,725 | 101 | 1,303 | 7,282 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Real estate..... | 3,117 | 31,082 | 10,829 | 496 | 531 | 2,020 | 7,379 | 1,310 | 7,049 | 114 | 192 | 259 | 451 | 3,166 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 29,602 | 336,639 | 56,513 | 42,759 | 4,145 | 18,248 | 127,697 | 13,176 | 126,563 | 28,174 | 11,478 | 3,189 | 8,373 | 45,847 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,170 | 11,024 | 2,372 | 1,123 | 462 | 1,313 | 857 | 1,721 | 18,217 | 7,497 | 441 | 1,246 | 2,709 | 1,727 |
| Personal services..... | 10,289 | 54,897 | 8,617 | 6,954 | 817 | 4,159 | 16,072 | 2,147 | 10,672 | 2,031 | 185 | 201 | 712 | 4,364 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,567 | 20,541 | 3,016 | 1,936 | 431 | 2,710 | 2,908 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Beauty and barber shops..... | 7,298 | 27,491 | 3,239 | 4,754 | 301 | 1,012 | 11,223 | 1,439 | 4,690 | (2) | 583 | 35 | 55 | 2,566 |
| Other personal services..... | 1,424 | 6,865 | 2,362 | 264 | 85 | 437 | 1,941 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Business services..... | 1,938 | 41,055 | 17,271 | 4,221 | 351 | 2,074 | 9,038 | 746 | 2,867 | 53 | 29 | 5 | 77 | 1,868 |
| Automobile and other repair services..... | 4,458 | 45,183 | 16,870 | 5,008 | 479 | 2,305 | 11,207 | 2,772 | 20,667 | 10,850 | 664 | 349 | 1,055 | 5,011 |
| Automobile parking, repair, and services..... | 2,294 | 33,024 | 11,624 | 4,149 | 366 | 1,685 | 8,371 | 1,536 | 15,653 | 10,035 | 220 | 268 | 501 | 3,335 |
| Repair services, except automobile..... | 2,164 | 12,159 | 5,246 | 859 | 113 | 620 | 2,836 | 1,236 | 5,014 | 815 | 444 | 81 | 554 | 1,676 |
| Amusement and recreation services, including motion pictures..... | 1,303 | 9,260 | 1,977 | 877 | 380 | 1,157 | 1,526 | 687 | 4,541 | 992 | 618 | 248 | 397 | 217 |
| Medical services..... | 4,841 | 126,691 | 7,567 | 17,716 | 1,370 | 4,995 | 64,975 | 3,237 | 54,498 | 5,996 | 7,680 | 971 | 2,799 | 25,887 |
| Offices of physicians and surgeons..... | 2,134 | 76,670 | 2,408 | 8,809 | 694 | 3,211 | 44,719 | 806 | 18,388 | 833 | 1,306 | 148 | 858 | 11,735 |
| Offices of dentists and dental surgeons..... | 843 | 24,366 | 2,069 | 3,206 | 148 | 937 | 12,026 | 551 | 11,803 | 980 | 1,167 | 129 | 454 | 6,769 |
| Other medical services..... | 1,864 | 25,655 | 3,090 | 5,651 | 528 | 847 | 8,230 | 1,880 | 24,307 | 4,183 | 5,207 | 694 | 1,487 | 7,383 |
| Educational services..... | 1,069 | 4,014 | 508 | 508 | 2 | 278 | 1,612 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Legal services..... | 1,220 | 19,698 | 843 | 1,457 | 72 | 679 | 12,011 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Engineering and architectural services..... | 681 | 10,925 | 159 | 2,200 | 91 | 403 | 4,503 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 2,001 | 11,872 | 228 | 2,645 | 110 | 794 | 4,837 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | 585 | 3,306 | 863 | 34 | 20 | 48 | 551 | - | - | - | - | - | - | - |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| MARYLAND | | | | | | | | MASSACHUSETTS | | | | | | |
| All industries..... | 119,711 | 2,644,644 | 1,523,017 | 212,243 | 38,777 | 76,171 | 409,061 | 167,306 | 3,579,121 | 1,969,417 | 248,702 | 53,815 | 90,294 | 668,512 |
| Agriculture, forestry, and fisheries..... | 29,040 | 228,841 | 132,330 | 3,648 | 7,886 | 26,436 | 14,704 | 8,662 | 91,948 | 58,809 | 1,885 | 3,677 | 6,136 | 8,595 |
| Farms..... | 26,027 | 192,819 | 121,118 | 2 | 7,323 | 24,962 | 6,611 | 6,526 | 75,128 | 54,324 | 53 | 3,175 | 5,179 | 4,085 |
| Field crop farms..... | 11,802 | 59,654 | 29,937 | - | 3,014 | 9,108 | 6,898 | (2) | (2) | (2) | - | (2) | (2) | (2) |
| Fruit, tree nut, and vegetable farms..... | 1,126 | 26,885 | 19,969 | - | 615 | 1,978 | 1,311 | 1,423 | 18,243 | 12,679 | 16 | 942 | 1,148 | 1,381 |
| Livestock farms..... | 11,226 | 100,344 | 67,196 | - | 3,412 | 13,286 | 11,630 | 3,253 | 41,340 | 31,790 | - | 1,469 | 3,110 | 1,124 |
| Farms, not elsewhere classified..... | 1,873 | 5,936 | 4,016 | 2 | 282 | 590 | 32 | 1,432 | 13,065 | 8,689 | 37 | 649 | 830 | 1,892 |
| Other agriculture, forestry, and fisheries..... | 3,013 | 36,022 | 11,212 | 3,646 | 563 | 1,474 | 8,093 | 2,136 | 16,820 | 4,485 | 1,832 | 502 | 957 | 4,510 |
| Mining..... | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 12,516 | 279,790 | 171,332 | 25,831 | 5,143 | 5,177 | 46,277 | 18,644 | 427,843 | 257,996 | 28,002 | 7,815 | 10,813 | 68,127 |
| General contractors..... | 1,979 | 102,894 | 75,049 | 4,543 | 1,537 | 1,576 | 11,255 | 3,578 | 173,727 | 119,331 | 8,510 | 4,009 | 3,968 | 16,326 |
| Special trade contractors..... | 10,537 | 176,896 | 96,283 | 21,288 | 3,606 | 3,601 | 35,022 | 14,125 | 241,888 | 133,307 | 19,492 | 3,745 | 5,850 | 50,162 |
| Contractors not allocable..... | - | - | - | - | - | - | - | 941 | 12,228 | 5,358 | - | 61 | 995 | 1,639 |
| Manufacturing..... | 2,021 | 78,633 | 38,056 | 14,963 | 1,004 | 1,994 | 10,899 | 4,083 | 110,447 | 63,155 | 6,627 | 2,037 | 3,353 | 17,965 |
| Transportation, communication, electric, gas, and sanitary services..... | 6,349 | 64,704 | 7,798 | 6,230 | 2,287 | 6,768 | 15,361 | 5,260 | 120,417 | 50,472 | 15,647 | 2,671 | 6,903 | 17,233 |
| Motor freight transportation and warehousing, terminals, and related services..... | 2,937 | 42,437 | 4,962 | 4,444 | 1,946 | 4,483 | 8,948 | 2,772 | 40,517 | 7,561 | 6,709 | 1,120 | 3,601 | 8,751 |
| Other transportation, communication, electric, gas, and sanitary services..... | 3,412 | 22,267 | 2,836 | 1,786 | 341 | 2,285 | 6,413 | 2,488 | 79,900 | 42,911 | 8,938 | 1,551 | 3,302 | 8,482 |
| Wholesale and retail trade..... | 27,204 | 1,446,982 | 1,087,034 | 95,040 | 13,637 | 14,842 | 102,311 | 43,912 | 1,773,413 | 1,325,462 | 82,421 | 16,343 | 22,363 | 154,626 |
| Wholesale trade..... | 5,542 | 281,365 | 205,565 | 11,596 | 1,493 | 2,615 | 31,553 | 10,181 | 359,387 | 250,950 | 12,670 | 2,211 | 4,604 | 48,512 |
| Groceries and related products..... | 1,767 | 125,732 | 97,912 | 6,846 | 705 | 699 | 6,873 | 1,857 | 92,435 | 73,384 | 3,138 | 468 | 1,043 | 8,441 |
| Other wholesale trade..... | 3,775 | 155,633 | 107,653 | 4,750 | 788 | 1,916 | 24,680 | 8,324 | 266,952 | 177,566 | 9,532 | 1,743 | 3,561 | 40,071 |
| Retail trade..... | 21,588 | 1,161,258 | 878,391 | 83,305 | 12,131 | 12,193 | 69,915 | 33,019 | 1,366,829 | 1,037,456 | 69,727 | 13,970 | 17,218 | 102,475 |
| General merchandise stores..... | 2,234 | 70,632 | 52,850 | 4,213 | 1,161 | 1,177 | 3,759 | 4,128 | 90,008 | 63,846 | 2,357 | 530 | 1,631 | 10,232 |
| Food stores..... | 4,769 | 300,776 | 250,582 | 13,619 | 2,299 | 2,491 | 15,852 | 5,626 | 264,554 | 219,286 | 7,804 | 1,966 | 2,581 | 16,460 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,100 | 124,278 | 107,411 | 4,173 | 910 | 855 | 4,654 |
| Gasoline service stations..... | 3,232 | 287,409 | 226,138 | 21,738 | 1,901 | 1,737 | 11,491 | 4,243 | 291,124 | 235,065 | 14,536 | 2,057 | 2,320 | 16,150 |
| Apparel and accessory stores..... | 988 | 39,297 | 26,241 | 2,848 | 391 | 190 | 4,597 | 1,981 | 68,897 | 48,268 | 3,731 | 1,056 | 786 | 7,484 |
| Furniture, home furnishings, and equipment stores..... | 1,037 | 46,558 | 35,395 | 1,109 | 716 | 657 | 2,589 | 1,583 | 68,119 | 43,601 | 8,177 | 1,002 | 1,228 | 4,807 |
| Eating and drinking places..... | 4,012 | 158,636 | 97,264 | 22,362 | 3,040 | 3,312 | 10,516 | 4,945 | 130,621 | 74,677 | 15,343 | 3,046 | 2,477 | 13,145 |
| Other retail stores..... | 4,705 | 183,906 | 124,592 | 15,338 | 2,196 | 2,495 | 18,777 | 9,413 | 329,228 | 245,302 | 13,606 | 3,403 | 5,340 | 29,543 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 712 | 47,197 | 37,056 | 24 | 162 | 541 | 3,639 |
| Finance, insurance, and real estate..... | 7,170 | 93,124 | 15,917 | 12,181 | 2,635 | 4,530 | 32,873 | 12,687 | 185,155 | 47,360 | 14,487 | 5,389 | 8,976 | 59,036 |
| Insurance agents, brokers, and service..... | 2,386 | 34,542 | 3,037 | 9,512 | 240 | 570 | 14,292 | 4,847 | 95,556 | 30,924 | 9,930 | 480 | 2,200 | 31,553 |
| Real estate..... | 4,252 | 56,382 | 12,880 | 2,506 | 2,380 | 3,921 | 17,212 | 7,227 | 80,700 | 16,416 | 3,848 | 4,854 | 6,547 | 24,135 |
| Finance, insurance, and real estate, not elsewhere classified..... | 532 | 2,200 | - | 163 | 15 | 39 | 1,369 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 35,286 | 448,739 | 70,550 | 52,836 | 6,133 | 16,283 | 186,363 | 73,538 | 868,034 | 165,737 | 99,602 | 15,863 | 31,549 | 343,147 |
| Hotels, rooming houses, camps, and other lodging places..... | 686 | 5,547 | 110 | 132 | 349 | 775 | 1,718 | 2,992 | 22,397 | 3,589 | 1,679 | 2,585 | 2,660 | 1,924 |
| Personal services..... | 8,056 | 65,660 | 13,336 | 8,638 | 1,295 | 4,279 | 19,890 | 14,401 | 130,279 | 31,435 | 15,383 | 2,627 | 4,947 | 36,375 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,329 | 24,433 | 8,212 | 1,952 | 665 | 3,206 | 2,183 | 1,887 | 28,292 | 7,870 | 3,646 | 712 | 1,500 | 4,462 |
| Beauty and barber shops..... | 5,132 | 29,318 | 1,993 | 5,951 | 430 | 591 | 14,848 | 8,524 | 56,259 | 8,755 | 9,634 | 928 | 1,689 | 20,681 |
| Other personal services..... | 1,595 | 11,909 | 3,131 | 735 | 200 | 482 | 2,859 | 3,990 | 45,728 | 14,810 | 2,103 | 987 | 1,758 | 11,232 |
| Business services..... | 4,749 | 47,241 | 11,755 | 4,275 | 629 | 1,533 | 15,165 | 10,172 | 83,459 | 25,847 | 7,472 | 838 | 2,997 | 27,937 |
| Automobile and other repair services..... | 4,013 | 60,971 | 26,526 | 7,683 | 1,421 | 1,502 | 10,706 | 7,749 | 92,951 | 48,110 | 9,664 | 1,720 | 2,585 | 14,408 |
| Automobile parking, repair, and services..... | 1,426 | 42,029 | 17,485 | 6,679 | 1,036 | 894 | 6,288 | 3,132 | 62,190 | 35,022 | 8,445 | 1,197 | 1,653 | 7,684 |
| Repair services, except automobile..... | 2,587 | 18,942 | 9,041 | 1,004 | 385 | 608 | 4,418 | 4,617 | 30,761 | 13,088 | 1,219 | 523 | 932 | 6,724 |
| Amusement and recreation services, including motion pictures..... | 2,552 | 20,042 | 4,831 | 2,078 | 252 | 952 | 985 | 4,310 | 36,235 | 7,620 | 3,131 | 727 | 2,343 | 4,723 |
| Medical services..... | 6,771 | 154,413 | 9,712 | 16,576 | 1,494 | 5,048 | 87,506 | 15,957 | 317,495 | 35,967 | 31,761 | 5,345 | 10,869 | 171,956 |
| Offices of physicians and surgeons..... | 3,259 | 90,513 | 1,194 | 8,277 | 650 | 2,986 | 59,904 | 6,235 | 177,238 | 5,151 | 16,071 | 1,780 | 5,737 | 116,384 |
| Offices of dentists and dental surgeons..... | 963 | 29,921 | 2,505 | 2,722 | 270 | 979 | 16,640 | 2,663 | 67,475 | 10,447 | 7,192 | 1,020 | 2,178 | 33,927 |
| Other medical services..... | 2,549 | 33,979 | 6,013 | 5,577 | 574 | 1,083 | 10,962 | 7,059 | 72,782 | 20,369 | 8,498 | 2,545 | 2,954 | 21,645 |
| Educational services..... | 1,641 | 5,354 | 507 | 759 | 82 | 118 | 2,603 | 2,969 | 8,981 | 1,066 | 709 | 129 | 640 | 3,754 |
| Legal services..... | 3,536 | 56,761 | 929 | 7,113 | 308 | 1,084 | 32,667 | 6,669 | 110,954 | 2,343 | 15,515 | 889 | 2,844 | 58,527 |
| Engineering and architectural services..... | 720 | 17,116 | 2,465 | 3,330 | 170 | 185 | 7,366 | 2,579 | 30,401 | 3,662 | 9,313 | 736 | 598 | 9,916 |
| Accounting, auditing, and bookkeeping services..... | 1,452 | 10,208 | 121 | 1,800 | 107 | 490 | 5,285 | 2,963 | 21,357 | 5,569 | 4,886 | 522 | 723 | 8,881 |
| Other services..... | 1,310 | 5,426 | 258 | 452 | 26 | 277 | 2,472 | 2,777 | 13,525 | 5,569 | 89 | 15 | 343 | 4,746 |
| Nature of business not allocable..... | (2) | (2) | - | - | - | - | (2) | (2) | (2) | (2) | - | (2) | (2) | (2) |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|---|-------------------------|---|--|--|--------------------------------|--|---|-------------------------|---|--|--|--------------------------------|--|---|
| MICHIGAN | | | | | | | | MINNESOTA | | | | | | |
| All industries..... | 338,777 | 7,180,723 | 4,217,534 | 493,588 | 200,626 | 280,658 | 966,085 | 258,087 | 4,270,483 | 2,467,860 | 251,443 | 107,231 | 249,980 | 501,325 |
| Agriculture, forestry, and fisheries..... | 111,834 | 711,390 | 409,404 | 4,265 | 27,169 | 101,011 | 61,149 | 145,676 | 1,263,534 | 685,080 | 3,993 | 63,881 | 164,744 | 147,668 |
| Farms..... | 108,818 | 668,283 | 391,292 | 193 | 26,290 | 99,026 | 51,009 | 142,610 | 1,211,632 | 656,713 | - | 63,146 | 162,618 | 142,642 |
| Field crop farms..... | 37,256 | 150,917 | 74,781 | - | 8,139 | 28,871 | 14,931 | 41,204 | 314,425 | 130,045 | - | 20,107 | 47,720 | 61,343 |
| Fruit, tree nut, and vegetable farms..... | 9,474 | 71,004 | 39,242 | - | 2,444 | 9,120 | 7,087 | (2) | (2) | (2) | - | (2) | (2) | (2) |
| Livestock farms..... | 49,788 | 399,445 | 247,123 | - | 13,510 | 57,155 | 24,895 | 95,081 | 874,608 | 514,499 | - | 40,753 | 111,569 | 79,233 |
| Farms, not elsewhere classified..... | 12,300 | 46,917 | 30,146 | 193 | 2,197 | 3,880 | 4,096 | 5,679 | 17,072 | 9,335 | - | 2,121 | 2,606 | 721 |
| Other agriculture, forestry, and fisheries..... | 3,016 | 43,107 | 18,112 | 4,072 | 879 | 1,985 | 10,140 | 3,066 | 51,902 | 28,367 | 3,993 | 735 | 2,126 | 5,026 |
| Mining..... | 880 | 8,108 | 1,906 | 226 | 242 | 1,042 | 1619 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 28,370 | 566,141 | 344,905 | 31,590 | 9,129 | 14,113 | 92,622 | 14,342 | 299,744 | 139,920 | 29,682 | 4,771 | 12,432 | 37,829 |
| General contractors..... | 3,928 | 199,118 | 143,335 | 3,840 | 2,265 | 3,049 | 18,643 | 2,465 | 155,501 | 76,819 | 13,126 | 2,435 | 6,625 | 7,051 |
| Special trade contractors..... | 23,797 | 363,808 | 200,318 | 27,299 | 6,806 | 11,006 | 73,230 | 11,675 | 143,515 | 62,769 | 16,556 | 2,312 | 5,791 | 30,506 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 8,452 | 288,801 | 169,816 | 22,567 | 7,210 | 11,828 | 35,495 | 3,415 | 64,597 | 29,829 | 4,369 | 1,470 | 2,892 | 9,622 |
| Transportation, communication, electric, gas, and sanitary services..... | 11,664 | 172,144 | 14,097 | 20,801 | 7,086 | 28,968 | 27,113 | 7,430 | 166,205 | 29,255 | 42,929 | 5,505 | 12,870 | 19,063 |
| Motor freight transportation and warehousing, terminals, and related services..... | 9,494 | 140,768 | 10,421 | 15,446 | 6,178 | 25,813 | 21,931 | 5,415 | 124,818 | 18,396 | 33,899 | 4,585 | 9,038 | 12,407 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,170 | 31,376 | 3,676 | 5,355 | 908 | 3,155 | 5,182 | 2,015 | 41,387 | 10,859 | 9,030 | 920 | 3,832 | 6,656 |
| Wholesale and retail trade..... | 75,319 | 4,150,246 | 3,020,785 | 276,161 | 122,974 | 55,247 | 274,334 | 38,536 | 1,996,473 | 1,503,120 | 126,196 | 20,479 | 29,834 | 116,871 |
| Wholesale trade..... | 12,685 | 579,857 | 392,558 | 27,353 | 7,650 | 8,295 | 71,438 | 7,939 | 320,008 | 237,815 | 8,009 | 1,369 | 4,359 | 31,419 |
| Groceries and related products..... | 1,953 | 184,393 | 154,513 | 832 | 9,492 | 1,371 | 8,111 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 10,732 | 395,464 | 238,045 | 17,861 | 6,818 | 6,924 | 63,327 | 7,277 | 251,984 | 177,583 | 5,511 | 1,158 | 3,640 | 30,708 |
| Retail trade..... | 60,908 | 3,446,020 | 2,538,445 | 241,770 | 113,296 | 45,062 | 190,992 | 29,818 | 1,615,409 | 1,219,523 | 113,247 | 18,453 | 24,762 | 81,847 |
| General merchandise stores..... | 9,248 | 184,205 | 124,870 | 6,321 | 4,388 | 3,181 | 21,917 | 2,459 | 61,036 | 46,037 | 2,323 | 481 | 778 | 3,552 |
| Food stores..... | 9,208 | 765,454 | 637,306 | 35,781 | 28,851 | 7,200 | 18,048 | 5,660 | 436,578 | 366,199 | 16,344 | 3,269 | 4,204 | 16,549 |
| Automobile and truck dealers..... | 1,902 | 319,243 | 278,075 | 10,838 | 1,972 | 1,457 | 9,405 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 10,734 | 761,426 | 583,109 | 51,387 | 26,907 | 5,883 | 31,225 | 4,163 | 272,275 | 211,536 | 20,102 | 2,562 | 3,156 | 12,744 |
| Apparel and accessory stores..... | 1,648 | 83,936 | 55,630 | 7,546 | 2,212 | 790 | 5,828 | 987 | 29,146 | 21,466 | 1,042 | 453 | 472 | 1,473 |
| Furniture, home furnishings, and equipment stores..... | 3,230 | 177,072 | 120,382 | 12,267 | 5,336 | 2,726 | 13,689 | 2,286 | 71,684 | 48,441 | 3,630 | 805 | 1,216 | 7,901 |
| Eating and drinking places..... | 10,924 | 413,243 | 205,901 | 70,804 | 21,237 | 13,138 | 36,602 | 6,684 | 238,214 | 127,465 | 42,533 | 5,361 | 7,995 | 13,782 |
| Other retail stores..... | 14,014 | 741,441 | 533,172 | 46,826 | 22,393 | 10,687 | 54,278 | 6,888 | 318,381 | 232,427 | 21,939 | 4,061 | 6,189 | 23,164 |
| Wholesale and retail trade not allocable..... | 1,726 | 124,369 | 89,782 | 7,038 | 2,028 | 1,890 | 11,904 | 779 | 61,056 | 45,782 | 4,940 | 657 | 713 | 3,605 |
| Finance, insurance, and real estate..... | 18,882 | 185,775 | 32,288 | 11,093 | 3,510 | 10,525 | 76,928 | 11,597 | 89,174 | 11,617 | 3,710 | 2,075 | 4,882 | 35,214 |
| Insurance agents, brokers, and service..... | 6,182 | 57,606 | 2,505 | 5,494 | 303 | 2,379 | 30,354 | 4,208 | 43,144 | 7,325 | 1,838 | 183 | 948 | 19,055 |
| Real estate..... | 12,313 | 119,508 | 28,960 | 4,319 | 3,013 | 7,914 | 43,409 | 6,845 | 41,660 | 4,292 | 1,799 | 1,763 | 3,649 | 13,556 |
| Finance, insurance, and real estate, not elsewhere classified.. | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 82,856 | 1,093,500 | 221,063 | 126,875 | 23,237 | 57,767 | 398,229 | 35,349 | 383,559 | 68,820 | 40,139 | 8,899 | 21,632 | 134,735 |
| Hotels, rooming houses, camps, and other lodging places..... | 5,640 | 54,741 | 10,798 | 3,136 | 3,930 | 9,277 | 6,228 | 4,214 | 31,401 | 7,509 | 1,435 | 1,848 | 4,911 | 2,773 |
| Personal services..... | 22,476 | 225,998 | 51,975 | 34,831 | 6,492 | 14,126 | 49,769 | 7,360 | 70,519 | 13,761 | 10,621 | 1,500 | 3,530 | 24,318 |
| Laundries, laundry services, cleaning and dyeing plants..... | 3,986 | 69,472 | 16,699 | 9,485 | 2,236 | 6,040 | 6,787 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Beauty and barber shops..... | 13,567 | 84,859 | 11,834 | 16,757 | 1,644 | 3,652 | 29,111 | 4,568 | 29,818 | 2,792 | 4,426 | 384 | 664 | 15,284 |
| Other personal services..... | 4,923 | 71,667 | 23,442 | 8,589 | 2,612 | 4,434 | 13,871 | 1,982 | 26,811 | 9,734 | 2,300 | 569 | 1,331 | 7,125 |
| Business services..... | 9,055 | 89,215 | 26,786 | 7,257 | 1,395 | 4,397 | 29,056 | 2,803 | 3,623 | 3,089 | 363 | 1,561 | 7,158 | |
| Automobile and other repair services..... | 13,336 | 181,674 | 87,121 | 19,807 | 4,020 | 6,214 | 33,350 | 6,059 | 50,464 | 24,564 | 2,039 | 1,612 | 1,662 | 9,710 |
| Automobile parking, repair, and services..... | 5,459 | 107,691 | 52,105 | 15,646 | 2,788 | 3,074 | 14,660 | 2,158 | 32,004 | 17,304 | 1,442 | 1,279 | 907 | 3,681 |
| Repair services, except automobile..... | 7,877 | 73,983 | 35,016 | 4,161 | 1,232 | 3,140 | 18,690 | 3,901 | 18,460 | 7,260 | 597 | 333 | 755 | 6,029 |
| Amusement and recreation services, including motion pictures... | 4,521 | 44,752 | 14,057 | 5,351 | 1,202 | 5,491 | 6,307 | 2,219 | 37,867 | 10,439 | 2,751 | 1,751 | 5,093 | 2,466 |
| Medical services..... | 14,749 | 381,862 | 23,478 | 43,032 | 5,177 | 13,922 | 212,371 | 6,518 | 122,884 | 7,252 | 14,867 | 1,381 | 3,246 | 67,077 |
| Offices of physicians and surgeons..... | 5,288 | 204,618 | 5,414 | 22,549 | 2,248 | 6,568 | 124,064 | 1,697 | 50,955 | 1,053 | 6,699 | 538 | 1,327 | 30,509 |
| Offices of dentists and dental surgeons..... | 3,253 | 96,266 | 7,301 | 11,134 | 1,288 | 3,021 | 51,238 | 2,137 | 24,944 | 4,793 | 458 | 538 | 25,222 | |
| Other medical services..... | 6,208 | 82,978 | 10,763 | 9,349 | 1,641 | 4,333 | 37,069 | 2,684 | 26,372 | 3,255 | 3,375 | 385 | 984 | 11,346 |
| Educational services..... | 2,117 | 6,805 | 1,155 | 537 | 172 | 448 | 2,773 | 1,277 | 309 | - | 9 | 140 | 1,517 | |
| Legal services..... | 3,924 | 54,637 | 1,788 | 5,917 | 303 | 1,450 | 32,602 | 1,558 | 24,404 | 578 | 2,445 | 290 | 675 | 12,351 |
| Engineering and architectural services..... | 1,601 | 17,349 | 2,303 | 2,113 | 160 | 680 | 7,602 | 838 | 5,836 | 671 | 21 | 254 | 3,091 | |
| Accounting, auditing, and bookkeeping services..... | 3,621 | 26,874 | 260 | 4,654 | 341 | 1,249 | 13,468 | 1,793 | 9,918 | 8 | 1,664 | 85 | 435 | 5,143 |
| Other services..... | 1,816 | 9,593 | 1,342 | 240 | 45 | 513 | 4,703 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,521 | 4,031 | 210 | 171 | 121 | 290 | 1,586 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|---|-------------------------|---|--|--|--------------------------------|--|---|-------------------------|---|--|--|--------------------------------|--|---|
| MISSISSIPPI | | | | | | | | MISSOURI | | | | | | |
| All industries..... | 100,158 | 1,713,140 | 1,073,600 | 85,262 | 36,069 | 87,578 | 156,066 | 301,231 | 4,546,736 | 2,709,767 | 278,099 | 77,138 | 184,850 | 608,501 |
| Agriculture, forestry, and fisheries..... | 50,666 | 463,084 | 288,469 | 2,018 | 6,687 | 51,832 | 32,404 | 155,356 | 1,076,942 | 678,779 | 2,271 | 31,939 | 105,728 | 97,161 |
| Farms..... | 49,250 | 440,319 | 277,103 | - | 8,339 | 50,644 | 29,086 | 153,347 | 1,012,658 | 649,854 | - | 31,480 | 103,350 | 93,972 |
| Field crop farms..... | 24,024 | 273,834 | 145,780 | - | 4,853 | 34,008 | 33,559 | 37,777 | 291,004 | 128,644 | - | 9,797 | 39,176 | 63,023 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 1,323 | 13,128 | 8,210 | - | 323 | 1,002 | 1,834 |
| Livestock farms..... | 21,159 | 160,789 | 126,153 | - | 3,059 | 15,632 | 11,941 | 104,457 | 687,233 | 499,278 | - | 19,973 | 59,937 | 30,098 |
| Farms, not elsewhere classified..... | 3,573 | 3,847 | 3,048 | - | 227 | 845 | 11,347 | 9,790 | 21,293 | 13,722 | - | 1,387 | 3,235 | 4983 |
| Other agriculture, forestry, and fisheries..... | 1,416 | 22,765 | 11,366 | 2,018 | 348 | 1,188 | 3,318 | 2,009 | 64,284 | 28,925 | 2,271 | 459 | 2,378 | 3,189 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 6,542 | 142,963 | 89,744 | 8,797 | 2,506 | 5,408 | 16,647 | 20,379 | 404,460 | 233,300 | 32,613 | 5,438 | 9,193 | 59,080 |
| General contractors..... | 1,645 | 75,622 | 46,524 | 4,242 | 924 | 3,701 | 6,761 | 1,515 | 138,966 | 84,494 | 10,221 | 1,465 | 1,863 | 10,218 |
| Special trade contractors..... | 4,897 | 67,341 | 43,220 | 4,555 | 1,582 | 1,707 | 9,886 | 17,826 | 253,342 | 142,968 | 20,258 | 3,839 | 6,937 | 46,659 |
| Contractors not allocable..... | - | - | - | - | - | - | - | 1,038 | 12,152 | 5,838 | 2,134 | 134 | 393 | 2,203 |
| Manufacturing..... | 1,724 | 83,587 | 49,086 | 6,634 | 1,251 | 3,767 | 7,498 | 3,401 | 84,578 | 48,848 | 9,178 | 910 | 2,088 | 12,133 |
| Transportation, communication, electric, gas, and sanitary services..... | 2,822 | 24,027 | 654 | 3,048 | 945 | 3,952 | 3,151 | 11,799 | 152,520 | 11,647 | 34,872 | 5,838 | 12,767 | 25,754 |
| Motor freight transportation and warehousing, terminals, and related services..... | 1,985 | 17,361 | 654 | 1,336 | 777 | 3,528 | 1,675 | 8,941 | 119,296 | 4,746 | 30,103 | 5,104 | 9,770 | 17,632 |
| Other transportation, communication, electric, gas, and sanitary services..... | 837 | 6,666 | - | 1,712 | 168 | 424 | 1,476 | 2,858 | 33,224 | 6,901 | 4,769 | 734 | 2,997 | 8,122 |
| Wholesale and retail trade..... | 18,281 | 797,624 | 598,981 | 39,883 | 18,373 | 10,108 | 42,202 | 46,579 | 2,119,429 | 1,590,829 | 127,657 | 23,837 | 25,517 | 152,601 |
| Wholesale trade..... | 1,533 | 78,552 | 49,477 | 4,029 | 5,020 | 1,683 | 5,739 | 8,115 | 324,344 | 218,741 | 14,317 | 5,665 | 5,646 | 42,219 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,190 | 81,119 | 67,610 | 2,503 | 289 | 655 | 5,291 |
| Other wholesale trade..... | 1,495 | 77,526 | 49,403 | 3,877 | 5,014 | 1,668 | 5,219 | 6,925 | 243,225 | 151,131 | 11,814 | 5,376 | 4,991 | 36,928 |
| Retail trade..... | 16,339 | 690,917 | 525,641 | 35,284 | 13,137 | 8,095 | 34,708 | 37,463 | 1,760,013 | 1,345,766 | 110,997 | 17,742 | 19,291 | 108,201 |
| General merchandise stores..... | 1,964 | 71,360 | 58,047 | 2,987 | 1,289 | 706 | 4,645 | 2,926 | 96,790 | 78,302 | 2,726 | 886 | 1,680 | 5,828 |
| Food stores..... | 5,631 | 214,192 | 176,474 | 6,254 | 4,450 | 2,597 | 7,964 | 7,626 | 387,913 | 326,552 | 17,213 | 2,042 | 3,919 | 16,397 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,576 | 146,364 | 124,475 | 3,150 | 624 | 705 | 5,150 |
| Gasoline service stations..... | 2,641 | 128,865 | 94,036 | 5,255 | 1,430 | 941 | 3,979 | 4,644 | 314,494 | 256,878 | 16,897 | 2,291 | 1,607 | 14,711 |
| Apparel and accessory stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,290 | 62,725 | 42,416 | 4,993 | 519 | 412 | 6,243 |
| Furniture, home furnishings, and equipment stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,708 | 120,376 | 83,498 | 7,277 | 1,553 | 1,732 | 10,439 |
| Eating and drinking places..... | 1,907 | 37,230 | 24,591 | 4,380 | 1,239 | 747 | 1,132 | 7,792 | 219,403 | 127,343 | 34,383 | 5,743 | 4,463 | 17,061 |
| Other retail stores..... | 2,654 | 121,283 | 84,618 | 9,576 | 3,081 | 2,142 | 8,102 | 8,901 | 411,948 | 306,302 | 24,358 | 4,084 | 4,773 | 32,412 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,001 | 35,072 | 26,322 | 2,343 | 430 | 580 | 2,181 |
| Finance, insurance, and real estate..... | 3,317 | 25,675 | 4,043 | 2,967 | 660 | 1,797 | 6,720 | 12,728 | 116,037 | 25,026 | 5,740 | 1,486 | 3,887 | 41,287 |
| Insurance agents, brokers, and service..... | 1,342 | 15,122 | 3,164 | 1,615 | 178 | 543 | 4,208 | 4,611 | 43,222 | 9,992 | 2,701 | 238 | 1,430 | 17,437 |
| Real estate..... | 1,836 | 8,892 | 879 | 1,157 | 397 | 1,143 | 1,772 | 7,653 | 69,355 | 15,015 | 2,910 | 1,232 | 2,223 | 22,048 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | - | (2) | (2) | (2) | (2) | 464 | 3,460 | 19 | 129 | 16 | 234 | 1,798 |
| Services..... | 14,970 | 148,775 | 34,065 | 20,086 | 2,757 | 8,898 | 46,094 | 49,543 | 580,564 | 117,518 | 64,276 | 7,474 | 24,978 | 217,611 |
| Hotels, rooming houses, camps, and other lodging places..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,468 | 29,640 | 4,534 | 3,298 | 1,355 | 3,918 | 4,548 |
| Personal services..... | 4,900 | 32,667 | 8,433 | 5,537 | 822 | 2,248 | 7,923 | 12,549 | 123,380 | 23,573 | 22,108 | 2,362 | 8,521 | 28,638 |
| Laundries, laundry services, cleaning and dyeing plants..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,390 | 43,945 | 7,583 | 8,300 | 1,040 | 5,730 | 2,346 |
| Beauty and barber shops..... | 3,246 | 17,804 | 4,831 | 2,881 | 302 | 695 | 5,806 | 7,411 | 55,041 | 7,827 | 12,516 | 857 | 1,077 | 20,503 |
| Other personal services..... | 839 | 6,066 | 2,936 | 778 | 106 | 272 | 869 | 2,748 | 24,394 | 8,163 | 1,292 | 465 | 1,714 | 5,789 |
| Business services..... | 852 | 10,579 | 3,164 | 2,260 | 177 | 469 | 2,003 | 5,243 | 29,831 | 5,752 | 2,725 | 425 | 1,106 | 12,502 |
| Automobile and other repair services..... | 3,215 | 28,161 | 15,263 | 932 | 421 | 1,346 | 5,840 | 9,651 | 119,208 | 67,158 | 5,795 | 1,492 | 2,763 | 23,806 |
| Automobile parking, repair, and services..... | 1,085 | 13,257 | 8,146 | 639 | 155 | 292 | 2,666 | 4,157 | 74,715 | 46,990 | 3,914 | 1,048 | 1,651 | 11,193 |
| Repair services, except automobile..... | 2,130 | 14,904 | 7,117 | 293 | 266 | 1,054 | 3,574 | 5,494 | 44,493 | 20,168 | 1,881 | 444 | 1,112 | 12,613 |
| Amusement and recreation services, including motion pictures... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,104 | 12,067 | 2,421 | 1,281 | 157 | 677 | 2,106 |
| Medical services..... | 2,083 | 40,667 | 3,671 | 4,251 | 446 | 1,978 | 21,147 | 8,595 | 182,302 | 11,100 | 19,386 | 1,245 | 5,347 | 104,707 |
| Offices of physicians and surgeons..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,462 | 99,398 | 3,118 | 11,249 | 691 | 2,964 | 60,189 |
| Offices of dentists and dental surgeons..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,731 | 39,210 | 2,231 | 4,085 | 207 | 892 | 21,328 |
| Other medical services..... | 950 | 5,417 | 1,184 | 443 | 36 | 353 | 2,295 | 4,402 | 43,694 | 5,751 | 4,052 | 347 | 1,491 | 23,190 |
| Educational services..... | 985 | 5,635 | 855 | 2,290 | 195 | 281 | 1,819 | 1,203 | 13,203 | 118 | 1,295 | 97 | 484 | 2,477 |
| Legal services..... | 865 | 9,472 | 287 | 1,148 | 110 | 497 | 4,748 | 2,627 | 38,257 | 1,325 | 4,346 | 131 | 1,034 | 22,165 |
| Engineering and architectural services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,128 | 17,934 | 591 | 3,577 | 126 | 685 | 8,049 |
| Accounting, auditing, and bookkeeping services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,612 | 7,869 | 284 | 382 | 36 | 244 | 4,672 |
| Other services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,747 | 6,873 | 662 | 83 | 48 | 199 | 3,941 |
| Nature of business not allocable..... | 1,544 | 16,730 | 8,490 | 1,545 | 472 | 987 | 2,154 | 1,258 | 8,387 | 3,399 | 1,150 | 121 | 255 | 2,284 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| NEBRASKA | | | | | | | | NEW JERSEY | | | | | | |
| All industries..... | 155,485 | 2,937,484 | 1,899,110 | 87,058 | 73,802 | 166,972 | 380,748 | 203,067 | 4,850,307 | 2,792,632 | 305,052 | 56,690 | 143,889 | 826,704 |
| Agriculture, forestry, and fisheries..... | 102,923 | 1,511,813 | 945,186 | 5,404 | 52,255 | 131,323 | 209,320 | 16,193 | 236,932 | 156,226 | 5,547 | 8,200 | 18,786 | 14,762 |
| Farms..... | 100,608 | 1,472,604 | 931,915 | - | 51,428 | 129,051 | 201,097 | 12,653 | 189,380 | 139,862 | 154 | 7,417 | 15,975 | 4,863 |
| Field crop farms..... | 38,095 | 372,013 | 152,745 | - | 18,886 | 46,611 | 104,403 | 1,392 | 7,555 | 4,555 | - | 745 | 1,085 | 1,287 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 3,024 | 47,057 | 32,537 | 1 | 1,680 | 3,192 | 3,135 |
| Livestock farms..... | 59,805 | 1,076,389 | 764,251 | - | 31,441 | 79,363 | 95,368 | 6,092 | 116,351 | 90,595 | 100 | 4,221 | 9,638 | 1,536 |
| Farms, not elsewhere classified..... | 2,403 | 21,938 | 14,028 | - | 1,046 | 2,821 | 795 | 2,145 | 18,417 | 12,175 | 64 | 771 | 2,060 | 479 |
| Other agriculture, forestry, and fisheries..... | 2,315 | 39,209 | 13,271 | 5,404 | 827 | 2,272 | 8,223 | 3,540 | 47,552 | 16,364 | 5,382 | 783 | 2,811 | 9,899 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 91 | 1,970 | 533 | 77 | 45 | 315 | 1,378 |
| Contract construction..... | 8,432 | 162,974 | 112,142 | 7,901 | 1,975 | 3,155 | 23,916 | 23,879 | 496,764 | 303,476 | 22,621 | 5,456 | 15,391 | 94,530 |
| General contractors..... | 776 | 51,533 | 47,844 | 1,191 | 300 | 421 | 128 | 3,825 | 133,541 | 96,150 | 3,367 | 1,421 | 3,296 | 16,642 |
| Special trade contractors..... | 7,519 | 106,622 | 61,553 | 6,339 | 1,590 | 2,584 | 23,141 | 19,287 | 346,669 | 177,475 | 17,745 | 3,785 | 11,474 | 75,654 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 767 | 16,554 | 9,883 | 1,779 | 250 | 621 | 2,234 |
| Manufacturing..... | 898 | 50,306 | 39,397 | 1,651 | 472 | 810 | 3,977 | 7,069 | 200,744 | 119,291 | 9,905 | 5,498 | 8,647 | 25,251 |
| Transportation, communication, electric, gas, and sanitary services..... | 3,437 | 44,571 | 15,027 | 2,063 | 1,926 | 4,424 | 5,425 | 10,351 | 143,866 | 17,999 | 14,456 | 3,003 | 14,967 | 31,723 |
| Motor freight transportation and warehousing, terminals, and related services..... | 3,096 | 41,934 | 13,946 | 1,971 | 1,846 | 4,295 | 4,610 | 6,106 | 118,956 | 16,678 | 13,256 | 2,709 | 11,744 | 21,876 |
| Other transportation, communication, electric, gas, and sanitary services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 4,245 | 24,910 | 1,321 | 1,200 | 294 | 3,223 | 9,847 |
| Wholesale and retail trade..... | 16,851 | 886,526 | 698,030 | 43,169 | 12,319 | 13,627 | 52,715 | 57,349 | 2,647,890 | 1,991,778 | 138,826 | 18,616 | 37,637 | 217,820 |
| Wholesale trade..... | 2,392 | 145,314 | 115,747 | 7,048 | 947 | 2,320 | 9,805 | 12,073 | 614,060 | 487,617 | 16,983 | 2,097 | 6,711 | 53,740 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,794 | 228,049 | 196,719 | 6,774 | 670 | 1,487 | 11,277 |
| Other wholesale trade..... | 2,054 | 115,126 | 87,320 | 6,925 | 888 | 2,182 | 9,062 | 9,279 | 386,011 | 290,898 | 10,209 | 1,427 | 5,224 | 42,463 |
| Retail trade..... | 14,121 | 727,447 | 569,824 | 35,821 | 11,243 | 11,001 | 43,002 | 44,634 | 1,995,473 | 1,475,973 | 119,937 | 16,203 | 30,481 | 159,837 |
| General merchandise stores..... | 646 | 7,505 | 5,782 | 208 | 165 | 249 | 412 | 3,231 | 69,611 | 47,299 | 3,279 | 407 | 1,174 | 8,060 |
| Food stores..... | 1,818 | 186,525 | 156,791 | 6,695 | 1,355 | 2,124 | 8,082 | 10,106 | 529,115 | 425,133 | 20,724 | 3,173 | 7,821 | 36,871 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 977 | 50,916 | 42,787 | 1,357 | 221 | 206 | 3,198 |
| Gasoline service stations..... | 2,313 | 139,787 | 112,013 | 4,824 | 5,367 | 1,434 | 6,574 | 4,575 | 342,378 | 274,016 | 22,589 | 1,412 | 1,851 | 17,184 |
| Apparel and accessory stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 3,598 | 148,097 | 100,337 | 10,391 | 1,536 | 2,173 | 13,406 |
| Furniture, home furnishings, and equipment stores..... | 906 | 44,975 | 34,513 | 930 | 772 | 683 | 2,861 | 1,703 | 102,064 | 68,206 | 8,969 | 676 | 1,145 | 7,728 |
| Eating and drinking places..... | 3,047 | 108,119 | 71,998 | 10,124 | 1,357 | 2,941 | 8,584 | 8,683 | 234,823 | 140,187 | 21,827 | 4,459 | 7,521 | 28,702 |
| Other retail stores..... | 4,765 | 183,485 | 143,215 | 9,151 | 1,782 | 3,059 | 14,385 | 11,761 | 518,469 | 378,008 | 30,801 | 4,319 | 8,590 | 44,688 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 5,407 | 55,902 | 12,164 | 4,100 | 1,092 | 2,593 | 20,226 | 14,934 | 172,732 | 28,409 | 17,025 | 2,619 | 6,651 | 58,970 |
| Insurance agents, brokers, and service..... | 2,162 | 20,162 | 1,831 | 2,084 | 167 | 670 | 8,051 | 5,305 | 72,008 | 13,615 | 9,270 | 421 | 2,505 | 25,275 |
| Real estate..... | 2,667 | 33,537 | 10,128 | 1,932 | 901 | 1,873 | 11,007 | 8,901 | 84,442 | 12,619 | 3,167 | 1,936 | 3,788 | 29,981 |
| Finance, insurance, and real estate, not elsewhere classified..... | 578 | 2,203 | 205 | 84 | 24 | 50 | 1,168 | 728 | 16,282 | 2,175 | 4,588 | 262 | 358 | 3,714 |
| Services..... | 16,843 | 215,314 | 76,069 | 20,898 | 3,390 | 9,652 | 64,411 | 72,623 | 948,447 | 174,709 | 96,517 | 13,239 | 41,479 | 383,619 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,546 | 61,216 | 41,713 | 5,113 | 748 | 1,790 | 5,203 | 3,443 | 27,420 | 3,990 | 2,260 | 2,854 | 5,148 | 923 |
| Personal services..... | 4,499 | 30,147 | 6,787 | 3,545 | 642 | 2,270 | 8,757 | 13,277 | 135,321 | 35,787 | 16,148 | 2,667 | 6,441 | 40,157 |
| Laundries, laundry services, cleaning and dyeing plants..... | 578 | 3,236 | 309 | 396 | 115 | 622 | 400 | 2,407 | 27,187 | 6,701 | 2,586 | 398 | 1,887 | 5,833 |
| Beauty and barber shops..... | 2,476 | 12,015 | 1,379 | 2,437 | 131 | 456 | 4,827 | 7,909 | 63,413 | 11,160 | 11,200 | 1,379 | 2,029 | 23,175 |
| Other personal services..... | 1,445 | 14,896 | 5,099 | 712 | 396 | 1,192 | 3,530 | 2,961 | 44,721 | 17,926 | 2,362 | 890 | 2,525 | 11,149 |
| Business services..... | 1,544 | 8,998 | 2,884 | 169 | 308 | 1,686 | 1,598 | 9,337 | 73,059 | 22,631 | 3,012 | 388 | 3,609 | 24,930 |
| Automobile and other repair services..... | 3,577 | 30,194 | 15,735 | 2,143 | 455 | 881 | 6,203 | 8,113 | 94,094 | 44,103 | 5,354 | 1,220 | 3,631 | 21,842 |
| Automobile parking, repair, and services..... | 1,204 | 17,751 | 8,320 | 2,143 | 243 | 380 | 3,826 | 3,485 | 59,578 | 31,070 | 4,568 | 698 | 2,236 | 10,867 |
| Repair services, except automobile..... | 2,373 | 12,443 | 7,415 | - | 212 | 501 | 2,377 | 4,628 | 34,516 | 13,033 | 786 | 522 | 1,395 | 10,975 |
| Amusement and recreation services, including motion pictures..... | 1,039 | 11,250 | 3,238 | 1,544 | 459 | 894 | 1,974 | 3,412 | 37,679 | 5,028 | 5,687 | 373 | 1,466 | 6,074 |
| Medical services..... | 2,221 | 55,052 | 5,154 | 6,346 | 414 | 1,524 | 29,852 | 17,420 | 372,095 | 35,860 | 34,023 | 3,856 | 14,011 | 202,341 |
| Offices of physicians and surgeons..... | 688 | 27,495 | 695 | 3,701 | 221 | 762 | 14,981 | 6,552 | 191,783 | 6,785 | 15,336 | 1,651 | 7,620 | 118,763 |
| Offices of dentists and dental surgeons..... | 525 | 15,552 | 1,581 | 1,523 | 105 | 463 | 8,973 | 3,929 | 115,411 | 15,620 | 13,591 | 1,054 | 3,883 | 55,379 |
| Other medical services..... | 1,008 | 12,005 | 2,878 | 1,122 | 88 | 299 | 5,898 | 6,939 | 64,901 | 13,555 | 5,096 | 1,151 | 2,508 | 28,199 |
| Educational services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,910 | 23,244 | 870 | 8,400 | 532 | 1,502 | 4,068 |
| Legal services..... | 1,032 | 13,034 | 183 | 1,255 | 299 | 360 | 8,305 | 4,746 | 99,035 | 4,293 | 13,063 | 527 | 3,077 | 50,679 |
| Engineering and architectural services..... | (2) | (2) | - | (2) | (2) | (2) | (2) | 2,413 | 36,928 | 16,052 | 3,938 | 307 | 641 | 8,905 |
| Accounting, auditing, and bookkeeping services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 3,711 | 24,878 | 161 | 4,002 | 222 | 1,024 | 13,402 |
| Other services..... | (2) | (2) | (2) | - | - | (2) | (2) | 3,841 | 24,694 | 5,934 | 630 | 133 | 929 | 10,298 |
| Nature of business not allocable..... | (2) | (2) | - | - | (2) | (2) | (2) | 578 | 962 | 211 | 78 | 14 | 16 | 407 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------------|---|--|--|-----------------------------|------------------------------------|--|
| NEW YORK, TOTAL | | | | | | | | ALBANY DISTRICT (New York) | | | | | | |
| All industries..... | 606,434 | 13,642,735 | 7,781,387 | 811,338 | 184,860 | 368,550 | 2,327,445 | 70,445 | 1,624,180 | 1,048,164 | 88,053 | 23,960 | 58,159 | 179,846 |
| Agriculture, forestry, and fisheries..... | 74,308 | 701,155 | 437,052 | 8,014 | 26,606 | 90,418 | 37,409 | 13,676 | 144,210 | 96,678 | 1,694 | 5,219 | 18,202 | 3,943 |
| Farms..... | 67,943 | 638,352 | 418,387 | 2,093 | 25,502 | 87,153 | 22,157 | 13,003 | 137,646 | 95,898 | 16 | 4,996 | 17,973 | 2,611 |
| Field crop farms..... | 8,318 | 25,857 | 16,486 | 4 | 2,604 | 5,949 | 1,384 | 1,161 | 1,612 | 985 | - | 584 | 1,073 | 1,420 |
| Fruit, tree nut, and vegetable farms..... | 8,408 | 89,329 | 57,749 | 469 | 4,087 | 10,282 | 5,902 | 1,537 | 20,996 | 16,883 | - | 772 | 2,002 | 1,259 |
| Livestock farms..... | 44,594 | 476,511 | 317,172 | 345 | 16,767 | 66,800 | 15,462 | 9,357 | 106,586 | 73,214 | 16 | 3,381 | 14,118 | 3,693 |
| Farms, not elsewhere classified..... | 6,623 | 46,655 | 26,980 | 1,275 | 2,044 | 4,122 | 4,177 | 948 | 8,452 | 4,816 | - | 259 | 780 | 597 |
| Other agriculture, forestry, and fisheries..... | 6,365 | 62,803 | 18,665 | 5,921 | 1,104 | 3,265 | 15,252 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Mining..... | 705 | 11,427 | 3,163 | 220 | 343 | 1,458 | 13,626 | (2) | (2) | (2) | - | - | - | (2) |
| Contract construction..... | 51,028 | 987,035 | 579,516 | 56,095 | 14,749 | 26,292 | 177,309 | 8,210 | 160,736 | 100,919 | 8,878 | 2,815 | 3,746 | 23,871 |
| General contractors..... | 6,439 | 347,259 | 247,305 | 15,917 | 4,793 | 7,910 | 32,960 | 1,248 | 85,867 | 62,385 | 4,151 | 1,517 | 1,764 | 6,041 |
| Special trade contractors..... | 42,883 | 616,518 | 321,522 | 38,167 | 9,386 | 17,833 | 139,020 | 6,420 | 64,808 | 31,941 | 4,727 | 872 | 1,806 | 16,416 |
| Contractors not allocable..... | 1,706 | 23,258 | 10,689 | 2,011 | 570 | 549 | 5,329 | 542 | 10,061 | 6,593 | - | 426 | 176 | 1,414 |
| Manufacturing..... | 17,285 | 732,805 | 497,155 | 32,481 | 11,256 | 13,942 | 74,776 | 1,126 | 22,344 | 15,904 | 763 | 524 | 1,371 | 1,392 |
| Transportation, communication, electric, gas, and sanitary services..... | 19,758 | 268,958 | 51,526 | 32,242 | 7,226 | 22,234 | 63,712 | 1,934 | 21,022 | 1,131 | 1,954 | 686 | 2,663 | 6,021 |
| Motor freight transportation and warehousing, terminals, and related services..... | 9,353 | 171,422 | 33,583 | 23,941 | 5,194 | 14,522 | 35,761 | 1,433 | 18,052 | 837 | 1,748 | 640 | 2,327 | 5,019 |
| Other transportation, communication, electric, gas, and sanitary services..... | 10,405 | 97,536 | 17,943 | 8,301 | 2,032 | 7,712 | 27,951 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Wholesale and retail trade..... | 158,433 | 7,421,918 | 5,506,279 | 373,936 | 76,394 | 92,790 | 623,016 | 19,068 | 982,039 | 756,075 | 50,744 | 8,673 | 15,122 | 57,925 |
| Wholesale trade..... | 38,119 | 2,194,504 | 1,675,609 | 71,187 | 12,848 | 18,980 | 202,933 | 2,518 | 95,537 | 68,197 | 5,151 | 738 | 1,927 | 9,392 |
| Groceries and related products..... | 6,012 | 648,231 | 561,713 | 16,933 | 2,141 | 3,454 | 31,379 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 32,107 | 1,546,273 | 1,113,896 | 54,254 | 10,707 | 15,526 | 171,554 | 2,144 | 71,914 | 48,556 | 4,250 | 651 | 1,720 | 8,140 |
| Retail trade..... | 118,586 | 5,157,144 | 3,779,557 | 300,149 | 62,861 | 72,594 | 413,102 | 16,046 | 869,089 | 674,627 | 44,957 | 7,766 | 12,954 | 47,150 |
| General merchandise stores..... | 8,216 | 214,478 | 150,743 | 11,496 | 1,595 | 3,701 | 22,223 | 1,077 | 59,434 | 4,779 | 458 | 1,291 | 4,636 | 4,130 |
| Food stores..... | 29,891 | 1,462,085 | 1,184,784 | 42,758 | 9,515 | 16,401 | 109,159 | 3,352 | 165,841 | 138,527 | 4,154 | 856 | 2,256 | 9,472 |
| Automobile and truck dealers..... | 1,725 | 200,014 | 172,401 | 4,541 | 1,016 | 697 | 6,824 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 9,488 | 624,272 | 496,806 | 31,701 | 6,887 | 5,248 | 32,431 | 1,965 | 111,246 | 93,354 | 3,264 | 391 | 837 | 5,971 |
| Apparel and accessory stores..... | 8,191 | 295,325 | 201,178 | 17,314 | 2,987 | 3,662 | 796 | 34,590 | 23,547 | 2,094 | 273 | 291 | 3,462 | 2,691 |
| Furniture, home furnishings, and equipment stores..... | 8,341 | 390,477 | 264,446 | 39,383 | 6,291 | 6,931 | 22,496 | 664 | 42,042 | 31,290 | 2,563 | 326 | 730 | 2,691 |
| Eating and drinking places..... | 21,958 | 608,308 | 334,864 | 68,252 | 18,370 | 17,889 | 57,489 | 3,717 | 93,228 | 57,744 | 7,644 | 2,549 | 3,253 | 1,659 |
| Other retail stores..... | 30,776 | 1,362,185 | 974,335 | 84,704 | 16,200 | 19,135 | 128,818 | 4,039 | 250,040 | 187,347 | 18,254 | 2,570 | 4,127 | 16,368 |
| Wholesale and retail trade not allocable..... | 1,728 | 70,270 | 51,113 | 2,600 | 685 | 1,216 | 6,981 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 38,421 | 513,621 | 182,729 | 31,987 | 7,159 | 14,331 | 143,196 | 3,389 | 26,521 | 2,916 | 1,459 | 592 | 1,294 | 11,432 |
| Insurance agents, brokers, and service..... | 16,365 | 167,845 | 24,726 | 15,216 | 1,435 | 3,851 | 64,396 | 1,846 | 16,847 | 1,919 | 1,314 | 226 | 515 | 6,956 |
| Real estate..... | 19,210 | 207,171 | 50,837 | 13,626 | 5,053 | 9,794 | 62,951 | 1,513 | 9,213 | 997 | 145 | 350 | 779 | 4,245 |
| Finance, insurance, and real estate, not elsewhere classified..... | 2,846 | 138,605 | 107,166 | 3,145 | 671 | 686 | 15,849 | (2) | (2) | - | - | (2) | - | (2) |
| Services..... | 245,299 | 3,005,125 | 523,958 | 276,352 | 41,125 | 107,064 | 1,211,310 | 22,826 | 266,788 | 74,537 | 22,550 | 5,450 | 15,754 | 74,801 |
| Hotels, rooming houses, camps, and other lodging places..... | 9,911 | 95,037 | 19,406 | 8,537 | 6,284 | 14,733 | 2,990 | 3,125 | 41,795 | 13,421 | 3,099 | 1,845 | 5,874 | 20 |
| Personal services..... | 50,617 | 406,119 | 106,740 | 37,822 | 6,726 | 16,778 | 117,696 | 5,121 | 29,423 | 7,762 | 2,232 | 655 | 2,081 | 7,837 |
| Laundries, laundry services, cleaning and dyeing plants..... | 11,382 | 139,750 | 47,010 | 10,478 | 2,410 | 6,435 | 28,420 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Beauty and barber shops..... | 23,401 | 129,284 | 20,055 | 20,784 | 2,412 | 4,543 | 45,312 | 2,959 | 12,755 | 1,491 | 2,132 | 189 | 484 | 5,011 |
| Other personal services..... | 15,834 | 137,085 | 39,675 | 6,560 | 1,904 | 5,800 | 43,964 | 1,384 | 9,972 | 3,705 | 39 | 275 | 648 | 2,942 |
| Business services..... | 28,441 | 282,288 | 76,617 | 27,553 | 2,923 | 7,557 | 87,457 | 2,016 | 18,054 | 3,918 | 1,245 | 162 | 747 | 3,352 |
| Automobile and other repair services..... | 22,778 | 292,253 | 164,491 | 11,272 | 4,865 | 8,098 | 53,062 | 3,338 | 60,142 | 41,444 | 3,524 | 922 | 1,450 | 5,530 |
| Automobile parking, repair, and services..... | 9,991 | 192,457 | 123,117 | 9,079 | 3,646 | 4,559 | 24,052 | 1,874 | 51,557 | 37,523 | 3,504 | 762 | 976 | 3,200 |
| Repair services, except automobile..... | 12,787 | 99,796 | 41,374 | 2,193 | 1,219 | 3,539 | 29,010 | 1,464 | 8,585 | 3,921 | 20 | 160 | 474 | 2,330 |
| Amusement and recreation services, including motion pictures..... | 11,331 | 124,445 | 28,068 | 12,562 | 2,229 | 5,813 | 21,968 | 1,377 | 7,414 | 2,075 | 113 | 413 | 786 | 1,966 |
| Medical services..... | 55,124 | 1,068,802 | 63,563 | 88,476 | 11,051 | 37,734 | 597,647 | 3,145 | 70,564 | 3,436 | 7,812 | 1,084 | 3,057 | 39,351 |
| Offices of physicians and surgeons..... | 24,742 | 659,256 | 16,029 | 48,840 | 6,152 | 24,119 | 398,340 | 1,501 | 45,085 | 1,857 | 4,170 | 577 | 1,825 | 28,276 |
| Offices of dentists and dental surgeons..... | 10,292 | 247,102 | 22,053 | 20,644 | 2,231 | 8,504 | 126,215 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other medical services..... | 20,090 | 162,444 | 25,481 | 18,992 | 2,668 | 5,111 | 73,092 | 1,273 | 12,384 | 517 | 2,459 | 298 | 704 | 4,553 |
| Educational services..... | 7,280 | 35,657 | 2,741 | 3,398 | 403 | 1,906 | 13,013 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Legal services..... | 22,227 | 335,964 | 7,117 | 44,719 | 2,971 | 7,318 | 168,461 | 1,593 | 24,352 | 372 | 3,415 | 216 | 974 | 12,434 |
| Engineering and architectural services..... | 4,584 | 109,676 | 33,990 | 19,519 | 1,751 | 1,723 | 27,004 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 11,544 | 112,864 | 2,746 | 16,281 | 1,208 | 2,922 | 60,293 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other services..... | 21,462 | 142,020 | 18,479 | 6,213 | 714 | 2,482 | 61,719 | 1,352 | 3,398 | 452 | 100 | 28 | 166 | 1,548 |
| Nature of business not allocable..... | 1,197 | 691 | 9 | 11 | 2 | 21 | 343 | (2) | (2) | - | (2) | (2) | (2) | (2) |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) |
|--|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| BROOKLYN DISTRICT (New York) | | | | | | | | BUFFALO DISTRICT (New York) | | | | | | |
| All industries..... | 191,434 | 4,631,703 | 2,622,482 | 252,621 | 58,860 | 93,787 | 867,152 | 186,520 | 3,393,911 | 2,007,245 | 204,498 | 54,431 | 148,824 | 512,537 |
| Agriculture, forestry, and fisheries..... | 3,610 | 67,742 | 35,104 | 4,894 | 2,050 | 3,773 | 9,659 | 53,310 | 447,225 | 274,141 | 336 | 17,439 | 62,220 | 32,116 |
| Farms..... | 1,330 | 36,382 | 25,118 | 1,669 | 1,582 | 2,365 | 2,747 | 51,237 | 434,236 | 269,685 | 51 | 17,294 | 61,177 | 28,894 |
| Field crop farms..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 6,615 | 21,221 | 12,677 | - | 1,774 | 4,318 | 828 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 6,058 | 57,369 | 34,859 | - | 2,417 | 5,380 | 1,167 |
| Livestock farms..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 33,904 | 333,015 | 209,642 | - | 12,022 | 47,376 | 20,869 |
| Farms, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 4,660 | 22,631 | 12,507 | 51 | 1,081 | 2,320 | 3,473 |
| Other agriculture, forestry, and fisheries..... | 2,280 | 31,360 | 9,986 | 3,225 | 468 | 1,408 | 6,912 | 2,073 | 12,989 | 4,456 | 285 | 145 | 1,043 | 3,222 |
| Mining..... | 56 | 616 | 8 | 5 | 29 | 22 | 238 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 14,895 | 358,174 | 207,333 | 21,392 | 5,353 | 7,904 | 62,795 | 18,966 | 303,009 | 182,400 | 15,908 | 3,999 | 11,455 | 54,276 |
| General contractors..... | 1,787 | 104,936 | 65,153 | 8,753 | 1,566 | 2,971 | 9,844 | 2,571 | 117,472 | 89,642 | 1,565 | 1,343 | 2,688 | 13,300 |
| Special trade contractors..... | 12,557 | 248,477 | 140,586 | 12,409 | 3,741 | 4,891 | 51,383 | 16,157 | 184,827 | 92,547 | 14,343 | 2,649 | 8,711 | 40,697 |
| Contractors not allocable..... | 551 | 4,761 | 1,594 | 230 | 46 | 42 | 1,568 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 7,858 | 404,391 | 284,161 | 10,811 | 5,951 | 4,904 | 40,842 | 3,212 | 107,194 | 66,055 | 12,312 | 1,718 | 4,429 | 8,642 |
| Transportation, communication, electric, gas, and sanitary services..... | 9,292 | 134,108 | 39,073 | 9,534 | 2,646 | 8,595 | 33,440 | 5,126 | 63,663 | 5,914 | 9,507 | 2,034 | 8,050 | 12,607 |
| Motor freight transportation and warehousing, terminals, and related services..... | 3,767 | 75,748 | 25,043 | 6,488 | 1,759 | 4,058 | 17,938 | 2,962 | 52,065 | 4,737 | 8,516 | 1,769 | 6,661 | 9,718 |
| Other transportation, communication, electric, gas, and sanitary services..... | 5,525 | 58,360 | 14,030 | 3,046 | 887 | 4,537 | 15,502 | 2,164 | 11,598 | 1,177 | 991 | 265 | 1,389 | 2,889 |
| Wholesale and retail trade..... | 56,493 | 2,570,760 | 1,889,555 | 114,688 | 26,450 | 29,165 | 250,396 | 43,292 | 1,790,151 | 1,327,763 | 100,884 | 18,862 | 30,132 | 139,009 |
| Wholesale trade..... | 15,606 | 899,907 | 689,638 | 28,692 | 5,034 | 6,956 | 85,280 | 7,696 | 310,250 | 219,996 | 12,911 | 2,682 | 6,220 | 32,470 |
| Groceries and related products..... | 2,534 | 214,182 | 179,376 | 7,011 | 945 | 1,651 | 13,116 | 1,579 | 83,201 | 64,709 | 3,645 | 186 | 975 | 6,854 |
| Other wholesale trade..... | 13,072 | 685,725 | 510,262 | 21,681 | 4,089 | 5,305 | 72,164 | 6,117 | 227,049 | 155,287 | 9,266 | 2,496 | 5,245 | 25,616 |
| Retail trade..... | 39,957 | 1,635,160 | 1,175,832 | 84,663 | 21,050 | 21,419 | 160,919 | 35,456 | 1,477,456 | 1,105,979 | 87,916 | 16,143 | 23,888 | 106,163 |
| General merchandise stores..... | 2,525 | 59,314 | 36,862 | 3,647 | 570 | 962 | 9,293 | 3,134 | 43,595 | 33,349 | 852 | 288 | 1,120 | 3,416 |
| Automobile and truck dealers..... | 12,213 | 515,061 | 405,612 | 15,951 | 4,315 | 5,203 | 45,256 | 7,626 | 441,437 | 373,385 | 11,251 | 1,946 | 5,228 | 25,044 |
| Gasoline service stations..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 727 | 55,426 | 46,970 | 1,812 | 266 | 322 | 2,637 |
| Apparel and accessory stores..... | 2,366 | 172,772 | 134,327 | 8,905 | 2,711 | 1,505 | 9,856 | 3,936 | 244,671 | 192,762 | 14,850 | 2,463 | 2,323 | 12,561 |
| Furniture, home furnishings, and equipment stores..... | 3,197 | 117,597 | 79,328 | 6,242 | 1,429 | 1,475 | 15,441 | 1,724 | 50,163 | 37,026 | 3,026 | 400 | 588 | 3,031 |
| Eating and drinking places..... | 2,616 | 93,419 | 65,156 | 6,135 | 990 | 1,058 | 9,236 | 2,753 | 86,464 | 58,332 | 7,197 | 989 | 1,621 | 7,390 |
| Other retail stores..... | 6,439 | 186,900 | 101,485 | 19,131 | 5,444 | 5,208 | 20,942 | 6,716 | 176,698 | 92,844 | 25,238 | 5,316 | 6,436 | 18,160 |
| Wholesale and retail trade not allocable..... | 10,144 | 458,639 | 327,502 | 24,374 | 5,302 | 5,876 | 49,253 | 8,840 | 379,002 | 271,311 | 23,690 | 4,475 | 6,250 | 33,924 |
| | 930 | 35,693 | 24,085 | 1,333 | 366 | 790 | 4,197 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 16,852 | 152,625 | 28,994 | 13,442 | 3,069 | 5,901 | 53,580 | 7,626 | 74,219 | 26,441 | 4,485 | 793 | 2,686 | 21,223 |
| Insurance agents, brokers, and service..... | 7,584 | 55,076 | 7,581 | 4,040 | 427 | 1,563 | 24,615 | 3,292 | 38,335 | 12,163 | 3,746 | 254 | 1,085 | 12,572 |
| Real estate..... | 7,964 | 86,520 | 20,977 | 7,937 | 2,467 | 3,865 | 24,284 | 4,017 | 35,507 | 14,278 | 739 | 539 | 1,564 | 8,476 |
| Finance, insurance, and real estate, not elsewhere classified..... | 1,304 | 11,029 | 436 | 1,465 | 175 | 473 | 4,681 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 81,712 | 943,209 | 138,254 | 77,855 | 13,312 | 33,523 | 416,311 | 54,578 | 603,819 | 121,767 | 60,878 | 9,456 | 29,601 | 244,180 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,503 | 17,504 | 653 | 1,461 | 1,753 | 2,708 | 1,484 | 3,459 | 23,231 | 4,395 | 2,293 | 1,755 | 4,206 | 1,612 |
| Personal services..... | 17,202 | 139,618 | 35,487 | 14,577 | 2,394 | 4,875 | 41,617 | 13,727 | 107,685 | 28,913 | 9,781 | 1,799 | 5,664 | 34,704 |
| Laundries, laundry services, cleaning and dyeing plants..... | 4,355 | 52,946 | 20,339 | 3,102 | 1,041 | 2,084 | 11,251 | 2,029 | 25,902 | 7,007 | 3,860 | 473 | 1,798 | 5,810 |
| Beauty and barber shops..... | 6,418 | 47,643 | 6,883 | 10,497 | 1,040 | 1,602 | 14,206 | 8,462 | 32,715 | 4,864 | 2,186 | 436 | 1,152 | 16,146 |
| Other personal services..... | 6,429 | 39,029 | 8,265 | 978 | 313 | 1,189 | 16,160 | 3,236 | 49,068 | 17,042 | 3,735 | 890 | 2,714 | 12,748 |
| Business services..... | 9,896 | 79,949 | 18,028 | 6,723 | 857 | 2,558 | 30,067 | 5,844 | 42,839 | 9,967 | 4,669 | 424 | 2,121 | 12,953 |
| Automobile and other repair services..... | 7,527 | 94,834 | 46,099 | 1,457 | 1,766 | 2,382 | 23,945 | 7,579 | 79,833 | 45,847 | 4,170 | 1,308 | 2,843 | 13,645 |
| Automobile parking, repair, and services..... | 2,535 | 47,908 | 26,565 | 1,109 | 1,132 | 1,191 | 8,991 | 4,026 | 58,350 | 35,894 | 3,039 | 1,088 | 1,667 | 8,550 |
| Repair services, except automobile..... | 4,992 | 46,926 | 19,534 | 348 | 634 | 1,191 | 14,954 | 3,553 | 21,483 | 9,953 | 1,131 | 220 | 1,176 | 5,095 |
| Amusement and recreation services, including motion pictures..... | 3,587 | 46,191 | 10,594 | 5,117 | 1,089 | 2,027 | 9,447 | 2,174 | 11,949 | 1,381 | 1,235 | 200 | 1,183 | 2,194 |
| Medical services..... | 19,680 | 352,693 | 15,665 | 24,764 | 3,431 | 13,640 | 203,127 | 12,957 | 245,022 | 21,507 | 24,273 | 2,888 | 10,230 | 135,985 |
| Offices of physicians and surgeons..... | 9,206 | 218,740 | 4,837 | 13,191 | 2,037 | 9,058 | 133,858 | 4,443 | 132,033 | 5,313 | 11,423 | 1,199 | 5,316 | 83,914 |
| Offices of dentists and dental surgeons..... | 4,068 | 97,135 | 7,670 | 8,070 | 855 | 2,901 | 50,938 | 2,853 | 58,422 | 5,355 | 4,519 | 469 | 2,917 | 30,519 |
| Other medical services..... | 6,406 | 36,818 | 3,158 | 3,503 | 539 | 1,681 | 18,331 | 5,661 | 54,567 | 10,839 | 8,331 | 1,220 | 1,997 | 21,552 |
| Legal services..... | 2,212 | 10,352 | 483 | 1,572 | 146 | 586 | 4,530 | 1,204 | 4,530 | 506 | 168 | 51 | 377 | 1,957 |
| Engineering and architectural services..... | 8,474 | 107,301 | 3,174 | 12,806 | 928 | 2,534 | 54,040 | 3,347 | 44,508 | 2,283 | 6,653 | 418 | 1,671 | 23,821 |
| Accounting, auditing, and bookkeeping services..... | 1,457 | 16,750 | 3,765 | 2,105 | 393 | 402 | 6,250 | 1,157 | 26,693 | 5,488 | 5,465 | 415 | 500 | 8,080 |
| Other services..... | 5,398 | 52,700 | 895 | 6,675 | 490 | 1,341 | 29,236 | 1,478 | 10,816 | 849 | 1,705 | 145 | 491 | 5,614 |
| | 4,776 | 25,317 | 3,411 | 598 | 65 | 470 | 12,552 | 1,652 | 6,713 | 631 | 466 | 53 | 315 | 3,615 |
| Nature of business not allocable..... | (2) | (2) | - | - | - | - | (2) | (2) | (2) | - | - | - | - | (2) |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| MANHATTAN DISTRICT (New York) | | | | | | | | NORTH CAROLINA | | | | | | |
| All industries..... | 158,035 | 3,992,941 | 2,103,496 | 266,166 | 47,609 | 67,780 | 767,910 | 260,795 | 4,056,907 | 2,452,097 | 275,063 | 68,539 | 154,834 | 498,875 |
| Agriculture, forestry, and fisheries..... | 3,712 | 41,978 | 31,129 | 1,090 | 1,898 | 6,223 | 18,309 | 138,826 | 742,311 | 419,523 | 2,662 | 14,810 | 76,304 | 120,676 |
| Farms..... | 2,373 | 30,088 | 27,686 | 357 | 1,630 | 5,638 | 112,095 | 135,244 | 713,754 | 406,651 | - | 14,005 | 73,876 | 118,417 |
| Field crop farms..... | 535 | 2,190 | 2,311 | - | 228 | 499 | 1,271 | 103,355 | 546,452 | 288,431 | - | 10,630 | 54,513 | 113,110 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | 3,436 | 21,881 | 13,205 | - | - | 483 | 2,176 | 1,664 |
| Livestock farms..... | 895 | 20,332 | 20,593 | 329 | 1,004 | 4,266 | 19,627 | 20,660 | 129,974 | 96,638 | - | 2,463 | 14,601 | 1,595 |
| Farms, not elsewhere classified..... | 725 | 5,413 | 3,438 | 28 | 318 | 664 | 11,153 | 7,793 | 15,447 | 8,377 | - | 429 | 2,586 | 2,048 |
| Other agriculture, forestry, and fisheries..... | 1,339 | 11,890 | 3,443 | 733 | 268 | 585 | 3,786 | 3,582 | 28,557 | 12,872 | 2,662 | 805 | 2,428 | 2,259 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 8,957 | 165,116 | 88,864 | 9,917 | 2,582 | 3,187 | 36,367 | 17,009 | 402,496 | 193,703 | 50,516 | 5,505 | 10,108 | 44,677 |
| General contractors..... | 833 | 38,984 | 30,125 | 1,448 | 367 | 487 | 3,775 | 3,395 | 239,932 | 137,588 | 21,096 | 2,752 | 5,077 | 14,259 |
| Special trade contractors..... | 7,749 | 118,406 | 56,448 | 6,688 | 2,124 | 2,425 | 30,524 | 12,910 | 159,102 | 52,945 | 29,405 | 2,749 | 4,981 | 29,663 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 5,089 | 198,876 | 131,035 | 8,595 | 3,063 | 3,238 | 23,900 | 5,679 | 156,159 | 74,328 | 17,963 | 3,931 | 9,701 | 16,973 |
| Transportation, communication, electric, gas, and sanitary services..... | 3,406 | 50,165 | 5,408 | 11,247 | 1,860 | 2,926 | 11,644 | 5,637 | 93,006 | 6,135 | 15,289 | 5,055 | 8,908 | 8,834 |
| Motor freight transportation and warehousing, terminals, and related services..... | 1,191 | 25,557 | 2,966 | 7,189 | 1,026 | 1,476 | 3,086 | 3,787 | 80,202 | 4,043 | 11,884 | 4,653 | 8,378 | 6,624 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,215 | 24,608 | 2,442 | 4,058 | 834 | 1,450 | 8,558 | 1,850 | 12,804 | 2,092 | 3,405 | 402 | 530 | 2,210 |
| Wholesale and retail trade..... | 39,580 | 2,078,968 | 1,532,886 | 107,620 | 22,409 | 18,371 | 175,686 | 42,855 | 2,074,235 | 1,610,451 | 122,799 | 29,534 | 23,787 | 113,384 |
| Wholesale trade..... | 12,299 | 888,810 | 697,778 | 24,433 | 4,394 | 3,877 | 75,791 | 6,487 | 336,836 | 250,529 | 16,234 | 2,484 | 5,542 | 30,251 |
| Groceries and related products..... | 1,525 | 327,225 | 297,987 | 5,376 | 923 | 621 | 10,157 | 1,489 | 98,507 | 83,661 | 3,800 | 541 | 1,131 | 4,128 |
| Other wholesale trade..... | 10,774 | 561,585 | 399,791 | 19,057 | 3,471 | 3,256 | 65,634 | 4,998 | 238,329 | 166,868 | 12,434 | 1,943 | 4,411 | 26,123 |
| Retail trade..... | 27,127 | 1,175,439 | 823,119 | 82,613 | 17,902 | 14,333 | 98,870 | 35,781 | 1,674,048 | 1,309,136 | 102,772 | 26,612 | 17,682 | 79,456 |
| General merchandise stores..... | 1,480 | 34,165 | 21,098 | 2,218 | 279 | 328 | 4,878 | 4,956 | 126,901 | 104,284 | 2,953 | 2,352 | 1,473 | 7,682 |
| Food stores..... | 6,700 | 339,746 | 267,260 | 11,402 | 2,398 | 3,714 | 29,387 | 9,402 | 411,640 | 348,875 | 14,177 | 7,886 | 4,573 | 14,669 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,190 | 231,415 | 200,669 | 10,734 | 1,141 | 263 | 4,284 |
| Gasoline service stations..... | 1,221 | 95,583 | 76,363 | 4,682 | 1,322 | 583 | 4,043 | 5,543 | 242,037 | 191,031 | 14,266 | 2,464 | 1,871 | 11,167 |
| Apparel and accessory stores..... | 2,474 | 92,975 | 61,277 | 5,952 | 885 | 238 | 11,728 | 1,016 | 50,046 | 35,883 | 3,800 | 1,184 | 353 | 3,755 |
| Furniture, home furnishings, and equipment stores..... | 2,308 | 168,552 | 109,668 | 23,488 | 3,986 | 3,522 | 3,179 | 1,043 | 85,720 | 61,817 | 7,569 | 1,242 | 978 | 5,579 |
| Eating and drinking places..... | 5,086 | 151,482 | 102,791 | 16,239 | 3,961 | 2,992 | 16,728 | 4,376 | 149,268 | 97,139 | 17,337 | 4,264 | 3,284 | 8,038 |
| Other retail stores..... | 7,753 | 274,504 | 188,175 | 18,386 | 3,853 | 2,882 | 29,273 | 8,255 | 377,021 | 269,438 | 31,936 | 6,079 | 4,887 | 24,282 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 587 | 63,351 | 50,786 | 3,793 | 438 | 563 | 3,677 |
| Finance, insurance, and real estate..... | 10,554 | 260,256 | 124,378 | 12,601 | 2,705 | 4,450 | 56,961 | 10,576 | 97,693 | 29,518 | 4,907 | 1,597 | 3,924 | 31,675 |
| Insurance agents, brokers, and service..... | 3,643 | 57,587 | 3,063 | 6,116 | 528 | 688 | 20,253 | 3,918 | 31,196 | 401 | 2,867 | 341 | 1,281 | 14,702 |
| Real estate..... | 5,716 | 75,931 | 14,585 | 4,805 | 1,697 | 3,586 | 25,946 | 6,408 | 64,154 | 29,113 | 1,997 | 1,164 | 2,573 | 15,550 |
| Finance, insurance, and real estate, not elsewhere classified..... | 1,195 | 126,738 | 106,730 | 1,680 | 480 | 176 | 10,762 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 86,183 | 1,191,309 | 189,400 | 115,069 | 12,907 | 28,186 | 476,018 | 37,730 | 437,639 | 84,304 | 59,416 | 7,216 | 19,963 | 156,344 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,824 | 12,507 | 937 | 1,684 | 931 | 1,945 | 126 | 1,967 | 15,212 | 1,184 | 1,587 | 649 | 1,741 | 2,766 |
| Personal services..... | 14,567 | 129,393 | 34,578 | 11,232 | 1,878 | 4,158 | 33,538 | 10,971 | 98,662 | 21,746 | 18,830 | 2,472 | 4,058 | 21,314 |
| Laundries, laundry services, cleaning and dyeing plants..... | 4,220 | 54,206 | 17,098 | 3,455 | 705 | 1,604 | 11,475 | 922 | 16,423 | 5,292 | 2,134 | 782 | 1,250 | 1,177 |
| Beauty and barber shops..... | 5,562 | 36,171 | 6,817 | 5,969 | 747 | 1,305 | 9,949 | 7,552 | 52,784 | 8,385 | 12,627 | 961 | 1,675 | 16,742 |
| Other personal services..... | 4,785 | 39,016 | 10,663 | 1,808 | 426 | 1,249 | 12,114 | 2,497 | 29,455 | 8,069 | 4,069 | 729 | 1,133 | 3,395 |
| Business services..... | 10,685 | 141,446 | 44,704 | 14,916 | 1,480 | 2,131 | 41,085 | 1,989 | 14,967 | 1,043 | 3,026 | 164 | 544 | 5,069 |
| Automobile and other repair services..... | 4,334 | 57,444 | 31,101 | 2,121 | 869 | 1,423 | 9,942 | 6,266 | 68,141 | 36,561 | 6,744 | 1,240 | 2,233 | 9,602 |
| Automobile parking, repair, and services..... | 1,556 | 34,642 | 23,135 | 1,427 | 664 | 725 | 3,311 | 3,016 | 34,873 | 20,547 | 2,663 | 626 | 1,147 | 4,694 |
| Repair services, except automobile..... | 2,778 | 22,802 | 7,966 | 694 | 205 | 698 | 6,631 | 3,250 | 33,268 | 16,014 | 4,081 | 614 | 1,086 | 4,908 |
| Amusement and recreation services, including motion pictures..... | 4,193 | 58,891 | 14,018 | 6,097 | 527 | 1,817 | 11,293 | 1,812 | 32,828 | 11,293 | 3,467 | 846 | 4,373 | 3,253 |
| Medical services..... | 19,342 | 400,523 | 22,955 | 31,627 | 3,648 | 10,807 | 219,184 | 6,319 | 147,833 | 10,638 | 15,747 | 1,215 | 4,678 | 85,708 |
| Offices of physicians and surgeons..... | 9,592 | 263,398 | 4,022 | 20,056 | 2,339 | 7,920 | 152,292 | 2,329 | 91,840 | 4,137 | 10,027 | 695 | 3,253 | 56,548 |
| Offices of dentists and dental surgeons..... | 3,000 | 78,450 | 7,966 | 6,872 | 698 | 2,158 | 38,236 | 1,220 | 34,769 | 1,373 | 3,952 | 343 | 965 | 19,461 |
| Other medical services..... | 6,750 | 58,675 | 10,967 | 4,699 | 611 | 729 | 28,656 | 2,770 | 21,224 | 5,128 | 1,768 | 177 | 460 | 9,699 |
| Educational services..... | 3,284 | 19,566 | 1,372 | 1,637 | 206 | 890 | 5,789 | 2,562 | 8,320 | 404 | 2,308 | 95 | 371 | 2,135 |
| Legal services..... | 8,813 | 159,803 | 1,288 | 21,845 | 1,409 | 2,139 | 78,166 | 2,026 | 19,220 | 482 | 1,641 | 176 | 789 | 12,116 |
| Engineering and architectural services..... | 1,571 | 61,495 | 24,236 | 11,445 | 898 | 554 | 10,102 | 772 | 16,380 | 196 | 3,796 | 143 | 459 | 6,764 |
| Accounting, auditing, and bookkeeping services..... | 3,888 | 43,649 | 7,396 | 7,396 | 493 | 791 | 23,041 | 2,002 | 11,693 | 122 | 2,217 | 108 | 487 | 5,917 |
| Other services..... | 13,682 | 106,592 | 13,985 | 5,049 | 568 | 1,531 | 44,004 | 1,044 | 4,383 | 635 | 53 | 108 | 230 | 1,700 |
| Nature of business not allocable..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 2,273 | 52,216 | 33,945 | 1,409 | 880 | 2,066 | 5,977 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------------|---|--|--|-----------------------------|------------------------------------|--|
| OHIO, TOTAL | | | | | | | | CINCINNATI DISTRICT (Ohio) | | | | | | |
| All industries..... | 456,393 | 7,756,036 | 4,393,643 | 514,846 | 151,750 | 289,859 | 1,242,976 | 186,846 | 3,189,948 | 1,844,796 | 226,556 | 65,153 | 112,254 | 483,707 |
| Agriculture, forestry, and fisheries..... | 152,821 | 981,043 | 547,355 | 4,654 | 43,133 | 115,455 | 142,284 | 66,777 | 390,584 | 233,563 | 1,446 | 17,670 | 44,766 | 43,956 |
| Farms..... | 149,006 | 947,190 | 539,856 | 79 | 42,025 | 112,840 | 134,244 | 65,431 | 378,954 | 230,111 | 39 | 17,392 | 44,030 | 41,627 |
| Field crop farms..... | 55,817 | 274,557 | 117,694 | 40 | 15,754 | 38,861 | 61,579 | 20,389 | 86,900 | 40,208 | - | 5,792 | 12,751 | 14,406 |
| Fruit, tree nut, and vegetable farms..... | 3,612 | 25,511 | 14,784 | - | 943 | 2,571 | 4,285 | 1,271 | 8,104 | 4,581 | - | - | 273 | 1,802 |
| Livestock farms..... | 76,736 | 613,500 | 388,250 | - | 23,331 | 67,097 | 66,557 | 38,456 | 270,581 | 177,394 | - | 10,556 | 28,580 | 24,922 |
| Farms, not elsewhere classified..... | 12,841 | 33,622 | 19,128 | 39 | 1,997 | 4,311 | 1,823 | 5,315 | 13,369 | 7,928 | 39 | 771 | 1,927 | 497 |
| Other agriculture, forestry, and fisheries..... | 3,815 | 33,853 | 7,499 | 4,575 | 1,108 | 2,615 | 8,040 | 1,346 | 11,630 | 3,452 | 1,407 | 278 | 736 | 2,329 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 34,895 | 669,889 | 408,369 | 48,879 | 12,076 | 15,657 | 109,464 | 14,894 | 273,200 | 150,468 | 30,324 | 5,227 | 6,165 | 45,954 |
| General contractors..... | 4,724 | 231,024 | 171,248 | 9,222 | 2,761 | 4,116 | 17,971 | 1,689 | 88,795 | 64,116 | 5,390 | 1,300 | 1,201 | 4,977 |
| Special trade contractors..... | 29,631 | 436,911 | 236,425 | 39,542 | 9,291 | 11,349 | 90,712 | 12,902 | 183,665 | 86,017 | 24,865 | 3,923 | 4,964 | 40,649 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | - | (2) |
| Manufacturing..... | 7,338 | 212,524 | 120,780 | 24,202 | 3,557 | 6,934 | 27,465 | 2,849 | 86,446 | 44,834 | 11,335 | 1,686 | 3,078 | 11,895 |
| Transportation, communication, electric, gas, and sanitary services..... | 17,471 | 253,220 | 40,136 | 21,933 | 12,215 | 28,602 | 28,976 | 6,202 | 73,345 | 10,913 | 4,962 | 4,483 | 8,487 | 11,460 |
| Motor freight transportation and warehousing, terminals, and related services..... | 15,909 | 230,727 | 24,205 | 20,369 | 11,993 | 28,019 | 27,059 | 5,650 | 68,669 | 10,181 | 4,051 | 4,372 | 8,113 | 10,272 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,562 | 22,493 | 15,931 | 1,564 | 222 | 583 | 1,917 | 552 | 4,676 | 732 | 911 | 111 | 374 | 1,188 |
| Wholesale and retail trade..... | 94,017 | 3,909,301 | 2,895,913 | 246,793 | 54,315 | 52,028 | 287,042 | 34,793 | 1,627,857 | 1,229,303 | 100,344 | 25,262 | 18,849 | 112,251 |
| Wholesale trade..... | 14,656 | 717,292 | 525,413 | 26,584 | 4,732 | 10,115 | 79,621 | 6,754 | 368,644 | 284,654 | 11,075 | 2,436 | 4,501 | 36,337 |
| Groceries and related products..... | 1,441 | 192,420 | 168,517 | 5,886 | 834 | 1,407 | 8,665 | 884 | 128,156 | 112,582 | 4,903 | 627 | 1,083 | 4,375 |
| Other wholesale trade..... | 13,215 | 524,872 | 356,896 | 20,698 | 3,898 | 8,708 | 70,956 | 5,870 | 240,488 | 172,072 | 6,172 | 1,809 | 3,418 | 31,962 |
| Retail trade..... | 77,829 | 3,145,219 | 2,368,622 | 216,962 | 48,788 | 41,123 | 202,605 | 27,521 | 1,243,802 | 933,382 | 89,246 | 22,598 | 14,079 | 74,010 |
| General merchandise stores..... | 13,871 | 148,042 | 104,371 | 6,080 | 2,099 | 5,402 | 12,130 | 4,390 | 63,406 | 44,856 | 2,536 | 1,030 | 1,991 | 4,985 |
| Food stores..... | 12,623 | 649,662 | 533,554 | 31,619 | 5,194 | 7,222 | 30,584 | 5,940 | 274,191 | 226,476 | 12,405 | 2,251 | 3,018 | 14,040 |
| Automobile and truck dealers..... | 1,912 | 285,745 | 245,728 | 9,025 | 1,807 | 1,039 | 8,467 | 676 | 98,196 | 83,578 | 4,484 | 551 | 407 | 2,684 |
| Gasoline service stations..... | 11,890 | 804,799 | 648,686 | 49,218 | 11,724 | 4,255 | 34,498 | 4,427 | 308,226 | 248,615 | 16,825 | 8,932 | 1,584 | 11,664 |
| Apparel and accessory stores..... | 2,548 | 90,782 | 59,167 | 6,089 | 1,256 | 1,080 | 10,502 | 628 | 23,302 | 14,704 | 1,582 | 299 | 353 | 3,100 |
| Furniture, home furnishings, and equipment stores..... | 2,618 | 114,771 | 76,722 | 7,535 | 1,349 | 1,485 | 10,637 | 1,084 | 50,194 | 30,737 | 4,768 | 816 | 483 | 5,556 |
| Eating and drinking places..... | 15,311 | 475,596 | 270,799 | 65,403 | 14,639 | 11,923 | 45,587 | 4,116 | 149,968 | 89,652 | 22,645 | 4,376 | 2,794 | 13,041 |
| Other retail stores..... | 17,056 | 575,822 | 399,595 | 41,993 | 10,720 | 8,712 | 50,200 | 6,260 | 276,319 | 194,764 | 24,001 | 4,343 | 3,449 | 18,940 |
| Wholesale and retail trade not allocable..... | 1,532 | 46,790 | 31,878 | 3,247 | 795 | 790 | 4,816 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 30,536 | 349,614 | 92,715 | 16,663 | 6,016 | 12,502 | 109,375 | 11,872 | 153,039 | 52,515 | 5,745 | 2,127 | 5,171 | 45,788 |
| Insurance agents, brokers, and service..... | 7,802 | 115,266 | 18,422 | 9,620 | 699 | 2,995 | 51,022 | 2,565 | 43,262 | 6,372 | 3,344 | 195 | 873 | 18,896 |
| Real estate..... | 22,087 | 228,898 | 74,058 | 6,225 | 5,222 | 9,305 | 55,860 | 9,095 | 107,163 | 46,142 | 1,590 | 1,875 | 4,273 | 25,834 |
| Finance, insurance, and real estate, not elsewhere classified.. | 647 | 5,450 | 225 | 518 | 95 | 202 | 2,493 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 116,233 | 1,367,784 | 285,106 | 150,941 | 20,211 | 57,614 | 533,976 | 47,930 | 581,345 | 123,029 | 72,321 | 8,579 | 25,096 | 210,517 |
| Hotels, rooming houses, camps, and other lodging places..... | 3,454 | 26,128 | 4,003 | 1,534 | 1,265 | 3,530 | 5,608 | 1,564 | 9,175 | 1,037 | 596 | 515 | 1,088 | 2,217 |
| Personal services..... | 30,120 | 248,362 | 55,478 | 27,331 | 4,536 | 13,329 | 71,389 | 13,102 | 117,954 | 24,879 | 23,503 | 2,224 | 5,991 | 30,129 |
| Laundries, laundry services, cleaning and dyeing plants..... | 3,634 | 61,770 | 13,558 | 9,090 | 1,355 | 6,418 | 9,879 | 1,253 | 20,278 | 4,181 | 3,604 | 358 | 2,639 | 2,879 |
| Beauty and barber shops..... | 20,167 | 117,425 | 18,434 | 20,576 | 1,825 | 3,002 | 46,415 | 9,144 | 62,189 | 10,346 | 13,078 | 1,116 | 1,582 | 20,861 |
| Other personal services..... | 6,319 | 69,167 | 23,486 | 7,665 | 1,356 | 3,909 | 15,095 | 2,705 | 35,487 | 6,821 | 750 | 1,770 | 6,389 | 6,389 |
| Business services..... | 12,588 | 127,645 | 47,180 | 10,703 | 1,437 | 3,410 | 34,355 | 5,615 | 62,853 | 23,249 | 6,549 | 628 | 1,223 | 13,643 |
| Automobile and other repair services..... | 19,659 | 224,610 | 115,599 | 17,955 | 4,108 | 9,725 | 38,015 | 7,826 | 83,858 | 45,180 | 5,403 | 1,499 | 5,067 | 12,544 |
| Automobile parking, repair, and services..... | 6,627 | 125,810 | 69,078 | 11,632 | 2,741 | 6,232 | 13,618 | 2,308 | 23,681 | 3,624 | 3,624 | 386 | 3,417 | 3,969 |
| Repair services, except automobile..... | 13,032 | 98,800 | 46,521 | 6,323 | 1,367 | 3,493 | 24,397 | 5,518 | 40,561 | 21,499 | 1,779 | 661 | 1,650 | 8,575 |
| Amusement and recreation services, including motion pictures.. | 7,328 | 67,664 | 11,950 | 8,939 | 2,195 | 7,051 | 8,807 | 3,253 | 26,825 | 6,172 | 3,503 | 832 | 2,540 | 1,036 |
| Medical services..... | 21,228 | 485,580 | 36,562 | 48,466 | 4,375 | 15,031 | 282,625 | 8,311 | 201,523 | 16,463 | 22,857 | 2,247 | 6,996 | 112,359 |
| Offices of physicians and surgeons..... | 8,682 | 287,649 | 11,487 | 29,381 | 2,281 | 8,983 | 178,280 | 3,558 | 117,848 | 5,580 | 13,708 | 1,161 | 4,266 | 69,851 |
| Offices of dentists and dental surgeons..... | 4,304 | 106,041 | 11,780 | 10,335 | 861 | 2,717 | 59,113 | 1,627 | 41,466 | 3,950 | 4,708 | 386 | 1,123 | 23,277 |
| Other medical services..... | 8,242 | 91,890 | 13,295 | 8,750 | 1,233 | 3,331 | 45,232 | 3,126 | 42,209 | 6,933 | 4,441 | 700 | 1,607 | 19,231 |
| Educational services..... | 4,526 | 16,641 | 1,019 | 3,124 | 209 | 1,099 | 5,321 | 1,828 | 7,512 | 347 | 1,632 | 127 | 386 | 1,999 |
| Legal services..... | 6,883 | 94,462 | 4,015 | 9,356 | 511 | 1,924 | 57,148 | 2,548 | 41,891 | 2,848 | 4,241 | 210 | 825 | 23,071 |
| Engineering and architectural services..... | 2,763 | 38,066 | 6,049 | 8,460 | 496 | 829 | 12,352 | 1,227 | 15,352 | 2,185 | 2,177 | 136 | 284 | 6,217 |
| Accounting, auditing, and bookkeeping services..... | 4,839 | 27,675 | 620 | 4,052 | 950 | 1,231 | 14,366 | 1,847 | 9,895 | 584 | 1,052 | 90 | 560 | 5,254 |
| Other services..... | 2,845 | 10,951 | 2,631 | 1,021 | 129 | 455 | 3,710 | 809 | 4,507 | 85 | 808 | 71 | 136 | 2,048 |
| Nature of business not allocable..... | 2,426 | 6,736 | 1,096 | 534 | 134 | 462 | 3,255 | 1,215 | 2,154 | 33 | 1 | 95 | 352 | 1,044 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) |
|--|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| CLEVELAND DISTRICT (Ohio) | | | | | | | | OKLAHOMA | | | | | | |
| All industries..... | 269,547 | 4,566,088 | 2,548,847 | 288,290 | 86,597 | 177,605 | 759,269 | 182,690 | 3,094,897 | 1,872,579 | 199,694 | 49,069 | 148,695 | 271,660 |
| Agriculture, forestry, and fisheries..... | 86,044 | 590,459 | 313,792 | 3,208 | 25,463 | 70,689 | 98,328 | 88,359 | 722,225 | 485,622 | 1,125 | 17,409 | 73,984 | 26,397 |
| Farms..... | 83,575 | 568,236 | 309,745 | 40 | 24,633 | 68,810 | 92,617 | 86,694 | 699,236 | 478,304 | - | 17,037 | 70,799 | 24,990 |
| Field crop farms..... | 35,428 | 187,657 | 77,486 | 40 | 9,962 | 26,110 | 47,173 | 25,367 | 207,511 | 97,822 | - | 5,918 | 28,823 | 35,235 |
| Fruit, tree nut, and vegetable farms..... | 2,341 | 17,407 | 10,203 | - | 670 | 1,799 | 2,483 | 1,729 | 12,214 | 5,663 | - | 213 | 1,664 | 2,613 |
| Livestock farms..... | 38,280 | 342,919 | 210,856 | - | 12,775 | 38,517 | 41,635 | 51,424 | 456,648 | 357,448 | - | 9,843 | 37,065 | 18,402 |
| Farms, not elsewhere classified..... | 7,526 | 20,253 | 11,200 | - | 1,226 | 2,384 | 1,326 | 8,174 | 22,863 | 17,371 | - | 1,063 | 3,247 | 14,456 |
| Other agriculture, forestry, and fisheries..... | 2,469 | 22,223 | 4,047 | 3,168 | 830 | 1,879 | 5,711 | 1,665 | 22,989 | 7,318 | 1,125 | 372 | 3,185 | 1,407 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 3,344 | 91,949 | 19,725 | 8,834 | 2,552 | 6,874 | 7,761 |
| Contract construction..... | 20,001 | 396,689 | 257,901 | 18,555 | 6,849 | 9,492 | 63,510 | 12,342 | 237,942 | 101,206 | 37,889 | 4,574 | 10,799 | 18,871 |
| General contractors..... | 3,045 | 142,229 | 107,132 | 3,832 | 1,461 | 2,915 | 12,994 | 2,721 | 135,436 | 60,271 | 23,912 | 3,182 | 6,764 | 12,107 |
| Special trade contractors..... | 16,719 | 253,246 | 150,408 | 14,677 | 5,368 | 6,385 | 50,063 | 9,206 | 98,414 | 40,412 | 12,947 | 1,338 | 3,882 | 19,862 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 4,489 | 126,078 | 75,946 | 12,867 | 1,871 | 3,856 | 15,570 | 1,851 | 64,138 | 32,633 | 9,976 | 1,592 | 5,094 | 2,553 |
| Transportation, communication, electric, gas, and sanitary services..... | 11,269 | 179,875 | 29,223 | 16,971 | 7,732 | 20,115 | 17,516 | 4,703 | 53,575 | 265 | 6,294 | 2,286 | 5,289 | 10,700 |
| Motor freight transportation and warehousing, terminals, and related services..... | 10,259 | 162,058 | 14,024 | 16,318 | 7,621 | 19,906 | 16,787 | 3,549 | 47,192 | 258 | 5,865 | 2,215 | 4,937 | 7,957 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,010 | 17,817 | 15,199 | 653 | 111 | 209 | 729 | 1,154 | 6,383 | 7 | 429 | 71 | 352 | 2,743 |
| Wholesale and retail trade..... | 59,224 | 2,281,444 | 1,666,610 | 146,449 | 29,053 | 33,179 | 174,791 | 27,211 | 1,464,973 | 1,157,954 | 83,245 | 12,327 | 15,904 | 65,042 |
| Wholesale trade..... | 7,902 | 348,648 | 240,759 | 15,509 | 2,296 | 5,614 | 43,284 | 4,142 | 356,146 | 302,151 | 10,339 | 1,386 | 2,748 | 14,277 |
| Groceries and related products..... | 557 | 64,264 | 55,935 | 983 | 207 | 324 | 4,290 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 7,345 | 284,384 | 184,824 | 14,526 | 2,089 | 5,290 | 38,994 | 3,601 | 315,111 | 269,622 | 7,904 | 1,169 | 1,934 | 11,859 |
| Retail trade..... | 50,308 | 1,901,417 | 1,405,240 | 127,716 | 26,190 | 27,044 | 128,595 | 22,091 | 1,086,716 | 839,446 | 71,655 | 10,730 | 12,668 | 49,051 |
| General merchandise stores..... | 9,481 | 84,636 | 59,515 | 3,544 | 1,069 | 3,411 | 7,145 | 1,618 | 77,592 | 60,767 | 2,546 | 670 | 843 | 3,872 |
| Food stores..... | 6,683 | 375,471 | 307,078 | 19,214 | 2,943 | 4,204 | 16,544 | 3,074 | 173,081 | 150,377 | 7,662 | 1,612 | 1,217 | 3,477 |
| Automobile and truck dealers..... | 1,236 | 187,549 | 162,150 | 4,541 | 1,256 | 632 | 5,783 | 1,064 | 114,639 | 103,024 | 1,843 | 374 | 193 | 1,665 |
| Gasoline service stations..... | 7,463 | 496,573 | 400,071 | 32,393 | 2,792 | 2,671 | 22,834 | 4,358 | 237,578 | 201,508 | 12,248 | 1,196 | 1,748 | 7,137 |
| Apparel and accessory stores..... | 1,920 | 67,480 | 44,463 | 4,507 | 957 | 727 | 7,402 | 881 | 39,278 | 26,855 | 4,294 | 509 | 676 | 1,036 |
| Furniture, home furnishings, and equipment stores..... | 1,534 | 64,577 | 45,985 | 2,767 | 533 | 1,002 | 5,081 | 1,121 | 53,420 | 32,596 | 5,288 | 628 | 1,029 | 5,607 |
| Eating and drinking places..... | 11,195 | 325,628 | 181,147 | 42,758 | 10,263 | 9,134 | 32,546 | 4,481 | 101,947 | 54,571 | 16,061 | 1,819 | 2,228 | 6,864 |
| Other retail stores..... | 10,796 | 299,503 | 204,831 | 17,992 | 6,377 | 5,263 | 31,260 | 5,494 | 289,181 | 209,748 | 21,713 | 3,922 | 4,734 | 19,393 |
| Wholesale and retail trade not allocable..... | 1,014 | 31,379 | 20,611 | 3,224 | 567 | 521 | 2,912 | 978 | 22,111 | 16,357 | 1,251 | 211 | 488 | 1,714 |
| Finance, insurance, and real estate..... | 18,664 | 196,575 | 40,200 | 10,918 | 3,889 | 7,331 | 63,587 | 9,838 | 80,901 | 12,697 | 5,921 | 1,559 | 6,692 | 22,937 |
| Insurance agents, brokers, and service..... | 5,237 | 72,004 | 12,050 | 6,276 | 504 | 2,122 | 32,126 | 2,414 | 25,880 | 37 | 1,553 | 112 | 1,049 | 14,204 |
| Real estate..... | 12,992 | 121,735 | 27,926 | 4,635 | 3,347 | 5,032 | 30,026 | 6,715 | 51,099 | 12,525 | 4,085 | 1,425 | 5,533 | 6,579 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 68,303 | 786,439 | 162,077 | 78,620 | 11,632 | 32,518 | 323,459 | 33,821 | 371,184 | 57,307 | 45,670 | 6,120 | 23,813 | 116,939 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,890 | 16,953 | 2,966 | 938 | 750 | 2,442 | 3,391 | 1,681 | 22,303 | 2,382 | 1,354 | 1,278 | 4,948 | 1,554 |
| Personal services..... | 17,018 | 130,408 | 30,599 | 13,828 | 2,312 | 7,338 | 41,260 | 10,266 | 96,568 | 18,597 | 17,617 | 1,887 | 7,446 | 18,901 |
| Laundries, laundry services, cleaning and dyeing plants..... | 2,381 | 41,492 | 9,377 | 5,486 | 997 | 3,779 | 7,000 | 2,524 | 44,399 | 5,572 | 12,134 | 1,112 | 3,942 | 5,212 |
| Beauty and barber shops..... | 11,023 | 55,236 | 8,088 | 7,498 | 709 | 1,420 | 25,554 | 5,856 | 33,504 | 5,848 | 4,557 | 542 | 2,119 | 10,245 |
| Other personal services..... | 3,614 | 33,680 | 13,134 | 844 | 606 | 2,139 | 8,706 | 1,886 | 18,665 | 7,177 | 926 | 233 | 1,385 | 3,444 |
| Business services..... | 6,973 | 64,792 | 23,931 | 4,154 | 809 | 2,187 | 20,712 | 2,530 | 17,034 | 4,070 | 1,220 | 250 | 712 | 5,804 |
| Automobile and other repair services..... | 11,833 | 140,752 | 70,419 | 12,552 | 2,609 | 4,658 | 25,471 | 5,935 | 55,791 | 21,350 | 3,675 | 719 | 2,103 | 13,055 |
| Automobile parking, repair, and services..... | 4,319 | 82,513 | 45,397 | 8,008 | 1,903 | 2,815 | 9,649 | 3,137 | 36,935 | 18,099 | 1,360 | 489 | 1,026 | 7,893 |
| Repair services, except automobile..... | 7,514 | 58,239 | 25,022 | 4,544 | 706 | 1,843 | 15,822 | 2,798 | 18,856 | 3,251 | 2,315 | 230 | 1,077 | 5,162 |
| Amusement and recreation services, including motion pictures..... | 4,075 | 40,839 | 5,778 | 1,363 | 4,511 | 7,771 | 1,670 | 1,670 | 10,954 | 3,223 | 536 | 269 | 2,497 | 12,123 |
| Medical services..... | 12,917 | 284,057 | 20,099 | 25,609 | 2,128 | 8,035 | 170,266 | 5,323 | 117,373 | 4,640 | 16,652 | 1,296 | 3,716 | 56,731 |
| Offices of physicians and surgeons..... | 5,124 | 169,801 | 5,907 | 15,673 | 1,120 | 4,717 | 108,429 | 1,627 | 63,645 | 874 | 9,551 | 654 | 2,038 | 34,637 |
| Offices of dentists and dental surgeons..... | 2,677 | 64,575 | 7,830 | 5,627 | 475 | 1,594 | 35,836 | 855 | 19,896 | 678 | 1,693 | 252 | 684 | 10,284 |
| Other medical services..... | 5,116 | 49,681 | 6,362 | 4,309 | 533 | 1,724 | 26,001 | 2,841 | 33,832 | 3,088 | 5,408 | 390 | 994 | 11,810 |
| Educational services..... | 2,698 | 9,129 | 1,492 | 82 | 713 | 3,322 | 1,490 | 3,245 | 154 | 4 | 27 | 206 | 1,612 | 1,612 |
| Legal services..... | 4,335 | 52,571 | 1,167 | 5,115 | 301 | 1,099 | 34,077 | 1,686 | 26,176 | 1,249 | 3,350 | 224 | 1,214 | 12,950 |
| Engineering and architectural services..... | 1,536 | 22,714 | 3,864 | 6,283 | 360 | 545 | 6,411 | 2,966 | 6,711 | 384 | 768 | 37 | 232 | 3,811 |
| Accounting, auditing, and bookkeeping services..... | 2,992 | 17,780 | 36 | 3,000 | 860 | 671 | 9,112 | 2,136 | 8,107 | 130 | 444 | 57 | 618 | 4,443 |
| Other services..... | 2,036 | 6,444 | 2,546 | 213 | 58 | 319 | 1,662 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | 1,211 | 4,582 | 1,063 | 533 | 39 | 110 | 2,211 | 1,221 | 8,010 | 5,170 | 740 | 650 | 246 | 460 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| OREGON | | | | | | | | PENNSYLVANIA, TOTAL | | | | | | |
| All industries..... | 106,427 | 2,263,186 | 1,194,520 | 190,836 | 48,308 | 99,560 | 285,276 | 423,804 | 10,105,717 | 6,416,662 | 625,669 | 139,637 | 323,711 | 1,275,241 |
| Agriculture, forestry, and fisheries..... | 36,801 | 299,763 | 176,112 | 919 | 15,214 | 32,584 | 26,288 | 81,186 | 698,226 | 487,098 | 6,971 | 19,772 | 72,722 | 15,966 |
| Farms..... | 34,182 | 286,547 | 174,976 | 26 | 14,962 | 31,203 | 22,328 | 76,448 | 626,272 | 446,925 | 881 | 18,910 | 69,388 | 9,166 |
| Field crop farms..... | 7,445 | 86,477 | 36,781 | - | 4,795 | 10,158 | 20,023 | 12,849 | 48,617 | 34,309 | - | 2,698 | 6,710 | 12,154 |
| Fruit, tree nut, and vegetable farms..... | 5,991 | 40,095 | 24,424 | - | 1,733 | 3,927 | 3,453 | 3,381 | 38,370 | 25,301 | 26 | 885 | 2,491 | 5,022 |
| Livestock farms..... | 16,523 | 143,278 | 102,777 | - | 7,612 | 14,621 | 1566 | 53,064 | 520,072 | 379,110 | 133 | 14,110 | 56,856 | 7,930 |
| Farms, not elsewhere classified..... | 4,223 | 16,697 | 10,994 | 26 | 822 | 2,497 | 1582 | 7,154 | 19,213 | 8,205 | 722 | 1,217 | 3,331 | 11,632 |
| Other agriculture, forestry, and fisheries..... | 2,619 | 13,216 | 1,136 | 893 | 252 | 1,381 | 3,960 | 4,738 | 71,954 | 40,173 | 6,090 | 862 | 3,334 | 6,800 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,157 | 36,089 | 15,028 | 5,691 | 920 | 1,887 | 3,221 |
| Contract construction..... | 7,247 | 244,699 | 124,301 | 20,548 | 3,258 | 14,122 | 26,183 | 40,494 | 760,207 | 471,077 | 49,937 | 12,801 | 19,960 | 116,714 |
| General contractors..... | 1,135 | 117,101 | 66,480 | 1,485 | 1,226 | 8,435 | 4,838 | 6,587 | 243,362 | 175,473 | 11,277 | 3,486 | 6,606 | 21,695 |
| Special trade contractors..... | 5,675 | 122,362 | 55,770 | 18,547 | 1,985 | 5,392 | 20,007 | 31,770 | 483,144 | 276,815 | 34,273 | 8,531 | 12,229 | 90,247 |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,137 | 33,701 | 18,789 | 4,387 | 784 | 1,125 | 4,772 |
| Manufacturing..... | 5,458 | 178,782 | 54,050 | 21,772 | 4,394 | 8,545 | 25,351 | 11,279 | 621,801 | 429,840 | 39,170 | 12,406 | 17,235 | 43,967 |
| Transportation, communication, electric, gas, and sanitary services..... | 4,427 | 83,669 | 17,311 | 12,177 | 3,805 | 8,013 | 13,405 | 20,493 | 338,382 | 77,121 | 37,538 | 10,488 | 39,501 | 49,195 |
| Motor freight transportation and warehousing, terminals, and related services..... | 3,813 | 57,037 | 7,088 | 8,576 | 3,222 | 4,362 | 9,907 | 15,603 | 268,912 | 67,171 | 26,921 | 7,906 | 31,256 | 31,922 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,214 | 26,632 | 10,223 | 3,601 | 583 | 3,651 | 3,498 | 4,890 | 69,470 | 9,950 | 10,617 | 2,582 | 8,245 | 17,273 |
| Wholesale and retail trade..... | 21,351 | 1,086,732 | 762,803 | 84,753 | 13,182 | 16,375 | 78,559 | 119,678 | 5,805,937 | 4,456,333 | 305,744 | 53,121 | 85,632 | 407,596 |
| Wholesale trade..... | 4,110 | 202,055 | 137,641 | 11,499 | 1,756 | 3,844 | 16,489 | 20,989 | 1,205,191 | 924,250 | 49,411 | 7,141 | 15,358 | 106,675 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 3,759 | 371,669 | 13,461 | 13,409 | 1,719 | 3,441 | 18,721 |
| Other wholesale trade..... | 3,630 | 169,365 | 113,149 | 11,203 | 1,407 | 2,962 | 15,435 | 17,230 | 833,522 | 610,789 | 36,002 | 5,422 | 11,917 | 87,954 |
| Retail trade..... | 16,694 | 826,003 | 584,196 | 65,576 | 10,536 | 11,745 | 60,046 | 95,976 | 4,371,326 | 3,348,356 | 244,538 | 43,316 | 67,171 | 288,739 |
| General merchandise stores..... | 914 | 42,969 | 31,591 | 3,194 | 651 | 1,039 | 2,597 | 7,899 | 167,716 | 123,138 | 7,488 | 1,506 | 3,858 | 12,971 |
| Food stores..... | 2,310 | 150,545 | 120,251 | 5,899 | 961 | 1,377 | 8,312 | 22,954 | 822,681 | 610,789 | 36,510 | 7,000 | 14,698 | 60,886 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,994 | 576,193 | 505,643 | 19,400 | 3,794 | 2,525 | 11,910 |
| Gasoline service stations..... | 2,866 | 136,209 | 107,009 | 6,813 | 728 | 1,333 | 8,401 | 9,284 | 725,777 | 598,753 | 31,198 | 5,061 | 6,132 | 35,916 |
| Apparel and accessory stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 5,623 | 248,930 | 178,759 | 18,716 | 2,095 | 3,680 | 16,876 |
| Furniture, home furnishings, and equipment stores..... | 997 | 46,376 | 29,349 | 5,881 | 423 | 530 | 4,031 | 5,641 | 304,228 | 215,919 | 22,511 | 3,151 | 4,637 | 22,810 |
| Eating and drinking places..... | 3,751 | 122,737 | 60,114 | 22,864 | 3,031 | 3,136 | 10,706 | 17,778 | 470,749 | 278,106 | 48,929 | 10,766 | 16,641 | 50,340 |
| Other retail stores..... | 5,117 | 194,824 | 132,098 | 13,985 | 3,286 | 3,121 | 20,277 | 23,803 | 878,023 | 625,357 | 59,786 | 9,943 | 15,000 | 77,030 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,713 | 229,420 | 183,727 | 11,795 | 2,664 | 3,103 | 12,182 |
| Finance, insurance, and real estate..... | 7,050 | 67,421 | 16,348 | 4,722 | 1,652 | 2,776 | 18,759 | 18,470 | 217,640 | 55,252 | 15,002 | 2,792 | 8,467 | 74,625 |
| Insurance agents, brokers, and service..... | 1,991 | 19,963 | 3,288 | 2,476 | 146 | 425 | 7,172 | 9,960 | 89,233 | 16,931 | 6,649 | 558 | 3,615 | 34,659 |
| Real estate..... | 4,681 | 40,511 | 9,071 | 2,170 | 1,481 | 2,280 | 9,502 | 7,475 | 90,242 | 13,376 | 7,153 | 2,119 | 4,716 | 33,354 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,035 | 38,165 | 24,945 | 1,200 | 115 | 676 | 6,612 |
| Services..... | 23,326 | 293,918 | 41,538 | 45,200 | 6,597 | 16,138 | 95,433 | 129,273 | 1,627,325 | 424,913 | 165,616 | 27,337 | 78,288 | 563,866 |
| Hotels, rooming houses, camps, and other lodging places..... | 2,508 | 17,935 | 2,302 | 1,480 | 1,101 | 2,441 | 2,702 | 5,226 | 72,496 | 26,086 | 6,372 | 4,084 | 7,676 | 5,455 |
| Personal services..... | 4,554 | 40,640 | 6,258 | 8,165 | 854 | 4,258 | 9,110 | 34,891 | 281,244 | 78,916 | 28,875 | 4,852 | 15,897 | 78,744 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,582 | 22,773 | 2,241 | 5,337 | 586 | 3,614 | 2,838 | 5,298 | 68,108 | 23,743 | 8,635 | 1,546 | 5,037 | 7,730 |
| Beauty and barber shops..... | 1,309 | 9,889 | 1,345 | 2,650 | 146 | 312 | 3,192 | 21,547 | 101,573 | 17,676 | 11,733 | 1,656 | 3,619 | 42,582 |
| Other personal services..... | 1,663 | 7,978 | 2,672 | 178 | 122 | 332 | 3,080 | 8,046 | 111,563 | 37,497 | 8,507 | 1,650 | 7,241 | 28,432 |
| Business services..... | 2,252 | 14,716 | 2,533 | 790 | 185 | 1,072 | 6,828 | 13,801 | 126,913 | 33,545 | 13,882 | 1,900 | 5,492 | 41,970 |
| Automobile and other repair services..... | 4,617 | 49,296 | 21,675 | 2,952 | 958 | 1,765 | 12,811 | 23,650 | 342,185 | 189,357 | 30,759 | 6,018 | 11,552 | 52,351 |
| Automobile parking, repair, and services..... | 2,099 | 27,600 | 11,532 | 1,876 | 517 | 1,056 | 6,527 | 12,342 | 279,475 | 168,679 | 21,009 | 4,771 | 8,261 | 36,567 |
| Repair services, except automobile..... | 2,518 | 21,696 | 10,143 | 1,076 | 441 | 709 | 6,284 | 11,308 | 62,710 | 20,678 | 9,750 | 1,247 | 3,301 | 15,784 |
| Amusement and recreation services, including motion pictures..... | 1,255 | 54,768 | 1,648 | 15,422 | 1,999 | 2,187 | 3,613 | 6,623 | 98,182 | 29,804 | 16,055 | 3,161 | 13,681 | 12,104 |
| Medical services..... | 3,048 | 84,422 | 5,984 | 13,086 | 1,251 | 2,931 | 41,926 | 25,973 | 503,657 | 40,394 | 42,447 | 5,015 | 18,775 | 294,015 |
| Offices of physicians and surgeons..... | 1,353 | 42,943 | 283 | 6,662 | 606 | 1,212 | 24,210 | 10,317 | 308,237 | 14,462 | 28,043 | 3,071 | 11,343 | 192,750 |
| Offices of dentists and dental surgeons..... | 977 | 22,530 | 2,271 | 2,237 | 306 | 720 | 11,977 | 6,086 | 107,095 | 13,385 | 6,904 | 929 | 3,795 | 58,382 |
| Other medical services..... | 718 | 18,949 | 3,430 | 4,187 | 339 | 999 | 5,739 | 9,570 | 88,325 | 12,547 | 7,500 | 1,015 | 3,637 | 42,883 |
| Educational services..... | 1,652 | 1,819 | 168 | 32 | 13 | 152 | 969 | 3,717 | 11,881 | 1,229 | 1,703 | 229 | 870 | 4,583 |
| Legal services..... | 1,219 | 13,269 | 184 | 1,148 | 65 | 446 | 8,234 | 5,562 | 90,465 | 3,073 | 9,584 | 743 | 1,557 | 54,358 |
| Engineering and architectural services..... | 560 | 7,757 | 614 | 1,383 | 69 | 291 | 3,841 | 2,655 | 51,405 | 10,560 | 10,887 | 691 | 1,150 | 14,644 |
| Accounting, auditing, and bookkeeping services..... | 1,412 | 8,203 | 170 | 732 | 100 | 576 | 4,578 | 4,052 | 25,786 | 497 | 4,451 | 270 | 919 | 13,110 |
| Other services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 3,123 | 23,111 | 10,787 | 601 | 374 | 419 | 6,740 |
| Nature of business not allocable..... | 622 | 4,081 | 1,187 | 677 | 101 | 700 | 16 | 774 | 110 | - | - | - | 19 | 91 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Depreciation | Net profit (less loss) |
|--|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| PHILADELPHIA DISTRICT (Pennsylvania) | | | | | | | | PITTSBURGH DISTRICT (Pennsylvania) | | | | | | |
| All industries..... | 263,202 | 6,775,926 | 4,403,398 | 383,843 | 91,505 | 194,651 | 863,423 | 160,602 | 3,329,791 | 2,013,264 | 241,826 | 48,132 | 129,060 | 411,818 |
| Agriculture, forestry, and fisheries..... | 49,686 | 489,704 | 340,172 | 6,075 | 12,955 | 46,795 | 16,865 | 31,500 | 208,522 | 146,926 | 896 | 6,817 | 25,927 | 1,899 |
| Farms..... | 46,754 | 427,586 | 304,033 | 337 | 12,260 | 44,390 | 12,375 | 29,694 | 198,686 | 142,892 | 544 | 6,650 | 24,998 | 1,309 |
| Field crop farms..... | 9,701 | 41,639 | 30,044 | - | 2,101 | 5,374 | 1,336 | 3,148 | 6,978 | 4,265 | - | 597 | 1,336 | 1,818 |
| Fruit, tree nut, and vegetable farms..... | 2,398 | 32,976 | 22,471 | - | 692 | 1,953 | 4,030 | 983 | 5,394 | 2,830 | 26 | 193 | 538 | 992 |
| Livestock farms..... | 30,011 | 340,642 | 244,430 | 133 | 8,555 | 34,909 | 10,429 | 23,053 | 179,430 | 134,680 | - | 5,555 | 21,947 | 12,499 |
| Farms, not elsewhere classified..... | 4,644 | 12,329 | 7,088 | 204 | 912 | 2,154 | 748 | 2,510 | 6,884 | 1,117 | 518 | 305 | 1,177 | 1,884 |
| Other agriculture, forestry, and fisheries..... | 2,932 | 62,118 | 36,139 | 5,738 | 695 | 2,405 | 4,490 | 1,806 | 9,836 | 4,034 | 352 | 167 | 929 | 2,310 |
| Mining..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,646 | 13,408 | 1,024 | 3,199 | 579 | 883 | 2,273 |
| Contract construction..... | 23,448 | 499,368 | 318,018 | 33,599 | 8,204 | 11,274 | 74,502 | 17,046 | 260,839 | 153,059 | 16,338 | 4,597 | 8,686 | 42,212 |
| General contractors..... | 3,711 | 162,727 | 119,668 | 8,109 | 2,439 | 3,274 | 14,848 | 2,876 | 80,635 | 55,805 | 3,168 | 1,047 | 3,332 | 6,847 |
| Special trade contractors..... | 18,301 | 314,604 | 187,597 | 21,285 | 5,298 | 7,060 | 57,366 | 13,469 | 168,540 | 89,218 | 12,988 | 3,233 | 5,169 | 32,881 |
| Contractors not allocable..... | 1,436 | 22,037 | 10,753 | 4,205 | 467 | 940 | 2,288 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 8,046 | 536,914 | 378,935 | 32,019 | 10,939 | 12,886 | 34,689 | 3,233 | 84,887 | 50,905 | 7,151 | 1,467 | 4,349 | 9,278 |
| Transportation, communication, electric, gas, and sanitary services..... | 9,976 | 156,351 | 35,884 | 16,541 | 4,460 | 15,276 | 27,793 | 10,517 | 182,031 | 41,237 | 20,997 | 6,028 | 24,225 | 21,402 |
| Motor freight transportation and warehousing, terminals, and related services..... | 7,697 | 125,089 | 30,969 | 10,986 | 3,376 | 12,570 | 18,240 | 7,906 | 143,823 | 36,202 | 15,935 | 4,530 | 18,686 | 13,682 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,279 | 31,262 | 4,915 | 5,555 | 1,084 | 2,706 | 9,553 | 2,611 | 38,208 | 5,035 | 5,062 | 1,498 | 5,539 | 7,720 |
| Wholesale and retail trade..... | 81,129 | 3,948,760 | 3,044,489 | 190,965 | 36,749 | 59,404 | 289,419 | 38,549 | 1,857,177 | 1,411,844 | 114,779 | 16,372 | 26,228 | 118,177 |
| Wholesale trade..... | 14,820 | 797,831 | 613,815 | 26,932 | 4,110 | 10,190 | 75,032 | 6,169 | 407,360 | 310,435 | 22,479 | 3,031 | 5,168 | 31,643 |
| Groceries and related products..... | 2,712 | 286,371 | 244,822 | 9,036 | 1,173 | 2,420 | 14,032 | 1,047 | 85,298 | 4,373 | 546 | 1,021 | 4,689 | 4,689 |
| Other wholesale trade..... | 12,108 | 511,460 | 368,993 | 17,896 | 2,937 | 7,770 | 61,000 | 5,122 | 322,062 | 241,796 | 18,106 | 2,485 | 4,147 | 26,954 |
| Retail trade..... | 64,242 | 2,989,321 | 2,303,516 | 155,392 | 30,711 | 46,904 | 205,206 | 31,734 | 1,382,005 | 1,044,840 | 89,146 | 12,605 | 20,267 | 83,533 |
| General merchandise stores..... | 5,439 | 90,341 | 59,077 | 4,761 | 1,129 | 2,620 | 8,307 | 2,460 | 77,375 | 64,061 | 2,727 | 377 | 1,238 | 4,664 |
| Food stores..... | 15,833 | 734,408 | 610,941 | 24,713 | 5,275 | 11,637 | 43,580 | 7,121 | 265,302 | 211,740 | 11,797 | 1,725 | 3,061 | 17,306 |
| Automobile and truck dealers..... | 1,962 | 425,322 | 375,107 | 13,341 | 3,154 | 1,995 | 8,241 | 1,032 | 150,871 | 130,536 | 6,059 | 640 | 530 | 3,669 |
| Gasoline service stations..... | 5,670 | 463,502 | 386,758 | 17,594 | 3,297 | 3,645 | 22,727 | 3,614 | 262,275 | 211,995 | 13,604 | 1,764 | 2,487 | 13,189 |
| Apparel and accessory stores..... | 3,833 | 153,679 | 110,721 | 10,061 | 1,170 | 2,061 | 13,036 | 1,790 | 95,251 | 68,038 | 8,655 | 925 | 1,619 | 3,840 |
| Furniture, home furnishings, and equipment stores..... | 3,801 | 179,099 | 127,108 | 13,402 | 1,941 | 2,691 | 14,527 | 1,840 | 125,129 | 88,811 | 9,109 | 1,210 | 1,946 | 8,283 |
| Eating and drinking places..... | 11,456 | 326,189 | 195,679 | 32,864 | 7,310 | 11,442 | 34,416 | 6,322 | 144,560 | 82,427 | 16,065 | 3,456 | 5,199 | 15,924 |
| Other retail stores..... | 16,248 | 616,781 | 438,125 | 38,656 | 7,435 | 10,813 | 60,372 | 7,555 | 261,242 | 187,232 | 21,130 | 2,508 | 4,187 | 16,558 |
| Wholesale and retail trade not allocable..... | 2,067 | 161,608 | 127,158 | 8,641 | 1,928 | 2,310 | 9,181 | 646 | 67,812 | 56,569 | 3,154 | 736 | 793 | 3,001 |
| Finance, insurance, and real estate..... | 11,442 | 121,747 | 15,733 | 10,004 | 2,153 | 6,015 | 45,737 | 7,028 | 95,893 | 39,519 | 4,998 | 639 | 2,452 | 28,888 |
| Insurance agents, brokers, and service..... | 6,156 | 47,697 | 5,726 | 3,798 | 341 | 2,631 | 18,451 | 3,804 | 41,536 | 11,205 | 2,851 | 217 | 984 | 16,208 |
| Real estate..... | 4,726 | 64,001 | 9,877 | 5,256 | 1,720 | 3,036 | 21,990 | 2,749 | 26,241 | 3,499 | 1,897 | 399 | 1,140 | 11,364 |
| Finance, insurance, and real estate, not elsewhere classified.. | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 78,492 | 1,000,291 | 256,163 | 92,148 | 15,704 | 41,978 | 373,379 | 50,781 | 627,034 | 168,750 | 73,468 | 11,633 | 36,310 | 190,487 |
| Hotels, rooming houses, camps, and other lodging places..... | 3,236 | 44,071 | 14,419 | 4,073 | 2,146 | 4,512 | 3,729 | 1,990 | 28,425 | 11,667 | 2,299 | 1,938 | 3,164 | 1,726 |
| Personal services..... | 20,784 | 157,587 | 46,170 | 11,005 | 2,341 | 8,098 | 49,312 | 14,107 | 123,657 | 32,746 | 17,870 | 2,511 | 7,799 | 29,432 |
| Laundries, laundry services, cleaning and dyeing plants..... | 3,253 | 41,306 | 13,663 | 4,943 | 767 | 2,116 | 6,699 | 2,045 | 26,802 | 10,080 | 3,692 | 779 | 2,921 | 1,031 |
| Beauty and barber shops..... | 12,689 | 54,808 | 10,195 | 2,225 | 836 | 2,105 | 25,909 | 8,858 | 46,765 | 7,481 | 9,508 | 820 | 1,514 | 16,673 |
| Other personal services..... | 4,842 | 61,473 | 22,312 | 3,837 | 738 | 3,877 | 16,704 | 3,204 | 50,090 | 15,185 | 4,670 | 912 | 3,364 | 11,728 |
| Business services..... | 8,986 | 76,478 | 16,483 | 7,091 | 1,206 | 3,310 | 29,739 | 4,815 | 50,435 | 17,062 | 6,791 | 694 | 2,182 | 12,321 |
| Automobile and other repair services..... | 13,046 | 215,360 | 118,786 | 22,515 | 3,443 | 6,431 | 30,775 | 10,604 | 126,825 | 70,571 | 8,244 | 2,575 | 5,121 | 21,576 |
| Automobile parking, repair, and services..... | 6,600 | 174,135 | 106,152 | 14,565 | 2,665 | 4,794 | 20,240 | 5,742 | 105,340 | 62,527 | 6,444 | 2,106 | 3,457 | 16,327 |
| Repair services, except automobile..... | 6,446 | 41,225 | 12,634 | 7,950 | 778 | 1,637 | 10,535 | 4,862 | 21,485 | 8,044 | 1,800 | 469 | 1,664 | 5,249 |
| Amusement and recreation services, including motion pictures..... | 3,561 | 36,309 | 15,020 | 3,026 | 1,320 | 2,524 | 2,157 | 3,062 | 61,873 | 14,784 | 13,029 | 1,841 | 11,157 | 4,261 |
| Medical services..... | 16,959 | 341,932 | 26,539 | 28,907 | 3,699 | 14,001 | 197,578 | 9,014 | 161,725 | 13,555 | 13,540 | 1,316 | 4,774 | 96,437 |
| Offices of physicians and surgeons..... | 7,006 | 209,538 | 10,418 | 18,882 | 2,143 | 8,181 | 129,804 | 3,311 | 98,699 | 4,044 | 9,161 | 928 | 3,162 | 62,946 |
| Offices of dentists and dental surgeons..... | 3,758 | 74,953 | 9,812 | 5,124 | 769 | 3,076 | 39,321 | 2,328 | 32,142 | 3,573 | 1,780 | 160 | 719 | 19,061 |
| Other medical services..... | 6,195 | 57,441 | 6,309 | 4,901 | 787 | 2,744 | 28,453 | 3,375 | 30,884 | 6,238 | 2,599 | 228 | 893 | 14,430 |
| Educational services..... | 1,910 | 55,718 | 886 | 544 | 137 | 464 | 2,413 | 1,807 | 6,163 | 1,008 | 1,159 | 92 | 406 | 2,170 |
| Legal services..... | 3,540 | 55,679 | 463 | 5,949 | 533 | 1,182 | 34,919 | 2,022 | 34,786 | 2,610 | 3,635 | 210 | 675 | 19,439 |
| Engineering and architectural services..... | 1,557 | 27,887 | 6,315 | 5,955 | 330 | 539 | 9,267 | 1,098 | 23,518 | 4,245 | 4,932 | 361 | 611 | 6,716 |
| Accounting, auditing, and bookkeeping services..... | 2,522 | 18,676 | 485 | 2,971 | 191 | 547 | 9,267 | 1,530 | 7,110 | 12 | 1,480 | 79 | 372 | 3,843 |
| Other services..... | 2,391 | 20,594 | 10,597 | 112 | 358 | 370 | 5,562 | 732 | 2,517 | 190 | 489 | 16 | 49 | 1,178 |
| Nature of business not allocable..... | (2) | (2) | - | - | - | (2) | (2) | (2) | - | - | - | - | - | - |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| SOUTH CAROLINA | | | | | | | | TENNESSEE | | | | | | |
| All industries..... | 95,389 | 1,705,056 | 1,092,449 | 116,831 | 24,956 | 56,314 | 154,640 | 219,946 | 3,550,392 | 2,376,407 | 203,755 | 41,951 | 118,711 | 351,442 |
| Agriculture, forestry, and fisheries..... | 37,199 | 251,146 | 169,819 | 404 | 3,725 | 24,194 | 18,378 | 117,295 | 462,875 | 294,299 | 1,737 | 10,968 | 56,406 | 35,548 |
| Farms..... | 36,400 | 241,209 | 167,083 | 13 | 3,626 | 23,555 | 15,895 | 116,234 | 425,723 | 267,427 | - | 10,624 | 54,792 | 33,609 |
| Field crop farms..... | 21,707 | 131,302 | 82,500 | - | 1,924 | 12,406 | 14,262 | 60,612 | 198,660 | 100,803 | - | 4,815 | 26,265 | 36,723 |
| Fruit, tree nut, and vegetable farms..... | 1,688 | 37,616 | 28,206 | - | 498 | 3,041 | 1,923 | 1,491 | 8,708 | 5,320 | - | 176 | 820 | 1,309 |
| Livestock farms..... | 8,755 | 56,622 | 45,523 | - | 862 | 6,009 | 11,115 | 46,937 | 203,475 | 150,289 | - | 5,025 | 25,602 | 13,641 |
| Farms, not elsewhere classified..... | 4,250 | 15,669 | 10,854 | 13 | 342 | 2,099 | 825 | 7,194 | 14,880 | 11,015 | - | 608 | 2,105 | 1,782 |
| Other agriculture, forestry, and fisheries..... | 799 | 9,937 | 2,736 | 391 | 99 | 639 | 2,483 | 1,061 | 37,152 | 26,872 | 1,737 | 344 | 1,614 | 1,939 |
| Mining..... | (2) | (2) | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 7,045 | 196,887 | 98,220 | 29,617 | 3,271 | 4,724 | 16,924 | 14,849 | 429,615 | 281,495 | 29,384 | 5,400 | 13,540 | 42,255 |
| General contractors..... | 1,477 | 102,298 | 48,989 | 12,300 | 1,636 | 2,582 | 4,420 | 2,433 | 226,504 | 151,878 | 13,022 | 2,046 | 5,588 | 16,253 |
| Special trade contractors..... | 5,361 | 94,493 | 49,231 | 17,317 | 1,635 | 2,142 | 12,408 | 12,280 | 201,572 | 129,310 | 16,006 | 3,311 | 7,855 | 25,411 |
| Contractors not allocable..... | (2) | (2) | - | - | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 2,477 | 64,575 | 26,199 | 13,571 | 1,522 | 2,843 | 5,820 | 2,770 | 151,074 | 104,110 | 11,435 | 2,186 | 3,792 | 11,513 |
| Transportation, communication, electric, gas, and sanitary services..... | 1,767 | 32,134 | 1,627 | 7,007 | 1,017 | 2,647 | 3,337 | 5,798 | 89,597 | 39,922 | 6,451 | 1,614 | 4,491 | 9,426 |
| Motor freight transportation and warehousing, terminals, and related services..... | (2) | (2) | - | (2) | (2) | (2) | (2) | 2,846 | 32,952 | 2,172 | 5,515 | 1,447 | 2,791 | 6,472 |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,109 | 9,552 | 1,627 | 1,864 | 247 | 622 | 1,343 | 2,952 | 56,645 | 37,750 | 936 | 167 | 1,700 | 2,954 |
| Wholesale and retail trade..... | 23,289 | 918,086 | 740,670 | 38,691 | 11,054 | 8,315 | 41,905 | 36,455 | 1,905,089 | 1,496,390 | 102,884 | 14,750 | 20,419 | 96,676 |
| Wholesale trade..... | 2,303 | 186,321 | 154,395 | 5,137 | 3,702 | 1,117 | 9,500 | 5,580 | 342,169 | 268,846 | 11,439 | 1,553 | 4,337 | 26,902 |
| Groceries and related products..... | 291 | 37,878 | 32,060 | 968 | 2,584 | 229 | 1,075 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 2,012 | 148,443 | 122,335 | 4,169 | 1,118 | 888 | 8,425 | 4,857 | 263,760 | 202,548 | 7,540 | 1,238 | 3,460 | 23,585 |
| Retail trade..... | 20,979 | 728,125 | 583,236 | 33,359 | 7,331 | 7,186 | 32,147 | 30,410 | 1,518,336 | 1,194,609 | 88,220 | 12,689 | 14,668 | 67,561 |
| General merchandise stores..... | 1,916 | 76,733 | 65,176 | 2,123 | 362 | 675 | 4,226 | 4,322 | 68,670 | 55,773 | 2,823 | 638 | 1,158 | 3,589 |
| Food stores..... | 5,048 | 200,357 | 170,635 | 8,090 | 1,194 | 1,862 | 5,124 | 7,210 | 405,202 | 347,312 | 15,995 | 2,951 | 4,040 | 14,100 |
| Automobile and truck dealers..... | 848 | 41,501 | 34,222 | 871 | 180 | 83 | 2,036 | 1,443 | 273,785 | 242,174 | 7,583 | 1,363 | 1,079 | 4,350 |
| Gasoline service stations..... | 3,449 | 113,803 | 98,111 | 4,896 | 452 | 599 | 4,084 | 3,787 | 231,436 | 189,742 | 11,537 | 936 | 1,432 | 9,340 |
| Apparel and accessory stores..... | 665 | 17,692 | 13,015 | 443 | 245 | 181 | 1,794 | 833 | 28,979 | 20,215 | 3,107 | 400 | 429 | 1,439 |
| Furniture, home furnishings, and equipment stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 943 | 98,802 | 79,095 | 5,741 | 910 | 798 | 4,095 |
| Eating and drinking places..... | 3,401 | 52,852 | 30,925 | 5,400 | 916 | 1,350 | 2,577 | 4,929 | 130,385 | 50,743 | 22,718 | 2,549 | 2,162 | 11,036 |
| Other retail stores..... | 5,059 | 205,320 | 157,898 | 9,865 | 3,517 | 2,106 | 10,350 | 6,943 | 281,077 | 209,555 | 18,716 | 2,942 | 3,570 | 19,612 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 3,634 | 33,635 | 4,009 | 2,220 | 393 | 1,698 | 11,513 | 6,161 | 93,394 | 36,202 | 5,901 | 1,799 | 3,435 | 18,983 |
| Insurance agents, brokers, and service..... | 1,720 | 18,537 | 165 | 1,363 | 105 | 796 | 6,259 | 2,191 | 24,500 | 3,257 | 164 | 403 | 9,565 | 9,565 |
| Real estate..... | 1,692 | 12,885 | 3,835 | 575 | 194 | 718 | 4,207 | 3,786 | 35,658 | 2,478 | 2,112 | 1,551 | 2,933 | 8,315 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 18,726 | 195,863 | 44,439 | 24,650 | 3,816 | 11,558 | 54,952 | 34,637 | 361,177 | 86,984 | 39,385 | 4,826 | 15,383 | 132,092 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,594 | 21,122 | 178 | 3,257 | 840 | 4,379 | 1,398 | 1,720 | 15,949 | 4,136 | 999 | 413 | 1,591 | 2,048 |
| Personal services..... | 4,968 | 44,774 | 5,037 | 10,091 | 1,218 | 3,221 | 8,476 | 9,999 | 67,845 | 18,301 | 12,003 | 1,442 | 3,560 | 16,889 |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,276 | 30,557 | 3,584 | 7,932 | 990 | 2,198 | 2,974 | 740 | 13,253 | 2,322 | 3,241 | 348 | 1,325 | 1,637 |
| Beauty and barber shops..... | 3,065 | 10,988 | 788 | 2,003 | 150 | 590 | 4,215 | 7,730 | 38,385 | 6,974 | 7,988 | 669 | 1,735 | 12,194 |
| Other personal services..... | 627 | 3,429 | 665 | 156 | 78 | 433 | 1,287 | 1,529 | 16,207 | 9,005 | 774 | 425 | 500 | 3,058 |
| Business services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,500 | 13,681 | 2,760 | 2,421 | 223 | 401 | 5,186 |
| Automobile and other repair services..... | 3,551 | 49,035 | 31,060 | 1,344 | 773 | 755 | 7,328 | 6,834 | 86,730 | 50,353 | 5,633 | 1,191 | 3,126 | 12,582 |
| Automobile parking, repair, and services..... | 1,587 | 22,823 | 14,258 | 564 | 419 | 306 | 3,102 | 3,252 | 56,874 | 33,420 | 4,822 | 920 | 1,959 | 7,852 |
| Repair services, except automobile..... | 1,964 | 26,212 | 16,802 | 780 | 354 | 449 | 4,226 | 3,582 | 29,856 | 16,933 | 811 | 271 | 1,167 | 4,730 |
| Amusement and recreation services, including motion pictures..... | 1,257 | 15,823 | 6,254 | 2,090 | 343 | 713 | 1,715 | 1,569 | 10,200 | 2,148 | 1,098 | 289 | 703 | 1,354 |
| Medical services..... | 3,150 | 47,607 | 1,693 | 5,510 | 459 | 1,638 | 26,865 | 6,208 | 115,718 | 7,753 | 12,455 | 987 | 3,927 | 65,050 |
| Offices of physicians and surgeons..... | 909 | 23,654 | 124 | 3,355 | 255 | 1,021 | 13,736 | 2,124 | 72,204 | 2,470 | 8,790 | 608 | 2,451 | 42,193 |
| Offices of dentists and dental surgeons..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,001 | 23,267 | 2,327 | 2,247 | 156 | 1,005 | 11,558 |
| Other medical services..... | 1,760 | 10,889 | 452 | 1,093 | 63 | 306 | 5,446 | 3,083 | 20,247 | 2,956 | 1,418 | 223 | 471 | 11,299 |
| Educational services..... | 1,693 | 3,340 | 70 | 236 | 12 | 289 | 1,864 | 1,437 | 3,005 | 76 | 174 | 18 | 154 | 1,992 |
| Legal services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,768 | 30,236 | 174 | 2,343 | 75 | 1,047 | 18,518 |
| Engineering and architectural services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 810 | 2,473 | 1 | 455 | 38 | 60 | 1,245 | 1,427 | 7,892 | 30 | 1,554 | 85 | 688 | 3,588 |
| Other services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Nature of business not allocable..... | 1,248 | 12,420 | 7,466 | 665 | 145 | 308 | 1,997 | 1,698 | 45,606 | 34,786 | 2,188 | 288 | 707 | 4,968 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|-------------------------|---|--|--|-----------------------------|------------------------------------|--|
| TEXAS, TOTAL | | | | | | | | AUSTIN DISTRICT (Texas) | | | | | | |
| All industries..... | 592,715 | 12,890,635 | 7,894,488 | 936,750 | 186,724 | 564,904 | 971,787 | 280,011 | 6,229,729 | 3,714,445 | 565,206 | 98,333 | 226,024 | 412,126 |
| Agriculture, forestry, and fisheries..... | 232,917 | 2,156,232 | 1,403,801 | 9,285 | 48,094 | 266,515 | 18,106 | 102,820 | 774,312 | 539,393 | 2,853 | 20,345 | 91,614 | 141,947 |
| Farms..... | 226,764 | 2,027,064 | 1,341,452 | 96 | 46,440 | 257,346 | 2,929 | 99,455 | 728,744 | 515,000 | 52 | 19,841 | 88,924 | 148,090 |
| Field crop farms..... | 72,464 | 1,017,820 | 501,090 | - | 18,969 | 128,709 | 181,116 | 24,136 | 291,917 | 149,616 | - | 5,896 | 31,307 | 40,646 |
| Fruit, tree nut, and vegetable farms..... | 6,708 | 47,553 | 32,389 | - | 1,396 | 4,385 | 721 | 2,970 | 17,794 | 15,143 | - | 656 | 1,507 | 13,375 |
| Livestock farms..... | 129,493 | 831,388 | 694,914 | - | 22,459 | 101,232 | 139,931 | 64,537 | 347,849 | 292,327 | - | 11,457 | 48,937 | 178,748 |
| Farms, not elsewhere classified..... | 18,099 | 130,303 | 113,059 | 96 | 5,616 | 23,020 | 137,535 | 7,812 | 71,184 | 57,914 | 52 | 1,832 | 7,173 | 16,613 |
| Other agriculture, forestry, and fisheries..... | 6,153 | 129,168 | 62,349 | 9,189 | 1,654 | 9,169 | 15,177 | 3,365 | 45,568 | 24,393 | 2,801 | 504 | 2,690 | 6,143 |
| Mining..... | 9,581 | 369,323 | 79,294 | 25,085 | 14,030 | 35,687 | 14,249 | 2,765 | 118,420 | 15,141 | 6,619 | 5,542 | 9,584 | 10,380 |
| Contract construction..... | 47,593 | 1,517,634 | 727,101 | 259,113 | 27,207 | 29,439 | 111,017 | 23,231 | 983,214 | 419,617 | 210,881 | 20,519 | 13,295 | 37,979 |
| General contractors..... | 7,977 | 898,647 | 376,798 | 197,312 | 17,948 | 11,567 | 16,558 | 3,693 | 634,089 | 205,242 | 178,122 | 15,294 | 3,847 | 14,010 |
| Special trade contractors..... | 37,852 | 595,014 | 335,212 | 60,927 | 9,112 | 16,992 | 90,115 | 18,549 | 339,348 | 210,493 | 32,128 | 5,120 | 8,765 | 39,477 |
| Contractors not allocable..... | 1,764 | 23,973 | 15,091 | 874 | 147 | 880 | 4,344 | 989 | 9,777 | 3,882 | 631 | 105 | 683 | 2,512 |
| Manufacturing..... | 8,469 | 259,248 | 143,082 | 24,009 | 3,347 | 10,308 | 30,440 | 4,206 | 109,915 | 55,217 | 11,353 | 1,292 | 4,237 | 13,889 |
| Transportation, communication, electric, gas, and sanitary services..... | 16,544 | 297,908 | 52,389 | 47,133 | 10,806 | 25,082 | 33,448 | 7,642 | 174,063 | 37,702 | 34,504 | 6,054 | 12,254 | 17,809 |
| Motor freight transportation and warehousing, terminals, and related services..... | 13,760 | 260,734 | 44,034 | 41,140 | 10,066 | 22,117 | 25,369 | 5,728 | 150,635 | 34,690 | 29,835 | 5,696 | 10,792 | 11,695 |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,784 | 37,174 | 8,355 | 5,993 | 740 | 2,965 | 8,079 | 1,914 | 23,428 | 3,012 | 4,669 | 358 | 1,462 | 6,114 |
| Wholesale and retail trade..... | 118,897 | 6,476,570 | 5,073,190 | 369,410 | 53,247 | 88,689 | 286,220 | 62,913 | 3,180,761 | 2,478,309 | 190,849 | 28,589 | 41,169 | 142,210 |
| Wholesale trade..... | 21,348 | 1,545,075 | 1,236,680 | 48,664 | 9,651 | 22,721 | 88,722 | 9,590 | 684,689 | 552,683 | 22,693 | 5,685 | 8,858 | 33,840 |
| Groceries and related products..... | 3,804 | 340,047 | 288,821 | 11,749 | 1,286 | 3,416 | 13,441 | 1,598 | 176,596 | 154,557 | 5,580 | 521 | 1,617 | 5,155 |
| Other wholesale trade..... | 17,544 | 1,205,028 | 947,859 | 36,915 | 8,365 | 19,305 | 75,281 | 7,892 | 508,093 | 398,126 | 18,113 | 5,164 | 7,241 | 28,685 |
| Retail trade..... | 95,306 | 4,759,825 | 3,704,209 | 310,092 | 41,647 | 62,818 | 191,119 | 52,415 | 2,457,380 | 1,897,167 | 165,649 | 22,618 | 31,701 | 105,171 |
| General merchandise stores..... | 5,193 | 138,134 | 102,358 | 8,049 | 1,535 | 2,370 | 9,377 | 2,428 | 87,030 | 64,686 | 5,464 | 1,048 | 1,014 | 5,850 |
| Food stores..... | 14,046 | 1,072,117 | 904,910 | 52,732 | 5,948 | 10,074 | 33,132 | 8,585 | 708,857 | 598,161 | 35,457 | 4,059 | 6,371 | 20,904 |
| Automobile and truck dealers..... | 4,704 | 766,151 | 677,353 | 22,615 | 3,740 | 2,059 | 13,458 | 1,677 | 308,505 | 264,801 | 13,133 | 1,875 | 1,016 | 6,726 |
| Gasoline service stations..... | 16,896 | 820,178 | 648,251 | 51,356 | 5,693 | 7,846 | 31,572 | 8,216 | 339,506 | 272,829 | 23,189 | 2,383 | 2,966 | 11,185 |
| Apparel and accessory stores..... | 2,674 | 160,687 | 107,696 | 14,478 | 1,446 | 2,403 | 10,625 | 1,695 | 96,162 | 65,223 | 8,090 | 915 | 1,297 | 6,701 |
| Furniture, home furnishings, and equipment stores..... | 4,545 | 183,240 | 131,186 | 10,991 | 2,069 | 4,559 | 9,576 | 3,011 | 37,543 | 21,337 | 2,137 | 1,322 | 4,338 | 6,701 |
| Eating and drinking places..... | 19,701 | 457,199 | 282,335 | 67,707 | 8,279 | 12,164 | 18,619 | 12,905 | 259,902 | 152,104 | 41,453 | 5,243 | 7,058 | 12,254 |
| Other retail stores..... | 27,547 | 1,162,119 | 850,120 | 82,164 | 12,937 | 21,343 | 64,760 | 15,887 | 604,407 | 441,820 | 36,726 | 6,838 | 10,657 | 37,213 |
| Wholesale and retail trade not allocable..... | 2,243 | 171,670 | 132,301 | 10,654 | 1,949 | 3,150 | 6,379 | 908 | 38,692 | 28,459 | 2,507 | 286 | 610 | 3,199 |
| Finance, insurance, and real estate..... | 32,474 | 324,134 | 77,690 | 23,757 | 6,190 | 19,898 | 82,738 | 15,268 | 140,785 | 19,260 | 11,483 | 2,830 | 8,625 | 43,751 |
| Insurance agents, brokers, and service..... | 11,203 | 127,460 | 20,468 | 14,452 | 1,054 | 5,289 | 42,967 | 5,263 | 59,252 | 7,585 | 6,497 | 434 | 2,414 | 20,224 |
| Real estate..... | 19,412 | 173,415 | 51,825 | 8,202 | 4,908 | 13,397 | 31,635 | 9,046 | 73,847 | 11,668 | 4,557 | 2,334 | 5,931 | 19,720 |
| Finance, insurance, and real estate, not elsewhere classified..... | 1,859 | 23,259 | 5,397 | 1,103 | 228 | 1,212 | 8,136 | 959 | 7,688 | 7 | 429 | 62 | 280 | 3,807 |
| Services..... | 122,056 | 1,454,550 | 323,909 | 176,630 | 22,993 | 87,000 | 422,320 | 59,130 | 732,308 | 139,580 | 95,925 | 12,966 | 44,735 | 207,652 |
| Hotels, rooming houses, camps, and other lodging places..... | 5,177 | 111,972 | 24,041 | 17,143 | 5,404 | 15,609 | 17,353 | 2,549 | 84,062 | 20,827 | 14,378 | 4,580 | 10,208 | 19,720 |
| Personal services..... | 30,872 | 282,231 | 57,685 | 51,757 | 5,279 | 21,547 | 55,740 | 14,429 | 132,123 | 22,193 | 24,590 | 2,619 | 9,208 | 25,793 |
| Laundries, laundry services, cleaning and dyeing plants..... | 6,111 | 132,496 | 21,194 | 27,488 | 2,877 | 15,135 | 13,417 | 2,477 | 60,985 | 6,996 | 12,276 | 1,489 | 6,566 | 4,984 |
| Beauty and barber shops..... | 18,976 | 106,221 | 20,888 | 20,471 | 1,878 | 4,264 | 32,121 | 8,932 | 53,900 | 10,684 | 10,563 | 919 | 1,735 | 16,270 |
| Other personal services..... | 5,785 | 43,514 | 15,603 | 3,798 | 524 | 2,148 | 10,202 | 3,020 | 17,238 | 4,513 | 1,751 | 211 | 907 | 4,539 |
| Business services..... | 11,403 | 84,836 | 13,561 | 7,476 | 604 | 5,733 | 25,411 | 5,062 | 43,458 | 5,368 | 5,130 | 314 | 2,455 | 12,174 |
| Automobile and other repair services..... | 25,349 | 284,558 | 139,390 | 27,021 | 4,649 | 11,526 | 48,449 | 11,855 | 119,689 | 55,009 | 13,645 | 2,062 | 4,637 | 21,321 |
| Automobile parking, repair, and services..... | 9,288 | 130,011 | 68,918 | 13,355 | 2,280 | 4,713 | 19,847 | 3,729 | 51,423 | 26,202 | 5,963 | 920 | 1,748 | 8,538 |
| Repair services, except automobile..... | 16,061 | 154,547 | 70,472 | 13,666 | 2,369 | 6,813 | 28,602 | 8,126 | 68,266 | 28,807 | 7,682 | 1,142 | 2,889 | 12,783 |
| Amusement and recreation services, including motion pictures..... | 6,793 | 76,429 | 27,549 | 6,309 | 1,369 | 6,688 | 11,433 | 3,503 | 51,668 | 20,806 | 3,579 | 925 | 4,651 | 8,055 |
| Medical services..... | 18,835 | 430,776 | 48,343 | 48,955 | 4,222 | 17,000 | 206,594 | 9,997 | 209,297 | 9,673 | 26,167 | 1,771 | 8,960 | 108,123 |
| Offices of physicians and surgeons..... | 7,176 | 230,471 | 4,307 | 28,071 | 2,001 | 8,610 | 130,443 | 3,896 | 116,309 | 1,371 | 14,139 | 961 | 4,289 | 66,682 |
| Offices of dentists and dental surgeons..... | 2,943 | 88,919 | 4,473 | 12,294 | 775 | 4,016 | 40,642 | 1,824 | 57,394 | 2,566 | 8,774 | 497 | 2,717 | 26,237 |
| Other medical services..... | 8,716 | 111,386 | 39,563 | 8,590 | 1,446 | 4,374 | 35,509 | 4,277 | 35,594 | 5,736 | 3,254 | 313 | 1,954 | 15,204 |
| Educational services..... | 5,689 | 17,565 | 3,251 | 2,008 | 188 | 1,431 | 5,659 | 2,159 | 6,699 | 1,196 | 347 | 81 | 511 | 2,701 |
| Legal services..... | 5,554 | 73,354 | 2,562 | 5,920 | 485 | 3,047 | 37,078 | 2,918 | 36,411 | 521 | 2,636 | 271 | 1,576 | 17,766 |
| Engineering and architectural services..... | 3,184 | 32,472 | 4,061 | 3,957 | 420 | 1,337 | 10,437 | 1,990 | 15,055 | 1,135 | 2,374 | 138 | 841 | 5,611 |
| Accounting, auditing, and bookkeeping services..... | 6,073 | 39,654 | 415 | 5,560 | 275 | 1,997 | 19,017 | 2,908 | 20,351 | 280 | 2,652 | 140 | 1,112 | 9,471 |
| Other services..... | 3,127 | 20,703 | 3,051 | 524 | 98 | 1,085 | 9,654 | 1,760 | 13,495 | 2,572 | 427 | 65 | 576 | 6,357 |
| Nature of business not allocable..... | 4,184 | 35,036 | 14,032 | 2,328 | 810 | 2,286 | 1,747 | 2,036 | 15,951 | 10,226 | 739 | 196 | 511 | 1,163 |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| DALLAS DISTRICT (Texas) | | | | | | | | UTAH | | | | | | |
| All industries..... | 312,704 | 6,660,906 | 4,180,043 | 371,544 | 88,391 | 338,880 | 559,661 | 45,806 | 864,593 | 534,152 | 50,929 | 17,456 | 34,735 | 91,265 |
| Agriculture, forestry, and fisheries..... | 130,097 | 1,381,920 | 864,408 | 6,432 | 27,749 | 174,901 | 60,053 | 17,625 | 231,293 | 180,824 | 31 | 6,910 | 13,782 | 8,304 |
| Farms..... | 127,309 | 1,298,320 | 826,452 | 44 | 26,599 | 168,422 | 51,019 | 16,862 | 228,020 | 179,616 | - | 6,871 | 13,585 | 7,513 |
| Field crop farms..... | 48,328 | 725,903 | 351,474 | - | 13,073 | 97,402 | 140,470 | 3,574 | 20,754 | 8,064 | - | 1,611 | 2,948 | 4,084 |
| Fruit, tree nut, and vegetable farms..... | 3,738 | 29,759 | 17,246 | - | 740 | 2,878 | 2,654 | 2,418 | 9,215 | 5,600 | - | 524 | 1,272 | 182 |
| Livestock farms..... | 64,956 | 483,539 | 402,587 | - | 11,002 | 52,295 | 161,183 | 9,722 | 196,235 | 164,407 | - | 4,651 | 8,939 | 3,758 |
| Farms, not elsewhere classified..... | 10,287 | 59,119 | 55,145 | 44 | 1,784 | 15,847 | 130,922 | 1,148 | 1,816 | 1,545 | - | 85 | 426 | 511 |
| Other agriculture, forestry, and fisheries..... | 2,788 | 83,600 | 37,956 | 6,388 | 1,150 | 6,479 | 9,034 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Mining..... | 6,816 | 250,903 | 64,153 | 18,466 | 8,488 | 26,103 | 13,869 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 24,362 | 534,420 | 307,484 | 48,232 | 6,688 | 16,144 | 73,038 | 3,159 | 76,237 | 39,578 | 9,956 | 1,257 | 2,660 | 10,334 |
| General contractors..... | 4,284 | 164,558 | 171,556 | 19,190 | 2,654 | 7,720 | 20,568 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Special trade contractors..... | 19,303 | 255,666 | 124,719 | 28,799 | 3,992 | 8,227 | 50,638 | 2,469 | 38,333 | 18,008 | 5,710 | 969 | 1,648 | 6,363 |
| Contractors not allocable..... | 775 | 14,196 | 11,209 | 243 | 42 | 1,832 | 197 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 4,263 | 149,333 | 87,865 | 12,656 | 2,055 | 6,071 | 16,551 | 901 | 27,410 | 15,265 | 2,781 | 728 | 1,772 | 1,206 |
| Transportation, communication, electric, gas, and sanitary services..... | 8,902 | 123,845 | 14,687 | 12,629 | 4,752 | 12,828 | 15,639 | 1,196 | 28,083 | 12,825 | 1,826 | 1,258 | 3,005 | 618 |
| Motor freight transportation and warehousing, terminals, and related services..... | 8,032 | 110,099 | 9,344 | 11,305 | 4,370 | 11,325 | 13,674 | 816 | 27,097 | 12,825 | 1,826 | 1,156 | 2,220 | 1,979 |
| Other transportation, communication, electric, gas, and sanitary services..... | 870 | 13,746 | 5,343 | 1,324 | 382 | 1,503 | 1,965 | (2) | (2) | - | - | (2) | (2) | (2) |
| Wholesale and retail trade..... | 55,984 | 3,295,809 | 2,594,881 | 178,561 | 24,658 | 47,520 | 144,010 | 7,940 | 367,181 | 267,380 | 23,392 | 4,245 | 5,167 | 21,920 |
| Wholesale trade..... | 11,758 | 860,386 | 683,997 | 25,971 | 3,966 | 13,863 | 54,882 | 1,396 | 104,080 | 74,249 | 5,776 | 631 | 900 | 7,397 |
| Groceries and related products..... | 2,106 | 163,451 | 134,264 | 7,169 | 765 | 1,799 | 8,286 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other wholesale trade..... | 9,652 | 696,935 | 549,733 | 18,802 | 3,201 | 12,064 | 46,596 | 1,147 | 47,478 | 33,562 | 3,382 | 431 | 528 | 4,531 |
| Retail trade..... | 42,891 | 2,302,445 | 1,807,042 | 144,443 | 19,029 | 31,117 | 85,948 | 6,157 | 258,569 | 189,876 | 17,478 | 3,573 | 3,949 | 14,341 |
| General merchandise stores..... | 2,765 | 51,104 | 37,672 | 2,585 | 487 | 1,356 | 3,527 | 1,097 | 12,276 | 9,567 | 277 | 58 | 141 | 1,662 |
| Food stores..... | 5,461 | 363,260 | 306,749 | 17,275 | 1,889 | 3,703 | 12,228 | 1,012 | 84,079 | 70,143 | 3,941 | 943 | 1,063 | 2,920 |
| Automobile and truck dealers..... | 3,027 | 457,646 | 412,552 | 9,482 | 1,865 | 1,043 | 6,732 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Gasoline service stations..... | 8,680 | 480,672 | 375,422 | 28,167 | 3,310 | 4,880 | 20,387 | 889 | 45,309 | 34,288 | 3,023 | 221 | 562 | 2,414 |
| Apparel and accessory stores..... | 1,252 | 64,525 | 42,473 | 6,388 | 531 | 1,106 | 3,924 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Furniture, home furnishings, and equipment stores..... | 2,850 | 130,229 | 93,643 | 8,854 | 1,812 | 3,237 | 5,238 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Eating and drinking places..... | 7,196 | 197,297 | 130,231 | 26,254 | 3,036 | 5,106 | 6,365 | 1,116 | 31,832 | 8,242 | 7,555 | 1,033 | 600 | 3,534 |
| Other retail stores..... | 11,660 | 557,712 | 408,300 | 45,438 | 6,099 | 10,686 | 27,547 | 1,292 | 41,810 | 32,613 | 1,705 | 850 | 896 | 1,653 |
| Wholesale and retail trade not allocable..... | 1,335 | 132,978 | 103,842 | 8,147 | 1,663 | 2,540 | 3,180 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Finance, insurance, and real estate..... | 17,206 | 183,349 | 58,430 | 12,274 | 3,360 | 11,273 | 38,987 | 3,426 | 19,629 | 568 | 401 | 460 | 1,010 | 9,054 |
| Insurance agents, brokers, and service..... | 5,940 | 68,210 | 12,883 | 7,955 | 620 | 2,875 | 22,743 | 1,140 | 8,866 | 53 | 368 | 34 | 450 | 4,802 |
| Real estate..... | 10,366 | 99,568 | 40,157 | 3,645 | 2,574 | 7,466 | 11,915 | 1,981 | 7,905 | 515 | 33 | 399 | 537 | 3,319 |
| Finance, insurance, and real estate, not elsewhere classified..... | 900 | 15,571 | 5,390 | 674 | 166 | 932 | 4,329 | (2) | (2) | - | - | (2) | (2) | (2) |
| Services..... | 62,926 | 722,242 | 184,329 | 80,705 | 10,027 | 42,265 | 214,668 | 11,182 | 104,913 | 14,245 | 10,777 | 2,186 | 6,577 | 40,061 |
| Hotels, rooming houses, camps, and other lodging places..... | 2,628 | 27,910 | 3,214 | 2,765 | 824 | 5,401 | 2,367 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Personal services..... | 16,443 | 150,108 | 35,492 | 27,167 | 2,660 | 12,339 | 29,947 | 2,455 | 13,675 | 2,328 | 2,374 | 318 | 939 | 3,884 |
| Laundries, laundry services, cleaning and dyeing plants..... | 3,634 | 71,511 | 14,198 | 15,212 | 1,388 | 8,569 | 8,433 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Beauty and barber shops..... | 10,044 | 52,321 | 10,204 | 9,908 | 959 | 2,529 | 15,851 | 1,463 | 3,766 | 127 | 473 | 33 | 137 | 2,241 |
| Other personal services..... | 2,765 | 26,276 | 11,090 | 2,047 | 313 | 1,241 | 5,663 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Business services..... | 6,341 | 41,378 | 8,193 | 2,346 | 290 | 3,278 | 13,237 | 888 | 8,505 | 2,923 | 1,104 | 205 | 319 | 2,518 |
| Automobile and other repair services..... | 13,494 | 164,869 | 84,381 | 13,376 | 2,587 | 6,889 | 27,128 | 2,027 | 11,950 | 5,601 | 1,435 | 170 | 492 | 1,843 |
| Automobile parking, repair, and services..... | 5,559 | 78,588 | 42,716 | 7,392 | 1,360 | 2,965 | 11,309 | 983 | 8,073 | 3,464 | 1,243 | 112 | 329 | 1,379 |
| Repair services, except automobile..... | 7,935 | 86,281 | 41,665 | 5,984 | 1,227 | 3,924 | 15,819 | 1,044 | 3,877 | 192 | 58 | 58 | 163 | 464 |
| Amusement and recreation services, including motion pictures..... | 3,290 | 24,761 | 6,743 | 2,730 | 444 | 2,037 | 3,378 | 1,010 | 4,423 | 511 | 529 | 133 | 372 | 618 |
| Medical services..... | 8,838 | 221,479 | 38,670 | 22,788 | 2,451 | 8,040 | 98,471 | 1,204 | 32,374 | 911 | 2,572 | 406 | 1,221 | 19,257 |
| Offices of physicians and surgeons..... | 3,280 | 114,162 | 2,936 | 13,932 | 1,040 | 4,321 | 63,761 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Offices of dentists and dental surgeons..... | 1,119 | 31,525 | 1,907 | 3,520 | 278 | 1,299 | 14,405 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other medical services..... | 4,439 | 75,792 | 33,827 | 5,336 | 1,133 | 2,420 | 20,305 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Educational services..... | 3,530 | 10,866 | 2,055 | 1,661 | 107 | 920 | 3,158 | 994 | 1,841 | 352 | - | 5 | 305 | 841 |
| Legal services..... | 2,636 | 36,943 | 2,041 | 3,284 | 214 | 1,471 | 19,312 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Engineering and architectural services..... | 1,194 | 17,417 | 2,926 | 1,583 | 282 | 496 | 4,826 | 430 | 7,510 | - | 1,879 | 89 | 155 | 2,469 |
| Accounting, auditing, and bookkeeping services..... | 3,165 | 19,303 | 135 | 2,908 | 135 | 885 | 9,547 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Other services..... | 1,367 | 7,208 | 479 | 97 | 33 | 509 | 3,397 | 630 | 2,392 | 6 | 2 | 4 | 22 | 1,223 |
| Nature of business not allocable..... | 2,148 | 19,085 | 3,806 | 1,589 | 614 | 1,775 | 584 | (2) | (2) | - | - | - | (2) | (2) |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Deprecia- tion | Net profit (less loss) | Number of businesses | Business receipts | Cost of goods sold | Salaries and wages | Taxes | Deprecia- tion | Net profit (less loss) | |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------|-----------------------|
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| | | VIRGINIA | | | | | | | WASHINGTON | | | | | | |
| All industries..... | 170,025 | 2,799,155 | 1,637,036 | 227,292 | 42,755 | 106,324 | 345,973 | 146,037 | 3,207,331 | 1,868,645 | 192,182 | 76,762 | 131,821 | 445,030 | |
| Agriculture, forestry, and fisheries..... | 65,323 | 326,482 | 214,794 | 1,921 | 9,487 | 40,442 | 7,473 | 48,413 | 501,005 | 283,750 | 3,484 | 17,696 | 57,551 | 59,707 | |
| Farms..... | 62,480 | 309,165 | 210,857 | 49 | 9,246 | 39,735 | 3,319 | 43,583 | 466,352 | 276,904 | - | 16,928 | 54,840 | 48,549 | |
| Field crop farms..... | 25,965 | 97,153 | 53,204 | - | 2,881 | 12,213 | 11,695 | 12,142 | 198,854 | 81,010 | - | 7,709 | 24,239 | 52,184 | |
| Fruit, tree nut, and vegetable farms..... | 3,390 | 34,050 | 22,709 | - | 630 | 3,205 | 3,335 | 8,628 | 75,261 | 50,417 | - | 2,662 | 8,454 | 2,986 | |
| Livestock farms..... | 28,191 | 161,258 | 121,012 | - | 5,227 | 22,499 | 19,547 | 19,282 | 164,163 | 122,707 | - | 5,471 | 18,725 | 14,294 | |
| Farms, not elsewhere classified..... | 4,934 | 16,704 | 13,932 | 49 | 508 | 1,818 | 12,164 | 3,531 | 28,074 | 22,770 | - | 1,086 | 3,422 | 12,327 | |
| Other agriculture, forestry, and fisheries..... | 2,843 | 17,317 | 3,937 | 1,872 | 241 | 707 | 4,154 | 4,830 | 34,653 | 6,846 | 3,484 | 768 | 2,711 | 11,158 | |
| Mining..... | 423 | 40,929 | 3,853 | 14,767 | 1,344 | 2,156 | 3,145 | (2) | (2) | (2) | (2) | (2) | (2) | (2) | |
| Contract construction..... | 12,052 | 279,735 | 156,850 | 32,744 | 4,534 | 8,287 | 35,590 | 13,173 | 346,255 | 209,040 | 17,731 | 9,553 | 10,426 | 41,303 | |
| General contractors..... | 2,029 | 113,958 | 79,168 | 5,029 | 1,361 | 3,402 | 8,547 | 4,317 | 170,608 | 113,111 | 2,671 | 4,365 | 3,349 | 12,488 | |
| Special trade contractors..... | 9,717 | 157,224 | 76,180 | 22,566 | 2,955 | 4,715 | 26,559 | 8,522 | 172,034 | 95,900 | 14,746 | 5,073 | 6,206 | 28,349 | |
| Contractors not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | |
| Manufacturing..... | 3,287 | 134,322 | 79,395 | 18,773 | 1,873 | 4,814 | 11,578 | 4,659 | 161,052 | 87,766 | 7,566 | 5,283 | 7,982 | 18,185 | |
| Transportation, communication, electric, gas, and sanitary services..... | 7,924 | 92,963 | 6,420 | 12,755 | 3,393 | 10,272 | 12,359 | 3,697 | 33,299 | 2,695 | 3,148 | 1,965 | 3,918 | 8,392 | |
| Motor freight transportation and warehousing, terminals, and related services..... | 6,200 | 85,037 | 5,939 | 11,283 | 3,237 | 9,113 | 11,367 | 2,472 | 22,758 | 1,305 | 1,872 | 1,614 | 2,830 | 5,059 | |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,724 | 7,926 | 481 | 1,472 | 156 | 1,159 | 992 | 1,225 | 10,541 | 1,390 | 1,276 | 351 | 1,088 | 3,333 | |
| Wholesale and retail trade..... | 31,060 | 1,375,243 | 1,051,079 | 81,923 | 13,432 | 15,863 | 82,351 | 30,881 | 1,621,358 | 1,184,537 | 103,319 | 28,459 | 23,599 | 121,138 | |
| Wholesale trade..... | 2,815 | 163,658 | 103,050 | 8,231 | 2,040 | 2,106 | 15,869 | 4,485 | 204,632 | 154,537 | 5,867 | 2,589 | 2,363 | 20,203 | |
| Groceries and related products..... | 777 | 89,109 | 56,101 | 4,243 | 1,390 | 976 | 3,661 | 515 | 16,094 | 12,693 | 715 | 131 | 180 | 806 | |
| Other wholesale trade..... | 2,038 | 74,549 | 46,949 | 3,988 | 650 | 1,130 | 12,208 | 3,970 | 188,538 | 141,844 | 5,152 | 2,458 | 2,183 | 19,397 | |
| Retail trade..... | 28,174 | 1,203,805 | 942,875 | 73,543 | 11,309 | 13,617 | 65,419 | 24,245 | 1,303,319 | 946,645 | 92,176 | 24,216 | 19,489 | 89,494 | |
| General merchandise stores..... | 4,509 | 82,542 | 66,545 | 2,056 | 543 | 1,198 | 6,667 | 1,477 | 38,654 | 29,929 | 1,926 | 526 | 744 | 2,019 | |
| Food stores..... | 8,190 | 443,928 | 376,283 | 18,185 | 3,469 | 3,965 | 19,479 | 3,411 | 240,360 | 192,500 | 12,506 | 3,689 | 2,196 | 16,389 | |
| Automobile and truck dealers..... | 1,097 | 175,340 | 142,274 | 10,036 | 1,469 | 726 | 4,501 | 852 | 228,192 | 197,020 | 8,506 | 3,001 | 723 | 4,137 | |
| Gasoline service stations..... | 3,604 | 159,076 | 130,061 | 10,340 | 945 | 1,446 | 5,984 | 4,059 | 233,639 | 186,721 | 12,088 | 2,467 | 2,191 | 13,980 | |
| Apparel and accessory stores..... | 492 | 28,947 | 17,723 | 3,049 | 454 | 345 | 3,788 | 1,179 | 52,786 | 36,207 | 2,809 | 1,014 | 422 | 4,019 | |
| Furniture, home furnishings, and equipment stores..... | 1,014 | 24,841 | 16,285 | 2,048 | 365 | 308 | 1,728 | 1,734 | 77,191 | 47,974 | 2,618 | 1,419 | 1,193 | 8,308 | |
| Eating and drinking places..... | 4,466 | 140,089 | 93,666 | 14,570 | 2,114 | 3,465 | 8,392 | 5,705 | 185,789 | 93,719 | 34,376 | 6,548 | 7,491 | 12,448 | |
| Other retail stores..... | 4,802 | 149,042 | 100,038 | 13,259 | 1,950 | 2,164 | 14,880 | 5,828 | 246,708 | 162,575 | 17,347 | 5,552 | 4,529 | 28,194 | |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,151 | 113,407 | 83,355 | 5,276 | 1,654 | 1,747 | 11,441 | |
| Finance, insurance, and real estate..... | 7,895 | 93,874 | 41,169 | 2,960 | 910 | 3,324 | 27,554 | 10,326 | 101,829 | 19,145 | 3,578 | 1,653 | 5,087 | 35,269 | |
| Insurance agents, brokers, and service..... | 2,099 | 18,667 | 139 | 551 | 63 | 985 | 10,699 | 3,023 | 26,918 | 2,668 | 1,338 | 217 | 863 | 13,102 | |
| Real estate..... | 5,581 | 73,186 | 41,030 | 2,310 | 769 | 2,215 | 15,921 | 6,710 | 72,602 | 16,434 | 2,240 | 1,412 | 4,117 | 20,732 | |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | - | (2) | (2) | (2) | (2) | 593 | 2,309 | 43 | - | 24 | 107 | 1,435 | |
| Services..... | 41,641 | 454,382 | 83,218 | 61,324 | 7,772 | 21,114 | 165,358 | 33,637 | 436,330 | 81,005 | 52,194 | 12,019 | 22,983 | 159,444 | |
| Hotels, rooming houses, camps, and other lodging places..... | 3,261 | 24,239 | 7,276 | 1,230 | 961 | 2,748 | 3,364 | 2,119 | 20,339 | 6,907 | 809 | 661 | 2,734 | 1,130 | |
| Personal services..... | 11,206 | 92,950 | 17,672 | 19,284 | 1,773 | 5,675 | 21,736 | 6,724 | 75,792 | 15,784 | 12,339 | 2,705 | 3,847 | 22,051 | |
| Laundries, laundry services, cleaning and dyeing plants..... | 1,625 | 27,733 | 1,783 | 8,101 | 604 | 2,543 | 3,851 | 1,388 | 26,107 | 6,182 | 3,128 | 1,273 | 2,198 | 5,735 | |
| Beauty and barber shops..... | 7,728 | 46,047 | 9,699 | 8,734 | 905 | 1,300 | 14,971 | 3,984 | 35,074 | 5,334 | 8,398 | 1,090 | 897 | 11,479 | |
| Other personal services..... | 1,853 | 19,170 | 6,190 | 2,449 | 264 | 1,832 | 2,914 | 1,352 | 14,611 | 4,268 | 813 | 342 | 752 | 4,837 | |
| Business services..... | 3,765 | 26,752 | 4,264 | 2,252 | 275 | 1,860 | 10,444 | 3,628 | 34,278 | 7,495 | 3,675 | 958 | 3,561 | 9,526 | |
| Automobile and other repair services..... | 5,839 | 69,914 | 35,285 | 9,121 | 1,402 | 1,803 | 9,918 | 6,009 | 56,790 | 26,740 | 2,888 | 1,522 | 2,317 | 12,819 | |
| Automobile parking, repair, and services..... | 2,965 | 54,025 | 29,093 | 8,015 | 1,131 | 1,076 | 5,101 | 3,069 | 37,976 | 19,296 | 2,200 | 1,045 | 1,386 | 7,353 | |
| Repair services, except automobile..... | 2,924 | 15,889 | 6,192 | 1,106 | 271 | 727 | 4,817 | 2,940 | 18,814 | 7,444 | 688 | 477 | 931 | 5,466 | |
| Amusement and recreation services, including motion pictures..... | 2,314 | 26,934 | 8,172 | 3,287 | 718 | 2,534 | 1,693 | 2,635 | 22,017 | 5,051 | 1,992 | 974 | 3,708 | 1,324 | |
| Medical services..... | 8,954 | 150,470 | 6,492 | 16,907 | 1,846 | 4,874 | 87,280 | 5,968 | 159,667 | 10,549 | 19,545 | 3,734 | 4,798 | 83,977 | |
| Offices of physicians and surgeons..... | 3,290 | 92,071 | 1,811 | 10,934 | 1,105 | 3,166 | 54,838 | 2,096 | 78,504 | 2,409 | 9,458 | 1,826 | 2,451 | 44,419 | |
| Offices of dentists and dental surgeons..... | 1,385 | 55,211 | 1,897 | 4,250 | 581 | 1,029 | 18,532 | 1,972 | 54,712 | 3,546 | 5,649 | 1,320 | 1,478 | 29,402 | |
| Other medical services..... | 4,279 | 23,188 | 2,784 | 1,723 | 160 | 679 | 13,910 | 1,900 | 26,451 | 4,594 | 4,438 | 588 | 869 | 10,156 | |
| Educational services..... | 1,078 | 1,625 | 106 | 14 | 7 | 72 | 977 | 1,439 | 6,513 | 447 | 402 | 68 | 193 | 2,956 | |
| Legal services..... | 2,241 | 33,421 | 980 | 2,841 | 270 | 816 | 21,765 | 964 | 22,061 | 222 | 3,452 | 498 | 535 | 12,666 | |
| Engineering and architectural services..... | 873 | 14,621 | 2,773 | 2,532 | 352 | 281 | 3,909 | 1,248 | 21,273 | 2,405 | 4,777 | 636 | 497 | 7,815 | |
| Accounting, auditing, and bookkeeping services..... | 1,078 | 11,086 | 100 | 3,822 | 150 | 339 | 3,058 | 1,987 | 7,012 | 165 | 1,485 | 169 | 374 | 3,392 | |
| Other services..... | 982 | 2,370 | 98 | 34 | 18 | 112 | 1,214 | 916 | 10,588 | 5,240 | 830 | 94 | 419 | 1,788 | |
| Nature of business not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,131 | 6,008 | 199 | 1,156 | 128 | 197 | 2,310 | |

Footnotes at end of table.

Table 4.—NUMBER OF BUSINESSES AND SELECTED INCOME AND DEDUCTION ITEMS, FOR SELECTED INDUSTRIES, BY STATE AND INTERNAL REVENUE DISTRICT—Continued

| Selected industry | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of goods sold (Thousand dollars) | Salaries and wages (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|----------------------|---|--|--|-----------------------------|------------------------------------|--|
| WEST VIRGINIA | | | | | | | | WISCONSIN | | | | | | |
| All industries..... | 65,660 | 1,045,997 | 643,780 | 78,356 | 18,494 | 34,271 | 137,066 | 268,931 | 4,126,548 | 2,325,776 | 243,211 | 97,383 | 216,460 | 647,374 |
| Agriculture, forestry, and fisheries..... | 19,869 | 60,998 | 39,746 | 84 | 1,591 | 7,258 | 4,344 | 137,103 | 987,937 | 512,801 | 1,129 | 49,944 | 128,245 | 164,859 |
| Farms..... | 19,200 | 58,486 | 39,128 | - | 1,582 | 7,155 | 3,278 | 134,224 | 961,312 | 502,709 | 4 | 49,509 | 126,868 | 156,064 |
| Field crop farms..... | 1,921 | 2,390 | 1,200 | - | 89 | 520 | 247 | 12,598 | 51,449 | 28,191 | - | 3,419 | 7,613 | 4,971 |
| Fruit, tree nut, and vegetable farms..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 2,650 | 20,715 | 11,754 | - | 417 | 2,492 | 3,570 |
| Livestock farms..... | 15,899 | 49,200 | 33,361 | - | 1,360 | 6,025 | 2,044 | 107,992 | 841,445 | 433,784 | - | 43,573 | 112,439 | 142,121 |
| Farms, not elsewhere classified..... | 1,275 | 6,284 | 4,189 | - | 108 | 533 | 923 | 10,984 | 47,703 | 28,980 | 4 | 2,100 | 4,324 | 5,402 |
| Other agriculture, forestry, and fisheries..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 2,879 | 26,625 | 10,092 | 1,125 | 435 | 1,377 | 8,795 |
| Mining..... | 1,380 | 24,139 | 2,105 | 7,244 | 873 | 2,127 | 1,845 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Contract construction..... | 4,933 | 49,059 | 24,511 | 4,313 | 1,271 | 2,476 | 9,666 | 17,945 | 336,224 | 181,679 | 30,713 | 4,166 | 9,943 | 56,185 |
| General contractors..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,106 | 94,169 | 69,163 | 5,429 | 933 | 1,127 | 5,292 |
| Special trade contractors..... | 4,750 | 35,321 | 16,237 | 3,023 | 781 | 1,688 | 7,986 | 16,507 | 234,039 | 108,663 | 24,491 | 3,163 | 8,092 | 50,182 |
| Contractors not allocable..... | - | - | - | - | - | - | - | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Manufacturing..... | 1,461 | 35,711 | 14,115 | 7,647 | 1,056 | 2,397 | 3,580 | 4,977 | 116,387 | 57,930 | 15,004 | 1,762 | 4,839 | 13,042 |
| Transportation, communication, electric, gas, and sanitary services..... | 2,834 | 70,128 | 30,547 | 7,202 | 2,516 | 4,516 | 5,815 | 7,186 | 91,830 | 7,860 | 11,154 | 3,997 | 11,816 | 18,577 |
| Motor freight transportation and warehousing, terminals, and related services..... | 2,365 | 69,209 | 30,214 | 7,192 | 2,515 | 4,363 | 5,978 | 5,702 | 81,475 | 7,331 | 10,640 | 3,857 | 9,562 | 15,752 |
| Other transportation, communication, electric, gas, and sanitary services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,484 | 10,355 | 529 | 514 | 140 | 2,254 | 2,825 |
| Wholesale and retail trade..... | 16,205 | 587,747 | 464,559 | 29,191 | 7,093 | 7,353 | 35,787 | 46,972 | 1,942,263 | 1,416,779 | 118,664 | 25,927 | 30,009 | 153,839 |
| Wholesale trade..... | 1,289 | 54,719 | 40,953 | 3,649 | 578 | 975 | 4,717 | 7,022 | 372,116 | 283,391 | 12,214 | 1,498 | 5,232 | 31,830 |
| Groceries and related products..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 906 | 61,344 | 52,288 | 619 | 173 | 605 | 3,449 |
| Other wholesale trade..... | 852 | 32,205 | 23,387 | 1,918 | 361 | 685 | 3,121 | 6,116 | 310,772 | 231,103 | 11,595 | 1,325 | 4,627 | 28,381 |
| Retail trade..... | 14,684 | 531,506 | 423,477 | 25,525 | 6,512 | 6,334 | 30,483 | 39,472 | 1,557,928 | 1,122,883 | 106,288 | 24,396 | 24,682 | 121,084 |
| General merchandise stores..... | 2,519 | 44,500 | 36,418 | 939 | 376 | 451 | 3,844 | 4,791 | 66,245 | 38,921 | 2,839 | 1,103 | 3,272 | 6,658 |
| Food stores..... | 3,270 | 119,120 | 101,465 | 3,536 | 1,229 | 1,490 | 5,296 | 4,527 | 309,689 | 258,541 | 12,960 | 2,129 | 2,897 | 16,955 |
| Automobile and truck dealers..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 719 | 126,281 | 107,196 | 5,905 | 743 | 835 | 4,812 |
| Gasoline service stations..... | 2,010 | 109,174 | 93,206 | 3,430 | 992 | 621 | 6,141 | 5,795 | 278,737 | 216,046 | 15,661 | 2,570 | 2,369 | 20,042 |
| Apparel and accessory stores..... | 575 | 16,411 | 11,634 | 1,113 | 200 | 202 | 801 | 1,403 | 31,632 | 21,876 | 1,977 | 313 | 257 | 2,450 |
| Furniture, home furnishings, and equipment stores..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 1,114 | 60,863 | 40,807 | 4,085 | 853 | 1,205 | 6,246 |
| Eating and drinking places..... | 2,827 | 50,914 | 32,774 | 4,141 | 1,184 | 1,283 | 4,820 | 12,459 | 348,540 | 197,499 | 41,228 | 11,915 | 8,580 | 36,375 |
| Other retail stores..... | 2,643 | 71,812 | 48,973 | 5,330 | 1,042 | 1,283 | 7,274 | 8,664 | 335,941 | 241,997 | 21,633 | 4,770 | 5,267 | 27,546 |
| Wholesale and retail trade not allocable..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | 478 | 12,219 | 10,505 | 162 | 33 | 95 | 925 |
| Finance, insurance, and real estate..... | 2,973 | 55,593 | 28,229 | 4,264 | 1,102 | 1,212 | 12,833 | 10,027 | 119,348 | 42,568 | 4,636 | 1,572 | 4,189 | 37,160 |
| Insurance agents, brokers, and service..... | 1,684 | 9,720 | 253 | 1,185 | 93 | 396 | 4,925 | 4,273 | 46,253 | 3,696 | 2,866 | 189 | 1,718 | 23,402 |
| Real estate..... | 1,182 | 43,453 | 27,976 | 2,543 | 955 | 676 | 7,313 | 5,612 | 52,403 | 20,085 | 1,603 | 1,355 | 2,429 | 12,865 |
| Finance, insurance, and real estate, not elsewhere classified..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Services..... | 15,468 | 158,464 | 37,449 | 18,411 | 2,865 | 6,883 | 62,174 | 43,329 | 526,671 | 105,014 | 61,707 | 9,765 | 27,012 | 202,804 |
| Hotels, rooming houses, camps, and other lodging places..... | 1,564 | 5,568 | 1,228 | 623 | 185 | 857 | 96 | 4,736 | 36,361 | 8,328 | 1,231 | 2,787 | 6,416 | 4,184 |
| Personal services..... | 3,818 | 33,123 | 10,570 | 4,024 | 834 | 1,115 | 9,763 | 7,260 | 73,447 | 10,498 | 14,540 | 1,642 | 3,950 | 24,706 |
| Laundries, laundry services, cleaning and dyeing plants..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Beauty and barber shops..... | 2,800 | 18,058 | 4,924 | 1,873 | 461 | 320 | 6,728 | 4,193 | 37,237 | 2,003 | 10,976 | 662 | 677 | 16,807 |
| Other personal services..... | 748 | 11,781 | 4,648 | 1,710 | 269 | 665 | 2,058 | 2,434 | 28,190 | 8,153 | 2,706 | 578 | 1,547 | 7,132 |
| Business services..... | 1,249 | 9,288 | 2,104 | 2,686 | 333 | 673 | 1,535 | 5,379 | 26,027 | 4,868 | 1,854 | 240 | 1,813 | 8,298 |
| Automobile and other repair services..... | 2,228 | 25,559 | 14,399 | 2,272 | 611 | 919 | 4,092 | 8,580 | 92,451 | 54,375 | 4,772 | 1,277 | 3,671 | 16,278 |
| Automobile parking, repair, and services..... | 1,091 | 16,953 | 8,866 | 2,258 | 493 | 685 | 2,331 | 2,944 | 28,878 | 3,327 | 906 | 2,416 | 9,022 | 7,556 |
| Repair services, except automobile..... | 1,137 | 8,606 | 5,533 | 14 | 118 | 234 | 1,761 | 5,636 | 40,902 | 25,497 | 1,445 | 371 | 1,255 | 7,256 |
| Amusement and recreation services, including motion pictures..... | 1,077 | 10,893 | 2,036 | 1,223 | 306 | 1,035 | 2,583 | 2,209 | 25,425 | 8,651 | 3,238 | 1,245 | 2,338 | 2,392 |
| Medical services..... | 3,007 | 60,800 | 6,822 | 6,625 | 531 | 1,855 | 35,055 | 7,681 | 204,345 | 15,947 | 26,044 | 2,072 | 6,529 | 109,639 |
| Offices of physicians and surgeons..... | 822 | 29,134 | 1,114 | 3,079 | 195 | 870 | 19,787 | 2,834 | 107,237 | 2,925 | 11,839 | 673 | 3,157 | 67,652 |
| Offices of dentists and dental surgeons..... | 644 | 14,522 | 1,649 | 1,919 | 134 | 265 | 7,705 | 1,950 | 41,421 | 2,125 | 5,090 | 359 | 1,278 | 23,050 |
| Other medical services..... | 1,541 | 17,144 | 4,059 | 1,627 | 202 | 720 | 7,563 | 2,897 | 55,687 | 10,897 | 9,115 | 1,040 | 2,094 | 18,937 |
| Educational services..... | (2) | (2) | - | - | (2) | (2) | (2) | 1,818 | 7,064 | 899 | 354 | 74 | 182 | 3,825 |
| Legal services..... | 686 | 7,786 | 184 | 506 | 30 | 218 | 5,606 | 2,285 | 42,876 | 934 | 7,238 | 272 | 1,267 | 23,264 |
| Engineering and architectural services..... | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Accounting, auditing, and bookkeeping services..... | 900 | 2,963 | 3 | 327 | 20 | 143 | 1,826 | 1,556 | 6,805 | 8 | 971 | 82 | 337 | 4,216 |
| Other services..... | (2) | (2) | - | - | - | - | (2) | 1,460 | 5,461 | 168 | 75 | 19 | 245 | 2,987 |
| Nature of business not allocable..... | (2) | (2) | (2) | - | (2) | (2) | (2) | 1,169 | 1,548 | 674 | - | 12 | 22 | 654 |

¹Net loss exceeds net profit.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

When estimates for a particular State have a high sampling variability, the data are not shown. For this reason, no data are shown for Alaska, Delaware, District of Columbia, Hawaii, Idaho, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Vermont, Wyoming, and Office of International Operations. However, the data for these States are included in the U. S. totals.

The appropriate cells are dashed when no State sole proprietorship activity was reported on returns in the sample.

NONFARM SOLE PROPRIETORSHIPS WITH PAYROLL

Table 5.—NUMBER OF BUSINESSES, PAYROLL, AND THE COMPONENTS OF PAYROLL, SALARIES AND WAGES, AND COST OF LABOR, BY SELECTED INDUSTRIES

| Selected industry | Total payroll | | Both salaries and wages and cost of labor | | | Salaries and wages only | | Cost of labor only | |
|---|----------------------|---------------------------|---|---------------------------------------|----------------------------------|-------------------------|---------------------------|----------------------|---------------------------|
| | Number of businesses | Amount (Thousand dollars) | Number of businesses | Salaries and wages (Thousand dollars) | Cost of labor (Thousand dollars) | Number of businesses | Amount (Thousand dollars) | Number of businesses | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All nonfarm industries..... | 2,464,077 | 17,917,073 | 185,837 | 1,167,539 | 1,827,084 | 1,592,626 | 10,643,703 | 685,614 | 4,278,747 |
| Agricultural services, forestry, and fisheries..... | 49,581 | 274,826 | 4,024 | 22,356 | 40,320 | 25,698 | 145,482 | 19,859 | 66,668 |
| Mining..... | 10,726 | 169,460 | 625 | 7,002 | 7,871 | 7,132 | 107,960 | 2,969 | 46,627 |
| Contract construction..... | 313,785 | 3,694,724 | 40,965 | 302,587 | 616,716 | 106,588 | 1,117,898 | 166,232 | 1,657,523 |
| General contractors..... | 73,535 | 1,317,101 | 11,136 | 80,152 | 242,273 | 21,302 | 441,375 | 41,097 | 553,301 |
| Special trade contractors..... | 229,677 | 2,284,760 | 28,647 | 213,990 | 367,710 | 80,865 | 647,785 | 120,165 | 1,055,275 |
| Plumbing, heating, and air conditioning..... | 39,744 | 453,951 | 7,130 | 60,146 | 116,682 | 14,635 | 118,939 | 17,979 | 158,184 |
| Electrical work..... | 21,359 | 229,629 | 2,478 | 14,133 | 50,179 | 7,735 | 62,596 | 11,146 | 102,721 |
| Other special trade contractors..... | 168,574 | 1,601,180 | 19,039 | 139,711 | 200,849 | 58,495 | 466,250 | 91,040 | 794,370 |
| Contractors not allocable..... | 10,573 | 92,863 | 1,182 | 8,445 | 6,733 | 4,421 | 28,738 | 4,970 | 48,947 |
| Manufacturing..... | 108,707 | 1,475,029 | 13,222 | 125,538 | 343,192 | 42,494 | 425,208 | 52,991 | 581,091 |
| Food and kindred products..... | 9,910 | 123,854 | 749 | 14,332 | 12,457 | 5,553 | 59,767 | 3,608 | 37,298 |
| Lumber and wood products, except furniture..... | 30,135 | 283,379 | 2,161 | 18,649 | 28,084 | 14,649 | 133,437 | 13,325 | 103,209 |
| Printing, publishing, and allied industries..... | 16,936 | 169,648 | 1,936 | 12,776 | 32,522 | 7,070 | 68,163 | 7,930 | 56,187 |
| Machinery, except electric..... | 11,849 | 189,644 | 2,032 | 18,113 | 36,672 | 3,410 | 41,531 | 6,407 | 93,328 |
| Other manufacturing..... | 39,877 | 708,504 | 6,344 | 61,668 | 233,457 | 11,812 | 122,310 | 21,721 | 291,069 |
| Transportation, communication, electric, gas, and sanitary services..... | 117,599 | 831,868 | 4,993 | 28,980 | 46,652 | 81,099 | 643,438 | 31,507 | 112,798 |
| Transportation..... | 108,487 | 766,160 | 4,069 | 25,765 | 42,921 | 75,578 | 597,491 | 28,840 | 99,983 |
| Communication, electric, gas, and sanitary services..... | 9,112 | 65,708 | 924 | 3,215 | 3,731 | 5,521 | 45,947 | 2,667 | 12,815 |
| Wholesale and retail trade..... | 980,899 | 6,817,523 | 69,816 | 444,036 | 483,372 | 709,302 | 4,945,569 | 201,781 | 944,546 |
| Wholesale trade..... | 99,661 | 886,342 | 5,969 | 45,118 | 80,856 | 69,120 | 633,844 | 24,572 | 126,524 |
| Groceries and related products..... | 19,195 | 209,877 | 993 | 11,953 | 8,830 | 13,384 | 156,434 | 4,818 | 32,660 |
| Other wholesale trade..... | 80,466 | 676,465 | 4,976 | 33,165 | 72,026 | 55,736 | 477,410 | 19,754 | 93,864 |
| Retail trade..... | 858,383 | 5,672,372 | 61,598 | 375,907 | 372,202 | 625,091 | 4,153,217 | 171,694 | 771,046 |
| Building materials, hardware, and farm equipment..... | 36,801 | 318,574 | 4,296 | 30,931 | 47,622 | 25,685 | 196,684 | 6,820 | 43,337 |
| General merchandise stores..... | 42,869 | 174,530 | 1,821 | 7,359 | 13,198 | 30,506 | 136,526 | 10,542 | 17,447 |
| Food stores..... | 138,900 | 767,915 | 5,873 | 21,615 | 32,129 | 106,457 | 607,684 | 26,570 | 106,487 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 116,012 | 636,048 | 4,814 | 17,534 | 23,556 | 91,046 | 526,124 | 20,152 | 68,834 |
| Other food stores..... | 22,888 | 131,867 | 1,059 | 4,081 | 8,573 | 15,411 | 81,560 | 6,418 | 37,653 |
| Automotive dealers and gasoline service stations..... | 195,630 | 1,434,548 | 17,942 | 166,643 | 137,139 | 139,807 | 941,642 | 37,881 | 189,124 |
| Automobile and truck dealers..... | 23,153 | 347,737 | 4,863 | 84,464 | 90,429 | 13,720 | 150,291 | 4,570 | 22,553 |
| Gasoline service stations..... | 155,486 | 954,546 | 11,934 | 76,284 | 42,688 | 113,664 | 693,247 | 29,888 | 142,327 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 16,991 | 132,265 | 1,145 | 5,895 | 4,022 | 12,423 | 98,104 | 3,423 | 24,244 |
| Apparel and accessory stores..... | 39,032 | 232,110 | 1,699 | 5,605 | 5,759 | 31,191 | 195,728 | 6,142 | 25,018 |
| Furniture, home furnishings, and equipment stores..... | 47,618 | 376,333 | 5,580 | 36,292 | 30,809 | 26,915 | 233,821 | 15,123 | 75,411 |
| Eating and drinking places..... | 213,425 | 1,469,387 | 14,024 | 61,791 | 59,281 | 163,789 | 1,151,033 | 35,612 | 197,282 |
| Drug stores and proprietary stores..... | 25,500 | 291,944 | 1,043 | 6,665 | 3,352 | 22,431 | 264,271 | 2,026 | 17,656 |
| Liquor stores..... | 15,258 | 78,818 | 536 | 1,295 | 681 | 12,983 | 74,019 | 1,739 | 2,823 |
| Sporting goods stores..... | 5,874 | 26,085 | 608 | 2,635 | 1,196 | 3,853 | 16,771 | 1,413 | 5,483 |
| Antique stores and secondhand stores..... | 7,835 | 25,458 | 371 | 583 | 302 | 4,837 | 22,360 | 2,627 | 2,213 |
| Fuel and ice dealers..... | 10,151 | 66,100 | 535 | 3,936 | 3,174 | 6,067 | 37,807 | 3,549 | 21,183 |
| Other retail trade..... | 79,490 | 410,570 | 7,270 | 30,557 | 37,560 | 50,570 | 274,871 | 21,650 | 67,582 |
| Wholesale and retail trade not allocable..... | 22,855 | 258,809 | 2,249 | 23,011 | 30,314 | 15,091 | 158,508 | 5,515 | 46,976 |
| Finance, insurance, and real estate..... | 94,117 | 404,539 | 2,748 | 13,512 | 19,847 | 78,168 | 312,726 | 13,201 | 58,454 |
| Finance..... | 3,675 | 28,312 | 37 | 71 | 187 | 3,425 | 28,006 | 213 | 48 |
| Insurance agents, brokers, and service..... | 37,143 | 183,154 | 1,025 | 4,825 | 6,857 | 33,002 | 165,992 | 3,116 | 5,480 |
| Real estate..... | 53,299 | 193,073 | 1,686 | 8,616 | 12,803 | 41,741 | 118,728 | 9,872 | 52,926 |
| Services..... | 779,108 | 4,206,790 | 48,784 | 221,943 | 265,881 | 536,121 | 2,923,033 | 194,203 | 795,933 |
| Hotels, rooming houses, camps, and other lodging places..... | 56,150 | 182,397 | 3,067 | 5,573 | 7,845 | 39,208 | 136,288 | 13,875 | 32,691 |
| Hotels, tourist courts, and motels..... | 31,728 | 131,709 | 1,709 | 2,804 | 4,801 | 23,951 | 104,814 | 6,068 | 19,290 |
| Lodging places, except hotels; tourist courts, and motels..... | 24,422 | 50,688 | 1,358 | 2,769 | 3,044 | 15,257 | 31,474 | 7,807 | 13,401 |
| Personal services..... | 180,743 | 984,953 | 11,291 | 65,715 | 41,092 | 115,874 | 623,976 | 53,578 | 254,170 |
| Laundries, laundry services, cleaning and dyeing plants..... | 47,809 | 358,422 | 4,064 | 25,352 | 24,488 | 28,265 | 204,393 | 15,480 | 104,189 |
| Beauty and barber shops..... | 101,727 | 496,306 | 4,482 | 28,939 | 8,562 | 69,605 | 336,374 | 27,640 | 122,431 |
| Other personal services..... | 31,207 | 130,225 | 2,745 | 11,424 | 8,042 | 18,004 | 83,209 | 10,458 | 27,550 |
| Business services..... | 60,516 | 375,120 | 4,854 | 25,044 | 31,792 | 35,731 | 237,395 | 19,931 | 80,889 |
| Automobile and other repair services..... | 126,943 | 707,930 | 12,429 | 54,147 | 99,049 | 59,619 | 314,925 | 54,895 | 239,809 |
| Automobile parking, repair, and services..... | 70,792 | 496,696 | 6,895 | 38,993 | 76,260 | 36,401 | 227,824 | 27,496 | 153,619 |
| Repair services, except automobile..... | 56,151 | 211,234 | 5,534 | 15,154 | 22,789 | 23,218 | 87,101 | 27,399 | 86,190 |
| Amusement and recreation services..... | 39,935 | 212,159 | 2,427 | 8,914 | 11,277 | 27,314 | 163,295 | 10,194 | 28,673 |
| Medical services..... | 194,281 | 1,095,672 | 9,505 | 43,615 | 34,621 | 167,735 | 924,978 | 17,041 | 92,458 |
| Educational services..... | 12,723 | 46,428 | 715 | 1,422 | 661 | 8,925 | 40,811 | 3,083 | 3,534 |
| Legal services..... | 56,017 | 243,846 | 2,262 | 7,550 | 3,316 | 47,306 | 224,782 | 6,449 | 8,198 |
| Engineering and architectural services..... | 17,453 | 209,579 | 1,195 | 6,874 | 34,252 | 9,753 | 131,151 | 6,505 | 37,302 |
| Accounting, auditing, and bookkeeping services..... | 22,131 | 113,755 | 616 | 2,610 | 1,203 | 19,146 | 105,936 | 2,369 | 4,006 |
| Other services..... | 12,216 | 34,951 | 423 | 479 | 773 | 5,510 | 19,496 | 6,283 | 14,203 |
| Nature of business not allocable..... | 9,555 | 42,314 | 660 | 1,585 | 3,233 | 6,024 | 22,389 | 2,871 | 15,107 |

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

U. S. BUSINESS TAX RETURNS, 1963

SOLE PROPRIETORSHIPS WITH RETIREMENT PLANS

Table 6.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, AND CONTRIBUTIONS TO EMPLOYEE AND SELF-EMPLOYED RETIREMENT PLANS, BY SELECTED INDUSTRIES

| Selected industry | Number of businesses | Contributions to employee retirement plans | | | | | | | | Contributions to self-employed retirement plans | |
|---|----------------------|--|--------------------------------------|---|----------------------------------|----------------------------|--------------------------------------|-------------------------------|----------------------------------|---|----------------------------------|
| | | Businesses with and without net profit | | | | Businesses with net profit | | | | Number of sole proprietors | Contributions (Thousand dollars) |
| | | Number of businesses | Business receipts (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Contributions (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Contributions (Thousand dollars) | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| All industries..... | 9,133,954 | 13,966 | 1,686,817 | 138,923 | 12,171 | 12,300 | 1,178,320 | 172,013 | 9,825 | 19,486 | 13,922 |
| Agriculture, forestry, and fisheries..... | 3,338,081 | 1,839 | 50,190 | 3,228 | 547 | 1,432 | 31,347 | 5,258 | 261 | 2,614 | 1,012 |
| Farms..... | 3,208,089 | 1,798 | 47,089 | 3,106 | 534 | 1,372 | 29,114 | 4,254 | 255 | 2,410 | 953 |
| Field crop farms..... | 1,171,303 | 222 | 6,551 | 2,118 | 54 | (1) ¹ | (1) | (1) | (1) | 1,456 | 461 |
| Fruit, tree nut, and vegetable farms..... | 144,066 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Livestock farms..... | 1,652,312 | 1,366 | 22,878 | 1,264 | 225 | 1,148 | 21,655 | 2,041 | 190 | 815 | 352 |
| Farms, not elsewhere classified..... | 240,409 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Other agriculture, forestry, and fisheries..... | 129,992 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Mining..... | 34,438 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Contract construction..... | 691,613 | 2,331 | 591,667 | 2,654 | 3,315 | 2,121 | 216,751 | 17,314 | 2,723 | 654 | 538 |
| Special trade contractors..... | 554,120 | 1,869 | 160,792 | 12,147 | 2,409 | 1,764 | 159,808 | 13,609 | 2,383 | 614 | 530 |
| Other contractors..... | 137,493 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Manufacturing..... | 187,398 | 548 | 76,281 | 7,193 | 593 | 477 | 56,022 | 7,958 | 422 | (1) | (1) |
| Transportation, communication, electric, gas, and sanitary services..... | 307,103 | 711 | 52,596 | 6,003 | 1,165 | 610 | 49,370 | 6,198 | 1,038 | 244 | 132 |
| Wholesale and retail trade..... | 1,836,746 | 3,926 | 648,704 | 25,262 | 2,765 | 3,256 | 570,244 | 28,159 | 1,726 | 2,517 | 1,370 |
| Wholesale trade..... | 324,392 | 714 | 225,119 | 7,605 | 864 | 591 | 175,632 | 8,226 | 455 | 1,119 | 941 |
| Groceries and related products..... | 47,338 | 292 | 90,824 | 2,175 | 205 | 292 | 90,824 | 2,175 | 205 | (1) | (1) |
| Farm products—raw materials..... | 16,874 | 124 | 51,482 | 2,464 | 417 | 1 | 1,995 | 157 | 8 | (1) | (1) |
| Other wholesale trade..... | 260,180 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Retail trade..... | 1,471,400 | 3,069 | 403,203 | 15,741 | 1,843 | 2,523 | 374,472 | 18,006 | 1,215 | 1,264 | 346 |
| Food stores..... | 278,228 | 861 | 144,102 | 5,666 | 478 | 861 | 144,102 | 5,666 | 478 | (1) | (1) |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 233,610 | 661 | 129,939 | 4,802 | 369 | 661 | 129,939 | 4,802 | 369 | (1) | (1) |
| Other food stores..... | 44,618 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Automotive dealers and gasoline service stations..... | 272,458 | 823 | 166,533 | 1,783 | 839 | 520 | 139,448 | 3,926 | 236 | (1) | (1) |
| Automobile and truck dealers..... | 42,963 | 376 | 147,222 | 1,349 | 254 | 275 | 122,340 | 2,797 | 170 | (1) | (1) |
| Gasoline service stations and tire, battery, and accessory dealers, and automobile dealers, not elsewhere classified..... | 229,495 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Eating and drinking places..... | 292,141 | 689 | 23,442 | 1,979 | 197 | 483 | 23,052 | 2,074 | 190 | (1) | (1) |
| Other retail trade..... | 628,573 | 696 | 69,126 | 6,313 | 329 | 659 | 67,870 | 6,340 | 311 | 758 | 198 |
| Wholesale and retail trade not allocable..... | 40,954 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Finance, insurance, and real estate..... | 506,111 | 356 | 24,658 | 5,692 | 1,216 | 350 | 23,271 | 5,750 | 1,197 | 1,213 | 646 |
| Security and commodity brokers, dealers, exchanges, and services..... | 18,438 | - | - | - | - | - | - | - | - | 63 | 68 |
| Real estate..... | 313,227 | 272 | 11,969 | 3,215 | 1,072 | 266 | 10,582 | 3,273 | 1,053 | (1) | (1) |
| Other finance, insurance, and real estate..... | 174,446 | 84 | 12,689 | 2,477 | 144 | 84 | 12,689 | 2,477 | 144 | 803 | 340 |
| Services..... | 2,185,196 | 4,248 | 238,857 | 100,175 | 2,537 | 4,072 | 230,593 | 101,291 | 2,457 | 12,034 | 9,849 |
| Personal services..... | 523,291 | 551 | 13,991 | 3,430 | 200 | (1) | (1) | (1) | (1) | (1) | (1) |
| Business services..... | 235,528 | 395 | 22,585 | 3,059 | 259 | 362 | 22,061 | 3,077 | 250 | 643 | 301 |
| Automobile and other repair services..... | 345,959 | 443 | 10,246 | 2,403 | 85 | 440 | 10,198 | 2,407 | 82 | (1) | (1) |
| Medical services..... | 393,421 | 2,258 | 138,574 | 79,726 | 1,293 | 2,252 | 138,437 | 79,735 | 1,290 | 8,015 | 7,834 |
| Offices of physicians and surgeons..... | 151,225 | 1,807 | 118,009 | 69,619 | 1,101 | 1,807 | 118,009 | 69,619 | 1,101 | 6,361 | 6,671 |
| Offices of dentists and dental surgeons..... | 79,777 | 389 | 16,197 | 8,627 | 126 | 386 | 16,179 | 8,631 | 126 | 1,109 | 850 |
| Other medical services..... | 162,419 | 62 | 4,268 | 1,480 | 66 | 59 | 4,249 | 1,485 | 63 | 545 | 313 |
| Other services..... | 686,997 | 601 | 53,461 | 11,557 | 700 | 568 | 46,597 | 12,606 | 663 | 2,807 | 1,605 |
| Nature of business not allocable..... | 49,268 | - | - | - | - | - | - | - | - | (1) | (1) |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Net loss exceeds net profit.

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

U. S. BUSINESS TAX RETURNS, 1963

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INVESTMENT CREDIT AND COST OF ELIGIBLE PROPERTY REPORTED BY SOLE PROPRIETORS

Table 7.—NUMBER OF SOLE PROPRIETORS WITH INVESTMENT CREDIT, TENTATIVE INVESTMENT CREDIT, AND COST OF NEW AND USED PROPERTY, BY INDUSTRIAL DIVISION

| Industrial division | Sole proprietors | | | Filing Form 3468 | | | | |
|--|------------------|-----------------------------|------------------------------|------------------|--|---------------------------|---|------------------------------------|
| | Number | Reporting investment credit | | Number | Tentative credit (Thousand dollars) | Cost of eligible property | | |
| | | Number | Amount (Thousand dollars) | | | Number | New and used property (Thousand dollars) | New property (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All industrial divisions..... | 8,548,647 | 1,210,818 | 208,113 | 1,340,276 | 253,187 | 1,332,710 | 4,655,656 | 3,605,484 |
| Agriculture, forestry, and fisheries..... | 3,181,936 | 565,107 | 100,777 | 672,627 | 127,357 | 668,484 | 2,167,450 | 1,730,964 |
| Mining..... | 29,922 | 8,128 | 5,783 | 8,828 | 7,593 | 8,791 | 123,959 | 93,793 |
| Contract construction..... | 664,429 | 63,075 | 11,301 | 68,497 | 13,929 | 67,822 | 329,075 | 246,683 |
| Manufacturing..... | 176,997 | 30,434 | 7,892 | 31,762 | 8,615 | 31,759 | 159,076 | 121,246 |
| Transportation, communication, electric, gas, and sanitary services..... | 277,583 | 32,579 | 11,372 | 33,652 | 13,379 | 33,419 | 332,720 | 245,985 |
| Wholesale and retail trade..... | 1,744,781 | 233,445 | 35,235 | 245,589 | 43,391 | 244,306 | 811,675 | 590,653 |
| Wholesale trade..... | 307,553 | 35,462 | 5,818 | 36,305 | 7,149 | 36,171 | 150,352 | 120,131 |
| Retail trade..... | 1,399,065 | 191,378 | 27,873 | 201,971 | 34,437 | 200,855 | 626,596 | 446,710 |
| Wholesale and retail trade not allocable..... | 38,163 | 6,605 | 1,544 | 7,313 | 1,805 | 7,280 | 34,727 | 23,812 |
| Finance, insurance, and real estate..... | 466,641 | 44,876 | 5,579 | 44,854 | 6,045 | 44,818 | 118,752 | 96,002 |
| Services..... | 1,961,984 | 230,577 | 29,729 | 231,899 | 32,405 | 230,746 | 602,013 | 471,583 |
| Nature of business not allocable..... | 44,374 | 2,597 | 445 | 2,568 | 473 | 2,565 | 10,936 | 8,575 |

| Industrial division | Filing Form 3468--Continued | | | Number not filing Form 3468 | Number reporting investment credit attributable to sole proprietor | | |
|--|--------------------------------------|--------------------------------------|--------------------------------|-----------------------------|--|--------|--------|
| | Cost of eligible property--Continued | | | | All | Part | None |
| | Used property | | | | | | |
| | Total (Thousand dollars) | Under \$50,000 (Thousand dollars) | \$50,000 (Thousand dollars) | | | | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| All industrial divisions..... | 1,050,172 | 1,018,610 | 31,562 | 7,208,371 | 1,262,821 | 24,909 | 52,546 |
| Agriculture, forestry, and fisheries..... | 436,486 | 428,121 | 8,365 | 2,509,309 | 643,090 | 10,350 | 19,187 |
| Mining..... | 30,166 | 22,057 | 8,109 | 21,094 | 6,538 | 1,428 | 862 |
| Contract construction..... | 82,392 | 79,642 | 2,750 | 595,932 | 65,047 | 850 | 2,600 |
| Manufacturing..... | 37,830 | 36,518 | 1,312 | 145,235 | 30,204 | 593 | 965 |
| Transportation, communication, electric, gas, and sanitary services..... | 86,735 | 81,184 | 5,551 | 243,931 | 31,958 | 551 | 1,143 |
| Wholesale and retail trade..... | 221,022 | 218,249 | 2,773 | 1,499,192 | 232,977 | 4,390 | 8,222 |
| Wholesale trade..... | 30,221 | 28,463 | 1,758 | 271,248 | 33,678 | 778 | 1,849 |
| Retail trade..... | 179,886 | 178,871 | 1,015 | 1,197,094 | 192,512 | 3,519 | 5,940 |
| Wholesale and retail trade not allocable..... | 10,915 | 10,915 | - | 30,850 | 6,787 | 93 | 433 |
| Finance, insurance, and real estate..... | 22,750 | 22,581 | 169 | 421,787 | 38,056 | 1,432 | 5,366 |
| Services..... | 130,430 | 127,897 | 2,533 | 1,730,085 | 212,603 | 5,233 | 14,063 |
| Nature of business not allocable..... | 2,361 | 2,361 | - | 41,806 | 2,348 | 82 | 138 |

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

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

| Adjusted gross income | 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) |
| Contract construction—Continued | | | | | | | Manufacturing | | | | | |
| Contractors not allocable | | | | | | | Total | | | | | |
| Total..... | 22,255 | 377,764 | 54,864 | 18,809 | 346,844 | 58,817 | 187,398 | 6,369,127 | 677,601 | 152,282 | 5,778,576 | 765,628 |
| Under \$1,000 ¹ | 2,954 | 29,131 | 21,458 | 1,619 | 7,302 | 763 | 19,771 | 419,422 | 238,851 | 11,033 | 142,815 | 12,409 |
| \$1,000 under \$2,000..... | 2,040 | 16,874 | 1,625 | 1,636 | 13,909 | 2,076 | 16,972 | 172,002 | 12,285 | 14,349 | 137,979 | 16,979 |
| \$2,000 under \$5,000..... | 8,768 | 111,954 | 16,369 | 7,673 | 107,500 | 16,996 | 52,837 | 865,062 | 94,654 | 43,835 | 758,002 | 104,351 |
| \$5,000 under \$10,000..... | 6,480 | 125,768 | 22,758 | 6,076 | 124,659 | 22,836 | 58,541 | 1,482,376 | 197,423 | 49,437 | 1,425,017 | 204,900 |
| \$10,000 under \$20,000..... | 1,626 | 69,542 | 9,686 | 1,427 | 69,155 | 10,184 | 29,525 | 1,678,193 | 206,746 | 24,881 | 1,640,596 | 213,680 |
| \$20,000 under \$50,000..... | 372 | 22,541 | 5,517 | 366 | 22,371 | 5,580 | 8,427 | 1,283,467 | 153,459 | 7,692 | 1,227,780 | 158,181 |
| \$50,000 under \$150,000..... | 15 | 1,954 | 367 | 12 | 1,948 | 382 | 1,249 | 426,256 | 47,333 | 1,007 | 398,208 | 49,823 |
| \$150,000 under \$500,000..... | - | - | - | - | - | - | 66 | 33,964 | 4,061 | 42 | 31,086 | 4,778 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 6 | 5,837 | 450 | 5 | 5,836 | 450 |
| \$1,000,000 or more..... | - | - | - | - | - | - | 4 | 2,548 | 41 | 1 | 1,257 | 77 |
| Manufacturing—Continued | | | | | | | Food and kindred products | | | | | |
| | | | | | | | Apparel and other fabricated textile products | | | | | |
| Total..... | 15,048 | 1,058,337 | 53,350 | 12,709 | 860,715 | 71,088 | 8,927 | 492,546 | 44,356 | 7,961 | 462,920 | 49,571 |
| Under \$1,000 ¹ | 1,843 | 102,117 | 211,741 | 1,013 | 9,981 | 1,335 | 1,113 | 24,429 | 24,736 | (3) | (3) | (3) |
| \$1,000 under \$2,000..... | 1,009 | 8,141 | 1,135 | 1,009 | 8,141 | 1,135 | (3) | (3) | (3) | (3) | (3) | (3) |
| \$2,000 under \$5,000..... | 4,369 | 162,755 | 7,374 | 3,662 | 113,977 | 8,586 | 2,321 | 44,393 | 5,309 | 1,917 | 38,252 | 5,385 |
| \$5,000 under \$10,000..... | 4,930 | 202,428 | 22,802 | 4,426 | 186,462 | 23,276 | 2,624 | 92,375 | 12,082 | 2,624 | 92,375 | 12,082 |
| \$10,000 under \$20,000..... | 2,026 | 288,965 | 16,376 | 1,827 | 278,945 | 17,073 | 1,624 | 156,078 | 14,287 | 1,591 | 156,072 | 14,292 |
| \$20,000 under \$50,000..... | 760 | 222,203 | 12,443 | 670 | 192,472 | 14,635 | 666 | 144,948 | 14,657 | 649 | 140,556 | 14,724 |
| \$50,000 under \$150,000..... | 104 | 70,097 | 4,843 | 97 | 69,122 | 4,891 | 50 | 27,009 | 2,095 | 45 | 26,877 | 2,103 |
| \$150,000 under \$500,000..... | 6 | 1,102 | 109 | 4 | 1,086 | 148 | 3 | 1,539 | 209 | 3 | 1,539 | 209 |
| \$500,000 under \$1,000,000..... | 1 | 529 | 9 | 1 | 529 | 9 | - | - | - | - | - | - |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing—Continued | | | | | | | Lumber and wood products, except furniture | | | | | |
| | | | | | | | Printing, publishing, and allied industries | | | | | |
| Total..... | 49,839 | 1,299,739 | 130,469 | 43,079 | 1,205,822 | 141,593 | 28,473 | 714,569 | 112,640 | 23,236 | 673,556 | 125,716 |
| Under \$1,000 ¹ | 7,244 | 76,876 | 1,776 | 5,020 | 45,474 | 6,140 | 2,579 | 37,817 | 28,517 | 1,165 | 12,129 | 404 |
| \$1,000 under \$2,000..... | 8,016 | 88,082 | 6,787 | 6,906 | 74,481 | 8,622 | 1,972 | 14,824 | 1,166 | 1,569 | 13,998 | 1,837 |
| \$2,000 under \$5,000..... | 18,949 | 238,767 | 36,832 | 17,403 | 229,316 | 37,429 | 6,211 | 81,017 | 12,270 | 5,067 | 78,633 | 13,521 |
| \$5,000 under \$10,000..... | 11,100 | 379,081 | 38,653 | 9,889 | 373,605 | 39,940 | 10,430 | 190,892 | 38,572 | 9,219 | 167,527 | 38,947 |
| \$10,000 under \$20,000..... | 3,549 | 286,261 | 27,231 | 2,984 | 277,630 | 28,806 | 5,604 | 220,976 | 39,373 | 4,708 | 216,583 | 40,118 |
| \$20,000 under \$50,000..... | 831 | 144,267 | 14,761 | 777 | 140,780 | 15,141 | 1,449 | 129,863 | 23,107 | 1,342 | 127,971 | 23,536 |
| \$50,000 under \$150,000..... | 146 | 80,379 | 4,266 | 99 | 59,801 | 5,321 | 215 | 36,994 | 5,998 | 161 | 34,912 | 6,439 |
| \$150,000 under \$500,000..... | 1 | - | 21 | - | - | - | 10 | 1,649 | 445 | 3 | 1,266 | 682 |
| \$500,000 under \$1,000,000..... | 1 | 4,735 | 194 | 1 | 4,735 | 194 | 2 | 537 | 232 | 2 | 537 | 232 |
| \$1,000,000 or more..... | 2 | 1,291 | 230 | - | - | - | 1 | - | 26 | - | - | - |
| Manufacturing—Continued | | | | | | | Machinery, except electric | | | | | |
| | | | | | | | Other manufacturing | | | | | |
| Total..... | 22,547 | 651,675 | 99,491 | 17,597 | 592,065 | 112,667 | 62,564 | 2,152,261 | 237,295 | 47,700 | 1,983,498 | 264,993 |
| Under \$1,000 ¹ | 1,748 | 38,985 | 27,858 | (3) | (3) | (3) | 5,244 | 139,198 | 27,775 | 2,422 | 58,837 | 3,794 |
| \$1,000 under \$2,000..... | (3) | (3) | (3) | (3) | (3) | (3) | 4,743 | 54,872 | 1,924 | 3,633 | 35,276 | 4,112 |
| \$2,000 under \$5,000..... | 5,168 | 91,902 | 8,114 | 3,756 | 75,341 | 10,147 | 15,819 | 246,228 | 24,755 | 12,030 | 222,463 | 29,283 |
| \$5,000 under \$10,000..... | 8,376 | 143,399 | 28,349 | 6,761 | 140,039 | 29,857 | 21,081 | 474,201 | 56,965 | 16,518 | 455,009 | 60,798 |
| \$10,000 under \$20,000..... | 5,044 | 160,537 | 32,923 | 4,182 | 156,008 | 34,043 | 11,678 | 565,376 | 76,556 | 9,589 | 555,358 | 79,348 |
| \$20,000 under \$50,000..... | 1,300 | 154,284 | 26,601 | 1,190 | 147,425 | 26,749 | 3,421 | 487,902 | 61,890 | 3,064 | 478,576 | 63,396 |
| \$50,000 under \$150,000..... | 196 | 57,063 | 10,011 | 190 | 56,862 | 10,058 | 538 | 154,714 | 20,120 | 415 | 150,634 | 21,011 |
| \$150,000 under \$500,000..... | 9 | 1,197 | 531 | - | 1,162 | 580 | 37 | 28,477 | 2,768 | 27 | 26,033 | 3,159 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 2 | 36 | 15 | 1 | 35 | 15 |
| \$1,000,000 or more..... | - | - | - | - | - | - | 1 | 1,257 | 77 | 1 | 1,257 | 77 |
| Transportation, communication, electric, gas, and sanitary services | | | | | | | Transportation | | | | | |
| | | | | | | | Total | | | | | |
| Total..... | 307,103 | 4,969,278 | 694,347 | 250,934 | 4,135,054 | 786,612 | 290,745 | 4,710,805 | 640,270 | 236,830 | 3,891,711 | 729,144 |
| Under \$1,000 ¹ | 33,888 | 511,682 | 225,547 | 20,434 | 146,467 | 14,409 | 32,775 | 495,452 | 224,189 | 19,628 | 138,746 | 13,822 |
| \$1,000 under \$2,000..... | 35,857 | 286,077 | 31,721 | 31,161 | 214,719 | 37,612 | 34,725 | 280,619 | 30,399 | 30,029 | 209,261 | 36,290 |
| \$2,000 under \$5,000..... | 112,496 | 1,297,371 | 191,525 | 96,015 | 1,047,151 | 209,544 | 107,047 | 1,237,157 | 178,885 | 90,969 | 988,258 | 196,850 |
| \$5,000 under \$10,000..... | 93,001 | 1,336,619 | 240,621 | 76,016 | 1,249,670 | 257,167 | 86,992 | 1,259,743 | 224,160 | 71,251 | 1,173,830 | 240,183 |
| \$10,000 under \$20,000..... | 25,670 | 774,156 | 156,834 | 22,159 | 731,775 | 163,070 | 23,512 | 724,297 | 140,560 | 20,203 | 682,403 | 146,484 |
| \$20,000 under \$50,000..... | 5,517 | 642,971 | 84,371 | 4,692 | 630,887 | 88,201 | 5,087 | 604,404 | 77,328 | 4,341 | 595,176 | 80,813 |
| \$50,000 under \$150,000..... | 618 | 112,251 | 14,337 | 441 | 109,739 | 15,396 | 557 | 103,223 | 12,972 | 396 | 101,332 | 13,896 |
| \$150,000 under \$500,000..... | 44 | 7,219 | 603 | 13 | 4,089 | 1,035 | 39 | 5,021 | 245 | 10 | 2,148 | 628 |
| \$500,000 under \$1,000,000..... | 7 | 559 | 146 | 3 | 557 | 178 | 7 | 559 | 146 | 3 | 557 | 178 |
| \$1,000,000 or more..... | 5 | 373 | 264 | - | - | - | 4 | 330 | 236 | - | - | - |
| Transportation, communication, electric, gas, and sanitary services—Continued | | | | | | | Transportation—Continued | | | | | |
| | | | | | | | Motor freight transportation and warehousing, terminals, and related services | | | | | |
| | | | | | | | Other transportation | | | | | |
| Total..... | 213,704 | 3,831,335 | 488,322 | 171,951 | 3,225,715 | 558,415 | 77,041 | 879,470 | 151,948 | 64,879 | 665,996 | 170,729 |
| Under \$1,000 ¹ | 25,216 | 421,044 | 222,580 | 14,421 | 111,312 | 10,021 | 7,559 | 74,408 | 21,609 | 5,207 | 27,434 | 3,801 |
| \$1,000 under \$2,000..... | 24,204 | 231,889 | 18,772 | 20,012 | 168,188 | 24,194 | 10,521 | 48,730 | 11,627 | 10,017 | 41,073 | 12,096 |
| \$2,000 under \$5,000..... | 78,972 | 939,158 | 130,287 | 66,123 | 832,028 | 145,757 | 28,075 | 297,999 | 48,598 | 24,846 | 156,230 | 51,093 |
| \$5,000 under \$10,000..... | 64,825 | 1,067,072 | 185,580 | 53,187 | 988,849 | 197,016 | 22,167 | 192,671 | 38,580 | 18,064 | 184,981 | 45,167 |
| \$10,000 under \$20,000..... | 16,980 | 585,469 | 109,109 | 14,898 | 545,474 | 113,255 | 6,532 | 138,828 | 31,451 | 5,305 | 136,929 | 33,229 |
| \$20,000 under \$50,000..... | 3,177 | 495,362 | 56,298 | 3,007 | 491,957 | 57,188 | 1,910 | 109,042 | 21,030 | 1,334 | 103,219 | 23,625 |
| \$50,000 under \$150,000..... | 321 | 87,997 | 10,623 | 298 | 87,141 | 10,705 | 236 | 15,226 | 2,349 | 98 | 14,191 | 3,191 |
| \$150,000 under \$500,000..... | 2 | 2,788 | 56 | 3 | 210 | 102 | 32 | 2,233 | 189 | 7 | 1,938 | 526 |
| \$500,000 under \$1,000,000..... | 7 | 556 | 177 | 2 | 556 | 177 | 5 | 3 | 231 | 1 | 1 | 1 |
| \$1,000,000 or more..... | - | - | - | - | - | - | 4 | 330 | 236 | - | - | - |

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

| Adjusted gross income | 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) |
| Transportation, communication, electric, gas, & sanitary services—Continued | | | | | | | | | | | | |
| Communication, electric, gas, and sanitary services | | | | | | Wholesale and retail trade | | | | | | |
| Total..... | 16,358 | 258,473 | 54,077 | 14,104 | 243,343 | 57,468 | 1,836,746 | 89,775,198 | 5,807,485 | 1,483,457 | 80,571,901 | 6,445,488 |
| Under \$1,000 ¹ | 1,113 | 16,230 | 21,358 | (3) | (3) | (3) | 227,252 | 7,200,134 | 2,269,803 | 113,167 | 2,282,521 | 81,765 |
| \$1,000 under \$2,000..... | 1,132 | 5,458 | 1,322 | 1,132 | 5,458 | 1,322 | 180,639 | 3,995,560 | 129,418 | 147,920 | 3,169,253 | 168,462 |
| \$2,000 under \$5,000..... | 5,449 | 60,214 | 12,640 | 5,046 | 58,893 | 12,694 | 558,993 | 18,003,138 | 1,031,304 | 468,739 | 16,433,696 | 1,142,237 |
| \$5,000 under \$10,000..... | 6,009 | 76,876 | 16,461 | 4,765 | 75,840 | 16,984 | 575,324 | 25,190,682 | 1,985,262 | 490,828 | 24,129,308 | 2,059,766 |
| \$10,000 under \$20,000..... | 2,158 | 49,859 | 16,274 | 1,956 | 49,372 | 16,586 | 230,390 | 20,638,485 | 1,749,711 | 204,895 | 20,168,391 | 1,787,718 |
| \$20,000 under \$50,000..... | 430 | 38,567 | 7,043 | 351 | 35,711 | 7,388 | 58,898 | 12,445,717 | 1,017,821 | 53,530 | 12,161,611 | 1,034,957 |
| \$50,000 under \$150,000..... | 61 | 9,028 | 1,365 | 45 | 8,407 | 1,500 | 5,027 | 2,137,015 | 158,417 | 4,261 | 2,074,565 | 163,423 |
| \$150,000 under \$500,000..... | 5 | 2,198 | 358 | 3 | 1,941 | 407 | 198 | 159,135 | 4,530 | 112 | 148,738 | 5,524 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 16 | 3,205 | 294 | 3 | 2,618 | 604 |
| \$1,000,000 or more..... | 1 | 43 | 228 | - | - | - | 9 | 2,127 | 531 | 2 | 1,200 | 1,027 |
| Wholesale and retail trade—Continued | | | | | | | | | | | | |
| Total | | | | | | Groceries and related products | | | | | | |
| Total..... | 324,392 | 17,916,959 | 1,518,269 | 275,340 | 16,702,226 | 1,610,665 | 47,338 | 4,849,338 | 211,409 | 42,103 | 4,489,152 | 223,094 |
| Under \$1,000 ¹ | 25,896 | 1,089,700 | 228,139 | 13,585 | 367,081 | 14,508 | 3,663 | 277,176 | 25,337 | 1,320 | 31,659 | 1,330 |
| \$1,000 under \$2,000..... | 23,674 | 362,385 | 16,248 | 18,957 | 294,799 | 21,494 | 3,003 | 78,694 | 2,177 | 2,398 | 66,452 | 2,919 |
| \$2,000 under \$5,000..... | 85,381 | 2,785,916 | 174,842 | 73,018 | 2,610,371 | 191,773 | 14,431 | 838,696 | 35,627 | 13,587 | 768,389 | 36,269 |
| \$5,000 under \$10,000..... | 107,742 | 3,850,904 | 400,668 | 96,036 | 3,747,406 | 421,507 | 16,654 | 1,285,588 | 70,216 | 15,843 | 1,270,142 | 70,732 |
| \$10,000 under \$20,000..... | 58,768 | 4,839,982 | 477,911 | 52,407 | 4,778,614 | 488,614 | 7,062 | 1,298,383 | 56,468 | 6,598 | 1,294,131 | 58,941 |
| \$20,000 under \$50,000..... | 20,683 | 3,955,865 | 383,053 | 19,333 | 3,898,440 | 386,785 | 2,268 | 826,753 | 42,959 | 2,135 | 826,081 | 43,254 |
| \$50,000 under \$150,000..... | 2,166 | 910,595 | 80,129 | 1,951 | 886,942 | 81,541 | 245 | 237,957 | 8,919 | 214 | 227,749 | 9,184 |
| \$150,000 under \$500,000..... | 76 | 117,499 | 2,528 | 50 | 114,763 | 2,813 | 12 | 6,091 | 380 | 8 | 4,549 | 465 |
| \$500,000 under \$1,000,000..... | 3 | 2,741 | 437 | 2 | 2,618 | 604 | - | - | - | - | - | - |
| \$1,000,000 or more..... | 3 | 1,372 | 592 | 1 | 1,192 | 1,026 | - | - | - | - | - | - |
| Wholesale trade—Continued | | | | | | | | | | | | |
| Farm products—raw materials | | | | | | Other wholesale trade | | | | | | |
| Total..... | 16,874 | 2,431,753 | 48,561 | 13,566 | 2,212,128 | 57,941 | 260,180 | 10,635,868 | 1,258,299 | 219,671 | 10,000,946 | 1,329,630 |
| Under \$1,000 ¹ | 3,077 | 357,840 | 2617 | 1,713 | 209,897 | 3,187 | 19,156 | 454,684 | 22,185 | 10,552 | 125,525 | 9,991 |
| \$1,000 under \$2,000..... | 1,715 | 53,547 | 1,502 | 1,413 | 47,539 | 1,570 | 18,956 | 230,144 | 12,569 | 15,146 | 180,808 | 17,005 |
| \$2,000 under \$5,000..... | 5,583 | 656,837 | 5,645 | 4,473 | 627,584 | 8,886 | 65,367 | 1,290,383 | 133,570 | 54,958 | 1,214,398 | 146,618 |
| \$5,000 under \$10,000..... | 3,957 | 438,842 | 15,283 | 3,655 | 424,380 | 15,733 | 87,131 | 2,126,474 | 329,169 | 76,538 | 2,052,884 | 335,042 |
| \$10,000 under \$20,000..... | 1,697 | 385,179 | 11,684 | 1,565 | 383,633 | 12,219 | 50,009 | 3,156,420 | 409,759 | 44,244 | 3,100,850 | 417,454 |
| \$20,000 under \$50,000..... | 707 | 320,229 | 11,479 | 630 | 301,009 | 12,040 | 17,708 | 2,808,883 | 328,615 | 16,568 | 2,771,350 | 331,491 |
| \$50,000 under \$150,000..... | 130 | 119,990 | 3,450 | 111 | 118,997 | 3,735 | 1,791 | 562,668 | 67,760 | 1,626 | 540,196 | 68,622 |
| \$150,000 under \$500,000..... | 7 | 99,112 | 565 | 6 | 99,089 | 571 | 57 | 12,296 | 1,583 | 36 | 11,125 | 1,777 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 3 | 2,741 | 437 | 2 | 2,618 | 604 |
| \$1,000,000 or more..... | 1 | 177 | 2430 | - | - | - | 2 | 1,195 | 1,022 | 1 | 1,192 | 1,026 |
| Retail trade | | | | | | | | | | | | |
| Total | | | | | | Building materials, hardware, and farm equipment | | | | | | |
| Total..... | 1,471,400 | 69,200,711 | 4,121,256 | 1,176,295 | 61,476,755 | 4,650,897 | 57,606 | 3,720,557 | 200,480 | 43,546 | 3,246,299 | 238,509 |
| Under \$1,000 ¹ | 196,251 | 5,863,547 | 2,235,450 | 97,024 | 1,819,017 | 65,538 | 7,527 | 298,963 | 218,245 | 2,042 | 74,427 | 1,507 |
| \$1,000 under \$2,000..... | 154,622 | 3,593,728 | 1,121,148 | 127,528 | 2,841,682 | 145,307 | 4,830 | 121,736 | 2,246 | 3,316 | 76,081 | 4,039 |
| \$2,000 under \$5,000..... | 462,749 | 14,850,621 | 838,073 | 386,898 | 13,521,755 | 328,724 | 15,213 | 764,644 | 27,868 | 12,647 | 673,830 | 36,232 |
| \$5,000 under \$10,000..... | 454,982 | 20,790,103 | 1,530,052 | 384,614 | 19,844,829 | 1,592,131 | 19,022 | 993,264 | 72,982 | 15,871 | 930,025 | 77,089 |
| \$10,000 under \$20,000..... | 164,195 | 14,997,980 | 1,209,142 | 145,990 | 14,597,785 | 1,235,247 | 8,337 | 938,484 | 68,684 | 7,309 | 904,945 | 71,431 |
| \$20,000 under \$50,000..... | 35,847 | 7,949,522 | 595,780 | 32,072 | 7,737,475 | 608,257 | 2,457 | 525,787 | 40,114 | 2,172 | 510,603 | 41,079 |
| \$50,000 under \$150,000..... | 2,623 | 1,117,195 | 70,067 | 2,110 | 1,084,142 | 73,481 | 213 | 77,117 | 6,811 | 183 | 75,906 | 7,085 |
| \$150,000 under \$500,000..... | 114 | 37,458 | 1,619 | 57 | 30,062 | 2,211 | 7 | 562 | 20 | 6 | 482 | 47 |
| \$500,000 under \$1,000,000..... | 12 | 447 | 2138 | - | - | - | - | - | - | - | - | - |
| \$1,000,000 or more..... | 5 | 110 | 237 | 2 | 8 | 1 | - | - | - | - | - | - |
| Retail trade—Continued | | | | | | | | | | | | |
| Building materials, hardware, and farm equipment—Continued | | | | | | | | | | | | |
| Building materials dealers | | | | | | Hardware stores | | | | | | |
| Total..... | 21,615 | 1,325,656 | 78,570 | 15,515 | 1,124,764 | 94,137 | 24,804 | 1,125,681 | 86,123 | 20,221 | 1,036,809 | 95,312 |
| Under \$1,000 ¹ | 2,665 | 122,837 | 26,431 | (3) | (3) | (3) | 3,254 | 70,411 | 26,127 | 1,030 | 25,959 | 496 |
| \$1,000 under \$2,000..... | 1,737 | 58,097 | 695 | 1,132 | 33,243 | 1,427 | 2,365 | 34,968 | 1,292 | 1,658 | 25,304 | 2,004 |
| \$2,000 under \$5,000..... | 4,686 | 213,094 | 6,170 | 3,330 | 187,972 | 9,412 | 7,500 | 236,225 | 18,964 | 7,097 | 231,557 | 19,181 |
| \$5,000 under \$10,000..... | 7,676 | 332,569 | 26,095 | 6,061 | 316,887 | 28,226 | 7,770 | 379,407 | 34,779 | 6,963 | 362,311 | 35,602 |
| \$10,000 under \$20,000..... | 3,660 | 314,912 | 27,603 | 3,096 | 297,230 | 29,769 | 2,985 | 267,353 | 24,793 | 2,687 | 261,744 | 25,165 |
| \$20,000 under \$50,000..... | 1,069 | 243,335 | 20,511 | 979 | 239,738 | 20,827 | 871 | 119,172 | 10,864 | 742 | 112,206 | 11,223 |
| \$50,000 under \$150,000..... | 119 | 40,479 | 3,937 | 107 | 40,258 | 4,068 | 57 | 17,927 | 1,530 | 42 | 17,510 | 1,613 |
| \$150,000 under \$500,000..... | 3 | 333 | 210 | 2 | 253 | 17 | 2 | 218 | 28 | 2 | 218 | 28 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Retail trade—Continued | | | | | | | | | | | | |
| Building materials, hardware, and farm equipment—Continued | | | | | | | | | | | | |
| Farm equipment dealers | | | | | | General merchandise stores | | | | | | |
| Total..... | 11,187 | 1,269,220 | 35,787 | 7,810 | 1,084,726 | 49,060 | 148,732 | 3,324,792 | 252,146 | 116,862 | 2,998,853 | 284,264 |
| Under \$1,000 ¹ | 1,608 | 105,715 | 25,687 | (3) | (3) | (3) | 19,874 | 310,625 | 28,681 | 12,658 | 149,270 | 8,391 |
| \$1,000 under \$2,000..... | (3) | (3) | (3) | (3) | (3) | (3) | 16,242 | 229,000 | 11,623 | 13,430 | 197,792 | 13,361 |
| \$2,000 under \$5,000..... | 3,027 | 315,325 | 2,734 | 2,220 | 254,301 | 7,639 | 43,324 | 794,038 | 64,176 | 35,799 | 734,410 | 68,941 |
| \$5,000 under \$10,000..... | 3,576 | 281,288 | 12,108 | 2,847 | 250,827 | 13,261 | 51,868 | 1,002,236 | 97,595 | 41,509 | 966,545 | 101,971 |
| \$10,000 under \$20,000..... | 1,692 | 356,219 | 16,288 | 1,526 | 345,971 | 16,497 | 14,865 | 624,435 | 56,516 | 11,313 | 597,646 | 59,629 |
| \$20,000 under \$50,000..... | 517 | 163,280 | 8,739 | 451 | 158,659 | 9,029 | 2,381 | 305,098 | 27,839 | 2,021 | 295,692 | 28,654 |
| \$50,000 under \$150,000..... | 37 | 18,711 | 1,344 | 34 | 18,138 | 1,404 | 171 | 59,023 | 3,086 | 128 | 57,862 | 3,291 |
| \$150,000 under \$500,000..... | 2 | 11 | 2 | 2 | 11 | 2 | 6 | 323 | 23 | 4 | 236 | 26 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 1 | 4 | 25 | - | - | - |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

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SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

| Adjusted gross income | 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 | | | | | | | | | | | | |
| Personal services—Continued | | | | | | | | | | | | |
| Laundries, laundry services, cleaning and dyeing plants | | | | | | | | | | | | |
| Total..... | 90,950 | 1,437,765 | 185,878 | 70,449 | 1,219,010 | 223,352 | 310,053 | 1,914,129 | 686,820 | 286,007 | 1,835,171 | 698,028 |
| Under \$1,000 ¹ | 11,470 | 118,304 | 211,270 | 5,980 | 33,170 | 3,639 | 28,187 | 87,791 | 10,445 | 23,949 | 54,848 | 13,857 |
| \$1,000 under \$2,000..... | 10,113 | 94,171 | 4,594 | 7,893 | 63,251 | 9,397 | 32,092 | 94,281 | 34,397 | 29,965 | 91,077 | 34,870 |
| \$2,000 under \$5,000..... | 33,465 | 407,454 | 61,959 | 28,398 | 360,690 | 68,232 | 105,752 | 541,527 | 218,737 | 98,587 | 523,381 | 221,938 |
| \$5,000 under \$10,000..... | 26,466 | 377,578 | 67,929 | 20,479 | 344,771 | 76,333 | 119,089 | 823,337 | 313,200 | 110,089 | 803,737 | 316,348 |
| \$10,000 under \$20,000..... | 7,997 | 319,950 | 44,831 | 6,535 | 300,317 | 46,930 | 23,942 | 323,126 | 101,165 | 22,548 | 318,822 | 101,900 |
| \$20,000 under \$50,000..... | 1,363 | 110,030 | 17,113 | 1,129 | 107,212 | 17,733 | 935 | 39,737 | 8,135 | 825 | 39,117 | 8,347 |
| \$50,000 under \$150,000..... | 73 | 9,987 | 703 | 33 | 9,565 | 1,067 | 52 | 3,742 | 587 | 41 | 3,611 | 610 |
| \$150,000 under \$500,000..... | 3 | 291 | 19 | 2 | 34 | 21 | 4 | 588 | 154 | 3 | 578 | 158 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | - | - | - | - | - | - |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Personal services—Continued | | | | | | | | | | | | |
| Other personal services | | | | | | | | | | | | |
| Total..... | 122,288 | 1,196,538 | 296,457 | 107,837 | 1,135,271 | 308,833 | 235,528 | 2,353,948 | 643,398 | 204,997 | 2,050,681 | 686,906 |
| Under \$1,000 ¹ | 16,488 | 62,250 | 2,644 | 14,125 | 28,557 | 6,999 | 13,371 | 251,817 | 2,982 | 9,864 | 40,749 | 8,519 |
| \$1,000 under \$2,000..... | 17,147 | 63,684 | 15,269 | 16,274 | 61,167 | 15,937 | 16,536 | 47,820 | 13,565 | 15,022 | 45,114 | 15,367 |
| \$2,000 under \$5,000..... | 35,874 | 218,216 | 63,274 | 32,421 | 212,661 | 63,478 | 54,765 | 327,245 | 96,155 | 49,215 | 311,576 | 100,688 |
| \$5,000 under \$10,000..... | 37,722 | 326,397 | 76,183 | 32,138 | 312,389 | 79,187 | 89,225 | 623,103 | 203,782 | 77,823 | 593,038 | 210,716 |
| \$10,000 under \$20,000..... | 11,616 | 294,798 | 74,569 | 9,852 | 290,692 | 76,212 | 46,980 | 590,992 | 189,196 | 40,679 | 576,569 | 195,930 |
| \$20,000 under \$50,000..... | 3,200 | 198,227 | 55,889 | 2,834 | 196,917 | 56,641 | 12,698 | 379,758 | 116,235 | 10,832 | 371,060 | 120,458 |
| \$50,000 under \$150,000..... | 233 | 31,022 | 8,142 | 189 | 30,949 | 8,283 | 1,804 | 117,475 | 28,343 | 1,464 | 100,671 | 30,777 |
| \$150,000 under \$500,000..... | 7 | 1,944 | 488 | 4 | 1,939 | 496 | 130 | 12,425 | 2,262 | 86 | 8,704 | 3,348 |
| \$500,000 under \$1,000,000..... | 1 | - | 21 | - | - | - | 14 | 1,927 | 872 | 9 | 1,921 | 905 |
| \$1,000,000 or more..... | - | - | - | - | - | - | 5 | 1,386 | 170 | 3 | 1,279 | 198 |
| Services—Continued | | | | | | | | | | | | |
| Automobile and other repair services | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| Total..... | 345,959 | 4,353,353 | 763,465 | 288,796 | 4,010,083 | 810,110 | 145,081 | 2,778,710 | 384,437 | 124,621 | 2,532,664 | 409,947 |
| Under \$1,000 ¹ | 32,787 | 319,883 | 26,727 | 22,215 | 119,840 | 13,317 | 14,398 | 233,648 | 27,791 | 9,005 | 80,564 | 5,576 |
| \$1,000 under \$2,000..... | 36,469 | 229,152 | 38,108 | 33,790 | 208,801 | 39,951 | 16,122 | 146,416 | 16,767 | 14,856 | 127,824 | 17,817 |
| \$2,000 under \$5,000..... | 123,030 | 1,154,849 | 234,682 | 106,339 | 1,108,403 | 244,358 | 55,483 | 723,808 | 117,277 | 50,315 | 697,264 | 121,118 |
| \$5,000 under \$10,000..... | 124,201 | 1,576,746 | 308,688 | 101,188 | 1,517,834 | 319,685 | 45,592 | 948,513 | 149,934 | 38,441 | 912,408 | 154,417 |
| \$10,000 under \$20,000..... | 26,613 | 833,784 | 146,514 | 22,765 | 824,468 | 149,527 | 11,586 | 563,311 | 82,163 | 10,393 | 559,053 | 84,128 |
| \$20,000 under \$50,000..... | 2,659 | 206,060 | 36,775 | 2,343 | 199,081 | 37,474 | 1,742 | 148,068 | 23,857 | 1,486 | 141,565 | 24,359 |
| \$50,000 under \$150,000..... | 189 | 20,652 | 3,238 | 151 | 19,631 | 3,481 | 151 | 13,827 | 2,111 | 121 | 12,997 | 2,320 |
| \$150,000 under \$500,000..... | 8 | 723 | 19 | 3 | 872 | 134 | 6 | 702 | 41 | 3 | 572 | 134 |
| \$500,000 under \$1,000,000..... | 2 | 468 | 63 | 1 | 417 | 78 | 1 | 417 | 78 | 1 | 417 | 78 |
| \$1,000,000 or more..... | 1 | 11,036 | 2,105 | 1 | 11,036 | 2,105 | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Automobile and other repair services—Continued | | | | | | | | | | | | |
| Automobile parking, repair, and services—Continued | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |
| Total..... | 127,019 | 2,512,875 | 341,806 | 110,486 | 2,297,782 | 361,683 | 18,062 | 265,835 | 42,631 | 14,135 | 234,882 | 48,264 |
| Under \$1,000 ¹ | 12,779 | 214,836 | 26,529 | 8,195 | 72,722 | 5,101 | 1,619 | 18,812 | 21,262 | (3) | (3) | (3) |
| \$1,000 under \$2,000..... | 15,012 | 142,159 | 15,605 | 13,746 | 123,567 | 16,655 | 1,110 | 4,257 | 1,162 | 1,110 | 4,257 | 1,162 |
| \$2,000 under \$5,000..... | 50,674 | 685,138 | 108,236 | 46,212 | 659,507 | 111,407 | 4,809 | 38,670 | 9,041 | 4,103 | 37,757 | 9,711 |
| \$5,000 under \$10,000..... | 39,112 | 865,688 | 136,448 | 33,374 | 841,083 | 139,692 | 6,480 | 82,825 | 13,486 | 5,067 | 71,325 | 14,725 |
| \$10,000 under \$20,000..... | 8,470 | 489,043 | 70,674 | 8,072 | 487,555 | 71,064 | 3,116 | 74,268 | 11,489 | 2,321 | 71,498 | 13,064 |
| \$20,000 under \$50,000..... | 925 | 108,040 | 16,174 | 846 | 105,433 | 16,480 | 817 | 40,028 | 7,683 | 640 | 36,132 | 7,879 |
| \$50,000 under \$150,000..... | 42 | 7,652 | 1,242 | 40 | 7,652 | 1,249 | 106 | 6,175 | 869 | 81 | 5,345 | 1,071 |
| \$150,000 under \$500,000..... | 2 | 319 | 44 | 1 | 263 | 35 | 4 | 383 | 85 | 2 | 309 | 99 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 1 | 417 | 78 | 1 | 417 | 78 |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Automobile and other repair services—Continued | | | | | | | | | | | | |
| Repair services, except automobile | | | | | | | | | | | | |
| Total..... | 200,878 | 1,574,643 | 379,028 | 164,175 | 1,477,419 | 400,163 | 118,671 | 1,299,330 | 125,758 | 78,072 | 1,004,620 | 234,227 |
| Under \$1,000 ¹ | 18,389 | 86,235 | 1,064 | 13,210 | 39,276 | 7,741 | 12,730 | 184,138 | 20,584 | 5,782 | 37,054 | 4,210 |
| \$1,000 under \$2,000..... | 20,347 | 82,736 | 21,341 | 18,934 | 80,977 | 22,134 | 11,626 | 62,698 | 6,780 | 9,709 | 52,211 | 10,545 |
| \$2,000 under \$5,000..... | 67,547 | 431,041 | 117,405 | 56,024 | 411,139 | 123,240 | 28,866 | 182,179 | 28,999 | 19,217 | 155,177 | 39,506 |
| \$5,000 under \$10,000..... | 78,609 | 628,233 | 158,754 | 62,747 | 609,426 | 169,268 | 41,025 | 339,913 | 51,343 | 27,498 | 293,879 | 70,623 |
| \$10,000 under \$20,000..... | 15,027 | 270,473 | 64,351 | 12,372 | 265,415 | 65,399 | 18,441 | 299,427 | 43,754 | 12,767 | 281,292 | 58,221 |
| \$20,000 under \$50,000..... | 917 | 57,992 | 12,918 | 857 | 57,516 | 13,115 | 4,677 | 138,867 | 18,862 | 2,612 | 122,446 | 32,705 |
| \$50,000 under \$150,000..... | 38 | 6,825 | 1,127 | 30 | 6,634 | 1,161 | 1,038 | 66,894 | 2,989 | 423 | 51,132 | 14,691 |
| \$150,000 under \$500,000..... | 2 | 21 | 22 | - | - | - | 222 | 19,129 | 23,320 | 56 | 9,372 | 3,150 |
| \$500,000 under \$1,000,000..... | 1 | 51 | 215 | - | - | - | 23 | 1,715 | 21,364 | 3 | 444 | 194 |
| \$1,000,000 or more..... | 1 | 11,036 | 2,105 | 1 | 11,036 | 2,105 | 23 | 8,370 | 21,301 | 5 | 1,613 | 382 |

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, NET PROFIT, BY ADJUSTED GROSS INCOME, FOR SELECTED INDUSTRIES—Continued

| Adjusted gross income | 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) |
| Services—Continued | | | | | | | | | | | | |
| Medical services | | | | | | | | | | | | |
| Offices of physicians and surgeons | | | | | | | | | | | | |
| Total..... | 393,421 | 8,881,126 | 4,777,462 | 373,355 | 8,810,338 | 4,802,790 | 151,225 | 5,010,993 | 2,970,482 | 142,523 | 4,991,539 | 2,982,701 |
| Under \$1,000 ¹ | 14,196 | 68,733 | 17,394 | 10,426 | 49,009 | 24,928 | 1,098 | 24,138 | 14,069 | 693 | 22,768 | 15,201 |
| \$1,000 under \$2,000..... | 16,425 | 57,899 | 19,577 | 15,314 | 53,430 | 20,308 | 1,435 | 4,915 | 1,051 | 829 | 4,281 | 1,523 |
| \$2,000 under \$5,000..... | 62,753 | 320,312 | 144,101 | 57,510 | 299,653 | 148,019 | 6,794 | 37,267 | 12,107 | 5,089 | 33,851 | 13,009 |
| \$5,000 under \$10,000..... | 84,103 | 778,609 | 345,836 | 80,034 | 768,994 | 349,928 | 16,012 | 162,342 | 70,188 | 14,196 | 158,253 | 72,827 |
| \$10,000 under \$20,000..... | 103,129 | 2,236,388 | 1,100,709 | 99,573 | 2,228,640 | 1,104,667 | 42,528 | 884,198 | 460,549 | 40,433 | 879,858 | 463,220 |
| \$20,000 under \$50,000..... | 99,134 | 4,251,133 | 2,441,149 | 97,201 | 4,244,496 | 2,444,655 | 71,497 | 2,922,742 | 1,792,830 | 69,748 | 2,918,218 | 1,795,990 |
| \$50,000 under \$150,000..... | 13,484 | 1,137,128 | 691,806 | 13,123 | 1,135,342 | 693,254 | 11,689 | 950,904 | 604,402 | 11,384 | 949,900 | 603,532 |
| \$150,000 under \$500,000..... | 187 | 30,540 | 16,701 | 167 | 30,398 | 16,814 | 165 | 24,177 | 15,145 | 146 | 24,108 | 15,233 |
| \$500,000 under \$1,000,000..... | 9 | 373 | 179 | 6 | 365 | 207 | 6 | 299 | 131 | 4 | 291 | 156 |
| \$1,000,000 or more..... | 1 | 11 | 10 | 1 | 11 | 10 | 1 | 11 | 10 | 1 | 11 | 10 |
| Services—Continued | | | | | | | | | | | | |
| Medical services—Continued | | | | | | | | | | | | |
| Offices of dentists and dental surgeons | | | | | | | | | | | | |
| Total..... | 79,777 | 2,185,939 | 1,113,798 | 77,018 | 2,176,028 | 1,116,635 | 162,419 | 1,684,194 | 693,182 | 153,814 | 1,642,771 | 703,454 |
| Under \$1,000 ¹ | 1,041 | 11,630 | 3,339 | (3) | (3) | (3) | 12,057 | 32,965 | 214 | 9,195 | 15,236 | 6,119 |
| \$1,000 under \$2,000..... | 1,334 | 8,671 | 3,530 | 1,132 | 8,245 | 3,558 | 13,656 | 44,313 | 14,996 | 13,353 | 40,904 | 15,227 |
| \$2,000 under \$5,000..... | 5,453 | 38,099 | 10,636 | 4,443 | 31,700 | 12,316 | 50,506 | 244,946 | 121,358 | 47,978 | 234,102 | 122,694 |
| \$5,000 under \$10,000..... | 16,245 | 208,339 | 96,122 | 15,506 | 206,985 | 96,716 | 51,846 | 407,928 | 179,526 | 50,332 | 403,756 | 180,385 |
| \$10,000 under \$20,000..... | 33,960 | 862,974 | 432,342 | 33,694 | 862,236 | 432,536 | 26,641 | 489,216 | 207,818 | 25,446 | 486,546 | 208,911 |
| \$20,000 under \$50,000..... | 20,526 | 943,911 | 504,710 | 20,509 | 943,847 | 504,724 | 7,111 | 384,480 | 143,609 | 6,944 | 382,431 | 143,941 |
| \$50,000 under \$150,000..... | 1,203 | 108,471 | 61,969 | 1,181 | 108,166 | 62,027 | 592 | 77,753 | 25,435 | 558 | 77,276 | 25,695 |
| \$150,000 under \$500,000..... | 14 | 3,794 | 1,121 | 14 | 3,794 | 1,121 | 8 | 2,569 | 435 | 7 | 2,496 | 460 |
| \$500,000 under \$1,000,000..... | 1 | 50 | 29 | 1 | 50 | 29 | 2 | 24 | 13 | 1 | 24 | 22 |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Educational services | | | | | | | | | | | | |
| Total..... | 86,633 | 302,846 | 102,663 | 76,770 | 267,447 | 114,782 | 122,528 | 1,985,537 | 1,073,668 | 111,622 | 1,958,978 | 1,089,517 |
| Under \$1,000 ¹ | 7,447 | 30,069 | 24,582 | 5,980 | 8,261 | 3,151 | 1,553 | 8,698 | 68 | 1,023 | 3,559 | 1,082 |
| \$1,000 under \$2,000..... | 9,371 | 22,487 | 7,791 | 8,577 | 19,941 | 8,329 | 2,242 | 8,838 | 2,627 | 1,939 | 8,090 | 2,721 |
| \$2,000 under \$5,000..... | 19,764 | 67,081 | 27,732 | 18,048 | 65,162 | 28,377 | 11,113 | 66,289 | 19,746 | 8,993 | 61,959 | 23,014 |
| \$5,000 under \$10,000..... | 32,589 | 88,094 | 40,091 | 29,204 | 83,147 | 41,262 | 33,039 | 261,519 | 129,765 | 30,383 | 258,730 | 132,891 |
| \$10,000 under \$20,000..... | 15,025 | 62,003 | 21,833 | 12,969 | 60,119 | 23,138 | 45,080 | 618,189 | 340,818 | 41,928 | 613,314 | 343,679 |
| \$20,000 under \$50,000..... | 2,332 | 30,247 | 8,766 | 1,910 | 28,181 | 9,408 | 25,365 | 740,835 | 426,576 | 23,555 | 733,999 | 430,450 |
| \$50,000 under \$150,000..... | 99 | 2,588 | 1,045 | 77 | 2,428 | 1,068 | 3,957 | 264,242 | 145,214 | 3,662 | 262,844 | 146,543 |
| \$150,000 under \$500,000..... | 4 | 11 | 5 | 4 | 11 | 5 | 172 | 13,352 | 7,868 | 133 | 12,926 | 8,146 |
| \$500,000 under \$1,000,000..... | - | - | - | - | - | - | 7 | 3,575 | 986 | 6 | 3,557 | 991 |
| \$1,000,000 or more..... | 2 | 266 | 218 | 1 | 197 | 44 | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Engineering and architectural services | | | | | | | | | | | | |
| Total..... | 48,028 | 758,621 | 246,247 | 40,806 | 734,977 | 254,369 | 102,431 | 652,188 | 325,191 | 94,868 | 639,327 | 330,204 |
| Under \$1,000 ¹ | 1,621 | 14,354 | 2,790 | 1,014 | 3,780 | 1,367 | 3,079 | 10,702 | 822 | 2,655 | 6,989 | 2,579 |
| \$1,000 under \$2,000..... | 1,547 | 14,542 | 1,254 | 1,244 | 14,202 | 1,489 | 4,036 | 6,789 | 3,602 | 3,935 | 6,769 | 3,637 |
| \$2,000 under \$5,000..... | 5,471 | 35,733 | 11,346 | 4,866 | 32,306 | 11,845 | 14,395 | 49,772 | 20,568 | 12,960 | 48,247 | 21,275 |
| \$5,000 under \$10,000..... | 15,169 | 122,029 | 48,442 | 12,827 | 117,820 | 49,800 | 42,195 | 152,823 | 81,959 | 38,644 | 150,286 | 82,848 |
| \$10,000 under \$20,000..... | 17,849 | 207,734 | 79,108 | 15,327 | 205,816 | 81,115 | 32,891 | 258,424 | 137,238 | 31,067 | 253,984 | 138,578 |
| \$20,000 under \$50,000..... | 5,582 | 237,443 | 77,499 | 4,863 | 234,876 | 78,722 | 5,441 | 150,013 | 70,715 | 5,234 | 149,688 | 70,929 |
| \$50,000 under \$150,000..... | 754 | 114,043 | 26,809 | 639 | 113,512 | 27,230 | 383 | 21,398 | 9,620 | 362 | 21,097 | 9,691 |
| \$150,000 under \$500,000..... | 31 | 12,453 | 2,359 | 23 | 12,377 | 2,563 | 10 | 2,123 | 634 | 10 | 2,123 | 634 |
| \$500,000 under \$1,000,000..... | 4 | 290 | 220 | 3 | 288 | 238 | 1 | 144 | 33 | 1 | 144 | 33 |
| \$1,000,000 or more..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Services—Continued | | | | | | | | | | | | |
| Other services | | | | | | | | | | | | |
| Total..... | 83,650 | 487,618 | 197,255 | 59,604 | 455,394 | 219,074 | 49,268 | 431,179 | 71,485 | 34,120 | 385,824 | 84,663 |
| Under \$1,000 ¹ | 4,174 | 12,450 | 457 | 3,166 | 6,686 | 1,688 | 6,253 | 42,103 | 23,092 | 3,575 | 19,695 | 2,288 |
| \$1,000 under \$2,000..... | 4,741 | 43,305 | 2,017 | 3,565 | 42,343 | 3,159 | 6,685 | 28,725 | 5,747 | 5,474 | 28,378 | 5,827 |
| \$2,000 under \$5,000..... | 15,887 | 46,519 | 15,367 | 10,553 | 41,058 | 19,955 | 15,603 | 96,836 | 19,322 | 11,322 | 95,063 | 21,091 |
| \$5,000 under \$10,000..... | 28,041 | 131,676 | 48,379 | 20,876 | 120,614 | 53,988 | 13,631 | 105,611 | 23,373 | 8,801 | 101,188 | 25,601 |
| \$10,000 under \$20,000..... | 22,038 | 119,888 | 62,299 | 15,403 | 116,597 | 67,595 | 5,366 | 54,741 | 11,188 | 3,773 | 44,585 | 13,304 |
| \$20,000 under \$50,000..... | 7,470 | 92,133 | 47,137 | 5,276 | 88,951 | 49,601 | 1,517 | 88,145 | 13,169 | 1,069 | 84,411 | 13,767 |
| \$50,000 under \$150,000..... | 1,180 | 36,510 | 18,132 | 717 | 34,331 | 19,343 | 189 | 13,391 | 2,039 | 99 | 12,360 | 2,717 |
| \$150,000 under \$500,000..... | 111 | 3,615 | 2,328 | 44 | 3,337 | 2,562 | 23 | 856 | 231 | 7 | 144 | 68 |
| \$500,000 under \$1,000,000..... | 6 | 391 | 155 | 3 | 385 | 172 | 1 | 771 | 30 | - | - | - |
| \$1,000,000 or more..... | 2 | 1,131 | 984 | 1 | 1,092 | 1,011 | - | - | - | - | - | - |
| Nature of business not allocable | | | | | | | | | | | | |

¹Includes breakeven and deficit adjusted gross income.²Net loss exceeds net profit.³Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

FARM SOLE PROPRIETORSHIPS

Table 9.—SELECTED INCOME AND EXPENSE ITEMS FOR FARMS BY ACCOUNTING METHOD

| Accounting method and type of farm | Number of farms | Farm receipts | | | | | | | | | | | Farm deductions | | | Farm net profit (less loss) |
|---------------------------------------|-----------------|---------------|----------------|--|-----------|---------|-----------|----------------|------------|-------------------|---|--------------------|-----------------|---|------------|-----------------------------|
| | | Total | Purchased | Sale of livestock and produce purchased and raised | | | | | | Other farm income | | | Total | Cost of livestock and produce purchased | Other | |
| | | | | Raised ¹ | | | | | | Total | Patronage dividends, rebates, and refunds | Other ² | | | | |
| | | | | Total | Cotton | Tobacco | Cattle | Dairy products | Other | | | | | | | |
| | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | |
| FARMS WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | | | | | |
| Total..... | 3,208,089 | 28,284,961 | 4,369,068 | 19,743,117 | 1,389,765 | 833,713 | 2,807,939 | 3,401,252 | 11,310,448 | 4,172,775 | 170,563 | 4,002,212 | 25,535,926 | 4,275,096 | 21,260,830 | 2,749,035 |
| Field crop farms..... | 1,171,303 | 9,489,132 | 434,484 | 7,634,068 | 1,282,113 | 719,177 | 366,702 | 117,442 | 5,148,634 | 1,420,580 | 72,139 | 1,348,441 | 7,573,457 | 457,353 | 7,116,104 | 1,915,674 |
| Livestock farms..... | 1,652,312 | 16,363,916 | 3,861,098 | 10,585,918 | 93,353 | 110,595 | 2,409,136 | 3,271,509 | 4,701,325 | 1,916,900 | 89,102 | 1,827,798 | 15,611,913 | 3,623,493 | 11,988,420 | 752,003 |
| Other farms..... | 384,474 | 2,431,913 | 73,486 | 1,523,131 | 14,299 | 3,941 | 32,101 | 12,301 | 1,460,489 | 835,295 | 9,322 | 825,973 | 2,350,556 | 194,250 | 2,156,306 | 81,358 |
| Cash accounting method, total..... | 3,090,888 | 25,772,718 | 4,369,068 | 17,714,229 | 1,331,984 | 828,994 | 2,094,930 | 3,296,823 | 10,161,498 | 3,689,421 | 164,253 | 3,525,168 | 23,091,742 | 3,186,232 | 19,905,510 | 2,680,976 |
| Field crop farms..... | 1,151,390 | 8,985,817 | 434,484 | 7,197,617 | 1,237,223 | 717,059 | 331,396 | 116,567 | 4,795,372 | 1,353,716 | 69,885 | 1,283,831 | 7,151,292 | 280,753 | 6,870,539 | 1,834,524 |
| Livestock farms..... | 1,581,284 | 14,725,203 | 3,861,098 | 9,193,215 | 80,462 | 107,993 | 1,744,726 | 3,167,955 | 4,092,079 | 1,670,890 | 85,254 | 1,585,636 | 13,974,817 | 2,844,177 | 11,130,640 | 750,386 |
| Other farms..... | 358,214 | 2,061,698 | 73,486 | 1,323,397 | 14,299 | 3,942 | 18,808 | 12,301 | 1,274,047 | 664,815 | 9,114 | 655,701 | 1,965,633 | 61,302 | 1,904,331 | 96,066 |
| Accrual accounting method, total..... | 117,201 | 2,512,243 | Not applicable | 2,028,889 | 57,781 | 4,724 | 713,009 | 104,432 | 1,148,949 | 483,354 | 6,310 | 477,044 | 2,444,184 | 1,088,864 | 1,355,320 | 68,059 |
| Field crop farms..... | 19,913 | 503,315 | | 436,451 | 44,890 | 2,119 | 35,306 | 875 | 353,261 | 66,864 | 2,254 | 64,610 | 422,165 | 176,600 | 245,565 | 81,150 |
| Livestock farms..... | 71,028 | 1,638,713 | | 1,392,703 | 12,891 | 2,602 | 664,410 | 103,554 | 609,246 | 246,010 | 3,848 | 242,162 | 1,637,096 | 779,316 | 857,780 | 1,617 |
| Other farms..... | 26,260 | 370,215 | | 199,735 | - | - | - | 13,293 | - | 186,442 | 170,480 | 208 | 170,272 | 384,923 | 132,948 | 251,975 |
| FARMS WITH NET PROFIT | | | | | | | | | | | | | | | | |
| Total..... | 2,109,648 | 21,950,124 | 2,952,295 | 15,725,063 | 1,156,417 | 714,490 | 1,880,673 | 2,678,421 | 9,295,062 | 3,272,766 | 138,690 | 3,134,076 | 17,287,580 | 2,699,189 | 14,588,391 | 4,662,544 |
| Field crop farms..... | 891,105 | 8,237,571 | 335,318 | 6,687,058 | 1,091,668 | 627,765 | 309,558 | 104,039 | 4,554,028 | 1,215,195 | 62,475 | 1,152,720 | 5,957,199 | 376,068 | 5,581,131 | 2,280,372 |
| Livestock farms..... | 1,023,355 | 11,824,199 | 2,563,644 | 7,840,772 | 51,836 | 83,178 | 1,554,396 | 2,564,969 | 3,586,393 | 1,419,783 | 69,016 | 1,350,767 | 9,871,982 | 2,181,430 | 7,690,552 | 1,952,217 |
| Other farms..... | 195,188 | 1,888,354 | 53,333 | 1,197,233 | 12,913 | 3,547 | 16,719 | 9,413 | 1,154,641 | 637,788 | 7,199 | 630,589 | 1,458,399 | 141,691 | 1,316,708 | 429,955 |
| Cash accounting method, total..... | 2,040,292 | 20,248,279 | 2,952,295 | 14,365,860 | 1,113,791 | 710,751 | 1,434,887 | 2,590,572 | 8,515,859 | 2,930,124 | 133,235 | 2,796,889 | 15,837,340 | 2,061,997 | 13,775,343 | 4,410,939 |
| Field crop farms..... | 874,587 | 7,774,625 | 335,318 | 6,285,361 | 1,056,399 | 625,705 | 279,040 | 103,191 | 4,221,026 | 1,153,946 | 60,265 | 1,093,681 | 5,584,783 | 211,792 | 5,372,991 | 2,189,842 |
| Livestock farms..... | 982,776 | 10,845,491 | 2,563,644 | 7,020,709 | 44,479 | 81,499 | 1,143,806 | 2,477,968 | 3,272,957 | 1,261,138 | 65,935 | 1,195,203 | 9,016,507 | 1,803,225 | 7,213,282 | 1,828,984 |
| Other farms..... | 182,929 | 1,628,163 | 53,333 | 1,059,790 | 12,913 | 3,547 | 12,041 | 9,413 | 1,021,876 | 515,040 | 7,035 | 508,005 | 1,236,050 | 46,980 | 1,189,070 | 392,113 |
| Accrual accounting method, total..... | 69,356 | 1,701,845 | Not applicable | 1,359,203 | 42,626 | 3,739 | 445,786 | 87,849 | 779,203 | 342,642 | 5,455 | 337,187 | 1,450,240 | 637,192 | 813,048 | 251,605 |
| Field crop farms..... | 16,518 | 462,946 | | 401,697 | 35,269 | 2,060 | 30,518 | 848 | 333,002 | 61,249 | 2,210 | 59,039 | 372,416 | 164,276 | 208,140 | 90,530 |
| Livestock farms..... | 40,579 | 978,708 | | 820,063 | 7,357 | 1,679 | 410,590 | 87,001 | 313,436 | 158,645 | 3,081 | 155,564 | 855,475 | 378,205 | 477,270 | 123,233 |
| Other farms..... | 12,259 | 260,191 | | 137,443 | - | - | - | 4,678 | - | 132,765 | 122,748 | 164 | 122,584 | 222,349 | 94,711 | 127,638 |

¹Includes also purchased products for farms with the accrual accounting method.²Includes the following: Federal agricultural program payments, tax refunds, Federal gasoline tax refunds, ordinary gain or loss on real or personal property, and other income.³Net loss exceeds net profit.

NOTE: Amounts are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

U. S. BUSINESS TAX RETURNS, 1963

INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES

Table 12.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

| Size of adjusted gross income | Number of returns | Number of businesses | Adjusted gross income or deficit (Thousands of dollars) | Net profit (less loss) (Thousands of dollars) | Taxable income (Thousands of dollars) | Income tax | |
|--|-------------------|----------------------|--|--|--|--|---|
| | | | | | | Before credits (Thousands of dollars) | After credits (Thousands of dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| ALL INDIVIDUAL INCOME TAX RETURNS | | | | | | | |
| Taxable and nontaxable returns..... | 63,943,236 | | 368,778,072 | | 209,090,323 | 49,117,142 | 48,203,580 |
| Taxable returns, total..... | 51,323,221 | | 350,446,546 | | 208,601,700 | 49,015,912 | 48,203,580 |
| \$1 under \$1,000..... | 1,460,034 | | 1,216,920 | | 214,111 | 42,796 | 42,595 |
| \$1,000 under \$2,000..... | 4,318,374 | | 6,406,490 | | 2,600,290 | 519,322 | 516,150 |
| \$2,000 under \$5,000..... | 15,754,063 | | 56,143,700 | | 26,948,257 | 5,449,857 | 5,352,156 |
| \$5,000 under \$10,000..... | 21,692,501 | | 154,568,691 | | 84,813,460 | 17,490,146 | 17,305,248 |
| \$10,000 under \$20,000..... | 6,885,953 | | 87,764,824 | | 59,314,229 | 13,102,704 | 12,926,994 |
| \$20,000 under \$50,000..... | 1,051,024 | Not applicable | 29,915,968 | Not applicable | 23,190,020 | 6,856,936 | 6,680,554 |
| \$50,000 under \$150,000..... | 149,362 | | 10,725,481 | | 8,670,005 | 3,860,761 | 3,748,496 |
| \$150,000 under \$500,000..... | 10,755 | | 2,462,998 | | 1,901,506 | 1,103,799 | 1,061,897 |
| \$500,000 under \$1,000,000..... | 804 | | 537,226 | | 406,129 | 252,631 | 243,013 |
| \$1,000,000 or more..... | 351 | | 704,248 | | 543,693 | 336,960 | 326,477 |
| Nontaxable returns..... | 12,620,015 | | 18,331,526 | | 488,623 | 101,230 | - |
| INDIVIDUAL INCOME TAX RETURNS WITH SOLE PROPRIETORSHIP BUSINESSES | | | | | | | |
| Taxable and nontaxable returns..... | 8,548,647 | 9,135,751 | 46,820,379 | 23,693,675 | 31,302,596 | 8,146,014 | 7,836,962 |
| Taxable returns, total..... | 5,846,162 | 6,241,884 | 50,442,813 | 22,688,900 | 31,105,784 | 8,104,875 | 7,836,962 |
| \$1 under \$1,000..... | 56,314 | 57,525 | 47,067 | 28,659 | 7,803 | 1,553 | 1,520 |
| \$1,000 under \$2,000..... | 275,723 | 287,058 | 429,445 | 245,033 | 125,903 | 25,105 | 24,048 |
| \$2,000 under \$5,000..... | 1,785,214 | 1,904,261 | 6,474,918 | 2,985,087 | 2,439,138 | 488,542 | 462,125 |
| \$5,000 under \$10,000..... | 2,375,750 | 2,522,952 | 16,844,316 | 6,408,269 | 8,825,395 | 1,804,257 | 1,734,197 |
| \$10,000 under \$20,000..... | 984,572 | 1,060,606 | 13,170,913 | 6,256,594 | 9,023,798 | 2,016,045 | 1,951,056 |
| \$20,000 under \$50,000..... | 322,201 | 356,280 | 9,337,736 | 5,485,052 | 7,356,251 | 2,175,636 | 2,117,427 |
| \$50,000 under \$150,000..... | 43,229 | 49,309 | 3,051,586 | 1,272,972 | 2,503,107 | 1,103,898 | 1,075,120 |
| \$150,000 under \$500,000..... | 2,771 | 3,374 | 645,948 | 14,573 | 489,144 | 279,935 | 268,909 |
| \$500,000 under \$1,000,000..... | 257 | 329 | 168,902 | 15,700 | 124,546 | 77,411 | 74,360 |
| \$1,000,000 or more..... | 131 | 190 | 271,982 | 11,639 | 210,699 | 132,493 | 128,200 |
| Nontaxable returns..... | 2,702,485 | 2,893,867 | 3,622,434 | 1,004,775 | 196,812 | 41,139 | - |
| INDIVIDUAL INCOME TAX RETURNS WITH PROFITABLE SOLE PROPRIETORSHIP BUSINESSES | | | | | | | |
| Taxable and nontaxable returns..... | 6,719,530 | 7,195,075 | 37,299,320 | 26,982,226 | 25,680,462 | 6,541,703 | 6,298,062 |
| Taxable returns, total..... | 4,754,589 | 5,098,265 | 41,053,804 | 24,104,299 | 25,511,523 | 6,506,667 | 6,298,062 |
| \$1 under \$1,000..... | 48,348 | 49,357 | 40,313 | 33,141 | 6,652 | 1,324 | 1,293 |
| \$1,000 under \$2,000..... | 236,253 | 246,500 | 366,365 | 280,201 | 108,865 | 21,704 | 20,826 |
| \$2,000 under \$5,000..... | 1,434,479 | 1,536,835 | 5,175,604 | 3,316,332 | 1,947,049 | 390,066 | 367,769 |
| \$5,000 under \$10,000..... | 1,879,215 | 2,006,406 | 13,371,978 | 6,854,662 | 7,015,281 | 1,434,482 | 1,374,200 |
| \$10,000 under \$20,000..... | 838,823 | 906,367 | 11,263,695 | 6,489,296 | 7,743,999 | 1,732,532 | 1,675,752 |
| \$20,000 under \$50,000..... | 282,795 | 313,185 | 8,176,886 | 5,655,669 | 6,480,822 | 1,914,787 | 1,868,430 |
| \$50,000 under \$150,000..... | 33,417 | 38,099 | 2,298,302 | 1,391,476 | 1,920,573 | 842,703 | 825,677 |
| \$150,000 under \$500,000..... | 1,150 | 1,383 | 251,923 | 69,172 | 199,846 | 114,472 | 111,178 |
| \$500,000 under \$1,000,000..... | 73 | 90 | 46,728 | 5,794 | 36,693 | 22,822 | 21,932 |
| \$1,000,000 or more..... | 36 | 43 | 62,010 | 8,556 | 51,743 | 31,775 | 31,005 |
| Nontaxable returns..... | 1,964,941 | 2,096,810 | 3,754,484 | 2,877,927 | 168,939 | 35,036 | - |

¹Net loss exceeds net profit.

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

The statistics in this table for the number of businesses and for net profit (less loss) differ from those shown in other tables in this report because of different estimating techniques.

SOLE PROPRIETORSHIPS WITH NET PROFIT

Table 13.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF TOTAL DEDUCTIONS TO BUSINESS RECEIPTS AND SIZE OF BUSINESS RECEIPTS

| Total deductions as a percent of business receipts | Size of business receipts | | | | | | | | |
|--|---------------------------|---|----------------------------------|----------------------|---|----------------------------------|-------------------------|---|----------------------------------|
| | Total | | | \$1 under \$10,000 | | | \$10,000 under \$20,000 | | |
| | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Total..... | 7,074,465 | 160,069,199 | 27,435,631 | 4,107,938 | 15,005,687 | 6,007,925 | 1,167,299 | 16,608,804 | 4,857,987 |
| 95 percent and over..... | 662,930 | 50,359,476 | 1,289,225 | 200,100 | 832,086 | 21,605 | 99,014 | 1,440,893 | 38,445 |
| 90 percent under 95 percent..... | 773,258 | 35,352,785 | 2,567,607 | 238,701 | 1,046,803 | 78,934 | 125,385 | 1,842,537 | 139,080 |
| 85 percent under 90 percent..... | 658,960 | 19,685,895 | 2,412,514 | 257,829 | 1,103,780 | 138,213 | 118,333 | 1,703,520 | 212,316 |
| 80 percent under 85 percent..... | 564,805 | 11,650,291 | 2,016,472 | 262,183 | 1,142,288 | 199,398 | 120,415 | 1,746,034 | 304,507 |
| 75 percent under 80 percent..... | 497,207 | 7,684,839 | 1,716,532 | 263,511 | 1,090,893 | 245,624 | 116,269 | 1,655,711 | 370,890 |
| 70 percent under 75 percent..... | 452,025 | 5,909,963 | 1,619,805 | 260,546 | 1,091,501 | 300,536 | 108,062 | 1,539,916 | 422,542 |
| 65 percent under 70 percent..... | 402,860 | 4,521,548 | 1,466,152 | 255,350 | 1,025,557 | 333,195 | 90,043 | 1,263,601 | 409,953 |
| 60 percent under 65 percent..... | 355,540 | 3,573,896 | 1,337,470 | 240,309 | 948,730 | 355,653 | 74,706 | 1,046,937 | 391,593 |
| 55 percent under 60 percent..... | 332,868 | 3,270,725 | 1,388,091 | 230,986 | 896,198 | 380,488 | 62,325 | 863,356 | 365,582 |
| 50 percent under 55 percent..... | 308,152 | 2,943,555 | 1,398,335 | 221,421 | 837,853 | 397,908 | 49,740 | 689,755 | 327,543 |
| Less than 50 percent..... | 1,824,761 | 14,733,552 | 9,840,750 | 1,438,877 | 4,662,843 | 3,229,212 | 200,823 | 2,788,259 | 1,847,251 |
| No percent computed..... | 241,099 | 382,674 | 382,678 | 238,125 | 327,155 | 327,159 | 2,184 | 28,285 | 28,285 |

| Total deductions as a percent of business receipts | Size of business receipts—Continued | | | | | | | | |
|--|-------------------------------------|---|----------------------------------|-------------------------|---|----------------------------------|----------------------|---|----------------------------------|
| | \$20,000 under \$30,000 | | | \$30,000 under \$40,000 | | | \$40,000 or more | | |
| | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Net profit (Thousand dollars) |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| Total..... | 535,829 | 13,132,632 | 3,295,818 | 325,040 | 11,229,417 | 2,548,892 | 938,359 | 104,092,659 | 10,725,009 |
| 95 percent and over..... | 58,957 | 1,461,585 | 39,102 | 45,417 | 1,577,299 | 44,512 | 259,442 | 45,047,613 | 1,145,561 |
| 90 percent under 95 percent..... | 78,956 | 1,943,773 | 146,894 | 62,369 | 2,161,947 | 161,795 | 267,847 | 28,357,725 | 2,040,904 |
| 85 percent under 90 percent..... | 73,140 | 1,807,634 | 224,623 | 53,180 | 1,847,912 | 230,112 | 156,478 | 13,223,049 | 1,607,250 |
| 80 percent under 85 percent..... | 70,702 | 1,737,139 | 302,081 | 37,434 | 1,284,881 | 221,709 | 74,071 | 5,739,949 | 988,777 |
| 75 percent under 80 percent..... | 52,125 | 1,259,724 | 281,897 | 25,513 | 874,597 | 194,508 | 39,789 | 2,803,914 | 623,613 |
| 70 percent under 75 percent..... | 41,389 | 1,008,059 | 276,205 | 17,805 | 612,326 | 167,805 | 24,223 | 1,658,161 | 452,717 |
| 65 percent under 70 percent..... | 28,577 | 695,607 | 225,668 | 12,489 | 426,289 | 138,297 | 16,401 | 1,110,494 | 359,039 |
| 60 percent under 65 percent..... | 19,682 | 478,536 | 178,808 | 8,464 | 288,261 | 107,761 | 12,379 | 811,432 | 303,655 |
| 55 percent under 60 percent..... | 18,657 | 454,352 | 193,045 | 9,025 | 311,321 | 132,446 | 11,875 | 745,498 | 316,530 |
| 50 percent under 55 percent..... | 17,022 | 415,746 | 197,499 | 8,985 | 309,433 | 146,593 | 10,984 | 690,768 | 328,792 |
| Less than 50 percent..... | 76,183 | 1,859,514 | 1,219,033 | 44,192 | 1,529,385 | 997,588 | 64,686 | 3,893,551 | 2,547,666 |
| No percent computed..... | 439 | 10,963 | 10,963 | 167 | 5,766 | 5,766 | 184 | 10,505 | 10,505 |

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
No percent was computed for businesses without total deductions.

U.S. BUSINESS TAX RETURNS, HISTORICAL SUMMARY

SOLE PROPRIETORSHIPS

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

| Industrial division and selected years | Businesses with and without net profit | | | | | Businesses with net profit | | | | |
|--|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (Thousand dollars) |
| | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL INDUSTRIAL DIVISIONS | | | | | | | | | | |
| 1951..... | 7,339,811 | 131,864,551 | n.a. | n.a. | 16,551,545 | 6,216,107 | 119,897,053 | n.a. | n.a. | 18,377,038 |
| 1953..... | 7,714,512 | 143,791,575 | n.a. | n.a. | 17,007,213 | 6,342,582 | 129,490,681 | n.a. | n.a. | 19,217,124 |
| 1955..... | 8,239,328 | 138,840,548 | n.a. | n.a. | 17,588,176 | 6,617,564 | 125,212,358 | n.a. | n.a. | 19,998,669 |
| 1957..... | 8,737,665 | 162,686,506 | n.a. | n.a. | 20,220,171 | 7,094,181 | 145,357,029 | n.a. | n.a. | 22,806,867 |
| 1958..... | 8,799,711 | 163,398,989 | n.a. | 6,693,878 | 20,777,789 | 7,155,412 | 147,452,112 | n.a. | 5,222,892 | 23,339,350 |
| 1959..... | 9,142,359 | 176,204,711 | 96,784,139 | 6,913,892 | 21,516,876 | 7,219,608 | 156,773,137 | 85,321,989 | 5,259,949 | 24,708,501 |
| 1960..... | 9,089,985 | 171,257,205 | n.a. | 7,097,310 | 21,067,090 | 7,107,286 | 151,837,234 | n.a. | n.a. | 24,269,011 |
| 1961..... | 9,241,755 | 170,981,413 | 184,815,622 | 6,912,088 | 22,696,990 | 7,294,133 | 151,761,498 | 174,886,385 | 5,258,265 | 25,756,867 |
| 1962..... | 9,182,586 | 178,420,483 | 105,786,276 | 7,200,760 | 23,894,781 | 7,245,222 | 159,532,121 | 91,803,383 | 5,515,500 | 27,166,780 |
| 1963..... | 9,135,954 | 181,551,305 | 106,411,371 | 7,338,432 | 23,770,528 | 7,074,465 | 160,069,199 | 90,913,498 | 5,484,179 | 27,435,631 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | |
| 1951..... | 3,209,539 | 22,947,065 | n.a. | n.a. | n.a. | 2,599,872 | 19,956,645 | n.a. | n.a. | 5,365,746 |
| 1953..... | 3,209,565 | 22,483,949 | n.a. | n.a. | 3,543,435 | 2,425,377 | 18,955,790 | n.a. | n.a. | 4,781,064 |
| 1955..... | 3,513,080 | 21,704,755 | n.a. | n.a. | 2,827,792 | 2,504,381 | 17,504,354 | n.a. | n.a. | 4,214,631 |
| 1957..... | 3,452,851 | 23,497,998 | n.a. | n.a. | 2,525,471 | 3,441,954 | 19,433,308 | n.a. | n.a. | 4,701,701 |
| 1958..... | 3,489,164 | 25,913,881 | n.a. | 2,940,899 | 4,016,594 | 2,621,927 | 21,846,839 | n.a. | 2,197,732 | 5,232,281 |
| 1959..... | 3,505,090 | 27,816,099 | 5,488,802 | 3,073,112 | 2,913,642 | 2,425,996 | 22,401,237 | 4,233,295 | 2,091,606 | 4,554,142 |
| 1960..... | 3,480,195 | 27,369,780 | n.a. | 3,137,393 | 2,397,639 | 2,354,956 | 22,334,956 | n.a. | n.a. | 4,575,683 |
| 1961..... | 3,487,190 | 27,914,902 | n.a. | 3,126,214 | 3,621,946 | 2,460,607 | 23,107,783 | n.a. | 2,232,347 | 5,135,598 |
| 1962..... | 3,444,116 | 30,200,142 | 17,918,750 | 3,277,181 | 3,695,945 | 2,404,486 | 24,702,604 | 13,157,478 | 2,338,024 | 5,331,680 |
| 1963..... | 3,338,081 | 30,049,957 | 18,150,600 | 3,268,940 | 3,048,031 | 2,213,676 | 23,590,596 | 12,475,535 | 2,222,997 | 5,007,600 |
| MINING | | | | | | | | | | |
| 1951..... | 21,000 | 813,839 | n.a. | n.a. | n.a. | 14,148 | 598,232 | n.a. | n.a. | 99,487 |
| 1953..... | 21,169 | 781,033 | n.a. | n.a. | 28,797 | 14,061 | 550,206 | n.a. | n.a. | 87,350 |
| 1955..... | 29,981 | 934,705 | n.a. | n.a. | 213,014 | 18,512 | 466,515 | n.a. | n.a. | 105,306 |
| 1957..... | 33,075 | 1,164,289 | n.a. | n.a. | 32,593 | 20,557 | 859,076 | n.a. | n.a. | 166,806 |
| 1958..... | 35,413 | 1,286,608 | n.a. | 144,327 | 4,358 | 20,991 | 629,421 | n.a. | 64,999 | 109,468 |
| 1959..... | 33,691 | 1,005,283 | 347,920 | 93,718 | 24,607 | 19,207 | 775,517 | 215,924 | 60,014 | 105,270 |
| 1960..... | 33,036 | 1,501,474 | n.a. | 134,147 | 2103,044 | 19,019 | 949,996 | n.a. | n.a. | 115,742 |
| 1961..... | 35,549 | 1,209,179 | 238,465 | 107,972 | 212,580 | 21,702 | 752,529 | 183,990 | 53,074 | 115,288 |
| 1962..... | 34,987 | 987,483 | 286,453 | 102,969 | 263,855 | 19,025 | 617,200 | 160,074 | 49,300 | 94,549 |
| 1963..... | 34,438 | 1,048,761 | 245,771 | 90,292 | 29,875 | 21,167 | 612,570 | 124,595 | 40,352 | 111,250 |
| CONTRACT CONSTRUCTION | | | | | | | | | | |
| 1951..... | 342,310 | 9,624,851 | n.a. | n.a. | n.a. | 320,859 | 8,901,763 | n.a. | n.a. | 1,180,142 |
| 1953..... | 393,679 | 10,823,460 | n.a. | n.a. | 1,258,269 | 367,355 | 9,723,482 | n.a. | n.a. | 1,329,782 |
| 1955..... | 524,944 | 12,428,301 | n.a. | n.a. | 1,508,842 | 491,110 | 11,496,478 | n.a. | n.a. | 1,607,133 |
| 1957..... | 598,188 | 13,589,214 | n.a. | n.a. | 1,759,985 | 557,398 | 12,656,878 | n.a. | n.a. | 1,873,466 |
| 1958..... | 604,910 | 13,561,916 | n.a. | 443,107 | 1,691,236 | 561,979 | 12,329,170 | n.a. | 359,635 | 1,838,868 |
| 1959..... | 646,316 | 15,719,142 | 9,821,151 | 416,350 | 1,979,608 | 597,483 | 14,393,515 | 8,811,044 | 355,829 | 2,097,870 |
| 1960..... | 655,155 | 14,941,971 | n.a. | 457,056 | 1,898,455 | 595,941 | 13,705,620 | n.a. | n.a. | 2,028,208 |
| 1961..... | 678,456 | 14,487,676 | 8,502,085 | 403,401 | 1,997,795 | 620,000 | 13,193,818 | 7,556,132 | 339,296 | 2,112,771 |
| 1962..... | 687,187 | 15,539,360 | 9,445,822 | 415,758 | 2,108,195 | 628,881 | 14,111,959 | 8,650,822 | 360,575 | 2,231,212 |
| 1963..... | 691,613 | 16,344,887 | 9,394,841 | 464,537 | 2,170,954 | 632,049 | 14,739,090 | 8,530,603 | 390,013 | 2,341,020 |
| MANUFACTURING | | | | | | | | | | |
| 1951..... | 157,278 | 6,263,630 | n.a. | n.a. | n.a. | 131,694 | 5,647,522 | n.a. | n.a. | 656,525 |
| 1953..... | 171,669 | 6,672,513 | n.a. | n.a. | 619,012 | 144,737 | 6,065,640 | n.a. | n.a. | 669,530 |
| 1955..... | 162,610 | 5,805,514 | n.a. | n.a. | 598,909 | 137,759 | 5,267,997 | n.a. | n.a. | 653,624 |
| 1957..... | 170,395 | 6,248,046 | n.a. | n.a. | 571,803 | 134,698 | 5,025,728 | n.a. | n.a. | 657,551 |
| 1958..... | 179,967 | 6,323,870 | n.a. | 214,807 | 608,824 | 147,539 | 5,537,131 | n.a. | 172,887 | 666,121 |
| 1959..... | 186,901 | 6,726,173 | 4,071,610 | 233,137 | 626,948 | 150,668 | 6,119,557 | 3,695,307 | 200,766 | 692,841 |
| 1960..... | 192,634 | 6,935,367 | n.a. | 237,383 | 645,495 | 159,805 | 6,151,872 | n.a. | n.a. | 725,675 |
| 1961..... | 194,325 | 6,599,828 | 3,985,546 | 214,480 | 660,681 | 157,483 | 5,870,264 | 3,468,843 | 178,223 | 728,587 |
| 1962..... | 180,805 | 6,710,267 | 4,030,069 | 216,946 | 654,001 | 145,119 | 5,813,533 | 3,393,634 | 180,933 | 729,649 |
| 1963..... | 187,398 | 6,369,127 | 3,689,212 | 238,098 | 677,601 | 152,282 | 5,778,576 | 3,280,502 | 200,668 | 765,628 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | |
| 1951..... | 262,582 | 2,795,939 | n.a. | n.a. | n.a. | 225,838 | 2,419,568 | n.a. | n.a. | 489,988 |
| 1953..... | 269,675 | 2,870,366 | n.a. | n.a. | 495,836 | 230,797 | 2,596,734 | n.a. | n.a. | 539,580 |
| 1955..... | 253,209 | 2,973,700 | n.a. | n.a. | 512,160 | 216,589 | 2,717,205 | n.a. | n.a. | 555,266 |
| 1957..... | 295,561 | 3,682,743 | n.a. | n.a. | 528,251 | 241,031 | 3,150,755 | n.a. | n.a. | 607,408 |
| 1958..... | 290,225 | 3,929,658 | n.a. | 403,234 | 545,104 | 238,953 | 3,156,860 | n.a. | 316,599 | 605,003 |
| 1959..... | 283,553 | 4,044,718 | 855,371 | 399,328 | 553,519 | 230,881 | 3,428,054 | 709,457 | 312,524 | 629,667 |
| 1960..... | 287,661 | 4,362,621 | n.a. | 421,731 | 540,130 | 233,835 | 3,784,378 | n.a. | n.a. | 619,534 |
| 1961..... | 286,672 | 4,100,142 | 904,847 | 395,346 | 570,078 | 230,182 | 3,431,151 | 707,593 | 298,325 | 666,687 |
| 1962..... | 283,955 | 4,241,309 | 834,279 | 411,717 | 642,210 | 231,482 | 3,711,428 | 716,700 | 321,277 | 730,785 |
| 1963..... | 307,103 | 4,969,278 | 915,512 | 499,867 | 694,347 | 250,934 | 4,135,054 | 687,216 | 381,393 | 786,612 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | |
| 1951..... | 1,723,534 | 72,612,998 | n.a. | n.a. | n.a. | 1,471,050 | 66,557,636 | n.a. | n.a. | 5,037,685 |
| 1953..... | 1,825,442 | 80,969,411 | n.a. | n.a. | 4,872,219 | 1,543,996 | 73,500,954 | n.a. | n.a. | 5,349,410 |
| 1955..... | 1,736,179 | 73,953,486 | n.a. | n.a. | 4,885,593 | 1,466,849 | 67,845,139 | n.a. | n.a. | 5,291,398 |
| 1957..... | 1,870,401 | 89,312,470 | n.a. | n.a. | 5,358,868 | 1,562,437 | 80,460,955 | n.a. | n.a. | 5,878,653 |
| 1958..... | 1,880,131 | 85,157,755 | n.a. | 1,211,331 | 5,281,021 | 1,549,694 | 78,699,587 | n.a. | 1,054,836 | 5,774,977 |
| 1959..... | 2,009,785 | 92,389,543 | 70,212,867 | 1,335,386 | 5,781,879 | 1,650,985 | 82,899,947 | 62,318,340 | 1,125,557 | 6,453,601 |
| 1960..... | 1,944,759 | 87,062,497 | n.a. | 1,294,122 | 5,454,649 | 1,578,520 | 77,677,904 | n.a. | n.a. | 6,063,866 |
| 1961..... | 1,942,804 | 85,639,324 | 64,129,190 | 1,225,264 | 5,579,784 | 1,568,917 | 76,427,901 | 56,712,991 | 1,010,470 | 6,194,923 |
| 1962..... | 1,888,602 | 88,977,310 | 66,859,635 | 1,258,403 | 5,836,878 | 1,535,639 | 80,514,561 | 59,976,632 | 1,067,439 | 6,445,813 |
| 1963..... | 1,836,746 | 89,775,198 | 67,214,690 | 1,229,788 | 5,807,485 | 1,483,457 | 80,571,901 | 59,764,939 | 1,026,317 | 6,445,488 |

Footnotes at end of table.

U.S. BUSINESS TAX RETURNS, HISTORICAL SUMMARY

85

SOLE PROPRIETORSHIPS

Table 14.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Cont.

| Industrial division and selected years | Businesses with and without net profit | | | | | Businesses with net profit | | | | |
|---|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (Thousand dollars) |
| | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | |
| Wholesale Trade | | | | | | | | | | |
| 1951..... | 212,674 | 15,966,764 | n.a. | n.a. | n.a. | 187,938 | 14,687,073 | n.a. | n.a. | 1,052,282 |
| 1953..... | 222,720 | 17,124,226 | n.a. | n.a. | 1,009,437 | 195,073 | 15,570,435 | n.a. | n.a. | 1,064,103 |
| 1955..... | 237,100 | 15,313,496 | n.a. | n.a. | 1,070,396 | 223,625 | 13,782,910 | n.a. | n.a. | 1,131,095 |
| 1957..... | 260,319 | 18,511,321 | n.a. | n.a. | 1,189,309 | 228,007 | 16,773,052 | n.a. | n.a. | 1,256,741 |
| 1958..... | 255,457 | 16,855,588 | n.a. | 197,458 | 1,322,102 | 224,821 | 16,167,307 | n.a. | 179,332 | 1,179,548 |
| 1959..... | 269,063 | 19,084,211 | 15,299,336 | 225,257 | 1,169,079 | 234,208 | 17,303,663 | 13,716,478 | 194,386 | 1,298,493 |
| 1960..... | 306,403 | 17,060,590 | n.a. | 254,642 | 1,305,877 | 261,771 | 15,340,815 | n.a. | n.a. | 1,395,990 |
| 1961..... | 328,130 | 16,973,390 | 12,910,653 | 229,720 | 1,409,257 | 276,531 | 15,384,621 | 11,562,896 | 191,997 | 1,503,539 |
| 1962..... | 319,131 | 16,953,449 | 12,797,126 | 234,061 | 1,453,479 | 270,439 | 15,779,629 | 11,803,120 | 204,176 | 1,539,636 |
| 1963..... | 324,392 | 17,916,959 | 13,465,276 | 229,568 | 1,518,269 | 275,340 | 16,702,226 | 12,446,025 | 202,375 | 1,610,665 |
| Retail Trade | | | | | | | | | | |
| 1951..... | 1,450,471 | 53,086,430 | n.a. | n.a. | n.a. | 1,232,521 | 48,676,156 | n.a. | n.a. | 3,777,137 |
| 1953..... | 1,537,228 | 59,993,685 | n.a. | n.a. | 3,680,373 | 1,296,390 | 54,446,856 | n.a. | n.a. | 4,070,362 |
| 1955..... | 1,399,963 | 54,368,411 | n.a. | n.a. | 3,370,506 | 1,178,326 | 50,104,773 | n.a. | n.a. | 3,883,129 |
| 1957..... | 1,538,995 | 66,668,849 | n.a. | n.a. | 3,929,500 | 1,279,974 | 60,006,250 | n.a. | n.a. | 4,350,920 |
| 1958..... | 1,552,566 | 63,811,388 | n.a. | 946,677 | 3,910,975 | 1,265,007 | 58,380,141 | n.a. | 817,035 | 4,331,657 |
| 1959..... | 1,582,002 | 66,166,636 | 49,713,817 | 965,711 | 4,822,114 | 1,288,356 | 59,176,048 | 43,998,462 | 812,488 | 4,604,463 |
| 1960..... | 1,547,858 | 65,438,678 | n.a. | 946,757 | 3,868,716 | 1,242,720 | 58,095,729 | n.a. | n.a. | 4,399,951 |
| 1961..... | 1,563,939 | 65,157,786 | 48,524,277 | 939,192 | 3,974,775 | 1,252,290 | 57,827,965 | 42,688,313 | 769,440 | 4,479,633 |
| 1962..... | 1,514,774 | 68,439,778 | 51,356,872 | 965,555 | 4,187,489 | 1,223,834 | 61,562,016 | 45,792,522 | 814,832 | 4,684,986 |
| 1963..... | 1,471,400 | 69,200,711 | 51,787,349 | 956,677 | 4,121,256 | 1,176,295 | 61,476,755 | 45,556,988 | 788,718 | 4,650,897 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | |
| 1951..... | 60,389 | 3,559,804 | n.a. | n.a. | n.a. | 50,591 | 3,194,407 | n.a. | n.a. | 208,266 |
| 1953..... | 65,494 | 3,831,900 | n.a. | n.a. | 188,209 | 52,533 | 3,483,643 | n.a. | n.a. | 214,945 |
| 1955..... | 79,116 | 4,271,579 | n.a. | n.a. | 244,491 | 64,898 | 3,957,456 | n.a. | n.a. | 277,174 |
| 1957..... | 71,087 | 4,132,900 | n.a. | n.a. | 244,099 | 54,456 | 3,681,653 | n.a. | n.a. | 270,992 |
| 1958..... | 72,108 | 4,490,779 | n.a. | 67,196 | 247,944 | 59,866 | 4,152,139 | n.a. | 58,469 | 263,772 |
| 1959..... | 158,720 | 7,138,696 | 5,199,714 | 144,418 | 490,686 | 128,421 | 6,420,236 | 4,603,400 | 118,683 | 550,645 |
| 1960..... | 90,498 | 4,563,229 | n.a. | 92,723 | 280,056 | 74,029 | 4,241,360 | n.a. | n.a. | 307,925 |
| 1961..... | 50,735 | 3,508,148 | 2,694,260 | 56,352 | 195,752 | 40,096 | 3,215,234 | 2,461,782 | 49,033 | 211,751 |
| 1962..... | 54,697 | 3,584,083 | 2,705,637 | 58,787 | 195,910 | 41,366 | 3,172,916 | 2,380,990 | 48,431 | 221,191 |
| 1963..... | 40,954 | 2,657,528 | 1,962,065 | 43,543 | 167,960 | 31,822 | 2,392,920 | 1,761,926 | 35,224 | 183,926 |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | |
| 1951..... | 205,077 | 2,880,825 | n.a. | n.a. | n.a. | 183,621 | 2,714,518 | n.a. | n.a. | 806,502 |
| 1953..... | 259,665 | 3,386,166 | n.a. | n.a. | 955,732 | 231,457 | 3,183,270 | n.a. | n.a. | 997,926 |
| 1955..... | 377,571 | 4,520,655 | n.a. | n.a. | 1,327,231 | 344,863 | 4,231,180 | n.a. | n.a. | 1,392,376 |
| 1957..... | 425,156 | 5,056,909 | n.a. | n.a. | 1,372,545 | 353,885 | 4,679,512 | n.a. | n.a. | 1,477,029 |
| 1958..... | 436,296 | 6,106,808 | n.a. | 235,625 | 1,363,723 | 356,537 | 5,369,772 | n.a. | 169,708 | 1,523,009 |
| 1959..... | 446,995 | 4,406,676 | 801,085 | 226,486 | 1,504,794 | 373,046 | 4,131,403 | 707,279 | 176,097 | 1,614,834 |
| 1960..... | 482,909 | 5,293,971 | n.a. | 246,109 | 1,517,428 | 396,882 | 4,883,596 | n.a. | n.a. | 1,648,840 |
| 1961..... | 461,649 | 5,275,142 | 1,483,145 | 224,224 | 1,548,197 | 379,812 | 4,854,228 | 1,306,387 | 166,383 | 1,678,067 |
| 1962..... | 472,674 | 5,172,284 | 1,084,764 | 247,280 | 1,638,461 | 391,224 | 4,780,621 | 971,875 | 177,395 | 1,768,651 |
| 1963..... | 506,111 | 5,467,484 | 1,223,668 | 249,432 | 1,781,505 | 412,396 | 5,039,077 | 1,061,641 | 190,602 | 1,922,059 |
| SERVICES | | | | | | | | | | |
| 1951..... | 1,355,389 | 13,367,054 | n.a. | n.a. | n.a. | 1,215,019 | 12,616,237 | n.a. | n.a. | 4,619,588 |
| 1953..... | 1,484,804 | 15,337,857 | n.a. | n.a. | 5,195,298 | 1,330,207 | 14,540,666 | n.a. | n.a. | 5,355,304 |
| 1955..... | 1,578,709 | 16,246,282 | n.a. | n.a. | 5,875,383 | 1,405,362 | 15,435,199 | n.a. | n.a. | 6,098,827 |
| 1957..... | 1,825,599 | 19,533,328 | n.a. | n.a. | 7,026,428 | 1,636,837 | 18,547,950 | n.a. | n.a. | 7,302,067 |
| 1958..... | 1,825,988 | 20,710,408 | n.a. | 1,064,970 | 7,189,981 | 1,610,428 | 19,513,997 | n.a. | 871,317 | 7,486,288 |
| 1959..... | 1,979,695 | 23,480,681 | 4,860,130 | 1,113,488 | 8,084,421 | 1,732,200 | 22,140,672 | 4,383,324 | 921,377 | 8,469,726 |
| 1960..... | 1,966,068 | 23,256,055 | n.a. | 1,150,549 | 8,059,667 | 1,697,209 | 21,846,645 | n.a. | n.a. | 8,420,251 |
| 1961..... | 2,075,689 | 24,355,060 | 4,813,444 | 1,166,927 | 8,580,176 | 1,797,608 | 22,882,767 | 4,304,598 | 942,764 | 8,947,154 |
| 1962..... | 2,132,751 | 26,079,027 | 5,093,628 | 1,247,634 | 9,289,343 | 1,847,426 | 24,536,355 | 4,581,921 | 1,003,976 | 9,724,645 |
| 1963..... | 2,185,196 | 27,092,434 | 5,356,790 | 1,276,880 | 9,528,995 | 1,874,384 | 25,222,511 | 4,793,642 | 1,016,149 | 9,971,311 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | |
| 1951..... | 63,102 | 558,350 | n.a. | n.a. | n.a. | 54,006 | 484,932 | n.a. | n.a. | 121,375 |
| 1953..... | 78,844 | 466,820 | n.a. | n.a. | 76,209 | 54,595 | 373,939 | n.a. | n.a. | 107,178 |
| 1955..... | 43,045 | 273,150 | n.a. | n.a. | 65,280 | 35,139 | 248,291 | n.a. | n.a. | 80,108 |
| 1957..... | 66,209 | 602,509 | n.a. | n.a. | 127,744 | 56,867 | 542,867 | n.a. | n.a. | 142,186 |
| 1958..... | 57,617 | 408,085 | n.a. | 35,578 | 76,948 | 47,364 | 369,335 | n.a. | 15,179 | 103,335 |
| 1959..... | 50,333 | 616,396 | 325,203 | 22,887 | 76,672 | 39,142 | 483,235 | 248,019 | 16,179 | 90,550 |
| 1960..... | 47,568 | 533,469 | n.a. | 18,820 | 56,671 | 33,304 | 482,267 | n.a. | n.a. | 71,212 |
| 1961..... | 79,421 | 1,400,160 | 758,900 | 48,260 | 50,913 | 57,822 | 1,241,118 | 645,851 | 37,383 | 177,792 |
| 1962..... | 57,509 | 513,301 | 232,876 | 22,872 | 93,603 | 41,940 | 443,860 | 194,247 | 16,581 | 109,796 |
| 1963..... | 49,268 | 431,179 | 220,287 | 20,598 | 71,485 | 34,120 | 385,824 | 194,825 | 15,688 | 84,663 |

¹Excludes estimate for Agriculture, forestry, and fisheries which was not prepared for this year.

²Net loss exceeds net profit.

n.a. - Not available.

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

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial group | Partnerships with and without net profit | | | | | | | Partnerships with net profit | | | | | | |
|---|--|--------------------------------------|---|------------------------------------|--|------------------------|------------------------------|------------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------|------------------------------|
| | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year | | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | Number of partnerships | Amount (Thousand dollars) | | | | | | Number of partnerships | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All industrial groups..... | 924,276 | 73,274,451 | 71,762,372 | 2,267,622 | 8,668,166 | 288,232 | 4,796,713 | 701,660 | 64,953,784 | 63,674,634 | 1,564,086 | 10,007,899 | 237,758 | 4,105,108 |
| Agriculture, forestry, and fisheries..... | 130,420 | 4,800,591 | 4,689,503 | 324,041 | 566,518 | 11,521 | 304,293 | 95,820 | 3,898,547 | 3,808,028 | 235,822 | 765,879 | 8,365 | 219,147 |
| Farms..... | 119,653 | 3,889,756 | 3,792,963 | 294,348 | 485,282 | 9,462 | 263,932 | 88,281 | 3,159,881 | 3,081,907 | 213,811 | 664,152 | 6,769 | 193,573 |
| Field crop farms..... | 31,497 | 1,051,610 | 1,024,431 | 95,413 | 224,111 | 1,520 | 32,873 | 26,268 | 920,445 | 896,197 | 79,463 | 247,602 | 1,341 | 28,099 |
| Fruit, tree nut, and vegetable farms..... | 11,848 | 599,548 | 589,655 | 37,497 | 69,967 | 298 | 4,266 | 8,238 | 519,831 | 511,786 | 26,604 | 106,306 | 292 | 3,511 |
| Livestock farms..... | 62,007 | 1,919,329 | 1,870,597 | 144,201 | 158,495 | 6,321 | 205,571 | 44,432 | 1,462,649 | 1,425,533 | 97,523 | 254,378 | 4,263 | 145,514 |
| Farms, not elsewhere classified..... | 14,301 | 319,269 | 308,280 | 17,237 | 32,709 | 1,323 | 21,222 | 9,343 | 256,956 | 248,391 | 10,221 | 55,866 | 873 | 16,449 |
| Agricultural services and hunting and trapping..... | 8,475 | 822,916 | 809,492 | 23,932 | 76,083 | 1,965 | 37,976 | 6,143 | 671,220 | 659,198 | 18,674 | 93,323 | 1,527 | 23,190 |
| Offices of veterinarians and animal hospitals..... | 1,627 | 91,878 | 91,138 | 2,330 | 37,327 | 489 | 1,628 | 1,603 | 91,632 | 90,893 | 2,308 | 37,351 | 489 | 1,628 |
| Agricultural services and hunting and trapping, not elsewhere classified..... | 6,848 | 731,038 | 718,354 | 21,602 | 38,756 | 1,476 | 36,348 | 4,540 | 579,588 | 568,305 | 16,366 | 55,972 | 1,038 | 21,562 |
| Forestry and forestry services..... | 656 | 19,433 | 19,208 | 860 | 1,626 | (1) | (1) | 387 | 18,185 | 18,071 | 695 | 2,887 | (1) | (1) |
| Fisheries..... | 1,636 | 68,486 | 67,840 | 4,901 | 3,527 | (1) | (1) | 1,009 | 49,261 | 48,852 | 2,642 | 5,517 | (1) | (1) |
| Mining..... | 14,150 | 935,143 | 893,581 | 78,717 | 29,497 | 478 | 10,340 | 8,747 | 726,403 | 697,644 | 52,092 | 117,651 | 440 | 8,642 |
| Crude petroleum, natural gas, and natural gas liquids and services..... | 10,620 | 561,806 | 524,637 | 53,824 | 241,955 | (1) | (1) | 6,279 | 407,655 | 381,980 | 31,294 | 73,467 | (1) | (1) |
| Other mining..... | 3,530 | 373,337 | 368,944 | 24,893 | 32,458 | 400 | 9,019 | 2,468 | 318,748 | 315,664 | 20,798 | 44,184 | 368 | 7,392 |
| Contract construction..... | 60,408 | 6,971,722 | 6,894,915 | 138,624 | 624,528 | 14,868 | 260,590 | 50,047 | 5,933,869 | 5,872,427 | 109,912 | 733,942 | 12,947 | 197,211 |
| General contractors..... | 19,555 | 4,181,299 | 4,125,910 | 73,429 | 253,170 | 3,210 | 168,554 | 15,537 | 3,393,489 | 3,349,928 | 55,255 | 329,980 | 2,590 | 113,182 |
| Special trade contractors..... | 38,972 | 2,702,132 | 2,681,697 | 62,795 | 363,542 | 11,448 | 89,647 | 33,187 | 2,469,458 | 2,451,820 | 53,246 | 394,319 | 10,225 | 82,729 |
| Plumbing, heating, and air conditioning..... | 6,211 | 602,863 | 597,081 | 8,996 | 61,802 | 4,067 | 35,530 | 5,387 | 560,492 | 554,977 | 7,964 | 66,017 | 3,638 | 33,501 |
| Electrical work..... | 2,877 | 308,269 | 306,480 | 3,222 | 35,443 | 1,682 | 12,115 | 2,485 | 285,599 | 283,902 | 2,885 | 41,391 | 1,571 | 11,160 |
| Special trade contractors, not elsewhere classified..... | 29,398 | 1,755,204 | 1,743,042 | 49,490 | 261,398 | 5,547 | 40,272 | 24,931 | 1,592,125 | 1,581,805 | 41,482 | 281,535 | 4,889 | 36,350 |
| Special trade contractors not allocable..... | 486 | 35,796 | 35,094 | 1,087 | 4,899 | 152 | 1,730 | 384 | 31,242 | 31,136 | 915 | 5,376 | (1) | (1) |
| Contractors not allocable..... | 1,881 | 88,291 | 87,308 | 2,400 | 7,814 | 210 | 2,389 | 1,323 | 70,922 | 70,679 | 1,411 | 9,943 | (1) | (1) |
| Manufacturing..... | 39,368 | 6,155,987 | 6,106,914 | 128,458 | 543,063 | 22,682 | 473,272 | 31,342 | 5,510,133 | 5,470,868 | 110,092 | 582,190 | 18,246 | 405,252 |
| Food and kindred products..... | 4,553 | 1,549,327 | 1,538,062 | 27,356 | 79,110 | 2,905 | 75,867 | 3,871 | 1,374,877 | 1,365,663 | 24,119 | 84,808 | 2,454 | 65,774 |
| Textile mill products..... | 731 | 238,247 | 236,871 | 3,142 | 13,967 | 559 | 28,931 | 565 | 215,442 | 214,245 | 2,553 | 14,810 | 441 | 24,286 |
| Apparel and other fabricated textile products..... | 3,436 | 880,610 | 877,414 | 6,308 | 53,165 | 1,955 | 84,898 | 2,791 | 798,479 | 795,549 | 5,297 | 57,996 | 1,593 | 78,193 |
| Lumber and wood products, except furniture..... | 6,650 | 773,869 | 765,111 | 29,610 | 60,907 | 2,429 | 61,777 | 5,376 | 633,215 | 627,856 | 24,543 | 68,568 | 1,947 | 45,079 |
| Furniture and fixtures..... | 1,748 | 229,243 | 227,640 | 3,133 | 21,625 | 1,343 | 22,084 | 1,582 | 209,207 | 207,832 | 2,845 | 22,693 | 1,226 | 19,673 |
| Printing, publishing, and allied industries..... | 6,596 | 510,544 | 506,169 | 15,729 | 71,075 | 3,571 | 18,483 | 5,297 | 448,502 | 445,795 | 12,230 | 76,219 | 2,982 | 15,603 |
| Chemicals and allied products..... | 954 | 171,423 | 169,465 | 3,153 | 18,129 | 819 | 19,105 | 648 | 162,353 | 160,418 | 2,861 | 19,025 | 538 | 18,130 |
| Leather and leather products..... | 377 | 97,439 | 97,325 | 563 | 4,843 | 230 | 5,886 | 298 | 53,663 | 53,559 | 514 | 5,131 | (1) | (1) |
| Stone, clay, and glass products..... | 1,601 | 179,872 | 177,830 | 7,567 | 21,050 | 1,114 | 11,853 | 1,135 | 158,503 | 157,072 | 6,294 | 23,259 | 801 | 9,376 |
| Primary metal industries..... | 763 | 128,693 | 128,060 | 2,073 | 12,516 | 399 | 9,135 | 634 | 117,832 | 117,229 | 1,831 | 12,928 | 392 | 8,485 |
| Fabricated metal products, except machinery and transportation equipment..... | 2,415 | 353,475 | 350,571 | 7,175 | 47,520 | 1,486 | 32,280 | 2,061 | 332,290 | 329,785 | 6,631 | 49,106 | 1,279 | 29,036 |
| Machinery, except electric..... | 4,127 | 437,846 | 432,476 | 12,328 | 72,228 | 2,023 | 28,696 | 3,303 | 409,289 | 404,137 | 11,307 | 75,073 | 1,664 | 25,007 |
| Electrical machinery, equipment, and supplies..... | 394 | 65,112 | 64,563 | 999 | 8,021 | 365 | 7,862 | 271 | 61,953 | 61,410 | 898 | 8,167 | 266 | 7,405 |
| Transportation equipment..... | 694 | 105,998 | 104,328 | 2,212 | 9,492 | 565 | 15,771 | 448 | 97,607 | 96,806 | 1,949 | 10,220 | 369 | 11,742 |
| Manufacturing industries, not elsewhere classified..... | 4,231 | 474,436 | 470,778 | 7,087 | 49,400 | 2,895 | 50,569 | 3,013 | 436,677 | 433,268 | 6,220 | 54,134 | 2,070 | 42,611 |
| Manufacturing not allocable..... | 98 | 253 | 251 | 23 | 15 | (1) | (1) | 49 | 244 | 244 | - | 53 | (1) | (1) |
| Transportation, communication, electric, gas, and sanitary services..... | 16,640 | 1,137,189 | 1,121,786 | 68,887 | 143,171 | 1,320 | 9,794 | 12,945 | 950,772 | 938,721 | 54,119 | 158,352 | 999 | 7,381 |
| Transportation..... | 14,490 | 1,019,188 | 1,006,106 | 60,450 | 120,485 | 1,119 | 9,188 | 11,200 | 848,664 | 838,097 | 47,071 | 132,696 | 847 | 7,065 |
| Motor freight, transportation and warehousing, terminals, and related services..... | 10,812 | 736,333 | 725,088 | 48,915 | 83,784 | 665 | 7,782 | 8,684 | 625,494 | 615,953 | 39,975 | 91,536 | 577 | 6,096 |
| Other transportation..... | 3,678 | 282,855 | 281,018 | 11,535 | 36,701 | 454 | 1,406 | 2,516 | 222,147 | 222,147 | 7,096 | 41,160 | 270 | 969 |
| Communication, electric, gas, and sanitary services..... | 2,150 | 118,001 | 115,680 | 8,437 | 22,686 | 201 | 606 | 1,745 | 102,108 | 100,624 | 7,048 | 25,656 | (1) | (1) |
| Wholesale and retail trade..... | 256,601 | 35,874,352 | 35,470,908 | 364,583 | 2,197,013 | 203,245 | 3,560,482 | 207,737 | 32,671,985 | 32,308,920 | 314,043 | 2,329,406 | 169,124 | 3,126,810 |
| Wholesale trade..... | 43,498 | 12,365,831 | 12,245,849 | 90,433 | 611,924 | 28,301 | 931,385 | 35,163 | 11,375,099 | 11,265,428 | 77,995 | 653,093 | 23,475 | 827,483 |
| Motor vehicles and automotive equipment..... | 3,432 | 602,849 | 596,297 | 5,218 | 43,922 | 3,077 | 110,861 | 2,801 | 549,238 | 543,312 | 4,579 | 47,470 | 2,545 | 95,592 |
| Drugs, chemicals, and paints..... | 669 | 151,903 | 150,392 | 842 | 11,383 | 581 | 17,137 | 485 | 143,893 | 142,415 | 789 | 11,671 | 422 | 16,006 |
| Dry goods and apparel..... | 1,810 | 493,196 | 487,813 | 2,059 | 34,123 | 1,166 | 59,080 | 1,555 | 465,243 | 460,595 | 1,641 | 35,379 | 1,035 | 55,883 |
| Groceries and related products..... | 7,689 | 3,255,318 | 3,234,096 | 20,165 | 116,750 | 4,980 | 122,267 | 6,600 | 3,031,111 | 3,010,866 | 18,209 | 121,282 | 4,320 | 112,772 |
| Farm products--raw materials..... | 3,574 | 2,212,286 | 2,198,148 | 10,293 | 57,663 | 1,865 | 130,270 | 2,636 | 1,895,378 | 1,883,571 | 7,539 | 45,004 | 1,371 | 99,370 |
| Electrical goods..... | 1,108 | 207,451 | 205,707 | 1,425 | 17,985 | 659 | 28,384 | 852 | 193,525 | 191,955 | 1,296 | 19,066 | 575 | 25,090 |
| Hardware, and plumbing and heating equipment and supplies..... | 951 | 246,653 | 242,362 | 1,946 | 17,600 | 678 | 36,634 | 741 | 234,318 | 231,113 | 1,772 | 18,652 | 595 | 34,672 |
| Machinery, equipment, and supplies..... | 3,642 | 683,648 | 670,086 | 6,553 | 53,838 | 2,722 | 94,826 | 2,774 | 635,094 | 622,407 | 5,716 | 58,107 | 2,176 | 87,519 |
| Alcoholic beverages..... | 1,179 | 572,535 | 570,584 | 3,253 | 18,849 | 1,116 | 39,979 | 971 | 531,722 | 529,863 | 2,992 | 20,042 | 933 | 36,967 |
| Lumber and construction materials..... | 1,738 | 564,343 | 556,776 | 4,956 | 25,253 | 884 | 39,236 | 1,399 | 534,388 | 527,208 | 4,020 | 27,823 | 749 | 34,561 |
| Wholesale trade, not elsewhere classified..... | 15,656 | 3,219,988 | 3,181,362 | 32,288 | 201,742 | 10,086 | 248,997 | 12,791 | 3,012,516 | 2,976,687 | 28,174 | 215,020 | 8,489 | 225,934 |
| Wholesale trade not allocable..... | 2,050 | 155,661 | 152,226 | 1,435 | 32,816 | 487 | 3,714 | 1,558 | 148,673 | 145,436 | 1,268 | 33,577 | 265 | 3,117 |

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Partnerships with and without net profit | | | | | | | Partnerships with net profit | | | | | | |
|---|--|--------------------------------------|---|------------------------------------|--|------------------------|------------------------------|------------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------|------------------------------|
| | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year | | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | Number of partnerships | Amount (Thousand dollars) | | | | | | Number of partnerships | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Wholesale and retail trade—Continued | | | | | | | | | | | | | | |
| Retail trade..... | 211,819 | 23,371,493 | 23,088,734 | 272,657 | 1,534,831 | 174,096 | 2,613,285 | 171,625 | 21,168,642 | 20,915,916 | 234,668 | 1,665,714 | 144,940 | 2,284,722 |
| Building materials, hardware, and farm equipment..... | 15,500 | 2,243,123 | 2,204,083 | 25,284 | 135,539 | 13,029 | 464,012 | 12,403 | 2,030,490 | 1,994,892 | 22,227 | 151,543 | 10,684 | 405,690 |
| Building materials dealers..... | 6,535 | 976,883 | 963,354 | 13,901 | 65,412 | 5,095 | 148,051 | 5,229 | 882,886 | 870,528 | 12,232 | 74,295 | 4,209 | 129,596 |
| Hardware stores..... | 4,876 | 456,445 | 446,932 | 5,120 | 34,951 | 4,479 | 130,235 | 3,810 | 410,030 | 401,668 | 4,386 | 38,921 | 3,565 | 113,002 |
| Farm equipment dealers..... | 4,089 | 809,795 | 793,797 | 6,263 | 35,176 | 3,455 | 185,726 | 3,364 | 737,574 | 722,696 | 5,609 | 38,327 | 2,910 | 163,092 |
| General merchandise stores..... | 12,095 | 1,248,647 | 1,227,028 | 20,566 | 78,962 | 10,554 | 251,332 | 9,557 | 1,107,752 | 1,091,678 | 15,538 | 90,320 | 8,521 | 212,693 |
| Food stores..... | 33,251 | 5,021,482 | 4,995,530 | 48,604 | 244,224 | 28,533 | 267,775 | 28,472 | 4,629,983 | 4,606,478 | 43,546 | 257,730 | 24,851 | 236,593 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 29,078 | 4,777,939 | 4,753,875 | 42,878 | 220,909 | 25,307 | 258,504 | 25,079 | 4,411,808 | 4,390,026 | 38,687 | 232,259 | 22,155 | 228,334 |
| Retail bakeries..... | 9,696 | 134,663 | 133,711 | 3,796 | 13,983 | 1,787 | 4,040 | 1,860 | 116,970 | 116,139 | 3,553 | 14,969 | 1,526 | 3,662 |
| Other food stores..... | 1,954 | 108,880 | 107,944 | 1,930 | 9,332 | 1,439 | 5,231 | 1,533 | 101,205 | 100,313 | 1,506 | 10,502 | 1,170 | 4,597 |
| Automotive dealers and gasoline service stations..... | 41,092 | 6,167,225 | 6,099,326 | 37,718 | 287,285 | 34,135 | 502,645 | 33,091 | 5,560,019 | 5,498,636 | 33,325 | 310,138 | 28,359 | 442,524 |
| Automobile and truck dealers..... | 9,696 | 3,249,867 | 3,202,330 | 12,287 | 95,526 | 7,403 | 314,769 | 7,505 | 2,942,507 | 2,899,264 | 10,995 | 106,667 | 6,047 | 278,964 |
| Gasoline service stations..... | 26,723 | 2,420,538 | 2,408,049 | 19,254 | 154,244 | 22,606 | 92,214 | 22,102 | 2,175,244 | 2,163,801 | 17,158 | 162,957 | 19,154 | 80,953 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 4,673 | 496,820 | 488,947 | 6,177 | 37,515 | 4,126 | 95,662 | 3,484 | 442,268 | 435,571 | 5,172 | 40,514 | 3,158 | 82,607 |
| Apparel and accessory stores..... | 13,330 | 1,293,298 | 1,270,411 | 12,842 | 106,403 | 11,929 | 321,774 | 10,400 | 1,165,142 | 1,144,239 | 11,128 | 117,859 | 9,763 | 280,511 |
| Furniture, home furnishings, and equipment stores..... | 13,686 | 1,378,691 | 1,351,911 | 16,510 | 118,510 | 11,539 | 234,234 | 11,236 | 1,260,230 | 1,234,760 | 14,856 | 128,006 | 9,707 | 208,576 |
| Eating and drinking places..... | 44,105 | 2,406,048 | 2,373,446 | 64,862 | 252,364 | 32,388 | 51,047 | 35,522 | 2,129,756 | 2,101,065 | 54,002 | 272,915 | 26,909 | 43,992 |
| Drug stores and proprietary stores..... | 7,615 | 1,074,367 | 1,066,897 | 12,053 | 107,115 | 6,529 | 185,645 | 6,609 | 1,005,281 | 998,262 | 11,242 | 111,382 | 6,190 | 168,926 |
| Liquor stores..... | 4,901 | 643,216 | 639,229 | 4,568 | 48,689 | 4,368 | 74,047 | 4,433 | 611,454 | 607,989 | 5,032 | 50,834 | 4,154 | 69,492 |
| Jewelry stores..... | 2,725 | 212,806 | 205,372 | 1,948 | 24,986 | 2,466 | 70,323 | 2,419 | 190,058 | 183,774 | 1,751 | 27,621 | 2,185 | 60,726 |
| Sporting goods stores..... | 2,102 | 116,653 | 114,589 | 1,464 | 10,108 | 1,801 | 33,559 | 1,584 | 101,504 | 99,650 | 1,144 | 11,455 | 1,405 | 26,922 |
| Fuel and ice dealers..... | 2,742 | 259,351 | 254,630 | 6,422 | 24,466 | 1,574 | 9,056 | 2,264 | 238,689 | 234,106 | 5,443 | 26,271 | 1,340 | 7,563 |
| Antique stores and secondhand stores..... | 2,267 | 73,997 | 68,142 | 1,112 | 10,125 | 1,827 | 17,373 | 1,602 | 63,733 | 58,248 | 855 | 11,201 | 1,334 | 14,517 |
| News dealers and cigar stores..... | 647 | 45,743 | 45,477 | 314 | 4,439 | 447 | 1,998 | 574 | 43,396 | 43,396 | 296 | 4,473 | 422 | 1,949 |
| Florists..... | 2,613 | 114,079 | 112,679 | 3,210 | 10,621 | 1,820 | 4,901 | 1,782 | 96,509 | 95,287 | 2,650 | 13,393 | 1,283 | 3,636 |
| Retail stores, not elsewhere classified..... | 12,257 | 1,050,216 | 1,037,621 | 13,944 | 69,214 | 9,838 | 121,588 | 9,109 | 918,511 | 907,669 | 11,472 | 78,362 | 7,563 | 98,941 |
| Retail trade not allocable..... | 891 | 22,551 | 22,363 | 296 | 1,781 | 519 | 1,976 | 568 | 15,870 | 15,787 | 161 | 2,501 | 270 | 1,471 |
| Wholesale and retail trade not allocable..... | 1,284 | 137,028 | 136,325 | 1,493 | 10,258 | 848 | 15,812 | 949 | 128,244 | 127,576 | 1,380 | 10,599 | 709 | 14,605 |
| Finance, insurance, and real estate..... | 233,516 | 6,121,802 | 5,468,656 | 741,931 | 931,617 | 1,084 | 51,401 | 155,366 | 4,897,428 | 4,354,571 | 394,992 | 1,460,273 | 585 | 32,005 |
| Banks and trust companies; and insurance, holding, and other investment companies..... | 18,458 | 268,603 | 138,830 | 5,123 | 105,992 | (1) | (1) | 13,393 | 247,661 | 129,935 | 2,796 | 146,518 | (1) | (1) |
| Credit agencies other than banks..... | 4,656 | 135,630 | 99,489 | 1,025 | 33,114 | (1) | (1) | 3,939 | 127,357 | 92,604 | 892 | 40,258 | (1) | (1) |
| Security and commodity brokers, dealers, exchanges, and services..... | 4,859 | 1,458,036 | 1,204,727 | 15,545 | 209,119 | (1) | (1) | 4,012 | 1,297,061 | 1,089,763 | 14,295 | 265,979 | (1) | (1) |
| Other finance..... | 17,464 | 37,102 | 1,777 | 1,069 | 10,023 | - | - | 9,503 | 34,929 | 1,488 | 577 | 26,409 | - | - |
| Insurance agents, brokers, and service..... | 12,474 | 647,711 | 637,851 | 8,098 | 200,790 | (1) | (1) | 11,452 | 618,345 | 608,931 | 7,654 | 202,890 | (1) | (1) |
| Real estate..... | 175,605 | 3,574,720 | 3,385,982 | 711,071 | 372,579 | 950 | 42,022 | 113,067 | 2,572,075 | 2,431,850 | 368,778 | 778,219 | 451 | 22,626 |
| Real estate operators (except developers) and lessors of buildings..... | 150,650 | 2,813,977 | 2,716,542 | 685,204 | 180,603 | 330 | 2,927 | 94,753 | 1,962,337 | 1,891,381 | 351,654 | 530,607 | (1) | (1) |
| Lessors of real property other than buildings..... | 6,008 | 41,063 | 35,516 | 5,123 | 16,020 | 49 | 299 | 4,387 | 34,976 | 30,025 | 3,727 | 19,629 | (1) | (1) |
| Agents, brokers, and managers..... | 6,013 | 263,643 | 245,008 | 8,829 | 59,526 | (1) | (1) | 4,781 | 240,661 | 223,617 | 6,331 | 74,288 | (1) | (1) |
| Combinations of real estate, insurance, loans, and law offices..... | 2,083 | 101,635 | 97,163 | 1,876 | 33,685 | (1) | (1) | 1,882 | 98,191 | 93,723 | 1,771 | 34,227 | (1) | (1) |
| Other real estate..... | 10,851 | 354,402 | 291,753 | 10,039 | 72,745 | 367 | 27,470 | 7,264 | 235,910 | 193,104 | 5,295 | 119,468 | 164 | 12,285 |
| Services..... | 171,994 | 11,267,660 | 11,106,307 | 422,310 | 3,709,982 | 33,034 | 126,541 | 138,845 | 10,355,353 | 10,214,348 | 292,974 | 3,853,713 | 27,052 | 108,660 |
| Hotels, rooming houses, camps, and other lodging places..... | 15,329 | 708,432 | 682,103 | 99,563 | 28,029 | 1,790 | 4,815 | 9,359 | 475,772 | 459,235 | 50,898 | 73,742 | 1,219 | 3,316 |
| Hotels, tourist courts, and motels..... | 9,491 | 595,540 | 574,728 | 78,758 | 22,664 | 1,330 | 4,004 | 6,146 | 398,568 | 386,517 | 41,608 | 57,585 | 911 | 2,862 |
| Hotels..... | 3,176 | 299,357 | 290,573 | 27,462 | 4,567 | 868 | 2,677 | 2,125 | 192,189 | 188,068 | 13,058 | 20,666 | 613 | 1,784 |
| Tourist courts and motels..... | 6,315 | 296,183 | 284,155 | 51,296 | 18,097 | 462 | 1,327 | 4,021 | 206,379 | 198,449 | 28,550 | 36,919 | 298 | 1,078 |
| Lodging places, except hotels, tourist courts, and motels..... | 5,838 | 112,872 | 107,375 | 20,805 | 5,365 | 460 | 811 | 3,213 | 77,204 | 72,718 | 9,290 | 16,157 | 308 | 454 |
| Personal services..... | 36,702 | 1,201,494 | 1,188,056 | 71,549 | 228,856 | 7,986 | 20,885 | 29,766 | 1,093,187 | 1,081,053 | 53,361 | 246,807 | 6,815 | 19,726 |
| Laundries, laundry services, cleaning and dyeing plants.... | 14,908 | 570,543 | 563,156 | 46,821 | 64,043 | 1,983 | 3,654 | 10,601 | 492,447 | 486,171 | 30,422 | 78,483 | 1,531 | 3,254 |
| Photographic studios, including commercial photography.... | 1,298 | 67,522 | 67,234 | 1,974 | 13,885 | 580 | 1,827 | 1,102 | 65,578 | 65,352 | 1,756 | 14,591 | 506 | 1,755 |
| Beauty and barber shops..... | 15,311 | 261,713 | 259,837 | 6,947 | 77,066 | 2,601 | 1,940 | 13,513 | 241,558 | 239,759 | 6,103 | 78,966 | 2,225 | 1,788 |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | 915 | 18,424 | 18,338 | 344 | 5,153 | 500 | 1,326 | 793 | 17,356 | 17,271 | 308 | 5,218 | 451 | 1,292 |
| Funeral service and crematories..... | 3,086 | 262,864 | 259,188 | 15,005 | 62,773 | 2,174 | 11,912 | 2,769 | 256,621 | 252,978 | 14,400 | 63,456 | 2,003 | 11,453 |
| Personal services, not elsewhere classified..... | 1,184 | 20,428 | 20,303 | 458 | 5,936 | 148 | 226 | 988 | 19,627 | 19,522 | 372 | 6,093 | 99 | 184 |

Footnotes at end of table.

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Partnerships with and without net profit | | | | | | | Partnerships with net profit | | | | | | |
|--|--|--------------------------------------|---|---|---|-----------------------------|------------------------------|------------------------------|--------------------------------------|---|---|----------------------------------|-----------------------------|------------------------------|
| | Number of partner- ships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year | | Number of partner- ships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | 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) | (13) | (14) |
| Services—Continued | | | | | | | | | | | | | | |
| Business services..... | 17,171 | 774,890 | 755,459 | 41,613 | 166,499 | 1,994 | 9,312 | 12,662 | 707,856 | 689,055 | 30,501 | 178,408 | 1,541 | 5,669 |
| Advertising..... | 1,452 | 123,406 | 121,916 | 1,491 | 14,474 | 176 | 1,262 | 1,178 | 116,659 | 115,172 | 1,400 | 15,051 | (¹) | (¹) |
| Services to dwellings and other buildings..... | 1,806 | 56,873 | 56,242 | 1,036 | 13,030 | 233 | 175 | 1,585 | 54,761 | 54,135 | 946 | 13,444 | 233 | 175 |
| Miscellaneous business services..... | 13,913 | 594,611 | 577,301 | 39,086 | 138,995 | 1,585 | 7,875 | 9,899 | 536,436 | 519,748 | 28,155 | 149,913 | 1,182 | 5,241 |
| Automobile and other repair services..... | 29,718 | 1,171,351 | 1,156,226 | 43,409 | 187,452 | 16,538 | 70,263 | 24,102 | 1,038,898 | 1,026,647 | 32,723 | 198,040 | 13,891 | 61,674 |
| Automobile parking, repair, and services..... | 19,343 | 884,033 | 870,520 | 35,821 | 132,304 | 10,347 | 47,668 | 16,030 | 784,677 | 773,980 | 26,375 | 139,885 | 8,947 | 41,879 |
| Automobile parking..... | 1,131 | 38,033 | 33,301 | 2,608 | 7,186 | 154 | 128 | 974 | 32,548 | 28,071 | 2,034 | 8,009 | 124 | 103 |
| Automobile repair shops..... | 16,126 | 753,438 | 749,136 | 13,595 | 116,131 | 9,899 | 46,404 | 13,610 | 681,080 | 677,051 | 11,777 | 120,774 | 8,605 | 40,669 |
| Automobile services except repair, including automobile rental without drivers..... | 2,086 | 92,562 | 88,083 | 19,618 | 8,987 | 294 | 1,136 | 1,446 | 71,049 | 68,858 | 12,564 | 11,102 | 218 | 1,107 |
| Repair services, except automobile..... | 10,375 | 287,318 | 285,706 | 7,588 | 55,148 | 6,191 | 22,595 | 8,072 | 254,221 | 252,667 | 6,348 | 58,155 | 4,944 | 19,795 |
| Motion pictures..... | 2,040 | 259,465 | 245,613 | 32,619 | 17,857 | 465 | 490 | 1,375 | 192,425 | 180,090 | 18,699 | 26,998 | 358 | 413 |
| Motion picture production, distribution, and related services..... | 409 | 132,836 | 129,043 | 27,108 | 4,106 | (¹) | (¹) | 254 | 81,739 | 79,318 | 14,129 | 11,820 | (¹) | (¹) |
| Motion picture theaters..... | 1,631 | 126,629 | 116,570 | 5,511 | 13,751 | 438 | 221 | 1,121 | 110,686 | 100,772 | 4,570 | 15,178 | 331 | 144 |
| Amusement and recreation services, except motion pictures... Bowling alleys and billiard and pool parlors..... | 11,769 | 453,470 | 441,505 | 46,419 | 26,896 | 2,673 | 8,021 | 6,871 | 318,915 | 310,156 | 24,565 | 53,886 | 1,769 | 5,508 |
| Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors..... | 1,969 | 120,113 | 116,591 | 20,169 | 4,209 | 1,132 | 1,801 | 1,292 | 68,835 | 66,973 | 9,029 | 9,027 | 754 | 1,226 |
| Medical services..... | 9,800 | 333,357 | 324,914 | 26,250 | 22,687 | 1,541 | 6,220 | 5,579 | 250,080 | 243,183 | 15,536 | 44,859 | 1,015 | 4,282 |
| Offices of physicians and surgeons..... | 19,831 | 2,368,430 | 2,357,922 | 35,605 | 1,188,131 | 1,069 | 4,212 | 18,453 | 2,289,749 | 2,279,908 | 32,646 | 1,197,484 | 965 | 4,017 |
| Offices of dentists and dental surgeons..... | 11,263 | 1,416,773 | 1,412,563 | 17,522 | 854,509 | (¹) | (¹) | 10,963 | 1,403,503 | 1,399,319 | 17,228 | 857,616 | (¹) | (¹) |
| Offices of dentists and dental laboratories..... | 1,236 | 85,652 | 85,503 | 1,774 | 39,225 | (¹) | (¹) | 1,137 | 82,463 | 82,316 | 1,676 | 39,314 | (¹) | (¹) |
| Medical and dental laboratories..... | 1,178 | 82,120 | 81,713 | 1,196 | 25,817 | 342 | 949 | 958 | 76,967 | 76,591 | 1,043 | 26,440 | 318 | 926 |
| Other medical and health services..... | 6,154 | 783,885 | 778,143 | 15,113 | 268,580 | 635 | 2,743 | 5,395 | 726,816 | 721,682 | 12,699 | 274,114 | 555 | 2,571 |
| Educational services..... | 1,498 | 31,008 | 30,532 | 1,406 | 5,197 | (¹) | (¹) | 1,034 | 27,971 | 27,530 | 1,125 | 5,643 | (¹) | (¹) |
| Legal services..... | 22,823 | 2,484,186 | 2,458,563 | 28,725 | 1,361,422 | - | - | 21,778 | 2,460,878 | 2,435,420 | 28,230 | 1,365,373 | - | - |
| Engineering and architectural services..... | 5,682 | 804,307 | 788,915 | 8,391 | 164,890 | (¹) | (¹) | 4,696 | 758,293 | 743,048 | 7,653 | 170,511 | (¹) | (¹) |
| Accounting, auditing, and bookkeeping services..... | 8,411 | 962,760 | 953,722 | 12,443 | 319,538 | (¹) | (¹) | 7,833 | 945,907 | 936,890 | 12,079 | 321,302 | (¹) | (¹) |
| Other services..... | 1,020 | 47,887 | 47,691 | 568 | 15,215 | (¹) | (¹) | 916 | 45,502 | 45,316 | 494 | 15,519 | (¹) | (¹) |
| Nature of business not allocable..... | 1,179 | 10,005 | 9,802 | 71 | 1,771 | - | - | 811 | 9,294 | 9,107 | 40 | 6,493 | - | - |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.² Net loss exceeds net profit.

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

U. S. BUSINESS TAX RETURNS, 1963

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ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

| Item | All industries | Agriculture, forestry, and fisheries | | | | | | | Mining | Contract construction | | | |
|--|----------------|--------------------------------------|-----------|------------------|--------------------------------------|-----------------|--|---------|---------|-----------------------|---------------------------|---------------------------|---------------------------------|
| | | Total | Farms | | | | Other agriculture, forestry, and fisheries | Total | | General contractors | Special trade contractors | Contractors not allocable | |
| | | | Total | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | | | | | | | Farms, not elsewhere classified |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | | | | |
| Number of partnerships..... | 924,276 | 130,420 | 119,653 | 31,497 | 11,848 | 62,007 | 14,301 | 10,767 | 14,150 | 60,408 | 19,555 | 38,972 | 1,881 |
| Number of partners..... | 2,742,698 | 315,678 | 288,403 | 81,279 | 31,120 | 141,455 | 34,549 | 27,275 | 97,611 | 135,432 | 46,165 | 85,444 | 4,123 |
| Partnerships with net profit: | | | | | | | | | | | | | |
| Number of partnerships..... | 701,660 | 95,820 | 88,281 | 26,268 | 8,238 | 44,432 | 9,343 | 7,539 | 8,747 | 50,047 | 15,537 | 33,187 | 1,323 |
| Number of partners..... | 2,010,196 | 232,943 | 213,592 | 68,414 | 21,309 | 101,043 | 22,626 | 19,351 | 61,859 | 110,876 | 36,053 | 71,964 | 2,859 |
| (Thousands of dollars) | | | | | | | | | | | | | |
| Total receipts..... | 73,274,451 | 4,800,591 | 3,889,756 | 1,051,610 | 599,548 | 1,919,329 | 319,269 | 910,835 | 935,143 | 6,971,722 | 4,181,299 | 2,702,132 | 88,291 |
| Business receipts..... | 71,762,372 | 4,689,503 | 3,792,963 | 1,024,431 | 589,655 | 1,870,397 | 308,280 | 896,540 | 893,581 | 6,894,915 | 4,125,910 | 2,681,697 | 87,308 |
| Income from other partnerships, etc..... | 61,382 | 3,639 | 3,353 | 1,126 | 434 | 1,586 | 207 | 286 | 1,130 | 3,105 | 2,166 | 929 | 10 |
| Nonqualifying dividends..... | 8,085 | 831 | 566 | 204 | 83 | 275 | (1) | 265 | 19 | 88 | 72 | 16 | - |
| Interest..... | 460,542 | 12,375 | 11,629 | 3,984 | 1,417 | 5,332 | 896 | 746 | 2,883 | 7,889 | 6,371 | 1,498 | 20 |
| Rents..... | 262,681 | 26,823 | 25,021 | 8,321 | 4,098 | 11,162 | 1,440 | 1,802 | 5,024 | 25,184 | 17,389 | 7,386 | 409 |
| Royalties..... | 52,906 | 8,484 | 8,201 | 2,408 | 55 | 5,671 | 67 | 283 | 5,860 | 472 | 425 | 47 | - |
| Net farm profit..... | 13,719 | 5,047 | 3,241 | 330 | 57 | 205 | 2,649 | 1,806 | 42 | 1,189 | 1,034 | 147 | (1) |
| Net gain, sales other than capital assets..... | 95,905 | 13,428 | 13,129 | 1,718 | 940 | 7,713 | 2,758 | 299 | 5,340 | 4,519 | 3,181 | 1,334 | (1) |
| Other income..... | 554,859 | 40,461 | 31,653 | 9,088 | 2,809 | 16,788 | 2,968 | 8,808 | 21,264 | 34,361 | 24,751 | 9,078 | 532 |
| Total deductions..... | 64,606,285 | 4,234,073 | 3,404,474 | 827,499 | 529,581 | 1,760,834 | 286,560 | 829,599 | 944,640 | 6,347,194 | 3,928,127 | 2,338,590 | 80,477 |
| Cost of goods sold..... | 43,076,617 | 2,899,338 | 2,250,446 | 469,748 | 347,656 | 1,245,486 | 187,556 | 648,892 | 484,560 | 5,280,665 | 3,403,634 | 1,815,849 | 61,182 |
| Salaries and wages..... | 5,986,401 | 59,559 | 32,354 | 7,463 | 8,448 | 6,049 | 10,394 | 27,205 | 28,536 | 126,653 | 56,164 | 66,895 | 3,594 |
| Payments to partners..... | 1,162,051 | 40,361 | 29,497 | 7,870 | 3,988 | 13,107 | 4,532 | 10,864 | 13,280 | 103,499 | 38,921 | 62,302 | 2,276 |
| Rent..... | 1,409,453 | 128,401 | 120,417 | 46,319 | 23,262 | 44,139 | 6,697 | 7,984 | 9,077 | 35,998 | 20,451 | 14,780 | 367 |
| Interest..... | 1,286,346 | 108,152 | 101,494 | 30,695 | 13,581 | 51,164 | 6,054 | 6,658 | 14,810 | 40,730 | 25,035 | 15,101 | 594 |
| Taxes..... | 1,650,672 | 127,897 | 118,032 | 35,032 | 19,210 | 55,109 | 8,681 | 9,865 | 26,568 | 106,111 | 49,746 | 54,838 | 1,527 |
| Casualty losses..... | 12,029 | 1,306 | 1,114 | 108 | 536 | 142 | 328 | 192 | 344 | 448 | 126 | 298 | 24 |
| Bad debts..... | 163,494 | 2,377 | 1,360 | 794 | 80 | 330 | 156 | 1,017 | 886 | 7,973 | 2,158 | 5,698 | 117 |
| Repairs..... | 699,320 | 168,334 | 153,997 | 59,330 | 20,474 | 64,289 | 9,504 | 14,737 | 20,246 | 60,581 | 34,061 | 25,626 | 894 |
| Depreciation..... | 2,267,622 | 324,041 | 294,348 | 95,413 | 37,497 | 144,201 | 17,827 | 29,693 | 78,717 | 138,624 | 73,429 | 62,795 | 2,400 |
| Amortization..... | 35,907 | 296 | 192 | 131 | (1) | 24 | 32 | 104 | 481 | 708 | 651 | 57 | - |
| Depletion..... | 119,051 | 1,632 | 1,587 | 366 | (1) | 1,102 | 110 | 45 | 89,279 | 655 | 509 | 146 | - |
| Retirement plans, etc..... | 33,438 | 198 | 109 | - | 82 | 27 | - | 89 | 483 | 3,588 | 1,620 | 1,812 | 156 |
| Net loss from other partnerships, etc..... | 20,342 | 1,023 | 745 | 73 | 106 | 530 | 36 | 278 | 998 | 6,059 | 5,924 | 135 | - |
| Net farm loss..... | 18,393 | 2,234 | 1,861 | - | 34 | 1,487 | 340 | 373 | 1,192 | 972 | 270 | 697 | (1) |
| Net loss, sales other than capital assets..... | 37,741 | 3,949 | 3,923 | 299 | 166 | 3,293 | 165 | 26 | 1,942 | 1,824 | 328 | 1,496 | - |
| Other deductions..... | 6,627,388 | 364,975 | 293,398 | 73,858 | 54,447 | 130,355 | 34,738 | 71,577 | 173,241 | 432,506 | 215,100 | 210,065 | 7,341 |
| Gross profit (less loss)..... | 28,685,755 | 1,790,165 | 1,542,517 | 554,683 | 241,999 | 625,111 | 120,724 | 247,648 | 409,021 | 1,614,250 | 722,276 | 865,848 | 26,126 |
| Net profit (less loss)..... | 8,668,166 | 566,518 | 485,282 | 224,111 | 69,967 | 158,495 | 32,709 | 81,236 | 29,497 | 624,528 | 253,172 | 363,542 | 7,814 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | | | |
| Total receipts..... | 64,953,784 | 3,898,547 | 3,159,881 | 920,445 | 519,831 | 1,462,649 | 256,956 | 738,666 | 726,403 | 5,933,869 | 3,393,489 | 2,469,458 | 70,922 |
| Business receipts..... | 63,674,634 | 3,808,028 | 3,081,907 | 896,197 | 511,786 | 1,425,533 | 248,391 | 726,121 | 697,644 | 5,872,427 | 3,349,928 | 2,451,820 | 70,679 |
| Income from other partnerships, etc..... | 57,725 | 2,727 | 2,528 | 743 | 434 | 1,210 | 141 | 199 | 879 | 2,490 | 1,580 | 910 | - |
| Nonqualifying dividends..... | 5,886 | 657 | 484 | 191 | 70 | 220 | (1) | 173 | 11 | 88 | 72 | 16 | - |
| Interest..... | 387,333 | 10,508 | 9,855 | 3,732 | 1,222 | 4,224 | 677 | 653 | 1,791 | 6,576 | 5,142 | 1,414 | 20 |
| Rents..... | 218,262 | 21,362 | 20,046 | 7,182 | 3,240 | 8,588 | 1,036 | 1,316 | 4,101 | 20,205 | 13,294 | 6,726 | 185 |
| Royalties..... | 43,745 | 6,765 | 6,482 | 2,237 | (1) | 4,180 | 61 | 283 | 4,112 | 469 | 423 | 46 | - |
| Net farm profit..... | 14,175 | 4,966 | 3,174 | 328 | 57 | 140 | 2,649 | 1,792 | 19 | 1,119 | 1,006 | 105 | (1) |
| Net gain, sales other than capital assets..... | 86,785 | 11,642 | 11,404 | 1,593 | 903 | 6,216 | 2,692 | 238 | 4,420 | 3,717 | 2,510 | 1,203 | (1) |
| Other income..... | 465,239 | 31,892 | 24,001 | 8,242 | 2,115 | 12,338 | 1,306 | 7,891 | 13,426 | 26,778 | 19,534 | 7,218 | 26 |
| Total deductions..... | 54,945,885 | 3,132,668 | 2,495,729 | 672,843 | 413,525 | 1,208,271 | 201,090 | 636,939 | 608,752 | 5,199,927 | 3,063,809 | 2,075,139 | 60,979 |
| Cost of goods sold..... | 37,839,310 | 2,178,024 | 1,676,298 | 382,387 | 282,981 | 867,503 | 143,427 | 501,726 | 336,735 | 4,378,949 | 2,698,048 | 1,631,467 | 49,434 |
| Salaries and wages..... | 5,314,229 | 42,192 | 19,645 | 5,655 | 6,595 | 2,432 | 4,963 | 22,547 | 19,475 | 104,967 | 42,335 | 60,592 | 2,040 |
| Payments to partners..... | 847,974 | 24,609 | 16,993 | 4,539 | 2,770 | 6,606 | 3,078 | 7,616 | 7,494 | 66,308 | 26,066 | 38,823 | 1,419 |
| Rent..... | 1,181,185 | 99,600 | 93,055 | 39,564 | 19,138 | 30,802 | 3,551 | 6,545 | 4,126 | 23,827 | 11,214 | 12,285 | 328 |
| Interest..... | 701,491 | 64,198 | 59,847 | 22,054 | 6,898 | 28,335 | 2,560 | 4,351 | 5,635 | 28,841 | 16,656 | 11,927 | 258 |
| Taxes..... | 1,305,805 | 96,823 | 89,274 | 29,817 | 14,227 | 39,583 | 5,647 | 7,549 | 19,780 | 87,941 | 37,308 | 49,473 | 1,160 |
| Casualty losses..... | 5,328 | 578 | 518 | 39 | 338 | 60 | 81 | 60 | 283 | 328 | 62 | 260 | (1) |
| Bad debts..... | 103,895 | 1,471 | 758 | 332 | 67 | 209 | 150 | 713 | 612 | 5,717 | 1,369 | 4,287 | 61 |
| Repairs..... | 531,956 | 125,602 | 114,346 | 47,923 | 16,412 | 44,228 | 5,783 | 11,256 | 15,040 | 44,453 | 22,278 | 21,799 | 376 |
| Depreciation..... | 1,564,086 | 235,822 | 213,811 | 79,463 | 26,604 | 97,523 | 10,221 | 22,011 | 52,092 | 109,912 | 55,255 | 53,246 | 1,411 |
| Amortization..... | 24,263 | 199 | 153 | 131 | - | 22 | - | 46 | 261 | 589 | 532 | 57 | - |
| Depletion..... | 84,510 | 1,190 | 1,154 | 322 | (1) | 760 | 64 | 36 | 64,917 | 521 | 377 | 144 | - |
| Retirement plans, etc..... | 31,229 | 181 | 92 | - | 72 | 20 | - | 89 | 377 | 3,129 | 1,169 | 1,804 | 156 |
| Net loss from other partnerships, etc..... | 7,862 | 742 | 521 | (1) | 76 | 436 | - | 221 | 432 | 1,638 | 1,509 | 129 | - |
| Net farm loss..... | 8,443 | 1,287 | 1,019 | - | (1) | 781 | 230 | 268 | 407 | 471 | 265 | 206 | - |
| Net loss, sales other than capital assets..... | 8,274 | 3,247 | 3,231 | 224 | 73 | 2,799 | 135 | 16 | 341 | 369 | 185 | 184 | - |
| Other deductions..... | 5,386,045 | 256,903 | 205,014 | 60,384 | 37,258 | 86,172 | 21,200 | 51,889 | 80,745 | 341,967 | 149,181 | 188,456 | 4,330 |
| Gross profit..... | 25,835,324 | 1,630,004 | 1,405,609 | 513,810 | 228,805 | 558,030 | 104,964 | 224,395 | 360,909 | 1,493,478 | 651,880 | 820,353 | 21,245 |
| Net profit..... | 10,007,899 | 765,879 | 664,152 | 247,602 | 106,306 | 254,378 | 55,866 | 101,727 | 117,651 | 733,942 | 329,680 | 394,319 | 9,943 |

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Manufacturing | | | | | | | Transportation, communication, electric, gas, and sanitary services | | | | |
|--|---------------|---------------------------|---|--|---|----------------------------|---------------------|---|----------------|--|----------------------|---|
| | Total | Food and kindred products | Apparel and other fabricated textile products | Lumber and wood products, except furniture | Printing, publishing, and allied industries | Machinery, except electric | Other manufacturing | Total | Transportation | | | Communication, electric, gas, and sanitary services |
| | | | | | | | | | Total | Motor freight transportation and warehousing, terminals and related services | Other transportation | |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 39,368 | 4,553 | 3,436 | 6,650 | 6,596 | 4,127 | 14,006 | 16,640 | 14,490 | 10,812 | 3,678 | 2,150 |
| Number of partners..... | 98,944 | 11,818 | 8,452 | 15,950 | 15,779 | 10,480 | 36,465 | 38,371 | 32,843 | 23,689 | 9,154 | 5,528 |
| Partnerships with net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 31,342 | 3,871 | 2,791 | 5,376 | 5,297 | 3,303 | 10,704 | 12,945 | 11,200 | 8,684 | 2,516 | 1,745 |
| Number of partners..... | 77,840 | 9,938 | 6,663 | 12,459 | 12,683 | 8,479 | 27,618 | 29,656 | 25,423 | 19,154 | 6,269 | 4,233 |
| (Thousand dollars) | | | | | | | | | | | | |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | |
| Total receipts..... | 6,155,987 | 1,549,327 | 880,610 | 773,869 | 510,544 | 437,846 | 2,003,791 | 1,137,189 | 1,019,188 | 736,333 | 282,855 | 118,001 |
| Business receipts..... | 6,106,914 | 1,538,062 | 877,414 | 765,111 | 506,169 | 432,476 | 1,987,682 | 1,121,786 | 1,006,106 | 725,088 | 281,018 | 115,680 |
| Income from other partnerships, etc..... | 1,283 | 57 | 29 | 853 | - | 165 | 179 | 243 | 155 | 155 | - | 88 |
| Nonqualifying dividends..... | 521 | 72 | (1) | 405 | (1) | (1) | 35 | 12 | 12 | 12 | - | - |
| Interest..... | 5,581 | 820 | 594 | 600 | 426 | 1,563 | 1,578 | 1,007 | 921 | 757 | 164 | 86 |
| Rents..... | 14,501 | 2,993 | 767 | 1,226 | 2,438 | 1,246 | 5,831 | 3,816 | 3,477 | 3,005 | 472 | 339 |
| Royalties..... | 1,282 | 508 | 13 | 346 | 105 | 65 | 245 | - | - | - | - | - |
| Net farm profit..... | 809 | 251 | - | 427 | - | 116 | 15 | 431 | 205 | 178 | 27 | 226 |
| Net gain, sales other than capital assets..... | 1,940 | 479 | 38 | 259 | 194 | 656 | 314 | 2,675 | 1,979 | 1,713 | 266 | 696 |
| Other income..... | 23,156 | 6,085 | 1,751 | 4,642 | 1,209 | 1,557 | 7,912 | 7,219 | 6,333 | 5,425 | 908 | 886 |
| Total deductions..... | 5,612,924 | 1,470,217 | 827,445 | 712,962 | 439,469 | 365,618 | 1,797,213 | 994,018 | 898,703 | 652,549 | 246,154 | 95,315 |
| Cost of goods sold..... | 4,462,866 | 1,246,033 | 687,250 | 548,773 | 308,957 | 271,657 | 1,400,196 | 619,013 | 569,830 | 387,632 | 182,198 | 49,183 |
| Salaries and wages..... | 125,635 | 25,066 | 18,564 | 13,161 | 13,009 | 11,330 | 44,505 | 22,318 | 17,831 | 12,898 | 4,933 | 4,487 |
| Payments to partners..... | 103,478 | 16,377 | 12,090 | 8,438 | 18,805 | 11,977 | 35,791 | 22,778 | 19,663 | 15,536 | 4,127 | 3,115 |
| Rent..... | 63,570 | 9,498 | 13,004 | 3,373 | 8,815 | 4,294 | 24,586 | 22,982 | 21,102 | 16,735 | 4,367 | 1,880 |
| Interest..... | 28,548 | 6,034 | 3,320 | 5,801 | 3,016 | 2,085 | 8,292 | 10,459 | 9,240 | 7,453 | 1,787 | 1,219 |
| Taxes..... | 114,844 | 18,048 | 19,680 | 15,824 | 10,458 | 8,817 | 42,017 | 39,345 | 35,213 | 30,500 | 4,713 | 4,132 |
| Casualty losses..... | 663 | 46 | (1) | 142 | 48 | 66 | 356 | 248 | 226 | 199 | 27 | 22 |
| Bad debts..... | 11,154 | 1,510 | 1,092 | 1,105 | 1,607 | 878 | 4,962 | 2,775 | 2,133 | 1,365 | 768 | 642 |
| Repairs..... | 47,615 | 11,295 | 2,615 | 14,663 | 3,331 | 2,278 | 13,433 | 37,801 | 34,620 | 29,556 | 5,064 | 3,181 |
| Depreciation..... | 128,458 | 27,356 | 6,308 | 29,610 | 15,729 | 12,328 | 37,127 | 68,887 | 60,450 | 48,915 | 11,535 | 8,437 |
| Amortization..... | 2,039 | 87 | 29 | 1,082 | 279 | 192 | 370 | 684 | 181 | 166 | 15 | 503 |
| Depletion..... | 6,901 | - | - | 6,449 | (1) | (1) | 448 | 31 | 31 | 15 | 16 | - |
| Retirement plans, etc..... | 3,284 | 800 | 338 | 158 | 461 | 274 | 1,253 | 789 | 780 | 561 | 219 | (1) |
| Net loss from other partnerships, etc..... | 553 | 46 | (1) | 39 | 18 | 142 | 306 | 70 | 70 | 70 | - | - |
| Net farm loss..... | 744 | 347 | - | 255 | 17 | 40 | 85 | 487 | 487 | 402 | 85 | - |
| Net loss, sales other than capital assets..... | 1,057 | 485 | 27 | 125 | 97 | 101 | 222 | 429 | 356 | 263 | 93 | 73 |
| Other deductions..... | 511,515 | 107,189 | 63,121 | 63,964 | 54,819 | 39,158 | 183,264 | 144,922 | 126,490 | 100,283 | 26,207 | 18,432 |
| Gross profit (less loss)..... | 1,644,048 | 292,029 | 190,164 | 216,338 | 197,212 | 160,819 | 587,486 | 502,773 | 436,276 | 337,456 | 98,820 | 66,497 |
| Net profit (less loss)..... | 543,063 | 79,110 | 53,165 | 60,907 | 71,075 | 72,228 | 206,578 | 143,171 | 120,485 | 83,784 | 36,701 | 22,686 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | | |
| Total receipts..... | 5,510,133 | 1,374,877 | 798,479 | 633,215 | 448,502 | 409,289 | 1,845,771 | 950,772 | 848,664 | 625,494 | 223,170 | 102,108 |
| Business receipts..... | 5,470,868 | 1,365,663 | 795,549 | 627,856 | 445,795 | 404,137 | 1,831,868 | 938,721 | 838,097 | 615,953 | 222,144 | 100,624 |
| Income from other partnerships, etc..... | 1,041 | 57 | 29 | 632 | - | 165 | 158 | 197 | 109 | 109 | - | 88 |
| Nonqualifying dividends..... | 127 | 72 | (1) | 12 | (1) | (1) | 34 | 11 | 11 | 11 | - | - |
| Interest..... | 5,149 | 754 | 588 | 447 | 341 | 1,555 | 1,464 | 986 | 904 | 742 | 162 | 82 |
| Rents..... | 11,164 | 2,342 | 745 | 872 | 949 | 1,109 | 5,147 | 3,031 | 2,804 | 2,591 | 213 | 227 |
| Royalties..... | 871 | 487 | (1) | 14 | 103 | 14 | 245 | - | - | - | - | - |
| Net farm profit..... | 594 | 251 | - | 212 | - | 116 | 15 | 431 | 205 | 178 | 27 | 226 |
| Net gain, sales other than capital assets..... | 1,415 | 188 | 37 | 166 | 151 | 656 | 217 | 2,375 | 1,680 | 1,622 | 58 | 695 |
| Other income..... | 18,904 | 5,063 | 1,519 | 3,004 | 1,160 | 1,535 | 6,623 | 5,020 | 4,854 | 4,288 | 566 | 166 |
| Total deductions..... | 4,927,943 | 1,290,069 | 740,483 | 564,647 | 372,283 | 334,216 | 1,626,245 | 792,420 | 715,968 | 533,958 | 182,010 | 76,452 |
| Cost of goods sold..... | 3,938,720 | 1,094,221 | 618,821 | 432,047 | 264,723 | 252,031 | 1,276,877 | 493,785 | 456,625 | 322,738 | 133,887 | 37,160 |
| Salaries and wages..... | 112,359 | 22,400 | 16,725 | 11,587 | 11,954 | 9,879 | 39,814 | 16,616 | 12,408 | 8,483 | 3,925 | 4,208 |
| Payments to partners..... | 79,940 | 13,680 | 9,624 | 6,278 | 13,337 | 9,871 | 27,150 | 14,875 | 12,274 | 9,030 | 3,244 | 2,601 |
| Rent..... | 54,782 | 7,896 | 11,115 | 2,831 | 7,276 | 3,977 | 21,687 | 18,350 | 16,657 | 12,875 | 3,782 | 1,693 |
| Interest..... | 22,166 | 4,683 | 3,018 | 3,931 | 1,916 | 1,826 | 6,792 | 7,417 | 6,434 | 5,536 | 898 | 983 |
| Taxes..... | 101,699 | 15,742 | 17,258 | 12,830 | 8,867 | 8,385 | 38,577 | 32,385 | 29,101 | 25,445 | 3,656 | 3,284 |
| Casualty losses..... | 242 | 37 | (1) | 74 | 23 | 66 | 39 | 170 | 167 | 147 | 20 | (1) |
| Bad debts..... | 9,146 | 1,289 | 966 | 808 | 1,317 | 830 | 3,936 | 2,173 | 1,646 | 1,252 | 394 | 527 |
| Repairs..... | 41,103 | 10,254 | 1,997 | 11,987 | 2,790 | 2,172 | 11,903 | 31,036 | 28,033 | 24,239 | 3,794 | 3,003 |
| Depreciation..... | 110,092 | 24,119 | 5,297 | 24,543 | 12,230 | 11,307 | 32,596 | 54,119 | 47,071 | 39,975 | 7,096 | 7,048 |
| Amortization..... | 1,931 | 84 | 24 | 1,078 | 274 | 191 | 280 | 376 | 161 | 146 | 15 | 215 |
| Depletion..... | 5,318 | - | - | 4,867 | (1) | (1) | 447 | 31 | 31 | 15 | 16 | - |
| Retirement plans, etc..... | 3,038 | 749 | 301 | 146 | 446 | 259 | 1,137 | 684 | 679 | 460 | 219 | (1) |
| Net loss from other partnerships, etc..... | 547 | 42 | (1) | 37 | 18 | 142 | 306 | 70 | 70 | 70 | - | - |
| Net farm loss..... | 438 | 130 | - | 182 | 17 | 40 | 69 | 451 | 451 | 366 | 85 | - |
| Net loss, sales other than capital assets..... | 389 | 143 | 27 | 71 | 41 | 13 | 94 | 308 | 235 | 170 | 65 | 73 |
| Other deductions..... | 446,073 | 94,600 | 55,305 | 51,350 | 47,051 | 33,226 | 164,541 | 119,574 | 103,925 | 83,011 | 20,914 | 15,649 |
| Gross profit..... | 1,532,148 | 271,442 | 176,728 | 195,809 | 181,072 | 152,106 | 554,991 | 444,936 | 381,472 | 293,215 | 88,257 | 63,464 |
| Net profit..... | 582,190 | 84,808 | 57,996 | 68,568 | 76,219 | 75,073 | 219,526 | 158,352 | 132,696 | 91,536 | 41,160 | 25,656 |

Footnotes at end of table.

U. S. BUSINESS TAX RETURNS, 1963

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ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Wholesale and retail trade | | | | | | | | | | |
|--|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------------|--------------|--|----------------------------|-----------------|------------------------|----------------------------|
| | Total | Wholesale trade | | | | Retail trade | | | | | |
| | | Total | Groceries and related products | Farm products—raw materials | Other wholesale trade | Total | Building materials, hardware, and farm equipment | | | | General merchandise stores |
| | | | | | | | Total | Building materials dealers | Hardware stores | Farm equipment dealers | |
| | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | | |
| Number of partnerships..... | 256,601 | 43,498 | 7,689 | 3,574 | 32,235 | 211,819 | 15,500 | 6,535 | 4,876 | 4,089 | -12,095 |
| Number of partners..... | 609,880 | 135,227 | 26,566 | 9,066 | 99,595 | 471,838 | 35,351 | 15,329 | 10,999 | 9,023 | 27,650 |
| Partnerships with net profit: | | | | | | | | | | | |
| Number of partnerships..... | 207,737 | 35,163 | 6,600 | 2,636 | 25,927 | 171,625 | 12,403 | 5,229 | 3,810 | 3,364 | 9,557 |
| Number of partners..... | 498,363 | 114,278 | 24,096 | 6,744 | 83,438 | 382,043 | 28,496 | 12,319 | 8,691 | 7,486 | 21,876 |
| (Thousands dollars) | | | | | | | | | | | |
| Total receipts..... | 35,874,352 | 12,365,831 | 3,255,318 | 2,212,286 | 6,898,227 | 23,371,493 | 2,243,123 | 976,883 | 456,445 | 809,795 | 1,248,647 |
| Business receipts..... | 35,470,908 | 12,245,849 | 3,234,096 | 2,198,148 | 6,813,605 | 23,088,734 | 2,204,083 | 963,354 | 446,932 | 793,797 | 1,227,028 |
| Income from other partnerships, etc..... | 8,907 | 2,481 | 172 | 281 | 2,028 | 6,426 | 218 | 153 | (1) | 62 | 767 |
| Nonqualifying dividends..... | 1,485 | 56 | (1) | 16 | 33 | 1,429 | 51 | 39 | 10 | (1) | 54 |
| Interest..... | 36,212 | 7,775 | 1,000 | 1,399 | 5,376 | 28,323 | 4,349 | 2,011 | 688 | 1,650 | 1,717 |
| Rents..... | 93,999 | 23,954 | 5,925 | 1,129 | 16,900 | 69,895 | 7,832 | 3,853 | 3,067 | 912 | 6,251 |
| Royalties..... | 5,350 | 843 | 33 | 185 | 625 | 4,507 | 99 | 13 | 60 | 26 | 1,950 |
| Net farm profit..... | 5,318 | 1,248 | 318 | 303 | 627 | 4,068 | 1,667 | 59 | 94 | 1,514 | 1,063 |
| Net gain, sales other than capital assets..... | 10,075 | 1,886 | 537 | 170 | 1,179 | 8,185 | 1,228 | 150 | 895 | 183 | 272 |
| Other income..... | 242,098 | 81,739 | 13,230 | 10,655 | 57,854 | 159,926 | 23,596 | 7,251 | 4,696 | 11,649 | 9,545 |
| Total deductions..... | 33,717,339 | 11,753,907 | 3,138,568 | 2,174,623 | 6,440,716 | 21,836,662 | 2,107,584 | 911,471 | 421,494 | 774,619 | 1,169,685 |
| Cost of goods sold..... | 27,169,880 | 10,062,946 | 2,775,671 | 2,039,863 | 5,247,412 | 17,004,699 | 1,677,215 | 700,052 | 315,023 | 662,140 | 891,112 |
| Salaries and wages..... | 2,505,849 | 652,598 | 151,906 | 37,777 | 462,915 | 1,842,600 | 167,331 | 87,510 | 38,663 | 41,158 | 100,207 |
| Payments to partners..... | 406,241 | 100,029 | 20,824 | 5,823 | 73,382 | 305,256 | 31,912 | 12,530 | 10,628 | 8,754 | 18,856 |
| Rent..... | 493,382 | 81,824 | 14,275 | 8,498 | 59,051 | 410,323 | 18,006 | 6,371 | 8,512 | 3,123 | 23,545 |
| Interest..... | 126,147 | 36,636 | 5,491 | 7,127 | 24,018 | 89,167 | 10,628 | 4,781 | 2,270 | 3,577 | 5,052 |
| Taxes..... | 471,237 | 112,975 | 17,303 | 5,243 | 90,429 | 356,083 | 33,031 | 15,573 | 9,612 | 7,846 | 19,830 |
| Casualty losses..... | 4,690 | 534 | 52 | 16 | 466 | 4,155 | 531 | 166 | 317 | 48 | 461 |
| Bad debts..... | 69,663 | 23,692 | 3,785 | 1,261 | 18,646 | 45,661 | 8,493 | 5,329 | 1,384 | 1,780 | 2,690 |
| Repairs..... | 125,191 | 29,617 | 7,222 | 4,330 | 18,065 | 94,849 | 7,179 | 3,924 | 1,397 | 1,858 | 4,306 |
| Depreciation..... | 364,583 | 90,433 | 20,165 | 10,293 | 59,975 | 272,657 | 25,284 | 13,901 | 5,120 | 6,263 | 20,566 |
| Amortization..... | 2,767 | 664 | 368 | (1) | 287 | 2,103 | 28 | (1) | 13 | 11 | 35 |
| Depletion..... | 2,109 | 838 | (1) | 64 | 766 | 1,271 | 459 | 446 | (1) | (1) | 515 |
| Retirement plans, etc..... | 4,704 | 1,567 | 627 | 33 | 907 | 3,022 | 284 | 123 | 15 | 146 | 82 |
| Net loss from other partnerships, etc..... | 1,883 | 782 | 83 | 134 | 565 | 1,096 | (1) | (1) | - | - | 10 |
| Net farm loss..... | 6,743 | 1,243 | 724 | 188 | 331 | 5,500 | 305 | 55 | 70 | 180 | 392 |
| Net loss, sales other than capital assets..... | 4,630 | 560 | 54 | 76 | 430 | 4,070 | 106 | 45 | - | 61 | 35 |
| Other deductions..... | 1,957,640 | 556,969 | 120,010 | 53,888 | 383,071 | 1,394,150 | 126,784 | 60,653 | 28,461 | 37,670 | 81,991 |
| Gross profit (less loss)..... | 8,301,028 | 2,182,903 | 458,425 | 158,285 | 1,566,193 | 6,084,035 | 526,868 | 263,302 | 131,909 | 131,657 | 335,916 |
| Net profit (less loss)..... | 2,157,013 | 611,924 | 116,758 | 37,663 | 457,511 | 1,534,831 | 135,539 | 65,412 | 34,951 | 35,176 | 78,962 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | |
| Total receipts..... | 32,671,985 | 11,375,099 | 3,031,111 | 1,895,378 | 6,448,610 | 21,168,642 | 2,030,490 | 882,886 | 410,030 | 737,574 | 1,107,752 |
| Business receipts..... | 32,308,920 | 11,265,428 | 3,010,866 | 1,883,571 | 6,370,991 | 20,915,916 | 1,994,892 | 870,528 | 401,668 | 722,696 | 1,091,678 |
| Income from other partnerships, etc..... | 8,595 | 2,399 | 169 | 244 | 1,986 | 6,196 | 200 | 143 | (1) | 54 | 766 |
| Nonqualifying dividends..... | 1,144 | 50 | (1) | 16 | 27 | 1,094 | 51 | 39 | 10 | (1) | 54 |
| Interest..... | 33,383 | 6,685 | 908 | 1,057 | 4,720 | 26,586 | 4,105 | 1,875 | 626 | 1,604 | 1,566 |
| Rents..... | 83,207 | 21,783 | 5,684 | 680 | 15,419 | 61,280 | 6,771 | 3,388 | 2,685 | 698 | 4,699 |
| Royalties..... | 3,332 | 746 | 30 | 185 | 531 | 2,586 | 87 | (1) | 57 | 26 | 125 |
| Net farm profit..... | 4,358 | 618 | 298 | 283 | 37 | 3,738 | 1,625 | 17 | 94 | 1,514 | 873 |
| Net gain, sales other than capital assets..... | 8,998 | 1,727 | 502 | 149 | 1,076 | 7,268 | 1,159 | 141 | 886 | 132 | 225 |
| Other income..... | 220,048 | 75,663 | 12,647 | 9,193 | 53,823 | 143,978 | 21,600 | 6,751 | 4,001 | 10,848 | 7,766 |
| Total deductions..... | 30,342,579 | 10,722,006 | 2,909,829 | 1,850,374 | 5,961,803 | 19,502,928 | 1,878,947 | 808,591 | 371,109 | 699,247 | 1,017,722 |
| Cost of goods sold..... | 24,682,147 | 9,227,570 | 2,586,558 | 1,744,702 | 4,896,310 | 15,359,399 | 1,509,019 | 628,473 | 280,586 | 599,960 | 789,030 |
| Salaries and wages..... | 2,217,091 | 590,035 | 136,218 | 32,743 | 421,074 | 1,617,072 | 146,640 | 75,331 | 34,122 | 37,187 | 86,285 |
| Payments to partners..... | 302,814 | 79,967 | 17,036 | 4,252 | 58,679 | 222,217 | 24,407 | 9,749 | 7,793 | 6,865 | 12,830 |
| Rent..... | 420,473 | 71,978 | 13,022 | 6,652 | 52,304 | 347,327 | 14,732 | 5,375 | 6,751 | 2,606 | 19,102 |
| Interest..... | 100,775 | 29,186 | 4,619 | 4,913 | 19,654 | 71,319 | 8,923 | 3,959 | 1,921 | 3,043 | 3,571 |
| Taxes..... | 419,128 | 103,555 | 15,671 | 4,246 | 83,638 | 313,528 | 29,150 | 13,632 | 8,427 | 7,091 | 16,576 |
| Casualty losses..... | 2,675 | 310 | 49 | (1) | 257 | 2,364 | 75 | 10 | 23 | 42 | 86 |
| Bad debts..... | 56,936 | 18,715 | 3,391 | 973 | 14,351 | 37,972 | 7,452 | 4,569 | 1,303 | 1,580 | 1,454 |
| Repairs..... | 109,039 | 26,018 | 6,551 | 3,330 | 16,137 | 82,391 | 6,330 | 3,556 | 1,077 | 1,697 | 3,490 |
| Depreciation..... | 314,043 | 77,995 | 18,209 | 7,539 | 52,247 | 234,668 | 22,227 | 12,232 | 4,386 | 5,609 | 15,538 |
| Amortization..... | 2,020 | 321 | 100 | (1) | 212 | 1,699 | 25 | (1) | 10 | 11 | 35 |
| Depletion..... | 1,541 | 808 | (1) | 64 | 737 | 733 | 459 | 446 | (1) | (1) | 33 |
| Retirement plans, etc..... | 4,593 | 1,523 | 613 | 28 | 882 | 2,955 | 275 | 122 | (1) | 146 | 82 |
| Net loss from other partnerships, etc..... | 930 | 362 | 60 | 78 | 224 | 563 | (1) | (1) | - | - | (1) |
| Net farm loss..... | 2,007 | 952 | 492 | 144 | 316 | 1,055 | 161 | 55 | 70 | 36 | 87 |
| Net loss, sales other than capital assets..... | 1,095 | 453 | 25 | 63 | 365 | 642 | 106 | 45 | - | 61 | 34 |
| Other deductions..... | 1,705,272 | 492,258 | 107,208 | 40,634 | 344,416 | 1,207,024 | 108,959 | 51,026 | 24,624 | 33,309 | 69,484 |
| Gross profit..... | 7,626,773 | 2,037,858 | 424,308 | 138,869 | 1,474,681 | 5,556,517 | 485,873 | 242,055 | 121,082 | 122,736 | 302,648 |
| Net profit..... | 2,329,406 | 653,093 | 121,282 | 45,004 | 486,807 | 1,665,714 | 151,543 | 74,295 | 38,921 | 38,327 | 90,030 |

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Wholesale and retail trade—Continued | | | | | | | | | |
|---|--------------------------------------|--|-------------------|--|------------------------------|---------------------------|---|------------------------------|---|----------------------------|
| | Retail trade—Continued | | | | | | | | | |
| | Food stores | | | Automotive dealers and gasoline service stations | | | | | | |
| | Total | Grocery stores, meat and fish markets, and fruit and vegetable markets | Other food stores | Total | Automobile and truck dealers | Gasoline service stations | Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | |
| Number of partnerships..... | 33,251 | 29,078 | 4,173 | 41,092 | 9,696 | 26,723 | 4,673 | 13,330 | 13,686 | 44,105 |
| Number of partners..... | 74,511 | 64,993 | 9,518 | 89,901 | 21,865 | 57,733 | 10,303 | 30,442 | 30,571 | 97,417 |
| Partnerships with net profit: | | | | | | | | | | |
| Number of partnerships..... | 28,472 | 25,079 | 3,393 | 33,091 | 7,505 | 22,102 | 3,484 | 10,400 | 11,236 | 35,522 |
| Number of partners..... | 63,733 | 55,962 | 7,771 | 72,669 | 16,943 | 48,004 | 7,722 | 23,480 | 25,399 | 78,078 |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT | | | | | | | | | | |
| | (Thousand dollars) | | | | | | | | | |
| Total receipts..... | 5,021,482 | 4,777,939 | 243,543 | 6,167,225 | 3,249,867 | 2,420,538 | 496,820 | 1,293,298 | 1,378,691 | 2,406,048 |
| Business receipts..... | 4,995,530 | 4,753,875 | 241,655 | 6,099,326 | 3,202,330 | 2,408,049 | 488,947 | 1,270,411 | 1,351,911 | 2,373,446 |
| Income from other partnerships, etc..... | 225 | 220 | (¹) | 728 | 503 | 225 | - | 2,073 | 18 | 825 |
| Nonqualifying dividends..... | 618 | 595 | 23 | 167 | 149 | - | 18 | 11 | 320 | 11 |
| Interest..... | 1,235 | 1,031 | 204 | 5,640 | 4,638 | 420 | 582 | 1,326 | 3,554 | 973 |
| Rents..... | 11,474 | 10,324 | 1,150 | 10,813 | 3,141 | 5,114 | 2,558 | 3,900 | 4,106 | 15,283 |
| Royalties..... | 84 | 84 | - | 383 | 88 | 267 | 28 | 69 | (¹) 65 | 1,840 |
| Net farm profit..... | 156 | 156 | - | 237 | 167 | 70 | - | 30 | - | 86 |
| Net gain, sales other than capital assets... | 745 | 491 | 254 | 1,265 | 392 | 768 | 105 | 1,806 | 283 | 1,868 |
| Other income..... | 11,415 | 11,163 | 252 | 48,666 | 38,459 | 5,625 | 4,582 | 13,672 | 18,433 | 11,716 |
| Total deductions..... | 4,777,258 | 4,557,030 | 220,228 | 5,879,940 | 3,154,341 | 2,266,294 | 459,305 | 1,186,895 | 1,260,181 | 2,153,684 |
| Cost of goods sold..... | 4,041,190 | 3,897,114 | 144,076 | 4,967,509 | 2,757,683 | 1,861,786 | 348,040 | 835,175 | 903,351 | 1,184,533 |
| Salaries and wages..... | 279,311 | 246,969 | 32,342 | 329,007 | 144,988 | 142,164 | 41,855 | 131,716 | 123,891 | 419,193 |
| Payments to partners..... | 42,418 | 37,113 | 5,305 | 63,455 | 27,150 | 26,959 | 9,346 | 22,515 | 23,345 | 39,324 |
| Rent..... | 55,427 | 47,938 | 7,489 | 79,135 | 18,967 | 52,464 | 7,704 | 48,739 | 30,298 | 81,690 |
| Interest..... | 10,942 | 9,978 | 964 | 20,552 | 13,646 | 4,130 | 2,776 | 5,547 | 6,957 | 15,547 |
| Taxes..... | 57,851 | 53,539 | 4,312 | 63,574 | 19,826 | 37,260 | 6,488 | 20,727 | 20,240 | 80,275 |
| Casualty losses..... | 966 | 936 | 30 | 316 | 160 | 141 | 15 | 235 | 264 | 874 |
| Bad debts..... | 2,533 | 2,398 | 135 | 12,783 | 6,903 | 3,456 | 2,424 | 3,246 | 8,069 | 844 |
| Repairs..... | 17,250 | 15,498 | 1,752 | 15,160 | 8,519 | 4,811 | 1,830 | 3,919 | 4,744 | 26,954 |
| Depreciation..... | 48,604 | 42,878 | 5,726 | 37,718 | 12,287 | 19,254 | 6,177 | 12,842 | 16,510 | 64,862 |
| Amortization..... | 316 | 204 | 112 | 333 | 256 | 46 | 31 | 88 | 69 | 659 |
| Depletion..... | 73 | 73 | - | 158 | 153 | (¹) | - | (¹) | 22 | 17 |
| Retirement plans, etc..... | 441 | 411 | 30 | 225 | 164 | 49 | 12 | 525 | 92 | 1,150 |
| Net loss from other partnerships, etc..... | 177 | 177 | - | 56 | (¹) | 49 | (¹) | (¹) | 138 | 198 |
| Net farm loss..... | 662 | 617 | 45 | 3,458 | 3,219 | 224 | 15 | 51 | 151 | 73 |
| Net loss, sales other than capital assets... | 623 | 413 | 210 | 597 | 381 | 197 | 19 | 62 | 348 | 1,257 |
| Other deductions..... | 218,474 | 200,774 | 17,700 | 285,904 | 140,033 | 113,299 | 32,572 | 101,501 | 121,555 | 236,234 |
| Gross profit (less loss)..... | 954,340 | 856,761 | 97,579 | 1,131,817 | 444,647 | 546,263 | 140,907 | 435,236 | 448,560 | 1,188,913 |
| Net profit (less loss)..... | 244,224 | 220,909 | 23,315 | 287,285 | 95,526 | 154,244 | 37,515 | 106,403 | 118,510 | 252,364 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | |
| Total receipts..... | 4,629,983 | 4,411,808 | 218,175 | 5,560,019 | 2,942,507 | 2,175,244 | 442,268 | 1,165,142 | 1,260,230 | 2,129,756 |
| Business receipts..... | 4,606,478 | 4,390,026 | 216,452 | 5,498,636 | 2,899,264 | 2,163,801 | 435,571 | 1,144,239 | 1,234,760 | 2,101,065 |
| Income from other partnerships, etc..... | 225 | 220 | (¹) | 533 | 336 | 197 | - | 2,065 | 17 | 825 |
| Nonqualifying dividends..... | 580 | 557 | 23 | 28 | 10 | - | 18 | 11 | 320 | 11 |
| Interest..... | 1,185 | 983 | 202 | 5,101 | 4,138 | 415 | 548 | 1,313 | 3,411 | 931 |
| Rents..... | 10,635 | 9,626 | 1,009 | 9,635 | 2,890 | 4,633 | 2,112 | 3,322 | 3,904 | 12,813 |
| Royalties..... | 84 | 84 | - | 324 | 88 | 208 | 28 | 69 | (¹) 65 | 1,823 |
| Net farm profit..... | 150 | 150 | - | 166 | 166 | - | - | 30 | (¹) | 86 |
| Net gain, sales other than capital assets... | 710 | 456 | 254 | 1,008 | 206 | 758 | 44 | 1,732 | 281 | 1,617 |
| Other income..... | 9,936 | 9,706 | 230 | 44,588 | 35,409 | 5,232 | 3,947 | 12,361 | 17,471 | 10,585 |
| Total deductions..... | 4,372,253 | 4,179,549 | 192,704 | 5,249,881 | 2,835,840 | 2,012,287 | 401,754 | 1,047,283 | 1,132,224 | 1,856,841 |
| Cost of goods sold..... | 3,720,559 | 3,591,736 | 128,823 | 4,465,256 | 2,492,256 | 1,665,699 | 307,301 | 748,772 | 816,864 | 1,045,693 |
| Salaries and wages..... | 250,683 | 223,085 | 27,598 | 291,458 | 129,453 | 124,971 | 37,034 | 111,823 | 113,309 | 358,705 |
| Payments to partners..... | 32,419 | 29,135 | 3,284 | 44,318 | 21,949 | 15,610 | 6,759 | 17,834 | 16,475 | 25,426 |
| Rent..... | 48,291 | 41,866 | 6,425 | 69,687 | 16,389 | 46,988 | 6,310 | 40,481 | 26,349 | 66,845 |
| Interest..... | 9,225 | 8,485 | 740 | 16,657 | 11,143 | 3,414 | 2,100 | 4,576 | 5,819 | 12,074 |
| Taxes..... | 51,930 | 48,090 | 3,840 | 56,136 | 17,457 | 33,118 | 5,561 | 18,060 | 18,349 | 69,384 |
| Casualty losses..... | 912 | 882 | 30 | 294 | 145 | 134 | 15 | 235 | 114 | 438 |
| Bad debts..... | 2,093 | 2,019 | 74 | 10,780 | 5,597 | 2,981 | 2,202 | 2,749 | 6,965 | 671 |
| Repairs..... | 15,671 | 14,101 | 1,570 | 13,318 | 7,522 | 4,218 | 1,578 | 3,319 | 4,096 | 22,602 |
| Depreciation..... | 43,546 | 38,687 | 4,859 | 33,325 | 10,995 | 17,158 | 5,172 | 11,128 | 14,856 | 54,002 |
| Amortization..... | 288 | 185 | 103 | 316 | 244 | 41 | 31 | 68 | 189 | 469 |
| Depletion..... | 32 | 32 | - | 158 | 153 | (¹) | - | (¹) | 20 | 17 |
| Retirement plans, etc..... | 399 | 369 | 30 | 225 | 164 | 49 | 12 | 525 | 92 | 1,150 |
| Net loss from other partnerships, etc..... | 177 | 177 | - | 56 | (¹) | 49 | (¹) | (¹) | 138 | 74 |
| Net farm loss..... | 340 | 295 | 45 | 243 | 112 | 116 | 15 | (¹) | 151 | 22 |
| Net loss, sales other than capital assets... | 85 | 82 | (¹) | 77 | 14 | 59 | (¹) | 37 | 53 | 214 |
| Other deductions..... | 195,603 | 180,323 | 15,280 | 247,577 | 122,241 | 97,677 | 27,659 | 87,663 | 108,385 | 199,055 |
| Gross profit..... | 885,919 | 798,290 | 87,629 | 1,033,380 | 407,008 | 498,102 | 128,270 | 395,467 | 417,896 | 1,055,372 |
| Net profit..... | 257,730 | 232,259 | 25,471 | 310,138 | 106,667 | 162,957 | 40,514 | 117,859 | 128,006 | 272,915 |

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Wholesale and retail trade—Continued | | | | Finance, insurance, and real estate | | | | | | |
|---|--------------------------------------|---------------|--------------------|--|-------------------------------------|--|--|-------------|--|-------------------|---|
| | Retail trade—Continued | | | Wholesale and retail trade not allocable | Total | Security and commodity brokers, dealers, exchanges, and services | Insurance agents, brokers, and service | Real estate | | | Other finance, insurance, and real estate |
| | Drug stores and proprietary stores | Liquor stores | Other retail trade | | | | | Total | Real estate operators (except developers) and lessors of buildings | Other real estate | |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | | |
| Number of partnerships..... | 7,615 | 4,901 | 26,244 | 1,284 | 233,516 | 4,859 | 12,474 | 175,605 | 150,650 | 24,955 | 40,578 |
| Number of partners..... | 17,565 | 11,154 | 57,276 | 2,815 | 1,001,361 | 48,552 | 32,517 | 614,557 | 528,844 | 85,713 | 305,735 |
| Partnerships with net profit: | | | | | | | | | | | |
| Number of partnerships..... | 6,609 | 4,433 | 19,902 | 949 | 155,366 | 4,012 | 11,452 | 113,067 | 94,753 | 18,314 | 26,835 |
| Number of partners..... | 14,838 | 10,169 | 43,305 | 2,042 | 640,324 | 41,091 | 29,133 | 376,950 | 319,245 | 57,705 | 193,150 |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT | | | | | | | | | | | |
| (Thousand dollars) | | | | | | | | | | | |
| Total receipts..... | 1,074,367 | 643,216 | 1,895,396 | 137,028 | 6,121,802 | 1,458,036 | 647,711 | 3,574,720 | 2,813,977 | 760,743 | 441,335 |
| Business receipts..... | 1,066,897 | 639,229 | 1,860,873 | 136,325 | 5,468,656 | 1,204,727 | 637,851 | 3,385,982 | 2,716,542 | 669,440 | 240,096 |
| Income from other partnerships, etc..... | 69 | - | 1,503 | - | 24,215 | 10,355 | 683 | 9,145 | 5,958 | 3,187 | 4,032 |
| Nonqualifying dividends..... | (1) | 162 | 26 | - | 4,915 | 1,853 | 25 | 509 | 309 | 200 | 2,528 |
| Interest..... | 256 | 227 | 9,046 | 114 | 382,186 | 175,663 | 2,430 | 58,125 | 30,202 | 27,923 | 145,968 |
| Rents..... | 2,117 | 1,019 | 7,100 | 150 | 37,251 | 2,838 | 1,575 | 25,918 | 7,192 | 18,726 | 6,920 |
| Royalties..... | (1) | - | (1) | - | 30,665 | 8,758 | (1) | 4,548 | 3,369 | 1,179 | 17,355 |
| Net farm profit..... | (1) | 27 | 796 | (1) | 2,150 | (1) | - | 2,013 | 1,867 | 146 | 133 |
| Net gain, sales other than capital assets..... | 208 | 97 | 413 | (1) | 46,108 | 12,144 | 373 | 25,395 | 16,893 | 8,502 | 8,196 |
| Other income..... | 4,797 | 2,455 | 15,631 | 433 | 125,656 | 41,694 | 4,770 | 63,085 | 31,645 | 31,440 | 16,107 |
| Total deductions..... | 967,252 | 594,527 | 1,739,656 | 126,770 | 5,190,185 | 1,248,917 | 446,921 | 3,202,141 | 2,633,374 | 568,767 | 292,206 |
| Cost of goods sold..... | 710,864 | 508,824 | 1,284,926 | 102,235 | 380,821 | 45,477 | 115,933 | 141,252 | 15,197 | 126,055 | 78,159 |
| Salaries and wages..... | 113,301 | 24,760 | 153,883 | 10,651 | 843,333 | 485,490 | 105,742 | 216,553 | 129,086 | 87,467 | 35,548 |
| Payments to partners..... | 24,604 | 5,693 | 33,134 | 956 | 146,887 | 73,256 | 26,054 | 32,388 | 16,736 | 15,652 | 15,189 |
| Rent..... | 22,945 | 10,483 | 40,055 | 1,235 | 161,608 | 48,537 | 15,133 | 92,473 | 81,535 | 10,938 | 5,465 |
| Interest..... | 2,641 | 2,399 | 8,902 | 344 | 846,337 | 150,976 | 2,652 | 636,398 | 562,856 | 73,542 | 56,311 |
| Taxes..... | 18,149 | 12,418 | 29,988 | 2,179 | 527,539 | 43,475 | 7,020 | 464,633 | 436,620 | 28,013 | 12,411 |
| Casualty losses..... | 60 | 23 | 425 | (1) | 2,867 | 417 | 45 | 2,133 | 1,899 | 234 | 272 |
| Bad debts..... | 1,368 | 282 | 5,353 | 310 | 51,921 | 35,610 | 5,121 | 4,647 | 3,638 | 1,009 | 6,543 |
| Repairs..... | 3,211 | 1,870 | 10,256 | 725 | 148,689 | 2,729 | 1,084 | 142,372 | 135,293 | 7,079 | 2,504 |
| Depreciation..... | 12,053 | 5,508 | 28,710 | 1,493 | 741,931 | 15,545 | 8,098 | 711,071 | 685,204 | 25,867 | 7,217 |
| Amortization..... | 68 | 125 | 245 | - | 6,833 | 768 | 711 | 4,937 | 4,702 | 235 | 417 |
| Depletion..... | - | (1) | 16 | - | 18,360 | 9,803 | - | 2,889 | 743 | 2,146 | 5,668 |
| Retirement plans, etc..... | 39 | - | 184 | 115 | 10,982 | 9,218 | 581 | 373 | 257 | 116 | 810 |
| Net loss from other partnerships, etc..... | 102 | 403 | (1) | (1) | 7,880 | 1,241 | (1) | 4,271 | 3,729 | 542 | 2,361 |
| Net farm loss..... | - | - | 408 | - | 4,045 | 1,011 | - | 912 | 736 | 176 | 2,122 |
| Net loss, sales other than capital assets..... | 486 | 27 | 529 | - | 20,551 | 716 | (1) | 9,667 | 9,586 | 81 | 10,160 |
| Other deductions..... | 57,361 | 21,707 | 142,639 | 6,521 | 1,269,601 | 324,648 | 158,732 | 735,172 | 545,557 | 189,615 | 51,049 |
| Gross profit (less loss)..... | 356,033 | 130,405 | 575,947 | 34,090 | 5,087,835 | 1,159,250 | 521,918 | 3,244,730 | 2,701,345 | 543,385 | 161,937 |
| Net profit (less loss)..... | 107,115 | 48,689 | 155,740 | 10,258 | 931,617 | 209,119 | 200,790 | 372,579 | 180,603 | 191,976 | 149,129 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | |
| Total receipts..... | 1,005,281 | 611,454 | 1,668,535 | 128,244 | 4,897,428 | 1,297,061 | 618,345 | 2,572,075 | 1,962,337 | 609,738 | 409,947 |
| Business receipts..... | 998,262 | 607,989 | 1,637,917 | 127,576 | 4,354,571 | 1,089,763 | 608,931 | 2,431,850 | 1,891,381 | 540,469 | 224,027 |
| Income from other partnerships, etc..... | 69 | - | 1,916 | - | 23,286 | 10,140 | 683 | 8,645 | 5,460 | 3,185 | 3,818 |
| Nonqualifying dividends..... | (1) | (1) | 26 | - | 3,640 | 1,154 | 25 | 286 | 242 | 44 | 2,175 |
| Interest..... | 251 | 187 | 8,536 | 112 | 318,251 | 137,524 | 2,414 | 43,556 | 21,011 | 22,545 | 134,757 |
| Rents..... | 2,005 | 859 | 6,637 | 144 | 30,431 | 2,738 | 1,569 | 20,498 | 5,040 | 15,458 | 5,626 |
| Royalties..... | (1) | - | - | - | 27,527 | 8,085 | (1) | 2,656 | 1,486 | 1,170 | 16,782 |
| Net farm profit..... | (1) | 27 | 775 | (1) | 1,955 | - | - | 1,896 | 1,750 | 146 | 59 |
| Net gain, sales other than capital assets..... | 201 | 96 | 239 | (1) | 43,613 | 11,866 | 128 | 23,553 | 15,157 | 8,396 | 8,066 |
| Other income..... | 4,470 | 2,292 | 12,909 | 407 | 94,154 | 35,791 | 4,591 | 39,135 | 20,810 | 18,325 | 14,637 |
| Total deductions..... | 893,899 | 560,620 | 1,493,258 | 117,645 | 3,437,155 | 1,031,082 | 415,455 | 1,793,856 | 1,431,730 | 362,126 | 196,762 |
| Cost of goods sold..... | 662,385 | 483,113 | 1,118,708 | 95,178 | 288,347 | 32,209 | 109,890 | 74,795 | 9,852 | 64,943 | 71,453 |
| Salaries and wages..... | 104,058 | 23,019 | 131,092 | 9,984 | 718,963 | 440,194 | 100,067 | 147,383 | 82,593 | 64,790 | 31,319 |
| Payments to partners..... | 19,905 | 4,599 | 24,004 | 630 | 109,859 | 58,522 | 22,133 | 21,094 | 9,103 | 11,991 | 8,110 |
| Rent..... | 20,229 | 9,761 | 31,850 | 1,168 | 129,243 | 43,209 | 14,269 | 67,538 | 58,632 | 8,906 | 4,227 |
| Interest..... | 2,398 | 1,306 | 6,770 | 270 | 407,121 | 105,552 | 2,526 | 274,560 | 238,813 | 35,747 | 24,483 |
| Taxes..... | 16,780 | 11,714 | 25,449 | 2,045 | 349,425 | 37,671 | 6,829 | 297,086 | 280,883 | 16,203 | 7,839 |
| Casualty losses..... | 36 | 23 | 151 | (1) | 341 | (1) | 45 | 292 | 131 | 161 | (1) |
| Bad debts..... | 1,294 | 280 | 4,234 | 249 | 14,345 | 2,560 | 4,737 | 2,050 | 1,257 | 793 | 4,998 |
| Repairs..... | 2,943 | 1,664 | 8,958 | 630 | 95,448 | 2,345 | 1,049 | 90,087 | 85,140 | 4,947 | 1,967 |
| Depreciation..... | 11,242 | 5,032 | 23,772 | 1,380 | 394,992 | 14,295 | 7,654 | 368,778 | 351,654 | 17,124 | 4,265 |
| Amortization..... | 68 | 125 | 116 | - | 3,987 | 675 | 687 | 2,347 | 2,257 | 90 | 278 |
| Depletion..... | - | (1) | (1) | - | 10,908 | 7,744 | - | 382 | 217 | 165 | 2,782 |
| Retirement plans, etc..... | 23 | - | 184 | 115 | 9,997 | 8,444 | 556 | 302 | 193 | 109 | 695 |
| Net loss from other partnerships, etc..... | 102 | - | (1) | (1) | 1,705 | 548 | (1) | 647 | 523 | 124 | 503 |
| Net farm loss..... | - | - | 45 | - | 1,545 | 893 | - | 385 | 209 | 176 | 267 |
| Net loss, sales other than capital assets..... | 16 | (1) | 17 | - | 1,634 | 588 | (1) | 514 | 464 | 50 | 524 |
| Other deductions..... | 52,420 | 19,980 | 117,898 | 5,990 | 899,295 | 275,631 | 144,998 | 445,616 | 309,809 | 135,807 | 33,050 |
| Gross profit..... | 335,877 | 124,876 | 519,209 | 32,398 | 4,066,224 | 1,057,554 | 499,041 | 2,357,055 | 1,881,529 | 475,526 | 152,574 |
| Net profit..... | 111,382 | 50,834 | 175,277 | 10,599 | 1,460,273 | 265,979 | 202,890 | 778,219 | 530,607 | 247,612 | 213,185 |

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16. — INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Services | | | | | | | | | | | |
|---|------------|---|-------------------|---|-------------------------|-------------------------|-------------------|--|-------------------------|--|------------------------------------|---------|
| | Total | Hotels, rooming houses, camps, and other lodging places | Personal services | | | | Business services | Automobile and other repair services | | | | |
| | | | Total | Laundries, laundry services, cleaning and dyeing plants | Beauty and barber shops | Other personal services | | Automobile parking, repair, and services | | | | |
| | | | | | | | | Total | Automobile repair shops | Other automotive services, including rentals | Repair services, except automobile | |
| (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | |
| NUMBER OF PARTNERSHIPS AND PARTNERS | | | | | | | | | | | | |
| Partnerships with and without net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 171,994 | 15,329 | 36,702 | 14,908 | 15,311 | 6,483 | 17,171 | 29,718 | 19,343 | 16,126 | 3,217 | 10,371 |
| Number of partners..... | 442,207 | 42,687 | 80,520 | 33,700 | 32,553 | 14,267 | 43,280 | 65,049 | 42,921 | 34,592 | 8,329 | 22,126 |
| Partnerships with net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 138,845 | 9,359 | 29,766 | 10,601 | 13,513 | 5,652 | 12,662 | 24,102 | 16,030 | 13,610 | 2,420 | 8,072 |
| Number of partners..... | 356,344 | 25,343 | 65,266 | 23,939 | 28,802 | 12,525 | 30,730 | 52,821 | 35,530 | 29,099 | 6,431 | 17,291 |
| (Thousand dollars) | | | | | | | | | | | | |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT | | | | | | | | | | | | |
| Total receipts..... | 11,267,660 | 708,412 | 1,201,494 | 570,543 | 261,713 | 369,238 | 774,890 | 1,171,351 | 884,033 | 753,438 | 130,595 | 287,318 |
| Business receipts..... | 11,106,307 | 682,103 | 1,188,056 | 563,156 | 259,837 | 365,063 | 755,459 | 1,156,226 | 870,520 | 749,136 | 121,384 | 285,706 |
| Income from other partnerships, etc..... | 18,821 | 92 | 582 | 22 | - | 560 | 347 | 80 | (1) | - | (1) | 77 |
| Nonqualifying dividends..... | 214 | (1) | (1) | (1) | - | - | 32 | (1) | (1) | (1) | - | - |
| Interest..... | 12,409 | 1,779 | 1,291 | 564 | 32 | 695 | 1,477 | 570 | 521 | 323 | 198 | 49 |
| Rents..... | 36,083 | 14,608 | 4,264 | 2,146 | 1,044 | 1,074 | 6,930 | 8,129 | 7,648 | 1,560 | 6,088 | 481 |
| Royalties..... | 793 | (1) | - | - | - | - | 441 | 20 | 20 | 20 | - | - |
| Net farm profit..... | 733 | - | 24 | - | - | 24 | - | 414 | 370 | 370 | - | 44 |
| Net gain, sales other than capital assets.. | 11,804 | 1,154 | 1,800 | 1,651 | 41 | 108 | 2,856 | 1,717 | 1,245 | 507 | 738 | 472 |
| Other income..... | 60,496 | 8,662 | 5,475 | 3,002 | 759 | 1,714 | 7,148 | 4,191 | 3,702 | 1,518 | 2,184 | 489 |
| Total deductions..... | 7,557,678 | 680,383 | 972,638 | 506,500 | 184,647 | 281,491 | 608,391 | 983,899 | 751,729 | 637,307 | 114,422 | 232,170 |
| Cost of goods sold..... | 1,778,047 | 110,607 | 277,794 | 133,505 | 27,803 | 116,486 | 235,258 | 583,249 | 456,624 | 430,281 | 26,343 | 126,625 |
| Salaries and wages..... | 2,274,161 | 123,199 | 232,791 | 124,535 | 67,335 | 40,921 | 131,450 | 116,723 | 85,915 | 68,509 | 17,406 | 30,808 |
| Payments to partners..... | 325,356 | 12,768 | 43,468 | 13,527 | 18,609 | 11,332 | 24,287 | 36,677 | 22,999 | 19,982 | 3,017 | 13,678 |
| Rent..... | 494,823 | 44,058 | 60,695 | 28,416 | 19,333 | 12,946 | 20,397 | 36,296 | 29,816 | 17,881 | 11,935 | 6,480 |
| Interest..... | 110,105 | 50,605 | 12,338 | 8,974 | 908 | 2,456 | 6,594 | 9,858 | 8,499 | 3,317 | 5,182 | 1,359 |
| Taxes..... | 237,108 | 44,543 | 31,057 | 15,988 | 5,940 | 9,129 | 13,385 | 25,213 | 19,233 | 13,022 | 6,211 | 5,980 |
| Casualty losses..... | 1,463 | 208 | 170 | 137 | 33 | - | 58 | 246 | 209 | 178 | 31 | 37 |
| Bad debts..... | 16,725 | 1,493 | 3,347 | 643 | 37 | 2,667 | 2,060 | 3,618 | 1,976 | 1,884 | 92 | 1,642 |
| Repairs..... | 90,862 | 25,616 | 18,055 | 11,802 | 2,286 | 3,967 | 10,378 | 9,039 | 6,997 | 3,148 | 3,849 | 2,042 |
| Depreciation..... | 422,310 | 99,563 | 71,549 | 46,821 | 6,947 | 17,781 | 41,613 | 43,409 | 35,821 | 13,595 | 22,226 | 7,588 |
| Amortization..... | 22,099 | 1,505 | 1,486 | 1,244 | 175 | 67 | 138 | 68 | 62 | 27 | 35 | (1) |
| Depletion..... | 84 | - | - | - | - | 24 | (1) | (1) | (1) | (1) | - | (1) |
| Retirement plans, etc..... | 9,430 | 157 | 458 | 333 | (1) | 121 | 697 | 139 | 86 | 15 | 71 | 53 |
| Net loss from other partnerships, etc..... | 1,876 | 573 | 41 | 38 | - | (1) | 43 | - | - | - | - | - |
| Net farm loss..... | 1,885 | - | - | - | - | - | 1,026 | 139 | 139 | 139 | - | - |
| Net loss, sales other than capital assets.. | 2,406 | 115 | 609 | 409 | 98 | 102 | 240 | 129 | 2 | (1) | (1) | 127 |
| Other deductions..... | 1,768,938 | 165,373 | 218,780 | 120,128 | 35,139 | 63,513 | 120,743 | 119,091 | 83,349 | 65,326 | 18,023 | 35,742 |
| Gross profit (less loss)..... | 9,328,260 | 571,496 | 910,262 | 429,651 | 232,034 | 248,577 | 520,201 | 572,977 | 413,896 | 318,855 | 95,041 | 159,081 |
| Net profit (less loss)..... | 3,709,982 | 28,029 | 228,856 | 64,043 | 77,066 | 87,747 | 166,499 | 187,452 | 132,304 | 116,131 | 16,173 | 55,148 |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | | |
| Total receipts..... | 10,355,353 | 475,772 | 1,093,187 | 492,447 | 241,558 | 359,182 | 707,856 | 1,038,898 | 784,677 | 681,080 | 103,597 | 254,221 |
| Business receipts..... | 10,214,348 | 459,235 | 1,081,053 | 486,171 | 239,759 | 355,123 | 689,055 | 1,026,647 | 773,980 | 677,051 | 96,929 | 252,667 |
| Income from other partnerships, etc..... | 18,471 | - | 524 | 22 | - | 502 | 547 | 80 | (1) | - | (1) | 77 |
| Nonqualifying dividends..... | 208 | (1) | (1) | (1) | - | - | 32 | (1) | (1) | (1) | - | - |
| Interest..... | 10,689 | 874 | 1,185 | 458 | 32 | 695 | 1,348 | 542 | 496 | 315 | 181 | 46 |
| Rents..... | 44,761 | 8,632 | 3,773 | 1,723 | 1,025 | 1,025 | 6,788 | 5,855 | 5,377 | 1,459 | 3,918 | 478 |
| Royalties..... | 669 | (1) | - | - | - | - | 441 | 20 | 20 | 20 | - | - |
| Net farm profit..... | 733 | - | 24 | - | - | 24 | - | 414 | 370 | 370 | - | 44 |
| Net gain, sales other than capital assets.. | 10,589 | 1,063 | 1,459 | 1,310 | 41 | 108 | 2,738 | 1,431 | 969 | 505 | 464 | 462 |
| Other income..... | 54,885 | 5,955 | 5,167 | 2,761 | 701 | 1,705 | 6,907 | 3,905 | 3,458 | 1,356 | 2,102 | 447 |
| Total deductions..... | 6,501,640 | 402,030 | 846,380 | 413,964 | 162,592 | 269,824 | 529,448 | 840,858 | 644,792 | 560,306 | 84,486 | 196,066 |
| Cost of goods sold..... | 1,541,176 | 71,568 | 259,437 | 120,790 | 25,530 | 113,117 | 212,305 | 520,289 | 408,875 | 386,067 | 22,808 | 111,414 |
| Salaries and wages..... | 2,082,211 | 75,252 | 208,797 | 108,724 | 60,669 | 39,404 | 119,329 | 97,719 | 71,425 | 59,388 | 12,037 | 26,294 |
| Payments to partners..... | 241,904 | 6,581 | 31,906 | 9,343 | 12,936 | 9,627 | 17,800 | 21,418 | 13,440 | 11,398 | 2,042 | 7,978 |
| Rent..... | 430,772 | 26,476 | 49,247 | 19,878 | 16,994 | 12,375 | 17,487 | 30,090 | 24,963 | 15,177 | 9,786 | 5,127 |
| Interest..... | 65,338 | 23,029 | 8,972 | 5,788 | 850 | 2,334 | 4,411 | 6,483 | 5,338 | 2,652 | 2,686 | 1,145 |
| Taxes..... | 198,656 | 26,549 | 28,076 | 13,758 | 5,394 | 8,924 | 11,951 | 21,609 | 16,478 | 11,677 | 4,801 | 5,131 |
| Casualty losses..... | 711 | 148 | 101 | 68 | 33 | - | 58 | 134 | 125 | 100 | 25 | (1) |
| Bad debts..... | 13,495 | 677 | 2,906 | 447 | 36 | 2,423 | 1,222 | 2,730 | 1,772 | 1,703 | 69 | 958 |
| Repairs..... | 70,234 | 16,657 | 14,634 | 8,982 | 2,062 | 3,590 | 7,380 | 7,403 | 5,844 | 2,837 | 3,007 | 1,599 |
| Depreciation..... | 292,974 | 50,898 | 53,361 | 30,422 | 6,103 | 16,836 | 30,501 | 32,723 | 26,375 | 11,777 | 14,598 | 6,348 |
| Amortization..... | 14,900 | 878 | 501 | 275 | 163 | 63 | 84 | 54 | 50 | 27 | 23 | (1) |
| Depletion..... | 84 | - | - | - | - | - | 24 | (1) | (1) | (1) | - | (1) |
| Retirement plans, etc..... | 9,230 | 101 | 453 | 328 | (1) | 121 | 665 | 127 | 86 | 15 | 71 | 41 |
| Net loss from other partnerships, etc..... | 1,798 | 573 | - | - | - | - | 43 | - | - | - | - | - |
| Net farm loss..... | 1,746 | - | - | - | - | - | 1,026 | - | - | - | - | - |
| Net loss, sales other than capital assets.. | 891 | 113 | 237 | 135 | - | 102 | 79 | 38 | (1) | (1) | (1) | 36 |
| Other deductions..... | 1,535,520 | 102,530 | 187,752 | 95,026 | 31,818 | 60,908 | 105,083 | 100,036 | 70,017 | 57,485 | 12,532 | 30,019 |
| Gross profit..... | 8,673,172 | 387,667 | 821,616 | 365,381 | 214,229 | 242,006 | 476,750 | 506,358 | 365,105 | 290,984 | 74,121 | 141,253 |
| Net profit..... | 3,853,713 | 73,742 | 246,807 | 78,483 | 78,966 | 89,358 | 178,408 | 198,040 | 139,885 | 120,774 | 19,111 | 58,155 |

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 16.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

| Item | Services—Continued | | | | | | | | | | | |
|--|--|------------------|------------------------------------|---|------------------------|--------|----------------------|----------------|--|---|----------------|----------------------------------|
| | Amusement and recreation services, including motion pictures | Medical services | | | | | Educational services | Legal services | Engineering and architectural services | Accounting, auditing, and book-keeping services | Other services | Nature of business not allocable |
| | | Total | Offices of physicians and surgeons | Offices of dentists and dental surgeons | Other medical services | | | | | | | |
| NUMBER OF PARTNERSHIPS AND PARTNERS | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | |
| Partnerships with and without net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 13,809 | 19,831 | 11,263 | 1,236 | 7,332 | 1,498 | 22,823 | 5,682 | 8,411 | 1,020 | 1,179 | |
| Number of partners..... | 43,527 | 55,047 | 29,498 | 2,601 | 22,948 | 3,601 | 68,129 | 14,360 | 23,639 | 2,368 | 3,214 | |
| Partnerships with net profit: | | | | | | | | | | | | |
| Number of partnerships..... | 8,246 | 18,453 | 10,963 | 1,137 | 6,353 | 1,034 | 21,778 | 4,696 | 7,833 | 916 | 811 | |
| Number of partners..... | 26,996 | 51,161 | 28,630 | 2,402 | 20,129 | 2,230 | 65,519 | 11,888 | 22,322 | 2,068 | 1,991 | |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT | (Thousand dollars) | | | | | | | | | | | |
| Total receipts..... | 712,935 | 2,368,430 | 1,416,773 | 85,652 | 866,005 | 31,008 | 2,484,186 | 804,307 | 962,760 | 47,887 | 10,005 | |
| Business receipts..... | 687,118 | 2,397,922 | 1,412,563 | 85,503 | 859,856 | 30,532 | 2,458,563 | 788,915 | 953,722 | 47,691 | 9,802 | |
| Income from other partnerships, etc..... | 2,106 | 890 | 196 | - | 694 | - | 3,558 | 6,186 | 4,980 | - | 39 | |
| Nonqualifying dividends..... | 26 | (1) | (1) | - | (1) | (1) | 113 | 11 | 15 | - | - | |
| Interest..... | 1,162 | 1,268 | 888 | 21 | 359 | 31 | 3,115 | 738 | 957 | 21 | - | |
| Rents..... | 8,837 | 4,536 | 1,624 | 41 | 2,871 | 185 | 5,418 | 2,510 | 666 | - | - | |
| Royalties..... | 178 | 28 | (1) | 26 | (1) | - | 85 | 16 | (1) | (1) | - | |
| Net farm profit..... | - | (1) | - | (1) | - | - | 281 | - | 11 | - | - | |
| Net gain, sales other than capital assets..... | 2,633 | 45 | 40 | (1) | (1) | 24 | 1,433 | 71 | 59 | 12 | 16 | |
| Other income..... | 10,875 | 3,735 | 1,460 | 58 | 2,217 | 233 | 11,820 | 5,860 | 2,343 | 154 | 148 | |
| Total deductions..... | 668,182 | 1,180,299 | 562,264 | 46,427 | 571,608 | 25,811 | 1,122,764 | 639,417 | 643,222 | 32,672 | 8,234 | |
| Cost of goods sold..... | 181,449 | 125,676 | 23,536 | 5,572 | 96,568 | 2,631 | 53,473 | 183,874 | 12,739 | 11,297 | 1,427 | |
| Salaries and wages..... | 112,323 | 448,287 | 216,710 | 16,083 | 215,494 | 8,096 | 497,553 | 226,300 | 369,023 | 8,416 | 357 | |
| Payments to partners..... | 14,322 | 51,546 | 26,928 | 3,785 | 20,833 | 979 | 46,073 | 30,778 | 62,987 | 1,471 | 171 | |
| Rent..... | 37,183 | 111,480 | 64,251 | 4,151 | 43,078 | 1,481 | 122,606 | 20,360 | 38,673 | 1,594 | 12 | |
| Interest..... | 11,713 | 8,789 | 2,895 | 433 | 5,461 | 503 | 4,217 | 2,493 | 2,880 | 115 | 1,058 | |
| Taxes..... | 24,337 | 36,290 | 16,013 | 1,278 | 18,999 | 946 | 29,726 | 13,911 | 17,059 | 641 | 23 | |
| Casualty losses..... | 520 | 185 | 23 | - | 162 | (1) | 62 | 13 | - | - | - | |
| Bad debts..... | 493 | 2,204 | 429 | 37 | 1,738 | 87 | 1,537 | 427 | 1,433 | 26 | 20 | |
| Repairs..... | 9,102 | 9,713 | 3,963 | 360 | 5,390 | 634 | 5,060 | 1,206 | 1,939 | 120 | (1) | |
| Depreciation..... | 79,038 | 35,605 | 17,522 | 1,774 | 16,309 | 1,406 | 28,725 | 8,391 | 12,443 | 568 | 71 | |
| Amortization..... | 17,757 | 280 | 138 | (1) | 137 | 24 | 520 | 139 | 182 | - | - | |
| Depletion..... | - | 17 | - | (1) | 16 | - | 26 | (1) | (1) | (1) | - | |
| Retirement plans, etc..... | 674 | 967 | 250 | (1) | 713 | (1) | 1,812 | 1,252 | 3,237 | 31 | - | |
| Net loss from other partnerships, etc..... | 127 | 712 | 465 | - | 247 | - | 212 | 137 | 31 | - | - | |
| Net farm loss..... | (1) | 226 | - | - | 226 | - | 12 | 473 | - | - | 91 | |
| Net loss, sales other than capital assets..... | 788 | 101 | 100 | - | (1) | - | 202 | 106 | 93 | 23 | 953 | |
| Other deductions..... | 178,347 | 348,221 | 189,041 | 12,944 | 146,236 | 9,017 | 330,948 | 149,552 | 120,498 | 8,368 | 4,050 | |
| Gross profit (less loss)..... | 505,669 | 2,232,246 | 1,389,027 | 79,931 | 763,288 | 27,901 | 2,405,090 | 605,041 | 940,983 | 36,394 | 8,375 | |
| Net profit (less loss)..... | 44,753 | 1,188,131 | 854,509 | 39,225 | 294,397 | 5,197 | 1,361,422 | 164,890 | 319,538 | 15,215 | 1,771 | |
| PARTNERSHIPS WITH NET PROFIT | | | | | | | | | | | | |
| Total receipts..... | 511,340 | 2,289,749 | 1,403,503 | 82,463 | 803,783 | 27,971 | 2,460,878 | 758,293 | 945,907 | 45,502 | 9,294 | |
| Business receipts..... | 490,246 | 2,279,908 | 1,399,319 | 82,316 | 798,273 | 27,530 | 2,435,420 | 743,048 | 936,890 | 45,316 | 9,107 | |
| Income from other partnerships, etc..... | 1,919 | 890 | 196 | - | 694 | - | 3,558 | 6,173 | 4,980 | - | 39 | |
| Nonqualifying dividends..... | 24 | (1) | (1) | - | (1) | - | - | 11 | 15 | - | - | |
| Interest..... | 623 | 1,268 | 888 | 21 | 359 | 31 | 3,110 | 734 | 953 | 21 | - | |
| Rents..... | 6,940 | 4,160 | 1,624 | 41 | 2,495 | 185 | 5,273 | 2,489 | 666 | - | - | |
| Royalties..... | 54 | 28 | (1) | 26 | (1) | - | 85 | 16 | (1) | (1) | - | |
| Net farm profit..... | - | (1) | - | (1) | - | - | 281 | - | 11 | - | - | |
| Net gain, sales other than capital assets..... | 2,341 | 26 | 21 | - | (1) | - | 1,433 | 36 | 59 | (1) | 16 | |
| Other income..... | 9,193 | 3,463 | 1,453 | 56 | 1,954 | 225 | 11,805 | 5,786 | 2,326 | 153 | 132 | |
| Total deductions..... | 430,456 | 1,092,265 | 545,887 | 43,149 | 503,229 | 22,328 | 1,095,505 | 587,782 | 624,605 | 29,983 | 2,801 | |
| Cost of goods sold..... | 120,267 | 113,768 | 23,360 | 4,924 | 85,484 | 2,234 | 53,307 | 164,753 | 11,952 | 11,296 | 1,427 | |
| Salaries and wages..... | 76,391 | 418,654 | 211,747 | 15,341 | 191,566 | 7,244 | 491,526 | 217,383 | 361,927 | 7,989 | 355 | |
| Payments to partners..... | 8,339 | 39,501 | 20,135 | 2,950 | 16,416 | 556 | 35,684 | 21,363 | 58,039 | 717 | 171 | |
| Rent..... | 24,156 | 104,051 | 62,727 | 3,918 | 37,406 | 1,213 | 119,850 | 19,153 | 37,579 | 1,470 | 12 | |
| Interest..... | 5,350 | 7,633 | 2,879 | 433 | 4,321 | 407 | 4,153 | 2,045 | 2,759 | 96 | - | |
| Taxes..... | 16,472 | 33,312 | 15,796 | 1,219 | 16,297 | 841 | 29,310 | 13,219 | 16,698 | 619 | (1) | |
| Casualty losses..... | 14 | 180 | 23 | - | 157 | (1) | 62 | 13 | - | - | - | |
| Bad debts..... | 408 | 2,113 | 426 | 37 | 1,650 | 87 | 1,522 | 395 | 1,409 | 26 | - | |
| Repairs..... | 6,566 | 8,960 | 3,919 | 319 | 4,722 | 555 | 5,033 | 1,028 | 1,903 | 115 | (1) | |
| Depreciation..... | 43,264 | 32,646 | 17,228 | 1,676 | 13,742 | 1,125 | 28,230 | 7,653 | 12,079 | 494 | 40 | |
| Amortization..... | 12,314 | 223 | 126 | (1) | 92 | 24 | 520 | 138 | 164 | - | - | |
| Depletion..... | - | 17 | - | (1) | 16 | - | 26 | (1) | (1) | (1) | - | |
| Retirement plans, etc..... | 653 | 924 | 207 | (1) | 713 | (1) | 1,812 | 1,252 | 3,206 | 31 | - | |
| Net loss from other partnerships, etc..... | 90 | 712 | 465 | - | 247 | - | 212 | 137 | 31 | - | - | |
| Net farm loss..... | (1) | 226 | - | - | 226 | - | 12 | 473 | - | - | 91 | |
| Net loss, sales other than capital assets..... | 30 | 101 | 100 | - | (1) | - | 133 | 106 | 31 | 23 | - | |
| Other deductions..... | 116,133 | 329,244 | 186,749 | 12,322 | 130,173 | 8,035 | 324,113 | 138,666 | 116,823 | 7,105 | 696 | |
| Gross profit..... | 369,979 | 2,166,140 | 1,375,959 | 77,392 | 712,789 | 25,296 | 2,382,113 | 578,295 | 924,938 | 34,020 | 7,680 | |
| Net profit..... | 80,884 | 1,197,484 | 857,616 | 39,314 | 300,554 | 5,643 | 1,365,373 | 170,511 | 321,302 | 15,519 | 6,493 | |

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

²Net loss exceeds net profit.

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

All Corporations

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25. Corporations with net income, *by major industrial group*, 114

Although this report is the major source, in the *Statistics of Income* series, of data for unincorporated businesses, there are also presented three summaries (tables 23-25) of important items for all active corporations organized for profit-making purposes. Many more annual corporate statistics, consisting of both additional items and size classifications, are presented in the *Statistics of Income, Corporation Income Tax Returns*.

INCOME STATEMENT

Total receipts were \$1,087 billion and business receipts were \$1,019 billion for all active corporations for 1964. This was the second consecutive year that total receipts had reached the trillion dollar mark, and the first year that corporate business receipts attained that level (see tables 23 and 24).

Of the 1,374,000 active corporations for 1964, there were 859,000, or 62.5 percent, with net income. For these returns, the statutory net income was \$68.7 billion and the gross profit was \$268.1 billion. Although 515,000 corporations had a statutory deficit of \$7.2 billion, many of them had a gross profit. After subtracting any gross losses, their remaining gross profit was \$28.3 billion.

Gross profit, obtained by the subtraction of "cost of sales and operations" from "business receipts," had a definition similar to that for both partnerships and sole proprietorships.

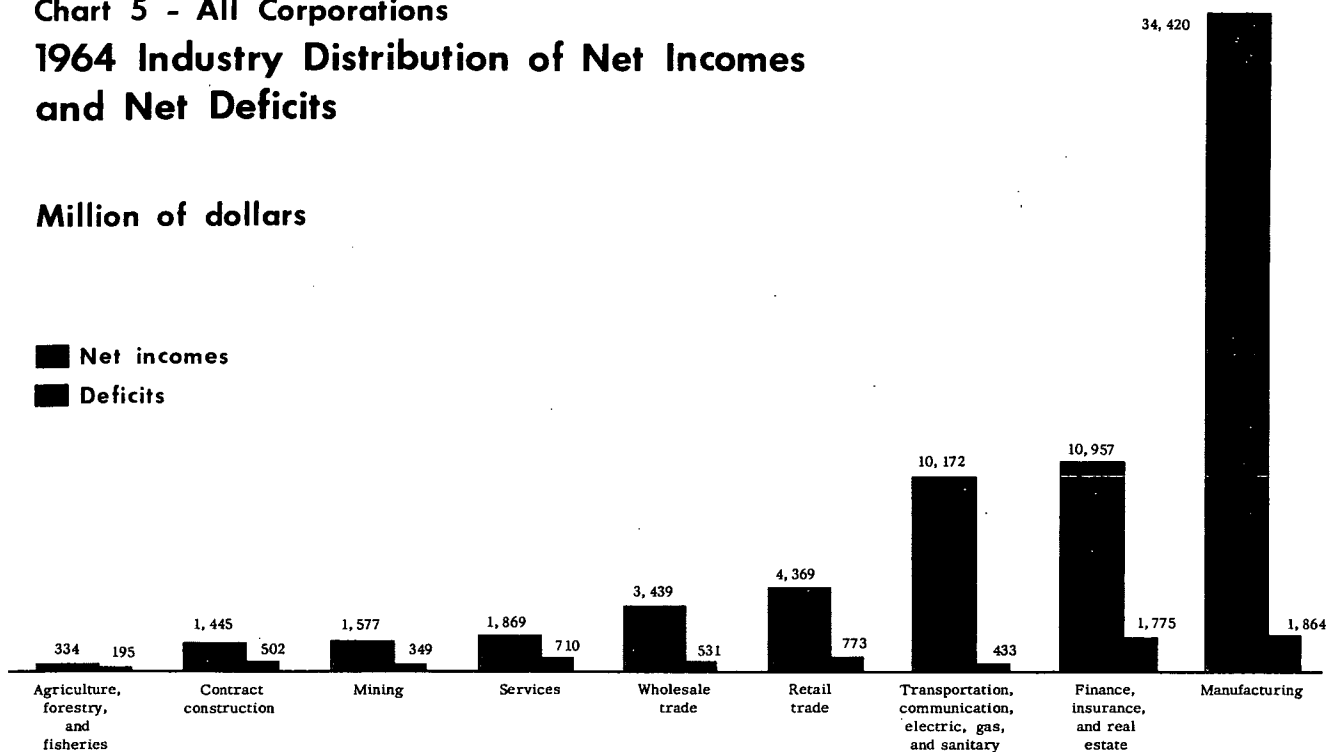
Net income was gross taxable receipts less the sum of cost of sales and operations and other business deductions. Unlike partnerships, corporate receipts included capital gains and deductions included contributions or gifts, and the corporate deduction for depreciation included additional first-year depreciation. Unlike sole proprietorships, corporate gross taxable receipts included investment income, and corporate deductions included compensation to officers and contributions or gifts.

Industry's share of the net income of \$68.7 billion and the deficit of \$7.2 billion is shown in chart 5. Manufacturing alone, in which 13.5 percent of the corporations were engaged, accounted for \$34.4 billion, or one-half of the net income, and \$1.9 billion, or about one-fourth of the deficit. The two industry divisions

Chart 5 - All Corporations 1964 Industry Distribution of Net Incomes and Net Deficits

Million of dollars

■ Net incomes
■ Deficits



"finance, insurance, and real estate" and "transportation and public utilities" also had relatively large incomes. Combined, they accounted for \$21.1 billion, or 30.7 percent of corporate net income, and \$2.2 billion, or 30.8 percent of the corporate deficit.

BALANCE SHEET DATA

For corporations, unlike partnerships, assets and liabilities could be presented for all active corporations. For the small number which did not submit a balance sheet, the data were estimated. Items of assets and liabilities are given in table 24 for all active corporations and in table 25 for those with net income.

Total assets and total liabilities (including capital stock and surplus) were \$1,586 billion. Over one-half of the assets and liabilities, \$884 billion, pertained to corporations engaged in finance, insurance, and real estate, and \$407 billion of this amount related to banks and trust companies. For this latter group, the major assets were notes and accounts receivable and investments, and the largest liability was deposits and withdrawable shares.

Of the \$702 billion total assets and total liabilities for the nonfinancial activities, 72.7 percent was accounted for by manufacturing and by transportation and public utilities. However, the proportion of current assets and current liabilities varied considerably among different nonfinancial industries. Current assets ranged from 13.3 percent of total assets for transportation and public utilities to 51.4 percent for manufacturing. Current lia-

bilities ranged from 10.5 percent of total liabilities for transportation and public utilities to 4.6 percent for contract construction.

INVESTMENT CREDIT

The distribution by industrial group of investment credit claimed on income tax returns of corporations (exclusive of Small Business Corporations) is shown in tables 24 and 25. Table 24 is for returns with and without net income, while table 25 covers only those with net income. The figure for investment credit in table 24 is slightly higher than that in table 25, indicating that some

Table 0.—INVESTMENT CREDIT CLAIMED ON 1964 CORPORATION RETURNS

| Industrial division | Number of returns | Investment credit | |
|--|-------------------|------------------------------------|--------------------------|
| | | Total amount (Thousand dollars) | Mean amount (Dollars) |
| | (1) | (2) | (3) |
| All industrial divisions..... | 328,871 | 1,318,502 | 4,009 |
| Agriculture, forestry, and fisheries..... | 5,757 | 5,565 | 967 |
| Mining..... | 3,365 | 26,720 | 7,941 |
| Construction..... | 26,279 | 30,569 | 1,163 |
| Manufacturing..... | 73,101 | 685,088 | 9,372 |
| Transportation, communication, electric, gas, and sanitary services..... | 16,388 | 396,343 | 24,185 |
| Wholesale and retail trade..... | 119,806 | 99,739 | 833 |
| Wholesale trade..... | 44,330 | 29,120 | 657 |
| Retail trade..... | 74,057 | 69,633 | 940 |
| Finance, insurance, and real estate..... | 45,074 | 39,762 | 882 |
| Services..... | 38,999 | 34,706 | 890 |

NOTE: Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Amounts are rounded and may not add to totals.

returns without net income had investment credit. These were returns primarily in the insurance industry where, for statistical purposes, net income does not include certain income giving rise to tax; therefore, the credit.

Table O shows that the average investment credit per corporation return in the industrial divisions of mining; manufacturing; and transportation, communication, electric, gas, and sanitary services have much higher aver-

ages than do the other divisions. Although the three divisions account for only 28 percent of the corporations with credit, they accounted for 84 percent of the credit. By far the largest per return share of corporate credit went to the division of transportation, communication, electric, gas, and sanitary services, in spite of the fact that the credit rate allowable on qualified public utility property was three rather than seven percent.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

| Industrial group | Returns with and without net income | | | | | | | | Returns with net income | | | | | | | |
|---|-------------------------------------|--------------------------------------|---|------------------------------------|---|------------------------------------|------------------------|------------------------------|-------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|------------------------|------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | | Number of returns | Amount (Thousand dollars) | | | | | | | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All industrial groups..... | 1,373,517 | 1,086,739,483 | 1,018,889,198 | 31,696,173 | 61,575,194 | 1,585,618,579 | 650,944 | 113,060,435 | 858,515 | 968,052,709 | 906,747,757 | 27,680,039 | 68,734,651 | 1,426,680,829 | 442,389 | 101,036,694 |
| Agriculture, forestry, and fisheries..... | 25,933 | 6,329,424 | 5,965,818 | 265,701 | 138,999 | 6,453,296 | 10,789 | 696,591 | 13,968 | 4,853,505 | 4,572,049 | 174,817 | 334,105 | 4,295,783 | 6,086 | 457,632 |
| Farms..... | 17,578 | 4,331,208 | 4,037,704 | 198,601 | 94,519 | 5,217,819 | 7,320 | 577,843 | 9,244 | 3,387,368 | 3,154,938 | 128,351 | 258,665 | 3,457,450 | 4,003 | 383,132 |
| Agricultural services and hunting and trapping..... | 6,441 | 1,796,287 | 1,740,018 | 58,113 | 36,673 | 1,015,971 | 3,144 | 113,452 | 3,723 | 1,312,745 | 1,274,802 | 40,801 | 60,302 | 714,878 | 1,908 | 70,085 |
| Forestry and forestry services..... | 575 | 87,828 | 79,327 | 1,979 | 6,509 | 129,762 | 172 | 3,739 | 302 | 79,060 | 71,667 | 1,591 | 8,423 | 80,126 | 110 | 3,545 |
| Fisheries..... | 1,339 | 114,101 | 108,769 | 7,008 | 1,298 | 89,744 | 153 | 1,557 | 699 | 74,332 | 70,642 | 4,074 | 6,715 | 43,329 | 65 | 870 |
| Mining..... | 14,487 | 13,314,271 | 12,709,383 | 857,731 | 1,227,575 | 17,723,817 | 4,593 | 938,624 | 7,205 | 10,428,311 | 9,965,814 | 667,551 | 1,576,627 | 12,931,460 | 2,691 | 674,928 |
| Metal mining..... | 867 | 2,251,437 | 2,152,471 | 134,727 | 311,854 | 3,660,570 | 176 | 332,442 | 202 | 2,055,074 | 1,965,004 | 125,163 | 328,500 | 3,223,613 | 102 | 295,431 |
| Iron ores..... | 127 | 682,129 | 649,521 | 52,151 | 114,538 | 1,013,227 | (1) | (1) | 68 | 640,174 | 609,112 | 51,064 | 115,243 | 948,730 | (1) | (1) |
| Copper, lead and zinc, gold and silver ores..... | 322 | 1,358,034 | 1,308,601 | 73,320 | 193,184 | 2,280,861 | 64 | 222,192 | 57 | 1,276,649 | 1,229,504 | 67,808 | 199,849 | 2,055,166 | 49 | 212,324 |
| Miscellaneous metal mining..... | 418 | 211,274 | 194,349 | 9,256 | 4,132 | 366,482 | 64 | 60,455 | 77 | 138,251 | 126,388 | 6,291 | 13,408 | 219,717 | (1) | (1) |
| Coal mining..... | 2,445 | 2,880,388 | 2,778,653 | 176,926 | 100,449 | 2,828,359 | 564 | 97,989 | 1,228 | 2,451,136 | 2,360,499 | 150,422 | 151,636 | 2,488,959 | 331 | 77,870 |
| Crude petroleum, natural gas, and natural gas liquids and services..... | 7,027 | 5,632,285 | 5,313,635 | 351,329 | 640,453 | 8,240,759 | 1,755 | 296,945 | 3,319 | 3,739,192 | 3,528,811 | 234,980 | 654,070 | 4,893,202 | 854 | 151,521 |
| Crude petroleum, natural gas, and natural gas liquids..... | 3,659 | 3,737,192 | 3,503,534 | 197,994 | 556,878 | 6,622,942 | 734 | 221,163 | 1,641 | 2,292,364 | 2,149,177 | 117,695 | 711,392 | 3,678,531 | 281 | 84,776 |
| Oil and gas field services..... | 3,368 | 1,895,093 | 1,810,101 | 153,335 | 83,575 | 1,617,817 | 1,021 | 75,782 | 1,678 | 1,446,828 | 1,379,634 | 117,285 | 142,678 | 1,214,671 | 573 | 66,745 |
| Nonmetallic minerals (except fuels) mining..... | 4,148 | 2,550,161 | 2,464,624 | 194,749 | 174,819 | 2,994,129 | 2,098 | 211,248 | 2,456 | 2,182,909 | 2,111,500 | 156,986 | 242,421 | 2,325,686 | 1,404 | 150,106 |
| Crushed, broken, and dimension stone; sand and gravel..... | 3,403 | 1,818,398 | 1,757,579 | 143,014 | 115,537 | 1,835,001 | 1,791 | 112,951 | 2,198 | 1,526,662 | 1,475,711 | 118,204 | 142,588 | 1,522,758 | 1,269 | 89,995 |
| Miscellaneous nonmetallic minerals, except fuels..... | 745 | 731,763 | 707,045 | 51,735 | 59,282 | 1,159,128 | 307 | 98,297 | 258 | 656,247 | 635,789 | 38,782 | 99,833 | 802,928 | 135 | 60,111 |
| Contract construction..... | 104,134 | 49,741,423 | 48,776,202 | 859,635 | 943,090 | 23,309,024 | 51,369 | 3,013,294 | 62,083 | 39,668,516 | 38,875,335 | 675,551 | 1,445,456 | 17,783,247 | 33,330 | 2,196,531 |
| General contractors..... | 50,781 | 31,649,048 | 30,866,841 | 625,010 | 605,290 | 16,426,474 | 18,631 | 1,962,838 | 28,518 | 25,345,319 | 24,700,579 | 497,259 | 927,554 | 12,504,666 | 11,342 | 1,419,929 |
| Building construction..... | 38,704 | 19,359,846 | 18,990,954 | 163,647 | 187,118 | 9,756,148 | 14,501 | 1,567,153 | 20,763 | 15,045,272 | 14,762,361 | 120,612 | 391,383 | 6,973,705 | 8,528 | 1,105,992 |
| Heavy construction, except building construction..... | 11,567 | 12,109,224 | 11,699,159 | 458,730 | 416,914 | 6,565,888 | 3,888 | 381,694 | 7,523 | 10,144,603 | 9,784,989 | 374,382 | 532,762 | 5,452,320 | 2,678 | 301,890 |
| General contractors not allocable..... | 510 | 179,978 | 176,728 | 2,633 | 1,258 | 104,438 | 242 | 13,991 | 232 | 155,444 | 153,229 | 2,265 | 3,409 | 78,641 | 136 | 12,047 |
| Special trade contractors..... | 52,626 | 18,035,940 | 17,853,853 | 233,207 | 337,684 | 6,854,214 | 32,509 | 1,046,460 | 33,250 | 14,285,657 | 14,137,914 | 177,543 | 516,483 | 5,258,326 | 21,874 | 774,133 |
| Plumbing, heating, and air conditioning..... | 13,373 | 5,266,185 | 5,217,208 | 46,475 | 76,859 | 1,985,054 | 10,816 | 377,350 | 8,742 | 4,266,628 | 4,226,505 | 35,819 | 120,250 | 1,567,841 | 7,418 | 294,339 |
| Electrical work..... | 7,198 | 3,100,492 | 3,072,101 | 28,448 | 57,796 | 1,259,055 | 5,653 | 202,751 | 5,235 | 2,398,035 | 2,374,937 | 22,550 | 93,788 | 969,690 | 4,230 | 151,460 |
| Special trade contractors, not elsewhere classified..... | 32,022 | 9,661,591 | 9,556,872 | 157,953 | 202,263 | 3,605,585 | 16,027 | 466,312 | 19,241 | 7,613,738 | 7,529,216 | 118,845 | 301,679 | 2,716,812 | 10,214 | 328,310 |
| Special trade contractors not allocable..... | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Contractors not allocable..... | 727 | 56,435 | 55,508 | 1,418 | 116 | 28,336 | 229 | 3,996 | 315 | 37,540 | 36,842 | 749 | 1,419 | 19,755 | 114 | 2,469 |
| Manufacturing..... | 184,961 | 464,819,543 | 453,156,983 | 13,992,333 | 32,555,934 | 335,189,585 | 153,448 | 68,108,343 | 124,556 | 431,522,477 | 420,423,494 | 13,107,548 | 34,420,063 | 313,228,715 | 108,963 | 63,042,008 |
| Food and kindred products..... | 19,895 | 70,528,929 | 69,690,895 | 1,305,534 | 2,748,752 | 29,941,618 | 17,257 | 6,786,269 | 13,613 | 63,737,529 | 62,987,309 | 1,179,762 | 2,972,352 | 27,234,445 | 12,241 | 6,181,560 |
| Meat products..... | 2,377 | 17,304,538 | 17,257,471 | 140,408 | 267,796 | 3,139,244 | 2,054 | 747,384 | 1,916 | 16,057,156 | 16,014,721 | 130,367 | 279,606 | 2,896,914 | 1,722 | 686,400 |
| Dairy products..... | 3,776 | 10,581,868 | 10,460,750 | 215,641 | 343,334 | 4,106,058 | 3,156 | 665,918 | 2,505 | 9,585,393 | 9,473,512 | 196,581 | 369,684 | 3,787,530 | 2,109 | 636,339 |
| Canned and frozen food..... | 1,939 | 5,428,587 | 5,357,108 | 103,080 | 243,261 | 3,037,974 | 1,547 | 1,088,578 | 1,195 | 4,890,259 | 4,826,892 | 94,229 | 297,525 | 2,704,783 | 1,060 | 957,691 |
| Grain mill products..... | 2,246 | 8,374,109 | 8,244,554 | 140,832 | 366,692 | 3,580,937 | 1,911 | 721,193 | 1,539 | 7,837,423 | 7,713,204 | 130,290 | 385,835 | 3,353,827 | 1,309 | 679,331 |
| Bakery products..... | 2,590 | 5,290,494 | 5,246,743 | 130,254 | 189,529 | 2,153,271 | 2,342 | 261,709 | 1,483 | 4,489,452 | 4,451,358 | 112,761 | 211,480 | 1,892,425 | 1,418 | 231,121 |
| Sugar..... | 92 | 2,015,485 | 1,932,327 | 61,594 | 81,910 | 1,697,367 | 78 | 318,447 | 61 | 1,735,845 | 1,666,591 | 50,961 | 109,084 | 1,478,796 | 48 | 291,213 |
| Confectionery and related products..... | 730 | 1,737,207 | 1,712,440 | 29,084 | 146,683 | 954,478 | 674 | 278,184 | 436 | 1,571,730 | 1,549,093 | 26,572 | 153,093 | 881,204 | 433 | 252,865 |
| Malt liquors and malt..... | 206 | 3,660,335 | 3,619,356 | 115,375 | 206,916 | 1,892,545 | 192 | 222,588 | 121 | 3,342,564 | 3,304,701 | 106,482 | 215,662 | 1,736,690 | 117 | 207,022 |
| Wines, brandy, and brandy spirits..... | 107 | 331,614 | 329,177 | 5,471 | 14,304 | 270,725 | 106 | 93,876 | 56 | 210,308 | 209,057 | 2,497 | 15,455 | 146,963 | 56 | 64,058 |
| Distilled, rectified, and blended liquors, except brandy..... | 81 | 3,435,005 | 3,399,211 | 48,523 | 141,070 | 2,800,644 | 81 | 963,174 | 70 | 3,421,762 | 3,386,079 | 48,394 | 142,632 | 2,782,224 | 70 | 951,037 |
| Bottled soft drinks and flavorings..... | 3,192 | 3,483,448 | 3,372,352 | 144,782 | 321,427 | 2,121,808 | 2,994 | 294,950 | 2,526 | 3,211,046 | 3,128,269 | 131,938 | 335,573 | 1,968,332 | 2,461 | 276,751 |
| Vegetable and animal oils..... | 525 | 3,010,977 | 2,976,416 | 53,957 | 53,223 | 1,479,228 | 480 | 406,166 | 408 | 1,874,906 | 1,852,678 | 39,488 | 67,822 | 1,054,060 | 367 | 257,649 |
| Food and kindred products, not elsewhere classified..... | 1,905 | 4,027,132 | 3,976,304 | 81,292 | 204,728 | 1,790,095 | 1,553 | 494,936 | 1,232 | 3,650,855 | 3,613,697 | 74,116 | 219,470 | 1,640,018 | 1,005 | 463,016 |
| Food and kindred products not allocable..... | 129 | 1,848,130 | 1,806,686 | 35,241 | 167,879 | 915,244 | 89 | 229,166 | 65 | 1,838,830 | 1,797,457 | 35,086 | 169,441 | 910,679 | 66 | 227,067 |
| Tobacco manufactures..... | 179 | 5,434,026 | 5,405,917 | 55,012 | 625,329 | 3,786,503 | 169 | 2,656,041 | 138 | 5,426,673 | 5,398,600 | 54,779 | 626,474 | 3,780,399 | 127 | 2,652,622 |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | | | Returns with net income | | | | | | | |
|---|-------------------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|---------------------------|------------------------------|-------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|---------------------------|------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | | Number of returns | Amount (Thousand dollars) | | | | | | | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Manufacturing—Continued | | | | | | | | | | | | | | | | |
| Textile mill products..... | 6,289 | 17,489,934 | 17,216,512 | 435,403 | 850,721 | 10,732,760 | 5,001 | 3,023,797 | 4,505 | 16,024,637 | 15,772,511 | 400,480 | 926,623 | 9,860,083 | 3,866 | 2,747,084 |
| Broad woven fabric mills and finishing, except wool..... | 1,211 | 6,493,892 | 6,381,295 | 194,152 | 370,104 | 4,247,666 | 938 | 1,161,550 | 938 | 6,114,042 | 6,009,625 | 183,076 | 394,112 | 3,999,085 | 792 | 1,091,284 |
| Broad woven fabric mills, cotton... | 315 | 4,102,751 | 4,019,832 | 139,479 | 249,774 | 2,797,826 | 271 | 784,308 | 258 | 3,896,439 | 3,819,682 | 132,776 | 263,278 | 2,633,296 | 238 | 732,422 |
| Broad woven fabric mills, man-made fiber and silk..... | 224 | 1,528,666 | 1,513,564 | 35,302 | 96,954 | 976,587 | 220 | 286,439 | 163 | 1,474,688 | 1,459,846 | 35,168 | 98,710 | 963,885 | 159 | 280,006 |
| Dyeing and finishing textiles, except wool fabrics and knit goods | 672 | 862,475 | 847,899 | 19,371 | 23,376 | 473,253 | 447 | 90,803 | 517 | 742,915 | 730,097 | 15,132 | 32,124 | 401,904 | 395 | 78,856 |
| Broad woven fabric mills and finishing, wool..... | 218 | 1,172,434 | 1,135,762 | 26,653 | 63,169 | 1,013,574 | 186 | 229,267 | 141 | 1,070,236 | 1,035,449 | 24,276 | 67,768 | 946,137 | 108 | 211,158 |
| Knitting mills..... | 2,098 | 3,189,483 | 3,154,255 | 67,227 | 136,468 | 1,552,249 | 1,683 | 517,227 | 1,574 | 2,880,510 | 2,848,430 | 60,476 | 151,578 | 1,388,808 | 1,344 | 451,146 |
| Carpets and rugs; woven, tufted, and braided..... | 235 | 1,184,297 | 1,175,047 | 22,171 | 40,771 | 535,240 | 205 | 208,481 | 154 | 1,096,181 | 1,088,217 | 19,858 | 46,277 | 491,358 | 144 | 194,239 |
| Yarn and thread mills..... | 595 | 2,065,428 | 2,028,217 | 58,090 | 93,348 | 1,215,058 | 441 | 288,325 | 332 | 1,711,695 | 1,679,269 | 50,379 | 107,892 | 1,032,402 | 291 | 244,611 |
| Narrow fabrics and other smallwares mills..... | 504 | 472,099 | 466,079 | 9,766 | 26,069 | 257,564 | 420 | 67,337 | 398 | 435,987 | 430,448 | 8,446 | 28,329 | 235,191 | 355 | 57,850 |
| Textile mill products, not elsewhere classified..... | 1,388 | 1,926,315 | 1,906,678 | 30,855 | 77,012 | 1,056,285 | 1,111 | 329,385 | 930 | 1,731,999 | 1,713,831 | 27,483 | 86,558 | 912,604 | 816 | 274,591 |
| Textile mill products not allocable.. | 40 | 985,986 | 969,179 | 26,489 | 43,780 | 855,124 | (1) | (1) | 38 | 983,987 | 967,242 | 26,486 | 44,109 | 854,498 | (1) | (1) |
| Apparel and other fabricated textile products..... | 16,366 | 15,857,751 | 15,678,573 | 118,241 | 476,270 | 6,682,187 | 12,261 | 2,420,771 | 10,818 | 13,878,759 | 13,730,378 | 100,444 | 560,892 | 5,779,001 | 8,863 | 2,150,409 |
| Men's and boys' clothing..... | 2,612 | 5,222,236 | 5,142,527 | 38,327 | 194,972 | 2,569,157 | 2,232 | 1,033,872 | 2,026 | 4,714,791 | 4,643,625 | 33,299 | 218,421 | 2,345,162 | 1,792 | 946,923 |
| Women's, children's, and infants' clothing..... | 8,463 | 7,622,993 | 7,553,548 | 49,476 | 201,380 | 2,647,484 | 5,567 | 932,499 | 5,324 | 6,564,300 | 6,503,803 | 41,800 | 244,078 | 2,310,846 | 3,913 | 818,117 |
| Apparel and accessories, not elsewhere classified..... | 2,365 | 1,222,969 | 1,215,077 | 9,518 | 28,025 | 545,551 | 2,068 | 196,922 | 1,455 | 989,965 | 983,612 | 7,615 | 36,493 | 443,642 | 1,343 | 163,975 |
| Fabricated textile products, not elsewhere classified..... | 2,680 | 1,696,590 | 1,676,080 | 19,927 | 49,547 | 865,314 | 2,207 | 242,826 | 1,859 | 1,533,867 | 1,524,007 | 17,069 | 58,335 | 631,083 | 1,680 | 209,096 |
| Apparel and other fabricated textile products not allocable..... | 246 | 92,963 | 91,341 | 993 | 2,346 | 54,681 | 187 | 14,652 | 154 | 75,836 | 75,331 | 661 | 3,565 | 48,268 | 135 | 12,298 |
| Lumber and wood products, except furniture..... | 8,953 | 9,647,748 | 9,244,671 | 269,207 | 433,209 | 6,572,726 | 7,238 | 1,337,275 | 6,034 | 8,383,213 | 8,003,618 | 234,604 | 496,723 | 5,800,549 | 5,178 | 1,156,113 |
| Logging, lumber and wood basic products..... | 3,327 | 4,485,859 | 4,220,121 | 156,047 | 237,978 | 3,284,292 | 2,245 | 590,634 | 2,230 | 4,112,522 | 3,857,674 | 140,581 | 259,606 | 2,998,898 | 1,633 | 534,085 |
| Millwork, veneers, plywood, and pre-fabricated structural products..... | 2,977 | 3,828,486 | 3,711,540 | 86,431 | 144,230 | 2,601,540 | 2,660 | 571,617 | 1,928 | 3,083,270 | 2,976,262 | 70,860 | 178,682 | 2,202,540 | 1,812 | 464,290 |
| Wood products, except furniture, not allocable..... | 2,649 | 1,333,403 | 1,313,010 | 26,729 | 51,001 | 686,894 | 2,333 | 175,024 | 1,876 | 1,187,421 | 1,169,682 | 23,163 | 58,435 | 599,111 | 1,733 | 157,738 |
| Furniture and fixtures..... | 6,382 | 5,750,220 | 5,674,101 | 85,396 | 285,372 | 2,861,646 | 5,923 | 816,560 | 4,248 | 5,052,155 | 4,984,149 | 75,411 | 315,059 | 2,544,606 | 4,058 | 703,773 |
| Household furniture..... | 4,259 | 3,978,578 | 3,924,958 | 56,365 | 193,810 | 1,799,467 | 3,949 | 525,724 | 2,717 | 3,502,210 | 3,454,474 | 49,947 | 210,573 | 1,603,135 | 2,601 | 452,281 |
| Furniture and fixtures, except household furniture..... | 2,123 | 1,771,642 | 1,749,143 | 29,031 | 91,562 | 1,062,179 | 1,974 | 290,836 | 1,531 | 1,549,945 | 1,529,675 | 25,464 | 104,486 | 941,471 | 1,457 | 251,492 |
| Paper and allied products..... | 3,270 | 14,454,293 | 14,092,654 | 689,521 | 1,016,221 | 12,271,759 | 3,118 | 1,695,151 | 2,444 | 13,247,154 | 12,904,492 | 635,087 | 1,069,867 | 11,246,701 | 2,325 | 1,532,320 |
| Pulp mills..... | (1) | | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Paper, paperboard, building paper, and building board mills..... | 412 | 7,806,679 | 7,583,989 | 453,877 | 567,061 | 7,654,633 | 385 | 916,259 | 307 | 7,384,980 | 7,170,311 | 431,238 | 584,030 | 7,297,107 | 281 | 863,788 |
| Converted paper and paperboard products, except containers..... | 1,342 | 2,991,316 | 2,944,240 | 83,357 | 251,733 | 1,946,866 | 1,227 | 399,401 | 980 | 2,653,450 | 2,609,952 | 73,204 | 270,003 | 1,714,405 | 895 | 353,779 |
| Paperboard boxes and other containers | 1,464 | 3,065,005 | 3,002,490 | 106,929 | 146,775 | 1,760,541 | 1,454 | 309,758 | 1,112 | 2,728,665 | 2,671,513 | 96,769 | 160,738 | 1,509,596 | 1,104 | 261,005 |
| Printing, publishing, and allied industries..... | 22,530 | 17,780,054 | 17,305,845 | 449,221 | 1,321,851 | 11,952,008 | 15,404 | 1,368,676 | 14,962 | 15,797,425 | 15,366,734 | 404,717 | 1,434,942 | 10,675,450 | 10,872 | 1,207,759 |
| Publishing, and publishing and printing..... | 8,030 | 10,746,253 | 10,378,398 | 236,999 | 913,707 | 7,798,704 | 4,448 | 762,712 | 5,042 | 9,592,531 | 9,257,685 | 218,472 | 986,283 | 6,993,939 | 3,173 | 665,256 |
| Newspapers..... | 3,945 | 5,426,163 | 5,211,784 | 154,666 | 564,785 | 4,012,551 | 2,405 | 141,928 | 2,799 | 5,132,581 | 4,920,487 | 149,368 | 576,107 | 3,879,032 | 1,917 | 137,421 |
| Periodicals..... | 1,782 | 2,546,712 | 2,471,705 | 43,933 | 106,823 | 1,549,756 | 588 | 137,705 | 986 | 1,978,318 | 1,927,657 | 34,519 | 144,199 | 1,173,964 | 442 | 113,743 |
| Books: publishing, publishing and printing, and miscellaneous publishing..... | 2,303 | 2,773,378 | 2,694,909 | 38,400 | 242,099 | 2,236,397 | 1,455 | 483,079 | 1,257 | 2,481,632 | 2,409,541 | 34,585 | 265,977 | 1,940,943 | 814 | 414,092 |
| Printing, including manifold business forms and books..... | 10,682 | 5,799,553 | 5,723,040 | 184,347 | 346,032 | 3,494,458 | 8,876 | 523,326 | 7,287 | 5,179,262 | 5,110,931 | 161,882 | 376,869 | 3,107,311 | 6,210 | 469,099 |
| Bookbinding and printing trade services..... | 3,656 | 1,169,077 | 1,139,542 | 27,405 | 61,315 | 638,958 | 2,024 | 81,277 | 2,597 | 1,001,538 | 974,310 | 23,944 | 70,969 | 561,242 | 1,453 | 72,083 |
| Printing, publishing, and allied industries not allocable..... | 162 | 65,171 | 64,865 | 470 | 797 | 19,888 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | Returns with net income | | | | | | | | | |
|--|-------------------------------------|--------------------------------------|---|------------------------------------|--|------------------------------------|-------------------------|------------------------------|-------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|------------------------|------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | | Number of returns | Amount (Thousand dollars) | | | | | | | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Manufacturing—Continued | | | | | | | | | | | | | | | | |
| Chemicals and allied products..... | 10,957 | 35,745,829 | 34,467,765 | 1,721,858 | 4,486,802 | 30,498,842 | 9,603 | 4,968,101 | 7,049 | 34,347,649 | 33,098,950 | 1,657,265 | 4,607,548 | 28,951,014 | 6,534 | 4,726,313 |
| Basic chemicals..... | 1,254 | 8,856,283 | 8,523,011 | 543,319 | 1,078,625 | 8,791,456 | 1,150 | 1,382,291 | 900 | 8,688,987 | 8,357,951 | 528,793 | 1,094,440 | 8,617,505 | 846 | 1,361,961 |
| Plastic materials and synthetic resins, rubber, and man-made fibers, except glass..... | 1,839 | 6,772,779 | 6,500,089 | 502,319 | 1,131,732 | 6,310,820 | 1,429 | 828,948 | 1,125 | 6,533,418 | 6,265,074 | 490,270 | 1,171,822 | 5,980,247 | 939 | 784,484 |
| Drugs..... | 1,182 | 4,381,853 | 4,175,331 | 115,409 | 848,456 | 3,685,813 | 1,012 | 687,792 | 785 | 4,330,796 | 4,124,657 | 114,352 | 854,217 | 3,635,460 | 746 | 679,152 |
| Soap and related products, except perfumes, cosmetics, and other toilet preparations..... | 1,565 | 3,730,619 | 3,602,040 | 65,021 | 322,768 | 2,005,790 | 1,463 | 363,887 | 878 | 3,600,097 | 3,473,350 | 62,619 | 328,553 | 1,945,483 | 858 | 346,990 |
| Perfumes, cosmetics, and other toilet preparations..... | 647 | 1,402,434 | 1,357,954 | 14,554 | 200,123 | 920,003 | 572 | 167,920 | 412 | 1,295,434 | 1,255,051 | 12,682 | 205,569 | 831,308 | 379 | 149,110 |
| Paints and allied products, including gum and wood chemicals..... | 1,511 | 2,995,353 | 2,919,852 | 58,894 | 249,088 | 1,750,460 | 1,384 | 464,817 | 1,107 | 2,837,302 | 2,770,307 | 54,185 | 259,078 | 1,526,014 | 1,049 | 425,583 |
| Fertilizers and other agricultural chemicals..... | 1,073 | 1,349,581 | 1,316,380 | 56,766 | 27,910 | 1,196,190 | 914 | 192,332 | 595 | 960,344 | 932,585 | 33,771 | 50,018 | 738,487 | 543 | 123,050 |
| Chemicals and allied products, not elsewhere classified..... | 1,820 | 2,542,251 | 2,466,246 | 101,374 | 223,740 | 2,035,658 | 1,635 | 337,635 | 1,224 | 2,412,892 | 2,339,182 | 96,891 | 236,921 | 1,895,234 | 1,153 | 319,716 |
| Chemicals and allied products not allocable..... | 66 | 3,714,676 | 3,606,862 | 264,202 | 404,360 | 3,802,652 | 44 | 542,479 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Petroleum refining and related industries | 1,072 | 48,011,251 | 44,860,793 | 1,904,564 | 2,571,086 | 53,622,341 | 839 | 3,689,698 | 691 | 46,319,996 | 43,238,325 | 1,847,431 | 2,618,229 | 52,010,671 | 590 | 3,532,933 |
| Petroleum refining, without extraction | 257 | 975,188 | 962,774 | 25,886 | 18,610 | 543,908 | 208 | 90,280 | 115 | 719,595 | 713,206 | 20,115 | 29,414 | 363,598 | 91 | 65,963 |
| Integrated petroleum refining and extraction..... | 104 | 45,812,901 | 42,704,553 | 1,834,459 | 2,491,336 | 52,214,039 | 64 | 3,471,234 | 67 | 44,472,811 | 41,424,492 | 1,786,156 | 2,523,106 | 50,830,173 | 53 | 3,346,609 |
| Petroleum refining and related industries not allocable..... | 711 | 1,223,162 | 1,193,466 | 44,219 | 61,140 | 864,394 | 567 | 128,184 | 509 | 1,127,590 | 1,100,627 | 41,160 | 65,709 | 816,900 | 446 | 120,361 |
| Rubber and miscellaneous plastics products..... | 4,459 | 9,316,210 | 9,100,129 | 309,019 | 600,135 | 6,636,107 | 3,957 | 1,613,459 | 2,914 | 8,846,667 | 8,637,209 | 293,338 | 634,727 | 6,286,914 | 2,658 | 1,529,196 |
| Tires and inner tubes..... | 121 | 5,396,985 | 5,242,905 | 201,046 | 383,863 | 4,133,731 | 120 | 1,108,149 | 110 | 5,345,695 | 5,192,509 | 199,513 | 385,860 | 4,096,723 | 109 | 1,096,133 |
| Rubber products, except tires and inner tubes..... | 911 | 1,933,819 | 1,893,130 | 45,449 | 128,809 | 1,357,981 | 818 | 270,021 | 613 | 1,767,169 | 1,729,001 | 42,002 | 133,993 | 1,246,512 | 562 | 234,928 |
| Miscellaneous plastics products..... | 3,427 | 1,985,406 | 1,964,094 | 62,524 | 87,463 | 1,144,395 | 3,019 | 235,289 | 2,191 | 1,733,803 | 1,715,699 | 51,823 | 114,874 | 943,679 | 1,987 | 198,135 |
| Leather and leather products..... | 3,006 | 4,726,465 | 4,686,452 | 51,379 | 170,943 | 2,346,787 | 2,737 | 714,372 | 2,116 | 4,202,819 | 4,166,881 | 45,692 | 193,886 | 2,103,070 | 2,010 | 638,203 |
| Footwear, except rubber..... | 905 | 2,907,529 | 2,883,275 | 31,196 | 103,494 | 1,490,841 | 854 | 446,041 | 686 | 2,640,800 | 2,618,673 | 28,660 | 114,624 | 1,379,383 | 656 | 411,276 |
| Leather and leather products, except footwear..... | 2,101 | 1,818,936 | 1,803,177 | 20,183 | 67,449 | 855,946 | 1,883 | 268,331 | 1,430 | 1,562,019 | 1,548,208 | 17,032 | 79,262 | 723,687 | 1,354 | 226,927 |
| Stone, clay, and glass products..... | 8,967 | 12,692,994 | 12,385,210 | 625,145 | 1,066,584 | 11,118,644 | 8,089 | 1,623,448 | 6,105 | 11,730,121 | 11,442,300 | 570,356 | 1,142,508 | 10,138,672 | 5,690 | 1,505,061 |
| Glass and glass products..... | 814 | 3,205,025 | 3,129,663 | 137,447 | 339,160 | 2,611,167 | 779 | 504,080 | 522 | 3,114,957 | 3,041,303 | 347,562 | 2,548,070 | 347,562 | 500 | 489,761 |
| Cement, hydraulic..... | 154 | 1,188,157 | 1,162,710 | 124,974 | 143,348 | 1,970,005 | 134 | 151,908 | 128 | 1,066,635 | 1,042,427 | 109,032 | 149,451 | 1,761,581 | 109 | 134,033 |
| Structural clay products..... | 707 | 867,050 | 867,324 | 37,324 | 63,654 | 811,489 | 685 | 146,024 | 457 | 765,350 | 747,702 | 32,550 | 75,243 | 690,401 | 457 | 130,059 |
| Pottery and related products..... | 383 | 540,841 | 534,321 | 14,525 | 22,064 | 388,471 | 333 | 94,662 | 264 | 480,280 | 474,909 | 12,343 | 27,329 | 319,226 | 234 | 80,218 |
| Concrete, gypsum, and plaster products | 5,286 | 3,952,862 | 3,871,273 | 201,019 | 235,405 | 2,869,060 | 4,747 | 334,882 | 3,672 | 3,463,468 | 3,391,620 | 177,643 | 270,321 | 2,536,560 | 3,433 | 299,585 |
| Miscellaneous nonmetallic mineral products..... | 1,623 | 2,939,059 | 2,839,897 | 109,856 | 262,863 | 2,468,452 | 1,411 | 391,892 | 1,062 | 2,839,431 | 2,744,339 | 104,740 | 272,602 | 2,282,834 | 957 | 371,405 |
| Primary metal industries..... | 4,421 | 34,303,672 | 33,734,307 | 1,622,740 | 2,384,988 | 32,285,106 | 3,912 | 6,260,727 | 3,297 | 32,671,845 | 32,117,310 | 1,554,948 | 2,445,817 | 30,614,430 | 3,002 | 5,889,822 |
| Blast furnaces, steel works, and iron and steel foundries and forgings..... | 1,644 | 22,059,217 | 21,682,039 | 1,184,224 | 1,712,423 | 20,963,247 | 1,489 | 4,225,970 | 1,239 | 21,100,963 | 20,732,903 | 1,140,859 | 1,735,617 | 19,933,169 | 1,165 | 3,989,499 |
| Smelting, refining, rolling, drawing, and alloying of nonferrous metals, including foundries and forgings..... | 2,147 | 11,468,760 | 11,296,008 | 413,957 | 607,340 | 10,817,309 | 1,982 | 1,912,132 | 1,606 | 10,821,274 | 10,654,096 | 391,085 | 640,557 | 10,202,087 | 1,525 | 1,779,219 |
| Primary metal industries, not elsewhere classified..... | 584 | 680,136 | 661,959 | 22,255 | 58,669 | 432,876 | 394 | 103,804 | 426 | 654,280 | 636,241 | 20,731 | 63,026 | 407,668 | 286 | 101,906 |
| Primary metal industries not allocable..... | 46 | 95,559 | 94,301 | 2,304 | 6,556 | 71,674 | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |
| Fabricated metal products, except machinery and transportation equipment..... | 20,231 | 24,918,639 | 24,512,930 | 630,053 | 1,401,897 | 15,302,114 | 17,381 | 4,017,284 | 14,353 | 22,116,371 | 21,747,123 | 558,920 | 1,562,164 | 13,569,557 | 12,904 | 3,524,184 |
| Metal cans..... | 131 | 2,810,304 | 2,770,285 | 141,360 | 139,789 | 2,123,246 | 128 | 430,916 | 105 | 2,790,596 | 2,750,841 | 140,745 | 139,919 | 2,106,548 | 106 | 427,657 |
| Cutlery, hand tools, and general hardware..... | 1,368 | 1,959,819 | 1,922,230 | 50,878 | 187,304 | 1,398,429 | 1,173 | 400,084 | 944 | 1,830,167 | 1,795,586 | 47,473 | 199,560 | 1,306,154 | 824 | 368,592 |
| Heating apparatus (except electric) and plumbing fixtures..... | 925 | 2,090,521 | 2,017,135 | 44,087 | 146,792 | 1,305,132 | 798 | 398,471 | 539 | 1,890,090 | 1,818,664 | 40,443 | 156,774 | 1,175,082 | 517 | 351,729 |
| Fabricated structural metal products.. | 6,236 | 7,287,302 | 7,182,708 | 128,107 | 280,290 | 4,105,329 | 5,718 | 1,127,099 | 4,350 | 6,184,839 | 6,092,346 | 107,737 | 343,806 | 3,450,330 | 4,023 | 927,211 |
| Screw machine products, and bolts, nuts, screws, rivets, and washers.... | 1,827 | 1,756,164 | 1,730,560 | 50,974 | 135,358 | 1,087,817 | 1,571 | 274,401 | 1,287 | 1,635,346 | 1,611,871 | 46,066 | 142,782 | 1,020,818 | 1,198 | 256,105 |
| Metal stampings..... | 2,293 | 3,143,131 | 3,092,598 | 77,395 | 179,728 | 1,799,460 | 2,016 | 452,099 | 1,769 | 2,518,906 | 2,474,704 | 57,260 | 170,816 | 1,446,351 | 1,649 | 369,900 |
| Metal coating and engraving..... | 2,624 | 827,592 | 814,815 | 23,601 | 43,249 | 455,503 | 1,742 | 56,052 | 1,838 | 726,527 | 714,531 | 19,694 | 56,840 | 386,116 | 1,365 | 46,982 |
| Fabricated metal products, not elsewhere classified..... | 4,788 | 4,893,042 | 4,833,632 | 111,179 | 314,580 | 2,929,583 | 4,196 | 853,229 | 3,502 | 4,389,479 | 4,339,956 | 97,030 | 344,820 | 2,580,846 | 3,203 | 751,236 |
| Fabricated metal products not allocable..... | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) | (1) |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | | Returns with net income | | | | | | | | |
|--|-------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------|---------------------------|-------------------------|-------------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------|----------------------|
| | Number of returns | Total receipts | Business receipts | Deprecia- tion | Net income less deficit | Total assets | Inventory, end-of-year | | Number of returns | Total receipts | Business receipts | Deprecia- tion | Net income | Total assets | Inventory, end-of-year | |
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of returns | | Amount (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of returns |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Manufacturing—Continued | | | | | | | | | | | | | | | | |
| Machinery, except electric..... | 20,389 | 35,536,783 | 34,434,378 | 1,213,722 | 3,371,568 | 26,398,878 | 16,708 | 7,494,523 | 14,338 | 32,903,263 | 31,864,580 | 1,134,070 | 3,541,956 | 24,108,476 | 12,365 | 6,850,206 |
| Engines and turbines..... | 129 | 1,051,897 | 1,036,420 | 30,177 | 93,095 | 667,145 | 88 | 211,639 | 83 | 1,015,203 | 1,000,218 | 29,343 | 95,340 | 646,711 | 62 | 205,001 |
| Farm machinery and equipment..... | 1,073 | 4,630,040 | 4,511,756 | 125,400 | 272,324 | 3,434,609 | 957 | 1,174,122 | 647 | 3,853,696 | 3,745,146 | 100,083 | 298,235 | 2,756,966 | 614 | 938,145 |
| Construction, mining, and materials handling machinery and equipment.... | 1,174 | 6,025,523 | 5,873,062 | 142,477 | 685,240 | 4,445,982 | 1,020 | 1,426,302 | 890 | 5,779,163 | 5,640,126 | 131,988 | 699,425 | 4,057,663 | 832 | 1,370,237 |
| Metalworking machinery and equipment. | 5,424 | 4,656,985 | 4,590,878 | 123,867 | 371,236 | 3,290,628 | 4,431 | 975,137 | 4,069 | 4,382,504 | 4,321,222 | 115,427 | 398,098 | 3,092,472 | 3,466 | 922,311 |
| Special industry machinery and equipment, except metalworking..... | 2,772 | 4,389,925 | 4,131,775 | 130,516 | 305,775 | 3,476,900 | 2,297 | 915,700 | 1,811 | 4,069,801 | 3,818,237 | 121,307 | 331,960 | 3,215,746 | 1,701 | 842,014 |
| General industrial machinery and equipment..... | 2,122 | 4,403,893 | 4,338,816 | 119,848 | 380,254 | 3,077,674 | 1,350 | 919,379 | 1,622 | 3,996,894 | 3,940,786 | 111,846 | 401,950 | 2,766,982 | 1,457 | 816,499 |
| Office, computing, and accounting machines..... | 354 | 5,969,907 | 5,622,376 | 433,609 | 999,348 | 5,347,130 | 338 | 1,194,700 | 212 | 5,872,067 | 5,528,907 | 430,275 | 1,012,630 | 5,246,491 | 210 | 1,164,686 |
| Service industry machines..... | 1,131 | 2,180,500 | 2,132,207 | 47,862 | 140,832 | 1,348,036 | 995 | 384,113 | 682 | 2,003,365 | 1,961,358 | 43,572 | 157,247 | 1,210,583 | 608 | 343,267 |
| Machinery, except electric, not elsewhere classified..... | 6,041 | 1,981,698 | 1,961,363 | 55,006 | 113,554 | 1,116,649 | 4,653 | 245,144 | 4,216 | 1,772,104 | 1,754,382 | 46,617 | 134,662 | 969,584 | 3,378 | 216,574 |
| Machinery, except electric not allocable..... | 169 | 246,415 | 235,725 | 4,960 | 9,910 | 194,125 | 79 | 48,287 | 106 | 158,466 | 154,198 | 3,612 | 12,409 | 145,278 | (1) | (1) |
| Electrical machinery, equipment, and supplies..... | 8,499 | 30,280,711 | 29,772,147 | 720,696 | 1,722,559 | 19,907,798 | 7,418 | 5,481,061 | 5,220 | 27,718,273 | 27,251,889 | 648,726 | 1,996,966 | 18,148,014 | 4,933 | 4,922,861 |
| Electrical transmission and distri- bution equipment..... | 578 | 6,523,646 | 6,438,115 | 172,682 | 537,708 | 4,109,700 | 522 | 1,078,660 | 399 | 6,388,323 | 6,304,223 | 170,471 | 551,410 | 4,018,637 | 379 | 1,042,513 |
| Electrical industrial apparatus..... | 723 | 1,801,720 | 1,780,073 | 40,132 | 151,100 | 1,169,624 | 710 | 372,522 | 581 | 1,715,011 | 1,696,270 | 38,521 | 161,241 | 1,102,685 | 578 | 351,772 |
| Household appliances..... | 587 | 4,200,329 | 4,109,485 | 97,739 | 258,489 | 2,911,913 | 517 | 882,771 | 411 | 3,683,157 | 3,605,190 | 78,531 | 313,031 | 2,579,529 | 382 | 776,753 |
| Radio and TV receiving sets, except communication types..... | 696 | 4,147,316 | 4,091,344 | 89,594 | 288,787 | 2,110,940 | 432 | 473,428 | 321 | 3,947,025 | 3,895,704 | 84,418 | 303,901 | 1,968,442 | 276 | 427,559 |
| Communication equipment..... | 602 | 2,556,589 | 2,467,652 | 49,212 | 92,991 | 2,246,511 | 465 | 442,237 | 314 | 2,269,875 | 2,184,029 | 43,210 | 150,247 | 2,014,232 | 279 | 372,938 |
| Electronic components and accessories | 2,870 | 5,296,248 | 5,215,871 | 143,167 | 102,352 | 3,497,732 | 2,511 | 1,090,960 | 1,440 | 4,229,988 | 4,161,996 | 111,168 | 202,751 | 2,813,295 | 1,391 | 874,142 |
| Electric lighting and wiring equipment, except insulated wire.... | 1,187 | 1,329,776 | 1,314,585 | 24,826 | 86,831 | 714,289 | 1,154 | 222,191 | 902 | 1,231,976 | 1,218,233 | 22,452 | 97,881 | 644,727 | 892 | 200,181 |
| Electrical machinery, equipment, and supplies, not elsewhere classified.. | 1,187 | 1,688,902 | 1,653,981 | 33,603 | 136,591 | 1,100,360 | 1,038 | 330,425 | 806 | 1,546,362 | 1,513,814 | 30,832 | 147,991 | 980,459 | 710 | 297,907 |
| Electrical machinery, equipment, and supplies not allocable..... | 69 | 2,736,185 | 2,701,041 | 69,741 | 67,710 | 2,046,729 | 69 | 587,867 | 46 | 2,706,556 | 2,672,430 | 69,123 | 68,513 | 2,026,008 | 46 | 579,096 |
| Transportation equipment..... | 4,723 | 57,668,548 | 56,564,959 | 1,377,729 | 5,785,665 | 41,587,877 | 4,170 | 9,450,043 | 3,220 | 55,924,799 | 54,847,536 | 1,338,083 | 5,883,819 | 40,646,211 | 2,949 | 9,186,643 |
| Motor vehicles and motor vehicle equipment..... | 2,085 | 36,267,514 | 35,530,683 | 950,730 | 4,766,404 | 29,773,192 | 1,947 | 4,998,173 | 1,647 | 35,553,751 | 34,832,439 | 930,941 | 4,797,675 | 29,350,665 | 1,572 | 4,859,229 |
| Motor vehicles..... | 670 | 30,303,841 | 29,665,059 | 800,390 | 4,323,977 | 25,940,946 | 565 | 3,923,685 | 502 | 30,112,286 | 29,477,930 | 796,553 | 4,336,063 | 25,834,295 | 459 | 3,880,904 |
| Motor vehicle parts and accessories | 1,415 | 5,963,673 | 5,865,624 | 150,340 | 442,427 | 3,832,246 | 1,382 | 1,074,488 | 1,145 | 5,441,465 | 5,354,509 | 134,388 | 461,612 | 3,516,370 | 1,113 | 978,325 |
| Transportation equipment, except motor vehicles..... | 2,638 | 21,401,034 | 21,034,276 | 426,999 | 1,019,261 | 11,814,685 | 2,223 | 4,451,870 | 1,573 | 20,371,048 | 20,015,097 | 407,142 | 1,086,144 | 11,295,546 | 1,377 | 4,327,414 |
| Aircraft, and complete guided missiles and space vehicles..... | 122 | 11,970,268 | 11,795,329 | 191,097 | 547,235 | 5,978,213 | 70 | 2,853,105 | 30 | 11,639,275 | 11,465,411 | 186,276 | 563,541 | 5,868,061 | 29 | 2,824,598 |
| Aircraft parts, and guided missile and space vehicle subassemblies... | 946 | 4,973,174 | 4,865,526 | 131,628 | 250,195 | 3,044,518 | 748 | 979,534 | 654 | 4,725,698 | 4,621,567 | 124,327 | 261,901 | 2,896,626 | 532 | 931,312 |
| Ship and boat building and repair.. | 837 | 1,409,350 | 1,380,314 | 24,665 | 42,587 | 860,652 | 733 | 192,690 | 480 | 1,225,146 | 1,199,091 | 21,566 | 66,169 | 726,273 | 428 | 167,027 |
| Railroad equipment, including street cars..... | 96 | 1,764,076 | 1,724,470 | 68,126 | 119,844 | 1,519,492 | 96 | 291,772 | 80 | 1,611,196 | 1,574,262 | 64,887 | 129,042 | 1,443,339 | 81 | 285,412 |
| Transportation equipment not allocable..... | 637 | 1,284,166 | 1,268,637 | 11,483 | 59,400 | 411,810 | 576 | 134,769 | 329 | 1,169,733 | 1,154,766 | 10,086 | 65,491 | 361,247 | 307 | 119,065 |
| Scientific instruments; photographic equipment; watches and clocks..... | 3,990 | 7,387,112 | 7,212,332 | 262,625 | 848,593 | 5,773,122 | 3,416 | 1,417,797 | 2,443 | 6,810,992 | 6,642,950 | 249,162 | 905,087 | 5,326,322 | 2,205 | 1,276,460 |
| Scientific and mechanical measuring instruments..... | 1,409 | 2,988,286 | 2,921,238 | 81,363 | 220,634 | 2,157,705 | 1,210 | 653,047 | 809 | 2,676,297 | 2,613,664 | 73,538 | 250,435 | 1,900,408 | 713 | 573,282 |
| Optical, medical, and ophthalmic goods | 1,952 | 1,791,669 | 1,751,453 | 44,920 | 148,075 | 1,244,263 | 1,680 | 343,778 | 1,254 | 1,690,211 | 1,651,001 | 42,358 | 159,607 | 1,163,222 | 1,152 | 323,178 |
| Photographic equipment and supplies.. | 489 | 2,121,086 | 2,058,722 | 129,083 | 457,064 | 2,047,149 | 426 | 307,656 | 296 | 2,034,361 | 1,973,057 | 126,857 | 467,580 | 1,987,011 | 275 | 289,613 |
| Watches and clocks..... | 140 | 486,071 | 480,869 | 7,259 | 22,820 | 324,005 | 100 | 113,216 | 84 | 410,123 | 405,228 | 6,409 | 27,465 | 275,681 | 65 | 90,387 |
| Jewelry and silverware..... | 1,057 | 731,023 | 721,511 | 8,597 | 45,782 | 452,906 | 1,012 | 165,890 | 860 | 713,037 | 704,692 | 8,523 | 46,297 | 444,971 | 836 | 162,265 |
| Toys and sporting goods..... | 1,955 | 1,965,586 | 1,883,802 | 36,700 | 25,078 | 1,494,279 | 1,635 | 374,640 | 958 | 1,598,276 | 1,520,560 | 27,120 | 89,431 | 1,318,481 | 878 | 321,637 |
| Ordnance, except guided missiles..... | 121 | 215,158 | 211,830 | 5,783 | 25,547 | 184,265 | 102 | 57,779 | 45 | 189,445 | 186,431 | 5,226 | 26,920 | 164,655 | 46 | 50,021 |
| Costume jewelry..... | 543 | 154,556 | 153,701 | 1,698 | 2,290 | 74,890 | 523 | 24,741 | 317 | 91,363 | 90,954 | 784 | 2,825 | 44,343 | 317 | 13,300 |
| Manufacturing, not elsewhere classi- fied..... | 5,654 | 3,998,948 | 3,925,693 | 87,381 | 285,946 | 2,562,166 | 4,887 | 620,237 | 3,517 | 3,605,849 | 3,536,543 | 79,358 | 305,215 | 2,324,573 | 3,234 | 555,993 |
| Manufacturing not allocable..... | 1,053 | 223,103 | 219,876 | 5,109 | 5,326 | 142,256 | 688 | 30,003 | 351 | 184,167 | 181,470 | 3,262 | 13,736 | 107,107 | 282 | 25,270 |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Total 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | | | Returns with net income | | | | | | | |
|---|-------------------------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|------------------------|---------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|---------------------------|
| | Number of returns | Total receipts | Business receipts | Depreciation | Net income (less deficit) | Total assets | Inventory, end-of-year | | Number of returns | Total receipts | Business receipts | Depreciation | Net income | Total assets | Inventory, end-of-year | |
| | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of returns | Amount (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Transportation, communication, electric, gas, and sanitary services..... | 56,338 | 81,726,057 | 79,450,169 | 7,871,703 | 9,738,884 | 174,912,513 | 11,926 | 3,470,938 | 35,622 | 74,403,220 | 72,344,784 | 7,267,301 | 10,171,667 | 163,797,710 | 8,378 | 3,243,063 |
| Transportation..... | 42,908 | 37,447,529 | 35,873,856 | 2,909,279 | 1,683,014 | 55,070,980 | 8,187 | 897,745 | 27,422 | 30,925,730 | 29,552,371 | 2,418,261 | 2,029,252 | 45,736,432 | 5,528 | 725,664 |
| Railroad transportation, terminals, and related services..... | 512 | 12,052,624 | 11,254,388 | 1,091,077 | 487,555 | 32,625,713 | 299 | 451,662 | 308 | 9,725,986 | 9,041,086 | 913,705 | 592,766 | 26,877,926 | 195 | 361,950 |
| Local, suburban, and intercity passenger transportation, terminals, and related services..... | 7,817 | 2,243,953 | 2,154,763 | 155,213 | 124,255 | 2,100,439 | 1,043 | 32,563 | 5,342 | 1,988,788 | 1,909,386 | 136,805 | 138,554 | 1,919,287 | 699 | 30,544 |
| Motor freight transportation and warehousing, terminals, and related services..... | 22,522 | 11,218,861 | 11,025,167 | 602,521 | 361,618 | 5,774,624 | 4,215 | 119,560 | 14,607 | 9,178,372 | 9,025,821 | 494,147 | 443,296 | 4,746,882 | 3,004 | 106,332 |
| Water transportation, terminals, and related services..... | 4,585 | 3,580,608 | 3,385,501 | 238,990 | 197,848 | 4,303,273 | 1,050 | 38,369 | 2,804 | 2,902,074 | 2,722,309 | 192,756 | 235,863 | 3,645,414 | 667 | 33,507 |
| Air transportation, terminals, and related services..... | 1,859 | 5,115,764 | 4,903,897 | 524,112 | 284,710 | 5,082,114 | 901 | 179,734 | 828 | 4,351,400 | 4,152,168 | 454,502 | 334,554 | 4,483,208 | 473 | 125,228 |
| Pipe line transportation, terminals, and related services..... | 400 | 1,203,212 | 1,172,540 | 161,298 | 163,644 | 3,043,361 | 134 | 30,021 | 273 | 1,113,153 | 1,085,076 | 128,731 | 184,633 | 2,525,535 | 107 | 24,373 |
| Transportation not allocable..... | 5,213 | 2,032,507 | 1,977,600 | 136,068 | 63,384 | 2,141,456 | 545 | 45,836 | 3,260 | 1,665,957 | 1,616,523 | 97,615 | 99,586 | 1,538,180 | 383 | 43,730 |
| Communication services..... | 7,061 | 19,717,925 | 19,350,779 | 1,977,704 | 3,821,613 | 43,351,046 | 1,881 | 1,076,832 | 4,457 | 19,110,041 | 18,754,664 | 1,883,828 | 3,892,344 | 42,154,461 | 1,458 | 1,037,051 |
| Telephone communications (wire or radio)..... | 1,839 | 16,600,100 | 16,340,125 | 1,774,106 | 3,534,849 | 39,558,826 | 1,224 | 1,006,905 | 1,505 | 16,571,687 | 16,314,210 | 1,768,440 | 3,538,091 | 39,431,222 | 1,064 | 1,005,288 |
| Telegraph communications (wire or radio)..... | 49 | 390,177 | 387,292 | 61,595 | 10,799 | 670,917 | (1) | (1) | 46 | 86,112 | 84,504 | 13,121 | 13,643 | 135,091 | (1) | (1) |
| Radio and television broadcasting.... | 4,007 | 2,468,754 | 2,376,278 | 121,429 | 279,255 | 2,618,023 | 314 | 24,726 | 2,347 | 2,252,919 | 2,167,464 | 92,339 | 329,457 | 2,221,133 | 201 | 23,326 |
| Communication services not allocable..... | 1,166 | 258,894 | 247,084 | 20,574 | 2,290 | 503,280 | 305 | 10,605 | 559 | 199,323 | 188,486 | 9,928 | 11,153 | 367,015 | 157 | 2,666 |
| Electric, gas, and sanitary services... | 6,369 | 24,560,603 | 24,225,534 | 2,984,720 | 4,234,257 | 76,490,487 | 1,858 | 1,496,361 | 3,743 | 24,367,449 | 24,037,749 | 2,965,212 | 4,250,071 | 75,906,817 | 1,392 | 1,480,348 |
| Electric companies and systems..... | 319 | 8,052,815 | 7,972,803 | 1,185,668 | 1,839,151 | 30,068,186 | 199 | 481,679 | 262 | 7,979,359 | 7,901,137 | 1,180,254 | 1,840,846 | 29,868,756 | 156 | 471,368 |
| Gas companies and systems..... | 1,006 | 8,496,078 | 8,306,147 | 729,592 | 986,344 | 19,189,930 | 663 | 564,926 | 711 | 8,442,652 | 8,254,329 | 724,799 | 990,559 | 19,073,990 | 519 | 562,167 |
| Combination companies and systems—gas, electric, or other services..... | 215 | 7,376,789 | 7,331,257 | 998,411 | 1,334,157 | 24,808,360 | 133 | 425,526 | 182 | 7,376,147 | 7,330,630 | 998,282 | 1,334,269 | 24,806,102 | 131 | 425,495 |
| Water supply and other sanitary services..... | 4,829 | 634,921 | 615,327 | 71,049 | 74,605 | 2,424,011 | 863 | 24,230 | 2,588 | 569,291 | 551,653 | 61,877 | 84,397 | 2,157,969 | 586 | 21,318 |
| Wholesale and retail trade..... | 421,553 | 335,319,452 | 329,056,077 | 2,719,324 | 6,633,103 | 113,939,042 | 353,259 | 34,891,935 | 278,306 | 295,811,803 | 290,344,293 | 2,293,783 | 7,956,192 | 98,852,666 | 244,612 | 30,044,429 |
| Wholesale trade..... | 142,603 | 159,899,254 | 157,538,432 | 869,185 | 2,908,468 | 50,470,710 | 106,985 | 14,863,590 | 100,640 | 142,355,585 | 140,286,957 | 739,626 | 3,439,432 | 44,176,234 | 79,950 | 12,956,865 |
| Groceries and related products..... | 16,802 | 32,709,493 | 32,333,878 | 143,199 | 308,242 | 5,784,031 | 12,076 | 1,647,218 | 11,796 | 28,408,722 | 28,082,647 | 119,552 | 383,121 | 4,988,294 | 8,989 | 1,426,822 |
| Meat and meat products..... | 2,504 | 4,564,544 | 4,552,523 | 15,690 | 48,578 | 651,224 | 2,038 | 110,241 | 1,735 | 4,129,825 | 4,119,245 | 13,581 | 56,625 | 592,048 | 1,451 | 102,393 |
| Groceries and related products, except meat and meat products.... | 14,298 | 28,144,949 | 27,781,355 | 127,509 | 259,664 | 5,132,307 | 10,038 | 1,536,977 | 10,061 | 24,278,897 | 23,963,402 | 105,971 | 326,496 | 4,396,246 | 7,538 | 1,324,129 |
| Motor vehicles and automotive equipment | 10,021 | 10,488,785 | 10,366,237 | 42,179 | 245,713 | 2,844,815 | 8,695 | 1,070,223 | 7,204 | 9,797,895 | 9,692,590 | 35,275 | 270,856 | 2,517,059 | 6,435 | 907,591 |
| Drug, chemicals, and paints..... | 6,398 | 6,903,715 | 6,815,956 | 30,951 | 182,134 | 2,181,152 | 4,512 | 637,412 | 4,338 | 6,258,960 | 6,187,301 | 26,890 | 200,748 | 1,800,202 | 3,372 | 555,355 |
| Dry goods and apparel..... | 8,512 | 7,122,692 | 7,027,506 | 16,148 | 137,779 | 2,650,233 | 5,826 | 925,462 | 5,936 | 6,273,641 | 6,184,517 | 13,607 | 166,165 | 2,323,726 | 4,458 | 798,495 |
| Farm products—raw materials..... | 6,056 | 13,856,176 | 13,595,993 | 85,212 | 125,104 | 3,864,743 | 4,836 | 1,182,514 | 4,242 | 12,226,087 | 11,996,315 | 67,819 | 164,044 | 3,260,892 | 3,500 | 1,024,927 |
| Electrical goods..... | 8,005 | 7,441,505 | 7,346,373 | 27,725 | 161,407 | 2,627,844 | 6,090 | 950,814 | 5,743 | 6,678,078 | 6,604,267 | 23,949 | 199,725 | 2,309,035 | 4,712 | 828,962 |
| Hardware, and plumbing and heating equipment and supplies..... | 7,498 | 7,508,262 | 7,412,350 | 40,354 | 170,481 | 2,983,882 | 6,539 | 1,165,150 | 5,746 | 6,767,680 | 6,681,176 | 36,422 | 193,421 | 2,654,917 | 5,051 | 1,027,667 |
| Metals and minerals, except petroleum products and scrap..... | 3,423 | 6,028,296 | 5,963,391 | 40,232 | 157,952 | 2,444,551 | 2,207 | 784,729 | 2,496 | 5,566,609 | 5,507,435 | 32,370 | 178,079 | 2,198,855 | 1,748 | 721,135 |
| Petroleum bulk stations and terminals | 5,817 | 6,995,857 | 6,819,542 | 87,377 | 119,268 | 3,400,828 | 4,904 | 306,341 | 4,594 | 6,447,023 | 6,281,896 | 76,158 | 132,361 | 3,137,522 | 3,972 | 279,086 |
| Alcoholic beverages..... | 3,690 | 8,253,861 | 8,221,132 | 25,453 | 150,462 | 2,036,987 | 3,317 | 733,115 | 2,839 | 7,723,452 | 7,693,729 | 22,678 | 162,890 | 1,894,406 | 2,642 | 674,744 |
| Paper and its products..... | 3,512 | 4,418,367 | 4,353,461 | 16,970 | 80,777 | 1,272,099 | 2,619 | 357,810 | 2,660 | 4,213,709 | 4,150,955 | 15,440 | 85,855 | 1,197,140 | 2,094 | 334,980 |
| Lumber and construction materials.... | 7,792 | 6,520,553 | 6,397,928 | 44,480 | 92,518 | 2,407,998 | 5,560 | 642,261 | 5,418 | 5,555,988 | 5,449,134 | 36,219 | 123,468 | 2,000,000 | 4,130 | 529,721 |
| Machinery, equipment, and supplies... | 20,199 | 14,736,576 | 14,366,238 | 112,670 | 471,159 | 6,362,906 | 16,072 | 1,958,992 | 14,465 | 13,172,211 | 12,852,465 | 98,168 | 536,805 | 5,636,477 | 11,976 | 1,709,929 |
| Wholesale trade, not elsewhere classified..... | 32,131 | 26,216,493 | 25,841,244 | 150,850 | 490,760 | 9,371,066 | 23,076 | 2,452,520 | 21,859 | 22,765,714 | 22,441,405 | 130,273 | 622,134 | 8,068,495 | 16,547 | 2,102,708 |
| Wholesale trade not allocable..... | 2,747 | 698,923 | 677,203 | 5,385 | 14,712 | 237,574 | 656 | 49,029 | 1,304 | 499,816 | 481,125 | 4,806 | 19,580 | 189,214 | 324 | 35,043 |
| Retail trade..... | 272,166 | 171,803,854 | 168,016,983 | 1,815,259 | 3,595,633 | 60,949,188 | 241,640 | 19,568,852 | 174,263 | 150,243,764 | 146,952,022 | 1,524,498 | 4,368,628 | 52,384,066 | 161,644 | 16,862,481 |
| Building materials, hardware, and farm equipment..... | 28,765 | 10,859,311 | 10,637,648 | 107,001 | 193,044 | 5,448,011 | 26,431 | 2,043,653 | 19,188 | 9,045,602 | 8,863,284 | 86,416 | 281,774 | 4,401,983 | 18,078 | 1,634,584 |
| Building materials dealers..... | 17,913 | 7,346,317 | 7,194,462 | 78,645 | 135,256 | 3,741,186 | 16,236 | 1,142,190 | 12,025 | 6,162,819 | 6,037,391 | 63,986 | 199,585 | 3,028,120 | 11,129 | 922,774 |
| Hardware stores..... | 6,030 | 1,372,202 | 1,352,116 | 11,027 | 18,646 | 667,327 | 5,640 | 324,029 | 3,812 | 1,055,504 | 1,041,483 | 7,937 | 32,702 | 500,807 | 3,721 | 238,267 |
| Farm equipment dealers..... | 4,822 | 2,140,922 | 2,091,070 | 17,329 | 39,142 | 1,039,498 | 4,555 | 577,434 | 3,351 | 1,827,279 | 1,784,410 | 14,493 | 49,487 | 873,056 | 3,228 | 473,543 |
| General merchandise stores..... | 16,326 | 35,348,927 | 33,923,787 | 501,117 | 1,261,780 | 18,791,238 | 14,201 | 5,206,054 | 11,339 | 32,755,865 | 31,431,065 | 453,937 | 1,364,619 | 17,504,966 | 10,223 | 4,834,934 |
| Department stores..... | 4,121 | 25,496,762 | 24,349,117 | 318,384 | 952,301 | 14,074,517 | 3,836 | 3,756,682 | 3,279 | 23,978,890 | 22,876,708 | 293,605 | 1,007,054 | 13,254,577 | 3,233 | 3,318,723 |
| Variety stores..... | 2,675 | 4,842,381 | 4,729,429 | 95,534 | 189,417 | 2,384,220 | 2,296 | 875,022 | 1,977 | 4,750,739 | 4,641,077 | 93,789 | 195,330 | 2,318,840 | 1,682 | 849,070 |
| Mail order houses..... | 1,343 | 1,136,051 | 1,080,839 | 5,799 | 19,792 | 689,422 | 941 | 80,958 | 750 | 806,073 | 787,829 | 4,003 | 32,092 | 599,098 | 506 | 67,916 |
| General merchandise stores not allocable..... | 8,187 | 3,873,733 | 3,764,382 | 81,400 | 100,270 | 1,643,079 | 7,128 | 493,392 | 5,333 | 3,220,163 | 3,125,451 | 62,540 | 130,143 | 1,332,451 | 4,802 | 399,225 |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | | | Returns with net income | | | | | | | |
|---|-------------------------------------|--------------------------------------|---|------------------------------------|--|------------------------------------|------------------------|------------------------------|-------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|------------------------|------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | | Number of returns | Amount (Thousand dollars) | | | | | | | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Wholesale and retail trade—Continued | | | | | | | | | | | | | | | | |
| Retail trade—Continued | | | | | | | | | | | | | | | | |
| Food stores..... | 19,002 | 39,611,259 | 39,338,258 | 391,801 | 695,179 | 7,581,516 | 16,711 | 2,352,385 | 11,900 | 36,466,183 | 36,222,076 | 355,766 | 770,782 | 7,000,178 | 11,008 | 2,188,875 |
| Automotive dealers and gasoline service stations..... | 45,809 | 43,800,138 | 43,075,612 | 216,404 | 495,709 | 10,073,735 | 42,236 | 4,217,897 | 30,695 | 37,957,684 | 37,350,486 | 178,528 | 625,722 | 8,409,245 | 29,562 | 3,466,598 |
| Automobile and truck dealers..... | 26,671 | 37,488,498 | 36,899,780 | 143,725 | 415,915 | 7,635,808 | 25,086 | 3,429,575 | 19,180 | 33,048,719 | 32,547,445 | 124,814 | 492,378 | 6,553,335 | 18,625 | 2,878,249 |
| Gasoline service stations..... | 8,519 | 2,689,175 | 2,637,878 | 32,684 | 35,650 | 865,618 | 7,703 | 128,556 | 5,065 | 2,045,669 | 2,002,655 | 23,959 | 51,730 | 668,561 | 4,803 | 100,412 |
| Tire, battery, and accessory dealers and automotive dealers, not elsewhere classified..... | 10,619 | 3,622,465 | 3,537,954 | 39,995 | 44,144 | 1,572,309 | 9,447 | 659,766 | 6,450 | 2,863,296 | 2,800,386 | 29,755 | 81,614 | 1,187,349 | 6,134 | 487,937 |
| Apparel and accessory stores..... | 29,716 | 9,928,330 | 9,681,812 | 93,867 | 252,742 | 4,478,565 | 27,252 | 1,800,024 | 20,923 | 8,412,266 | 8,195,405 | 76,227 | 322,945 | 3,756,425 | 20,114 | 1,480,603 |
| Furniture, home furnishings, and equipment stores..... | 24,593 | 7,704,823 | 7,355,743 | 60,122 | 131,402 | 4,002,242 | 21,389 | 1,297,781 | 15,780 | 5,950,021 | 5,675,241 | 45,514 | 205,394 | 3,109,649 | 14,745 | 972,433 |
| Eating and drinking places..... | 46,675 | 8,239,102 | 8,046,670 | 239,416 | 135,345 | 3,426,944 | 38,863 | 214,831 | 23,728 | 5,905,496 | 5,765,669 | 161,078 | 264,677 | 2,334,904 | 20,738 | 154,909 |
| Drug stores and proprietary stores... | 14,202 | 5,023,613 | 4,948,372 | 51,600 | 134,763 | 1,749,416 | 13,398 | 832,681 | 9,991 | 4,252,764 | 4,187,153 | 42,789 | 159,971 | 1,444,923 | 9,694 | 672,864 |
| Liquor stores..... | 7,221 | 1,666,885 | 1,654,934 | 13,110 | 29,997 | 483,929 | 6,769 | 200,442 | 4,718 | 1,360,301 | 1,350,160 | 10,210 | 36,625 | 384,341 | 4,482 | 163,073 |
| Jewelry stores..... | 4,643 | 1,081,657 | 994,812 | 8,174 | 36,916 | 893,176 | 4,280 | 365,524 | 3,283 | 914,711 | 844,251 | 6,369 | 46,458 | 753,349 | 3,099 | 297,960 |
| Retail trade, not elsewhere classified | 34,128 | 8,424,384 | 8,247,365 | 131,321 | 229,778 | 3,951,272 | 28,882 | 1,017,131 | 22,386 | 7,142,566 | 6,988,192 | 107,058 | 286,425 | 3,252,929 | 19,650 | 801,468 |
| Retail trade not allocable..... | 1,086 | 115,425 | 111,990 | 1,326 | 21,022 | 69,144 | 728 | 20,449 | 332 | 80,305 | 79,040 | 606 | 3,236 | 31,084 | 251 | 14,180 |
| Wholesale and retail trade not allocable | 6,784 | 3,616,344 | 3,500,662 | 34,880 | 129,002 | 2,519,144 | 4,634 | 459,493 | 3,403 | 3,212,454 | 3,105,314 | 29,659 | 148,132 | 2,292,366 | 3,018 | 405,083 |
| Finance, insurance, and real estate..... | 383,727 | 101,296,801 | 57,200,239 | 2,738,852 | 9,181,629 | 883,959,112 | 4,272 | 384,101 | 237,627 | 85,242,231 | 45,256,214 | 1,931,180 | 10,957,044 | 796,032,119 | 2,257 | 250,548 |
| Banks and trust companies..... | 15,402 | 18,269,792 | 2,357,480 | 418,713 | 2,317,291 | 407,452,700 | (1) | (1) | 13,892 | 17,120,137 | 2,253,862 | 397,277 | 2,409,578 | 383,775,131 | (1) | (1) |
| Mutual savings banks..... | 503 | 2,623,716 | 94,500 | 19,899 | 54,990 | 53,578,374 | - | - | 425 | 2,134,460 | 77,298 | 16,660 | 81,153 | 43,441,482 | - | - |
| Banks and trust companies, except mutual savings banks..... | 14,899 | 15,646,076 | 2,262,980 | 398,814 | 2,262,301 | 353,874,326 | (1) | (1) | 13,467 | 14,985,677 | 2,176,564 | 380,617 | 2,328,425 | 340,333,649 | (1) | (1) |
| Credit agencies other than banks..... | 48,527 | 11,759,577 | 3,257,003 | 173,523 | 941,403 | 163,012,126 | 470 | 92,394 | 31,853 | 10,755,202 | 2,928,167 | 148,326 | 1,161,332 | 149,424,048 | 270 | 83,808 |
| Savings and loans associations..... | 6,342 | 6,503,249 | 383,546 | 81,209 | 288,588 | 115,666,551 | (1) | (1) | 5,250 | 6,073,144 | 342,548 | 73,252 | 317,624 | 107,968,442 | (1) | (1) |
| Personal credit agencies..... | 15,515 | 2,336,201 | 1,040,746 | 25,463 | 323,919 | 17,851,580 | 236 | 7,606 | 11,166 | 2,066,902 | 909,604 | 19,029 | 377,296 | 16,137,507 | 145 | 6,229 |
| Business credit agencies..... | 3,978 | 1,834,132 | 1,377,806 | 43,864 | 267,936 | 17,136,282 | (1) | (1) | 2,586 | 1,766,060 | 1,339,088 | 42,809 | 287,653 | 16,360,465 | (1) | (1) |
| Loan correspondents and brokers, and other credit agencies..... | 9,758 | 838,148 | 418,126 | 14,730 | 43,384 | 8,548,573 | 225 | 21,402 | 5,642 | 666,258 | 311,164 | 9,740 | 97,528 | 6,915,606 | 119 | 16,051 |
| Credit agencies and finance not allocable..... | 12,934 | 247,847 | 36,779 | 8,257 | 17,576 | 3,809,140 | (1) | (1) | 7,209 | 182,838 | 25,763 | 3,496 | 81,231 | 2,042,028 | - | - |
| Security and commodity brokers, dealers, exchanges, and services..... | 3,979 | 1,542,484 | 573,082 | 14,324 | 144,250 | 7,308,296 | (1) | (1) | 2,173 | 1,367,935 | 487,560 | 12,494 | 181,731 | 6,526,143 | (1) | (1) |
| Holding and other investment companies..... | 26,394 | 4,207,531 | 348,891 | 40,381 | 3,018,555 | 43,620,498 | (1) | (1) | 15,619 | 3,983,700 | 290,550 | 29,740 | 3,121,667 | 40,241,245 | (1) | (1) |
| Regulated investment companies..... | 471 | 1,940,517 | - | 108 | 1,755,754 | 27,024,305 | - | - | 434 | 1,931,569 | - | 94 | 1,756,104 | 26,832,141 | - | - |
| Real estate investment trusts, 1960 Act..... | 101 | 58,492 | 10,688 | 11,585 | 11,018 | 622,058 | - | - | 80 | 38,827 | 5,355 | 6,675 | 11,617 | 445,859 | - | - |
| Small business investment companies, 1958 Act..... | 637 | 36,877 | 1,064 | 143 | 26,329 | 512,372 | - | - | 240 | 15,574 | 271 | 67 | 4,898 | 179,661 | - | - |
| Other holding and investment companies | 25,185 | 2,171,645 | 337,139 | 28,545 | 1,258,112 | 15,461,763 | (1) | (1) | 14,865 | 1,997,730 | 284,924 | 22,904 | 1,349,048 | 12,783,584 | (1) | (1) |
| Insurance carriers..... | 5,335 | 50,918,432 | 42,097,684 | 274,854 | 1,668,901 | 190,885,738 | (1) | (1) | 2,977 | 41,477,864 | 33,380,109 | 237,744 | 2,076,171 | 172,493,154 | (1) | (1) |
| Life insurance..... | 1,657 | 32,101,449 | 24,779,590 | 194,280 | 1,495,087 | 151,250,793 | - | - | 762 | 30,552,717 | 23,452,319 | 183,733 | 1,630,819 | 147,042,014 | - | - |
| Mutual insurance, except life or marine, and certain fire or flood insurance companies..... | 1,217 | 5,642,457 | 5,300,760 | 26,489 | 278,959 | 8,959,907 | - | - | 679 | 2,065,014 | 1,938,073 | 8,514 | 48,575 | 3,601,299 | - | - |
| Other insurance companies..... | 2,461 | 13,174,526 | 12,017,334 | 54,085 | 252,773 | 30,675,038 | (1) | (1) | 1,536 | 8,860,133 | 7,989,717 | 45,497 | 396,777 | 21,849,841 | (1) | (1) |
| Insurance agents, brokers, and service. | 24,434 | 2,299,470 | 2,165,584 | 35,331 | 179,516 | 2,777,566 | 132 | 5,101 | 16,878 | 1,928,314 | 1,814,531 | 29,064 | 212,422 | 2,326,977 | (1) | (1) |
| Real estate..... | 259,656 | 12,299,515 | 6,400,515 | 1,781,726 | 911,713 | 68,902,188 | 3,632 | 254,302 | 154,235 | 8,609,079 | 4,101,435 | 1,076,535 | 1,794,143 | 41,245,421 | 1,890 | 130,238 |
| Operators (except developers) and lessors of buildings..... | 180,909 | 8,251,818 | 4,916,934 | 1,613,063 | 581,690 | 48,678,924 | 2,636 | 123,299 | 112,179 | 5,638,932 | 3,039,691 | 975,702 | 1,149,198 | 29,512,159 | 1,374 | 37,941 |
| Lessors of mining, oil, and similar property..... | 2,968 | 479,412 | 113,130 | 10,679 | 41,773 | 1,705,925 | 127 | 1,232 | 1,767 | 296,648 | 45,789 | 5,813 | 65,625 | 799,890 | 75 | 847 |
| Lessors of railroad property..... | 66 | 22,891 | 1,283 | 7,074 | 3,951 | 500,926 | (1) | (1) | 52 | 10,111 | 567 | 1,342 | 5,218 | 191,069 | (1) | (1) |
| Lessors of real property other than buildings not allocable..... | 4,162 | 81,264 | 12,531 | 12,070 | 18,914 | 782,052 | 78 | 2,900 | 2,290 | 66,657 | 9,148 | 9,393 | 25,981 | 491,083 | 55 | 525 |
| Subdividers, developers, and operative builders..... | 48,039 | 2,050,745 | 129,192 | 106,559 | 180,574 | 14,453,531 | 54 | 74,755 | 25,923 | 1,521,877 | 79,785 | 61,961 | 416,506 | 8,342,577 | 19 | 46,564 |
| Agents, brokers, and managers..... | 15,612 | 973,910 | 855,272 | 22,932 | 54,650 | 1,501,362 | 551 | 3,640 | 8,331 | 719,720 | 626,538 | 15,298 | 86,038 | 1,082,008 | 305 | 28,012 |
| Title abstract companies..... | 1,798 | 151,102 | 143,684 | 2,882 | 17,388 | 265,785 | (1) | (1) | 1,182 | 128,603 | 121,638 | 2,354 | 19,296 | 244,892 | (1) | (1) |
| Combinations of real estate, insurance, loans, and law offices..... | 6,102 | 288,373 | 228,489 | 6,467 | 12,773 | 1,013,683 | 119 | 17,309 | 2,511 | 226,531 | 178,279 | 4,672 | 26,281 | 581,743 | 58 | 16,197 |

Footnotes at end of table.

ACTIVE CORPORATION RETURNS

Table 23.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

| Industrial group | Returns with and without net income | | | | | | | | Returns with net income | | | | | | | |
|--|-------------------------------------|--------------------------------------|---|------------------------------------|--|------------------------------------|---------------------------|------------------------------|-------------------------|--------------------------------------|---|------------------------------------|----------------------------------|------------------------------------|---------------------------|------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Total assets (Thousand dollars) | Inventory, end-of-year | |
| | | | | | | | Number of returns | Amount (Thousand dollars) | | | | | | | Number of returns | Amount (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Services..... | 176,902 | 34,101,153 | 32,487,018 | 2,389,460 | 1,159,005 | 29,950,530 | 60,408 | 1,545,885 | 98,191 | 26,059,942 | 24,905,150 | 1,561,679 | 1,868,887 | 19,689,644 | 35,748 | 1,120,532 |
| Hotels, rooming houses, camps, and other lodging places..... | 15,956 | 3,530,709 | 3,196,202 | 314,641 | 253,678 | 6,131,935 | 4,782 | 74,229 | 7,110 | 1,574,824 | 1,430,787 | 128,582 | 110,651 | 2,470,911 | 2,096 | 26,953 |
| Personal services..... | 28,053 | 4,446,945 | 4,363,588 | 189,653 | 170,289 | 2,559,839 | 13,606 | 141,558 | 17,636 | 3,671,738 | 3,605,267 | 150,831 | 215,515 | 2,058,512 | 9,487 | 110,728 |
| Laundries, laundry services, ¹ cleaning and dyeing plants..... | 14,649 | 2,909,316 | 2,859,883 | 132,353 | 108,582 | 1,566,601 | 5,686 | 86,113 | 9,011 | 2,482,227 | 2,440,137 | 106,403 | 138,387 | 1,279,401 | 3,986 | 72,093 |
| Photographic studios, including commercial photography..... | 2,084 | 443,878 | 436,287 | 10,815 | 12,983 | 211,947 | 1,183 | 16,396 | 1,294 | 311,664 | 306,954 | 7,050 | 16,872 | 142,191 | 822 | 10,102 |
| Other personal services..... | 11,320 | 1,093,751 | 1,067,418 | 46,485 | 48,724 | 781,291 | 6,737 | 39,049 | 7,331 | 877,847 | 858,176 | 37,378 | 60,256 | 636,920 | 4,679 | 28,533 |
| Business services..... | 47,868 | 11,370,148 | 10,949,310 | 540,611 | 520,958 | 7,832,389 | 10,211 | 326,824 | 28,380 | 9,728,541 | 9,378,219 | 408,733 | 656,942 | 6,288,082 | 6,597 | 275,086 |
| Advertising..... | 7,646 | 4,074,277 | 4,003,128 | 50,242 | 126,329 | 1,559,444 | 1,780 | 50,899 | 4,879 | 3,529,980 | 3,474,269 | 36,160 | 146,730 | 1,287,865 | 1,307 | 41,045 |
| Other business services..... | 40,222 | 7,295,871 | 6,946,182 | 490,369 | 394,629 | 6,272,945 | 8,431 | 275,925 | 23,501 | 6,198,561 | 5,903,950 | 372,573 | 510,212 | 5,000,217 | 5,290 | 234,041 |
| Automobile and other repair services... | 29,628 | 4,288,960 | 4,053,272 | 635,203 | 132,279 | 3,818,381 | 15,935 | 204,059 | 17,703 | 3,257,236 | 3,071,340 | 457,862 | 197,569 | 2,732,218 | 9,574 | 149,828 |
| Automobile parking, repair, and services..... | 20,487 | 3,122,212 | 2,912,443 | 610,650 | 92,498 | 3,338,853 | 9,205 | 110,113 | 12,150 | 2,276,875 | 2,114,294 | 438,042 | 147,889 | 2,349,863 | 5,266 | 75,234 |
| Repair services, except automobile... | 9,141 | 1,166,748 | 1,140,829 | 24,553 | 39,781 | 479,528 | 6,730 | 93,946 | 5,553 | 980,361 | 957,046 | 19,820 | 49,680 | 382,355 | 4,308 | 74,594 |
| Motion pictures..... | 7,967 | 3,103,332 | 2,918,225 | 361,499 | 165,700 | 3,417,676 | 1,977 | 649,372 | 4,358 | 2,380,773 | 2,224,701 | 213,875 | 244,477 | 2,508,809 | 1,284 | 461,670 |
| Motion picture production, distribu- tion, and related services..... | 3,961 | 2,319,771 | 2,206,885 | 326,542 | 120,860 | 2,499,503 | 830 | 646,114 | 1,898 | 1,756,398 | 1,661,523 | 187,215 | 187,982 | 1,754,490 | 468 | 459,224 |
| Motion picture theaters..... | 4,006 | 783,561 | 711,340 | 34,957 | 44,840 | 918,173 | 1,147 | 3,258 | 2,460 | 624,375 | 563,178 | 26,660 | 56,495 | 754,319 | 816 | 2,446 |
| Amusement and recreation services, except motion pictures..... | 20,285 | 2,856,735 | 2,646,128 | 246,643 | 66,721 | 3,363,807 | 7,961 | 49,486 | 8,255 | 1,845,166 | 1,709,523 | 130,422 | 199,941 | 1,760,006 | 3,474 | 20,803 |
| Medical services..... | 7,022 | 1,484,944 | 1,450,991 | 45,675 | 50,052 | 1,072,006 | 2,208 | 18,531 | 4,536 | 1,154,465 | 1,131,301 | 30,417 | 77,091 | 649,414 | 1,361 | 13,545 |
| Educational services..... | 3,290 | 399,472 | 388,957 | 10,558 | 19,199 | 231,449 | 909 | 7,854 | 1,799 | 321,243 | 312,639 | 8,511 | 24,884 | 179,980 | 518 | 6,740 |
| Legal services..... | 136 | 23,901 | 23,698 | 239 | 3,075 | 9,785 | (¹) | (¹) | 93 | 22,379 | 22,176 | 174 | 3,081 | 8,884 | (¹) | (¹) |
| Other services..... | 16,697 | 2,596,007 | 2,496,647 | 44,738 | 84,410 | 1,513,263 | 2,799 | 73,932 | 8,321 | 2,103,577 | 2,019,197 | 32,272 | 138,736 | 1,032,828 | 1,337 | 55,139 |
| Nature of business not allocable..... | 5,482 | 91,359 | 87,309 | 1,434 | 23,025 | 181,660 | 880 | 10,724 | 957 | 62,704 | 60,624 | 629 | 4,610 | 69,485 | 324 | 7,023 |

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.²Deficit exceeds net income.

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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ACTIVE CORPORATION RETURNS

Table 24.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

| Item | All industrial groups | Major industrial groups | | | | | | | | |
|---|-----------------------|--------------------------------------|--------------|--------------|-------------|---------------------------------|--|-----------------------|---------------------|---------------------------|
| | | Agriculture, forestry, and fisheries | Mining | | | | | Contract construction | Manufacturing | |
| | | | Total mining | Metal mining | Coal mining | Crude petroleum and natural gas | Nonmetallic minerals (except fuels) mining | | Total manufacturing | Food and kindred products |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 Number of returns, total..... | 1,373,517 | 25,933 | 14,487 | 867 | 2,445 | 7,027 | 4,148 | 104,134 | 184,961 | 19,895 |
| 2 With net income..... | 858,515 | 13,968 | 7,205 | 202 | 1,228 | 3,319 | 2,456 | 62,083 | 124,556 | 13,613 |
| 3 Without net income..... | 515,002 | 11,965 | 7,282 | 665 | 1,217 | 3,708 | 1,692 | 42,051 | 60,405 | 6,282 |
| (Thousand dollars) | | | | | | | | | | |
| 4 Total assets..... | 1,585,618,579 | 6,453,296 | 17,723,817 | 3,660,570 | 2,828,359 | 8,240,759 | 2,994,129 | 23,309,024 | 335,189,585 | 29,941,618 |
| 5 Cash..... | 113,742,142 | 359,011 | 1,231,674 | 225,961 | 156,735 | 529,178 | 319,800 | 2,356,027 | 17,816,966 | 2,034,560 |
| 6 Notes and accounts receivable..... | 359,225,375 | 840,891 | 2,690,944 | 426,136 | 492,685 | 1,278,739 | 493,384 | 7,807,941 | 68,966,009 | 5,713,952 |
| 7 Less: Reserve for bad debts..... | 11,545,587 | 11,502 | 17,554 | 1,539 | 3,511 | 5,425 | 7,079 | 63,770 | 1,516,848 | 111,538 |
| 8 Inventories..... | 113,060,435 | 696,591 | 938,624 | 332,442 | 97,989 | 296,945 | 211,248 | 3,013,294 | 68,108,343 | 6,786,269 |
| 9 Investments in Government obligations..... | 155,335,021 | 75,192 | 712,777 | 207,960 | 152,577 | 235,194 | 117,046 | 358,632 | 12,751,552 | 655,131 |
| 10 Other current assets..... | 22,645,788 | 83,093 | 427,184 | 201,895 | 96,083 | 82,679 | 46,527 | 2,383,810 | 6,203,188 | 689,345 |
| 11 Loans to stockholders..... | 1,627,305 | 49,159 | 37,180 | 143 | 2,452 | 27,788 | 6,797 | 131,124 | 224,800 | 35,046 |
| 12 Other investments..... | 426,236,479 | 806,754 | 2,238,718 | 505,951 | 296,318 | 1,118,247 | 318,202 | 1,744,041 | 40,734,682 | 3,152,967 |
| 13 Depreciable assets..... | 538,097,408 | 3,609,509 | 12,759,284 | 2,467,342 | 2,271,392 | 5,550,901 | 2,469,649 | 8,452,599 | 213,473,032 | 18,539,076 |
| 14 Less: Accumulated depreciation..... | 212,030,969 | 1,691,823 | 6,533,589 | 1,237,713 | 1,114,445 | 2,838,994 | 1,342,437 | 4,469,640 | 111,188,161 | 9,017,824 |
| 15 Depletable assets..... | 14,812,780 | 80,124 | 3,769,390 | 430,046 | 424,900 | 2,609,023 | 305,421 | 86,654 | 7,709,758 | 14,180 |
| 16 Less: Accumulated depletion..... | 5,838,406 | 23,143 | 1,657,844 | 164,241 | 157,340 | 1,210,906 | 125,091 | 27,417 | 3,192,653 | 4,745 |
| 17 Land..... | 28,202,849 | 1,406,024 | 336,430 | 46,068 | 37,015 | 158,993 | 94,354 | 731,506 | 5,176,140 | 666,784 |
| 18 Intangible assets (amortizable)..... | 5,251,819 | 5,338 | 307,772 | 84,686 | 5,122 | 206,887 | 11,077 | 21,270 | 3,750,548 | 34,603 |
| 19 Less: Accumulated amortization..... | 2,944,828 | 2,449 | 80,560 | 12,757 | 278 | 64,039 | 3,486 | 6,837 | 2,305,216 | 12,946 |
| 20 Other assets..... | 39,740,968 | 170,527 | 563,387 | 148,456 | 70,665 | 265,549 | 78,717 | 789,790 | 8,477,445 | 766,758 |
| 21 Total liabilities..... | 1,585,618,579 | 6,453,296 | 17,723,817 | 3,660,570 | 2,828,359 | 8,240,759 | 2,994,129 | 23,309,024 | 335,189,585 | 29,941,618 |
| 22 Accounts payable..... | 82,582,460 | 536,927 | 1,349,307 | 225,549 | 258,800 | 669,452 | 195,506 | 5,626,886 | 33,747,723 | 3,287,705 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 72,420,176 | 891,987 | 827,861 | 47,006 | 141,262 | 483,098 | 156,495 | 2,782,731 | 15,101,544 | 1,833,132 |
| 24 Other current liabilities..... | 527,259,786 | 199,314 | 1,115,607 | 218,075 | 110,350 | 612,078 | 175,104 | 2,458,291 | 24,352,251 | 1,942,874 |
| 25 Loans from stockholders..... | 12,114,351 | 275,609 | 164,241 | 28,300 | 18,590 | 74,430 | 42,921 | 129,111 | 1,899,008 | 216,564 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 192,877,610 | 1,375,941 | 2,921,222 | 435,805 | 494,996 | 1,582,814 | 407,607 | 2,733,989 | 43,969,072 | 4,280,551 |
| 27 Other liabilities..... | 194,959,284 | 236,733 | 668,215 | 93,725 | 158,972 | 319,699 | 95,819 | 2,099,795 | 10,758,217 | 764,590 |
| 28 Capital stock..... | 158,119,630 | 1,687,507 | 2,681,333 | 644,749 | 337,056 | 1,150,108 | 549,420 | 2,721,284 | 55,229,741 | 5,211,735 |
| 29 Paid-in or capital surplus..... | 95,535,755 | 377,748 | 2,002,557 | 532,374 | 305,938 | 913,099 | 251,146 | 566,559 | 31,362,523 | 1,585,330 |
| 30 Surplus reserves..... | 18,688,931 | 51,773 | 118,156 | 17,969 | 34,489 | 17,552 | 48,146 | 75,284 | 3,863,098 | 384,101 |
| 31 Earned surplus and undivided profits..... | 231,060,596 | 819,957 | 5,875,318 | 1,417,018 | 967,906 | 2,418,429 | 1,071,965 | 3,614,994 | 114,906,408 | 10,435,036 |
| 32 Total receipts..... | 1,086,739,483 | 6,329,424 | 13,314,271 | 2,251,437 | 2,880,388 | 5,632,285 | 2,550,161 | 49,741,423 | 464,819,543 | 70,528,929 |
| 33 Business receipts..... | 1,018,889,198 | 5,965,818 | 12,709,383 | 2,152,471 | 2,778,653 | 5,313,635 | 2,464,624 | 48,776,202 | 453,156,983 | 69,690,895 |
| 34 Interest on Government obligations: | | | | | | | | | | |
| 35 United States..... | 3,885,639 | 1,641 | 20,695 | 6,300 | 3,202 | 8,032 | 3,161 | 9,514 | 392,044 | 16,749 |
| 36 State and local..... | 1,558,968 | 742 | 2,695 | 290 | 794 | 1,135 | 224 | 2,615 | 59,305 | 3,778 |
| 37 Other interest..... | 28,432,669 | 26,972 | 58,072 | 10,827 | 7,086 | 29,281 | 10,878 | 60,802 | 1,084,088 | 85,620 |
| 38 Rents..... | 7,223,488 | 52,335 | 52,683 | 3,597 | 12,137 | 20,812 | 16,137 | 250,026 | 1,065,890 | 82,302 |
| 39 Royalties..... | 1,466,777 | 31,782 | 64,698 | 2,654 | 7,137 | 50,896 | 4,011 | 5,193 | 750,956 | 27,143 |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 86,103 | 2,593 | 2,358 | 116 | 494 | 1,671 | 77 | 3,988 | 21,486 | 1,692 |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 4,359,952 | 96,845 | 124,152 | 16,629 | 27,767 | 65,284 | 14,472 | 114,025 | 1,183,136 | 69,952 |
| 42 Net gain, noncapital assets..... | 2,449,651 | 7,807 | 22,498 | 884 | 1,903 | 11,972 | 7,739 | 42,212 | 133,776 | 17,810 |
| 43 Dividends, domestic corporations..... | 4,022,260 | 12,142 | 64,187 | 22,437 | 18,902 | 19,572 | 3,276 | 17,963 | 1,106,743 | 41,944 |
| 44 Dividends, foreign corporations..... | 2,484,116 | 5,922 | 25,450 | 16,510 | 63 | 7,850 | 1,027 | 6,815 | 2,169,476 | 123,360 |
| 45 Other receipts..... | 11,880,662 | 126,825 | 167,652 | 18,722 | 22,250 | 102,145 | 24,535 | 452,068 | 3,695,660 | 367,684 |
| 46 Total deductions..... | 1,023,680,095 | 6,189,683 | 12,084,280 | 1,939,293 | 2,779,145 | 4,990,724 | 2,375,118 | 48,795,771 | 432,267,661 | 67,778,491 |
| 47 Cost of sales and operations..... | 722,476,998 | 4,328,862 | 7,525,956 | 1,324,601 | 1,989,506 | 2,754,820 | 1,457,029 | 40,947,386 | 316,726,016 | 52,977,230 |
| 48 Compensation of officers..... | 19,254,127 | 9,840 | 203,016 | 9,884 | 32,566 | 96,600 | 3,966 | 1,629,612 | 5,729,559 | 571,439 |
| 49 Repairs..... | 8,723,701 | 102,120 | 218,913 | 24,702 | 63,152 | 55,047 | 76,012 | 286,764 | 6,411,359 | 565,456 |
| 50 Bad debts..... | 3,908,397 | 11,513 | 23,449 | 1,376 | 3,209 | 11,633 | 7,231 | 106,224 | 807,327 | 85,797 |
| 51 Rent paid on business property..... | 13,083,516 | 119,216 | 107,930 | 3,536 | 19,164 | 58,001 | 27,229 | 309,266 | 3,679,501 | 359,267 |
| 52 Taxes paid..... | 29,802,537 | 142,176 | 348,323 | 67,161 | 78,525 | 126,242 | 76,395 | 866,453 | 14,813,798 | 2,383,513 |
| 53 Interest paid..... | 22,246,196 | 120,653 | 182,067 | 20,745 | 28,701 | 102,437 | 30,184 | 285,268 | 3,154,856 | 320,233 |
| 54 Contributions or gifts..... | 729,389 | 2,748 | 6,079 | 1,421 | 1,335 | 1,574 | 1,749 | 16,093 | 430,576 | 39,285 |
| 55 Amortization..... | 326,991 | 1,787 | 9,065 | 1,593 | 421 | 1,867 | 824 | 2,890 | 124,303 | 6,922 |
| 56 Depreciation..... | 31,696,173 | 265,701 | 857,731 | 134,727 | 176,926 | 351,329 | 194,749 | 859,635 | 13,992,333 | 1,305,534 |
| 57 Depletion..... | 4,462,972 | 10,158 | 933,698 | 158,937 | 81,841 | 580,731 | 112,189 | 12,896 | 2,867,794 | 10,485 |
| 58 Advertising..... | 12,058,240 | 26,755 | 21,695 | 1,165 | 2,656 | 11,637 | 6,237 | 96,584 | 6,604,557 | 1,820,262 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 6,253,759 | 9,993 | 69,963 | 14,094 | 13,641 | 30,033 | 12,195 | 120,660 | 3,595,307 | 264,908 |
| 60 Other employee benefit plans..... | 3,616,527 | 8,685 | 105,704 | 9,462 | 81,781 | 6,301 | 8,160 | 151,239 | 2,339,783 | 192,540 |
| 61 Net loss, noncapital assets..... | 659,086 | 4,957 | 29,309 | 704 | 691 | 20,006 | 7,908 | 10,853 | 170,643 | 17,857 |
| 62 Other deductions..... | 143,381,486 | 858,519 | 1,441,382 | 160,825 | 205,030 | 782,466 | 293,061 | 3,093,948 | 51,069,949 | 6,857,763 |
| 63 Total receipts less total deductions..... | 63,059,388 | 139,741 | 1,229,991 | 312,144 | 101,243 | 641,561 | 175,043 | 945,652 | 32,551,882 | 2,750,438 |
| 64 Includable income of controlled foreign corporations..... | 74,774 | - | 27 | - | - | 27 | - | 53 | 63,357 | 2,092 |
| 65 Net income (less deficit) (62 plus 63 minus 35)..... | 61,575,194 | 138,999 | 1,227,575 | 311,854 | 100,449 | 640,453 | 174,819 | 943,090 | 32,555,934 | 2,748,752 |
| 66 Net income..... | 68,734,651 | 334,105 | 1,576,627 | 328,500 | 151,636 | 854,070 | 242,421 | 1,445,456 | 34,420,063 | 2,972,352 |
| 67 Deficit..... | 7,159,457 | 195,106 | 349,052 | 16,646 | 51,187 | 213,617 | 67,602 | 502,366 | 1,864,129 | 223,600 |
| 68 Statutory special deductions, total..... | 5,265,833 | 39,665 | 256,468 | 78,907 | 33,419 | 60,668 | 83,474 | 183,187 | 1,988,687 | 98,432 |
| 69 Net operating loss carryforward..... | 2,229,777 | 30,985 | 155,522 | 17,039 | 16,224 | 43,497 | 78,762 | 166,111 | 727,258 | 53,198 |
| 70 Dividends received deduction..... | 2,730,460 | 8,680 | 55,013 | 18,955 | 17,195 | 16,125 | 2,738 | 15,058 | 963,695 | 36,749 |
| 71 Income subject to tax..... | 60,368,827 | 255,626 | 1,309,526 | 250,922 | 115,603 | 788,000 | 155,001 | 1,118,604 | 32,191,496 | 2,817,063 |
| 72 Income tax, total..... | 27,856,983 | 92,810 | 619,657 | 121,332 | 49,939 | 380,341 | 68,054 | 424,228 | 15,488,476 | 1,551,903 |
| 73 Tax from recomputing prior year investment credit..... | 29,211 | 220 | 1,182 | 21 | 20 | 728 | 413 | 1,829 | 15,346 | 1,636 |
| 74 Investment credit..... | 1,318,502 | 5,565 | 26,720 | 2,877 | 8,418 | 7,583 | 7,842 | 30,569 | 685,088 | 67,814 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 35,036,713 | 51,754 | 634,638 | 193,408 | 58,928 | 267,695 | 114,607 | 549,431 | 17,752,546 | 1,464,663 |
| 76 Net income after tax..... | 42,198,356 | 246,871 | 983,841 | 210,054 | 110,115 | 481,374 | 182,298 | 1,051,920 | 19,617,173 | 1,688,311 |
| 77 Distributions to stockholders: | | | | | | | | | | |
| 78 Cash and property except own stock..... | 23,304,863 | 73,427 | 934,160 | 157,347 | 63,347 | 642,025 | 71,441 | 186,593 | 11,509,090 | 809,138 |
| 79 Corporations' own stock..... | 3,092,238 | 1,462 | 35,957 | 1,143 | 7,239 | 22,489 | 5,086 | 37,624 | 1,797,610 | 68,900 |

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

| Item | Major industrial group—Continued | | | | | | | | | | |
|--|----------------------------------|-----------------------------|---|--|------------------------------|---------------------------------|--|-------------------------------------|--|--|---------------------------------------|
| | Manufacturing—Continued | | | | | | | | | | |
| | Tobacco manu- factures | Textile mill products | Apparel and other fabricated textile products | Lumber and wood products, except furniture | Furniture and fixtures | Paper and allied products | Printing, publishing, and allied industries | Chemicals and allied products | Petroleum refining and related industries | Rubber and miscellan- eous plastics products | Leather and leather products |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 1 Number of returns, total..... | 179 | 6,289 | 16,366 | 8,953 | 6,382 | 3,270 | 22,530 | 10,957 | 1,072 | 4,459 | 3,006 |
| 2 With net income..... | 138 | 4,505 | 10,818 | 6,034 | 4,248 | 2,444 | 14,962 | 7,049 | 691 | 2,914 | 2,116 |
| 3 Without net income..... | (1) | 1,784 | 5,548 | 2,919 | 2,134 | 826 | 7,568 | 3,908 | 381 | 1,545 | 890 |
| (Thousand dollars) | | | | | | | | | | | |
| 4 Total assets..... | 3,786,503 | 10,732,760 | 6,682,187 | 6,572,726 | 2,861,646 | 12,271,759 | 11,952,008 | 30,498,842 | 53,622,341 | 6,636,107 | 2,346,787 |
| 5 Cash..... | 119,989 | 623,416 | 535,381 | 393,094 | 246,192 | 516,610 | 1,230,912 | 1,598,655 | 1,553,311 | 372,404 | 198,090 |
| 6 Notes and accounts receivable..... | 310,979 | 2,587,076 | 2,053,265 | 1,048,448 | 752,294 | 1,603,735 | 2,752,615 | 5,241,807 | 8,986,853 | 1,598,268 | 628,647 |
| 7 Less: Reserve for bad debts..... | 4,354 | 33,385 | 39,876 | 19,189 | 16,134 | 34,626 | 225,188 | 86,663 | 218,396 | 35,499 | 12,776 |
| 8 Inventories..... | 2,656,041 | 3,023,797 | 2,420,771 | 1,337,275 | 816,560 | 1,695,151 | 1,368,676 | 4,968,101 | 3,689,698 | 1,613,459 | 714,372 |
| 9 Investments in Government obligations..... | 16,621 | 253,473 | 66,950 | 124,554 | 74,868 | 253,487 | 488,415 | 1,599,763 | 1,589,684 | 158,918 | 52,085 |
| 10 Other current assets..... | 18,555 | 124,704 | 107,123 | 105,984 | 37,804 | 198,610 | 242,603 | 505,418 | 761,418 | 82,742 | 154,811 |
| 11 Loans to stockholders..... | - | 8,881 | 22,158 | 10,342 | 4,933 | 2,867 | 15,750 | 18,087 | 4,559 | 3,746 | 6,504 |
| 12 Other investments..... | 188,087 | 1,073,540 | 581,119 | 592,063 | 208,455 | 1,584,822 | 1,654,932 | 3,696,924 | 10,917,420 | 804,355 | 249,019 |
| 13 Depreciable assets..... | 815,863 | 6,275,901 | 1,450,766 | 4,085,993 | 1,242,083 | 10,738,332 | 6,137,566 | 23,178,854 | 43,064,466 | 4,014,992 | 648,267 |
| 14 Less: Accumulated depreciation..... | 379,866 | 3,456,829 | 752,368 | 1,997,469 | 608,366 | 5,104,914 | 2,984,090 | 11,758,914 | 22,634,474 | 2,196,825 | 348,533 |
| 15 Depletable assets..... | - | 37,691 | 560 | 653,597 | 16,062 | 507,855 | 41,215 | 229,980 | 4,416,097 | 6,582 | 59 |
| 16 Less: Accumulated depletion..... | - | 6,454 | 442 | 56,273 | 7,491 | 112,695 | 5,738 | 116,166 | 1,972,180 | 954 | - |
| 17 Land..... | 18,880 | 66,485 | 42,898 | 132,209 | 48,898 | 181,351 | 245,811 | 422,794 | 1,263,748 | 79,566 | 18,445 |
| 18 Intangible assets (amortizable)..... | 2,355 | 6,860 | 22,157 | 4,940 | 3,276 | 35,501 | 66,073 | 222,530 | 2,888,650 | 18,040 | 1,246 |
| 19 Less: Accumulated amortization..... | 226 | 2,614 | 5,395 | 1,505 | 1,367 | 5,859 | 19,433 | 84,252 | 1,995,975 | 8,452 | 359 |
| 20 Other assets..... | 23,579 | 150,218 | 177,120 | 158,663 | 43,579 | 211,532 | 941,889 | 861,924 | 1,307,462 | 124,765 | 36,930 |
| 21 Total liabilities..... | 3,786,503 | 10,732,760 | 6,682,187 | 6,572,726 | 2,861,646 | 12,271,759 | 11,952,008 | 30,498,842 | 53,622,341 | 6,636,107 | 2,346,787 |
| 22 Accounts payable..... | 145,517 | 1,273,792 | 1,394,628 | 511,663 | 364,327 | 796,789 | 1,878,500 | 2,679,753 | 4,955,152 | 667,623 | 310,077 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 281,332 | 801,495 | 713,842 | 499,209 | 200,325 | 315,901 | 579,337 | 695,014 | 4,611,098 | 260,469 | 198,678 |
| 24 Other current liabilities..... | 297,793 | 671,975 | 647,404 | 350,002 | 250,020 | 721,156 | 1,103,535 | 2,360,525 | 1,770,402 | 527,969 | 155,650 |
| 25 Loans from stockholders..... | 1,808 | 51,414 | 124,334 | 88,085 | 42,229 | 60,801 | 155,206 | 227,501 | 75,440 | 56,485 | 16,613 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 408,120 | 1,201,162 | 540,833 | 1,226,396 | 252,788 | 2,000,983 | 1,332,497 | 4,753,995 | 5,346,570 | 1,154,094 | 264,543 |
| 27 Other liabilities..... | 9,300 | 183,078 | 127,990 | 112,995 | 67,774 | 298,300 | 782,859 | 939,581 | 1,722,606 | 193,092 | 64,130 |
| 28 Capital stock..... | 832,352 | 1,703,324 | 1,104,467 | 1,207,546 | 500,002 | 2,273,832 | 1,838,562 | 4,807,448 | 11,244,051 | 846,389 | 454,168 |
| 29 Paid-in or capital surplus..... | 170,356 | 498,943 | 396,915 | 519,342 | 162,645 | 1,358,262 | 736,944 | 3,328,573 | 8,497,203 | 615,589 | 145,839 |
| 30 Surplus reserves..... | 136,828 | 57,460 | 29,540 | 23,525 | 10,236 | 53,229 | 77,091 | 294,293 | 998,690 | 85,256 | 18,419 |
| 31 Earned surplus and undivided profits..... | 1,503,097 | 4,290,117 | 1,602,234 | 2,033,963 | 1,011,300 | 4,392,506 | 4,158,187 | 10,412,159 | 18,551,129 | 2,229,141 | 718,668 |
| 32 Total receipts..... | 5,434,026 | 17,489,934 | 15,857,751 | 9,647,748 | 5,750,220 | 14,454,293 | 17,780,054 | 35,745,829 | 48,011,251 | 9,316,210 | 4,726,465 |
| 33 Business receipts..... | 5,405,917 | 17,216,512 | 15,678,573 | 9,244,671 | 5,674,101 | 14,092,654 | 17,305,845 | 34,467,765 | 44,860,793 | 9,100,129 | 4,686,452 |
| 34 Interest on Government obligations: | | | | | | | | | | | |
| United States..... | 528 | 7,330 | 1,837 | 3,079 | 1,416 | 6,464 | 14,085 | 32,657 | 63,847 | 1,614 | 862 |
| 35 State and local..... | 24 | 1,036 | 562 | 1,247 | 2,883 | 1,846 | 3,874 | 7,325 | 1,365 | 167 | 140 |
| 36 Other interest..... | 4,970 | 31,908 | 16,228 | 19,559 | 5,267 | 30,335 | 38,572 | 84,554 | 156,454 | 17,612 | 4,937 |
| 37 Rents..... | 595 | 23,674 | 15,119 | 20,076 | 7,424 | 35,680 | 34,176 | 39,461 | 415,689 | 9,855 | 2,880 |
| 38 Royalties..... | 4,448 | 7,640 | 32,666 | 6,455 | 903 | 14,298 | 41,626 | 169,575 | 98,726 | 10,144 | 1,257 |
| 39 Net short-term capital gain reduced by net long-term capital loss..... | 4 | 187 | 751 | 1,007 | 57 | 616 | 721 | 2,386 | 4,740 | 143 | 3 |
| 40 Net long-term capital gain reduced by net short-term capital loss..... | 485 | 33,397 | 9,002 | 258,341 | 5,819 | 145,725 | 48,496 | 148,296 | 131,809 | 21,484 | 1,998 |
| 41 Net gain, noncapital assets..... | 455 | 5,068 | 4,365 | 6,818 | 1,650 | 5,978 | 7,198 | 17,856 | 12,226 | 1,473 | 333 |
| 42 Dividends, domestic corporations..... | 3,276 | 9,711 | 7,135 | 4,136 | 4,038 | 14,335 | 37,683 | 183,026 | 547,205 | 12,737 | 5,193 |
| 43 Dividends, foreign corporations..... | 3,614 | 8,431 | 4,452 | 979 | 927 | 36,292 | 20,493 | 414,212 | 611,746 | 66,084 | 151 |
| 44 Other receipts..... | 9,710 | 145,040 | 87,061 | 81,380 | 45,735 | 70,070 | 227,285 | 179,216 | 1,106,651 | 74,768 | 22,559 |
| 45 Total deductions..... | 4,808,684 | 16,638,439 | 15,380,919 | 9,213,292 | 5,461,965 | 13,437,659 | 16,454,461 | 31,265,615 | 45,438,800 | 8,716,350 | 4,555,382 |
| 46 Cost of sales and operations..... | 3,033,949 | 13,872,700 | 12,188,573 | 7,187,232 | 4,145,687 | 9,731,254 | 11,258,048 | 20,046,010 | 30,144,241 | 6,179,855 | 3,609,338 |
| 47 Compensation of officers..... | 13,688 | 224,432 | 387,241 | 173,712 | 157,348 | 152,381 | 549,074 | 341,800 | 87,342 | 119,135 | 95,210 |
| 48 Repairs..... | 22,147 | 122,987 | 36,570 | 72,660 | 29,059 | 331,778 | 87,430 | 511,565 | 766,616 | 129,097 | 22,596 |
| 49 Bad debts..... | 1,194 | 18,605 | 25,169 | 20,543 | 16,980 | 21,280 | 68,047 | 54,459 | 60,699 | 22,292 | 10,697 |
| 50 Rent paid on business property..... | 6,684 | 110,683 | 173,445 | 61,691 | 64,636 | 123,748 | 199,841 | 241,862 | 753,664 | 94,199 | 50,177 |
| 51 Taxes paid..... | 1,052,570 | 309,820 | 304,117 | 223,441 | 122,124 | 321,629 | 377,404 | 597,172 | 2,708,295 | 323,356 | 104,873 |
| 52 Interest paid..... | 25,083 | 132,590 | 94,015 | 94,678 | 28,487 | 117,335 | 117,883 | 262,156 | 265,474 | 64,252 | 32,671 |
| 53 Contributions or gifts..... | 5,422 | 19,179 | 10,086 | 5,748 | 5,748 | 11,001 | 28,104 | 65,087 | 26,352 | 7,230 | 1,049 |
| 54 Amortization..... | 379 | 546 | 3,922 | 5,036 | 1,118 | 3,065 | 6,455 | 11,415 | 11,215 | 1,641 | 169 |
| 55 Depreciation..... | 55,012 | 435,403 | 118,241 | 269,207 | 85,396 | 689,521 | 449,221 | 1,721,858 | 1,904,564 | 309,919 | 51,379 |
| 56 Depletion..... | - | 3,624 | 227 | 247,482 | 813 | 39,936 | 2,629 | 101,134 | 2,119,635 | 1,139 | 121 |
| 57 Advertising..... | 327,842 | 89,841 | 145,761 | 37,975 | 61,899 | 112,733 | 210,551 | 1,507,153 | 246,683 | 172,399 | 56,322 |
| 58 Pension, profit sharing, stock bonus, annuity plans..... | 42,289 | 69,448 | 46,825 | 34,119 | 24,907 | 98,215 | 151,156 | 388,796 | 317,854 | 84,079 | 22,447 |
| 59 Other employee benefit plans..... | 10,528 | 31,137 | 71,695 | 18,148 | 21,598 | 57,049 | 69,248 | 132,034 | 110,866 | 47,371 | 18,741 |
| 60 Net loss, noncapital assets..... | 38 | 12,726 | 10,646 | 4,394 | 220 | 5,053 | 5,755 | 10,617 | 2,759 | 3,503 | 2,251 |
| 61 Other deductions..... | 211,859 | 1,184,718 | 1,763,666 | 757,707 | 695,945 | 1,621,321 | 2,873,615 | 5,272,497 | 5,912,541 | 1,157,783 | 474,342 |
| 62 Total receipts less total deductions..... | 625,342 | 851,495 | 476,832 | 434,456 | 288,255 | 1,016,634 | 1,325,593 | 4,480,214 | 2,572,451 | 599,860 | 171,083 |
| 63 Includable income of controlled foreign cor- porations..... | 11 | 262 | - | - | - | 1,433 | 132 | 913 | - | 442 | - |
| 64 Net income (less deficit) (62 plus 63 minus 35) Net income..... | 625,329 | 850,721 | 476,270 | 433,209 | 285,372 | 1,016,221 | 1,321,851 | 4,486,802 | 2,571,086 | 600,135 | 170,943 |
| 65 Deficit..... | 626,474 | 926,623 | 560,892 | 496,723 | 315,059 | 1,069,867 | 1,434,942 | 4,607,548 | 2,618,229 | 634,727 | 193,886 |
| 66 Statutory special deductions, total..... | 5,160 | 35,887 | 29,896 | 24,482 | 18,250 | 34,022 | 74,930 | 232,574 | 699,719 | 29,625 | 11,885 |
| 67 Net operating loss carryforward..... | 1,791 | 27,744 | 24,177 | 21,004 | 14,742 | 21,188 | 42,603 | 65,438 | 18,153 | 7,469 | 1,416 |
| 68 Dividends received deduction..... | 3,186 | 8,143 | 5,719 | 3,478 | 3,507 | 12,552 | 32,074 | 160,809 | 464,970 | 11,472 | 4,416 |
| 70 Income subject to tax..... | 621,046 | 878,113 | 497,188 | 438,530 | 291,200 | 1,033,664 | 1,327,399 | 4,361,324 | 1,963,867 | 594,607 | 173,339 |
| 71 Income tax, total..... | 309,943 | 417,949 | 221,657 | 147,066 | 132,504 | 472,817 | 616,215 | 2,128,012 | 952,165 | 285,248 | 80,145 |
| 72 Tax from recomputing prior year investment credit..... | 34 | 654 | 132 | 433 | 254 | 347 | 646 | 1,765 | 1,127 | 254 | 138 |
| 73 Investment credit..... | 4,033 | 28,310 | 5,709 | 14,325 | 3,883 | 42,076 | 22,859 | 102,057 | 43,644 | 17,406 | 2,197 |
| 74 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 319,419 | 461,082 | 260,322 | 300,468 | 156,751 | 585,480 | 728,495 | 2,460,847 | 1,662,565 | 332,293 | 92,995 |
| 75 Net income after tax..... | 320,564 | 537,055 | 344,944 | 364,008 | 186,439 | 639,138 | 841,588 | 2,581,658 | 1,709,721 | 366,891 | 115,956 |
| Distributions to stockholders: | | | | | | | | | | | |
| Cash and property except own stock..... | 206,173 | 172,268 | 88,159 | 126,343 | 43,618 | 365,615 | 364,103 | 2,086,760 | 2,030,343 | 155,532 | 46,409 |
| 76 Corporations' own stock..... | - | 39,362 | 16,876 | 40,485 | 8,103 | 27,746 | 47,281 | 149,235 | 803,148 | 21,143 | 466 |

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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ACTIVE CORPORATION RETURNS

Table 24.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

| Item | Major industrial group—Continued | | | | | | | | | |
|---|----------------------------------|--------------------------|--|------------------------------|---|--|---|--|--|-----------------------------|
| | Manufacturing—Continued | | | | | | | | | |
| | Stone, clay, and glass products | Primary metal industries | Fabricated metal products, except machinery and transportation equipment | Machinery, except electrical | Electrical machinery, equipment, and supplies | Motor vehicles and motor vehicle equipment | Transportation equipment, except motor vehicles | Scientific instruments, photographic equipment, watches and clocks | Miscellaneous manufacturing industries, including ordnance and accessories | Manufacturing not allocable |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| 1 Number of returns, total..... | 8,967 | 4,421 | 20,231 | 20,389 | 8,499 | 2,085 | 2,638 | 3,990 | 9,330 | 1,053 |
| 2 With net income..... | 6,105 | 3,297 | 14,353 | 14,338 | 5,220 | 1,647 | 1,573 | 2,443 | 5,697 | 351 |
| 3 Without net income..... | 2,862 | 1,124 | 5,878 | 6,051 | 3,279 | 438 | 1,065 | 1,547 | 3,633 | 702 |
| (Thousand dollars) | | | | | | | | | | |
| 4 Total assets..... | 11,118,644 | 32,285,106 | 15,302,114 | 26,398,878 | 19,907,798 | 29,773,192 | 11,814,685 | 5,773,122 | 4,768,506 | 142,256 |
| 5 Cash..... | 746,540 | 1,645,427 | 1,122,101 | 1,668,551 | 1,141,031 | 954,882 | 542,480 | 244,187 | 317,326 | 11,827 |
| 6 Notes and accounts receivable..... | 1,910,086 | 4,172,851 | 3,404,589 | 6,182,847 | 5,167,904 | 9,297,514 | 2,747,189 | 1,246,132 | 1,525,045 | 33,913 |
| 7 Less: Reserve for bad debts..... | 48,309 | 71,651 | 65,654 | 123,383 | 70,512 | 102,736 | 50,911 | 18,601 | 127,181 | 286 |
| 8 Inventories..... | 1,623,448 | 6,260,727 | 4,017,284 | 7,494,523 | 5,481,061 | 4,998,773 | 4,451,870 | 1,417,797 | 1,243,287 | 30,003 |
| 9 Investments in Government obligations..... | 319,232 | 1,298,128 | 262,976 | 1,076,747 | 708,744 | 2,967,183 | 235,775 | 406,643 | 133,751 | 8,444 |
| 10 Other current assets..... | 165,774 | 1,137,622 | 225,714 | 356,874 | 359,881 | 403,465 | 275,545 | 164,471 | 79,832 | 4,893 |
| 11 Loans to stockholders..... | 12,924 | 10,008 | 21,092 | 18,624 | 5,881 | 3,752 | 2,290 | 2,140 | 13,811 | 405 |
| 12 Other investments..... | 1,084,237 | 2,686,277 | 1,477,923 | 2,704,578 | 2,426,675 | 3,945,464 | 584,177 | 574,368 | 535,220 | 12,060 |
| 13 Depreciable assets..... | 9,572,328 | 30,202,083 | 8,394,176 | 13,774,590 | 7,125,340 | 13,936,792 | 5,487,913 | 2,936,079 | 1,794,397 | 57,175 |
| 14 Less: Accumulated depreciation..... | 4,865,011 | 16,912,268 | 4,182,750 | 7,512,833 | 3,272,701 | 7,911,676 | 2,902,002 | 1,432,746 | 931,070 | 24,612 |
| 15 Depletable assets..... | 228,739 | 1,484,008 | 48,451 | 7,144 | 2,446 | 7,917 | 504 | 1,578 | 5,093 | - |
| 16 Less: Accumulated depletion..... | 65,557 | 827,565 | 6,599 | 4,238 | 1,866 | 2,980 | 51 | 7 | 657 | - |
| 17 Land..... | 229,776 | 607,603 | 231,980 | 309,781 | 151,606 | 157,845 | 167,875 | 69,342 | 39,257 | 3,206 |
| 18 Intangible assets (amortizable)..... | 21,292 | 43,428 | 60,030 | 99,707 | 84,198 | 21,950 | 18,568 | 82,174 | 12,365 | 605 |
| 19 Less: Accumulated amortization..... | 6,830 | 7,426 | 24,566 | 49,859 | 30,300 | 9,604 | 7,881 | 23,772 | 6,476 | 119 |
| 20 Other assets..... | 189,975 | 555,849 | 315,367 | 395,225 | 627,410 | 1,105,251 | 261,344 | 103,337 | 114,526 | 4,742 |
| 21 Total liabilities..... | 11,118,644 | 32,285,106 | 15,302,114 | 26,398,878 | 19,907,798 | 29,773,192 | 11,814,685 | 5,773,122 | 4,768,506 | 142,256 |
| 22 Accounts payable..... | 738,862 | 2,950,515 | 1,702,378 | 2,525,315 | 2,726,765 | 2,429,029 | 2,144,541 | 429,652 | 501,666 | 15,874 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 411,305 | 585,357 | 908,926 | 1,202,585 | 1,073,727 | 2,793,327 | 552,101 | 218,031 | 515,844 | 9,109 |
| 24 Other current liabilities..... | 702,496 | 2,047,769 | 1,240,207 | 2,264,609 | 1,905,513 | 2,896,872 | 1,402,159 | 657,717 | 421,601 | 14,003 |
| 25 Loans from stockholders..... | 106,522 | 69,081 | 165,733 | 160,923 | 110,089 | 31,326 | 46,582 | 34,397 | 34,745 | 3,130 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 1,413,362 | 5,492,519 | 1,796,090 | 3,449,681 | 2,420,963 | 4,098,376 | 1,343,459 | 635,670 | 532,855 | 23,563 |
| 27 Other liabilities..... | 262,906 | 974,311 | 439,568 | 887,856 | 656,161 | 869,142 | 1,056,574 | 176,453 | 148,905 | 20,046 |
| 28 Capital stock..... | 2,050,962 | 5,775,450 | 2,697,407 | 4,957,479 | 2,835,053 | 2,069,702 | 1,082,118 | 1,038,364 | 669,867 | 29,173 |
| 29 Paid-in or capital surplus..... | 992,642 | 2,021,572 | 1,103,228 | 1,854,391 | 2,625,110 | 2,332,172 | 1,129,543 | 881,890 | 358,549 | 47,485 |
| 30 Surplus reserves..... | 114,534 | 514,454 | 61,819 | 322,211 | 170,924 | 379,517 | 56,356 | 56,359 | 17,761 | 495 |
| 31 Earned surplus and undivided profits..... | 4,325,053 | 11,854,078 | 5,186,758 | 8,773,828 | 5,383,493 | 11,873,729 | 3,001,252 | 1,644,589 | 1,546,713 | 220,622 |
| 32 Total receipts..... | 12,692,994 | 34,303,672 | 24,918,639 | 35,536,783 | 30,280,711 | 36,267,514 | 21,401,034 | 7,387,112 | 7,065,271 | 223,103 |
| 33 Business receipts..... | 12,385,210 | 33,734,307 | 24,512,930 | 34,434,378 | 29,772,147 | 35,530,683 | 21,034,276 | 7,212,332 | 6,896,537 | 219,876 |
| 34 Interest on Government obligations: | | | | | | | | | | |
| 35 United States..... | 8,897 | 39,791 | 8,318 | 29,107 | 14,459 | 125,438 | 3,403 | 8,808 | 3,298 | 57 |
| 36 State and local..... | 2,416 | 5,205 | 2,477 | 2,194 | 4,638 | 13,137 | 3,367 | 1,011 | 461 | 152 |
| 37 Other interest..... | 26,263 | 150,626 | 34,964 | 108,837 | 85,619 | 97,724 | 38,249 | 14,395 | 31,727 | 168 |
| 38 Rents..... | 23,667 | 28,378 | 34,495 | 195,416 | 30,197 | 22,842 | 22,315 | 9,019 | 12,413 | 517 |
| 39 Royalties..... | 17,472 | 25,180 | 22,769 | 138,607 | 66,531 | 19,870 | 15,722 | 23,132 | 6,784 | 8 |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 194 | 260 | 1,072 | 2,206 | 4,657 | 417 | 71 | 123 | 179 | - |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 41,546 | 53,937 | 37,349 | 66,237 | 41,236 | 24,960 | 20,117 | 13,116 | 9,649 | 185 |
| 42 Net gain, noncapital assets..... | 4,394 | 4,886 | 7,602 | 11,242 | 7,973 | 5,661 | 5,634 | 3,808 | 1,305 | 41 |
| 43 Dividends, domestic corporations..... | 24,680 | 100,848 | 14,243 | 46,798 | 8,187 | 19,292 | 9,393 | 4,205 | 7,505 | 1,173 |
| 44 Dividends, foreign corporations..... | 65,419 | 52,016 | 101,876 | 230,379 | 104,271 | 259,923 | 13,575 | 44,123 | 6,922 | 231 |
| 45 Other receipts..... | 92,836 | 108,238 | 140,544 | 271,382 | 140,796 | 147,567 | 234,912 | 53,040 | 88,491 | 695 |
| 46 Total deductions..... | 11,624,336 | 31,914,628 | 23,515,037 | 32,179,303 | 28,556,101 | 31,509,715 | 20,378,536 | 6,538,268 | 6,684,055 | 217,625 |
| 47 Cost of sales and operations..... | 8,066,734 | 24,132,823 | 17,722,881 | 22,508,753 | 20,411,124 | 23,830,765 | 16,644,733 | 4,204,394 | 4,668,905 | 160,787 |
| 48 Compensation of officers..... | 223,779 | 239,243 | 322,469 | 633,616 | 326,766 | 123,659 | 110,248 | 116,263 | 120,491 | 9,223 |
| 49 Repairs..... | 344,457 | 1,674,977 | 293,046 | 404,862 | 203,170 | 400,415 | 241,505 | 95,631 | 54,557 | 778 |
| 50 Bad debts..... | 38,522 | 30,527 | 51,056 | 96,461 | 59,026 | 43,511 | 14,580 | 13,575 | 54,051 | 256 |
| 51 Rent paid on business property..... | 101,323 | 142,310 | 213,426 | 282,342 | 248,286 | 83,421 | 213,859 | 76,661 | 74,936 | 3,040 |
| 52 Taxes paid..... | 335,834 | 800,897 | 539,747 | 841,538 | 789,975 | 1,851,353 | 460,168 | 187,258 | 173,682 | 5,032 |
| 53 Interest paid..... | 96,822 | 337,576 | 151,938 | 274,168 | 201,033 | 311,753 | 111,431 | 44,208 | 69,091 | 1,979 |
| 54 Contributions or gifts..... | 11,050 | 26,457 | 19,530 | 44,936 | 29,904 | 28,991 | 15,950 | 19,971 | 6,018 | 240 |
| 55 Amortization..... | 3,945 | 13,443 | 7,030 | 8,952 | 19,717 | 2,839 | 8,457 | 5,393 | 2,485 | 159 |
| 56 Depreciation..... | 625,145 | 1,622,740 | 630,053 | 1,213,722 | 720,696 | 950,730 | 426,999 | 262,625 | 140,159 | 5,109 |
| 57 Depletion..... | 88,611 | 239,254 | 3,983 | 954 | 753 | 1,066 | 5,733 | 157 | 58 | - |
| 58 Advertising..... | 91,925 | 112,612 | 222,840 | 316,383 | 444,437 | 229,953 | 51,461 | 196,317 | 148,071 | 1,137 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 97,396 | 381,293 | 172,378 | 351,726 | 241,371 | 365,335 | 290,158 | 106,038 | 44,105 | 464 |
| 60 Other employee benefit plans..... | 67,666 | 303,689 | 125,981 | 211,673 | 174,534 | 475,696 | 138,135 | 35,036 | 25,292 | 766 |
| 61 Net loss, noncapital assets..... | 3,405 | 14,750 | 17,528 | 12,838 | 23,692 | 3,012 | 14,668 | 688 | 4,182 | 61 |
| 62 Other deductions..... | 1,427,722 | 1,842,037 | 2,721,151 | 4,976,379 | 4,661,617 | 2,807,216 | 1,630,451 | 1,174,053 | 1,016,972 | 28,594 |
| 63 Total receipts less total deductions..... | 1,068,658 | 2,389,044 | 1,403,602 | 3,357,480 | 1,724,610 | 4,757,799 | 1,022,498 | 848,844 | 381,216 | 5,478 |
| 64 Includable income of controlled foreign corporations..... | 342 | 1,149 | 772 | 16,282 | 2,587 | 21,742 | 130 | 760 | 1,308 | - |
| 65 Net income (less deficit) (62 plus 63 minus 35)..... | 1,066,584 | 2,384,988 | 1,401,897 | 3,371,568 | 1,722,559 | 4,766,404 | 1,019,261 | 848,593 | 382,063 | 5,326 |
| 66 Net income..... | 1,142,508 | 2,445,817 | 1,562,164 | 3,541,956 | 1,996,966 | 4,797,675 | 1,086,144 | 905,087 | 470,688 | 13,736 |
| 67 Deficit..... | 75,924 | 60,829 | 160,267 | 170,388 | 274,407 | 31,271 | 66,883 | 56,944 | 88,625 | 8,410 |
| 68 Statutory special deductions, total..... | 48,577 | 185,823 | 72,202 | 128,015 | 54,881 | 73,790 | 33,471 | 15,001 | 27,663 | 4,402 |
| 69 Net operating loss carryforward..... | 26,943 | 44,612 | 58,447 | 82,243 | 45,809 | 57,249 | 25,439 | 11,368 | 21,660 | 3,414 |
| 70 Dividends received deduction..... | 21,144 | 95,169 | 12,917 | 45,049 | 7,496 | 16,372 | 7,994 | 3,633 | 5,858 | 988 |
| 71 Income subject to tax..... | 1,077,165 | 2,244,262 | 1,452,974 | 3,388,266 | 1,933,695 | 4,722,061 | 1,052,497 | 884,106 | 435,993 | 3,137 |
| 72 Income tax, total..... | 510,359 | 1,097,864 | 674,454 | 1,641,673 | 942,228 | 2,350,690 | 518,183 | 432,906 | 203,556 | 1,139 |
| 73 Tax from recomputing prior year investment credit..... | 379 | 463 | 1,113 | 1,349 | 1,224 | 1,379 | 1,601 | 256 | 162 | - |
| 74 Investment credit..... | 30,881 | 88,030 | 30,739 | 47,396 | 28,956 | 61,227 | 24,748 | 12,791 | 5,957 | 50 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 587,106 | 1,375,154 | 758,182 | 1,777,291 | 809,287 | 2,476,941 | 525,826 | 428,478 | 184,664 | 4,237 |
| 76 Net income after tax..... | 663,074 | 1,435,990 | 918,515 | 1,947,724 | 1,083,738 | 2,508,238 | 592,710 | 484,975 | 273,289 | 12,647 |
| 77 Distributions to stockholders: | | | | | | | | | | |
| 78 Cash and property except own stock..... | 340,243 | 832,708 | 338,490 | 687,063 | 592,682 | 1,697,010 | 218,001 | 219,420 | 84,623 | 4,389 |
| 79 Corporation's own stock..... | 43,890 | 43,888 | 55,839 | 62,625 | 209,677 | 102,836 | 25,959 | 20,534 | 9,167 | 450 |

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

| Item | Major industrial group—Continued | | | | | | | | | |
|---|---|----------------|------------------------|--------------------------------------|----------------------------------|----------------------------|--------------------------------|------------------------------------|-------------------------------|-------------------------------|
| | Transportation, communication, electric, gas, and sanitary services | | | | | Wholesale and retail trade | | | | |
| | Total transportation, communication, electric, gas, and sanitary services | Transportation | Communication services | Electric, gas, and sanitary services | Total wholesale and retail trade | Wholesale trade | | | | Wholesale trade not allocable |
| | | | | | | Total wholesale trade | Groceries and related products | Machinery, equipment, and supplies | Miscellaneous wholesale trade | |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| 1 Number of returns, total..... | 56,338 | 42,908 | 7,061 | 6,369 | 421,553 | 142,603 | 16,802 | 20,199 | 102,855 | 2,747 |
| 2 With net income..... | 35,622 | 27,422 | 4,437 | 3,743 | 278,306 | 100,640 | 11,796 | 14,465 | 73,075 | 1,304 |
| 3 Without net income..... | 20,716 | 15,486 | 2,604 | 2,626 | 143,247 | 41,963 | 5,006 | 5,734 | 29,780 | 1,443 |
| (Thousand dollars) | | | | | | | | | | |
| 4 Total assets..... | 174,912,513 | 55,070,980 | 43,351,046 | 76,490,487 | 113,939,042 | 50,470,710 | 5,784,031 | 6,362,906 | 38,086,199 | 237,574 |
| 5 Cash..... | 4,022,606 | 2,124,058 | 691,404 | 1,207,144 | 9,342,923 | 4,087,351 | 486,253 | 491,444 | 3,087,599 | 22,055 |
| 6 Notes and accounts receivable..... | 7,465,528 | 3,888,702 | 1,136,023 | 2,440,803 | 35,071,556 | 18,195,614 | 1,916,463 | 2,567,584 | 13,633,985 | 77,582 |
| 7 Less: Reserve for bad debts..... | 81,769 | 27,441 | 16,313 | 38,015 | 1,016,181 | 372,637 | 32,149 | 65,164 | 274,494 | 830 |
| 8 Inventories..... | 3,470,938 | 897,745 | 1,076,832 | 1,496,361 | 34,891,935 | 14,863,990 | 1,647,218 | 1,958,992 | 11,208,351 | 49,029 |
| 9 Investments in Government obligations..... | 4,481,952 | 1,996,228 | 1,939,338 | 546,386 | 896,897 | 423,004 | 64,947 | 45,353 | 312,206 | 498 |
| 10 Other current assets..... | 3,878,976 | 1,319,743 | 1,914,041 | 645,192 | 2,123,853 | 843,737 | 104,584 | 69,389 | 663,439 | 6,325 |
| 11 Loans to stockholders..... | 50,516 | 39,864 | 6,360 | 4,292 | 414,343 | 158,221 | 14,291 | 31,024 | 111,386 | 1,520 |
| 12 Other investments..... | 8,480,254 | 3,934,870 | 2,350,139 | 2,195,245 | 8,931,443 | 4,559,824 | 477,443 | 369,159 | 3,674,920 | 38,302 |
| 13 Depreciable assets..... | 187,945,164 | 58,062,121 | 43,258,488 | 86,624,555 | 32,712,638 | 10,558,563 | 1,681,645 | 1,080,772 | 7,739,839 | 56,307 |
| 14 Less: Accumulated depreciation..... | 49,528,948 | 19,409,166 | 9,904,885 | 20,214,897 | 15,366,716 | 5,078,631 | 828,577 | 489,477 | 3,734,338 | 26,259 |
| 15 Depletable assets..... | 184,446 | 82,876 | 2,915 | 98,655 | 294,308 | 271,711 | 1,198 | 106,111 | 163,791 | 611 |
| 16 Less: Accumulated depletion..... | 66,475 | 32,269 | 1,167 | 33,039 | 70,836 | 62,391 | 394 | 27,959 | 33,636 | 402 |
| 17 Land..... | 1,407,267 | 624,424 | 158,187 | 624,656 | 2,730,089 | 914,325 | 97,192 | 90,245 | 723,441 | 3,447 |
| 18 Intangible assets (amortizable)..... | 17,461 | 79,451 | 92,990 | 42,016 | 224,592 | 91,048 | 10,038 | 12,513 | 68,418 | 79 |
| 19 Less: Accumulated amortization..... | 72,261 | 31,727 | 26,748 | 13,786 | 89,577 | 36,362 | 3,661 | 4,315 | 28,360 | 26 |
| 20 Other assets..... | 3,059,858 | 1,521,497 | 673,442 | 864,919 | 2,847,775 | 1,053,743 | 147,520 | 127,235 | 769,652 | 9,336 |
| 21 Total liabilities..... | 174,912,513 | 55,070,980 | 43,351,046 | 76,490,487 | 113,939,042 | 50,470,710 | 5,784,031 | 6,362,906 | 38,086,199 | 237,574 |
| 22 Accounts payable..... | 4,650,048 | 2,758,012 | 473,193 | 1,418,843 | 22,890,623 | 12,298,480 | 1,438,669 | 1,284,341 | 9,527,238 | 48,232 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 3,608,134 | 1,758,408 | 535,056 | 1,314,670 | 12,470,561 | 6,248,971 | 607,890 | 902,794 | 4,702,422 | 35,865 |
| 24 Other current liabilities..... | 10,183,263 | 3,355,953 | 3,391,424 | 3,435,886 | 6,972,650 | 2,673,423 | 333,349 | 377,217 | 1,951,314 | 11,543 |
| 25 Loans from stockholders..... | 419,052 | 233,286 | 127,595 | 58,171 | 2,424,997 | 903,630 | 105,028 | 133,166 | 660,779 | 4,657 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 65,026,688 | 17,547,428 | 12,795,676 | 34,683,584 | 12,474,554 | 4,530,031 | 571,994 | 592,796 | 3,336,999 | 28,242 |
| 27 Other liabilities..... | 6,071,594 | 2,095,507 | 1,006,940 | 2,969,147 | 4,133,210 | 1,160,498 | 165,077 | 165,417 | 824,179 | 5,825 |
| 28 Capital stock..... | 40,495,516 | 8,333,239 | 12,387,326 | 19,774,951 | 18,768,976 | 7,962,367 | 955,333 | 989,095 | 5,960,289 | 57,650 |
| 29 Paid-in or capital surplus..... | 13,470,014 | 3,745,988 | 5,758,819 | 3,965,207 | 5,202,155 | 2,200,841 | 334,376 | 377,691 | 1,705,857 | 2,917 |
| 30 Surplus reserves..... | 1,377,592 | 463,596 | 210,075 | 703,921 | 408,738 | 178,444 | 19,823 | 16,011 | 142,085 | 525 |
| 31 Earned surplus and undivided profits..... | 29,610,612 | 14,779,563 | 6,664,942 | 8,166,107 | 28,192,598 | 12,314,025 | 1,252,493 | 1,744,378 | 9,275,037 | 42,118 |
| 32 Total receipts..... | 81,726,057 | 37,447,529 | 19,717,925 | 24,560,603 | 335,319,452 | 159,899,254 | 32,709,493 | 14,736,576 | 111,754,262 | 698,923 |
| 33 Business receipts..... | 79,450,169 | 35,873,856 | 19,350,779 | 24,225,534 | 329,056,077 | 157,538,432 | 32,333,878 | 14,366,238 | 110,161,113 | 677,203 |
| 34 Interest on Government obligations: | | | | | | | | | | |
| 35 United States..... | 90,152 | 39,944 | 31,873 | 18,335 | 27,141 | 14,287 | 1,667 | 1,289 | 11,317 | 14 |
| 36 State and local..... | 21,191 | 10,096 | 8,157 | 2,938 | 9,359 | 3,800 | 707 | 688 | 2,391 | 14 |
| 37 Other interest..... | 289,599 | 133,415 | 72,759 | 83,425 | 470,485 | 180,101 | 16,551 | 37,291 | 125,174 | 1,085 |
| 38 Rents..... | 739,647 | 612,113 | 76,940 | 50,594 | 734,754 | 247,820 | 33,962 | 63,561 | 149,092 | 1,205 |
| 39 Royalties..... | 36,936 | 15,690 | 16,385 | 4,861 | 30,223 | 23,269 | 909 | 4,745 | 17,615 | - |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 3,944 | 1,277 | 1,702 | 965 | 7,349 | 4,311 | 409 | 1,303 | 2,579 | 20 |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 245,123 | 173,227 | 37,809 | 34,087 | 253,635 | 114,690 | 13,846 | 17,362 | 81,776 | 1,706 |
| 42 Net gain, noncapital assets..... | 67,788 | 59,056 | 4,032 | 4,700 | 64,218 | 29,198 | 2,674 | 7,927 | 18,524 | 73 |
| 43 Dividends, domestic corporations..... | 171,820 | 82,499 | 52,699 | 36,622 | 129,387 | 78,955 | 6,059 | 6,486 | 66,142 | 268 |
| 44 Dividends, foreign corporations..... | 17,093 | 7,290 | 6,523 | 3,280 | 124,624 | 57,919 | 4,453 | 2,342 | 50,902 | 222 |
| 45 Other receipts..... | 592,595 | 439,066 | 58,267 | 95,262 | 4,412,200 | 1,606,472 | 294,378 | 227,344 | 1,067,637 | 17,113 |
| 46 Total deductions..... | 71,966,060 | 35,754,497 | 15,888,155 | 20,323,408 | 328,678,191 | 156,988,090 | 32,401,191 | 14,264,729 | 109,637,973 | 684,197 |
| 47 Cost of sales and operations..... | 46,320,351 | 24,512,149 | 9,953,422 | 11,854,149 | 260,687,633 | 134,329,596 | 29,005,765 | 11,257,365 | 93,519,085 | 547,381 |
| 48 Compensation of officers..... | 793,299 | 557,680 | 117,107 | 118,512 | 5,932,216 | 2,702,823 | 333,957 | 414,935 | 1,921,114 | 32,817 |
| 49 Repairs..... | 156,374 | 9,984 | 9,985 | 56,455 | 846,201 | 270,881 | 59,120 | 30,276 | 179,218 | 1,467 |
| 50 Bad debts..... | 163,548 | 52,579 | 64,966 | 46,003 | 796,127 | 351,387 | 41,868 | 50,489 | 257,996 | 1,034 |
| 51 Rent paid on business property..... | 1,792,494 | 1,465,384 | 215,190 | 111,920 | 4,542,387 | 925,639 | 144,635 | 108,373 | 668,000 | 4,631 |
| 52 Taxes paid..... | 5,175,269 | 1,835,596 | 1,271,252 | 2,068,421 | 3,854,689 | 1,490,783 | 183,652 | 128,609 | 1,172,299 | 6,223 |
| 53 Interest paid..... | 2,914,748 | 908,926 | 560,643 | 1,445,179 | 1,491,660 | 628,167 | 81,917 | 84,295 | 458,267 | 3,688 |
| 54 Contributions or gifts..... | 68,114 | 21,435 | 20,122 | 26,557 | 97,414 | 36,766 | 4,427 | 4,194 | 28,031 | 114 |
| 55 Amortization..... | 79,490 | 40,639 | 9,192 | 40,639 | 32,317 | 11,535 | 2,148 | 1,099 | 8,252 | 36 |
| 56 Depreciation..... | 7,871,703 | 2,909,279 | 1,977,704 | 2,984,720 | 2,719,324 | 869,185 | 143,199 | 112,670 | 607,931 | 5,385 |
| 57 Depletion..... | 108,610 | 28,703 | 379 | 79,528 | 27,927 | 19,830 | 301 | 2,188 | 17,225 | 116 |
| 58 Advertising..... | 412,810 | 202,890 | 130,072 | 79,848 | 3,471,683 | 758,694 | 88,736 | 66,897 | 601,005 | 2,056 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 1,042,511 | 228,719 | 498,758 | 315,034 | 598,765 | 257,317 | 33,487 | 37,629 | 183,873 | 2,328 |
| 60 Other employee benefit plans..... | 425,267 | 179,708 | 164,677 | 80,882 | 297,380 | 109,791 | 20,035 | 10,787 | 78,618 | 351 |
| 61 Net loss, noncapital assets..... | 17,480 | 13,689 | 1,950 | 1,841 | 51,819 | 19,464 | 3,048 | 3,568 | 12,686 | 162 |
| 62 Other deductions..... | 4,623,992 | 2,717,556 | 892,736 | 1,013,700 | 43,230,649 | 14,206,732 | 2,254,596 | 1,951,355 | 9,924,373 | 76,408 |
| 63 Total receipts less total deductions..... | 9,759,997 | 1,693,032 | 3,829,770 | 4,237,195 | 6,641,261 | 2,911,164 | 308,302 | 471,847 | 2,116,289 | 14,726 |
| 64 Includable income of controlled foreign corporations..... | 78 | - | - | - | 1,201 | 1,104 | 647 | - | 457 | - |
| 65 Net income (less deficit) (62 plus 63 minus 35).... | 9,738,884 | 1,683,014 | 3,821,613 | 4,234,257 | 6,633,103 | 2,908,468 | 308,242 | 471,159 | 2,114,355 | 14,712 |
| 66 Net income..... | 10,171,667 | 2,029,252 | 3,892,344 | 4,250,071 | 7,956,192 | 3,439,432 | 383,121 | 536,805 | 2,499,926 | 19,580 |
| 67 Deficit..... | 432,783 | 346,238 | 70,731 | 15,814 | 1,323,089 | 530,964 | 74,879 | 65,646 | 385,571 | 4,868 |
| 68 Statutory special deductions, total..... | 393,027 | 255,452 | 66,277 | 71,298 | 1,457,888 | 221,444 | 18,436 | 37,747 | 164,190 | 1,071 |
| 69 Net operating loss carryforward..... | 221,477 | 183,620 | 20,532 | 17,325 | 330,190 | 135,249 | 12,257 | 24,841 | 97,264 | 887 |
| 70 Dividends received deduction..... | 145,272 | 69,773 | 44,727 | 30,772 | 105,766 | 65,407 | 4,998 | 5,316 | 54,909 | 184 |
| 71 Income subject to tax..... | 9,717,598 | 1,724,386 | 3,819,098 | 4,174,114 | 6,918,193 | 2,975,167 | 324,910 | 462,489 | 2,172,392 | 15,376 |
| 72 Income tax, total..... | 4,743,486 | 779,173 | 1,890,302 | 2,072,021 | 2,842,858 | 1,214,092 | 133,141 | 189,345 | 886,303 | 5,303 |
| 73 Tax from recomputing prior year investment credit..... | 3,454 | 1,277 | 678 | 1,499 | 3,195 | 1,039 | 210 | 240 | 589 | - |
| 74 Investment credit..... | 396,343 | 120,961 | 111,024 | 164,358 | 99,739 | 29,120 | 5,610 | 2,587 | 20,353 | 139 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 5,393,741 | 1,024,802 | 2,042,335 | 2,326,604 | 3,889,984 | 1,723,496 | 180,742 | 284,801 | 1,248,405 | 9,548 |
| 76 Net income after tax..... | 5,826,605 | 1,371,121 | 2,113,066 | 2,342,418 | 5,213,343 | 2,254,541 | 255,644 | 350,449 | 1,634,032 | 14,416 |
| 77 Distributions to stockholders: | | | | | | | | | | |
| 78 Cash and property except own stock..... | 4,213,921 | 761,002 | 1,352,072 | 2,100,847 | 1,461,748 | 486,375 | 65,087 | 70,786 | 348,696 | 1,806 |
| 79 Corporation's own stock..... | 172,603 | 38,624 | 39,402 | 94,577 | 278,060 | 102,368 | 8,777 | 20,149 | 72,601 | 841 |

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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ACTIVE CORPORATION RETURNS

Table 24.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

| Item | Major industrial group—Continued | | | | | | | | | | |
|---|--------------------------------------|---|----------------------------|-------------|--|------------------------------|---|----------------------------|-----------------------------|----------------------------|--|
| | Wholesale and retail trade—Continued | | | | | | | | | | |
| | Retail trade | | | | | | | | | | |
| | Total retail trade | Building materials, hardware, and farm equipment stores | General merchandise stores | Food stores | Automotive dealers and gasoline service stations | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places | Miscellaneous retail stores | Retail trade not allocable | Wholesale and retail trade not allocable |
| | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| 1 Number of returns, total..... | 272,166 | 28,765 | 16,326 | 19,002 | 45,809 | 29,716 | 24,593 | 46,675 | 60,194 | 1,086 | 6,784 |
| 2 With net income..... | 174,263 | 19,188 | 11,339 | 11,900 | 30,695 | 20,923 | 15,780 | 23,728 | 40,378 | 332 | 3,403 |
| 3 Without net income..... | 97,903 | 9,577 | 4,987 | 7,102 | 15,114 | 8,793 | 8,813 | 22,947 | 19,816 | 754 | 3,381 |
| (Thousand dollars) | | | | | | | | | | | |
| 4 Total assets..... | 60,949,188 | 5,448,011 | 18,791,238 | 7,581,516 | 10,073,735 | 4,478,565 | 4,002,242 | 3,426,944 | 7,077,793 | 69,144 | 2,519,144 |
| 5 Cash..... | 5,131,756 | 384,497 | 1,202,443 | 884,997 | 833,848 | 495,215 | 281,159 | 351,775 | 693,256 | 4,566 | 123,816 |
| 6 Notes and accounts receivable..... | 15,603,658 | 1,719,219 | 6,305,228 | 558,327 | 2,231,862 | 1,034,073 | 1,682,404 | 332,067 | 1,726,895 | 13,583 | 1,272,284 |
| 7 Less: Reserve for bad debts..... | 598,336 | 50,193 | 349,942 | 13,945 | 61,381 | 23,597 | 53,005 | 2,805 | 43,131 | 337 | 45,208 |
| 8 Inventories..... | 19,568,852 | 2,043,653 | 5,206,054 | 2,352,385 | 4,217,897 | 1,800,024 | 1,297,781 | 214,831 | 2,415,778 | 20,449 | 459,493 |
| 9 Investments in Government obligations..... | 447,407 | 26,406 | 131,654 | 91,115 | 47,462 | 49,602 | 31,070 | 21,798 | 48,290 | 10 | 26,486 |
| 10 Other current assets..... | 1,249,426 | 66,687 | 398,160 | 211,087 | 212,228 | 77,639 | 49,141 | 114,221 | 117,959 | 2,304 | 30,690 |
| 11 Loans to stockholders..... | 250,242 | 22,357 | 25,122 | 23,456 | 49,252 | 26,778 | 17,157 | 25,539 | 60,413 | 168 | 5,880 |
| 12 Other investments..... | 4,039,176 | 322,249 | 1,441,649 | 616,824 | 478,294 | 333,356 | 185,102 | 220,070 | 438,225 | 3,407 | 332,443 |
| 13 Depreciable assets..... | 21,705,536 | 1,364,426 | 6,310,858 | 4,353,674 | 2,522,970 | 1,132,814 | 706,948 | 2,902,550 | 2,388,089 | 23,207 | 448,539 |
| 14 Less: Accumulated depreciation..... | 10,064,176 | 703,422 | 2,815,877 | 2,002,344 | 1,161,534 | 613,364 | 353,312 | 1,220,421 | 1,181,430 | 12,472 | 223,909 |
| 15 Depletable assets..... | 21,946 | 7,565 | 3,254 | 3,539 | 2,220 | 1,278 | 1,099 | 918 | 2,073 | - | 651 |
| 16 Less: Accumulated depletion..... | 8,445 | 2,510 | 2,479 | 677 | 667 | 373 | 305 | 390 | 1,044 | - | - |
| 17 Land..... | 1,768,862 | 155,213 | 538,512 | 213,878 | 412,894 | 56,380 | 71,095 | 184,838 | 130,955 | 5,097 | 46,902 |
| 18 Intangible assets (amortizable)..... | 132,389 | 3,242 | 41,927 | 17,480 | 12,861 | 3,577 | 3,073 | 27,847 | 22,127 | 255 | 1,155 |
| 19 Less: Accumulated amortization..... | 52,859 | 1,444 | 17,884 | 7,462 | 5,134 | 1,546 | 1,100 | 8,015 | 10,177 | 97 | 356 |
| 20 Other assets..... | 1,753,754 | 90,066 | 372,559 | 279,182 | 280,663 | 106,709 | 83,935 | 262,121 | 269,515 | 9,004 | 40,278 |
| 21 Total liabilities..... | 60,949,188 | 5,448,011 | 18,791,238 | 7,581,516 | 10,073,735 | 4,478,565 | 4,002,242 | 3,426,944 | 7,077,793 | 69,144 | 2,519,144 |
| 22 Accounts payable..... | 10,239,641 | 931,920 | 3,108,100 | 1,525,033 | 1,114,682 | 906,371 | 718,408 | 463,635 | 1,460,045 | 11,447 | 352,502 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 6,109,595 | 676,131 | 937,842 | 240,852 | 2,649,520 | 283,568 | 496,060 | 288,641 | 530,302 | 6,679 | 111,975 |
| 24 Other current liabilities..... | 4,164,359 | 235,577 | 1,458,543 | 643,485 | 627,027 | 282,439 | 243,292 | 261,410 | 408,758 | 3,826 | 134,868 |
| 25 Loans from stockholders..... | 1,500,256 | 168,761 | 85,795 | 150,975 | 300,122 | 127,107 | 129,286 | 255,986 | 279,082 | 3,144 | 21,111 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 7,207,050 | 516,962 | 2,478,240 | 898,462 | 950,546 | 383,550 | 334,977 | 813,528 | 809,085 | 21,700 | 737,473 |
| 27 Other liabilities..... | 2,797,057 | 98,445 | 1,442,109 | 179,695 | 265,099 | 99,412 | 323,096 | 113,264 | 272,501 | 3,436 | 175,655 |
| 28 Capital stock..... | 10,408,609 | 1,323,250 | 2,375,900 | 1,081,852 | 1,780,714 | 861,752 | 828,090 | 670,733 | 1,470,686 | 15,632 | 398,000 |
| 29 Paid-in or capital surplus..... | 2,892,069 | 136,997 | 867,283 | 924,219 | 177,084 | 275,433 | 99,941 | 151,558 | 256,608 | 2,946 | 109,245 |
| 30 Surplus reserves..... | 224,614 | 11,209 | 73,857 | 26,311 | 24,522 | 10,672 | 39,398 | 7,480 | 30,892 | 273 | 5,680 |
| 31 Earned surplus and undivided profits..... | 15,405,938 | 1,348,759 | 5,963,569 | 1,910,632 | 2,184,419 | 1,248,261 | 789,694 | 400,709 | 1,559,834 | 61 | 472,635 |
| 32 Total receipts..... | 171,803,854 | 10,859,311 | 35,348,927 | 39,611,259 | 43,800,138 | 9,928,330 | 7,704,823 | 8,239,102 | 16,196,539 | 115,425 | 3,616,344 |
| 33 Business receipts..... | 168,016,983 | 10,637,648 | 33,923,767 | 39,338,258 | 43,075,612 | 9,681,812 | 7,355,743 | 8,046,670 | 15,845,483 | 111,990 | 3,500,662 |
| 34 Interest on Government obligations: | | | | | | | | | | | |
| 35 United States..... | 12,622 | 1,118 | 3,577 | 1,497 | 1,132 | 1,546 | 900 | 799 | 2,052 | 1 | 232 |
| 36 State and local..... | 3,687 | 384 | 872 | 1,050 | 79 | 731 | 215 | 125 | - | - | 1,872 |
| 37 Other interest..... | 250,350 | 25,690 | 79,853 | 18,056 | 60,717 | 11,615 | 22,940 | 5,972 | 25,273 | 234 | 40,034 |
| 38 Rents..... | 474,036 | 26,737 | 156,373 | 42,679 | 83,418 | 44,103 | 21,648 | 57,006 | 40,449 | 1,623 | 12,898 |
| 39 Royalties..... | 6,827 | 1,057 | 205 | 770 | 283 | 170 | 208 | 2,877 | 1,257 | - | 127 |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 3,033 | 273 | 568 | 223 | 906 | 428 | 70 | 301 | 264 | - | 5 |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 131,759 | 12,391 | 36,291 | 15,615 | 17,962 | 6,741 | 7,315 | 20,310 | 15,108 | 26 | 7,186 |
| 42 Net gain, noncapital assets..... | 34,540 | 2,846 | 5,372 | 4,704 | 7,128 | 304 | 1,667 | 4,504 | 8,006 | 9 | 480 |
| 43 Dividends, domestic corporations..... | 46,424 | 4,362 | 14,030 | 6,023 | 3,551 | 7,038 | 2,285 | 2,917 | 6,213 | 5 | 4,008 |
| 44 Dividends, foreign corporations..... | 64,462 | 12 | 63,275 | 210 | 53 | 87 | 5 | 141 | 679 | - | 2,243 |
| 45 Other receipts..... | 2,759,131 | 146,793 | 1,064,744 | 182,174 | 549,297 | 173,755 | 291,811 | 97,390 | 251,630 | 1,537 | 46,597 |
| 46 Total deductions..... | 168,204,631 | 10,665,980 | 34,086,275 | 38,915,030 | 43,304,350 | 9,674,857 | 7,573,190 | 8,103,542 | 15,764,960 | 116,447 | 3,485,470 |
| 47 Cost of sales and operations..... | 123,832,699 | 8,166,271 | 21,871,091 | 31,099,429 | 36,709,211 | 6,319,496 | 4,836,662 | 3,790,805 | 10,959,930 | 79,804 | 2,525,338 |
| 48 Compensation of officers..... | 3,154,186 | 363,196 | 712,079 | 241,919 | 711,256 | 289,315 | 326,530 | 332,284 | 653,648 | 3,958 | 75,207 |
| 49 Repairs..... | 563,458 | 31,319 | 130,973 | 113,577 | 78,740 | 30,086 | 22,442 | 95,400 | 60,831 | 450 | 12,362 |
| 50 Bad debts..... | 420,276 | 65,127 | 128,306 | 76,723 | 73,319 | 29,508 | 47,576 | 52,793 | 52,793 | 223 | 24,464 |
| 51 Rent paid on business property..... | 3,553,083 | 118,674 | 875,664 | 603,078 | 384,668 | 502,359 | 218,039 | 421,449 | 425,656 | 3,496 | 63,665 |
| 52 Taxes paid..... | 2,313,809 | 151,708 | 628,206 | 376,941 | 340,321 | 164,057 | 121,072 | 268,017 | 261,714 | 1,773 | 50,097 |
| 53 Interest paid..... | 783,532 | 65,159 | 239,399 | 59,414 | 196,188 | 59,581 | 52,796 | 57,582 | 72,755 | 658 | 79,961 |
| 54 Contributions or gifts..... | 59,715 | 3,034 | 25,211 | 9,701 | 7,579 | 4,870 | 2,201 | 2,128 | 4,961 | 30 | 933 |
| 55 Amortization..... | 20,258 | 805 | 2,076 | 3,867 | 4,258 | 1,316 | 931 | 3,389 | 3,555 | 61 | 524 |
| 56 Depreciation..... | 1,815,259 | 107,001 | 501,117 | 391,801 | 216,404 | 93,867 | 60,122 | 239,416 | 204,205 | 1,326 | 34,880 |
| 57 Depletion..... | 7,846 | 783 | 1,416 | 1,770 | 1,185 | 397 | 529 | 426 | 1,244 | 96 | 251 |
| 58 Advertising..... | 2,669,355 | 81,124 | 939,811 | 519,873 | 395,746 | 219,264 | 221,603 | 100,354 | 189,648 | 1,932 | 43,634 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 332,305 | 15,491 | 137,119 | 89,023 | 27,567 | 13,980 | 10,785 | 11,428 | 26,822 | 90 | 9,143 |
| 60 Other employee benefit plans..... | 183,103 | 10,867 | 20,760 | 78,208 | 23,839 | 8,674 | 6,356 | 15,908 | 18,375 | 116 | 4,486 |
| 61 Net loss, noncapital assets..... | 30,964 | 3,264 | 1,886 | 5,018 | 3,796 | 3,333 | 983 | 8,680 | 3,984 | 20 | 1,391 |
| 62 Other deductions..... | 28,464,783 | 1,482,155 | 8,351,162 | 5,304,688 | 4,130,273 | 1,954,754 | 1,644,563 | 2,749,935 | 2,824,839 | 22,414 | 559,134 |
| 63 Total receipts less total deductions..... | 3,599,223 | 193,331 | 1,262,652 | 696,229 | 495,788 | 253,473 | 131,633 | 135,560 | 431,579 | 1,022 | 130,874 |
| 64 Includable income of controlled foreign corporations..... | 97 | 97 | - | - | - | - | - | - | - | - | - |
| 65 Net income (less deficit) (62 plus 63 minus 35)..... | 3,595,633 | 193,044 | 1,261,780 | 695,179 | 495,709 | 252,742 | 131,402 | 135,345 | 431,454 | 1,022 | 129,002 |
| 66 Net income..... | 4,368,628 | 281,774 | 1,364,619 | 770,782 | 625,722 | 322,945 | 205,394 | 264,677 | 529,479 | 3,236 | 148,132 |
| 67 Deficit..... | 772,995 | 88,730 | 102,839 | 75,603 | 130,013 | 70,203 | 73,992 | 129,332 | 98,025 | 4,258 | 19,130 |
| 68 Statutory special deductions, total..... | 228,030 | 16,325 | 44,473 | 29,672 | 34,354 | 22,204 | 21,099 | 24,732 | 34,602 | 569 | 8,414 |
| 69 Net operating loss carryforward..... | 189,864 | 13,430 | 32,187 | 24,579 | 31,824 | 16,606 | 19,187 | 22,439 | 29,048 | 564 | 5,077 |
| 70 Dividends received deduction..... | 37,022 | 2,895 | 11,837 | 5,093 | 2,520 | 5,598 | 1,912 | 2,293 | 4,869 | 5 | 3,337 |
| 71 Income subject to tax..... | 3,812,201 | 216,252 | 1,310,054 | 715,382 | 525,179 | 275,591 | 163,856 | 194,156 | 409,434 | 2,317 | 130,825 |
| 72 Income tax, total..... | 1,571,173 | 73,132 | 617,349 | 328,999 | 188,440 | 98,906 | 54,629 | 67,765 | 141,099 | 854 | 57,593 |
| 73 Tax from recomputing prior year investment credit..... | 2,111 | 205 | 323 | 446 | 257 | 47 | 4 | 80 | 748 | 1 | 45 |
| 74 Investment credit..... | 69,633 | 2,001 | 25,320 | 21,811 | 4,057 | 2,950 | 620 | 6,864 | 5,960 | 50 | 986 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 2,094,093 | 121,913 | 669,751 | 387,991 | 311,326 | 156,786 | 77,393 | 74,444 | 296,315 | 4,1826 | 72,395 |
| 76 Net income after tax..... | 2,867,277 | 210,716 | 772,593 | 463,594 | 441,440 | 226,989 | 151,385 | 203,787 | 394,341 | 2,432 | 91,525 |
| 77 Distributions to stockholders: | | | | | | | | | | | |
| 78 Cash and property except own stock..... | 944,544 | 51,039 | 427,965 | 181,906 | 71,193 | 47,672 | 22,969 | 46,681 | 94,790 | 329 | 30,829 |
| 79 Corporation's own stock..... | 109,678 | 5,868 | 20,851 | 34,057 | 10,340 | 12,677 | 4,459 | 6,136 | 15,121 | 169 | 66,014 |

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 24.—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 | Banks and trust companies | Credit agencies other than banks | Security and commodity brokers, dealers, exchanges, and services | Holding and other investment companies | Insurance carriers | Insurance agents, brokers, and services | Real estate |
| | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| 1 Number of returns, total..... | 383,727 | 15,402 | 48,527 | 3,979 | 26,394 | 5,335 | 24,434 | 259,656 |
| 2 With net income..... | 237,627 | 13,892 | 31,853 | 2,173 | 15,619 | 2,977 | 16,878 | 154,235 |
| 3 Without net income..... | 146,100 | 1,510 | 16,674 | 1,806 | 10,775 | 2,358 | 7,556 | 105,421 |
| (Thousand dollars) | | | | | | | | |
| 4 Total assets..... | 883,959,112 | 407,452,700 | 163,012,126 | 7,308,296 | 43,620,498 | 190,885,738 | 2,777,566 | 68,902,188 |
| 5 Cash..... | 76,052,906 | 61,832,706 | 6,010,232 | 397,414 | 1,208,384 | 3,121,149 | 552,972 | 2,930,049 |
| 6 Notes and accounts receivable..... | 231,234,419 | 180,909,617 | 36,145,233 | 2,500,370 | 2,247,289 | 1,623,714 | 1,139,823 | 6,668,373 |
| 7 Less: Reserve for bad debts..... | 8,750,344 | 3,852,540 | 4,677,268 | 7,217 | 64,575 | 35,549 | 10,039 | 103,156 |
| 8 Inventories..... | 384,101 | 61 | 92,394 | 3,266 | 7,844 | 21,133 | 5,101 | 254,302 |
| 9 Investments in Government obligations..... | 135,588,376 | 98,501,228 | 7,881,954 | 962,217 | 2,076,388 | 25,463,869 | 50,835 | 651,885 |
| 10 Other current assets..... | 6,786,190 | 2,584,742 | 1,203,799 | 317,937 | 996,750 | 447,877 | 71,996 | 1,163,089 |
| 11 Loans to stockholders..... | 575,661 | 31,086 | 167,170 | 7,238 | 79,504 | 2,001 | 25,328 | 263,334 |
| 12 Other investments..... | 359,985,932 | 58,745,475 | 111,794,330 | 2,803,701 | 33,945,305 | 143,025,209 | 494,287 | 9,177,625 |
| 13 Depreciable assets..... | 57,543,800 | 5,521,533 | 3,113,060 | 154,940 | 2,072,691 | 2,288,969 | 306,669 | 44,085,938 |
| 14 Less: Accumulated depreciation..... | 14,494,494 | 949,667 | 691,799 | 70,096 | 285,465 | 90,976 | 133,721 | 12,272,770 |
| 15 Depletable assets..... | 2,647,250 | 1,995 | 96,047 | 61,610 | 676,766 | 18 | 448 | 1,810,366 |
| 16 Less: Accumulated depletion..... | 790,626 | 421 | 20,353 | 21,503 | 148,213 | 18 | 108 | 600,010 |
| 17 Land..... | 14,558,761 | 437,676 | 623,204 | 28,610 | 417,897 | 52,165 | 33,330 | 12,965,879 |
| 18 Intangible assets (amortizable)..... | 256,624 | 11,066 | 48,717 | 2,920 | 23,427 | 1,674 | 8,893 | 159,927 |
| 19 Less: Accumulated amortization..... | 77,857 | 1,731 | 15,959 | 782 | 12,409 | 564 | 3,678 | 42,734 |
| 20 Other assets..... | 22,458,413 | 3,679,874 | 1,241,365 | 167,671 | 378,915 | 14,965,067 | 235,430 | 1,790,091 |
| 21 Total liabilities..... | 883,959,112 | 407,452,700 | 163,012,126 | 7,308,296 | 43,620,498 | 190,885,738 | 2,777,566 | 68,902,188 |
| 22 Accounts payable..... | 10,622,236 | 1,632,799 | 2,565,153 | 1,539,400 | 411,566 | 291,706 | 1,136,231 | 3,045,381 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 33,123,118 | 2,370,034 | 18,306,018 | 2,660,753 | 1,260,195 | 504,210 | 154,209 | 7,867,699 |
| 24 Other current liabilities..... | 480,109,439 | 361,898,911 | 106,050,185 | 703,324 | 1,118,833 | 8,404,109 | 148,820 | 1,785,257 |
| 25 Loans from stockholders..... | 5,113,669 | 10,909 | 2,356,126 | 35,388 | 134,057 | 278,923 | 44,709 | 2,253,557 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 55,545,962 | 1,548,549 | 16,521,367 | 973,250 | 2,854,776 | 315,256 | 150,975 | 33,181,789 |
| 27 Other liabilities..... | 169,519,749 | 7,569,843 | 4,890,479 | 398,554 | 1,552,922 | 152,178,910 | 136,030 | 2,793,011 |
| 28 Capital stock..... | 31,942,362 | 8,248,882 | 3,925,286 | 365,139 | 7,354,499 | 2,753,962 | 326,073 | 8,968,521 |
| 29 Paid-in or capital surplus..... | 40,712,200 | 10,903,327 | 2,102,733 | 153,982 | 22,501,570 | 1,461,369 | 173,339 | 3,415,880 |
| 30 Surplus reserves..... | 12,577,968 | 2,493,818 | 2,755,127 | 20,116 | 1,906,103 | 5,082,878 | 30,989 | 288,937 |
| 31 Earned surplus and undivided profits..... | 44,692,409 | 10,775,628 | 3,539,652 | 458,390 | 4,525,977 | 19,614,415 | 476,191 | 5,302,156 |
| 32 Total receipts..... | 101,296,801 | 18,269,792 | 11,759,577 | 1,542,484 | 4,207,531 | 50,918,432 | 2,299,470 | 12,299,515 |
| 33 Business receipts..... | 57,200,239 | 2,357,480 | 3,257,003 | 573,082 | 348,891 | 42,097,684 | 2,165,584 | 6,400,515 |
| 34 Interest on Government obligations: | | | | | | | | |
| 35 United States..... | 3,331,054 | 2,496,459 | 298,466 | 53,012 | 72,156 | 384,909 | 1,864 | 24,188 |
| 36 State and local..... | 1,458,496 | 917,015 | 11,524 | 9,070 | 24,064 | 487,977 | 1,797 | 7,049 |
| 37 Other interest..... | 26,354,333 | 11,915,424 | 7,662,275 | 99,073 | 352,285 | 6,015,533 | 14,835 | 294,908 |
| 38 Rents..... | 3,759,007 | 243,478 | 116,085 | 31,280 | 76,780 | 493,056 | 7,874 | 2,790,454 |
| 39 Royalties..... | 506,371 | 3,199 | 3,440 | 1,036 | 170,557 | 15,481 | 276 | 312,382 |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 42,074 | 3,418 | 4,405 | 3,002 | 12,129 | 4,302 | 574 | 14,244 |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 2,178,684 | 96,337 | 98,622 | 16,425 | 1,258,323 | 279,578 | 6,918 | 422,481 |
| 42 Net gain, noncapital assets..... | 2,045,904 | 9,748 | 18,406 | 645,928 | 8,353 | 9,165 | 1,352 | 1,352,952 |
| 43 Dividends, domestic corporations..... | 2,479,887 | 86,278 | 45,084 | 12,431 | 1,628,896 | 609,905 | 7,293 | 90,000 |
| 44 Dividends, foreign corporations..... | 111,303 | 2,045 | 1,530 | 1,016 | 96,580 | 7,792 | 443 | 1,897 |
| 45 Other receipts..... | 1,829,449 | 138,911 | 242,737 | 97,129 | 158,517 | 513,050 | 90,660 | 588,445 |
| 46 Total deductions..... | 90,657,035 | 15,035,486 | 10,806,650 | 1,389,164 | 1,164,952 | 48,761,600 | 2,118,157 | 11,381,026 |
| 47 Cost of sales and operations..... | 28,074,208 | 18,011 | 438,801 | 124,339 | 90,606 | 25,144,460 | 564,815 | 1,693,176 |
| 48 Compensation of officers..... | 3,193,530 | 1,216,827 | 427,903 | 166,077 | 63,363 | 257,234 | 385,603 | 676,523 |
| 49 Repairs..... | 338,748 | 87,653 | 34,015 | 2,922 | 3,959 | 10,437 | 3,592 | 196,170 |
| 50 Bad debts..... | 1,878,672 | 766,566 | 922,121 | 7,275 | 51,977 | 40,915 | 14,453 | 75,365 |
| 51 Rent paid on business property..... | 1,285,965 | 293,711 | 130,732 | 45,487 | 18,851 | 312,238 | 65,309 | 419,637 |
| 52 Taxes paid..... | 3,501,119 | 577,602 | 244,296 | 43,069 | 54,086 | 1,077,723 | 45,502 | 1,458,841 |
| 53 Interest paid..... | 14,453,337 | 6,240,584 | 5,727,547 | 162,812 | 207,976 | 104,551 | 15,767 | 1,994,120 |
| 54 Contributions or gifts..... | 88,336 | 45,073 | 9,274 | 2,073 | 4,556 | 10,157 | 2,593 | 14,610 |
| 55 Amortization..... | 37,273 | 3,692 | 4,904 | 352 | 2,767 | 2,025 | 1,829 | 21,704 |
| 56 Depreciation..... | 2,738,852 | 418,713 | 173,523 | 14,324 | 40,381 | 274,854 | 35,331 | 1,781,726 |
| 57 Depletion..... | 496,077 | 856 | 4,117 | 6,062 | 150,313 | 12,440 | 121 | 322,168 |
| 58 Advertising..... | 814,015 | 255,885 | 195,089 | 17,284 | 5,017 | 138,718 | 25,054 | 176,968 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 660,446 | 291,184 | 57,134 | 24,372 | 6,450 | 236,269 | 23,141 | 21,896 |
| 60 Other employee benefit plans..... | 200,433 | 66,026 | 16,163 | 3,818 | 1,522 | 90,889 | 8,238 | 13,777 |
| 61 Net loss, noncapital assets..... | 322,579 | 172,060 | 24,041 | 10,455 | 31,297 | 3,405 | 1,834 | 79,487 |
| 62 Other deductions..... | 32,573,445 | 4,581,043 | 2,396,990 | 758,443 | 431,831 | 21,045,305 | 924,975 | 2,434,858 |
| 63 Total receipts less total deductions..... | 10,639,766 | 3,234,306 | 952,927 | 153,320 | 3,042,579 | 2,156,832 | 181,313 | 918,489 |
| 64 Includable income of controlled foreign corporations..... | 359 | - | - | - | 40 | 46 | - | 273 |
| 65 Net income (less deficit) (62 plus 63 minus 35)..... | 9,181,629 | 2,317,291 | 941,403 | 144,250 | 3,018,555 | 1,668,901 | 179,516 | 911,713 |
| 66 Net income..... | 10,957,044 | 2,409,578 | 1,161,332 | 181,731 | 3,121,667 | 2,076,171 | 212,422 | 1,794,143 |
| 67 Deficit..... | 1,775,415 | 92,287 | 219,929 | 37,481 | 103,112 | 407,270 | 32,906 | 882,430 |
| 68 Statutory special deductions, total..... | 1,824,794 | 107,668 | 101,952 | 17,530 | 859,990 | 450,678 | 14,022 | 272,954 |
| 69 Net operating loss carryforward..... | 421,013 | 35,174 | 64,227 | 7,584 | 36,632 | 69,860 | 8,044 | 199,492 |
| 70 Dividends received deduction..... | 1,403,683 | 72,494 | 37,648 | 9,946 | 823,337 | 380,818 | 5,978 | 73,462 |
| 71 Income subject to tax..... | 7,336,589 | 2,312,042 | 1,043,004 | 165,006 | 510,724 | 1,686,753 | 169,407 | 1,449,653 |
| 72 Income tax, total..... | 3,059,453 | 1,067,433 | 433,644 | 74,524 | 182,408 | 805,451 | 61,891 | 434,102 |
| 73 Tax from recomputing prior year investment credit..... | 2,442 | 1,089 | 177 | 13 | 146 | 209 | 116 | 692 |
| 74 Investment credit..... | 39,762 | 20,992 | 4,264 | 499 | 407 | 6,399 | 685 | 6,516 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 6,161,938 | 1,270,850 | 512,023 | 70,225 | 2,836,554 | 869,849 | 118,310 | 484,127 |
| 76 Net income after tax..... | 7,938,307 | 1,363,202 | 731,955 | 107,710 | 2,939,666 | 1,277,846 | 151,287 | 1,366,641 |
| Distributions to stockholders: | | | | | | | | |
| 77 Cash and property except own stock..... | 4,627,399 | 1,081,955 | 319,791 | 22,289 | 2,269,090 | 460,077 | 56,093 | 418,104 |
| 78 Corporation's own stock..... | 715,320 | 339,935 | 59,956 | 4,837 | 142,443 | 120,318 | 4,989 | 42,842 |

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

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ACTIVE CORPORATION RETURNS

Table 24.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

| | | Major industrial group—Continued | | | | | | | |
|---|----------------|---|-------------------|-------------------|--------------------------------------|-----------------|---|------------------------|----------------------------------|
| | | Services | | | | | | | |
| Item | Total services | Hotels, rooming houses, camps, and other lodging places | Personal services | Business services | Automobile and other repair services | Motion pictures | Amusement and recreation services, except motion pictures | Miscellaneous services | Nature of business not allocable |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| 1 Number of returns, total..... | 176,902 | 15,956 | 28,053 | 47,868 | 29,628 | 7,967 | 20,285 | 27,145 | 5,482 |
| 2 With net income..... | 98,191 | 7,110 | 17,636 | 28,380 | 17,703 | 4,358 | 8,255 | 14,749 | 957 |
| 3 Without net income..... | 78,711 | 8,846 | 10,417 | 19,488 | 11,925 | 3,609 | 12,030 | 12,396 | 4,525 |
| (Thousand dollars) | | | | | | | | | |
| 4 Total assets..... | 29,950,530 | 6,131,935 | 2,559,839 | 7,832,389 | 3,818,381 | 3,417,676 | 3,363,807 | 2,826,503 | 181,660 |
| 5 Cash..... | 2,545,232 | 264,528 | 293,561 | 858,019 | 274,570 | 283,198 | 240,633 | 330,723 | 14,797 |
| 6 Notes and accounts receivable..... | 5,104,649 | 411,621 | 436,078 | 2,196,135 | 536,463 | 609,520 | 191,007 | 723,825 | 43,438 |
| 7 Less: Reserve for bad debts..... | 87,386 | 8,535 | 8,655 | 33,255 | 8,697 | 5,620 | 2,508 | 20,116 | 233 |
| 8 Inventories..... | 1,545,885 | 74,229 | 141,558 | 326,824 | 204,059 | 649,372 | 49,486 | 100,357 | 10,724 |
| 9 Investments in Government obligations..... | 469,643 | 29,816 | 23,503 | 270,358 | 13,268 | 39,457 | 34,940 | 58,301 | - |
| 10 Other current assets..... | 754,989 | 123,568 | 61,800 | 200,752 | 70,935 | 133,154 | 86,182 | 78,598 | 4,505 |
| 11 Loans to stockholders..... | 142,276 | 16,025 | 14,992 | 52,769 | 23,978 | 5,676 | 10,314 | 18,522 | 2,246 |
| 12 Other investments..... | 3,281,564 | 563,423 | 255,665 | 1,198,131 | 142,070 | 699,362 | 202,477 | 220,436 | 33,091 |
| 13 Depreciable assets..... | 21,568,119 | 5,578,593 | 2,173,638 | 4,091,891 | 3,608,445 | 1,521,886 | 3,139,881 | 1,453,785 | 33,263 |
| 14 Less: Accumulated depreciation..... | 8,748,123 | 1,903,473 | 1,160,021 | 1,842,259 | 1,361,465 | 860,122 | 1,162,691 | 458,092 | 9,475 |
| 15 Depreciable assets..... | 39,370 | 12,025 | 2,422 | 13,000 | 1,874 | 27 | 8,163 | 1,859 | 1,480 |
| 16 Less: Accumulated depletion..... | 9,412 | 4,571 | 1,492 | 1,650 | 693 | - | 642 | 364 | - |
| 17 Land..... | 1,830,788 | 757,893 | 121,129 | 137,389 | 185,774 | 150,365 | 328,230 | 150,008 | 25,844 |
| 18 Intangible assets (amortizable)..... | 469,554 | 21,617 | 16,920 | 39,044 | 16,502 | 286,374 | 74,188 | 14,909 | 1,660 |
| 19 Less: Accumulated amortization..... | 309,930 | 6,820 | 6,720 | 14,472 | 5,464 | 248,748 | 23,916 | 3,790 | 141 |
| 20 Other assets..... | 1,353,312 | 201,996 | 195,461 | 339,713 | 116,762 | 153,775 | 188,063 | 197,542 | 20,461 |
| 21 Total liabilities..... | 29,950,530 | 6,131,935 | 2,559,839 | 7,832,389 | 3,818,381 | 3,417,676 | 3,363,807 | 2,826,503 | 181,660 |
| 22 Accounts payable..... | 3,135,424 | 312,043 | 242,403 | 1,274,163 | 337,924 | 436,319 | 212,985 | 319,587 | 23,286 |
| 23 Mortgages, notes, and bonds payable in less than one year..... | 3,577,543 | 584,958 | 196,530 | 867,877 | 793,448 | 476,851 | 360,339 | 297,540 | 36,717 |
| 24 Other current liabilities..... | 1,862,647 | 212,577 | 163,903 | 603,276 | 184,969 | 325,625 | 150,646 | 221,651 | 6,324 |
| 25 Loans from stockholders..... | 1,182,163 | 288,338 | 111,315 | 329,184 | 128,864 | 77,415 | 167,017 | 80,030 | 6,501 |
| 26 Mortgages, notes, and bonds payable in one year or more..... | 8,805,527 | 3,022,732 | 479,041 | 1,286,274 | 1,235,345 | 792,665 | 1,263,947 | 725,523 | 24,655 |
| 27 Other liabilities..... | 1,460,189 | 138,563 | 65,903 | 615,937 | 95,420 | 217,347 | 124,804 | 202,215 | 11,582 |
| 28 Capital stock..... | 4,488,799 | 906,340 | 561,390 | 1,042,348 | 450,057 | 379,503 | 727,571 | 421,590 | 104,112 |
| 29 Paid-in or capital surplus..... | 1,816,139 | 499,312 | 101,764 | 425,702 | 124,361 | 295,067 | 221,134 | 148,799 | 25,760 |
| 30 Surplus reserves..... | 216,204 | 33,898 | 13,018 | 111,129 | 12,667 | 18,686 | 11,766 | 15,040 | 318 |
| 31 Earned surplus and undivided profits..... | 3,405,895 | 133,174 | 624,572 | 1,276,499 | 455,326 | 398,198 | 123,598 | 394,528 | 257,595 |
| 32 Total receipts..... | 34,101,153 | 3,530,709 | 4,446,945 | 11,370,148 | 4,288,960 | 3,103,332 | 2,856,735 | 4,504,324 | 91,359 |
| 33 Business receipts..... | 32,487,018 | 3,196,202 | 4,363,588 | 10,949,310 | 4,053,272 | 2,918,225 | 2,646,128 | 4,360,293 | 87,309 |
| 34 Interest on Government obligations: | | | | | | | | | |
| 35 United States..... | 13,398 | 985 | 640 | 7,486 | 246 | 1,221 | 1,062 | 1,758 | - |
| 36 State and local..... | 4,797 | 550 | 92 | 2,586 | 97 | 214 | 199 | 1,059 | 20 |
| 37 Other interest..... | 90,237 | 25,702 | 4,245 | 30,393 | 5,604 | 8,291 | 5,743 | 10,259 | 81 |
| 38 Rents..... | 568,211 | 182,038 | 11,738 | 146,515 | 101,432 | 38,282 | 56,420 | 31,786 | 935 |
| 39 Royalties..... | 40,618 | 713 | 419 | 5,806 | 648 | 27,140 | 3,238 | 2,654 | - |
| 40 Net short-term capital gain reduced by net long-term capital loss..... | 2,290 | 302 | 72 | 816 | 106 | 37 | 749 | 208 | 21 |
| 41 Net long-term capital gain reduced by net short-term capital loss..... | 163,829 | 26,366 | 11,698 | 49,827 | 26,486 | 22,065 | 22,264 | 5,123 | 523 |
| 42 Net gain, noncapital assets..... | 65,016 | 7,288 | 6,334 | 14,033 | 27,101 | 2,457 | 6,739 | 1,064 | 432 |
| 43 Dividends, domestic corporations..... | 40,110 | 4,718 | 3,950 | 19,286 | 680 | 7,790 | 1,505 | 2,181 | 21 |
| 44 Dividends, foreign corporations..... | 23,433 | 455 | 165 | 13,575 | 100 | 8,736 | 207 | 195 | - |
| 45 Other receipts..... | 602,196 | 85,390 | 44,004 | 130,515 | 73,188 | 68,874 | 112,481 | 87,744 | 2,017 |
| 46 Total deductions..... | 32,947,050 | 3,583,837 | 4,276,564 | 10,846,605 | 4,156,585 | 2,947,115 | 2,789,815 | 4,346,529 | 94,364 |
| 47 Cost of sales and operations..... | 17,806,205 | 1,415,835 | 2,245,955 | 6,876,237 | 2,091,860 | 1,577,626 | 1,140,091 | 2,458,601 | 60,381 |
| 48 Compensation of officers..... | 1,844,226 | 77,061 | 298,338 | 634,127 | 237,636 | 88,356 | 105,441 | 403,267 | 2,829 |
| 49 Repairs..... | 362,539 | 95,975 | 56,572 | 66,602 | 46,800 | 21,059 | 52,436 | 23,095 | 683 |
| 50 Bad debts..... | 121,114 | 11,083 | 15,172 | 34,854 | 16,461 | 14,927 | 6,726 | 21,891 | 423 |
| 51 Rent paid on business property..... | 1,243,427 | 205,418 | 173,498 | 246,518 | 198,327 | 78,832 | 186,637 | 154,197 | 3,330 |
| 52 Taxes paid..... | 1,099,026 | 205,395 | 145,847 | 245,952 | 127,583 | 97,562 | 156,267 | 120,420 | 1,684 |
| 53 Interest paid..... | 641,888 | 201,889 | 36,460 | 117,938 | 99,823 | 45,642 | 86,319 | 53,817 | 1,719 |
| 54 Contributions or gifts..... | 20,017 | 1,023 | 3,042 | 7,757 | 1,126 | 1,855 | 3,041 | 2,173 | 12 |
| 55 Amortization..... | 39,779 | 3,535 | 3,502 | 4,411 | 4,435 | 10,510 | 11,243 | 2,143 | 87 |
| 56 Depreciation..... | 2,389,460 | 314,641 | 189,653 | 540,611 | 635,203 | 361,499 | 246,643 | 101,210 | 1,434 |
| 57 Depletion..... | 5,812 | 1,787 | 577 | 1,663 | 568 | 218 | 410 | 589 | - |
| 58 Advertising..... | 608,743 | 77,720 | 65,561 | 206,385 | 40,112 | 92,905 | 75,213 | 50,847 | 1,398 |
| 59 Pension, profit sharing, stock bonus, annuity plans..... | 156,082 | 5,253 | 11,998 | 79,545 | 4,939 | 7,360 | 8,966 | 38,021 | 32 |
| 60 Other employee benefit plans..... | 88,007 | 11,733 | 12,462 | 29,022 | 8,375 | 4,737 | 4,672 | 17,006 | 29 |
| 61 Net loss, noncapital assets..... | 51,242 | 18,170 | 5,465 | 11,889 | 4,206 | 1,611 | 8,817 | 1,084 | 204 |
| 62 Other deductions..... | 6,469,483 | 937,319 | 1,012,462 | 1,743,094 | 639,131 | 542,416 | 696,893 | 898,168 | 20,119 |
| 63 Total receipts less total deductions..... | 1,154,103 | 353,128 | 170,381 | 523,543 | 132,375 | 156,217 | 66,920 | 157,795 | 3,005 |
| 64 Includable income of controlled foreign corporations..... | 9,699 | - | - | 1 | 1 | 9,697 | - | - | - |
| 65 Net income (less deficit) (62 plus 63 minus 35)..... | 1,159,005 | 353,678 | 170,289 | 520,958 | 132,279 | 165,700 | 66,721 | 156,736 | 3,025 |
| 66 Net income..... | 1,868,887 | 110,651 | 215,515 | 656,942 | 197,569 | 244,477 | 199,941 | 243,792 | 4,610 |
| 67 Deficit..... | 709,882 | 164,329 | 45,226 | 135,984 | 65,290 | 78,777 | 133,220 | 87,056 | 7,635 |
| 68 Statutory special deductions, total..... | 211,211 | 27,069 | 15,795 | 58,043 | 17,288 | 46,964 | 20,641 | 25,411 | 906 |
| 69 Net operating loss carryforward..... | 176,326 | 23,376 | 12,575 | 41,833 | 16,561 | 38,814 | 19,510 | 23,657 | 895 |
| 70 Dividends received deduction..... | 33,282 | 3,693 | 3,220 | 16,160 | 494 | 6,935 | 1,131 | 1,649 | 11 |
| 71 Income subject to tax..... | 1,518,026 | 72,015 | 169,222 | 567,297 | 158,894 | 195,560 | 164,682 | 190,356 | 3,169 |
| 72 Income tax, total..... | 587,230 | 24,596 | 60,164 | 226,318 | 52,642 | 82,741 | 69,971 | 70,798 | 785 |
| 73 Tax from recomputing prior year investment credit..... | 1,543 | 29 | 191 | 832 | 394 | 13 | 37 | 47 | - |
| 74 Investment credit..... | 34,706 | 2,362 | 4,744 | 13,582 | 6,756 | 1,961 | 2,690 | 2,611 | 10 |
| 75 Net income (less deficit) after tax (64 minus 71 plus 73)..... | 606,481 | 475,912 | 114,869 | 308,222 | 86,393 | 84,920 | 5,560 | 88,549 | 4,800 |
| 76 Net income after tax..... | 1,316,461 | 88,418 | 160,115 | 444,268 | 151,687 | 163,697 | 132,670 | 175,606 | 3,835 |
| 77 Distributions to stockholders: | | | | | | | | | |
| 78 Cash and property except in own stock..... | 296,797 | 27,171 | 35,775 | 98,934 | 26,618 | 46,404 | 28,495 | 33,400 | 1,728 |
| 79 Corporation's own stock..... | 53,602 | 265 | 702 | 32,049 | 7,422 | 5,971 | 1,901 | 5,292 | - |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

² Negative amount. ³ Loss or deficit. ⁴ Loss after tax.

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

Table 25.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP

| Item | All industrial groups | Major industrial group | | | | | | | | | |
|---|-----------------------|--------------------------------------|--------------|--------------|-------------|-----------|---------------------------------|--|-----------------------|---------------------|---------------------------|
| | | Agriculture, forestry, and fisheries | Mining | | | | Crude petroleum and natural gas | Nonmetallic minerals (except fuels) mining | Contract construction | Manufacturing | |
| | | | Total mining | Metal mining | Coal mining | | | | | Total manufacturing | Food and kindred products |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| 1 Number of returns with net income..... | 858,515 | 13,968 | 7,205 | 202 | 1,228 | 3,319 | 2,456 | 62,083 | 124,556 | 13,611 | |
| (Thousand dollars) | | | | | | | | | | | |
| 2 Total assets..... | 1,426,680,829 | 4,295,783 | 12,931,460 | 3,223,613 | 2,488,959 | 4,893,202 | 2,325,686 | 17,783,247 | 313,228,715 | 27,234,445 | |
| 3 Cash..... | 105,849,208 | 287,577 | 959,456 | 203,644 | 140,686 | 351,160 | 263,966 | 1,995,704 | 16,645,259 | 1,886,428 | |
| 4 Notes and accounts receivable..... | 331,451,090 | 646,269 | 2,130,393 | 396,123 | 444,455 | 901,369 | 388,446 | 6,046,170 | 64,214,450 | 5,180,062 | |
| 5 Less: Reserve for bad debts..... | 10,707,631 | 10,620 | 11,932 | 828 | 3,382 | 2,718 | 5,004 | 42,105 | 1,394,434 | 97,467 | |
| 6 Inventories..... | 101,036,694 | 457,632 | 674,928 | 295,431 | 77,870 | 151,521 | 150,106 | 2,196,531 | 63,042,008 | 6,181,566 | |
| 7 Investments in Government obligations..... | 142,302,075 | 43,570 | 650,008 | 192,137 | 133,528 | 218,445 | 105,898 | 329,115 | 12,581,324 | 636,382 | |
| 8 Other current assets..... | 19,514,275 | 62,634 | 329,032 | 155,177 | 88,262 | 56,715 | 28,878 | 1,629,800 | 5,751,751 | 617,997 | |
| 9 Loans to stockholders..... | 1,164,312 | 33,335 | 18,455 | 122 | 1,648 | 10,927 | 5,758 | 93,995 | 169,454 | 26,263 | |
| 10 Other investments..... | 391,563,295 | 629,594 | 1,741,459 | 459,571 | 284,569 | 751,642 | 245,677 | 1,424,772 | 39,044,284 | 2,997,898 | |
| 11 Depreciable assets..... | 473,727,101 | 2,411,714 | 9,663,333 | 2,214,767 | 1,943,813 | 3,494,721 | 2,010,032 | 6,510,683 | 200,125,832 | 16,551,167 | |
| 12 Less: Accumulated depreciation..... | 189,820,980 | 1,204,029 | 5,023,621 | 1,113,328 | 958,662 | 1,846,946 | 1,104,685 | 3,522,855 | 104,763,424 | 8,039,797 | |
| 13 Depletable assets..... | 11,244,778 | 47,595 | 2,199,879 | 301,425 | 383,346 | 1,327,109 | 187,999 | 82,005 | 7,328,219 | 13,390 | |
| 14 Less: Accumulated depletion..... | 4,723,161 | 18,567 | 1,090,943 | 97,290 | 140,446 | 773,560 | 79,647 | 25,644 | 3,044,014 | 4,587 | |
| 15 Land..... | 19,716,407 | 803,259 | 185,172 | 19,086 | 31,089 | 62,911 | 72,086 | 522,075 | 4,785,670 | 597,146 | |
| 16 Intangible assets (amortizable)..... | 4,514,361 | 3,363 | 189,131 | 79,229 | 442 | 103,647 | 5,813 | 17,149 | 3,507,349 | 28,678 | |
| 17 Less: Accumulated amortization..... | 2,734,823 | 1,876 | 40,592 | 10,108 | 228 | 28,574 | 1,682 | 5,785 | 2,253,083 | 12,060 | |
| 18 Other assets..... | 32,583,828 | 104,333 | 357,302 | 128,455 | 61,969 | 114,833 | 52,045 | 531,637 | 7,488,070 | 681,384 | |
| 19 Total liabilities..... | 1,426,680,829 | 4,295,783 | 12,931,460 | 3,223,613 | 2,488,959 | 4,893,202 | 2,325,686 | 17,783,247 | 313,228,715 | 27,234,445 | |
| 20 Accounts payable..... | 69,228,332 | 381,721 | 819,143 | 192,399 | 199,696 | 291,764 | 135,284 | 4,102,908 | 30,470,122 | 2,807,811 | |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 56,243,157 | 456,805 | 444,161 | 36,743 | 106,689 | 196,883 | 103,846 | 1,727,875 | 12,222,247 | 1,353,560 | |
| 22 Other current liabilities..... | 492,346,696 | 146,896 | 991,164 | 189,463 | 92,819 | 547,841 | 161,041 | 1,888,703 | 23,184,886 | 1,833,764 | |
| 23 Loans from stockholders..... | 7,958,574 | 111,308 | 81,341 | 25,787 | 14,446 | 23,438 | 17,670 | 408,754 | 1,284,910 | 156,544 | |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 152,904,432 | 618,221 | 1,569,470 | 371,952 | 411,674 | 521,764 | 264,080 | 1,781,938 | 39,317,297 | 3,712,949 | |
| 25 Other liabilities..... | 180,029,930 | 162,480 | 449,997 | 83,512 | 148,465 | 153,437 | 64,583 | 1,575,246 | 9,988,916 | 691,590 | |
| 26 Capital stock..... | 137,736,223 | 1,094,219 | 1,726,804 | 470,474 | 260,893 | 601,757 | 393,680 | 2,020,262 | 50,957,598 | 4,616,735 | |
| 27 Paid-in or capital surplus..... | 86,084,103 | 211,892 | 1,413,631 | 473,931 | 280,775 | 436,558 | 222,367 | 407,367 | 28,662,398 | 1,445,562 | |
| 28 Surplus reserves..... | 16,682,555 | 37,950 | 91,690 | 12,701 | 29,749 | 16,469 | 32,771 | 58,877 | 3,658,724 | 352,920 | |
| 29 Earned surplus and undivided profits..... | 227,466,827 | 1,074,291 | 5,344,059 | 1,366,651 | 943,753 | 2,103,291 | 930,364 | 3,811,317 | 113,481,617 | 10,263,010 | |
| 30 Total receipts..... | 968,052,709 | 4,853,505 | 10,428,311 | 2,055,074 | 2,451,136 | 3,739,192 | 2,182,909 | 39,668,516 | 431,522,477 | 63,737,529 | |
| 31 Business receipts..... | 906,747,757 | 4,572,049 | 9,965,814 | 1,965,004 | 2,360,499 | 3,528,811 | 2,111,500 | 38,875,335 | 420,423,494 | 62,987,309 | |
| 32 Interest on Government obligations: | | | | | | | | | | | |
| 33 United States..... | 3,605,083 | 1,361 | 17,138 | 5,787 | 2,837 | 5,570 | 2,944 | 8,218 | 384,176 | 16,326 | |
| 34 State and local..... | 1,359,311 | 737 | 2,379 | 256 | 790 | 1,112 | 221 | 2,205 | 57,434 | 3,617 | |
| 35 Other interest..... | 26,465,469 | 20,063 | 40,177 | 9,331 | 6,448 | 15,624 | 8,774 | 50,617 | 1,023,168 | 81,361 | |
| 36 Rents..... | 5,887,026 | 37,205 | 36,275 | 3,339 | 9,078 | 10,747 | 13,111 | 198,070 | 982,916 | 71,978 | |
| 37 Royalties..... | 1,257,345 | 29,854 | 45,767 | 1,400 | 5,296 | 36,199 | 2,872 | 4,459 | 714,135 | 26,510 | |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 69,211 | 2,067 | 1,485 | 116 | 169 | 1,143 | 57 | 2,879 | 18,763 | 1,634 | |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 4,034,430 | 84,208 | 108,979 | 15,882 | 25,730 | 55,091 | 12,276 | 98,281 | 1,125,888 | 66,498 | |
| 40 Net gain, noncapital assets..... | 2,013,457 | 6,618 | 14,917 | 823 | 1,707 | 5,977 | 6,410 | 34,666 | 118,706 | 15,895 | |
| 41 Dividends, domestic corporations..... | 3,852,182 | 9,256 | 59,132 | 21,134 | 18,636 | 16,120 | 3,242 | 16,841 | 1,087,509 | 40,714 | |
| 42 Dividends, foreign corporations..... | 2,475,593 | 5,903 | 25,209 | 16,510 | 63 | 7,716 | 920 | 6,233 | 2,167,373 | 123,173 | |
| 43 Other receipts..... | 10,285,845 | 84,184 | 111,039 | 15,492 | 19,883 | 55,082 | 20,582 | 370,712 | 3,418,951 | 302,514 | |
| 44 Total deductions..... | 898,031,937 | 4,518,663 | 8,849,306 | 1,726,318 | 2,298,710 | 2,884,011 | 1,940,267 | 38,220,879 | 397,107,206 | 60,763,650 | |
| 45 Cost of sales and operations..... | 638,617,794 | 3,207,877 | 5,468,166 | 1,185,634 | 1,619,349 | 1,463,702 | 1,199,481 | 32,224,376 | 290,616,682 | 47,426,437 | |
| 46 Compensation of officers..... | 16,061,027 | 126,570 | 143,755 | 8,009 | 24,551 | 60,083 | 51,112 | 1,283,805 | 4,748,378 | 493,987 | |
| 47 Repairs..... | 7,890,229 | 71,230 | 184,821 | 24,120 | 57,133 | 38,833 | 64,735 | 217,422 | 6,085,757 | 520,171 | |
| 48 Bad debts..... | 3,065,088 | 8,122 | 14,631 | 1,107 | 2,200 | 6,028 | 5,296 | 71,083 | 654,385 | 63,655 | |
| 49 Rent paid on business property..... | 10,662,762 | 85,506 | 73,350 | 2,980 | 15,210 | 35,227 | 19,933 | 237,564 | 3,272,015 | 308,368 | |
| 50 Taxes paid..... | 26,550,334 | 103,927 | 266,511 | 60,353 | 64,350 | 81,499 | 60,309 | 674,862 | 13,957,937 | 2,177,242 | |
| 51 Interest paid..... | 19,572,459 | 60,500 | 99,530 | 18,416 | 23,367 | 37,300 | 20,447 | 188,311 | 2,729,490 | 267,500 | |
| 52 Contributions or gifts..... | 722,886 | 2,715 | 6,001 | 1,421 | 1,335 | 1,556 | 1,749 | 15,324 | 429,115 | 39,209 | |
| 53 Amortization..... | 245,078 | 1,057 | 7,252 | 5,289 | 384 | 1,119 | 460 | 2,462 | 100,382 | 6,043 | |
| 54 Depreciation..... | 27,680,039 | 174,817 | 667,551 | 125,163 | 150,422 | 234,980 | 156,986 | 675,551 | 13,107,548 | 1,179,762 | |
| 55 Depletion..... | 4,003,584 | 9,263 | 766,883 | 141,885 | 76,394 | 443,128 | 105,476 | 12,144 | 2,783,587 | 8,064 | |
| 56 Advertising..... | 10,827,791 | 20,138 | 13,862 | 1,068 | 2,393 | 5,242 | 5,159 | 71,490 | 6,265,454 | 1,735,605 | |
| 57 Pension, profit sharing, stock bonus, annuity plans..... | 5,998,482 | 8,684 | 58,040 | 12,794 | 13,165 | 21,442 | 10,639 | 110,056 | 3,474,521 | 249,344 | |
| 58 Other employee benefit plans..... | 3,317,073 | 7,477 | 92,833 | 9,242 | 72,395 | 3,953 | 7,243 | 117,658 | 2,210,378 | 176,921 | |
| 59 Net loss, noncapital assets..... | 273,640 | 1,460 | 3,124 | 351 | 281 | 1,625 | 867 | 3,186 | 67,453 | 10,485 | |
| 60 Other deductions..... | 122,543,671 | 629,320 | 982,936 | 128,486 | 175,781 | 448,294 | 230,375 | 2,315,585 | 46,604,124 | 6,100,857 | |
| 61 Total receipts less total deductions..... | 70,020,772 | 334,842 | 1,579,005 | 328,756 | 152,426 | 855,181 | 242,642 | 1,447,637 | 34,415,271 | 2,973,879 | |
| 62 Includable income of controlled foreign corporations..... | 73,190 | - | 1 | - | - | 1 | - | 24 | 62,226 | 2,090 | |
| 63 Net income (60 plus 61 minus 33)..... | 68,734,051 | 334,105 | 1,576,627 | 328,500 | 151,636 | 854,070 | 242,421 | 1,445,456 | 34,420,063 | 2,972,352 | |
| 64 Statutory special deductions, total..... | 5,139,714 | 38,233 | 252,700 | 77,981 | 33,162 | 58,110 | 83,447 | 182,504 | 1,883,451 | 97,736 | |
| 65 Net operating loss carryforward..... | 2,229,777 | 30,985 | 155,522 | 17,039 | 16,224 | 43,497 | 78,762 | 166,111 | 727,258 | 53,198 | |
| 66 Dividends received deduction..... | 2,604,341 | 7,248 | 51,245 | 18,029 | 16,938 | 13,567 | 2,711 | 14,375 | 948,459 | 36,053 | |
| 67 Income subject to tax..... | 60,366,969 | 255,626 | 1,309,526 | 250,922 | 115,603 | 788,000 | 155,001 | 1,118,604 | 32,191,496 | 2,817,063 | |
| 68 Income tax, total..... | 27,854,752 | 92,799 | 619,506 | 121,323 | 49,939 | 380,279 | 67,965 | 424,105 | 15,487,978 | 1,351,855 | |
| 69 Tax from recomputing prior year investment credit..... | 27,781 | 209 | 1,031 | 21 | 20 | 666 | 324 | 1,706 | 14,848 | 1,588 | |
| 70 Investment credit..... | 1,318,457 | 5,565 | 26,720 | 2,877 | 8,418 | 7,583 | 7,842 | 30,569 | 685,088 | 67,814 | |
| 71 Net income after tax (62 minus 67 plus 69)..... | 42,198,356 | 246,871 | 983,841 | 210,054 | 110,115 | 481,374 | 182,298 | 1,051,920 | 19,617,173 | 1,688,311 | |
| 72 Distributions to stockholders: | | | | | | | | | | | |
| 73 Cash and property except own stock..... | 22,763,593 | 63,044 | 862,936 | 147,782 | 61,474 | 591,900 | 61,780 | 176,311 | 11,371,116 | 798,635 | |
| 74 Corporation's own stock..... | 3,029,011 | 1,260 | 21,105 | 1,143 | 6,534 | 8,494 | 4,934 | 35,886 | 1,791,438 | 68,657 | |

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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RETURNS WITH NET INCOME

Table 25.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

| Item | Major industrial group—Continued | | | | | | | | | | |
|---|----------------------------------|-----------------------------|---|--|------------------------------|---------------------------------|--|-------------------------------------|--|--|---------------------------------------|
| | Manufacturing—Continued | | | | | | | | | | |
| | Tobacco manu- factures | Textile mill products | Apparel and other fabricated textile products | Lumber and wood products, except furniture | Furniture and fixtures | Paper and allied products | Printing, publishing, and allied industries | Chemicals and allied products | Petroleum refining and related industries | Rubber and miscellan- eous plastics products | Leather and leather products |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 1 Number of returns with net income..... | 138 | 4,505 | 10,818 | 6,034 | 4,248 | 2,444 | 14,962 | 7,049 | 691 | 2,914 | 2,116 |
| | (Thousand dollars) | | | | | | | | | | |
| 2 Total assets..... | 3,780,399 | 9,860,083 | 5,779,001 | 5,800,549 | 2,544,606 | 11,246,701 | 10,675,450 | 28,951,014 | 52,010,671 | 6,286,914 | 2,103,070 |
| 3 Cash..... | 119,644 | 581,776 | 476,885 | 357,876 | 232,037 | 486,223 | 1,135,825 | 1,522,123 | 1,467,772 | 358,909 | 187,077 |
| 4 Notes and accounts receivable..... | 310,242 | 2,420,826 | 1,765,696 | 892,951 | 664,310 | 1,442,302 | 2,420,418 | 4,988,950 | 8,728,215 | 1,520,515 | 552,655 |
| 5 Less: Reserve for bad debts..... | 4,271 | 29,507 | 31,162 | 15,927 | 12,938 | 30,406 | 216,070 | 78,359 | 215,794 | 33,255 | 11,224 |
| 6 Inventories..... | 2,652,622 | 2,747,084 | 2,150,409 | 1,156,113 | 703,773 | 1,532,320 | 1,207,759 | 4,726,313 | 3,532,933 | 1,529,196 | 638,203 |
| 7 Investments in Government obligations..... | 16,621 | 248,960 | 58,309 | 122,132 | 73,844 | 242,081 | 481,555 | 1,585,117 | 1,580,944 | 158,714 | 48,086 |
| 8 Other current assets..... | 18,533 | 105,485 | 77,771 | 89,638 | 31,376 | 169,659 | 210,133 | 484,160 | 755,573 | 77,123 | 149,857 |
| 9 Loans to stockholders..... | - | 4,779 | 16,075 | 6,677 | 4,152 | 1,958 | 12,002 | 14,849 | 3,776 | 2,618 | 2,618 |
| 10 Other investments..... | 188,087 | 996,839 | 515,605 | 532,333 | 194,753 | 1,534,292 | 1,509,183 | 3,535,005 | 10,842,269 | 790,837 | 231,526 |
| 11 Depreciable assets..... | 813,100 | 5,738,812 | 1,233,737 | 3,639,246 | 1,086,727 | 9,864,378 | 5,433,438 | 22,300,347 | 41,652,502 | 3,795,001 | 544,836 |
| 12 Less: Accumulated depreciation..... | 378,354 | 3,160,582 | 644,833 | 1,778,302 | 521,723 | 4,731,096 | 2,628,149 | 11,471,711 | 21,985,682 | 2,098,776 | 288,395 |
| 13 Depletable assets..... | - | 37,153 | 148 | 612,950 | 15,921 | 487,338 | 38,945 | 204,224 | 4,191,456 | 6,471 | 59 |
| 14 Less: Accumulated depletion..... | - | 6,397 | 81 | 50,220 | 7,491 | 106,120 | 4,463 | 104,830 | 1,873,362 | 954 | - |
| 15 Land..... | 18,682 | 59,641 | 35,000 | 103,946 | 44,892 | 168,878 | 224,285 | 395,177 | 1,247,759 | 75,432 | 15,640 |
| 16 Intangible assets (amortizable)..... | 2,294 | 3,844 | 12,073 | 1,494 | 3,244 | 9,991 | 52,340 | 156,201 | 2,873,686 | 14,354 | 564 |
| 17 Less: Accumulated amortization..... | 226 | 1,872 | 3,145 | 685 | 1,347 | 4,054 | 16,251 | 76,763 | 1,992,631 | 7,231 | 204 |
| 18 Other assets..... | 23,425 | 113,242 | 116,514 | 130,327 | 33,076 | 178,957 | 814,500 | 770,211 | 1,201,255 | 97,945 | 31,772 |
| 19 Total liabilities..... | 3,780,399 | 9,860,083 | 5,779,001 | 5,800,549 | 2,544,606 | 11,246,701 | 10,675,450 | 28,951,014 | 52,010,671 | 6,286,914 | 2,103,070 |
| 20 Accounts payable..... | 144,429 | 1,110,941 | 1,194,566 | 413,984 | 286,903 | 696,050 | 951,843 | 2,507,556 | 4,796,926 | 609,242 | 269,991 |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 280,532 | 659,111 | 548,032 | 344,176 | 144,557 | 234,414 | 424,924 | 569,102 | 4,233,989 | 201,489 | 147,301 |
| 22 Other current liabilities..... | 297,714 | 634,177 | 501,243 | 317,782 | 226,542 | 689,809 | 1,018,941 | 2,286,594 | 1,731,354 | 506,723 | 143,029 |
| 23 Loans from stockholders..... | 1,534 | 40,232 | 87,958 | 55,636 | 30,618 | 51,421 | 118,812 | 148,343 | 66,787 | 37,478 | 11,674 |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 406,920 | 1,080,651 | 434,514 | 1,063,747 | 207,160 | 1,674,523 | 1,024,681 | 4,225,472 | 4,956,264 | 1,088,170 | 242,742 |
| 25 Other liabilities..... | 9,300 | 146,626 | 105,020 | 96,906 | 54,719 | 273,596 | 686,865 | 890,143 | 1,678,269 | 182,108 | 61,617 |
| 26 Capital stock..... | 828,587 | 1,505,609 | 912,281 | 1,006,798 | 438,068 | 2,033,722 | 1,591,360 | 4,455,056 | 11,133,468 | 761,212 | 385,718 |
| 27 Paid-in or capital surplus..... | 170,104 | 467,521 | 307,086 | 448,629 | 130,703 | 1,268,199 | 646,173 | 3,090,509 | 8,229,208 | 570,414 | 131,323 |
| 28 Surplus reserves..... | 136,828 | 44,489 | 26,656 | 23,127 | 9,175 | 47,528 | 72,522 | 287,760 | 995,821 | 80,661 | 17,757 |
| 29 Earned surplus and undivided profits..... | 1,504,451 | 4,170,726 | 1,661,645 | 2,029,764 | 1,016,161 | 4,277,439 | 4,139,329 | 10,490,479 | 17,998,585 | 2,249,417 | 691,918 |
| 30 Total receipts..... | 5,426,673 | 16,024,637 | 13,878,759 | 8,383,213 | 5,052,155 | 13,247,154 | 15,797,425 | 34,347,649 | 46,319,996 | 8,846,667 | 4,202,819 |
| 31 Business receipts..... | 5,398,600 | 15,772,511 | 13,730,378 | 8,003,618 | 4,984,149 | 12,904,492 | 15,366,734 | 33,098,950 | 43,238,325 | 8,637,209 | 4,166,881 |
| 32 Interest on Government obligations: | | | | | | | | | | | |
| 33 United States..... | 528 | 7,157 | 1,169 | 2,993 | 1,404 | 5,848 | 13,878 | 32,420 | 61,215 | 1,560 | 686 |
| 34 State and local..... | 24 | 1,013 | 562 | 1,127 | 2,669 | 1,826 | 3,718 | 7,293 | 1,177 | 167 | 130 |
| 35 Other interest..... | 4,970 | 29,838 | 11,047 | 18,112 | 5,061 | 29,063 | 34,932 | 80,328 | 149,837 | 16,560 | 4,626 |
| 36 Rents..... | 595 | 19,963 | 11,789 | 17,673 | 6,213 | 31,665 | 30,343 | 34,607 | 396,625 | 8,356 | 2,139 |
| 37 Royalties..... | 4,448 | 7,480 | 31,515 | 6,024 | 856 | 13,853 | 39,617 | 167,742 | 81,765 | 9,928 | 1,237 |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 4 | 170 | 467 | 782 | 37 | 395 | 296 | 2,268 | 3,966 | 2 | 3 |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 485 | 30,451 | 5,483 | 251,390 | 4,968 | 141,486 | 45,457 | 146,909 | 128,842 | 21,285 | 1,595 |
| 40 Net gain, noncapital assets..... | 455 | 4,511 | 2,664 | 6,228 | 1,510 | 5,729 | 6,647 | 17,457 | 11,271 | 1,066 | 248 |
| 41 Dividends, domestic corporations..... | 3,276 | 8,917 | 5,870 | 4,055 | 3,914 | 13,743 | 36,783 | 181,218 | 541,662 | 12,468 | 5,065 |
| 42 Dividends, foreign corporations..... | 3,614 | 8,431 | 4,436 | 960 | 916 | 36,292 | 20,466 | 414,147 | 611,659 | 66,083 | 144 |
| 43 Other receipts..... | 9,674 | 134,195 | 73,379 | 70,251 | 40,458 | 62,762 | 198,554 | 164,310 | 1,093,652 | 71,983 | 20,065 |
| 44 Total deductions..... | 4,800,186 | 15,097,263 | 13,317,305 | 7,885,363 | 4,734,427 | 12,176,894 | 14,358,897 | 29,746,647 | 43,700,590 | 8,212,215 | 4,008,803 |
| 45 Cost of sales and operations..... | 3,029,080 | 12,618,689 | 10,621,542 | 6,127,421 | 3,603,035 | 8,795,393 | 9,846,361 | 19,072,582 | 28,889,116 | 5,819,424 | 3,174,942 |
| 46 Compensation of officers..... | 13,511 | 197,541 | 326,371 | 144,784 | 134,532 | 132,195 | 470,200 | 300,575 | 78,667 | 105,337 | 81,575 |
| 47 Repairs..... | 22,084 | 114,467 | 31,856 | 63,343 | 25,510 | 311,082 | 79,854 | 489,066 | 755,986 | 122,889 | 20,938 |
| 48 Bad debts..... | 1,191 | 13,960 | 18,216 | 15,739 | 13,396 | 17,870 | 57,428 | 49,187 | 56,807 | 20,241 | 8,281 |
| 49 Rent paid on business property..... | 6,504 | 96,753 | 135,398 | 52,696 | 51,937 | 111,966 | 169,047 | 223,175 | 719,499 | 86,649 | 44,210 |
| 50 Taxes paid..... | 1,051,710 | 277,598 | 256,119 | 192,611 | 103,592 | 292,642 | 340,398 | 568,875 | 2,670,610 | 311,829 | 91,436 |
| 51 Interest paid..... | 24,969 | 113,842 | 72,217 | 76,319 | 21,529 | 97,697 | 92,975 | 231,708 | 240,752 | 56,696 | 28,524 |
| 52 Contributions or gifts..... | 5,420 | 19,169 | 10,784 | 5,251 | 5,734 | 10,988 | 27,988 | 64,161 | 26,340 | 7,226 | 4,048 |
| 53 Amortization..... | 379 | 500 | 1,579 | 4,280 | 1,063 | 2,222 | 5,473 | 9,043 | 10,862 | 872 | 136 |
| 54 Depreciation..... | 54,779 | 400,480 | 100,444 | 234,604 | 75,411 | 635,087 | 404,717 | 1,657,265 | 1,847,431 | 293,338 | 45,692 |
| 55 Depletion..... | - | 3,610 | 208 | 239,388 | 474 | 39,543 | 2,621 | 94,998 | 2,061,957 | 1,139 | 121 |
| 56 Advertising..... | 327,301 | 83,558 | 129,212 | 34,806 | 56,776 | 108,003 | 189,554 | 1,469,501 | 236,994 | 165,221 | 53,927 |
| 57 Pension, profit sharing, stock bonus, annuity plans..... | 42,289 | 67,560 | 43,983 | 33,271 | 23,941 | 93,070 | 143,865 | 383,352 | 311,533 | 83,114 | 21,316 |
| 58 Other employee benefit plans..... | 10,508 | 27,316 | 63,505 | 15,567 | 18,870 | 51,399 | 61,982 | 128,605 | 108,416 | 45,470 | 16,043 |
| 59 Net loss, noncapital assets..... | 36 | 3,005 | 1,292 | 539 | 67 | 2,006 | 3,950 | 2,486 | 2,625 | 3,157 | 580 |
| 60 Other deductions..... | 210,425 | 1,059,215 | 1,504,579 | 644,744 | 598,560 | 1,475,731 | 2,462,484 | 5,002,168 | 5,683,045 | 1,089,613 | 417,034 |
| 61 Total receipts less total deductions..... | 626,487 | 927,374 | 561,454 | 497,850 | 317,728 | 1,070,260 | 1,438,528 | 4,601,002 | 2,619,406 | 634,452 | 194,016 |
| 62 Includable income of controlled foreign corporations..... | 11 | 262 | - | - | - | 1,433 | 132 | 13,839 | - | 442 | - |
| 63 Net income (60 plus 61 minus 33)..... | 626,474 | 926,623 | 560,892 | 496,723 | 315,059 | 1,069,867 | 1,434,942 | 4,607,548 | 2,618,229 | 634,727 | 193,886 |
| 64 Statutory special deductions, total..... | 5,160 | 35,236 | 28,853 | 24,451 | 18,153 | 21,513 | 74,184 | 231,417 | 655,168 | 29,406 | 11,778 |
| 65 Net operating loss carryforward..... | 1,791 | 27,744 | 24,177 | 21,004 | 14,742 | 21,188 | 62,603 | 61,567 | 56,438 | 18,153 | 7,469 |
| 66 Dividends received deduction..... | 3,186 | 7,492 | 4,676 | 3,447 | 3,410 | 12,043 | 31,328 | 159,652 | 460,419 | 11,253 | 4,309 |
| 67 Income subject to tax..... | 621,046 | 878,113 | 497,188 | 438,530 | 291,200 | 1,033,664 | 1,327,399 | 4,361,324 | 1,963,867 | 594,607 | 173,339 |
| 68 Income tax, total..... | 309,943 | 417,878 | 221,657 | 147,040 | 132,503 | 472,805 | 616,213 | 2,127,947 | 952,152 | 285,242 | 80,127 |
| 69 Tax from recomputing prior year investment credit..... | 34 | 583 | 132 | 407 | 253 | 335 | 644 | 1,700 | 1,114 | 248 | 120 |
| 70 Investment credit..... | 4,033 | 28,310 | 5,709 | 14,325 | 3,883 | 42,076 | 22,859 | 102,057 | 43,644 | 17,406 | 2,197 |
| 71 Net income after tax (62 minus 67 plus 69)..... | 320,564 | 537,055 | 344,944 | 364,008 | 186,439 | 639,138 | 841,588 | 2,581,658 | 1,709,721 | 366,891 | 115,956 |
| 72 Distributions to stockholders: | | | | | | | | | | | |
| 73 Cash and property except own stock..... | 206,173 | 168,160 | 83,479 | 125,276 | 43,224 | 361,178 | 347,843 | 2,074,029 | 2,000,406 | 155,489 | 45,979 |
| 74 Corporation's own stock..... | - | 39,162 | 16,150 | 40,485 | 8,103 | 27,716 | 46,635 | 147,676 | 803,018 | 21,021 | 466 |

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

| Item | Major industrial group—Continued | | | | | | | | | |
|---|----------------------------------|--------------------------|--|------------------------------|---|--|---|--|--|-----------------------------|
| | Manufacturing—Continued | | | | | | | | | |
| | Stone, clay, and glass products | Primary metal industries | Fabricated metal products, except machinery and transportation equipment | Machinery, except electrical | Electrical machinery, equipment, and supplies | Motor vehicles and motor vehicle equipment | Transportation equipment, except motor vehicles | Scientific instruments, photographic equipment, watches and clocks | Miscellaneous manufacturing industries, including ordnance and accessories | Manufacturing not allocable |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| 1 Number of returns with net income..... | 6,105 | 3,297 | 14,353 | 14,338 | 5,220 | 1,647 | 1,573 | 2,443 | 5,697 | 351 |
| (Thousand dollars) | | | | | | | | | | |
| 2 Total assets..... | 10,138,672 | 30,614,430 | 13,569,557 | 24,108,476 | 18,148,014 | 29,350,665 | 11,295,546 | 5,326,322 | 4,297,023 | 107,107 |
| 3 Cash..... | 700,836 | 1,584,092 | 1,039,587 | 1,509,434 | 1,048,277 | 938,131 | 482,523 | 229,098 | 291,050 | 9,655 |
| 4 Notes and accounts receivable..... | 1,748,697 | 3,913,881 | 2,965,817 | 5,582,674 | 4,767,414 | 9,201,442 | 2,609,249 | 1,116,791 | 1,392,615 | 28,728 |
| 5 Less: Reserve for bad debts..... | 42,940 | 65,913 | 54,611 | 109,458 | 59,380 | 100,267 | 48,255 | 14,283 | 122,674 | 273 |
| 6 Inventories..... | 1,505,061 | 5,889,822 | 3,524,184 | 6,850,206 | 4,922,861 | 4,859,229 | 4,327,414 | 1,276,460 | 1,103,216 | 25,270 |
| 7 Investments in Government obligations..... | 311,422 | 1,281,842 | 249,024 | 1,053,937 | 692,921 | 2,967,022 | 228,103 | 406,403 | 132,290 | 5,615 |
| 8 Other current assets..... | 146,443 | 1,116,906 | 185,529 | 323,422 | 321,575 | 390,906 | 257,079 | 153,959 | 67,794 | 833 |
| 9 Loans to stockholders..... | 9,808 | 6,927 | 18,562 | 14,085 | 6,225 | 3,626 | 954 | 1,590 | 11,509 | 401 |
| 10 Other investments..... | 963,764 | 2,577,054 | 1,372,348 | 2,489,438 | 2,242,396 | 3,913,503 | 563,519 | 544,176 | 502,163 | 7,296 |
| 11 Depreciable assets..... | 8,795,649 | 28,852,029 | 7,396,990 | 12,662,390 | 6,425,852 | 13,692,170 | 5,234,874 | 2,775,312 | 1,590,860 | 46,415 |
| 12 Less: Accumulated depreciation..... | 4,492,863 | 16,301,284 | 3,649,835 | 6,894,521 | 2,952,456 | 7,779,853 | 2,761,104 | 1,354,702 | 827,973 | 21,488 |
| 13 Depletable assets..... | 202,564 | 1,455,261 | 41,506 | 5,572 | 2,437 | 7,326 | 333 | 729 | 4,476 | - |
| 14 Less: Accumulated depletion..... | 57,700 | 816,176 | 2,237 | 3,970 | 1,866 | 2,966 | 11 | 7 | 576 | - |
| 15 Land..... | 190,372 | 582,003 | 202,460 | 278,016 | 126,075 | 150,699 | 159,719 | 65,366 | 51,814 | 2,668 |
| 16 Intangible assets (amortizable)..... | 10,498 | 40,402 | 42,779 | 86,758 | 63,049 | 21,748 | 10,829 | 64,077 | 8,407 | 39 |
| 17 Less: Accumulated amortization..... | 3,230 | 6,501 | 20,047 | 45,491 | 23,347 | 9,591 | 6,001 | 17,545 | 4,853 | 8 |
| 18 Other assets..... | 150,291 | 504,085 | 257,501 | 305,984 | 565,981 | 1,097,540 | 236,321 | 78,898 | 96,905 | 1,956 |
| 19 Total liabilities..... | 10,138,672 | 30,614,430 | 13,569,557 | 24,108,476 | 18,148,014 | 29,350,665 | 11,295,546 | 5,326,322 | 4,297,023 | 107,107 |
| 20 Accounts payable..... | 634,216 | 2,770,385 | 1,380,940 | 2,203,225 | 2,464,104 | 2,366,786 | 2,056,617 | 368,298 | 422,130 | 13,179 |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 294,180 | 473,747 | 323,885 | 897,345 | 784,532 | 2,756,724 | 4,94,920 | 126,426 | 413,384 | 5,917 |
| 22 Other current liabilities..... | 661,369 | 1,970,258 | 1,139,879 | 2,166,805 | 1,805,048 | 2,868,951 | 1,357,861 | 631,950 | 387,329 | 7,764 |
| 23 Loans from stockholders..... | 72,210 | 45,189 | 105,673 | 93,692 | 59,364 | 19,033 | 22,329 | 27,056 | 33,044 | 283 |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 1,202,630 | 4,965,419 | 1,524,481 | 3,097,602 | 2,099,181 | 4,006,799 | 1,266,641 | 569,485 | 451,992 | 15,274 |
| 25 Other liabilities..... | 231,045 | 906,798 | 377,796 | 808,963 | 580,712 | 858,815 | 1,038,304 | 153,937 | 136,474 | 19,313 |
| 26 Capital stock..... | 1,819,309 | 5,554,630 | 2,316,580 | 4,526,054 | 2,530,564 | 2,018,782 | 1,005,159 | 941,606 | 556,091 | 20,209 |
| 27 Paid-in or capital surplus..... | 929,367 | 1,750,988 | 943,722 | 1,540,714 | 2,142,406 | 2,297,940 | 1,038,236 | 770,052 | 303,033 | 40,514 |
| 28 Surplus reserves..... | 113,387 | 501,982 | 52,580 | 266,007 | 125,913 | 378,920 | 54,449 | 53,693 | 16,960 | 309 |
| 29 Earned surplus and undivided profits..... | 4,180,964 | 11,655,034 | 5,104,021 | 8,508,069 | 5,556,910 | 11,777,915 | 2,961,030 | 1,683,819 | 1,576,586 | 115,655 |
| 30 Total receipts..... | 11,730,121 | 32,671,845 | 22,116,371 | 32,903,263 | 27,718,273 | 35,553,751 | 20,371,048 | 6,810,992 | 6,197,970 | 184,167 |
| 31 Business receipts..... | 11,442,300 | 32,117,310 | 21,747,123 | 31,864,580 | 27,251,889 | 34,832,439 | 20,015,097 | 6,642,950 | 6,039,180 | 181,470 |
| 32 Interest on Government obligations: | | | | | | | | | | |
| 33 United States..... | 8,442 | 39,348 | 8,011 | 28,771 | 13,754 | 125,373 | 3,225 | 8,773 | 3,238 | 57 |
| 34 State and local..... | 2,341 | 5,189 | 2,181 | 2,164 | 4,230 | 13,157 | 3,267 | 1,005 | 423 | 74 |
| 35 Other interest..... | 23,869 | 147,106 | 32,417 | 97,253 | 81,867 | 94,598 | 36,155 | 13,162 | 30,862 | 144 |
| 36 Rents..... | 19,170 | 27,501 | 28,916 | 187,448 | 25,688 | 21,826 | 20,349 | 8,207 | 11,504 | 361 |
| 37 Royalties..... | 17,368 | 24,832 | 20,228 | 134,560 | 62,819 | 19,675 | 15,444 | 22,352 | 5,874 | 8 |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 90 | 197 | 1,036 | 2,078 | 4,554 | 417 | 71 | 123 | 173 | - |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 40,356 | 52,242 | 31,731 | 55,371 | 37,551 | 24,705 | 18,755 | 12,914 | 7,310 | 104 |
| 40 Net gain, noncapital assets..... | 3,954 | 4,602 | 6,194 | 9,174 | 5,402 | 5,447 | 5,480 | 3,646 | 1,126 | - |
| 41 Dividends, domestic corporations..... | 23,938 | 99,118 | 14,058 | 46,328 | 8,082 | 16,487 | 9,312 | 4,010 | 7,318 | 1,173 |
| 42 Dividends, foreign corporations..... | 65,416 | 52,012 | 101,690 | 229,394 | 104,045 | 259,923 | 13,330 | 44,053 | 6,922 | 231 |
| 43 Other receipts..... | 82,877 | 102,388 | 122,786 | 246,142 | 118,392 | 139,724 | 230,463 | 49,797 | 84,040 | 545 |
| 44 Total deductions..... | 10,585,614 | 30,221,536 | 20,552,601 | 29,375,425 | 25,719,520 | 30,764,681 | 19,281,667 | 5,905,398 | 5,728,167 | 170,357 |
| 45 Cost of sales and operations..... | 7,356,428 | 22,870,665 | 15,515,033 | 20,578,593 | 18,401,617 | 23,221,474 | 15,760,334 | 3,772,470 | 3,987,371 | 128,675 |
| 46 Compensation of officers..... | 194,584 | 216,901 | 543,421 | 564,219 | 273,427 | 112,441 | 94,011 | 96,105 | 167,543 | 6,451 |
| 47 Repairs..... | 322,744 | 1,606,097 | 266,709 | 188,541 | 395,424 | 234,276 | 93,489 | 49,735 | 47,335 | 568 |
| 48 Bad debts..... | 28,808 | 25,969 | 38,283 | 63,883 | 50,414 | 41,621 | 12,474 | 8,357 | 48,447 | 158 |
| 49 Rent paid on business property..... | 86,780 | 131,066 | 177,804 | 245,383 | 211,741 | 79,790 | 203,833 | 68,239 | 59,270 | 1,957 |
| 50 Taxes paid..... | 303,775 | 761,198 | 468,759 | 776,054 | 721,383 | 1,838,953 | 435,401 | 172,460 | 141,367 | 3,925 |
| 51 Interest paid..... | 79,420 | 309,293 | 119,023 | 237,795 | 164,740 | 302,099 | 99,379 | 35,303 | 56,584 | 1,126 |
| 52 Contributions or gifts..... | 11,049 | 26,410 | 19,466 | 44,895 | 29,882 | 28,991 | 15,875 | 19,971 | 6,018 | 240 |
| 53 Amortization..... | 2,217 | 12,962 | 5,045 | 6,631 | 13,958 | 2,801 | 8,047 | 4,413 | 1,854 | 2 |
| 54 Depreciation..... | 570,356 | 1,554,948 | 558,920 | 1,134,070 | 648,726 | 930,941 | 407,142 | 249,162 | 121,011 | 3,262 |
| 55 Depletion..... | 83,336 | 236,363 | 3,520 | 723 | 702 | 1,066 | 5,694 | 157 | 3 | - |
| 56 Advertising..... | 87,018 | 107,208 | 206,007 | 288,069 | 396,599 | 225,292 | 45,909 | 183,786 | 134,100 | 1,008 |
| 57 Pension, profit sharing, stock bonus, annuity plans..... | 93,850 | 363,702 | 162,513 | 334,110 | 230,652 | 360,823 | 284,894 | 103,614 | 43,276 | 449 |
| 58 Other employee benefit plans..... | 63,461 | 295,703 | 113,588 | 190,143 | 163,805 | 473,287 | 130,452 | 32,909 | 21,891 | 537 |
| 59 Net loss, noncapital assets..... | 1,918 | 7,394 | 11,340 | 3,488 | 6,023 | 2,680 | 1,382 | 388 | 2,551 | 61 |
| 60 Other deductions..... | 1,299,870 | 1,695,697 | 2,343,170 | 4,536,401 | 4,217,310 | 2,746,998 | 1,542,564 | 1,064,575 | 887,146 | 21,938 |
| 61 Total receipts less total deductions..... | 1,144,507 | 2,450,309 | 1,563,770 | 3,527,838 | 1,998,753 | 4,789,070 | 1,089,381 | 905,594 | 469,803 | 13,810 |
| 62 Includable income of controlled foreign corporations..... | 342 | 697 | 575 | 16,282 | 2,443 | 21,742 | 130 | 498 | 1,308 | - |
| 63 Net income (60 plus 61 minus 33)..... | 1,142,508 | 2,445,817 | 1,562,164 | 3,541,956 | 1,996,966 | 4,797,675 | 1,086,144 | 905,087 | 470,688 | 13,736 |
| 64 Statutory special deductions, total..... | 47,947 | 184,369 | 72,057 | 127,639 | 54,795 | 71,407 | 33,440 | 14,833 | 27,507 | 4,402 |
| 65 Net operating loss carryforward..... | 26,943 | 44,612 | 58,447 | 82,243 | 45,809 | 57,249 | 25,439 | 11,368 | 21,660 | 3,414 |
| 66 Dividends received deduction..... | 20,514 | 93,715 | 12,772 | 44,673 | 7,410 | 13,989 | 7,963 | 3,465 | 5,702 | 988 |
| 67 Income subject to tax..... | 1,077,165 | 2,244,262 | 1,452,974 | 3,388,266 | 1,933,695 | 4,722,061 | 1,052,497 | 884,106 | 435,993 | 3,137 |
| 68 Income tax, total..... | 510,315 | 1,097,857 | 674,388 | 1,641,628 | 942,184 | 2,350,664 | 518,182 | 432,903 | 203,356 | 1,139 |
| 69 Tax from recomputing prior year investment credit..... | 335 | 456 | 1,047 | 1,304 | 1,180 | 1,353 | 1,600 | 253 | 162 | - |
| 70 Investment credit..... | 30,881 | 88,030 | 30,739 | 47,396 | 28,956 | 61,227 | 24,748 | 12,791 | 5,957 | 50 |
| 71 Net income after tax (62 minus 67 plus 69)..... | 663,074 | 1,435,990 | 918,515 | 1,947,724 | 1,083,738 | 2,508,238 | 592,710 | 484,975 | 273,289 | 12,647 |
| 72 Distributions to stockholders: | | | | | | | | | | |
| Cash and property except own stock..... | 333,725 | 824,226 | 319,006 | 677,525 | 589,898 | 1,694,167 | 216,205 | 218,012 | 84,099 | 4,379 |
| Corporation's own stock..... | 43,807 | 43,669 | 55,481 | 62,294 | 208,783 | 102,836 | 25,959 | 20,504 | 8,666 | 4,350 |

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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RETURNS WITH NET INCOME

Table 25.—BALANCE SHEETS AND INCOME STATEMENTS, BY MAJOR INDUSTRIAL GROUP—Continued

| Item | Major industrial group—Continued | | | | | | | | | |
|---|---|----------------|------------------------|--------------------------------------|----------------------------------|-----------------------|--------------------------------|------------------------------------|-------------------------------|-------------------------------|
| | Transportation, communication, electric, gas, and sanitary services | | | | Wholesale and retail trade | | | | | |
| | Total transportation, communication, electric, gas, and sanitary services | Transportation | Communication services | Electric, gas, and sanitary services | Total wholesale and retail trade | Wholesale trade | | | | |
| | | | | | | Total wholesale trade | Groceries and related products | Machinery, equipment, and supplies | Miscellaneous wholesale trade | Wholesale trade not allocable |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) |
| 1 Number of returns with net income..... | 35,622 | 27,422 | 4,457 | 3,743 | 278,306 | 100,640 | 11,796 | 14,465 | 73,075 | 1,304 |
| | (Thousand dollars) | | | | | | | | | |
| 2 Total assets..... | 163,797,710 | 45,736,432 | 42,154,461 | 75,906,817 | 98,852,666 | 44,176,234 | 4,988,294 | 5,636,477 | 33,362,249 | 189,214 |
| 3 Cash..... | 3,647,633 | 1,812,599 | 645,388 | 1,189,646 | 8,426,627 | 3,691,349 | 443,336 | 446,574 | 2,782,872 | 18,567 |
| 4 Notes and accounts receivable..... | 6,568,518 | 3,139,208 | 1,029,962 | 2,399,348 | 30,988,965 | 16,033,225 | 1,636,528 | 2,313,041 | 12,023,332 | 60,324 |
| 5 Less: Reserve for bad debts..... | 69,055 | 16,839 | 14,676 | 37,540 | 891,235 | 320,010 | 27,167 | 58,292 | 233,761 | 790 |
| 6 Inventories..... | 3,243,063 | 725,664 | 1,037,051 | 1,480,348 | 30,044,429 | 12,956,865 | 1,426,522 | 1,709,929 | 9,785,371 | 35,043 |
| 7 Investments in Government obligations..... | 4,314,888 | 1,856,493 | 1,919,950 | 538,445 | 828,589 | 396,210 | 62,913 | 42,843 | 289,958 | 496 |
| 8 Other current assets..... | 3,692,423 | 1,153,187 | 1,898,276 | 640,960 | 1,795,548 | 727,273 | 86,927 | 59,472 | 575,803 | 5,071 |
| 9 Loans to stockholders..... | 38,393 | 29,713 | 5,280 | 3,400 | 318,661 | 119,393 | 12,414 | 25,860 | 80,096 | 1,023 |
| 10 Other investments..... | 7,997,587 | 3,529,005 | 2,300,940 | 2,167,642 | 7,988,237 | 4,073,061 | 425,003 | 321,552 | 3,290,979 | 35,527 |
| 11 Depreciable assets..... | 175,957,254 | 47,702,031 | 42,167,058 | 86,088,165 | 27,608,231 | 9,006,959 | 1,426,176 | 950,450 | 6,580,022 | 50,311 |
| 12 Less: Accumulated depreciation..... | 45,614,229 | 15,945,292 | 9,563,231 | 20,105,706 | 13,094,007 | 4,367,963 | 711,322 | 436,519 | 3,194,922 | 25,200 |
| 13 Depletable assets..... | 176,788 | 75,252 | 2,890 | 98,646 | 276,822 | 261,308 | 748 | 105,403 | 154,547 | 610 |
| 14 Less: Accumulated depletion..... | 64,148 | 29,942 | 1,167 | 33,039 | 63,543 | 57,746 | 374 | 27,757 | 29,213 | 402 |
| 15 Land..... | 1,186,153 | 438,729 | 138,767 | 608,657 | 2,282,767 | 766,736 | 85,424 | 76,761 | 601,977 | 2,574 |
| 16 Intangible assets (amortizable)..... | 155,567 | 58,064 | 56,961 | 40,542 | 165,457 | 61,931 | 9,742 | 6,388 | 45,773 | 28 |
| 17 Less: Accumulated amortization..... | 57,356 | 24,014 | 19,993 | 13,349 | 67,775 | 24,678 | 3,551 | 1,353 | 19,762 | 12 |
| 18 Other assets..... | 2,624,231 | 1,232,574 | 551,005 | 840,652 | 2,244,893 | 852,321 | 114,975 | 102,125 | 629,177 | 6,044 |
| 19 Total liabilities..... | 163,797,710 | 45,736,432 | 42,154,461 | 75,906,817 | 98,852,666 | 44,176,234 | 4,988,294 | 5,636,477 | 33,362,249 | 189,214 |
| 20 Accounts payable..... | 3,881,562 | 2,111,024 | 389,237 | 1,381,301 | 19,168,487 | 10,405,516 | 1,157,322 | 1,102,032 | 8,113,339 | 32,823 |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 3,037,654 | 1,302,803 | 455,678 | 1,279,173 | 9,721,884 | 5,061,251 | 473,024 | 725,546 | 3,831,051 | 31,630 |
| 22 Other current liabilities..... | 9,635,172 | 2,855,490 | 3,360,483 | 3,419,199 | 6,271,265 | 2,434,954 | 304,802 | 348,226 | 1,771,024 | 10,902 |
| 23 Loans from stockholders..... | 239,150 | 135,284 | 75,961 | 27,905 | 1,546,818 | 649,301 | 78,945 | 99,738 | 469,650 | 968 |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 59,863,020 | 13,164,761 | 12,304,974 | 34,393,285 | 9,913,059 | 3,631,067 | 474,079 | 488,250 | 2,648,487 | 20,251 |
| 25 Other liabilities..... | 5,492,418 | 1,605,879 | 967,320 | 2,919,219 | 3,555,823 | 957,536 | 133,334 | 147,711 | 673,307 | 3,184 |
| 26 Capital stock..... | 38,283,504 | 6,500,040 | 12,089,970 | 19,693,494 | 15,225,662 | 6,675,833 | 795,190 | 810,317 | 5,031,020 | 39,306 |
| 27 Paid-in or capital surplus..... | 12,931,857 | 3,357,793 | 5,659,471 | 3,914,593 | 4,383,454 | 1,872,079 | 278,729 | 122,078 | 1,468,954 | 2,318 |
| 28 Surplus reserves..... | 1,318,725 | 424,323 | 201,559 | 692,843 | 346,514 | 151,180 | 17,694 | 14,791 | 118,170 | 525 |
| 29 Earned surplus and undivided profits..... | 29,114,648 | 14,279,035 | 6,649,808 | 8,185,805 | 28,719,700 | 12,337,517 | 1,275,175 | 1,777,788 | 9,237,247 | 47,307 |
| 30 Total receipts..... | 74,403,220 | 30,925,730 | 19,110,041 | 24,367,449 | 295,811,803 | 142,355,585 | 28,408,722 | 13,172,211 | 100,274,836 | 499,816 |
| 31 Business receipts..... | 72,344,784 | 29,552,371 | 18,754,664 | 24,037,749 | 290,344,293 | 140,286,957 | 28,082,647 | 12,852,465 | 98,870,720 | 481,125 |
| 32 Interest on Government obligations: | | | | | | | | | | |
| 33 United States..... | 85,029 | 36,546 | 30,277 | 18,206 | 25,286 | 13,495 | 1,536 | 1,262 | 10,683 | 14 |
| 34 State and local..... | 20,217 | 9,150 | 8,129 | 2,938 | 8,701 | 3,538 | 576 | 664 | 2,284 | 14 |
| 35 Other interest..... | 262,752 | 109,063 | 71,056 | 82,633 | 405,409 | 153,153 | 14,490 | 33,617 | 104,152 | 894 |
| 36 Rents..... | 644,094 | 519,599 | 74,623 | 49,872 | 607,456 | 210,967 | 26,529 | 52,032 | 131,443 | 963 |
| 37 Royalties..... | 36,337 | 15,245 | 16,328 | 4,764 | 28,297 | 21,886 | 811 | 4,313 | 16,762 | - |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 3,602 | 1,007 | 1,642 | 953 | 5,718 | 3,433 | 370 | 1,128 | 1,915 | 20 |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 228,598 | 157,762 | 36,910 | 33,926 | 225,885 | 100,945 | 11,462 | 15,303 | 72,474 | 1,706 |
| 40 Net gain, noncapital assets..... | 57,810 | 49,530 | 3,606 | 4,674 | 51,890 | 22,962 | 1,867 | 5,366 | 15,660 | 69 |
| 41 Dividends, domestic corporations..... | 169,435 | 80,293 | 52,531 | 36,611 | 123,280 | 76,789 | 5,994 | 6,227 | 64,305 | 263 |
| 42 Dividends, foreign corporations..... | 17,073 | 7,290 | 6,523 | 3,260 | 122,446 | 55,829 | 4,435 | 2,342 | 48,830 | 222 |
| 43 Other receipts..... | 533,489 | 387,874 | 53,752 | 91,863 | 3,863,142 | 1,405,631 | 258,005 | 197,492 | 935,608 | 14,526 |
| 44 Total deductions..... | 64,211,414 | 28,887,406 | 15,209,568 | 20,114,440 | 287,847,990 | 138,913,695 | 28,025,648 | 12,634,742 | 97,773,083 | 480,222 |
| 45 Cost of sales and operations..... | 41,200,577 | 19,847,612 | 9,623,075 | 11,729,890 | 230,207,982 | 119,536,717 | 25,152,896 | 10,030,857 | 83,980,939 | 372,025 |
| 46 Compensation of officers..... | 658,423 | 445,196 | 102,979 | 110,248 | 4,950,706 | 2,345,442 | 282,418 | 365,288 | 1,669,813 | 27,923 |
| 47 Repairs..... | 131,527 | 69,918 | 8,810 | 52,799 | 710,136 | 229,870 | 48,928 | 24,755 | 154,343 | 1,354 |
| 48 Bad debts..... | 129,368 | 23,152 | 60,468 | 45,568 | 591,722 | 256,845 | 28,564 | 41,859 | 185,609 | 813 |
| 49 Rent paid on business property..... | 1,443,193 | 1,153,969 | 178,667 | 110,557 | 3,754,157 | 772,627 | 122,411 | 90,688 | 556,070 | 3,548 |
| 50 Taxes paid..... | 4,812,128 | 2,064,855 | 1,246,855 | 3,316,237 | 3,316,237 | 1,325,634 | 161,773 | 111,699 | 1,046,646 | 5,516 |
| 51 Interest paid..... | 2,655,565 | 691,023 | 530,057 | 1,434,485 | 1,188,969 | 501,115 | 67,748 | 69,410 | 361,461 | 2,496 |
| 52 Contributions or gifts..... | 67,855 | 21,261 | 20,098 | 26,496 | 95,805 | 36,403 | 4,383 | 4,160 | 27,746 | 114 |
| 53 Amortization..... | 71,323 | 25,877 | 5,249 | 40,197 | 22,908 | 7,365 | 1,919 | 685 | 4,734 | 27 |
| 54 Depreciation..... | 7,267,301 | 2,418,261 | 1,883,828 | 2,965,212 | 2,293,783 | 739,626 | 119,552 | 98,168 | 517,100 | 4,806 |
| 55 Depletion..... | 107,830 | 27,943 | 359 | 79,528 | 22,416 | 17,607 | 177 | 2,067 | 15,247 | 116 |
| 56 Advertising..... | 367,672 | 165,538 | 122,880 | 79,254 | 3,009,311 | 677,884 | 78,052 | 58,600 | 539,999 | 1,233 |
| 57 Pension, profit sharing, stock bonus, annuity plans..... | 1,016,661 | 210,607 | 491,605 | 314,449 | 577,355 | 247,415 | 31,665 | 36,494 | 177,022 | 2,234 |
| 58 Other employee benefit plans..... | 392,471 | 147,869 | 164,228 | 80,374 | 264,504 | 96,520 | 16,300 | 9,813 | 70,061 | 346 |
| 59 Net loss, noncapital assets..... | 9,139 | 6,211 | 1,200 | 1,728 | 19,079 | 8,197 | 1,760 | 2,648 | 3,728 | 61 |
| 60 Other deductions..... | 3,880,381 | 2,128,025 | 769,030 | 983,326 | 36,822,920 | 12,114,428 | 1,907,102 | 1,687,551 | 8,462,075 | 57,700 |
| 61 Total receipts less total deductions..... | 10,191,806 | 2,038,324 | 3,900,473 | 4,253,009 | 7,963,813 | 3,441,890 | 383,074 | 537,469 | 2,501,753 | 19,594 |
| 62 Includable income of controlled foreign corporations..... | 78 | 78 | - | - | 1,080 | 1,080 | 623 | - | 457 | - |
| 63 Net income (60 plus 61 minus 33)..... | 10,171,667 | 2,029,252 | 3,892,344 | 4,250,071 | 7,956,192 | 3,439,432 | 383,121 | 536,805 | 2,499,926 | 19,580 |
| 64 Statutory special deductions, total..... | 391,216 | 253,777 | 66,147 | 71,292 | 453,983 | 129,981 | 18,400 | 37,539 | 162,971 | 1,071 |
| 65 Net operating loss carryforward..... | 221,477 | 183,620 | 20,532 | 17,325 | 330,190 | 135,249 | 12,257 | 24,841 | 97,264 | 887 |
| 66 Dividends received deduction..... | 143,461 | 68,098 | 44,597 | 30,766 | 101,861 | 63,944 | 4,962 | 5,108 | 53,690 | 184 |
| 67 Income subject to tax..... | 9,717,598 | 1,724,386 | 3,819,098 | 4,174,114 | 6,918,193 | 2,975,167 | 324,910 | 462,489 | 2,172,392 | 15,376 |
| 68 Income tax, total..... | 4,741,405 | 779,092 | 1,890,302 | 2,072,011 | 2,842,588 | 1,214,011 | 133,118 | 189,343 | 886,247 | 5,303 |
| 69 Tax from recomputing prior year investment credit..... | 3,373 | 1,196 | 678 | 1,499 | 2,925 | 958 | 187 | 238 | 533 | - |
| 70 Investment credit..... | 396,343 | 120,961 | 111,024 | 164,358 | 99,739 | 29,120 | 5,641 | 2,987 | 20,353 | 139 |
| 71 Net income after tax (62 minus 67 plus 69)..... | 5,826,605 | 1,371,121 | 2,113,066 | 2,342,418 | 5,213,343 | 2,254,541 | 255,644 | 350,449 | 1,634,032 | 14,416 |
| 72 Distributions to stockholders: | | | | | | | | | | |
| 73 Cash and property except own stock..... | 4,167,895 | 727,799 | 1,340,100 | 2,099,996 | 1,423,964 | 477,391 | 63,024 | 69,926 | 342,635 | 1,806 |
| 74 Corporation's own stock..... | 171,789 | 37,821 | 39,402 | 94,566 | 275,904 | 102,178 | 8,777 | 20,149 | 72,411 | 841 |

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

| Item | Major industrial group—Continued | | | | | | | | | | |
|---|--------------------------------------|---|----------------------------|-------------|--|------------------------------|---|----------------------------|-----------------------------|----------------------------|--|
| | Wholesale and retail trade—Continued | | | | | | | | | | |
| | Retail trade | | | | | | | | | | |
| | Total retail trade | Building materials, hardware, and farm equipment stores | General merchandise stores | Food stores | Automotive dealers and gasoline service stations | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places | Miscellaneous retail stores | Retail trade not allocable | Wholesale and retail trade not allocable |
| | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) |
| 1 Number of returns with net income..... | 174,263 | 19,188 | 11,339 | 11,900 | 30,695 | 20,923 | 15,780 | 23,728 | 40,378 | 332 | 3,400 |
| | (Thousand dollars) | | | | | | | | | | |
| 2 Total assets..... | 52,384,066 | 4,401,983 | 17,504,966 | 7,000,178 | 8,409,245 | 3,756,425 | 3,109,649 | 2,334,904 | 5,835,632 | 31,084 | 2,292,366 |
| 3 Cash..... | 4,623,301 | 332,708 | 1,123,207 | 839,007 | 745,914 | 438,325 | 239,725 | 279,510 | 621,504 | 3,401 | 111,977 |
| 4 Notes and accounts receivable..... | 13,741,926 | 1,420,412 | 5,971,563 | 505,970 | 1,907,339 | 879,168 | 1,341,843 | 247,378 | 1,461,274 | 6,979 | 1,213,814 |
| 5 Less: Reserve for bad debts..... | 528,185 | 35,857 | 337,486 | 4,490 | 52,981 | 18,657 | 40,929 | 2,242 | 35,230 | 313 | 43,000 |
| 6 Inventories..... | 16,682,481 | 1,634,584 | 4,834,934 | 2,188,875 | 3,466,598 | 1,480,603 | 972,433 | 154,909 | 1,935,365 | 14,180 | 405,081 |
| 7 Investments in Government obligations..... | 408,074 | 23,566 | 113,486 | 90,349 | 39,515 | 46,446 | 27,682 | 21,240 | 45,780 | 10 | 24,305 |
| 8 Other current assets..... | 1,041,099 | 46,811 | 361,523 | 192,867 | 164,315 | 57,767 | 36,557 | 81,984 | 98,850 | 425 | 27,176 |
| 9 Loans to stockholders..... | 196,316 | 14,482 | 22,684 | 20,090 | 39,640 | 22,192 | 11,860 | 16,858 | 48,342 | 168 | 2,952 |
| 10 Other investments..... | 3,609,099 | 253,866 | 1,360,419 | 583,123 | 421,703 | 303,497 | 144,999 | 155,262 | 385,804 | 426 | 306,077 |
| 11 Depreciable assets..... | 18,233,872 | 1,067,241 | 5,857,486 | 3,965,621 | 2,076,574 | 925,984 | 527,152 | 1,914,598 | 1,889,627 | 9,589 | 367,400 |
| 12 Less: Accumulated depreciation..... | 8,542,778 | 548,998 | 2,645,763 | 1,834,126 | 972,808 | 512,857 | 260,963 | 826,259 | 935,761 | 5,243 | 183,266 |
| 13 Depletable assets..... | 15,514 | 4,693 | 3,254 | 2,497 | 1,749 | 192 | 861 | 465 | 1,803 | - | - |
| 14 Less: Accumulated depletion..... | 5,797 | 1,269 | 2,479 | 123 | 627 | 121 | 218 | 27 | 933 | - | - |
| 15 Land..... | 1,485,205 | 119,911 | 495,036 | 193,192 | 343,008 | 46,552 | 53,282 | 129,108 | 104,680 | 436 | 30,826 |
| 16 Intangible assets (amortizable)..... | 102,467 | 2,646 | 35,402 | 15,980 | 9,450 | 2,643 | 1,821 | 17,891 | 16,460 | 174 | 1,059 |
| 17 Less: Accumulated amortization..... | 42,769 | 1,288 | 15,028 | 7,006 | 4,088 | 1,443 | 706 | 5,355 | 7,809 | 46 | 328 |
| 18 Other assets..... | 1,364,241 | 68,475 | 326,728 | 248,352 | 223,944 | 86,134 | 54,250 | 149,584 | 205,876 | 898 | 28,331 |
| 19 Total liabilities..... | 52,384,066 | 4,401,983 | 17,504,966 | 7,000,178 | 8,409,245 | 3,756,425 | 3,109,649 | 2,334,904 | 5,835,632 | 31,084 | 2,292,366 |
| 20 Accounts payable..... | 8,462,542 | 711,767 | 2,858,327 | 1,357,633 | 880,557 | 714,601 | 501,366 | 282,723 | 1,144,379 | 7,249 | 300,429 |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 4,580,826 | 485,091 | 806,927 | 176,722 | 2,068,163 | 189,874 | 321,494 | 152,882 | 378,366 | 1,307 | 79,807 |
| 22 Other current liabilities..... | 3,707,776 | 208,121 | 1,373,915 | 588,869 | 546,230 | 246,070 | 195,440 | 185,410 | 360,846 | 2,875 | 128,535 |
| 23 Loans from stockholders..... | 884,060 | 113,634 | 65,180 | 103,347 | 178,770 | 79,812 | 78,930 | 88,120 | 175,746 | 521 | 13,457 |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 5,580,940 | 361,915 | 2,135,909 | 751,267 | 707,827 | 301,142 | 243,032 | 469,581 | 606,997 | 3,270 | 701,052 |
| 25 Other liabilities..... | 2,432,715 | 79,151 | 1,373,494 | 166,271 | 205,562 | 84,677 | 229,571 | 72,571 | 220,912 | 506 | 165,572 |
| 26 Capital stock..... | 8,218,571 | 998,498 | 2,079,348 | 941,049 | 1,409,541 | 666,288 | 602,664 | 396,694 | 1,118,019 | 6,470 | 331,258 |
| 27 Paid-in or capital surplus..... | 2,422,106 | 104,817 | 695,381 | 906,522 | 134,541 | 198,221 | 68,880 | 103,147 | 209,957 | 640 | 89,269 |
| 28 Surplus reserves..... | 190,072 | 10,033 | 65,597 | 26,158 | 23,970 | 9,889 | 22,790 | 4,384 | 27,018 | 233 | 5,262 |
| 29 Earned surplus and undivided profits..... | 15,904,458 | 1,328,956 | 6,050,888 | 1,982,340 | 2,254,084 | 1,265,851 | 841,592 | 579,392 | 1,593,392 | 8,013 | 477,725 |
| 30 Total receipts..... | 150,243,764 | 9,045,602 | 32,755,865 | 36,466,183 | 37,957,684 | 8,412,266 | 5,950,021 | 5,905,496 | 13,670,342 | 80,305 | 3,212,454 |
| 31 Business receipts..... | 146,952,022 | 8,863,284 | 31,431,065 | 36,222,076 | 37,350,486 | 8,195,405 | 5,675,241 | 5,765,669 | 13,369,756 | 79,040 | 3,105,314 |
| 32 Interest on Government obligations: | | | | | | | | | | | |
| 33 United States..... | 11,686 | 985 | 3,162 | 1,459 | 986 | 1,485 | 827 | 759 | 2,022 | 1 | 105 |
| 34 State and local..... | 3,370 | 353 | 790 | 1,049 | 79 | 661 | 102 | 215 | 121 | - | 1,793 |
| 35 Other interest..... | 212,727 | 21,449 | 73,491 | 17,308 | 45,702 | 9,200 | 18,042 | 4,752 | 22,770 | 13 | 39,529 |
| 36 Rents..... | 385,355 | 20,578 | 138,085 | 36,195 | 63,091 | 38,176 | 16,884 | 38,017 | 34,292 | 37 | 11,134 |
| 37 Royalties..... | 6,285 | 1,013 | 181 | 619 | 198 | 20 | 208 | 2,799 | 1,247 | - | 126 |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 2,280 | 160 | 82 | 222 | 814 | 428 | 70 | 298 | 206 | - | 5 |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 118,890 | 10,479 | 35,071 | 13,665 | 15,701 | 5,808 | 6,430 | 17,471 | 14,239 | 26 | 6,050 |
| 40 Net gain, noncapital assets..... | 28,598 | 2,164 | 5,222 | 3,611 | 5,099 | 231 | 893 | 4,133 | 7,236 | 9 | 330 |
| 41 Dividends, domestic corporations..... | 42,644 | 3,611 | 13,605 | 5,689 | 3,312 | 6,063 | 2,216 | 5,888 | 5,888 | 5 | 3,847 |
| 42 Dividends, foreign corporations..... | 64,376 | 8 | 63,275 | 210 | 53 | 87 | 4 | 60 | 679 | - | 2,241 |
| Other receipts..... | 2,415,531 | 121,518 | 991,836 | 164,080 | 472,163 | 154,702 | 229,104 | 69,068 | 211,886 | 1,174 | 41,980 |
| 43 Total deductions..... | 145,871,766 | 8,763,475 | 31,390,456 | 35,694,352 | 37,331,883 | 8,088,660 | 5,744,525 | 5,640,604 | 13,140,742 | 77,069 | 3,062,529 |
| 44 Cost of sales and operations..... | 108,445,763 | 6,783,396 | 20,228,843 | 28,595,974 | 31,827,373 | 5,320,535 | 3,706,752 | 2,703,602 | 9,223,711 | 55,577 | 2,225,502 |
| 45 Compensation of officers..... | 2,540,959 | 291,448 | 196,585 | 192,749 | 599,789 | 245,029 | 251,159 | 224,513 | 537,301 | 2,386 | 64,305 |
| 46 Repairs..... | 470,117 | 25,397 | 120,788 | 101,550 | 65,937 | 22,141 | 17,426 | 66,919 | 49,820 | 139 | 10,149 |
| 47 Bad debts..... | 313,035 | 4,629 | 104,813 | 12,632 | 55,736 | 18,853 | 36,742 | 3,254 | 39,300 | 76 | 21,842 |
| 48 Rent paid on business property..... | 2,925,036 | 89,906 | 789,213 | 539,961 | 306,839 | 400,349 | 160,176 | 296,473 | 340,010 | 2,109 | 56,494 |
| 49 Taxes paid..... | 1,947,453 | 121,917 | 571,672 | 342,261 | 286,294 | 136,119 | 92,677 | 182,709 | 212,613 | 1,191 | 43,150 |
| 50 Interest paid..... | 613,124 | 47,192 | 209,430 | 49,463 | 150,995 | 29,784 | 35,900 | 34,458 | 55,651 | 251 | 74,730 |
| 51 Contributions or gifts..... | 58,593 | 3,007 | 25,189 | 9,690 | 6,884 | 4,841 | 2,191 | 2,009 | 4,752 | 30 | 809 |
| 52 Amortization..... | 15,268 | 623 | 1,879 | 3,357 | 3,254 | 885 | 448 | 2,285 | 2,530 | 7 | 275 |
| 53 Depreciation..... | 1,524,498 | 86,416 | 453,937 | 355,766 | 178,528 | 76,227 | 45,514 | 161,078 | 166,426 | 606 | 29,659 |
| 54 Depletion..... | 4,578 | 766 | 608 | 614 | 473 | 224 | 408 | 329 | 1,060 | 96 | 231 |
| 55 Advertising..... | 2,293,276 | 62,981 | 849,373 | 475,361 | 326,246 | 182,785 | 168,373 | 71,471 | 155,545 | 1,141 | 38,151 |
| 56 Pension, profit sharing, stock bonus, annuity plans..... | 320,936 | 14,633 | 133,650 | 87,754 | 26,633 | 13,160 | 9,929 | 9,395 | 25,683 | 89 | 9,004 |
| 57 Other employee benefit plans..... | 164,239 | 8,915 | 19,073 | 74,723 | 20,544 | 7,366 | 4,939 | 11,880 | 16,714 | 85 | 3,745 |
| 58 Net loss, noncapital assets..... | 10,671 | 1,259 | 1,330 | 3,812 | 996 | 325 | 674 | 780 | 1,495 | - | 211 |
| 59 Other deductions..... | 24,224,220 | 1,183,990 | 7,684,063 | 4,848,685 | 3,475,362 | 1,630,037 | 1,211,217 | 1,869,449 | 2,308,131 | 13,286 | 484,272 |
| 60 Total receipts less total deductions..... | 4,371,998 | 282,127 | 1,365,409 | 771,831 | 625,801 | 323,606 | 205,496 | 264,892 | 529,600 | 3,236 | 149,925 |
| 61 Includable income of controlled foreign corporations..... | - | - | - | - | - | - | - | - | - | - | - |
| 62 Net income (60 plus 61 minus 33)..... | 4,368,628 | 281,774 | 1,364,619 | 770,782 | 625,722 | 322,945 | 205,394 | 264,677 | 529,479 | 3,236 | 148,132 |
| 63 Statutory special deductions, total..... | 225,668 | 15,922 | 44,159 | 29,528 | 34,304 | 21,572 | 21,041 | 24,197 | 34,376 | 569 | 8,334 |
| 64 Net operating loss carryforward..... | 189,864 | 13,430 | 32,187 | 24,579 | 31,824 | 16,606 | 19,187 | 22,439 | 29,048 | 564 | 5,077 |
| 65 Dividends received deduction..... | 34,660 | 2,492 | 11,523 | 4,949 | 2,470 | 4,966 | 1,854 | 1,758 | 4,643 | 5 | 3,257 |
| 66 Income subject to tax..... | 3,812,201 | 216,252 | 1,310,054 | 715,382 | 525,179 | 275,591 | 163,856 | 194,156 | 409,414 | 2,317 | 130,825 |
| 67 Income tax, total..... | 1,570,984 | 73,059 | 617,346 | 328,999 | 188,339 | 98,906 | 54,629 | 67,754 | 141,098 | 854 | 57,593 |
| 68 Tax from recomputing prior year investment credit..... | 1,922 | 132 | 320 | 446 | 156 | 47 | 4 | 69 | 747 | 1 | 45 |
| 69 Investment credit..... | 69,633 | 2,001 | 25,320 | 21,811 | 4,057 | 2,950 | 620 | 6,864 | 5,960 | 50 | 986 |
| 70 Net income after tax (62 minus 67 plus 69).... | 2,867,277 | 210,716 | 772,593 | 463,594 | 441,440 | 226,989 | 151,385 | 203,787 | 394,341 | 2,432 | 91,525 |
| 71 Distributions to stockholders: | | | | | | | | | | | |
| 72 Cash and property except own stock..... | 915,861 | 49,052 | 417,655 | 181,610 | 60,867 | 44,374 | 20,382 | 45,240 | 90,563 | 112 | 30,712 |
| Corporation's own stock..... | 107,712 | 5,444 | 19,760 | 34,057 | 10,151 | 12,620 | 4,455 | 6,136 | 14,920 | 169 | 66,014 |

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

BUSINESS RETURNS/1964 • ALL CORPORATIONS

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RETURNS WITH NET INCOME

Table 25.—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 | Banks and trust companies | Credit agencies other than banks | Security and commodity brokers, dealers, exchanges, and services | Holding and other investment companies | Insurance carriers | Insurance agents, brokers, and service | Real estate |
| | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| 1 Number of returns with net income..... | 237,627 | 13,892 | 31,853 | 2,173 | 15,619 | 2,977 | 16,878 | 154,235 |
| | (Thousand dollars) | | | | | | | |
| 2 Total assets..... | 796,032,119 | 383,775,131 | 149,424,048 | 6,526,143 | 40,241,245 | 172,493,154 | 2,326,977 | 41,245,421 |
| 3 Cash..... | 71,819,067 | 59,960,047 | 5,407,840 | 348,315 | 1,016,555 | 2,348,204 | 497,164 | 2,240,942 |
| 4 Notes and accounts receivable..... | 216,918,989 | 173,553,708 | 32,505,441 | 2,289,497 | 1,534,158 | 1,453,157 | 948,292 | 4,634,736 |
| 5 Less: Reserve for bad debts..... | 8,224,721 | 3,659,768 | 4,421,422 | 1,287 | 37,406 | 28,246 | 8,448 | 68,144 |
| 6 Inventories..... | 250,548 | 60 | 83,808 | 3,266 | 7,580 | 20,782 | 4,814 | 130,238 |
| 7 Investments in Government obligations..... | 123,122,813 | 93,886,124 | 7,539,344 | 830,525 | 1,968,415 | 18,307,859 | 41,490 | 549,056 |
| 8 Other current assets..... | 5,774,546 | 2,465,968 | 1,073,801 | 261,980 | 907,366 | 323,828 | 66,174 | 675,429 |
| 9 Loans to stockholders..... | 394,481 | 27,594 | 119,316 | 6,206 | 66,015 | 1,650 | 12,487 | 161,213 |
| 10 Other investments..... | 330,403,751 | 49,278,811 | 103,659,470 | 2,516,040 | 32,513,847 | 135,910,643 | 402,236 | 6,122,704 |
| 11 Depreciable assets..... | 38,061,079 | 5,193,423 | 2,556,886 | 137,137 | 1,772,446 | 1,862,264 | 252,402 | 26,286,521 |
| 12 Less: Accumulated depreciation..... | 10,616,770 | 896,458 | 544,561 | 64,939 | 231,638 | 86,119 | 111,606 | 8,681,449 |
| 13 Depletable assets..... | 1,111,301 | 1,895 | 22,062 | 30,038 | 317,074 | - | 355 | 739,877 |
| 14 Less: Accumulated depletion..... | 408,960 | 416 | 10,016 | 6,140 | 76,915 | - | 96 | 315,377 |
| 15 Land..... | 8,939,059 | 396,902 | 454,243 | 27,798 | 253,005 | 40,903 | 26,880 | 7,739,228 |
| 16 Intangible assets (amortizable)..... | 146,714 | 7,575 | 32,460 | 914 | 12,780 | 971 | 6,389 | 85,625 |
| 17 Less: Accumulated amortization..... | 52,216 | 1,273 | 11,667 | 339 | 5,091 | 431 | 2,705 | 30,710 |
| 18 Other assets..... | 18,392,438 | 3,560,939 | 957,043 | 147,132 | 223,054 | 12,337,689 | 191,049 | 975,532 |
| 19 Total liabilities..... | 796,032,119 | 383,775,131 | 149,424,048 | 6,526,143 | 40,241,245 | 172,493,154 | 2,326,977 | 41,245,421 |
| 20 Accounts payable..... | 8,266,330 | 1,487,290 | 2,221,492 | 1,387,768 | 303,927 | 197,452 | 951,791 | 1,717,010 |
| 21 Mortgages, notes, and bonds payable in less than one year..... | 26,554,977 | 2,271,968 | 16,309,136 | 2,361,209 | 800,435 | 480,461 | 104,961 | 4,226,807 |
| 22 Other current liabilities..... | 448,787,605 | 341,058,815 | 99,174,205 | 636,468 | 886,465 | 5,785,226 | 119,041 | 1,127,385 |
| 23 Loans from stockholders..... | 3,729,357 | 9,459 | 2,116,786 | 26,740 | 69,907 | 277,411 | 32,674 | 1,196,380 |
| 24 Mortgages, notes, and bonds payable in one year or more..... | 35,540,347 | 1,327,275 | 14,132,759 | 836,453 | 1,966,101 | 291,865 | 113,364 | 16,872,530 |
| 25 Other liabilities..... | 157,713,543 | 7,218,276 | 4,376,291 | 382,662 | 1,264,641 | 142,476,376 | 114,209 | 1,881,088 |
| 26 Capital stock..... | 25,621,511 | 7,726,627 | 3,020,872 | 279,008 | 6,552,701 | 2,030,448 | 254,793 | 5,757,062 |
| 27 Paid-in or capital surplus..... | 36,984,609 | 10,090,490 | 1,676,675 | 120,109 | 21,872,771 | 1,135,401 | 124,013 | 1,965,150 |
| 28 Surplus reserves..... | 11,054,636 | 2,359,809 | 2,501,159 | 12,361 | 1,869,204 | 4,094,585 | 24,561 | 192,957 |
| 29 Earned surplus and undivided profits..... | 41,778,804 | 10,225,122 | 3,894,673 | 483,365 | 4,655,093 | 15,723,929 | 487,570 | 6,309,052 |
| 30 Total receipts..... | 85,242,231 | 17,120,137 | 10,755,202 | 1,367,935 | 3,983,700 | 41,477,864 | 1,928,314 | 8,609,079 |
| 31 Business receipts..... | 45,256,214 | 2,253,862 | 2,928,167 | 487,560 | 290,550 | 33,380,109 | 1,814,531 | 4,101,435 |
| 32 Interest on Government obligations: | | | | | | | | |
| 33 United States..... | 3,072,369 | 2,362,289 | 282,545 | 46,274 | 66,153 | 294,916 | 1,732 | 18,460 |
| 34 State and local..... | 1,263,747 | 871,551 | 10,604 | 6,899 | 23,556 | 343,233 | 1,558 | 6,346 |
| 35 Other interest..... | 24,602,235 | 11,081,667 | 7,065,456 | 92,730 | 297,513 | 5,829,695 | 11,821 | 223,353 |
| 36 Rents..... | 3,018,414 | 233,433 | 96,139 | 30,968 | 57,568 | 452,897 | 6,131 | 2,141,278 |
| 37 Royalties..... | 367,829 | 3,165 | 1,106 | 1,016 | 133,355 | 15,228 | 276 | 213,683 |
| 38 Net short-term capital gain reduced by net long-term capital loss..... | 33,957 | 2,990 | 3,980 | 2,829 | 11,189 | 2,919 | 459 | 9,591 |
| 39 Net long-term capital gain reduced by net short-term capital loss..... | 2,018,237 | 93,162 | 92,827 | 14,669 | 1,236,412 | 201,650 | 6,150 | 373,367 |
| 40 Net gain, noncapital assets..... | 1,673,965 | 9,478 | 16,519 | 587,896 | 6,312 | 7,549 | 1,118 | 1,045,093 |
| 41 Dividends, domestic corporations..... | 2,350,305 | 76,862 | 43,680 | 11,187 | 1,617,103 | 510,761 | 7,032 | 83,680 |
| 42 Dividends, foreign corporations..... | 109,395 | 2,045 | 1,528 | 920 | 95,806 | 6,937 | 443 | 1,716 |
| 43 Other receipts..... | 1,475,564 | 129,633 | 212,651 | 84,987 | 148,183 | 431,970 | 77,063 | 391,077 |
| 44 Total deductions..... | 73,021,522 | 13,839,008 | 9,583,266 | 1,179,305 | 838,517 | 39,058,502 | 1,714,334 | 6,808,590 |
| 45 Cost of sales and operations..... | 21,889,520 | 14,818 | 365,979 | 124,145 | 76,502 | 19,856,349 | 446,095 | 1,005,632 |
| 46 Compensation of officers..... | 2,714,386 | 1,150,899 | 375,425 | 137,836 | 50,356 | 182,806 | 316,236 | 500,828 |
| 47 Repairs..... | 249,191 | 82,223 | 2,515 | 2,669 | 2,515 | 8,290 | 123,367 | 123,367 |
| 48 Bad debts..... | 1,514,224 | 672,880 | 769,713 | 1,830 | 7,669 | 29,938 | 9,958 | 22,236 |
| 49 Rent paid on business property..... | 995,413 | 276,321 | 106,361 | 37,618 | 11,654 | 255,675 | 52,782 | 255,002 |
| 50 Taxes paid..... | 2,667,571 | 549,092 | 217,187 | 37,520 | 45,127 | 856,953 | 38,333 | 923,359 |
| 51 Interest paid..... | 12,312,513 | 5,613,158 | 5,265,445 | 142,433 | 127,147 | 93,952 | 11,532 | 1,058,846 |
| 52 Contributions or gifts..... | 86,224 | 45,003 | 9,259 | 2,072 | 4,554 | 9,491 | 2,580 | 13,265 |
| 53 Amortization..... | 19,841 | 2,997 | 2,994 | 192 | 1,659 | 1,325 | 983 | 9,691 |
| 54 Depreciation..... | 1,931,180 | 397,277 | 148,326 | 12,494 | 29,740 | 237,744 | 29,064 | 1,076,535 |
| 55 Depletion..... | 297,708 | 832 | 468 | 2,238 | 107,016 | 12,352 | 117 | 174,685 |
| 56 Advertising..... | 654,033 | 236,960 | 172,365 | 15,748 | 3,655 | 102,172 | 19,654 | 103,479 |
| 57 Pension, profit sharing, stock bonus, annuity plans..... | 612,657 | 281,752 | 54,634 | 23,755 | 6,326 | 205,833 | 22,299 | 18,058 |
| 58 Other employee benefit plans..... | 165,285 | 62,474 | 15,067 | 3,487 | 1,377 | 66,925 | 7,200 | 8,755 |
| 59 Net loss, noncapital assets..... | 161,040 | 135,967 | 13,302 | 414 | 1,589 | 2,059 | 216 | 7,493 |
| 60 Other deductions..... | 26,750,736 | 4,316,355 | 2,039,489 | 635,008 | 361,477 | 17,136,638 | 754,410 | 1,507,359 |
| 61 Total receipts less total deductions..... | 12,220,709 | 3,281,129 | 1,171,936 | 188,630 | 3,145,183 | 2,419,362 | 213,980 | 1,800,489 |
| 62 Includable income of controlled foreign corporations..... | 82 | - | - | - | 40 | 42 | - | - |
| 63 Net income (60 plus 61 minus 33)..... | 10,957,044 | 2,409,578 | 1,161,332 | 181,731 | 3,121,667 | 2,076,171 | 212,422 | 1,794,143 |
| 64 Statutory special deductions, total..... | 1,728,247 | 99,851 | 101,088 | 16,693 | 852,790 | 375,442 | 13,857 | 268,526 |
| 65 Net operating loss carryforward..... | 421,013 | 35,174 | 64,227 | 7,584 | 36,632 | 69,860 | 8,044 | 199,492 |
| 66 Dividends received deduction..... | 1,307,136 | 64,677 | 36,784 | 9,109 | 816,137 | 305,582 | 5,813 | 69,034 |
| 67 Income subject to tax..... | 7,334,731 | 2,311,740 | 1,043,004 | 165,006 | 510,724 | 1,685,197 | 169,407 | 1,449,653 |
| 68 Income tax, total..... | 3,058,454 | 1,067,336 | 433,641 | 74,520 | 182,408 | 804,771 | 61,820 | 434,018 |
| 69 Tax from recomputing prior year investment credit..... | 2,244 | 1,078 | 174 | 9 | 146 | 184 | 45 | 608 |
| 70 Investment credit..... | 39,717 | 20,960 | 4,264 | 499 | 407 | 6,386 | 685 | 6,516 |
| 71 Net income after tax (62 minus 67 plus 69)..... | 7,938,307 | 1,363,202 | 731,955 | 107,710 | 2,939,666 | 1,277,846 | 151,287 | 1,366,641 |
| 72 Distributions to stockholders: | | | | | | | | |
| 73 Cash and property except own stock..... | 4,424,184 | 1,059,919 | 299,670 | 21,984 | 2,246,682 | 392,177 | 55,826 | 347,926 |
| 74 Corporation's own stock..... | 678,989 | 335,462 | 38,942 | 4,760 | 141,613 | 114,794 | 4,989 | 38,429 |

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 25.—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 and other repair services | Motion pictures | Amusement and recreation services, except motion pictures | Miscellaneous services | |
| | | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) |
| 1 | Number of returns with net income..... | 98,191 | 7,110 | 17,636 | 28,380 | 17,703 | 4,358 | 8,255 | 14,749 | 997 |
| | | (Thousand dollars) | | | | | | | | |
| 2 | Total assets..... | 19,689,644 | 2,470,911 | 2,058,512 | 6,288,082 | 2,732,218 | 2,508,809 | 1,760,006 | 1,871,106 | 69,485 |
| 3 | Cash..... | 2,060,193 | 136,739 | 265,755 | 741,742 | 228,634 | 233,182 | 188,118 | 266,023 | 7,692 |
| 4 | Notes and accounts receivable..... | 3,916,703 | 188,682 | 358,603 | 1,830,140 | 383,157 | 524,959 | 121,018 | 510,144 | 20,633 |
| 5 | Less: Reserve for bad debts..... | 63,457 | 4,135 | 5,969 | 28,387 | 5,499 | 2,680 | 690 | 16,097 | 72 |
| 6 | Inventories..... | 1,120,532 | 26,953 | 110,728 | 275,086 | 149,828 | 461,670 | 20,803 | 75,464 | 7,023 |
| 7 | Investments in Government obligations..... | 431,768 | 25,464 | 22,220 | 262,226 | 11,643 | 35,037 | 30,139 | 45,039 | - |
| 8 | Other current assets..... | 475,795 | 36,683 | 47,638 | 158,484 | 46,533 | 95,270 | 42,646 | 48,541 | 2,746 |
| 9 | Loans to stockholders..... | 97,426 | 10,214 | 7,617 | 39,708 | 18,041 | 3,998 | 4,935 | 12,913 | 112 |
| 10 | Other investments..... | 2,322,624 | 242,440 | 198,098 | 1,040,641 | 115,154 | 461,676 | 115,865 | 148,750 | 10,987 |
| 11 | Depreciable assets..... | 13,376,950 | 2,312,301 | 1,720,535 | 3,099,438 | 2,626,415 | 1,032,134 | 1,642,690 | 943,437 | 12,025 |
| 12 | Less: Accumulated depreciation..... | 5,976,816 | 900,401 | 921,336 | 1,488,899 | 1,050,430 | 596,073 | 671,005 | 348,672 | 5,229 |
| 13 | Depletable assets..... | 22,168 | 10,470 | 1,876 | 3,885 | 491 | 27 | 4,124 | 1,295 | 1 |
| 14 | Less: Accumulated depletion..... | 7,342 | 4,571 | 1,472 | 452 | 108 | - | 496 | 243 | - |
| 15 | Land..... | 1,005,903 | 304,118 | 95,236 | 100,231 | 131,121 | 123,188 | 165,851 | 86,158 | 6,349 |
| 16 | Intangible assets (amortizable)..... | 328,161 | 8,605 | 13,995 | 25,740 | 2,568 | 258,469 | 15,171 | 3,613 | 1,470 |
| 17 | Less: Accumulated amortization..... | 256,039 | 2,695 | 5,759 | 11,600 | 1,066 | 225,979 | 7,822 | 1,118 | 101 |
| 18 | Other assets..... | 835,075 | 80,044 | 150,747 | 240,099 | 75,736 | 103,931 | 88,659 | 95,859 | 5,849 |
| 19 | Total liabilities..... | 19,689,644 | 2,470,911 | 2,058,512 | 6,288,082 | 2,732,218 | 2,508,809 | 1,760,006 | 1,871,106 | 69,485 |
| 20 | Accounts payable..... | 2,128,227 | 100,130 | 181,317 | 1,003,934 | 229,347 | 297,927 | 92,944 | 222,628 | 9,432 |
| 21 | Mortgages, notes, and bonds payable in less than one year..... | 2,070,192 | 154,749 | 128,679 | 630,920 | 570,617 | 260,634 | 152,040 | 172,553 | 7,362 |
| 22 | Other current liabilities..... | 1,436,989 | 83,539 | 141,371 | 544,686 | 148,164 | 251,164 | 103,946 | 164,119 | 4,016 |
| 23 | Loans from stockholders..... | 556,815 | 88,881 | 66,296 | 239,532 | 50,922 | 31,712 | 49,698 | 29,774 | 121 |
| 24 | Mortgages, notes, and bonds payable in one year or more..... | 4,288,825 | 1,057,542 | 343,058 | 787,703 | 795,699 | 470,789 | 498,193 | 335,841 | 12,255 |
| 25 | Other liabilities..... | 1,084,181 | 69,342 | 47,655 | 536,789 | 71,361 | 195,000 | 55,510 | 108,524 | 7,326 |
| 26 | Capital stock..... | 2,752,942 | 406,299 | 411,253 | 775,545 | 292,398 | 261,855 | 324,085 | 281,507 | 53,721 |
| 27 | Paid-in or capital surplus..... | 1,073,754 | 213,551 | 67,648 | 310,032 | 69,725 | 235,909 | 92,852 | 84,037 | 15,141 |
| 28 | Surplus reserves..... | 115,205 | 11,999 | 7,769 | 61,912 | 2,269 | 17,475 | 5,643 | 8,138 | 234 |
| 29 | Earned surplus and undivided profits..... | 4,182,514 | 284,879 | 663,466 | 1,397,029 | 501,716 | 486,344 | 385,095 | 463,985 | 140,123 |
| 30 | Total receipts..... | 26,059,942 | 1,574,824 | 3,671,738 | 9,728,541 | 3,257,236 | 2,380,773 | 1,845,166 | 3,601,664 | 62,704 |
| 31 | Business receipts..... | 24,905,150 | 1,430,787 | 3,605,267 | 9,378,219 | 3,071,340 | 2,224,701 | 1,709,523 | 3,485,313 | 60,624 |
| 32 | Interest on Government obligations: | | | | | | | | | |
| 33 | United States..... | 11,506 | 473 | 607 | 6,993 | 211 | 1,117 | 882 | 1,223 | - |
| 34 | State and local..... | 3,891 | 443 | 72 | 2,541 | 97 | 214 | 175 | 349 | - |
| 35 | Other interest..... | 61,008 | 8,165 | 3,544 | 26,372 | 4,238 | 7,249 | 3,675 | 7,765 | 40 |
| 36 | Rents..... | 362,415 | 69,172 | 9,726 | 112,516 | 82,167 | 31,870 | 33,315 | 23,649 | 181 |
| 37 | Royalties..... | 30,667 | 409 | 419 | 3,733 | 1 | 20,830 | 2,730 | 2,545 | - |
| 38 | Net short-term capital gain reduced by net long-term capital loss..... | 719 | 22 | 72 | 337 | 45 | 28 | 37 | 178 | 21 |
| 39 | Net long-term capital gain reduced by net short-term capital loss..... | 143,861 | 20,198 | 10,030 | 44,845 | 22,478 | 21,778 | 19,656 | 4,876 | 493 |
| 40 | Net gain, noncapital assets..... | 54,453 | 5,154 | 5,563 | 11,741 | 23,931 | 1,836 | 5,428 | 800 | 432 |
| 41 | Dividends, domestic corporations..... | 36,403 | 3,288 | 3,491 | 18,778 | 666 | 6,866 | 1,415 | 1,899 | 21 |
| 42 | Dividends, foreign corporations..... | 21,997 | 147 | 165 | 13,575 | 100 | 7,707 | 108 | 195 | - |
| 43 | Other receipts..... | 427,872 | 36,566 | 32,782 | 108,891 | 51,962 | 56,577 | 68,222 | 72,872 | 892 |
| 44 | Total deductions..... | 24,196,863 | 1,463,730 | 3,456,151 | 9,069,059 | 3,059,571 | 2,145,779 | 1,645,050 | 3,357,523 | 58,094 |
| 45 | Cost of sales and operations..... | 13,761,075 | 577,252 | 1,828,827 | 5,907,781 | 1,587,455 | 1,201,537 | 725,215 | 1,933,008 | 41,539 |
| 46 | Compensation of officers..... | 1,433,596 | 46,896 | 242,034 | 514,507 | 180,113 | 66,646 | 66,324 | 317,076 | 1,408 |
| 47 | Repairs..... | 239,762 | 43,291 | 45,707 | 54,798 | 33,930 | 16,166 | 29,057 | 16,813 | 383 |
| 48 | Bad debts..... | 81,348 | 3,739 | 11,464 | 25,095 | 10,961 | 11,557 | 2,669 | 15,863 | 205 |
| 49 | Rent paid on business property..... | 799,763 | 87,690 | 129,029 | 194,564 | 133,794 | 57,863 | 92,778 | 104,045 | 1,801 |
| 50 | Taxes paid..... | 750,359 | 84,753 | 119,330 | 209,381 | 94,807 | 51,049 | 98,699 | 92,340 | 802 |
| 51 | Interest paid..... | 336,876 | 68,211 | 25,340 | 79,894 | 66,883 | 29,373 | 36,935 | 30,240 | 705 |
| 52 | Contributions of gifts..... | 19,777 | 933 | 2,975 | 7,733 | 1,122 | 1,839 | 3,038 | 2,137 | 10 |
| 53 | Amortization..... | 19,813 | 1,350 | 2,818 | 2,579 | 1,857 | 8,402 | 1,607 | 1,200 | 40 |
| 54 | Depreciation..... | 1,561,679 | 128,582 | 150,831 | 408,733 | 457,862 | 213,875 | 130,422 | 71,374 | 629 |
| 55 | Depletion..... | 3,753 | 119 | 559 | 1,388 | 552 | 203 | 359 | 573 | - |
| 56 | Advertising..... | 425,075 | 32,379 | 52,628 | 147,188 | 28,293 | 72,842 | 49,311 | 42,434 | 756 |
| 57 | Pension, profit sharing, stock bonus, annuity plans..... | 140,508 | 2,421 | 11,481 | 74,262 | 4,273 | 6,517 | 7,161 | 34,393 | - |
| 58 | Other employee benefit plans..... | 66,467 | 3,679 | 10,477 | 25,293 | 6,918 | 4,050 | 3,479 | 12,571 | - |
| 59 | Net loss, noncapital assets..... | 9,159 | 612 | 608 | 4,324 | 2,374 | 199 | 367 | 675 | - |
| 60 | Other deductions..... | 4,547,853 | 381,823 | 822,043 | 1,411,539 | 448,377 | 403,661 | 397,629 | 682,781 | 9,816 |
| 61 | Total receipts less total deductions..... | 1,863,079 | 111,094 | 215,587 | 659,482 | 197,665 | 234,994 | 200,116 | 244,141 | 4,610 |
| 62 | Includable income of controlled foreign corporations..... | 9,699 | - | - | 1 | 1 | 9,697 | - | - | - |
| 63 | Net income (60 plus 61 minus 33)..... | 1,868,887 | 110,651 | 215,515 | 656,942 | 197,569 | 244,477 | 199,941 | 243,792 | 4,610 |
| 64 | Statutory special deductions, total..... | 208,474 | 26,013 | 15,429 | 57,731 | 17,277 | 46,167 | 20,629 | 25,228 | 906 |
| 65 | Net operating loss carryforward..... | 176,326 | 23,376 | 12,575 | 41,833 | 16,561 | 38,814 | 19,510 | 23,657 | 895 |
| 66 | Dividends received deduction..... | 30,545 | 2,637 | 2,854 | 15,848 | 483 | 6,138 | 1,119 | 1,466 | 11 |
| 67 | Income subject to tax..... | 1,518,026 | 72,015 | 169,222 | 567,297 | 158,894 | 195,560 | 164,682 | 190,356 | 3,169 |
| 68 | Income tax, total..... | 587,132 | 24,595 | 60,144 | 226,256 | 52,638 | 82,741 | 69,961 | 70,797 | 785 |
| 69 | Tax from recomputing prior year investment credit..... | 1,445 | 28 | 171 | 770 | 390 | 13 | 27 | 46 | - |
| 70 | Investment credit..... | 34,706 | 2,362 | 4,744 | 13,582 | 6,756 | 1,961 | 2,690 | 2,611 | 10 |
| 71 | Net income after tax (62 minus 67 plus 69)..... | 1,316,461 | 88,418 | 160,115 | 444,268 | 151,687 | 163,697 | 132,670 | 175,606 | 3,835 |
| Distributions to stockholders: | | | | | | | | | | |
| 72 | Cash and property except own stock..... | 273,385 | 16,652 | 33,410 | 97,286 | 23,240 | 43,356 | 27,005 | 32,436 | 758 |
| 73 | Corporation's own stock..... | 52,640 | 265 | 702 | 31,867 | 6,920 | 5,971 | 1,901 | 5,014 | - |

Negative amount.

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

Historical Data, 1957-64

TABLE CONTENTS

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To fulfill the need for regular statistics on the activities of the unincorporated businesses in the United States, beginning with 1957, a permanent plan was adopted for the publication of annual financial data for sole proprietorships and partnerships. Prior to 1957, sole proprietorship data usually were prepared biennially, and partnership data had been published only occasionally.

Summaries of these data, along with those for corporations (which have been prepared annually for many years), are given for 1957-64 in tables 26, 27, and 29. Also, chart 1 in section 1, "Recent Business Activity," shows the recent trend in number and volume of business, for each of these three types of organizations.

Beginning with 1959, adequate data¹ have also been available for Small Business Corporations. As they were taxed in a manner similar to that for partnerships, it seemed appropriate to include an historical summary for them in this volume. (See table 28).

In general, the items in the historical tables are comparable from year to year. An exception, however, was the treatment, for tax purposes, of income received by two types of insurance companies. For *life insurance companies*, taxable income for 1957 related to investments only. But beginning with 1958, income for tax purposes covered all their operations (except capital gain), and beginning with 1959, capital gain was also included. For *mutual fire and casualty insurance companies* with total receipts over \$75,000, taxable income for 1957-62 related to investments only (smaller companies were tax exempt). But beginning with 1963, income for tax purposes for such companies with total receipts over \$500,000 included their other operations. For mutual companies with total receipts over \$150,000 but not more than \$500,000, taxable income related to investments only, and smaller companies were tax exempt. Thus, in both 1958 and 1963 the level of most of the income and expense items for the finance, insurance, and real estate group in table 29 was raised by these changes in the Internal Revenue Code.

Although the industry classification was revised somewhat in income years 1958 and 1963, these improvements did not affect to any noticeable extent the definitions of the broad industry divisions used for tables 26-29. Over the 8-year period changes could have occurred in the principal source of receipts, upon which the industry classification was based. For any year, new or different principal sources of receipts could have resulted from new businesses or reorganizations, and, for corporations, from exercising the privilege of filing a consolidated return.

¹Since Small Business Corporations were created by law after the beginning of the 1958 income tax year used for *Statistics of Income* purposes, the 1958 data were probably somewhat incomplete. However, they were published in *Statistics of Income, 1958-59, Corporation Income Tax Returns*, pp. 7 and 161-74.

SOLE PROPRIETORSHIPS

Table 26.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1964

| Industrial division and selected years | Businesses with and without net profit | | | | | Businesses with net profit | | | | |
|--|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (Thousand dollars) |
| | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| ALL INDUSTRIAL DIVISIONS | | | | | | | | | | |
| 1957..... | 8,737,665 | 162,686,506 | n.a. | n.a. | 20,220,171 | 7,094,181 | 145,357,029 | n.a. | n.a. | 22,806,867 |
| 1958..... | 8,799,711 | 163,398,989 | n.a. | 6,693,878 | 20,777,789 | 7,155,412 | 147,452,112 | n.a. | 5,222,892 | 23,339,350 |
| 1959..... | 9,142,359 | 176,204,711 | 96,784,139 | 6,913,892 | 21,516,876 | 7,219,608 | 156,773,137 | 85,321,989 | 5,259,949 | 24,708,301 |
| 1960..... | 9,089,985 | 171,257,205 | n.a. | 7,097,310 | 21,067,090 | 7,107,286 | 151,837,234 | n.a. | n.a. | 24,269,011 |
| 1961..... | 9,241,755 | 170,981,413 | 184,815,622 | 6,912,088 | 22,696,990 | 7,294,133 | 151,761,498 | 174,886,385 | 5,258,265 | 25,756,867 |
| 1962..... | 9,182,586 | 178,420,483 | 105,786,276 | 7,200,760 | 23,894,781 | 7,245,222 | 159,532,121 | 91,803,383 | 5,515,500 | 27,166,780 |
| 1963..... | 9,135,954 | 181,551,305 | 106,411,371 | 7,338,432 | 23,770,528 | 7,074,465 | 160,069,199 | 90,913,498 | 5,484,179 | 27,435,631 |
| 1964..... | 9,192,746 | 188,737,610 | 109,491,194 | 7,580,287 | 25,555,837 | 7,067,117 | 169,056,653 | 95,374,347 | 5,667,222 | 29,599,655 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | |
| 1957..... | 3,452,851 | 23,497,998 | n.a. | n.a. | 3,441,954 | 2,525,471 | 19,433,308 | n.a. | n.a. | 4,701,701 |
| 1958..... | 3,489,164 | 25,913,881 | n.a. | 2,940,899 | 2,016,594 | 2,621,927 | 21,846,839 | n.a. | 2,197,732 | 5,232,281 |
| 1959..... | 3,505,090 | 27,816,099 | 5,488,802 | 3,073,112 | 2,913,642 | 2,425,996 | 22,401,237 | 4,233,295 | 2,091,606 | 4,554,142 |
| 1960..... | 3,480,195 | 27,369,780 | n.a. | 3,137,393 | 2,997,639 | 2,392,771 | 22,354,956 | n.a. | n.a. | 4,575,683 |
| 1961..... | 3,487,190 | 27,914,902 | n.a. | 3,126,214 | 3,621,946 | 2,460,607 | 23,107,783 | n.a. | 2,232,347 | 5,135,598 |
| 1962..... | 3,444,116 | 30,200,142 | 17,918,750 | 3,277,181 | 3,695,945 | 2,404,486 | 24,702,604 | 13,157,478 | 2,338,024 | 5,331,680 |
| 1963..... | 3,338,081 | 30,049,957 | 18,150,600 | 3,268,940 | 3,048,031 | 2,213,676 | 23,590,596 | 12,475,535 | 2,227,997 | 5,007,600 |
| 1964..... | 3,288,873 | 29,532,128 | 17,203,300 | 3,378,609 | 2,998,897 | 2,133,648 | 23,299,447 | 11,825,733 | 2,284,945 | 5,154,409 |
| MINING | | | | | | | | | | |
| 1957..... | 33,075 | 1,164,289 | n.a. | n.a. | 32,593 | 20,557 | 859,076 | n.a. | n.a. | 166,806 |
| 1958..... | 35,413 | 1,286,608 | n.a. | 144,327 | 4,358 | 20,991 | 629,421 | n.a. | 64,999 | 109,468 |
| 1959..... | 33,691 | 1,005,283 | 347,920 | 93,718 | 24,607 | 19,207 | 775,517 | 215,924 | 60,014 | 105,270 |
| 1960..... | 33,036 | 1,501,474 | n.a. | 134,147 | 2103,044 | 19,019 | 949,996 | n.a. | n.a. | 115,742 |
| 1961..... | 35,549 | 1,209,179 | 238,465 | 107,972 | 212,580 | 21,702 | 752,529 | 183,990 | 53,074 | 115,288 |
| 1962..... | 34,987 | 987,483 | 286,453 | 102,969 | 263,855 | 19,025 | 617,200 | 160,074 | 49,300 | 94,549 |
| 1963..... | 34,438 | 1,048,761 | 245,771 | 90,292 | 29,875 | 21,167 | 612,570 | 124,595 | 40,352 | 111,250 |
| 1964..... | 32,147 | 985,308 | 185,816 | 88,906 | 247,105 | 19,537 | 638,720 | 152,070 | 38,241 | 138,289 |
| CONTRACT CONSTRUCTION | | | | | | | | | | |
| 1957..... | 598,418 | 13,589,214 | n.a. | n.a. | 1,759,985 | 557,398 | 12,656,878 | n.a. | n.a. | 1,873,466 |
| 1958..... | 604,910 | 13,561,916 | n.a. | 443,107 | 1,691,236 | 561,979 | 12,329,170 | n.a. | 359,635 | 1,838,868 |
| 1959..... | 646,316 | 15,719,142 | 9,821,151 | 416,350 | 1,979,608 | 597,483 | 14,393,515 | 8,811,044 | 355,829 | 2,097,870 |
| 1960..... | 655,155 | 14,941,971 | n.a. | 457,056 | 1,898,455 | 595,941 | 13,705,620 | n.a. | n.a. | 2,028,208 |
| 1961..... | 678,456 | 14,487,676 | 8,502,085 | 403,401 | 1,997,795 | 620,000 | 13,193,818 | 7,556,132 | 339,296 | 2,112,771 |
| 1962..... | 687,187 | 15,539,360 | 9,445,822 | 415,758 | 2,108,195 | 628,881 | 14,411,959 | 8,650,822 | 360,575 | 2,231,212 |
| 1963..... | 691,613 | 16,344,887 | 9,394,841 | 464,537 | 2,170,954 | 632,049 | 14,739,090 | 8,530,603 | 390,013 | 2,341,020 |
| 1964..... | 695,333 | 17,100,609 | 10,241,182 | 463,749 | 2,334,785 | 635,341 | 15,709,045 | 9,230,189 | 402,196 | 2,489,348 |
| MANUFACTURING | | | | | | | | | | |
| 1957..... | 170,395 | 6,248,046 | n.a. | n.a. | 571,803 | 137,698 | 5,025,728 | n.a. | n.a. | 657,551 |
| 1958..... | 179,967 | 6,323,870 | n.a. | 214,807 | 608,824 | 147,539 | 5,537,131 | n.a. | 172,887 | 666,121 |
| 1959..... | 186,901 | 6,726,173 | 4,071,610 | 233,137 | 626,948 | 150,668 | 6,119,577 | 3,695,307 | 200,766 | 692,841 |
| 1960..... | 192,634 | 6,935,367 | n.a. | 237,383 | 645,495 | 159,805 | 6,151,872 | n.a. | n.a. | 725,675 |
| 1961..... | 194,325 | 6,599,828 | 3,985,546 | 214,480 | 660,681 | 157,483 | 5,870,264 | 3,468,843 | 178,223 | 728,587 |
| 1962..... | 180,805 | 6,710,267 | 4,030,069 | 216,946 | 654,001 | 145,119 | 5,813,533 | 3,293,634 | 180,933 | 729,649 |
| 1963..... | 187,398 | 6,369,127 | 3,689,212 | 238,098 | 677,601 | 152,282 | 5,778,576 | 3,280,502 | 200,668 | 765,628 |
| 1964..... | 185,311 | 6,708,523 | 3,894,991 | 243,219 | 706,345 | 147,505 | 6,108,497 | 3,522,070 | 194,686 | 786,144 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | |
| 1957..... | 295,561 | 3,682,743 | n.a. | n.a. | 528,251 | 241,031 | 3,150,755 | n.a. | n.a. | 607,408 |
| 1958..... | 290,225 | 3,929,658 | n.a. | 403,234 | 545,104 | 238,953 | 3,156,860 | n.a. | 316,599 | 605,003 |
| 1959..... | 283,553 | 4,044,718 | 855,371 | 399,328 | 553,519 | 230,881 | 3,428,054 | 709,457 | 312,524 | 629,667 |
| 1960..... | 287,661 | 4,362,621 | n.a. | 421,731 | 540,130 | 233,835 | 3,784,378 | n.a. | n.a. | 619,534 |
| 1961..... | 286,672 | 4,100,142 | 904,847 | 395,346 | 570,078 | 230,182 | 3,431,151 | 707,593 | 298,325 | 666,687 |
| 1962..... | 283,955 | 4,241,309 | 834,279 | 411,717 | 642,210 | 231,482 | 3,711,428 | 716,700 | 321,277 | 730,785 |
| 1963..... | 307,103 | 4,969,278 | 915,512 | 499,867 | 694,347 | 250,934 | 4,135,054 | 687,216 | 381,393 | 786,612 |
| 1964..... | 291,888 | 4,860,538 | 909,487 | 479,181 | 731,110 | 238,827 | 4,210,448 | 793,091 | 364,673 | 844,667 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | |
| 1957..... | 1,870,401 | 89,312,470 | n.a. | n.a. | 5,358,868 | 1,562,437 | 80,460,955 | n.a. | n.a. | 5,878,653 |
| 1958..... | 1,880,131 | 85,157,755 | n.a. | 1,211,331 | 5,281,021 | 1,549,694 | 78,699,587 | n.a. | 1,054,836 | 5,774,977 |
| 1959..... | 2,009,785 | 92,389,543 | 70,212,867 | 1,335,386 | 5,781,879 | 1,650,985 | 82,899,947 | 62,318,340 | 1,125,557 | 6,453,601 |
| 1960..... | 1,944,759 | 87,062,497 | n.a. | 1,294,122 | 5,454,649 | 1,578,520 | 77,677,904 | n.a. | n.a. | 6,063,866 |
| 1961..... | 1,942,804 | 85,639,324 | 64,129,190 | 1,225,264 | 5,579,784 | 1,568,917 | 76,427,840 | 56,712,991 | 1,010,470 | 6,194,923 |
| 1962..... | 1,888,602 | 88,977,310 | 66,859,635 | 1,258,403 | 5,836,878 | 1,535,639 | 80,514,561 | 59,976,632 | 1,067,439 | 6,445,813 |
| 1963..... | 1,836,746 | 89,775,198 | 67,214,690 | 1,229,788 | 5,807,485 | 1,483,457 | 80,571,901 | 59,764,391 | 1,026,317 | 6,445,488 |
| 1964..... | 1,863,551 | 93,454,166 | 69,835,183 | 1,248,312 | 6,293,638 | 1,496,152 | 85,447,079 | 63,425,836 | 1,060,178 | 6,937,648 |
| Wholesale Trade | | | | | | | | | | |
| 1957..... | 260,319 | 18,511,321 | n.a. | n.a. | 1,185,309 | 228,007 | 16,773,052 | n.a. | n.a. | 1,256,741 |
| 1958..... | 255,457 | 16,855,588 | n.a. | 197,458 | 1,122,102 | 224,821 | 16,167,307 | n.a. | 179,332 | 1,179,548 |
| 1959..... | 269,063 | 19,084,211 | 15,299,336 | 225,257 | 1,169,079 | 234,208 | 17,303,663 | 13,716,478 | 194,386 | 1,298,493 |
| 1960..... | 306,403 | 17,060,590 | n.a. | 254,642 | 1,305,877 | 261,771 | 15,340,815 | n.a. | n.a. | 1,395,990 |
| 1961..... | 328,130 | 16,973,390 | 12,910,653 | 229,720 | 1,409,257 | 276,531 | 15,384,621 | 11,562,896 | 191,997 | 1,503,539 |
| 1962..... | 319,131 | 16,953,449 | 12,797,126 | 234,061 | 1,453,479 | 270,439 | 15,779,629 | 11,803,120 | 204,176 | 1,539,636 |
| 1963..... | 324,392 | 17,916,959 | 13,465,276 | 229,568 | 1,518,269 | 275,340 | 16,702,226 | 12,446,025 | 202,375 | 1,610,665 |
| 1964..... | 295,908 | 19,003,445 | 14,661,801 | 220,605 | 1,477,840 | 251,416 | 17,762,184 | 13,589,624 | 193,457 | 1,577,255 |

Footnotes at end of table.

BUSINESS RETURNS/1964 • HISTORICAL SUMMARY

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SOLE PROPRIETORSHIPS

Table 26.--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1964--Continued

| Industrial division and selected years | Businesses with and without net profit | | | | | Businesses with net profit | | | | |
|--|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
| | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Deductions | | Net profit (Thousand dollars) |
| | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | |
| | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | |
| Retail Trade | | | | | | | | | | |
| 1957..... | 1,538,995 | 66,668,849 | n.a. | n.a. | 3,929,500 | 1,279,974 | 60,006,250 | n.a. | n.a. | 4,350,920 |
| 1958..... | 1,552,566 | 63,811,388 | n.a. | 946,677 | 3,910,975 | 1,265,007 | 58,380,141 | n.a. | 817,035 | 4,331,657 |
| 1959..... | 1,582,002 | 66,166,636 | 49,713,817 | 965,711 | 4,122,114 | 1,288,356 | 59,176,048 | 43,998,462 | 812,488 | 4,604,463 |
| 1960..... | 1,547,858 | 65,438,678 | n.a. | 946,757 | 3,868,716 | 1,242,720 | 58,095,729 | n.a. | n.a. | 4,359,951 |
| 1961..... | 1,563,939 | 65,157,786 | 48,524,277 | 939,192 | 3,974,775 | 1,252,290 | 57,827,965 | 42,688,313 | 769,440 | 4,479,633 |
| 1962..... | 1,514,774 | 68,439,778 | 51,356,872 | 965,555 | 4,187,489 | 1,223,834 | 61,562,016 | 45,792,522 | 814,832 | 4,684,986 |
| 1963..... | 1,471,400 | 69,200,711 | 51,787,349 | 956,677 | 4,121,256 | 1,176,295 | 61,476,755 | 45,556,988 | 788,718 | 4,650,897 |
| 1964..... | 1,529,155 | 71,972,240 | 53,329,565 | 985,515 | 4,665,095 | 1,215,509 | 65,452,315 | 48,189,207 | 831,095 | 5,191,828 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | |
| 1957..... | 71,087 | 4,132,300 | n.a. | n.a. | 244,059 | 54,456 | 3,681,653 | n.a. | n.a. | 270,992 |
| 1958..... | 72,108 | 4,490,779 | n.a. | 67,196 | 247,944 | 59,866 | 4,152,139 | n.a. | 58,469 | 263,772 |
| 1959..... | 158,720 | 7,138,696 | 5,199,714 | 144,418 | 490,686 | 128,421 | 6,420,236 | 4,603,400 | 118,683 | 550,645 |
| 1960..... | 90,498 | 4,563,229 | n.a. | 92,723 | 280,056 | 74,029 | 4,241,360 | n.a. | n.a. | 307,925 |
| 1961..... | 50,735 | 3,508,148 | 2,694,260 | 56,352 | 195,752 | 40,096 | 3,215,254 | 2,461,782 | 49,033 | 211,751 |
| 1962..... | 54,697 | 3,584,083 | 2,705,637 | 58,787 | 195,910 | 41,366 | 3,172,916 | 2,380,990 | 48,431 | 221,191 |
| 1963..... | 40,954 | 2,657,528 | 1,962,065 | 43,543 | 167,960 | 31,822 | 2,392,920 | 1,761,926 | 35,224 | 183,926 |
| 1964..... | 38,488 | 2,478,481 | 1,843,817 | 42,192 | 150,703 | 29,227 | 2,232,580 | 1,647,005 | 35,626 | 168,565 |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | |
| 1957..... | 425,156 | 5,056,909 | n.a. | n.a. | 1,372,545 | 355,885 | 4,679,512 | n.a. | n.a. | 1,477,029 |
| 1958..... | 436,296 | 6,106,808 | n.a. | 235,625 | 1,363,723 | 356,537 | 5,369,772 | n.a. | 169,708 | 1,523,009 |
| 1959..... | 446,995 | 4,406,676 | 801,085 | 226,486 | 1,504,794 | 373,046 | 4,131,403 | 707,279 | 176,097 | 1,614,834 |
| 1960..... | 482,909 | 5,293,971 | n.a. | 246,109 | 1,517,428 | 396,882 | 4,883,596 | n.a. | n.a. | 1,648,840 |
| 1961..... | 461,649 | 5,275,142 | 1,483,145 | 224,224 | 1,548,197 | 379,812 | 4,854,228 | 1,306,387 | 166,383 | 1,678,067 |
| 1962..... | 472,674 | 5,172,284 | 1,084,764 | 247,280 | 1,638,461 | 391,224 | 4,780,621 | 971,875 | 177,395 | 1,768,651 |
| 1963..... | 506,111 | 5,467,484 | 1,223,668 | 249,432 | 1,781,505 | 412,396 | 5,033,077 | 1,061,641 | 190,602 | 1,922,059 |
| 1964..... | 543,050 | 6,108,907 | 1,208,716 | 283,363 | 1,978,168 | 442,584 | 5,527,666 | 1,034,497 | 215,943 | 2,157,242 |
| SERVICES | | | | | | | | | | |
| 1957..... | 1,825,599 | 19,533,328 | n.a. | n.a. | 7,026,428 | 1,636,837 | 18,547,950 | n.a. | n.a. | 7,302,067 |
| 1958..... | 1,825,988 | 20,710,408 | n.a. | 1,064,970 | 7,189,981 | 1,610,428 | 19,513,997 | n.a. | 871,317 | 7,486,288 |
| 1959..... | 1,979,695 | 23,480,681 | 4,860,130 | 1,113,488 | 8,084,421 | 1,732,200 | 22,140,672 | 4,383,324 | 921,377 | 8,469,726 |
| 1960..... | 1,966,068 | 23,256,055 | n.a. | 1,150,549 | 8,059,667 | 1,697,209 | 21,846,645 | n.a. | n.a. | 8,420,251 |
| 1961..... | 2,075,689 | 24,355,060 | 4,813,444 | 1,166,927 | 8,580,176 | 1,797,608 | 22,882,767 | 4,304,598 | 942,764 | 8,947,154 |
| 1962..... | 2,132,751 | 26,079,027 | 5,093,628 | 1,247,634 | 9,289,343 | 1,847,426 | 24,536,355 | 4,581,921 | 1,003,976 | 9,724,645 |
| 1963..... | 2,185,196 | 27,095,434 | 5,356,790 | 1,276,880 | 9,528,995 | 1,874,384 | 25,222,511 | 4,793,642 | 1,016,149 | 9,971,311 |
| 1964..... | 2,240,321 | 29,290,178 | 5,651,938 | 1,368,862 | 10,465,517 | 1,912,823 | 27,497,188 | 5,080,763 | 1,085,104 | 10,981,852 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | |
| 1957..... | 66,209 | 601,509 | n.a. | n.a. | 127,744 | 56,867 | 542,867 | n.a. | n.a. | 142,186 |
| 1958..... | 57,617 | 408,085 | n.a. | 35,578 | 76,948 | 47,364 | 369,335 | n.a. | 15,179 | 103,335 |
| 1959..... | 50,333 | 616,396 | 325,203 | 22,887 | 76,672 | 39,142 | 483,235 | 248,019 | 16,179 | 90,550 |
| 1960..... | 47,568 | 533,469 | n.a. | 18,820 | 56,671 | 33,304 | 482,267 | n.a. | n.a. | 71,212 |
| 1961..... | 79,421 | 1,400,160 | 758,900 | 48,260 | 150,913 | 57,822 | 1,241,118 | 645,851 | 37,383 | 177,792 |
| 1962..... | 57,509 | 513,301 | 232,876 | 22,872 | 93,603 | 41,940 | 443,860 | 194,247 | 16,581 | 109,796 |
| 1963..... | 49,268 | 431,179 | 220,287 | 20,598 | 71,485 | 34,120 | 385,824 | 194,825 | 15,688 | 84,663 |
| 1964..... | 52,272 | 697,253 | 360,581 | 26,086 | 94,482 | 40,700 | 618,563 | 310,098 | 21,256 | 110,056 |

¹Excludes estimate for Agriculture, forestry, and fisheries which was not prepared for this year.

²Net loss exceeds net profit.

n.a. - Not available.

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

ACTIVE PARTNERSHIPS

Table 27.--NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1964

| Industrial division and selected years | Partnerships with and without net profit | | | | | | | Partnerships with net profit | | | | | | |
|--|--|--------------------------------------|---|--|------------------------------------|--|---|------------------------------|--------------------------------------|---|--|------------------------------------|--|----------------------------------|
| | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deductions | | | Net profit (less loss) (Thousand dollars) | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deductions | | | Net profit (Thousand dollars) |
| | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | Other deductions (Thousand dollars) | | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | Other deductions (Thousand dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| ALL INDUSTRIAL DIVISIONS | | | | | | | | | | | | | | |
| 1957..... | 970,627 | n.a. | 81,999,050 | 52,353,543 | 2,137,600 | n.a. | 8,758,488 | 779,335 | n.a. | 70,273,306 | 43,644,616 | n.a. | n.a. | 9,513,145 |
| 1958..... | 953,840 | n.a. | 77,513,675 | 48,899,705 | 2,017,335 | n.a. | 8,649,053 | 765,450 | n.a. | 67,557,661 | 41,866,050 | 1,616,799 | n.a. | 9,487,390 |
| 1959..... | 949,396 | 78,406,071 | 77,046,643 | 47,162,367 | 2,102,722 | 20,296,274 | 8,844,708 | 759,172 | 71,006,298 | 69,828,273 | 42,544,020 | 1,595,750 | 17,145,723 | 9,720,805 |
| 1960..... | 940,560 | 74,307,629 | 72,894,735 | 43,441,533 | 2,083,506 | 20,422,217 | 8,360,373 | 739,428 | 66,193,449 | 64,973,846 | 38,402,311 | 1,539,015 | 16,878,834 | 9,373,289 |
| 1961..... | 938,966 | 74,706,827 | 73,412,664 | 44,568,579 | 2,178,293 | 19,271,333 | 8,688,622 | 727,725 | 66,352,186 | 65,217,119 | 39,105,992 | 1,575,740 | 15,924,947 | 9,745,507 |
| 1962..... | 932,181 | 73,672,672 | 72,303,784 | 43,699,378 | 2,213,291 | 19,246,984 | 8,513,019 | 718,459 | 65,536,131 | 64,372,807 | 38,595,238 | 1,551,108 | 15,643,286 | 9,746,499 |
| 1963..... | 924,276 | 73,274,451 | 71,762,372 | 43,076,617 | 2,267,622 | 19,262,046 | 8,668,166 | 701,660 | 64,953,784 | 63,674,634 | 37,839,310 | 1,564,086 | 15,542,489 | 10,007,899 |
| 1964..... | 922,160 | 74,822,051 | 73,252,175 | 42,918,074 | 2,445,239 | 20,214,274 | 9,244,464 | 694,126 | 66,665,948 | 65,332,749 | 38,096,687 | 1,646,011 | 16,197,891 | 10,725,359 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | | | |
| 1957..... | 148,910 | n.a. | 4,323,272 | 1,317,418 | 331,430 | n.a. | 686,680 | 115,229 | n.a. | 3,568,406 | 1,024,295 | n.a. | n.a. | 819,367 |
| 1958..... | 144,915 | n.a. | 4,242,768 | 1,352,517 | 326,137 | n.a. | 651,623 | 113,286 | n.a. | 3,465,022 | 1,039,530 | 233,161 | n.a. | 816,278 |
| 1959..... | 141,715 | 4,412,813 | 4,307,393 | 1,229,814 | 311,464 | 2,282,094 | 589,441 | 107,350 | 3,637,415 | 3,548,103 | 972,220 | 226,558 | 1,687,795 | 750,842 |
| 1960..... | 136,306 | 4,454,405 | 4,352,068 | 1,198,314 | 330,789 | 2,370,762 | 554,540 | 103,876 | 3,617,140 | 3,538,597 | 910,449 | 235,818 | 1,742,729 | 728,594 |
| 1961..... | 136,532 | 4,711,307 | 4,609,720 | 2,197,051 | 345,647 | 1,558,816 | 609,793 | 103,746 | 3,882,868 | 3,802,428 | 1,722,060 | 250,647 | 1,125,751 | 784,410 |
| 1962..... | 133,647 | 5,076,573 | 4,982,847 | 2,884,585 | 333,837 | 1,202,895 | 655,206 | 101,664 | 4,219,864 | 4,144,854 | 2,248,459 | 247,758 | 888,846 | 834,801 |
| 1963..... | 130,420 | 4,800,591 | 4,689,503 | 2,899,338 | 324,041 | 1,010,694 | 566,518 | 95,820 | 3,898,547 | 3,808,028 | 2,178,024 | 235,822 | 718,822 | 765,879 |
| 1964..... | 130,359 | 5,027,854 | 4,929,185 | 2,848,229 | 359,424 | 1,209,178 | 611,023 | 93,018 | 4,037,501 | 3,958,738 | 2,085,436 | 252,020 | 855,039 | 845,006 |
| MINING | | | | | | | | | | | | | | |
| 1957..... | 15,383 | n.a. | 1,337,111 | 622,986 | 145,735 | n.a. | 78,010 | 9,395 | n.a. | 1,010,510 | 434,656 | n.a. | n.a. | 170,919 |
| 1958..... | 18,075 | n.a. | 1,034,473 | 611,742 | 106,522 | n.a. | 145,959 | 11,290 | n.a. | 760,774 | 364,046 | 67,586 | n.a. | 127,459 |
| 1959..... | 13,301 | 986,837 | 956,740 | 462,503 | 91,315 | 407,300 | 25,719 | 7,921 | 733,595 | 711,898 | 319,990 | 55,510 | 245,012 | 113,083 |
| 1960..... | 15,697 | 1,048,288 | 1,006,936 | 487,924 | 103,367 | 499,813 | 142,816 | 8,400 | 743,074 | 721,616 | 310,354 | 59,997 | 258,375 | 114,348 |
| 1961..... | 15,939 | 1,018,877 | 984,842 | 565,279 | 99,763 | 362,060 | 18,225 | 8,903 | 789,383 | 767,011 | 407,032 | 64,235 | 206,446 | 111,670 |
| 1962..... | 15,040 | 944,894 | 912,334 | 500,615 | 83,941 | 364,099 | 13,761 | 8,944 | 714,356 | 691,641 | 336,384 | 53,966 | 211,605 | 112,401 |
| 1963..... | 14,150 | 935,143 | 893,581 | 484,560 | 78,717 | 381,363 | 19,497 | 8,747 | 726,403 | 697,644 | 336,735 | 52,092 | 219,925 | 117,651 |
| 1964..... | 14,432 | 1,027,521 | 976,134 | 484,314 | 79,690 | 440,564 | 22,953 | 8,871 | 836,461 | 802,270 | 351,676 | 56,589 | 283,547 | 144,649 |
| CONTRACT CONSTRUCTION | | | | | | | | | | | | | | |
| 1957..... | 65,945 | n.a. | 7,535,301 | 5,386,101 | 192,949 | n.a. | 778,739 | 58,273 | n.a. | 6,558,026 | 4,555,464 | n.a. | n.a. | 838,123 |
| 1958..... | 60,945 | n.a. | 7,337,987 | 5,476,813 | 172,080 | n.a. | 715,803 | 52,115 | n.a. | 6,360,026 | 4,634,647 | 144,661 | n.a. | 768,478 |
| 1959..... | 67,130 | 7,874,934 | 7,788,135 | 5,559,971 | 234,251 | 1,367,872 | 712,840 | 57,481 | 6,772,682 | 6,710,360 | 4,678,919 | 166,188 | 1,124,537 | 803,038 |
| 1960..... | 62,451 | 6,663,365 | 6,583,633 | 4,587,492 | 168,022 | 1,270,066 | 637,785 | 52,944 | 5,712,514 | 5,642,037 | 3,821,513 | 136,189 | 1,041,279 | 713,533 |
| 1961..... | 62,290 | 7,503,350 | 7,432,568 | 5,767,076 | 165,377 | 880,617 | 690,280 | 51,869 | 6,251,381 | 6,194,163 | 4,648,183 | 134,619 | 698,296 | 770,283 |
| 1962..... | 58,164 | 6,877,933 | 6,804,981 | 5,284,785 | 153,763 | 845,236 | 594,149 | 49,019 | 5,850,327 | 5,791,860 | 4,376,880 | 112,371 | 661,265 | 699,811 |
| 1963..... | 60,408 | 6,971,722 | 6,894,915 | 5,280,665 | 138,624 | 927,905 | 624,528 | 50,047 | 5,933,869 | 5,872,427 | 4,378,949 | 109,912 | 711,066 | 733,942 |
| 1964..... | 57,298 | 6,685,456 | 6,616,175 | 5,026,633 | 144,258 | 832,969 | 681,596 | 48,178 | 5,868,716 | 5,815,312 | 4,325,116 | 117,138 | 675,116 | 751,346 |
| MANUFACTURING | | | | | | | | | | | | | | |
| 1957..... | 51,870 | n.a. | 8,236,637 | 5,663,611 | 196,017 | n.a. | 703,440 | 40,470 | n.a. | 7,159,382 | 4,807,891 | n.a. | n.a. | 757,257 |
| 1958..... | 50,745 | n.a. | 8,006,907 | 5,589,824 | 185,518 | n.a. | 665,908 | 41,555 | n.a. | 7,015,187 | 4,800,247 | 155,166 | n.a. | 728,451 |
| 1959..... | 47,869 | 7,756,708 | 7,702,613 | 5,335,354 | 172,564 | 1,599,097 | 649,693 | 38,681 | 7,037,923 | 6,991,887 | 4,793,335 | 147,781 | 1,396,862 | 699,945 |
| 1960..... | 47,183 | 7,424,192 | 7,372,219 | 5,050,843 | 167,129 | 1,603,946 | 602,274 | 37,898 | 6,608,613 | 6,567,029 | 4,440,512 | 138,509 | 1,366,465 | 663,127 |
| 1961..... | 44,462 | 6,896,121 | 6,845,687 | 5,019,037 | 151,271 | 1,158,699 | 567,114 | 34,909 | 6,107,450 | 6,063,476 | 4,378,321 | 126,225 | 976,499 | 626,405 |
| 1962..... | 43,091 | 6,702,990 | 6,653,967 | 4,870,220 | 141,330 | 1,096,463 | 594,927 | 35,119 | 6,037,235 | 5,995,113 | 4,338,840 | 118,938 | 934,332 | 645,125 |
| 1963..... | 39,368 | 6,155,987 | 6,106,914 | 4,462,866 | 128,458 | 1,021,000 | 543,063 | 31,342 | 5,510,133 | 5,470,868 | 3,938,720 | 110,092 | 879,131 | 582,190 |
| 1964..... | 40,411 | 6,591,833 | 6,542,733 | 4,816,939 | 140,549 | 1,026,068 | 608,277 | 32,376 | 6,061,654 | 6,018,885 | 4,380,628 | 124,118 | 908,021 | 648,887 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | | | | | |
| 1957..... | 16,873 | n.a. | 1,057,162 | 254,222 | 69,279 | n.a. | 139,948 | 13,804 | n.a. | 944,845 | 227,491 | n.a. | n.a. | 152,249 |
| 1958..... | 17,198 | n.a. | 1,047,915 | 281,973 | 76,502 | n.a. | 131,685 | 13,009 | n.a. | 941,977 | 241,417 | 63,966 | n.a. | 143,100 |
| 1959..... | 17,623 | 1,119,613 | 1,105,980 | 277,601 | 75,029 | 635,337 | 131,646 | 13,817 | 991,397 | 979,255 | 236,754 | 62,502 | 546,387 | 145,754 |
| 1960..... | 17,638 | 1,013,882 | 1,000,332 | 198,500 | 76,160 | 610,296 | 128,926 | 13,786 | 898,273 | 887,812 | 169,511 | 62,357 | 521,528 | 144,877 |
| 1961..... | 18,100 | 1,180,641 | 1,166,703 | 667,198 | 74,601 | 292,653 | 146,189 | 14,490 | 1,050,889 | 1,037,824 | 587,966 | 61,640 | 243,866 | 157,417 |
| 1962..... | 17,032 | 1,007,149 | 995,355 | 545,769 | 65,986 | 271,091 | 124,303 | 13,046 | 876,471 | 866,826 | 461,403 | 55,431 | 220,579 | 139,058 |
| 1963..... | 16,640 | 1,137,189 | 1,121,786 | 619,013 | 68,837 | 306,118 | 143,171 | 12,945 | 950,772 | 938,721 | 493,785 | 54,119 | 244,516 | 158,352 |
| 1964..... | 16,437 | 1,093,282 | 1,081,117 | 590,668 | 71,330 | 289,982 | 141,302 | 12,789 | 937,494 | 928,009 | 484,077 | 57,007 | 238,762 | 157,648 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | | | |
| 1957..... | 331,074 | n.a. | 47,048,420 | 37,119,158 | 495,052 | n.a. | 2,721,022 | 270,139 | n.a. | 39,654,007 | 30,843,021 | n.a. | n.a. | 2,878,355 |
| 1958..... | 317,656 | n.a. | 42,919,970 | 33,564,923 | 473,776 | n.a. | 2,535,901 | 261,491 | n.a. | 37,399,183 | 29,014,478 | 414,313 | n.a. | 2,713,152 |
| 1959..... | 303,822 | 42,073,880 | 41,659,862 | 32,416,175 | 434,826 | 6,693,767 | 2,529,112 | 253,244 | 38,848,313 | 38,475,953 | 29,856,004 | 383,803 | 5,925,216 | 2,683,290 |
| 1960..... | 291,053 | 39,416,044 | 39,002,533 | 30,252,983 | 405,732 | 6,466,909 | 2,290,370 | 239,575 | 35,662,167 | 35,293,247 | 27,258,314 | 349,403 | 5,596,231 | 2,458,219 |
| 1961..... | 277,567 | 37,745,960 | 37,389,282 | 28,607,128 | 394,477 | 6,520,348 | 2,224,007 | 226,759 | 34,186,413 | 33,867,093 | 25,817,564 | 340,220 | 5,644,906 | 2,383,723 |
| 1962..... | 267,493 | 36,963,635 | 36,580,084 | 27,921,815 | 371,149 | 6,472,056 | 2,198,615 | 217,842 | 33,660,602 | 33,313,712 | 25,354,344 | 321,247 | 5,630,587 | 2,354,424 |
| 1963..... | 256,601 | 35,874,352 | 35,470,908 | 27,169,880 | 364,583 | 6,182,876 | 2,157,013 | 207,737 | 32,671,985 | 32,308,920 | 24,682,147 | 314,043 | 5,346,389 | 2,329,406 |
| 1964..... | 248,725 | 35,664,624 | 35,286,159 | 26,811,708 | 363,001 | 6,232,307 | 2,257,608 | 202,550 | 32,584,609 | 32,240,927 | 24,408 | | | |

ACTIVE PARTNERSHIPS

Table 27.--NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1957-1964--Continued

| Industrial division and selected years | Partnerships with and without net profit | | | | | | | Partnerships with net profit | | | | | | |
|---|--|--------------------------------------|---|--|------------------------------------|--|---|------------------------------|--------------------------------------|---|--|------------------------------------|--|----------------------------------|
| | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deductions | | | Net profit (less loss) (Thousand dollars) | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Deductions | | | Net profit (Thousand dollars) |
| | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | Other deductions (Thousand dollars) | | | | | Cost of goods sold (Thousand dollars) | Depreciation (Thousand dollars) | Other deductions (Thousand dollars) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| WHOLESALE AND RETAIL TRADE--Continued | | | | | | | | | | | | | | |
| Wholesale Trade | | | | | | | | | | | | | | |
| 1957..... | 53,161 | n.a. | 17,245,681 | 14,537,160 | 133,344 | n.a. | 779,043 | 44,450 | n.a. | 14,429,962 | 11,977,598 | n.a. | n.a. | 824,761 |
| 1958..... | 48,884 | n.a. | 15,115,810 | 12,665,191 | 119,776 | n.a. | 708,062 | 40,439 | n.a. | 13,292,493 | 11,067,675 | 101,647 | n.a. | 755,989 |
| 1959..... | 50,456 | 14,693,198 | 14,564,794 | 12,105,900 | 111,833 | 1,774,914 | 700,551 | 42,017 | 13,818,440 | 13,702,947 | 11,375,396 | 98,269 | 1,600,321 | 744,454 |
| 1960..... | 40,572 | 12,854,708 | 12,711,942 | 10,618,177 | 95,028 | 1,554,750 | 586,753 | 34,392 | 11,860,627 | 11,732,368 | 9,767,682 | 82,896 | 1,382,487 | 627,562 |
| 1961..... | 41,950 | 12,945,796 | 12,842,911 | 10,591,842 | 93,514 | 1,657,683 | 602,757 | 34,699 | 11,944,394 | 11,849,851 | 9,742,828 | 82,755 | 1,485,971 | 632,840 |
| 1962..... | 40,960 | 12,477,567 | 12,356,676 | 10,135,081 | 89,754 | 1,673,672 | 573,060 | 33,535 | 11,399,743 | 11,290,057 | 9,231,481 | 78,744 | 1,478,254 | 611,264 |
| 1963..... | 43,498 | 12,365,831 | 12,245,849 | 10,062,946 | 90,433 | 1,600,528 | 611,924 | 35,163 | 11,375,099 | 11,265,428 | 9,227,570 | 77,995 | 1,416,441 | 653,093 |
| 1964..... | 36,098 | 11,837,339 | 11,718,204 | 9,604,014 | 89,788 | 1,551,316 | 592,221 | 30,007 | 10,944,669 | 10,836,095 | 8,847,346 | 78,780 | 1,387,153 | 631,390 |
| Retail Trade | | | | | | | | | | | | | | |
| 1957..... | 266,006 | n.a. | 27,853,899 | 21,058,772 | 338,814 | n.a. | 1,837,002 | 216,789 | n.a. | 23,627,455 | 17,642,340 | n.a. | n.a. | 1,938,815 |
| 1958..... | 250,629 | n.a. | 25,378,891 | 19,044,502 | 322,728 | n.a. | 1,676,099 | 206,607 | n.a. | 21,920,647 | 16,275,461 | 284,180 | n.a. | 1,797,770 |
| 1959..... | 241,170 | 25,143,176 | 24,882,099 | 18,610,526 | 295,728 | 4,545,147 | 1,691,775 | 200,611 | 22,933,689 | 22,700,007 | 16,893,149 | 260,770 | 3,983,536 | 1,796,234 |
| 1960..... | 238,451 | 25,040,435 | 24,786,856 | 18,484,372 | 292,453 | 4,631,630 | 1,611,980 | 195,737 | 22,423,898 | 22,199,029 | 16,454,267 | 250,913 | 3,987,045 | 1,731,673 |
| 1961..... | 228,775 | 23,662,652 | 23,420,711 | 17,171,502 | 286,873 | 4,650,864 | 1,553,413 | 186,388 | 21,199,941 | 20,985,097 | 15,304,742 | 245,048 | 3,972,104 | 1,678,047 |
| 1962..... | 220,585 | 23,479,010 | 23,226,584 | 17,041,669 | 268,542 | 4,604,700 | 1,564,099 | 179,328 | 21,323,169 | 21,095,472 | 15,432,486 | 230,736 | 3,984,371 | 1,675,576 |
| 1963..... | 211,819 | 23,371,493 | 23,088,734 | 17,004,699 | 272,657 | 4,559,306 | 1,534,831 | 171,625 | 21,168,642 | 20,915,916 | 15,359,399 | 234,668 | 3,908,861 | 1,665,714 |
| 1964..... | 208,969 | 23,356,444 | 23,102,573 | 16,860,622 | 267,438 | 4,591,927 | 1,636,457 | 169,810 | 21,219,968 | 20,988,209 | 15,248,990 | 231,044 | 3,993,177 | 1,746,757 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | | | | | |
| 1957..... | 11,907 | n.a. | 1,948,840 | 1,523,226 | 22,894 | n.a. | 104,977 | 8,900 | n.a. | 1,596,590 | 1,223,083 | n.a. | n.a. | 114,779 |
| 1958..... | 18,143 | n.a. | 2,425,269 | 1,855,230 | 31,272 | n.a. | 151,740 | 14,445 | n.a. | 2,186,043 | 1,671,342 | 28,486 | n.a. | 159,393 |
| 1959..... | 12,196 | 2,237,506 | 2,212,969 | 1,699,749 | 27,265 | 373,706 | 136,786 | 10,616 | 2,096,184 | 2,072,999 | 1,587,459 | 24,764 | 341,359 | 142,602 |
| 1960..... | 12,030 | 1,520,901 | 1,503,735 | 1,150,434 | 18,301 | 260,529 | 91,637 | 9,446 | 1,377,642 | 1,361,850 | 1,036,365 | 15,594 | 226,699 | 98,984 |
| 1961..... | 6,842 | 1,137,512 | 1,125,660 | 843,784 | 14,090 | 211,801 | 67,837 | 5,672 | 1,042,078 | 1,032,145 | 769,994 | 12,417 | 186,831 | 72,836 |
| 1962..... | 5,948 | 1,007,058 | 996,824 | 745,065 | 12,853 | 187,684 | 4,979 | 4,779 | 937,690 | 928,183 | 690,377 | 11,767 | 167,962 | 67,584 |
| 1963..... | 1,284 | 137,028 | 136,325 | 102,235 | 1,493 | 23,042 | 10,258 | 949 | 128,244 | 127,576 | 95,178 | 1,380 | 21,087 | 10,599 |
| 1964..... | 3,658 | 470,841 | 465,382 | 347,072 | 5,775 | 89,064 | 28,930 | 2,733 | 419,972 | 415,953 | 311,692 | 4,542 | 70,730 | 33,008 |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | | | |
| 1957..... | 170,180 | n.a. | 3,822,641 | 172,295 | 368,322 | n.a. | 1,065,671 | 131,063 | n.a. | 3,360,223 | 149,103 | n.a. | n.a. | 1,200,725 |
| 1958..... | 168,960 | n.a. | 3,761,778 | 171,063 | 347,237 | n.a. | 1,161,345 | 126,375 | n.a. | 3,209,302 | 156,407 | 273,142 | n.a. | 1,277,977 |
| 1959..... | 185,173 | 4,745,143 | 4,217,032 | 194,699 | 444,978 | 2,904,361 | 1,201,105 | 137,648 | 4,201,259 | 3,732,150 | 172,101 | 294,384 | 2,336,285 | 1,398,489 |
| 1960..... | 202,630 | 4,696,220 | 4,154,424 | 142,333 | 473,777 | 2,988,315 | 1,091,795 | 145,653 | 4,058,786 | 3,571,157 | 131,299 | 294,783 | 2,296,679 | 1,336,025 |
| 1961..... | 207,678 | 5,442,938 | 4,901,991 | 219,465 | 580,081 | 3,525,858 | 1,117,534 | 143,766 | 4,671,158 | 4,183,196 | 194,248 | 346,877 | 2,698,508 | 1,431,525 |
| 1962..... | 229,400 | 5,564,292 | 4,975,893 | 221,550 | 689,461 | 3,700,827 | 952,454 | 155,547 | 4,483,009 | 3,983,570 | 205,117 | 371,806 | 2,491,740 | 1,414,346 |
| 1963..... | 233,516 | 6,121,802 | 5,468,656 | 380,821 | 741,931 | 4,067,433 | 931,617 | 155,366 | 4,897,428 | 4,354,571 | 288,347 | 394,992 | 2,753,816 | 1,460,273 |
| 1964..... | 246,407 | 6,935,414 | 6,185,466 | 720,803 | 891,598 | 4,470,812 | 852,201 | 159,966 | 5,417,299 | 4,780,057 | 632,995 | 439,183 | 2,802,429 | 1,542,692 |
| SERVICES | | | | | | | | | | | | | | |
| 1957..... | 155,230 | n.a. | 8,291,883 | 1,659,262 | 330,984 | n.a. | 2,502,416 | 130,052 | n.a. | 7,730,282 | 1,484,289 | n.a. | n.a. | 2,606,802 |
| 1958..... | 162,881 | n.a. | 8,927,394 | 1,728,299 | 324,117 | n.a. | 2,779,900 | 137,066 | n.a. | 8,207,736 | 1,521,068 | 260,506 | n.a. | 2,853,531 |
| 1959..... | 160,498 | 9,166,991 | 9,043,783 | 1,566,623 | 328,465 | 4,303,312 | 2,963,591 | 134,487 | 8,538,793 | 8,437,534 | 1,411,487 | 252,631 | 3,804,792 | 3,069,883 |
| 1960..... | 159,360 | 9,445,464 | 9,281,292 | 1,483,675 | 354,800 | 4,551,437 | 3,055,552 | 131,521 | 8,765,888 | 8,629,767 | 1,331,103 | 259,168 | 4,009,404 | 3,166,213 |
| 1961..... | 171,278 | 10,109,802 | 9,985,284 | 1,494,027 | 364,684 | 4,939,214 | 3,311,877 | 139,851 | 9,324,228 | 9,214,724 | 1,323,503 | 249,316 | 4,303,593 | 3,447,816 |
| 1962..... | 166,737 | 10,517,086 | 10,380,375 | 1,461,501 | 373,265 | 5,288,676 | 3,393,644 | 136,389 | 9,678,750 | 9,569,796 | 1,266,197 | 269,278 | 4,601,260 | 3,542,015 |
| 1963..... | 171,994 | 11,267,660 | 11,106,307 | 1,778,047 | 422,310 | 5,357,321 | 3,709,982 | 138,845 | 10,359,353 | 10,214,348 | 1,541,176 | 292,974 | 4,667,490 | 3,853,713 |
| 1964..... | 166,678 | 11,767,574 | 11,608,635 | 1,605,868 | 394,412 | 5,703,266 | 4,064,028 | 135,465 | 10,898,269 | 10,767,133 | 1,418,628 | 285,167 | 4,977,323 | 4,217,151 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | | | | | |
| 1957..... | 15,162 | n.a. | 346,623 | 158,490 | 7,832 | n.a. | 82,562 | 10,910 | n.a. | 287,625 | 118,406 | n.a. | n.a. | 89,348 |
| 1958..... | 12,465 | n.a. | 234,483 | 122,551 | 5,396 | n.a. | 52,847 | 9,263 | n.a. | 198,454 | 94,210 | 4,298 | n.a. | 58,964 |
| 1959..... | 12,265 | 269,152 | 265,105 | 119,627 | 9,830 | 98,134 | 8,543 | 244,921 | 241,133 | 103,210 | 6,393 | 78,837 | 36,481 | 36,481 |
| 1960..... | 8,242 | 145,769 | 141,298 | 39,469 | 3,680 | 60,673 | 41,947 | 5,775 | 126,994 | 122,584 | 29,256 | 2,791 | 46,594 | 48,353 |
| 1961..... | 5,120 | 97,831 | 96,587 | 32,318 | 2,392 | 33,068 | 30,053 | 3,432 | 88,416 | 87,204 | 27,115 | 1,961 | 27,082 | 32,258 |
| 1962..... | 1,577 | 18,120 | 17,948 | 8,538 | 459 | 5,641 | 3,482 | 889 | 15,517 | 15,435 | 7,614 | 313 | 3,072 | 4,518 |
| 1963..... | 1,179 | 10,005 | 9,802 | 1,427 | 71 | 6,736 | 1,771 | 811 | 9,294 | 9,107 | 1,427 | 40 | 1,334 | 6,493 |
| 1964..... | 1,413 | 28,493 | 26,571 | 12,912 | 977 | 9,128 | 5,476 | 913 | 23,945 | 22,088 | 10,103 | 423 | 6,594 | 6,825 |

¹Net loss exceeds net profit.

n.a. - Not available.

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

BUSINESS RETURNS/1964 • HISTORICAL SUMMARY

ACTIVE CORPORATIONS, SMALL BUSINESS RETURNS

Table 28.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1964

| Industrial division and selected years | Returns with and without net income | | | | | | Returns with net income | | | | | |
|---|-------------------------------------|--------------------------------------|---|--|------------------------------------|---|-------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) |
| ALL INDUSTRIAL DIVISIONS | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1959..... | 71,140 | 19,199,731 | 18,858,054 | 14,346,693 | 295,201 | 395,299 | 46,037 | n.a. | n.a. | n.a. | n.a. | 605,298 |
| 1960..... | 90,221 | 23,417,799 | 22,946,017 | 17,275,261 | 382,341 | 382,479 | 56,123 | 17,749,983 | 17,382,847 | 13,021,184 | 250,436 | 678,476 |
| 1961..... | 106,048 | 26,175,449 | 25,593,550 | n.a. | 442,765 | 564,447 | 67,817 | 21,253,736 | 20,774,781 | n.a. | 302,416 | 904,377 |
| 1962..... | 123,666 | 29,808,701 | 29,108,623 | 21,493,296 | 515,483 | 707,097 | 78,939 | n.a. | n.a. | n.a. | n.a. | 1,051,326 |
| 1963..... | 139,112 | 35,083,133 | 34,245,587 | 25,082,324 | 605,476 | 799,453 | 88,084 | 28,222,474 | 27,537,869 | 20,160,322 | 394,799 | 1,237,110 |
| 1964..... | 157,855 | 40,112,212 | 39,292,010 | 29,017,749 | 703,433 | 1,040,197 | 102,585 | 33,088,879 | 32,421,380 | 23,999,529 | 490,050 | 1,490,392 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | |
| 1959..... | 1,485 | 177,211 | 168,017 | 117,373 | 11,767 | 14,838 | 689 | n.a. | n.a. | n.a. | n.a. | 13,955 |
| 1960..... | 2,508 | 378,213 | 359,997 | 254,720 | 18,517 | 1,707 | 1,251 | 281,194 | 270,420 | 195,833 | 9,289 | 20,755 |
| 1961..... | 3,367 | 546,707 | 520,513 | n.a. | 23,311 | 11,692 | 1,934 | 448,259 | 428,308 | n.a. | 14,413 | 33,936 |
| 1962..... | 4,106 | 650,264 | 592,735 | 421,306 | 31,053 | 11,066 | 2,207 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 4,988 | 918,384 | 867,166 | 656,647 | 38,492 | 16,892 | 2,320 | 624,543 | 582,870 | 439,229 | 18,834 | 56,696 |
| 1964..... | 6,144 | 762,448 | 728,521 | 495,058 | 46,265 | 1,797 | 3,106 | 523,743 | 501,384 | 318,128 | 22,928 | 42,557 |
| MINING | | | | | | | | | | | | |
| 1959..... | 832 | 130,206 | 126,259 | 83,784 | 10,291 | 261 | 457 | n.a. | n.a. | n.a. | n.a. | 10,634 |
| 1960..... | 1,009 | 225,075 | 217,251 | 141,979 | 18,545 | 4,174 | 531 | 181,172 | 174,797 | 115,664 | 13,182 | 11,583 |
| 1961..... | 1,277 | 314,687 | 302,327 | n.a. | 18,637 | 13,618 | 693 | 254,620 | 244,338 | n.a. | 13,636 | 17,048 |
| 1962..... | 1,482 | 205,495 | 199,152 | 131,657 | 15,981 | 13,500 | 687 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 1,550 | 275,214 | 244,808 | 158,384 | 14,035 | 25,001 | 843 | 228,876 | 199,563 | 122,954 | 10,867 | 33,520 |
| 1964..... | 1,606 | 302,685 | 289,479 | 185,731 | 21,979 | 6,791 | 999 | 233,516 | 224,025 | 129,895 | 15,527 | 21,770 |
| CONTRACT CONSTRUCTION | | | | | | | | | | | | |
| 1959..... | 6,137 | 1,859,791 | 1,848,947 | 1,532,524 | 27,457 | 33,777 | 3,948 | n.a. | n.a. | n.a. | n.a. | 53,182 |
| 1960..... | 8,290 | 2,185,466 | 2,167,244 | 1,739,473 | 33,012 | 27,352 | 5,197 | 1,568,418 | 1,555,161 | 1,215,017 | 23,973 | 57,551 |
| 1961..... | 10,229 | 2,611,715 | 2,581,212 | n.a. | 41,461 | 42,455 | 6,313 | 2,015,334 | 1,991,142 | n.a. | 27,900 | 75,995 |
| 1962..... | 12,289 | 3,117,909 | 3,087,532 | 2,475,289 | 48,669 | 83,182 | 8,256 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 13,031 | 3,354,909 | 3,324,299 | 2,639,397 | 53,828 | 58,474 | 8,218 | 2,551,794 | 2,533,478 | 1,964,209 | 38,490 | 104,033 |
| 1964..... | 14,901 | 4,110,290 | 4,074,180 | 3,255,388 | 61,613 | 111,054 | 9,904 | 3,416,622 | 3,387,362 | 2,682,093 | 49,645 | 144,022 |
| MANUFACTURING | | | | | | | | | | | | |
| 1959..... | 11,849 | 4,156,795 | 4,120,786 | 3,121,071 | 74,225 | 107,795 | 8,016 | n.a. | n.a. | n.a. | n.a. | 152,706 |
| 1960..... | 14,240 | 4,549,450 | 4,506,728 | 3,239,620 | 85,147 | 102,931 | 8,970 | 3,555,514 | 3,520,595 | 2,503,613 | 61,016 | 161,299 |
| 1961..... | 15,776 | 5,290,295 | 5,230,566 | n.a. | 96,299 | 136,234 | 10,775 | 4,444,437 | 4,392,235 | n.a. | 74,111 | 201,219 |
| 1962..... | 18,152 | 5,664,272 | 5,605,105 | 4,082,706 | 105,365 | 162,346 | 11,740 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 19,607 | 6,904,268 | 6,831,413 | 5,077,924 | 127,932 | 173,157 | 12,926 | 5,590,996 | 5,536,882 | 4,088,684 | 90,714 | 263,269 |
| 1964..... | 21,659 | 7,576,416 | 7,501,104 | 5,500,743 | 140,671 | 285,471 | 15,236 | 6,463,840 | 6,396,296 | 4,656,151 | 110,149 | 351,577 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | | | |
| 1959..... | 2,510 | 416,805 | 408,146 | 257,104 | 24,371 | 16,538 | 1,546 | n.a. | n.a. | n.a. | n.a. | 23,168 |
| 1960..... | 2,998 | 491,884 | 474,926 | 282,329 | 33,081 | 13,667 | 1,777 | 363,445 | 348,291 | 201,533 | 18,669 | 27,019 |
| 1961..... | 4,109 | 674,614 | 630,869 | n.a. | 32,836 | 50,981 | 2,458 | 500,093 | 459,630 | n.a. | 21,379 | 60,701 |
| 1962..... | 4,802 | 778,620 | 764,852 | 471,080 | 38,249 | 29,827 | 2,910 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 5,734 | 906,563 | 886,180 | 569,295 | 56,239 | 29,173 | 3,572 | 634,852 | 618,502 | 378,928 | 30,437 | 51,816 |
| 1964..... | 6,132 | 1,080,097 | 1,046,158 | 681,636 | 57,479 | 41,120 | 3,856 | 870,721 | 843,721 | 546,633 | 42,170 | 64,375 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | |
| 1959..... | 31,616 | 11,156,330 | 11,041,806 | 8,700,764 | 91,361 | 154,724 | 21,140 | n.a. | n.a. | n.a. | n.a. | 227,131 |
| 1960..... | 38,568 | 13,842,049 | 13,656,990 | 10,990,184 | 110,418 | 151,833 | 25,171 | 10,513,071 | 10,373,682 | 8,328,689 | 80,906 | 254,970 |
| 1961..... | 43,822 | 14,456,503 | 14,257,606 | n.a. | 124,402 | 211,661 | 29,084 | 11,873,422 | 11,711,939 | n.a. | 92,451 | 314,657 |
| 1962..... | 51,541 | 16,971,630 | 16,711,110 | 12,944,061 | 158,096 | 321,989 | 34,696 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 57,585 | 19,433,793 | 19,141,576 | 14,783,741 | 176,460 | 329,061 | 39,212 | 16,122,809 | 15,883,646 | 12,300,862 | 130,898 | 464,582 |
| 1964..... | 63,423 | 22,837,820 | 22,556,401 | 17,455,117 | 204,455 | 442,920 | 43,438 | 19,048,912 | 18,816,475 | 14,613,350 | 155,755 | 585,509 |
| Wholesale Trade | | | | | | | | | | | | |
| 1959..... | 9,182 | 5,014,472 | 4,979,031 | 4,135,106 | 31,941 | 72,034 | 6,900 | n.a. | n.a. | n.a. | n.a. | 94,423 |
| 1960..... | 11,637 | 6,400,030 | 6,328,542 | 5,355,449 | 36,179 | 87,729 | 8,477 | 5,239,931 | 5,178,389 | 4,369,116 | 29,732 | 114,639 |
| 1961..... | 13,189 | 6,433,336 | 6,351,684 | n.a. | 42,135 | 97,659 | 9,625 | 5,580,536 | 5,511,089 | n.a. | 33,953 | 126,781 |
| 1962..... | 14,868 | n.a. | n.a. | n.a. | n.a. | n.a. | 10,907 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 17,403 | 7,884,824 | 7,784,455 | 6,276,826 | 55,306 | 164,222 | 12,628 | 6,839,372 | 6,752,995 | 5,438,712 | 44,625 | 199,544 |
| 1964..... | 18,765 | 10,090,163 | 9,988,315 | 8,162,202 | 65,486 | 202,135 | 13,552 | 8,850,412 | 8,761,558 | 7,143,344 | 55,894 | 245,436 |
| Retail Trade | | | | | | | | | | | | |
| 1959..... | 20,310 | 5,448,169 | 5,376,824 | 4,039,395 | 53,453 | 67,607 | 12,772 | n.a. | n.a. | n.a. | n.a. | 114,066 |
| 1960..... | 24,650 | 6,798,797 | 6,695,663 | 5,148,067 | 67,304 | 56,739 | 15,132 | 4,744,684 | 4,674,997 | 3,556,511 | 45,689 | 127,170 |
| 1961..... | 29,472 | 7,531,220 | 7,422,948 | n.a. | 77,881 | 102,355 | 18,595 | 5,848,634 | 5,764,898 | n.a. | 54,588 | 174,098 |
| 1962..... | 34,902 | n.a. | n.a. | n.a. | n.a. | n.a. | 22,457 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 38,868 | 11,140,331 | 10,952,089 | 8,220,178 | 116,290 | 149,517 | 25,577 | 8,930,568 | 8,780,866 | 6,614,789 | 81,792 | 248,412 |
| 1964..... | 43,583 | 12,401,091 | 12,224,957 | 9,035,471 | 135,282 | 232,920 | 29,146 | 9,918,860 | 9,778,183 | 7,264,228 | 96,705 | 329,723 |
| Wholesale and Retail Trade not Allocable | | | | | | | | | | | | |
| 1959..... | 2,124 | 693,689 | 685,951 | 526,263 | 5,967 | 15,083 | 1,468 | n.a. | n.a. | n.a. | n.a. | 18,642 |
| 1960..... | 2,281 | 643,222 | 632,785 | 486,668 | 6,935 | 7,365 | 1,562 | 528,456 | 520,296 | 403,062 | 5,485 | 13,161 |
| 1961..... | 1,161 | 491,947 | 482,974 | n.a. | 4,386 | 11,647 | 864 | 444,252 | 435,952 | n.a. | 3,910 | 13,778 |
| 1962..... | 1,771 | n.a. | n.a. | n.a. | n.a. | n.a. | 1,332 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 1,314 | 408,638 | 405,032 | 286,737 | 4,864 | 15,322 | 1,007 | 352,869 | 349,785 | 247,361 | 4,481 | 16,626 |
| 1964..... | 1,075 | 346,566 | 343,129 | 257,444 | 3,687 | 7,865 | 740 | 279,640 | 276,734 | 205,778 | 3,156 | 10,390 |

Footnote at end of table.

BUSINESS RETURNS/1964 • HISTORICAL SUMMARY

12

ACTIVE CORPORATIONS, SMALL BUSINESS RETURNS

Table 28.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1964—Continued

| Industrial division and selected years | Returns with and without net income | | | | | | Returns with net income | | | | | |
|--|-------------------------------------|--------------------------------------|---|--|------------------------------------|---|-------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | |
| 1959..... | 7,480 | 325,581 | 195,017 | 5,250 | 7,643 | 58,675 | 4,970 | n.a. | n.a. | n.a. | n.a. | 70,346 |
| 1960..... | 10,368 | 423,636 | 278,441 | 36,783 | 10,123 | 56,296 | 6,427 | 338,683 | 219,368 | 32,121 | 6,686 | 75,546 |
| 1961..... | 12,135 | 513,138 | 349,966 | n.a. | 12,202 | 81,545 | 7,888 | 414,288 | 277,549 | n.a. | 7,854 | 103,437 |
| 1962..... | 13,395 | 547,273 | 342,061 | 76,235 | 15,328 | 76,726 | 8,590 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 15,948 | 886,222 | 606,580 | 103,938 | 19,002 | 119,360 | 10,191 | 776,355 | 523,752 | 86,768 | 13,955 | 143,719 |
| 1964..... | 17,904 | 835,319 | 569,675 | 165,685 | 20,319 | 100,234 | 11,502 | 685,395 | 459,907 | 133,930 | 14,540 | 136,916 |
| SERVICES | | | | | | | | | | | | |
| 1959..... | 8,652 | 962,596 | 935,707 | 522,983 | 47,668 | 28,430 | 5,047 | n.a. | n.a. | n.a. | n.a. | 53,058 |
| 1960..... | 11,760 | 1,316,266 | 1,279,498 | 589,568 | 73,343 | 24,163 | 6,664 | 943,993 | 916,846 | 428,265 | 36,646 | 68,440 |
| 1961..... | 14,954 | 1,761,903 | 1,714,965 | n.a. | 93,083 | 33,552 | 8,582 | 1,298,663 | 1,265,448 | n.a. | 50,254 | 96,570 |
| 1962..... | 17,537 | 1,868,164 | 1,802,023 | 888,302 | 102,527 | 25,046 | 9,765 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 20,217 | 2,395,781 | 2,336,657 | 1,089,790 | 119,244 | 48,231 | 10,677 | 1,685,090 | 1,652,946 | 775,795 | 60,422 | 119,059 |
| 1964..... | 25,610 | 2,600,552 | 2,520,250 | 1,273,959 | 150,599 | 54,219 | 14,460 | 1,843,449 | 1,789,850 | 918,177 | 79,315 | 143,140 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | | | |
| 1959..... | 579 | 14,416 | 13,369 | 5,840 | 418 | 163 | 224 | n.a. | n.a. | n.a. | n.a. | 1,115 |
| 1960..... | 480 | 5,760 | 4,942 | 605 | 155 | 356 | 135 | 4,493 | 3,687 | 449 | 69 | 1,310 |
| 1961..... | 379 | 5,887 | 5,526 | n.a. | 534 | 155 | 90 | 4,420 | 4,192 | n.a. | 418 | 814 |
| 1962..... | 362 | 5,074 | 4,053 | 2,660 | 215 | 415 | 88 | n.a. | n.a. | n.a. | n.a. | n.a. |
| 1963..... | 452 | 7,999 | 6,908 | 3,288 | 243 | 104 | 125 | 7,159 | 6,230 | 2,893 | 182 | 916 |
| 1964..... | 476 | 6,585 | 6,242 | 4,432 | 53 | 181 | 84 | 2,681 | 2,360 | 1,172 | 21 | 526 |

n.a. - Not available.

¹Deficit exceeds net income.

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

ACTIVE CORPORATION RETURNS

Table 29.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1964

| Industrial division and selected years | Returns with and without net income | | | | | | | Returns with net income | | | | | | |
|---|-------------------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|---|-------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|----------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Taxes paid (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Taxes paid (Thousand dollars) | Net income (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| ALL INDUSTRIAL DIVISIONS | | | | | | | | | | | | | | |
| 1957..... | 940,147 | 720,413,567 | 684,883,382 | 499,972,076 | 16,963,312 | 16,392,993 | 44,476,464 | 572,936 | 625,621,466 | 595,601,667 | 430,663,291 | 14,409,184 | 14,284,613 | 48,664,002 |
| 1958..... | 990,381 | 735,338,092 | 696,593,934 | 505,251,525 | 18,677,093 | 16,691,748 | 38,522,869 | 611,131 | 632,342,814 | 599,575,755 | 429,822,603 | 15,582,519 | 14,255,608 | 43,489,773 |
| 1959..... | 1,074,120 | 816,799,884 | 772,914,545 | 557,061,668 | 20,493,626 | 19,189,112 | 46,797,267 | 670,581 | 719,416,050 | 682,186,185 | 486,790,620 | 17,592,188 | 16,753,957 | 51,651,374 |
| 1960..... | 1,140,574 | 849,131,939 | 802,790,920 | 577,039,064 | 22,159,675 | 21,129,646 | 43,505,174 | 670,239 | 724,451,248 | 685,691,937 | 486,312,907 | 18,565,763 | 18,216,216 | 50,382,345 |
| 1961..... | 1,190,286 | 873,177,644 | 823,943,265 | 586,557,225 | 23,687,786 | 22,428,996 | 45,893,900 | 715,589 | 750,598,885 | 709,250,561 | 500,062,940 | 19,769,298 | 19,384,082 | 52,401,331 |
| 1962..... | 1,268,042 | 949,305,342 | 895,120,385 | 638,036,184 | 27,553,447 | 24,802,873 | 49,606,038 | 783,195 | 825,254,516 | 780,432,580 | 552,635,537 | 23,265,866 | 21,506,084 | 56,248,301 |
| 1963..... | 1,323,187 | 1,008,742,704 | 949,548,793 | 672,971,818 | 29,564,177 | 27,083,705 | 54,284,740 | 808,045 | 887,327,015 | 834,410,804 | 587,506,624 | 25,566,442 | 23,916,169 | 61,315,228 |
| 1964..... | 1,373,517 | 1,086,739,483 | 1,018,889,198 | 722,476,998 | 31,696,173 | 29,802,537 | 61,575,194 | 858,515 | 968,052,709 | 906,747,757 | 638,617,794 | 27,680,039 | 26,550,334 | 68,734,651 |
| AGRICULTURE, FORESTRY, AND FISHERIES | | | | | | | | | | | | | | |
| 1957..... | 11,833 | 3,008,157 | 2,858,156 | 1,956,642 | 124,865 | 61,060 | 114,695 | 6,369 | 2,390,766 | 2,269,568 | 1,491,669 | 89,152 | 47,403 | 186,292 |
| 1958..... | 13,945 | 3,613,666 | 3,454,765 | 2,302,554 | 152,352 | 71,711 | 143,561 | 7,654 | 2,761,341 | 2,641,189 | 1,654,248 | 103,155 | 54,865 | 230,662 |
| 1959..... | 15,603 | 3,837,620 | 3,676,501 | 2,536,425 | 164,480 | 78,142 | 105,884 | 8,505 | 2,964,723 | 2,833,394 | 1,864,820 | 116,164 | 61,029 | 206,957 |
| 1960..... | 17,139 | 4,402,207 | 4,214,621 | 3,022,983 | 178,203 | 86,446 | 37,334 | 9,746 | 3,083,051 | 2,939,554 | 2,154,226 | 109,046 | 53,625 | 199,291 |
| 1961..... | 18,981 | 5,339,546 | 5,077,402 | 3,698,201 | 209,562 | 103,280 | 110,151 | 10,560 | 3,768,956 | 3,768,956 | 2,643,549 | 146,134 | 77,954 | 249,043 |
| 1962..... | 22,130 | 6,289,029 | 5,977,917 | 4,327,109 | 227,420 | 118,656 | 160,954 | 12,734 | 4,953,291 | 4,706,658 | 3,321,319 | 161,540 | 92,334 | 288,618 |
| 1963..... | 23,270 | 7,986,375 | 7,492,590 | 5,684,850 | 248,318 | 140,808 | 95,652 | 12,237 | 5,036,374 | 4,747,011 | 3,301,034 | 167,915 | 98,126 | 327,540 |
| 1964..... | 25,933 | 6,329,424 | 5,965,818 | 4,328,862 | 265,701 | 142,176 | 138,999 | 13,968 | 4,853,505 | 4,572,049 | 3,207,877 | 174,817 | 103,927 | 334,105 |
| MINING | | | | | | | | | | | | | | |
| 1957..... | 12,675 | 11,539,284 | 11,107,662 | 6,754,012 | 664,658 | 295,237 | 948,335 | 5,785 | 9,235,769 | 8,899,353 | 5,225,684 | 486,335 | 224,086 | 1,286,520 |
| 1958..... | 12,117 | 10,105,633 | 9,629,295 | 5,736,820 | 644,869 | 264,155 | 831,761 | 5,556 | 7,937,267 | 7,549,354 | 4,271,850 | 439,318 | 194,246 | 1,189,790 |
| 1959..... | 12,920 | 10,354,855 | 9,896,963 | 5,812,331 | 691,008 | 283,555 | 645,874 | 6,175 | 8,265,643 | 7,899,413 | 4,400,884 | 481,831 | 215,306 | 1,146,969 |
| 1960..... | 13,017 | 10,925,775 | 10,408,286 | 6,067,937 | 719,555 | 308,792 | 738,864 | 5,735 | 8,502,316 | 8,095,143 | 4,492,932 | 486,830 | 224,417 | 1,259,942 |
| 1961..... | 13,731 | 12,257,972 | 11,615,577 | 6,933,073 | 760,119 | 338,394 | 862,437 | 6,695 | 9,607,161 | 9,159,206 | 5,198,506 | 545,529 | 244,027 | 1,351,156 |
| 1962..... | 13,539 | 12,529,440 | 11,955,257 | 7,210,728 | 846,503 | 353,764 | 793,601 | 6,445 | 9,575,465 | 9,140,106 | 5,252,529 | 587,799 | 249,499 | 1,257,226 |
| 1963..... | 14,878 | 13,055,307 | 12,448,085 | 7,295,434 | 842,167 | 342,603 | 1,209,730 | 6,994 | 10,982,324 | 10,482,936 | 5,893,204 | 673,922 | 273,836 | 1,549,553 |
| 1964..... | 14,487 | 13,314,271 | 12,709,383 | 7,525,956 | 857,731 | 348,323 | 1,227,575 | 7,205 | 10,428,311 | 9,965,814 | 5,468,166 | 667,551 | 266,511 | 1,576,627 |
| CONTRACT CONSTRUCTION | | | | | | | | | | | | | | |
| 1957..... | 53,576 | 27,051,994 | 26,675,079 | 22,410,452 | 480,570 | 299,336 | 739,625 | 31,961 | 22,857,897 | 22,543,436 | 18,809,758 | 373,295 | 245,479 | 959,840 |
| 1958..... | 59,487 | 28,561,305 | 28,147,531 | 23,575,022 | 524,643 | 327,370 | 658,894 | 35,223 | 23,069,892 | 23,019,326 | 19,126,927 | 402,758 | 258,749 | 937,558 |
| 1959..... | 66,260 | 32,140,410 | 31,681,534 | 26,610,044 | 602,495 | 397,334 | 579,108 | 38,438 | 25,047,786 | 24,677,714 | 20,494,586 | 437,286 | 299,261 | 925,146 |
| 1960..... | 72,332 | 32,893,347 | 32,361,892 | 27,155,785 | 627,039 | 462,323 | 579,212 | 39,049 | 24,066,658 | 23,661,837 | 19,575,338 | 416,844 | 323,693 | 837,697 |
| 1961..... | 83,791 | 37,412,748 | 36,742,702 | 30,862,895 | 661,710 | 551,256 | 509,159 | 46,654 | 28,068,802 | 27,552,274 | 22,848,421 | 459,489 | 394,526 | 978,404 |
| 1962..... | 90,604 | 41,065,409 | 40,311,096 | 33,857,740 | 734,138 | 651,733 | 617,156 | 53,010 | 31,743,147 | 31,151,492 | 25,809,681 | 544,447 | 492,660 | 1,111,045 |
| 1963..... | 96,466 | 45,648,687 | 44,766,916 | 37,747,598 | 816,795 | 788,737 | 644,416 | 56,727 | 34,835,485 | 34,163,750 | 28,316,645 | 614,640 | 592,320 | 1,161,300 |
| 1964..... | 104,134 | 49,741,423 | 48,776,202 | 40,947,386 | 859,635 | 866,453 | 943,090 | 62,083 | 39,668,516 | 38,875,335 | 32,224,376 | 675,551 | 674,862 | 1,445,456 |
| MANUFACTURING | | | | | | | | | | | | | | |
| 1957..... | 138,566 | 332,621,264 | 327,539,023 | 236,109,673 | 7,522,777 | 8,300,297 | 22,738,048 | 87,575 | 300,243,704 | 295,555,650 | 210,380,414 | 6,784,957 | 7,613,637 | 24,037,939 |
| 1958..... | 150,696 | 329,432,571 | 324,134,678 | 235,472,476 | 8,529,655 | 8,042,980 | 18,500,494 | 95,303 | 292,839,015 | 288,027,438 | 206,662,059 | 7,502,409 | 7,088,561 | 20,291,170 |
| 1959..... | 156,297 | 363,157,167 | 356,972,649 | 256,268,833 | 9,227,824 | 24,985,884 | 24,985,884 | 102,799 | 330,069,833 | 324,260,074 | 230,113,282 | 8,452,765 | 8,353,483 | 26,434,639 |
| 1960..... | 165,862 | 371,093,042 | 364,611,950 | 260,824,028 | 9,838,599 | 10,039,780 | 22,144,790 | 103,567 | 328,898,102 | 322,916,749 | 227,415,868 | 8,811,076 | 9,027,199 | 24,188,610 |
| 1961..... | 173,558 | 377,580,234 | 369,911,448 | 263,691,327 | 10,503,230 | 10,625,001 | 22,493,758 | 110,494 | 336,831,731 | 329,783,972 | 231,716,733 | 9,451,646 | 9,666,305 | 24,549,132 |
| 1962..... | 183,149 | 407,864,669 | 399,659,829 | 283,675,065 | 12,418,850 | 11,738,065 | 25,350,966 | 120,687 | 369,340,766 | 361,788,299 | 254,091,178 | 11,319,429 | 10,674,305 | 27,200,501 |
| 1963..... | 181,800 | 429,506,943 | 419,348,765 | 295,239,898 | 13,036,630 | 12,798,693 | 28,778,748 | 119,574 | 395,577,121 | 385,984,909 | 268,913,762 | 12,119,196 | 11,596,738 | 30,593,319 |
| 1964..... | 184,961 | 464,819,543 | 453,156,983 | 316,726,016 | 13,992,333 | 14,813,798 | 32,555,934 | 124,556 | 431,522,477 | 420,423,494 | 290,616,682 | 13,107,548 | 13,957,937 | 34,420,063 |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES | | | | | | | | | | | | | | |
| 1957..... | 37,763 | 56,075,459 | 54,443,332 | 33,410,196 | 3,906,615 | 3,359,381 | 5,757,322 | 22,989 | 48,363,012 | 47,044,395 | 27,975,343 | 3,431,116 | 2,941,560 | 6,046,508 |
| 1958..... | 37,920 | 55,965,004 | 54,503,312 | 32,527,907 | 4,315,077 | 3,436,570 | 5,722,321 | 24,165 | 47,457,220 | 46,277,220 | 26,660,370 | 3,720,893 | 2,983,622 | 6,110,291 |
| 1959..... | 43,195 | 62,308,546 | 60,609,006 | 35,330,333 | 4,808,187 | 3,924,783 | 6,790,796 | 26,832 | 53,904,887 | 52,553,600 | 29,451,757 | 4,230,474 | 3,435,319 | 7,184,523 |
| 1960..... | 43,852 | 65,921,988 | 64,132,467 | 38,091,847 | 5,246,373 | 4,145,703 | 6,592,116 | 26,331 | 56,958,988 | 55,549,108 | 31,719,961 | 4,643,258 | 3,654,497 | 7,530,399 |
| 1961..... | 49,048 | 68,153,902 | 66,322,225 | 38,657,096 | 5,689,673 | 4,271,346 | 7,486,686 | 30,166 | 57,885,477 | 56,422,034 | 31,567,835 | 4,373,016 | 3,736,932 | 8,022,298 |
| 1962..... | 52,701 | 73,156,453 | 71,091,979 | 41,351,344 | 6,734,877 | 4,667,063 | 8,010,628 | 32,612 | 63,473,967 | 61,727,021 | 34,812,763 | 5,829,785 | 4,198,528 | 8,559,069 |
| 1963..... | 56,291 | 77,870,156 | 75,710,896 | 44,570,749 | 7,360,749 | 4,951,928 | 8,255,311 | 35,164 | 70,164,258 | 68,224,129 | 39,146,095 | 6,703,202 | 4,599,514 | 9,393,357 |
| 1964..... | 56,338 | 81,726,057 | 79,450,169 | 46,320,351 | 7,871,703 | 5,175,269 | 9,738,884 | 35,622 | 74,403,220 | 72,344,784 | 41,200,577 | 7,267,301 | 4,812,128 | 10,171,667 |
| WHOLESALE AND RETAIL TRADE | | | | | | | | | | | | | | |
| 1957..... | 305,117 | 232,107,862 | 229,076,399 | 184,189,590 | 1,819,172 | 1,989,157 | 4,710,899 | 189,164 | 197,607,496 | 195,078,331 | 156,280,657 | 1,503,787 | 1,674,880 | 5,665,343 |
| 1958..... | 311,477 | 228,759,100 | 225,736,674 | 180,894,903 | 1,820,832 | 2,110,880 | 4,424,978 | 194,776 | 191,411,280 | 188,896,328 | 150,516,524 | 1,487,230 | 1,771,451 | 5 |

ACTIVE CORPORATION RETURNS

Table 29.—NUMBER OF RETURNS, TOTAL RECEIPTS, BUSINESS RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1957-1964—Continued

| Industrial division and selected years | Returns with and without net income | | | | | | | Returns with net income | | | | | | |
|---|-------------------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|--|-------------------------|--------------------------------------|---|--|------------------------------------|----------------------------------|----------------------------------|
| | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Taxes paid (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Taxes paid (Thousand dollars) | Net income (Thousand dollars) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| WHOLESALE AND RETAIL TRADE—Continued | | | | | | | | | | | | | | |
| Wholesale Trade | | | | | | | | | | | | | | |
| 1957..... | 103,474 | 115,445,818 | 114,234,568 | 97,889,282 | 619,451 | 740,239 | 2,223,613 | 70,687 | 100,601,801 | 99,532,721 | 85,013,920 | 526,343 | 645,667 | 2,593,467 |
| 1958..... | 102,342 | 112,039,513 | 110,829,609 | 94,835,625 | 604,346 | 800,305 | 1,988,078 | 71,596 | 94,958,533 | 93,912,553 | 79,926,720 | 503,758 | 695,363 | 2,367,151 |
| 1959..... | 109,648 | 125,702,917 | 124,124,376 | 106,399,412 | 647,180 | 955,631 | 2,562,827 | 78,958 | 110,986,419 | 109,575,240 | 93,588,992 | 549,721 | 855,146 | 2,890,626 |
| 1960..... | 117,437 | 132,444,133 | 130,636,700 | 112,211,313 | 701,667 | 1,121,045 | 2,129,626 | 79,977 | 113,577,146 | 112,001,862 | 95,962,217 | 571,565 | 967,983 | 2,646,567 |
| 1961..... | 123,412 | 132,513,679 | 130,588,312 | 111,230,651 | 712,168 | 1,225,429 | 2,286,650 | 84,255 | 114,908,226 | 113,246,792 | 96,429,720 | 587,211 | 1,055,737 | 2,774,991 |
| 1962..... | 132,372 | 144,810,079 | 142,730,398 | 121,779,889 | 795,260 | 1,372,495 | 2,420,578 | 91,697 | 125,223,426 | 123,432,014 | 105,089,771 | 646,925 | 1,181,793 | 2,967,311 |
| 1963..... | 137,617 | 148,211,264 | 145,810,454 | 124,290,702 | 831,133 | 1,478,583 | 2,479,840 | 94,215 | 129,749,851 | 127,681,567 | 108,717,039 | 701,071 | 1,288,583 | 3,078,468 |
| 1964..... | 142,603 | 159,899,254 | 157,538,432 | 134,329,596 | 869,185 | 1,490,783 | 2,908,468 | 100,640 | 142,355,585 | 140,286,957 | 119,536,717 | 739,626 | 1,325,634 | 3,439,432 |
| Retail Trade | | | | | | | | | | | | | | |
| 1957..... | 178,493 | 106,673,226 | 105,010,490 | 78,583,348 | 1,089,459 | 1,130,717 | 2,287,077 | 104,418 | 88,371,438 | 87,045,244 | 64,606,768 | 885,258 | 926,140 | 2,811,824 |
| 1958..... | 186,405 | 106,895,056 | 105,250,521 | 78,491,664 | 1,109,651 | 1,197,242 | 2,238,848 | 109,619 | 88,112,715 | 86,786,323 | 64,168,398 | 897,633 | 982,222 | 2,802,230 |
| 1959..... | 199,624 | 120,151,714 | 118,156,300 | 88,324,372 | 1,208,265 | 1,378,058 | 2,762,884 | 123,795 | 103,008,332 | 101,341,621 | 75,408,518 | 1,003,445 | 1,168,041 | 3,293,445 |
| 1960..... | 217,269 | 128,013,664 | 125,786,529 | 93,893,576 | 1,320,453 | 1,640,560 | 2,225,003 | 122,675 | 102,348,725 | 100,637,991 | 74,255,471 | 1,034,069 | 1,325,117 | 2,989,266 |
| 1961..... | 230,243 | 132,437,539 | 130,056,689 | 96,237,308 | 1,410,538 | 1,770,564 | 2,511,902 | 134,054 | 109,514,496 | 107,605,409 | 79,426,181 | 1,111,606 | 1,430,942 | 2,920,699 |
| 1962..... | 245,187 | 146,678,306 | 143,687,333 | 106,530,064 | 1,574,838 | 1,983,429 | 2,639,668 | 150,391 | 125,008,491 | 122,483,492 | 91,128,620 | 1,269,926 | 1,608,229 | 3,392,898 |
| 1963..... | 257,383 | 157,044,641 | 153,555,461 | 114,016,990 | 1,672,419 | 2,203,897 | 2,783,025 | 158,168 | 133,877,777 | 130,962,166 | 97,509,324 | 1,357,805 | 1,800,370 | 3,617,538 |
| 1964..... | 272,166 | 171,803,854 | 168,016,983 | 123,832,699 | 1,815,259 | 2,313,809 | 3,595,633 | 174,263 | 150,243,764 | 146,952,022 | 108,445,763 | 1,524,498 | 1,947,453 | 4,368,628 |
| Wholesale and Retail Trade Not Allocable | | | | | | | | | | | | | | |
| 1957..... | 23,150 | 9,988,818 | 9,831,341 | 7,716,960 | 110,262 | 118,201 | 200,209 | 14,059 | 8,634,257 | 8,500,366 | 6,659,969 | 92,186 | 103,073 | 260,052 |
| 1958..... | 22,730 | 9,824,531 | 9,656,544 | 7,567,614 | 106,885 | 113,333 | 198,052 | 13,561 | 8,340,032 | 8,197,452 | 6,421,406 | 85,839 | 93,866 | 263,485 |
| 1959..... | 25,445 | 10,793,113 | 10,587,088 | 8,270,823 | 114,004 | 147,891 | 242,417 | 15,104 | 9,366,984 | 9,186,792 | 7,164,987 | 96,780 | 126,867 | 304,635 |
| 1960..... | 20,917 | 9,123,474 | 8,939,335 | 6,960,520 | 103,082 | 145,092 | 170,981 | 11,986 | 7,294,498 | 7,137,968 | 5,565,792 | 80,383 | 116,524 | 241,314 |
| 1961..... | 11,292 | 5,895,488 | 5,774,142 | 4,386,085 | 66,589 | 97,758 | 125,257 | 6,639 | 4,850,801 | 4,746,887 | 3,602,885 | 53,022 | 82,122 | 166,286 |
| 1962..... | 11,293 | 6,848,057 | 6,700,917 | 5,173,876 | 77,623 | 96,767 | 125,159 | 7,392 | 5,729,039 | 5,608,718 | 4,324,813 | 62,197 | 76,760 | 162,441 |
| 1963..... | 8,435 | 4,334,015 | 4,236,677 | 3,235,179 | 45,651 | 68,302 | 93,761 | 4,910 | 3,837,012 | 3,752,163 | 2,879,255 | 39,529 | 58,122 | 114,990 |
| 1964..... | 6,784 | 3,616,344 | 3,500,662 | 2,525,338 | 34,880 | 50,097 | 129,002 | 3,403 | 3,212,454 | 3,105,314 | 2,225,502 | 29,659 | 43,150 | 148,132 |
| FINANCE, INSURANCE, AND REAL ESTATE | | | | | | | | | | | | | | |
| 1957..... | 276,935 | 39,571,953 | 15,668,244 | 5,764,629 | 1,438,344 | 1,621,693 | 8,677,089 | 177,400 | 30,352,856 | 10,344,024 | 3,106,002 | 1,038,281 | 1,187,981 | 9,378,404 |
| 1958..... | 293,928 | 60,013,793 | 33,054,294 | 15,396,932 | 1,625,162 | 1,942,977 | 7,487,269 | 192,769 | 52,008,882 | 29,317,308 | 13,800,326 | 1,194,941 | 1,540,656 | 8,191,529 |
| 1959..... | 318,592 | 65,911,758 | 36,062,139 | 16,084,779 | 1,763,098 | 2,221,454 | 7,152,612 | 204,761 | 57,678,675 | 32,725,859 | 14,943,699 | 1,311,905 | 1,801,639 | 7,921,686 |
| 1960..... | 334,388 | 70,841,547 | 39,476,590 | 17,123,026 | 1,986,848 | 2,508,144 | 8,250,426 | 204,991 | 61,558,474 | 35,496,553 | 16,030,167 | 1,456,072 | 2,039,345 | 9,163,412 |
| 1961..... | 340,210 | 75,584,053 | 43,215,510 | 18,057,618 | 2,140,516 | 2,700,119 | 8,982,109 | 211,986 | 65,205,264 | 38,242,347 | 16,852,019 | 1,539,909 | 2,171,054 | 9,911,147 |
| 1962..... | 359,229 | 81,858,656 | 46,294,993 | 19,625,920 | 2,370,138 | 2,963,896 | 8,680,895 | 227,118 | 69,234,990 | 40,489,117 | 17,973,600 | 1,704,169 | 2,341,450 | 9,804,170 |
| 1963..... | 375,375 | 93,342,867 | 56,045,458 | 24,843,485 | 2,494,030 | 3,287,664 | 8,382,346 | 232,665 | 78,950,254 | 45,252,976 | 20,290,439 | 1,767,989 | 2,525,074 | 9,852,919 |
| 1964..... | 383,727 | 101,296,801 | 57,200,239 | 28,074,208 | 2,738,852 | 3,501,119 | 9,181,629 | 237,627 | 85,242,231 | 45,256,214 | 21,889,520 | 1,931,180 | 2,667,571 | 10,957,044 |
| SERVICES | | | | | | | | | | | | | | |
| 1957..... | 90,597 | 18,230,523 | 17,329,319 | 9,270,360 | 1,002,983 | 462,136 | 789,055 | 48,872 | 14,457,522 | 13,769,655 | 7,345,963 | 697,962 | 347,444 | 1,084,608 |
| 1958..... | 97,200 | 18,678,063 | 17,740,643 | 9,255,618 | 1,057,096 | 489,435 | 752,746 | 52,641 | 14,407,182 | 13,709,577 | 7,070,948 | 727,484 | 360,585 | 1,083,063 |
| 1959..... | 110,005 | 22,227,256 | 20,954,310 | 11,350,725 | 1,259,953 | 573,405 | 968,252 | 61,754 | 17,980,731 | 17,004,137 | 9,309,076 | 907,557 | 435,005 | 1,321,429 |
| 1960..... | 121,024 | 23,346,783 | 22,106,222 | 11,645,725 | 1,433,168 | 667,807 | 849,352 | 64,026 | 18,080,535 | 17,180,545 | 9,119,411 | 954,085 | 481,737 | 1,313,102 |
| 1961..... | 137,955 | 25,920,339 | 24,563,082 | 12,764,070 | 1,530,190 | 743,243 | 889,926 | 72,985 | 19,701,290 | 18,677,167 | 9,758,893 | 1,036,152 | 523,307 | 1,471,242 |
| 1962..... | 150,082 | 28,095,321 | 26,607,539 | 14,437,231 | 1,770,502 | 854,312 | 833,141 | 79,822 | 20,890,574 | 19,827,191 | 10,779,828 | 1,138,410 | 588,778 | 1,497,840 |
| 1963..... | 163,766 | 31,614,898 | 30,018,042 | 15,980,626 | 2,212,270 | 1,018,212 | 901,109 | 85,887 | 24,250,422 | 23,100,939 | 12,507,563 | 1,419,733 | 721,702 | 1,619,972 |
| 1964..... | 176,902 | 34,101,153 | 32,487,018 | 17,806,205 | 2,389,460 | 1,099,026 | 1,159,005 | 98,191 | 26,059,942 | 24,905,150 | 13,761,075 | 1,561,679 | 750,359 | 1,868,887 |
| NATURE OF BUSINESS NOT ALLOCABLE | | | | | | | | | | | | | | |
| 1957..... | 13,085 | 207,071 | 186,168 | 106,522 | 8,128 | 4,696 | 1,396 | 2,821 | 112,444 | 97,255 | 47,801 | 4,299 | 2,143 | 18,548 |
| 1958..... | 13,251 | 208,957 | 192,742 | 89,293 | 7,357 | 5,670 | 845 | 3,044 | 150,478 | 138,015 | 59,351 | 4,331 | 2,873 | 22,844 |
| 1959..... | 16,531 | 214,528 | 193,679 | 74,341 | 7,132 | 5,270 | 1,729 | 3,460 | 142,037 | 128,341 | 50,019 | 4,260 | 3,131 | 21,319 |
| 1960..... | 17,337 | 125,979 | 116,328 | 42,324 | 4,688 | 3,954 | 1,250 | 2,156 | 82,755 | 74,627 | 21,524 | 2,535 | 2,079 | 12,745 |
| 1961..... | 8,065 | 82,144 | 76,176 | 38,901 | 3,491 | 2,606 | 1,955 | 1,101 | 49,132 | 45,517 | 18,198 | 1,584 | 1,176 | 6,934 |
| 1962..... | 7,756 | 109,923 | 103,127 | 67,218 | 3,298 | 1,287 | 1,378 | 1,287 | 83,360 | 78,472 | 31,435 | 1,239 | 1,748 | 7,181 |
| 1963..... | 7,906 | 127,551 | 115,449 | 66,312 | 4,015 | 4,278 | 1,918 | 1,504 | 66,137 | 58,258 | 21,440 | 1,440 | 1,784 | 6,272 |
| 1964..... | 5,482 | 91,359 | 87,309 | 60,381 | 1,434 | 1,684 | 1,025 | 957 | 62,704 | 60,624 | 41,539 | 629 | 802 | 4,610 |

Deficit exceeds net income.

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

Explanation of Terms

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1964 income tax and information returns, and their instructions, facsimiles of which appear in section 10.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1964.

Accounts payable

Corporate accounts payable were liability amounts of relatively short duration not secured by notes of indebtedness. Generally only liabilities which arose during the normal course of conducting the trade or business were included.

Special effort was made for 1964 to identify deposits and withdrawable shares of banks and savings institutions when they were included in accounts payable. When identified, these amounts were transferred to other current liabilities. In prior years such efforts were confined to the very large institutions and the deposits and withdrawable shares for the smaller corporations, unless specifically identified, were generally accepted as reported.

Active businesses

Corporations and partnerships in existence during the current year were liable for filing a Federal income tax or information return. For statistical purposes, "active" organizations were those with any items of income or any expenses (deductions). Active corporations and partnerships filed the vast majority of the returns filed by these organizations and were the basis for the financial statistics in this report.

A sole proprietor need not attach a Schedule C or F to his individual income tax return, Form 1040, unless he had business income or business expenses during the year. Consequently, data from these schedules used for this report represented sole proprietorships in operation during the current year.

Adjusted gross income

Adjusted gross income used in the sole proprietorship statistics and abstracted from page 1 of the individual income tax return, Form 1040, represented gross income of the sole proprietor from all sources subject to income tax *minus* (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attribu-

table to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (12) net operating loss deduction, (13) contributions to a retirement fund by the self-employed, (14) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (15) any other deductions or exclusions from gross income. A deficit in adjusted gross income occurred when the above deductions exceeded the gross income.

In several sole proprietorship tables, adjusted gross income was the basis for a size classification of taxable returns filed by sole proprietors.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Amortization

Amortization was the sum of (1) deductions taken in lieu of depreciation for emergency facilities, so certified for the national defense by the Federal Government on or before December 31, 1959 (section 168 of the 1954 Code), and (2) amounts of deferred expenses written off in the current income tax year for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), trademark and trade name expenditures (section 177), and organizational expenditures of corporations (section 248). Amounts in the statistics included amortization reported as a manufacturing or operating cost.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Business receipts

Business receipts were, in general, gross operating receipts reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service businesses. The latter included manufacturers who frequently rented rather than sold products such as tabulating or electronic equipment; lessors of public utility facilities such as docks, warehouses, and pipelines; and companies engaged in rental services, such as for the rental of automobiles or clothing.

Some businesses treated excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, excise and related taxes were deducted on the tax return as part of the cost of goods sold or were included in the separately itemized deduction for taxes paid.

In the finance division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections or service charges when identified in schedules attached to the return. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics and is therefore excluded from business receipts.) Premium income of most insurance companies was also included. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, business receipts for insurance carriers may be slightly understated. Also, in general throughout the finance division, operating income from investments (other than rent or cooperative apartment assessments reported by real estate operators), when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately.

Business receipts, reported on corporation and partnership returns by security and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operators, required special statistical treatment. For these returns, if cost of sales and operations exceeded 50 percent of business receipts, the gross profit or loss from sales of securities or real estate (i.e., business receipts less cost of sales and operations or cost of goods sold) was allocated, in the case of corporations to the statistics for net gain or loss from sales or exchanges of noncapital assets, and in the case of partnerships to the statistics for business receipts. Otherwise, business receipts for these companies were used as reported.

Capital gain (or loss)

Capital gains (or losses) were includible in the income of a corporation, but were excluded from the income, as such, of a sole proprietorship or partnership. On the individual income tax return, Form 1040, a sole proprietor or partner should have reported capital gains, even though they arose from business assets, as a portion of his "other income."

Usually a capital gain or loss arose from the sale or exchange of capital assets, as defined by law. However, under certain circumstances, net gains from other than capital assets (business assets), often referred to as "1231" gains, may also have been recognized as capital

gains. Capital assets consisted of all property held, with the following exceptions: (1) property used in trade or business (inventories, depreciable assets, and receivables), (2) certain U. S. Government obligations, and (3) copyrights and creative works.

Capital gains and losses were short-term (if the asset was held for six months or less) or long-term (if the asset was held for more than six months). For tax purposes, corporations were required to reduce net short-term gains by net long-term losses, and net long-term gains by net short-term losses. The two resulting gains were tabulated.

Capital stock

This balance sheet item, available for all active corporations in this report, represented amounts of outstanding shares of ownership.

Casualty losses

A casualty loss, shown separately in this report for sole proprietorships and partnerships, was a deduction taken for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible was 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, with the difference reduced by any insurance coverage.

Commissions

This deduction was shown separately only for sole proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock, bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered. It was sometimes not possible to identify officer compensation on returns when it was included in another deduction item such as in an amount for overall employee compensation.

Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of (1) net income of corporations and (2) adjusted gross income of individuals. Sole proprietorships and partnerships were not allowed this deduction in the computation of business net profit, but it could be claimed by the owner or partner on his individual income tax return.

Cost of goods sold

This deduction for sole proprietorships and partnerships reflected operations involving merchandise as an

income-producing factor. For nonfarm businesses, it represented the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In preparing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans were excluded from cost of goods sold and transferred to their respective deduction categories.

For sole proprietors and partnerships engaged in farming, the cost of goods sold components required special editing since they were obtained in most cases from Schedule F which did not contain a cost of goods sold schedule as such. A further complication arose out of format differences in the schedules to accommodate reporting under differing accounting methods. For example, inventory information was required of farmers using the accrual method, but not of those using the cash method (who constituted 97 percent of the farmers filing returns). Merchandise purchased for accrual method farmers represented purchases made (but not necessarily paid for) in the time period covered by the statistics, whereas for cash method farmers, it could have represented purchases made (and paid for) in earlier time periods.

Statistical adjustments to cost of goods sold made for some businesses in the finance, insurance, and real estate industries are explained in Business receipts.

For an explanation of the comparable deduction for corporations, see Cost of sales and operations.

Cost of labor

The cost of labor, tabulated for sole proprietorships and partnerships, was a component of cost of goods sold. For sole proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of Schedule C, Form 1040. For sole proprietors and partnerships engaged in farming who used Schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 3 on page 2 of Form 1065. On 1964 partnerships returns, cost of labor was identified separately for the first time. On returns for previous years, it appeared as "cost of labor, supplies, etc."

Cost of sales and operations

Cost of sales and operations generally comprised the *direct* costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product (see Business receipts). When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to other

employee benefit plans were transferred to their respective deduction categories when identified in cost of sales and operations schedules.

Because the income or loss from sales of securities or real estate by certain financial institutions was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets, the cost of such sales was excluded from cost of sales and operations (see Business receipts).

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for corporations only. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been reported as land, or as other investments, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

A deduction for depletion is presented in this report for sole proprietorships, partnerships, and corporations. This allowance for exhaustion of natural deposits or timber could be based on cost, or, in the case of natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. In the case of depletable property other than oil and gas wells, gross income from the depletable property meant the gross income from mining, defined to include not only the extractive process, but also certain treatment processes.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the *taxable* income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The amounts shown in the statistics also include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets and accumulated depreciation, reported on the balance sheet, are presented in this report for corporations only. Depreciable assets consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude those

intangible assets, patents, and copyrights for example, which were depreciable for tax purposes. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

A deduction for depreciation is presented in this report for sole proprietorships, partnerships, and corporations. Depreciation deducted as a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

The deduction could have been based on a number of methods including straight line, declining balance, or sum of the years-digits method of computation. Also, additional first-year depreciation was included for sole proprietorships and corporations.

The statistics included amounts claimed as amortization on station connections in the case of corporations in the communications industry, and as amortization of capitalized film production costs in the case of corporations in the motion picture industry.

Distributions to stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of earned surplus and undivided profits. Liquidating dividends where identified were excluded.

In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and property other than in the company's own stock. For Small Business Corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed but not actually distributed to stockholders in the current year. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until actually distributed in the current year.

Dividends received

Dividends received were a component of corporate income, but not of partnership income (except nonqualifying dividends) or of sole proprietorship income. All dividends received by a sole proprietor and dividends which qualified for an exclusion or credit received by a partner were reported in the dividend schedule on his individual income tax return.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as other receipts.

The sources of dividends received by Small Business Corporations electing to be taxed through shareholders were not reported and all such dividends were treated as dividends from domestic corporations.

Earned surplus and undivided profits

Earned surplus and undivided profits consisted of the retained earnings and profits of the corporation less any reserves. The statistics shown are net figures after deduction of any negative amounts.

Gross profit (gross loss)

For sole proprietorships and partnerships, gross profit was business receipts less cost of goods sold. For corporations, gross profit was business receipts less cost of sales and operations. When the cost of goods sold (or cost of sales and operations) exceeded business receipts a gross loss resulted.

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

This is 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.

Income subject to tax

Income subject to tax was the amount upon which the corporation income tax was imposed. For many companies income subject to tax was less than net income. This occurred because in addition to the ordinary and necessary business deductions allowed in arriving at net income, certain other deductions were allowed in computing income subject to tax.

Income tax

Income tax of corporations was the gross amount of tax liability, based on the income subject to tax, before deducting foreign tax and investment credits. Income tax of sole proprietorships was based on the individual's taxable income and did not include the self-employment tax. Income tax after credits was the individual's tax

liability reduced primarily by permissible amounts of credit for investment and from domestic corporations, retirement income, and partially tax-exempt interest.

Industry classification

The Standard Enterprise Classification (SEC), developed in 1962 by the Office of Statistical Standards of the Bureau of the Budget, was used as the basis of the industrial classification in *U. S. Business Tax Returns* for 1963 and 1964. For 1957-62, the Standard Industrial Classification was used.

The definitions in the Standard Classification were applied to the kind of business which accounted for the largest percentage of current-year receipts. The 261 SEC groups were consolidated somewhat to (1) fit the amount of information on business activity furnished on tax returns and (2) avoid producing estimates highly unreliable because the number of sample returns on which they were based was insufficient. Also, in the corporate area, some departures were made for the finance industries in order to reflect particular provisions of the Internal Revenue Code.

Usually, each return was assigned one four-digit industry code. However, when a Form 1040 had more than one Schedule C (non-farm business) or Schedule F (farm), each schedule was treated as a separate sole proprietorship to the extent that it could be identified as engaging in a business activity different from the others. As an illustration, two Schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a retail grocery store, would each be assigned the appropriate *Statistics of Income* industry code and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a gas station, the two schedules would be combined and treated as one sole proprietorship.

Insurance

This deduction is shown separately only for sole proprietorships, in this report, and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees group life and hospitalization, liability, credit, and crop insurance.

Intangible assets

Intangible assets and accumulated amortization, reported on the balance sheet, are presented in this report for corporations only. Such assets were included in this item on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with other assets. Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' books of accounts.

Interest income

This item for partnerships included interest received by the business from all sources except: (a) interest

wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest. For corporations see "other interest."

This item for sole proprietors was not considered business income, and was therefore reported on Form 1040, rather than on Schedule C. Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, Territory, United States possession, or their political subdivisions, or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, was wholly tax-exempt.

Any interest still received from United States savings bonds and Treasury bonds owned in excess of the principal amount of \$5,000 and issued prior to March 1, 1941, was included in interest on United States obligations. However, such interest, when included in the net income of a Small Business Corporation reporting on Form 1120-S, lost its identity and was fully taxable to the shareholder.

Amounts shown are less amortizable bond premium.

Inventories

Inventories included goods on hand held for sale, and raw materials and supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data were obtained from the cost of goods sold schedule, since balance sheet data were not furnished by many partnerships and were not required for sole proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961, for tax years ended after that date. In the case of partnerships and Small Business Corporations, the amount of

investment was allocated to the partners and shareholders, and the credit was claimed on their returns.

The credit was allowable for the first year that qualifying property was placed in service. "Qualifying property" was defined as tangible personal property, elevators and escalators constructed, reconstructed, or acquired new after June 30, 1963, and other real property (except a building and its structural parts) if used in production, extraction, manufacturing, or furnishing transportation, communication, gas, electric, water, or sewage disposal services, or as a research or storage facility for these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

"Qualified investment" was a prescribed portion of the cost of qualifying property having a useful life of 4 years or more. In computing qualified investment, the full cost of new property and the first \$50,000 of the cost of used property could be taken into account. Qualified investment was computed as one-third of the cost for property with a life of 4 to 6 years, two-thirds of the cost for property with a life of 6 to 8 years, and the full amount of the cost of property with a life of 8 years or more.

The tentative investment credit was equal to 7 percent of qualified investment except for public utility property, for which the rate was 3 percent of qualified investment.

The amount of tentative credit that could actually be claimed as investment credit for the year was limited by tax liability. If the income tax liability was \$25,000 or less, investment credit could not be greater than income tax; if the tax liability exceeded \$25,000, investment credit was limited to \$25,000 plus 25 percent of the excess. The income tax against which the credit could be used was first reduced by foreign tax credit and, for individuals, by the dividends received and retirement income credits.

Investments in Government obligations

This balance sheet item, shown in this report for corporations only, comprised bonds or other obligations of a State, 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.

Legal and professional fees

This deduction was shown separately only for sole proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included in this deduction were amounts paid for subscriptions to professional publications, membership fees or dues to professional organizations, and books and professional equipment with a useful life of less than 1 year.

Loans from stockholders

This asset item on the balance sheet was shown in this report for corporations. Loans from stockholders were

regarded as long-term in duration and may have included loans from individuals and corporations as well as from other stockholders.

Loans to stockholders

This liability item on the balance sheet was shown in this report for corporations. Loans to stockholders were regarded as long-term in duration and may have included loans to individuals and corporations as well as to other stockholders. Banking and savings institutions sometimes used this account on the return form to report loans to shareholder-depositors.

Materials and supplies

The amount of materials and supplies, a component of cost of goods sold, could be secured for nonfarm sole proprietorships from line 5, page 1 of Schedule C. For farm sole proprietorships and partnerships, it was the item "supplies purchased" reported in part III, page 1 of Schedule F (for both cash and accrual methods of accounting). On the return Form 1065, for nonfarm partnerships, a line item was not provided in Schedule A for materials and supplies. Consequently, this amount was included in "other costs."

Merchandise purchased

Merchandise purchased, shown in this report for partnerships (designated as "purchases") and sole proprietorships, was a component of cost of goods sold. For nonfarm partnerships, these purchases were reported on line 2, Schedule A, of Form 1065. For nonfarm sole proprietorships, the source was line 3, page 1 of Schedule C, Form 1040. For farm sole proprietorships and partnerships, the sources were column (d), part II, page 1, Schedule F, for farmers using the cash accounting method, and line 4, part VII, page 2, Schedule F, for farmers using the accrual accounting method.

The merchandise purchased figures for farmers using the cash method of accounting are not strictly comparable with those for farmers using the accrual method. Under the cash method, the figures relate for the most part to sales during the period covered by the statistics; whereas, under the accrual method, they relate to purchases during that time. The exceptions for cash method cost figures are instances where farmers had elected, as permitted under the law, to report the cost of chickens and certain young plants in the year they were acquired, rather than in the year sold.

Mortgages, notes, and bonds payable

Corporate mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time from maturity of the obligations. Length of time from maturity was based on date of balance sheet rather than date of issue. Accordingly, long-term obligations maturing within the coming year were reportable together with short-term obligations, as having maturity of less than one year. Reported amounts were used in these statistics.

For 1964, an effort was made to identify deposits and withdrawable shares of banks and savings institutions

which were reported in mortgages, notes, and bonds payable. When identified, these amounts were transferred to other current liabilities. For prior years, such efforts were limited to the largest corporations.

Net farm profit(loss)

These items received special statistical treatment in the case of partnerships. Partnerships engaged in farming were instructed to report on line 9, page 1 of Form 1065, net profit or loss from farming and to report on an accompanying Schedule F, Form 1040, the details of the receipts and expenses. For statistical purposes, the details, to the extent they were available, were recorded for tabulation in the farm industry section of the partnership tables, provided farming was the principal business activity. Otherwise, only the net was recorded and appears in the tables as an element of total receipts, if it was positive, and an element of total deductions if it was negative.

Net gain (or loss), noncapital assets

This investment-type income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment.

Net income (or deficit)

For corporations, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions. Gross taxable receipts were business receipts and investment income. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income. Contributions or gifts were allowed as a deduction, and the corporate depreciation deduction included additional first-year depreciation.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships (see Net profit below).

Net profit (or loss)

For sole proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, sole proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from sole proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" was used for both sole proprietorships and partnerships although it was not

strictly comparable for the two forms of business organization. Three differences were: (1) investment income was reflected in the partnership net profit but not in the sole proprietorship net profit, (2) salaries paid to the owner(s) were a business deduction for partnerships but not for sole proprietorships, and (3) additional first-year depreciation was a deduction in the computation of sole proprietorship net profit but not in the determination of partnership net profit.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which was includible in the income of the partnership and for which the individual partners were not entitled to an exclusion or credit on their individual income tax returns.

Notes and accounts receivable

Notes and accounts receivable and the reserve for bad debts, reported on the balance sheet, are presented for corporations in this report. Gross amounts of current trade items constituted notes and accounts receivable, i.e., amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Nontrade receivables were generally included in other current assets.

For 1964, an effort was made to identify loans on mortgages of savings and loan associations which were reported in notes and accounts receivable. When identified, mortgage loans were transferred to other investments.

Number of businesses

Number of business organizations in this report represented the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those Forms 1120-S filed for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of sole proprietorships was based on the number of Schedules C and F filed with the income tax return, Form 1040, of the owner or sole proprietor. In a number of instances, sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business. If these businesses were in different industry groups, each of these schedules was counted separately. Only in the relatively few instances where the attached schedules were for businesses in the identical industry group were they combined and counted as one.

The few returns of unincorporated businesses for which an election was made to be taxed as corporations under Code section 1361 were excluded.

Other assets

In general, corporate other assets comprised noncurrent assets not allocable to a specific account in the re-

turn form balance sheet, and certain accounts for which no distinction could be made between current and non-current status.

Other costs

The amount of other costs, shown in this report for partnerships and sole proprietorships, was a component of costs of goods sold. For nonfarm partnerships, these costs were reported on line 4, Schedule A of Form 1065. For nonfarm sole proprietorships, the amount was shown on line 6, page 1 of Schedule C, Form 1040. For sole proprietorships and partnerships engaged in farming, the amount was computed from Schedule F for both cash and accrual methods of accounting as follows: farm expenses (total, part III, page 1) less the sum of the items in part III on page 1--labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion.

Other current assets

Corporate other current assets comprised assets not allocable to a specific current account in the return form balance sheet, and, when specifically reported as short-term by the corporation, marketable securities other than Government obligations.

Other current liabilities

Corporate other current liabilities included for the most part certain amounts due and payable within the coming year. This account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, and mortgages. For 1964, deposits and withdrawable shares of banking and savings institutions were transferred to other current liabilities when identified in other balance sheet liability accounts.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For sole proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404 (see Retirement plans).

Other income

This investment type income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which are not considered by law as income of the partnership.

This item for sole proprietorships, which appears in tables 7-9, was a residual determined by subtracting from adjusted gross income the specific sources of income shown in the tables. In table 7, other income included the sum of dividends, interest, partnership income or loss, rent and royalties, taxable pensions and annuities, estate and trust income or loss, gain or loss from sale or exchange of property, as well as items not specifically identified by the taxpayer. In tables 8 and 9, other income excluded dividends, interest, and partnership income, which were shown separately, but in addition to the items mentioned above, included farm income of those individuals that owned a farm and at least one nonfarm business.

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Other investments

These assets on the corporate balance sheet comprised, in general, long-term nongovernment investments and certain investments for which no distinction could be made as to their current or long-term nature.

Other liabilities

Corporate other liabilities were obligations not allocable to a specific account in the return form balance sheet and were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Paid-in or capital surplus

Paid-in or capital surplus comprised additions to the corporation's capital from sources other than earnings. The amount shown is after deducting any negative amounts.

Includible were amounts of surplus occasioned by donation, appreciation of assets, receipts from sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Purchases

(See Merchandise purchased)

Rent paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships and sole proprietorships if it constituted the major portion of income.

Repairs

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

Retirement plans

Contributions to pension, profit-sharing, stock bonus, annuity, or bond purchase plans, and to other deferred compensation plans for employees, were deductible, with limitations, under section 404 of the Internal Revenue Code.

For corporations, the annual contribution to retirement plans was a deduction in the computation of corporate net income (or loss).

Beginning as recently as 1963, allowance for deductions for contributions to employer retirement plans was extended to unincorporated businesses. The contribution by a sole proprietorship or partnership to retirement plans for its employees was deducted in the computation of net profit (or loss) of the business. A contribu-

tion by a self-employed person--sole proprietor or partner--to a retirement plan for himself was deducted in the computation of adjusted gross income on the individual income tax return filed by either the sole proprietor or partner.

In order that self-employed individuals could be covered under qualified retirement plans, in the same manner as their employees, sole proprietors and partners were designated in the Code as employees of the business they conducted. For this purpose, two kinds of self-employed persons were distinguished: (1) "owner-employees" and (2) "employees."

"Owner-employees" were sole proprietors of an unincorporated trade or business, or partners who owned more than 10 percent of either the capital interest or the profit interest in the partnership. They were covered only if they so desired, but in order for them to participate, the retirement plan also must have provided coverage for their employees with more than 3 years of service (excluding part-time and seasonal workers).

"Employees" were self-employed individuals who owned 10 percent or less of the capital interest or the profit interest in a partnership and who were not sole proprietors. These partners automatically were eligible to participate in a retirement plan.

An "owner-employee" might contribute annually to a retirement plan 10 percent of his earned income, or \$2,500, whichever was the lesser. However, his deduction for the computation of adjusted gross income was limited to 50 percent of the contribution but could not exceed \$1,250. Partners designated by law as "employees" were not bound by the \$2,500 limit on contributions, but they were subject to the same limitation regarding the amount of the deduction. The Code also provided a carryforward feature for certain amounts of deductions which would have been in excess of the limitations.

Royalties

This item, shown separately for partnerships and corporations, is gross earnings from patents and copyrights, and natural resources under lease, such as timber, minerals and oil. Expenses related to this income, such as depletion or taxes, were not deducted directly from the income but were reported among the specific deductions from total receipts. Excluded this year were certain iron ore royalties given capital gains treatment in the Revenue Act of 1964 (see "Changes in Law").

Salaries and wages paid to employees

This deduction item, tabulated for sole proprietorships and partnerships, excluded employee wages considered as the cost of labor element in cost of goods sold. The amount usually represented salaries and wages paid to employees performing more general functions which were less directly connected with the trade, service, or the fabrication of the product. Salaries to partners and to the taxpayer if a sole proprietor were not included in the amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

Small Business Corporations

Small Business Corporation returns, Form 1120-S, were information returns of income filed by corporations electing to be taxed through shareholders under section 1372, added to the Internal Revenue Code by the Technical Amendments Act of 1958.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation with no more than ten shareholders, each of whom was an individual (or an estate) and no one of whom was a nonresident alien. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Also, it could not receive more than 20 percent of its gross receipts from personal holding company income (rents, royalties, interest, annuities, and gains from sales or exchanges of stock and securities), and could not receive more than 80 percent of its gross receipts from sources outside the United States.

Net income of Small Business Corporations, whether or not distributed, was taxed directly through each shareholder. It was computed in the same manner as for most corporations. However, the net operating loss deduction and the additional statutory special deductions allowed corporations, such as for dividends received, could not be taken and no foreign tax credit was available to the corporation.

Generally, the income of the Small Business Corporation was taxable to its shareholders as ordinary income. But net long-term capital gain retained its character in the hands of the shareholders. Shareholders were allowed to deduct their share of the corporate net operating loss from other forms of individual (or fiduciary) income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Sole proprietor

Throughout this report the term "sole proprietor" refers to the owner of a sole proprietorship. The number of sole proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

Surplus reserves

Surplus reserves were those retained earnings set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in other liabilities or other current liabilities.

Taxable and nontaxable returns

These classifications, used in the sole proprietorship statistics, were based on the amount of income tax. Although a self-employment tax also may have been re-

ported on the individual income tax return of the sole proprietor, it was disregarded for the purpose of these classifications.

Taxable returns had an income tax, after subtracting allowable tax credits, which was greater than zero.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions, and is shown only in table 7 of this report. It was the base to which the individual income tax rates were applied. The amount shown in this report is only the positive amount upon which the income tax before credits was computed. The dividends received, retirement income, investment tax, and foreign tax credits offset the tax of those nontaxable returns with taxable income.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, and Federal taxes paid on interest from tax-free covenant bonds.

Some corporations reported excise and stamp taxes which were part of the sales price of their products as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and therefore could not be added to the statistics for taxes paid.

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amorti-

zation, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and (3) net loss from sales of noncapital assets.

For certain mutual insurance companies with total receipts under \$500,000, total deductions represented only investment expenses; business expenses were included by law.

Total receipts

For partnerships, total receipts represented the sum of business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

For certain mutual insurance companies, with total receipts under \$500,000, the gross taxable receipts included in the statistics represented only the receipts from investments; operating income was excluded by law.

Wages and salaries

This represents income of sole proprietors from sources outside of their sole proprietorship businesses and appears in tables 7-9.

Section 9

Sample Designs and Data Limitations

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DESCRIPTION OF THE SAMPLES

The data presented in this report for 1964 are based on stratified samples, selected before audit, of the following types of returns filed in 1965: (1) Individual Income Tax Returns, Form 1040 (to provide the data for sole proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample Selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Sole proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables P, Q, and R. Differences between prescribed and achieved sampling rates occurred mainly because some returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables Q and R. Also excluded from the tables of this report, and not counted in the totals shown in tables P, Q, and R, were tentative returns, amended returns not associated with the original return, returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corpora-

Table P.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1964

| Sample stratum (Size of adjusted gross income) | Total | | | | Businesses in ¹ — | |
|---|------------|---------|---------------|----------|------------------------------|-------------------------|
| | Number in— | | Sampling rate | | Sample | Population ² |
| | Population | Sample | Pre-scribed | Achieved | | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Grand total..... | 48,019,654 | 437,968 | - | - | 193,853 | 10,221,211 |
| Business returns, total..... | 9,850,257 | 191,528 | - | - | 190,540 | 9,801,575 |
| Under \$10,000..... | 7,847,514 | 77,847 | .0100 | .0099 | 77,466 | 7,809,347 |
| \$10,000 under \$30,000..... | 1,727,220 | 33,964 | .0200 | .0197 | 33,793 | 1,718,374 |
| \$30,000 under \$100,000..... | 258,499 | 62,693 | .2500 | .2427 | 62,363 | 256,936 |
| \$100,000 or more..... | 17,024 | 17,024 | 1.0000 | 1.0000 | 16,918 | 16,918 |
| Nonbusiness returns, total.. | 37,732,047 | 242,553 | - | - | 2,308 | 310,323 |
| Under \$10,000..... | 30,444,292 | 60,924 | .0020 | .0020 | 534 | 266,845 |
| \$10,000 under \$50,000..... | 7,184,498 | 141,858 | .0200 | .0197 | 809 | 40,976 |
| \$50,000 under \$100,000..... | 83,659 | 20,173 | .2500 | .2410 | 488 | 2,025 |
| \$100,000 or more..... | 19,598 | 19,598 | 1.0000 | 1.0000 | 477 | 477 |
| Prior year delinquent returns, total..... | 437,350 | 3,887 | - | - | 1,005 | 109,313 |
| Under \$50,000..... | 437,185 | 3,722 | .0100 | .0085 | 930 | 109,238 |
| \$50,000 or more..... | 165 | 165 | 1.0000 | - | 75 | 75 |

¹Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

²Estimated by multiplying the number of businesses in the sample, column 5, by the national weight obtained by dividing the total number of returns in the population, column 1, by the number of returns in the sample, column 2.

tions, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Sole proprietorships.--The sample of 193,853 Forms 1040 with Schedules C or F or the taxpayer's equivalent schedule was selected from an estimated population of 10,221,211 individual returns with business income. This business sample is a subclass of the sample of 437,968 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns which showed adjusted gross income of \$100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, the number of business returns, and the sampling rates are shown in table P.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table P, 77,847 returns were selected for the sample (column 2) from the 7,847,514 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than \$10,000. For *Statistics of Income* purposes, 381 returns were reclassified as nonbusiness, leaving 77,466 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to exclude (1) Schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) Schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,192,746 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income--1964, Individual Income Tax Returns*.

Partnerships.--The sample of 64,041 Forms 1065 was selected from a population of 937,236 partnership re-

turns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. The exclusion of inactive returns, which consisted of those with no income or deduction items, reduced the estimated number of active partnerships shown in the basic tables to 922,160.

Partnership returns with business receipts or total income (which is defined as: business receipts plus investment income less cost of goods sold) of \$500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for selecting the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table Q.

Table Q.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1964

| Sample stratum (Size of business receipts) | Number of returns in ¹ — | | Sampling rate | |
|---|-------------------------------------|--------|---------------|----------|
| | Population | Sample | Prescribed | Achieved |
| | (1) | (2) | (3) | (4) |
| Form 1065, total..... | 937,236 | 64,041 | - | - |
| Business receipts, or total income: | | | | |
| Under \$200,000..... | 875,030 | 35,647 | .0400 | .0407 |
| \$200,000 under \$500,000..... | 42,364 | 8,552 | .2000 | .2019 |
| \$500,000 under \$5,000,000..... | 19,209 | 19,209 | 1.0000 | 1.0000 |
| \$5,000,000 or more..... | 633 | 633 | 1.0000 | 1.0000 |

¹Adjusted to exclude duplicate returns and includes inactive partnership returns.

Corporations.--The sample of 160,436 returns in the Form 1120 series was selected from a population of 1,437,298 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to 1,373,517 active corporations.

Corporation returns with total assets of \$5,000,000 or more, or net income or deficit of \$1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of \$1,000,000 or more, and the special types of returns described in footnote 4 of table R. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Table R.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1964

| Sample stratum (Size of total assets) | Number of returns in ¹ | | Sampling rate | |
|---|-----------------------------------|---------|---------------|----------|
| | Population | Sample | Prescribed | Achieved |
| | (1) | (2) | (3) | (4) |
| Corporation returns, total..... | 1,437,298 | 160,436 | - | - |
| Forms 1120, 1120-F, 1120-L, 1120-M, total..... | 1,277,056 | 151,098 | - | - |
| Assets zero or not reported..... | 90,466 | 8,481 | 0.1000 | 0.0937 |
| Under \$100,000..... | 690,887 | 34,256 | 0.0500 | 0.0496 |
| \$100,000 under \$1,000,000..... | 398,842 | 39,533 | 0.1000 | 0.0991 |
| \$1,000,000 under \$5,000,000: | | | | |
| Regular ² | 46,800 | 22,753 | 0.5000 | 0.4862 |
| Early fiscal ³ | 5,531 | 1,545 | 0.2500 | 0.2793 |
| \$5,000,000 under \$10,000,000 ⁴ | 30,291 | 30,291 | 1.0000 | 1.0000 |
| \$10,000,000 or more ⁵ | 14,239 | 14,239 | 1.0000 | 1.0000 |
| Form 1120-S, total..... | 160,242 | 9,338 | - | - |
| Under \$1,000,000; zero; or not reported..... | 158,646 | 7,742 | 0.0500 | 0.0488 |
| \$1,000,000 or more..... | 1,596 | 1,596 | 1.0000 | 1.0000 |

¹Includes returns of inactive corporations.

²Returns sampled at the achieved rate of 0.4862 from returns filed in 1965.

³Returns sampled at the achieved rate of 0.2793 from returns filed in the period July - December 1964.

⁴Special types of returns with assets under \$5,000,000 are also included in this stratum. These are consolidated returns, returns with personal holding company schedules, life (1120-L) and mutual (1120-M) insurance company returns, resident foreign corporations returns, returns with overpayment of tax, and returns filed under Section 1361, with assets under \$10,000,000.

⁵All returns, including the special types referred to in footnote 4, with net income or deficit of \$1,000,000 or more, regardless of the size of their assets, are included in this stratum.

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Table S.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL, OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

| Industrial group | Businesses | | Business receipts | | Net profit | | Net loss | |
|---|------------|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | Number | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All industrial groups..... | 9,192,746 | 0.15 | 188,737,610 | 0.77 | 29,599,655 | 0.36 | 4,043,818 | 2.09 |
| Agriculture, forestry, and fisheries..... | 3,288,873 | 0.47 | 29,532,128 | 1.19 | 5,154,409 | 0.88 | 2,155,512 | 2.63 |
| Farms..... | 3,129,990 | 0.49 | 27,745,795 | 1.21 | 4,734,845 | 0.91 | 2,094,801 | 2.69 |
| Field crop farms..... | 1,154,913 | 0.86 | 9,468,735 | 1.60 | 2,263,324 | 1.39 | 409,928 | 4.08 |
| Fruit, tree nut, and vegetable farms..... | 147,857 | 2.61 | 1,698,796 | 4.33 | 331,446 | 3.91 | 135,909 | 15.43 |
| Livestock farms..... | 1,587,786 | 0.74 | 15,688,653 | 1.86 | 1,980,054 | 1.37 | 1,317,530 | 3.65 |
| Farms, not elsewhere classified..... | 239,434 | 1.73 | 889,611 | 6.50 | 160,021 | 5.03 | 231,434 | 5.48 |
| Agricultural services and hunting and trapping..... | 118,156 | 1.28 | 1,512,048 | 6.43 | 344,740 | 4.00 | 50,945 | 11.12 |
| Offices of veterinarians and animal hospitals..... | 11,462 | 7.90 | 324,128 | 8.82 | 115,980 | 7.94 | (1) | (1) |
| Agricultural services and hunting and trapping, not elsewhere classified..... | 106,694 | 1.14 | 1,187,920 | 7.83 | 228,760 | 4.49 | 48,958 | 11.38 |
| Forestry and forestry services..... | 10,464 | 9.29 | 88,037 | 19.50 | 18,080 | 16.07 | 3,906 | 29.29 |
| Fisheries..... | 30,263 | 6.00 | 186,248 | 10.93 | 56,744 | 8.72 | 5,860 | 16.97 |
| Mining..... | 32,147 | 4.82 | 985,308 | 10.29 | 138,289 | 20.90 | 185,394 | 24.09 |
| Crude petroleum, natural gas, and natural gas liquids and services..... | 23,678 | 5.41 | 758,179 | 12.77 | 107,379 | 26.58 | 176,504 | 25.25 |
| Other mining..... | 8,469 | 10.26 | 227,129 | 13.25 | 30,910 | 14.58 | 8,890 | 34.47 |
| Contract construction..... | 695,333 | 1.08 | 17,100,609 | 2.31 | 2,489,348 | 1.45 | 154,563 | 11.40 |
| General contractors..... | 119,750 | 0.80 | 7,145,221 | 4.01 | 630,207 | 3.06 | 80,597 | 16.98 |
| Special trade contractors..... | 558,047 | 1.20 | 9,653,578 | 2.77 | 1,814,042 | 1.68 | 62,212 | 13.42 |
| Plumbing, heating, and air conditioning..... | 62,192 | 3.96 | 2,062,185 | 6.11 | 269,851 | 4.65 | 9,477 | 18.99 |
| Electrical work..... | 41,970 | 4.86 | 1,217,307 | 8.43 | 173,547 | 5.81 | (1) | (1) |
| Special trade contractors, not elsewhere classified..... | 445,013 | 1.32 | 6,271,894 | 3.39 | 1,351,002 | 1.92 | 42,375 | 16.98 |
| Special trade contractors not allocable..... | 8,872 | 11.58 | 102,192 | 19.53 | 19,642 | 14.89 | 1,428 | 30.71 |
| Contractors not allocable..... | 17,536 | 7.33 | 301,810 | 18.55 | 45,099 | 9.57 | (1) | (1) |
| Manufacturing..... | 185,311 | 2.22 | 6,708,523 | 3.99 | 786,144 | 2.64 | 79,799 | 11.29 |
| Food and kindred products..... | 16,804 | 7.27 | 1,433,788 | 12.93 | 82,747 | 8.28 | 7,461 | 29.63 |
| Textile mill products..... | 1,835 | 22.07 | 77,569 | 32.63 | 8,076 | 23.66 | (1) | (1) |
| Apparel and other fabricated textile products..... | 6,435 | 11.25 | 430,324 | 12.55 | 43,215 | 11.45 | (1) | (1) |
| Lumber and wood products, except furniture..... | 50,940 | 4.49 | 1,434,040 | 8.59 | 131,149 | 6.02 | 24,015 | 20.05 |
| Furniture and fixtures..... | 7,697 | 10.60 | 211,725 | 15.87 | 32,320 | 14.20 | (1) | (1) |
| Printing, publishing, and allied industries..... | 30,151 | 5.31 | 689,061 | 8.21 | 120,543 | 6.61 | 8,231 | 16.86 |
| Chemicals and allied products..... | 2,655 | 24.44 | 87,996 | 28.61 | 13,372 | 21.37 | (1) | (1) |
| Leather and leather products..... | 1,889 | 22.08 | 74,232 | 30.90 | 6,669 | 25.50 | 341 | 7.06 |
| Stone, clay, and glass products..... | 6,633 | 11.34 | 277,291 | 16.59 | 29,437 | 13.85 | 5,118 | 31.82 |
| Primary metal industries..... | 1,917 | 20.50 | 84,636 | 17.63 | 14,409 | 17.59 | (1) | (1) |
| Fabricated metal products, except machinery and transportation equipment..... | 9,066 | 9.28 | 461,156 | 11.56 | 62,284 | 9.35 | (1) | (1) |
| Machinery, except electric..... | 19,680 | 6.45 | 689,989 | 7.98 | 129,001 | 6.79 | 4,749 | 23.09 |
| Electrical machinery, equipment, and supplies..... | 3,207 | 15.75 | 109,086 | 22.82 | 17,045 | 19.65 | (1) | (1) |
| Transportation equipment..... | 2,458 | 18.67 | 104,398 | 23.54 | 8,338 | 22.36 | (1) | (1) |
| Manufacturing industries, not elsewhere classified..... | 20,895 | 7.14 | 492,448 | 12.23 | 80,473 | 8.66 | 5,437 | 22.86 |
| Manufacturing not allocable..... | 3,049 | 17.19 | 50,784 | 33.77 | 7,066 | 27.39 | (1) | (1) |
| Transportation, communication, electric, gas, and sanitary services..... | 291,888 | 1.57 | 4,860,538 | 3.85 | 844,667 | 2.47 | 113,557 | 8.79 |
| Transportation..... | 273,710 | 1.97 | 4,568,919 | 4.03 | 776,935 | 2.55 | 108,976 | 9.06 |
| Motor freight transportation and warehousing, terminals, and related services..... | 202,101 | 1.70 | 3,754,278 | 4.62 | 599,045 | 2.94 | 84,832 | 9.71 |
| Other transportation..... | 71,609 | 3.80 | 814,641 | 7.61 | 177,890 | 5.11 | 24,144 | 22.56 |
| Communication, electric, gas, and sanitary services..... | 18,178 | 7.87 | 291,619 | 11.85 | 67,732 | 9.69 | 4,581 | 31.76 |
| Wholesale and retail trade..... | 1,863,551 | n.a. | 93,454,166 | n.a. | 6,937,648 | n.a. | 644,010 | n.a. |
| Wholesale trade..... | 295,908 | 1.41 | 19,003,445 | 5.00 | 1,577,255 | 1.95 | 99,415 | 11.19 |
| Motor vehicles and automotive equipment..... | 12,317 | 9.10 | 695,530 | 11.83 | 65,816 | 9.21 | (1) | (1) |
| Drugs, chemicals, and paints..... | 6,680 | 11.08 | 249,613 | 19.94 | 30,948 | 13.88 | (1) | (1) |
| Dry goods and apparel..... | 12,696 | 8.78 | 546,244 | 18.98 | 75,583 | 9.19 | (1) | (1) |
| Groceries and related products..... | 43,898 | 4.71 | 4,516,848 | 8.35 | 219,554 | 5.64 | 14,839 | 20.97 |
| Farm products—raw materials..... | 19,131 | 7.15 | 4,546,618 | 17.55 | 77,977 | 8.97 | 9,218 | 24.90 |
| Electrical goods..... | 6,110 | 11.80 | 304,786 | 21.97 | 33,845 | 12.23 | (1) | (1) |
| Hardware, and plumbing and heating equipment, and supplies..... | 6,033 | 11.59 | 337,507 | 17.50 | 44,981 | 11.61 | (1) | (1) |
| Machinery, equipment, and supplies..... | 22,338 | 5.99 | 1,079,463 | 8.37 | 145,929 | 6.77 | 10,237 | 22.02 |
| Alcoholic beverages..... | 3,009 | 15.79 | 599,995 | 13.79 | 30,452 | 13.96 | (1) | (1) |
| Lumber and construction materials..... | 8,856 | 9.80 | 468,112 | 16.23 | 47,087 | 10.42 | (1) | (1) |
| Wholesale trade, not elsewhere classified..... | 106,822 | 0.89 | 4,824,170 | 5.51 | 548,226 | 3.28 | 30,360 | 16.93 |
| Wholesale trade not allocable..... | 48,018 | 4.27 | 834,559 | 8.03 | 256,857 | 4.74 | 10,473 | 19.64 |
| Retail trade..... | 1,529,155 | 0.70 | 71,972,240 | 1.27 | 5,191,828 | 1.01 | 526,733 | 3.55 |
| Building materials, hardware, and farm equipment..... | 59,445 | 4.12 | 3,826,799 | 5.79 | 269,583 | 4.71 | 33,525 | 17.62 |
| Building materials dealers..... | 26,158 | 5.79 | 1,496,106 | 7.96 | 119,313 | 6.81 | 15,215 | 25.03 |
| Hardware stores..... | 23,212 | 6.76 | 1,123,379 | 7.91 | 104,314 | 7.34 | 9,676 | 28.51 |
| Farm equipment dealers..... | 10,075 | 11.25 | 1,207,314 | 13.64 | 45,956 | 12.67 | (1) | (1) |
| General merchandise stores..... | 154,852 | 2.64 | 3,164,367 | 4.48 | 313,996 | 3.99 | 48,531 | 16.29 |
| Food stores..... | 280,836 | 1.86 | 16,714,668 | 2.97 | 905,782 | 2.40 | 62,466 | 8.80 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 229,778 | 1.54 | 15,179,334 | 3.20 | 750,860 | 2.64 | 51,349 | 9.86 |
| Retail bakeries..... | 14,343 | 8.57 | 484,879 | 9.99 | 55,524 | 10.22 | (1) | (1) |
| Other food stores..... | 36,715 | 5.04 | 1,050,455 | 8.50 | 99,398 | 7.15 | 8,056 | 21.32 |
| Automotive dealers and gasoline service stations..... | 275,276 | 1.96 | 20,996,268 | 2.95 | 990,778 | 2.50 | 112,409 | 8.97 |
| Automobile and truck dealers..... | 44,509 | 4.45 | 6,110,381 | 6.80 | 202,246 | 5.31 | 36,513 | 18.86 |
| Gasoline service stations..... | 209,150 | 1.56 | 13,188,272 | 2.97 | 669,663 | 2.85 | 55,897 | 8.25 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 25,617 | 5.77 | 1,697,615 | 8.31 | 118,869 | 7.40 | 19,999 | 19.37 |
| Apparel and accessory stores..... | 58,713 | 3.95 | 2,711,065 | 4.67 | 280,373 | 4.67 | 26,528 | 15.13 |
| Furniture, home furnishings, and equipment stores..... | 83,460 | 3.53 | 3,767,909 | 4.77 | 370,990 | 4.23 | 37,546 | 13.37 |
| Eating and drinking places..... | 302,087 | 1.50 | 9,333,218 | 2.77 | 887,760 | 2.51 | 107,189 | 6.52 |
| Drug stores and proprietary stores..... | 31,132 | 4.84 | 2,630,351 | 5.07 | 281,246 | 4.90 | 13,278 | 24.46 |
| Liquor stores..... | 24,668 | 6.08 | 1,981,688 | 7.42 | 135,063 | 6.48 | 7,009 | 25.23 |
| Jewelry stores..... | 21,799 | 7.65 | 553,284 | 8.80 | 96,806 | 8.09 | (1) | (1) |
| Sporting goods stores and bicycle shops..... | 15,064 | 8.11 | 483,110 | 12.33 | 49,900 | 10.71 | 6,101 | 24.78 |
| Fuel and ice dealers..... | 18,139 | 6.95 | 815,131 | 9.58 | 80,448 | 8.43 | 4,957 | 28.64 |
| Antique stores and secondhand stores..... | 30,959 | 5.45 | 410,328 | 9.80 | 53,222 | 9.19 | 11,298 | 18.36 |
| News dealers and cigar stores..... | 26,386 | 6.46 | 446,065 | 9.90 | 58,844 | 8.33 | (1) | (1) |
| Florists..... | 18,896 | 7.32 | 513,085 | 9.81 | 59,758 | 9.85 | 5,872 | 21.81 |
| Retail stores, not elsewhere classified..... | 109,601 | 1.09 | 3,370,883 | 5.23 | 321,213 | 4.17 | 34,938 | 11.09 |
| Retail trade not allocable..... | 17,842 | 8.77 | 254,021 | 12.75 | 36,066 | 11.06 | 6,019 | 27.14 |
| Wholesale and retail trade not allocable..... | 38,488 | 4.90 | 2,478,481 | 7.72 | 168,565 | 5.86 | 17,862 | 15.76 |

Footnote at end of table.

Table S.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL, OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP--Con.

| Industrial group | Businesses | | Business receipts | | Net profit | | Net loss | |
|---|------------|---|-------------------------------|---|-------------------------------|---|-------------------------------|---|
| | Number | Relative sampling variability (Percent) | Amount (Thousands of dollars) | Relative sampling variability (Percent) | Amount (Thousands of dollars) | Relative sampling variability (Percent) | Amount (Thousands of dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Finance, insurance, and real estate..... | 543,050 | 1.15 | 6,108,907 | 2.73 | 2,157,242 | 1.59 | 179,074 | 7.08 |
| Banks and trust companies; and insurance, holding, and other investment companies | 1,557 | 21.90 | 15,072 | 22.55 | 6,267 | 24.18 | (¹) | (¹) |
| Credit agencies other than banks..... | 5,921 | 10.86 | 118,661 | 16.38 | 35,939 | 11.21 | 2,257 | 28.23 |
| Security and commodity brokers, dealers, exchanges, and services..... | 16,586 | 7.06 | 294,786 | 15.13 | 96,467 | 6.98 | 12,200 | 23.40 |
| Insurance agents, brokers, and service..... | 183,512 | 2.24 | 2,138,155 | 3.07 | 915,258 | 2.52 | 21,660 | 16.36 |
| Real estate..... | 335,474 | 1.41 | 3,542,233 | 4.32 | 1,103,311 | 2.45 | 135,564 | 10.23 |
| Real estate operators (except developers) and lessors of buildings..... | 23,571 | 7.11 | 301,516 | 22.71 | 46,728 | 11.58 | 22,412 | 15.48 |
| Lessors of real property other than buildings..... | 81,271 | 3.49 | 298,722 | 7.57 | 99,662 | 5.52 | 35,690 | 14.00 |
| Agents, brokers, and managers..... | 182,441 | 2.27 | 1,555,342 | 3.55 | 667,561 | 2.92 | 50,007 | 11.63 |
| Combinations of real estate, insurance, loans, and law offices..... | 32,428 | 4.86 | 607,509 | 13.37 | 185,628 | 5.56 | 8,482 | 22.65 |
| Other real estate..... | 15,763 | 6.78 | 779,144 | 10.37 | 103,732 | 7.68 | 18,973 | 26.55 |
| Services..... | 2,240,321 | 0.55 | 29,290,178 | 0.95 | 10,981,852 | 0.67 | 516,335 | 5.59 |
| Hotels, rooming houses, camps, and other lodging places..... | 120,410 | 4.42 | 1,520,409 | 7.21 | 188,091 | 6.91 | 100,479 | 16.08 |
| Hotels, tourist courts, and motels..... | 50,464 | n.a. | 1,038,652 | n.a. | 111,928 | n.a. | 63,580 | n.a. |
| Hotels..... | 14,902 | 8.92 | 391,002 | 14.03 | 30,247 | 12.29 | 24,879 | 32.60 |
| Tourist courts and motels..... | 35,562 | 5.04 | 647,650 | 7.88 | 81,681 | 8.30 | 38,701 | 16.08 |
| Lodging places, except hotels, tourist courts, and motels..... | 69,946 | 4.00 | 481,757 | 6.88 | 76,163 | 6.67 | 36,899 | 11.96 |
| Personal services..... | 522,064 | 3.21 | 4,817,472 | 5.48 | 1,314,486 | 4.51 | 55,575 | 21.89 |
| Laundries, laundry services, cleaning and dyeing plants..... | 83,999 | 3.42 | 1,524,829 | 5.33 | 248,642 | 4.90 | 31,342 | 12.27 |
| Photographic studios, including commercial photography..... | 29,076 | 5.92 | 318,006 | 8.69 | 82,076 | 7.96 | 5,426 | 16.35 |
| Beauty and barber shops..... | 315,340 | 1.48 | 2,052,982 | 2.92 | 742,305 | 2.31 | 12,604 | 12.48 |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | 24,038 | 6.37 | 184,935 | 9.79 | 51,290 | 8.52 | 1,380 | 34.79 |
| Funeral service and crematories..... | 13,049 | 7.49 | 582,960 | 7.81 | 126,979 | 7.21 | (¹) | (¹) |
| Personal services, not elsewhere classified..... | 56,562 | 4.25 | 153,760 | 8.14 | 63,194 | 6.30 | 2,435 | 23.86 |
| Business services..... | 250,825 | 1.49 | 2,532,071 | 3.58 | 792,694 | 2.61 | 68,933 | 19.79 |
| Advertising..... | 16,332 | 7.67 | 350,030 | 10.51 | 76,348 | 8.89 | 3,391 | 28.94 |
| Services to dwellings and other buildings..... | 39,649 | 5.11 | 381,041 | 9.42 | 98,836 | 6.72 | 4,120 | 33.58 |
| Other business services..... | 194,844 | 2.20 | 1,801,000 | 4.15 | 617,510 | 2.99 | 61,422 | 22.03 |
| Automobile and other repair services..... | 339,135 | 2.66 | 4,474,587 | 4.50 | 847,405 | 3.63 | 48,219 | 13.36 |
| Automobile parking, repair, and services..... | 143,909 | n.a. | 2,905,020 | n.a. | 449,408 | n.a. | 26,032 | n.a. |
| Automobile parking..... | 4,105 | 18.05 | 87,900 | 29.24 | 13,263 | 21.04 | (¹) | (¹) |
| Automobile repair shops..... | 126,672 | 2.82 | 2,642,226 | 4.77 | 405,923 | 3.85 | 19,210 | 16.68 |
| Automobile services except repair, including automobile rental without drivers..... | 13,132 | 8.81 | 174,894 | 12.69 | 30,222 | 12.30 | 6,512 | 20.49 |
| Repair services, except automobile..... | 195,226 | 1.72 | 1,569,567 | 4.14 | 397,997 | 3.35 | 22,187 | 10.16 |
| Motion pictures..... | 7,081 | 10.69 | 182,575 | 15.54 | 24,822 | 13.74 | 8,331 | 21.83 |
| Motion picture production, distribution, and related services..... | 3,720 | 14.03 | 64,432 | 26.22 | 14,038 | 17.11 | 5,310 | 27.45 |
| Motion picture theaters..... | 3,361 | 16.33 | 118,143 | 19.29 | 10,784 | 22.47 | (¹) | (¹) |
| Amusement and recreation services, except motion pictures..... | 123,191 | 1.26 | 1,273,126 | 5.62 | 245,455 | 4.45 | 122,231 | 11.68 |
| Bowling alleys and billiard and pool parlors..... | 11,108 | 10.06 | 183,741 | 13.68 | 25,447 | 13.93 | (¹) | (¹) |
| Amusement and recreation services, except motion pictures, bowling alleys, and billiard and pool parlors..... | 112,083 | 0.96 | 1,089,385 | 6.15 | 220,008 | 4.70 | 114,945 | 12.20 |
| Medical services..... | 402,163 | 0.99 | 9,725,182 | 1.20 | 5,279,705 | 1.04 | 23,240 | 11.46 |
| Offices of physicians and surgeons..... | 153,755 | 1.65 | 5,475,265 | 1.40 | 3,260,759 | 1.30 | 12,248 | 11.75 |
| Offices of dentists and dental surgeons..... | 85,445 | 2.71 | 2,513,972 | 2.53 | 1,278,921 | 2.41 | 1,781 | 30.21 |
| Offices of osteopathic physicians..... | 6,384 | 9.45 | 175,550 | 7.88 | 98,060 | 7.70 | (¹) | (¹) |
| Offices of chiropractors..... | 15,323 | 8.05 | 160,704 | 8.55 | 84,111 | 8.83 | (¹) | (¹) |
| Registered and practical nurses..... | 86,378 | 3.40 | 253,876 | 5.36 | 202,872 | 4.31 | (¹) | (¹) |
| Hospitals, sanatoria, and convalescent and rest homes..... | 12,970 | 8.41 | 392,464 | 11.57 | 52,606 | 9.19 | (¹) | (¹) |
| Medical and dental laboratories..... | 8,954 | 9.52 | 180,238 | 11.21 | 61,265 | 10.07 | 1,029 | 44.80 |
| Medical and health services, not elsewhere classified..... | 32,954 | 4.72 | 573,113 | 5.48 | 241,111 | 5.16 | 1,978 | 31.03 |
| Educational services..... | 92,044 | 3.29 | 308,477 | 6.21 | 128,255 | 4.75 | 7,926 | 20.61 |
| Legal services..... | 133,436 | 0.18 | 2,257,273 | 2.30 | 1,253,161 | 2.16 | 16,256 | 13.63 |
| Engineering and architectural services..... | 53,597 | 3.82 | 994,648 | 8.94 | 306,895 | 4.29 | (¹) | (¹) |
| Accounting, auditing, and bookkeeping services..... | 110,042 | 2.83 | 717,933 | 4.29 | 366,299 | 3.88 | 5,490 | 22.25 |
| Other services..... | 86,333 | 3.08 | 486,425 | 6.90 | 234,584 | 4.40 | 26,379 | 8.29 |
| Nature of business not allocable..... | 52,272 | 5.19 | 697,253 | 10.07 | 110,056 | 6.47 | 15,574 | 15.27 |

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

n. a. - Not available.

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

Method of Estimation

Estimates for all returns received and numbered were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For example, using data in table P, a "weighting factor" of 100.81 was used for "Business returns with adjusted gross income under \$10,000." The weighting factor was obtained by dividing the population of this size class, 7,847,514, by the number of returns in the sample, 77,847. The primary sources of population data are counts, submitted by the district offices or regional computer centers, showing number of returns filed.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the esti-

mate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships and partnerships are shown in tables S and T.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other Limitations Due to Sampling

The absence of statistics of items, 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, the dash indicates no returns with the particular characteristics. 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,

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Table T.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL, OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP

| Industrial group | Number of active partnerships | Relative sampling variability (Percent) | Business receipts | | Depreciation | | Net profit | | Net loss | |
|---|-------------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | | | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| All industrial groups..... | 922,160 | 0.06 | 73,252,175 | 0.34 | 2,445,239 | 1.29 | 10,725,359 | 0.68 | 1,480,895 | 3.69 |
| Agriculture, forestry, and fisheries..... | 130,359 | 1.23 | 4,929,185 | 2.00 | 359,424 | 2.49 | 845,006 | 2.59 | 233,983 | 6.02 |
| Farms..... | 117,813 | 1.31 | 4,015,312 | 2.29 | 325,569 | 2.69 | 718,494 | 2.80 | 215,992 | 6.46 |
| Field crop farms..... | 35,583 | 2.51 | 1,208,506 | 4.40 | 115,704 | 4.77 | 269,724 | 4.62 | 38,709 | 16.03 |
| Fruit, tree nut, and vegetable farms..... | 12,520 | 4.26 | 685,244 | 6.26 | 41,381 | 6.80 | 149,162 | 8.10 | 35,436 | 13.73 |
| Livestock farms..... | 58,338 | 1.93 | 1,910,992 | 3.17 | 155,191 | 3.97 | 259,644 | 3.79 | 125,951 | 8.97 |
| Farms, not elsewhere classified..... | 11,372 | 4.50 | 120,570 | 8.57 | 13,293 | 9.47 | 39,964 | 9.20 | 15,896 | 14.40 |
| Offices of veterinarians and animal hospitals..... | 1,337 | 13.22 | 98,125 | 15.41 | 2,531 | 19.09 | 43,398 | 16.23 | (1) | (1) |
| Forestry and forestry services..... | 1,290 | 13.33 | 39,042 | 16.92 | 2,673 | 30.60 | 5,078 | 20.51 | (1) | (1) |
| Fisheries..... | 1,952 | 10.76 | 91,056 | 14.62 | 5,219 | 14.02 | 10,983 | 15.73 | 1,595 | 26.25 |
| Agricultural services and hunting and trapping, not elsewhere classified..... | 7,967 | 5.19 | 685,650 | 4.30 | 23,432 | 7.19 | 67,053 | 7.63 | 13,546 | 10.89 |
| Mining..... | 14,432 | 3.89 | 976,134 | 3.69 | 79,690 | 3.94 | 144,649 | 5.29 | 121,696 | 27.35 |
| Contract construction..... | 57,298 | 1.88 | 6,616,175 | 1.31 | 144,258 | 2.43 | 751,346 | 2.06 | 69,750 | 5.64 |
| General contractors..... | 20,255 | 3.12 | 4,084,081 | 1.50 | 84,002 | 2.74 | 353,844 | 2.89 | 53,801 | 5.96 |
| Special trade contractors..... | 36,789 | 2.42 | 2,521,182 | 2.47 | 60,000 | 4.45 | 395,343 | 2.97 | 15,918 | 4.36 |
| Plumbing, heating, and air conditioning..... | 6,037 | 6.00 | 536,005 | 5.62 | 7,764 | 7.37 | 67,382 | 7.07 | 4,657 | 25.68 |
| Electrical work..... | 2,662 | 9.03 | 278,849 | 7.11 | 4,038 | 12.71 | 41,448 | 9.21 | (1) | (1) |
| Special trade contractors, not elsewhere classified..... | 27,708 | 2.81 | 1,684,305 | 3.03 | 47,291 | 5.32 | 284,514 | 3.54 | 9,350 | 16.27 |
| Special trade contractors not allocable..... | 382 | 24.41 | 22,023 | 15.82 | (1) | (1) | 1,999 | 28.25 | (1) | (1) |
| Contractors not allocable..... | 254 | 29.93 | 10,912 | 26.12 | 256 | 33.86 | 2,159 | 33.09 | 31 | 20.16 |
| Manufacturing..... | 40,411 | 2.20 | 6,542,733 | 1.29 | 140,549 | 2.22 | 648,887 | 2.30 | 40,610 | 9.04 |
| Food and kindred products..... | 5,963 | 5.45 | 1,928,008 | 2.11 | 32,223 | 4.28 | 109,655 | 3.87 | 6,876 | 15.52 |
| Textile mill products..... | 575 | 16.54 | 221,611 | 3.69 | 2,681 | 6.98 | 15,948 | 9.09 | 2,873 | 8.92 |
| Apparel and other fabricated textile products..... | 2,788 | 8.03 | 788,447 | 3.86 | 5,473 | 6.00 | 53,943 | 6.85 | 2,083 | 27.32 |
| Lumber and wood products, except furniture..... | 6,251 | 5.76 | 792,618 | 3.59 | 29,518 | 5.35 | 72,750 | 6.01 | 8,012 | 12.31 |
| Furniture and fixtures..... | 1,467 | 12.01 | 176,646 | 9.29 | 2,562 | 16.00 | 17,551 | 15.23 | 1,006 | 32.53 |
| Printing, publishing, and allied industries..... | 6,290 | 5.92 | 461,256 | 5.74 | 12,709 | 7.81 | 79,850 | 7.49 | 4,769 | 28.09 |
| Chemicals and allied products..... | 1,272 | 12.76 | 200,246 | 7.78 | 9,646 | 4.05 | 21,535 | 13.11 | 875 | 30.64 |
| Leather and leather products..... | 1,481 | 20.79 | 66,590 | 17.85 | 544 | 21.92 | 7,413 | 24.90 | (1) | (1) |
| Stone, clay, and glass products..... | 1,922 | 10.45 | 210,113 | 8.69 | 9,840 | 11.09 | 25,139 | 11.40 | 1,496 | 24.84 |
| Primary metal industries..... | 735 | 16.23 | 147,269 | 9.55 | 2,448 | 17.52 | 18,821 | 16.21 | (1) | (1) |
| Fabricated metal products, except machinery and transportation equipment..... | 2,772 | 8.56 | 424,188 | 5.88 | 8,324 | 8.52 | 61,952 | 8.38 | 1,193 | 26.90 |
| Machinery, except electric..... | 4,990 | 6.80 | 499,992 | 5.38 | 15,445 | 8.09 | 86,231 | 7.85 | 2,894 | 29.18 |
| Electrical machinery, equipment, and supplies..... | 566 | 18.73 | 83,102 | 8.20 | 891 | 12.45 | 11,353 | 16.89 | (1) | (1) |
| Transportation equipment..... | 576 | 19.60 | 57,805 | 15.29 | 1,286 | 31.39 | 9,204 | 20.66 | (1) | (1) |
| Manufacturing industries, not elsewhere classified..... | 3,787 | 7.44 | 474,227 | 4.90 | 6,790 | 9.01 | 54,667 | 8.14 | (1) | (1) |
| Manufacturing not allocable..... | 376 | 24.77 | 10,615 | 25.38 | (1) | (1) | 2,875 | 30.39 | (1) | (1) |
| Transportation, communication, electric, gas, and sanitary services..... | 16,437 | 3.66 | 1,081,117 | 3.49 | 71,330 | 6.18 | 157,648 | 4.98 | 16,346 | 24.59 |
| Transportation..... | 13,649 | 4.02 | 912,441 | 3.76 | 60,706 | 6.86 | 124,130 | 5.51 | 14,351 | 27.49 |
| Motor freight transportation and warehousing, terminals, and related services..... | 10,381 | 4.62 | 681,746 | 4.54 | 47,649 | 6.10 | 87,993 | 6.47 | 7,009 | 11.22 |
| Other transportation..... | 3,268 | 8.24 | 230,695 | 6.48 | 13,057 | 22.83 | 36,137 | 10.48 | (1) | (1) |
| Communication, electric, gas, and sanitary services..... | 2,788 | 9.01 | 168,676 | 9.39 | 10,624 | 13.84 | 33,518 | 11.58 | (1) | (1) |
| Wholesale and retail trade..... | 248,725 | 0.79 | 35,286,159 | 0.59 | 363,001 | 1.23 | 2,411,155 | 1.06 | 153,547 | 3.86 |
| Wholesale trade..... | 36,098 | 2.17 | 11,718,204 | 0.87 | 89,788 | 2.63 | 631,390 | 2.42 | 39,169 | 9.16 |
| Motor vehicles and automotive equipment..... | 2,166 | 9.24 | 446,886 | 5.64 | 4,269 | 9.61 | 36,915 | 9.84 | (1) | (1) |
| Drugs, chemicals, and paints..... | 641 | 16.65 | 179,851 | 9.50 | 1,070 | 16.39 | 14,145 | 17.82 | (1) | (1) |
| Dry goods and apparel..... | 1,168 | 11.56 | 410,837 | 4.72 | 1,379 | 10.69 | 28,890 | 12.41 | (1) | (1) |
| Groceries and related products..... | 5,615 | 5.11 | 2,660,628 | 1.86 | 18,395 | 5.84 | 101,040 | 4.85 | 5,777 | 23.18 |
| Farm products—raw materials..... | 4,258 | 6.09 | 2,483,949 | 1.38 | 15,132 | 6.79 | 59,205 | 8.96 | 13,068 | 15.49 |
| Electrical goods..... | 1,006 | 13.88 | 220,097 | 6.83 | 1,342 | 15.15 | 19,254 | 13.81 | (1) | (1) |
| Hardware, and plumbing and heating equipment and supplies..... | 1,171 | 12.34 | 304,452 | 6.34 | 2,186 | 10.74 | 20,906 | 12.69 | 694 | 27.71 |
| Machinery, equipment, and supplies..... | 2,483 | 8.53 | 634,120 | 4.47 | 6,112 | 8.67 | 51,602 | 7.89 | (1) | (1) |
| Alcoholic beverages..... | 1,082 | 11.44 | 589,437 | 3.82 | 3,018 | 4.41 | 22,356 | 7.92 | (1) | (1) |
| Lumber and construction materials..... | 1,106 | 11.38 | 545,961 | 3.19 | 5,240 | 17.77 | 21,630 | 6.13 | (1) | (1) |
| Wholesale trade, not elsewhere classified..... | 14,642 | 3.59 | 3,168,979 | 1.85 | 30,892 | 4.43 | 246,309 | 4.19 | 10,974 | 14.84 |
| Wholesale trade not allocable..... | 760 | 17.10 | 73,007 | 10.60 | 753 | 30.11 | 9,138 | 34.18 | (1) | (1) |
| Retail trade..... | 208,969 | 0.89 | 23,102,573 | 0.82 | 267,438 | 1.42 | 1,746,757 | 1.20 | 110,300 | 4.20 |
| Building materials, hardware, and farm equipment..... | 15,467 | 3.55 | 2,210,014 | 2.85 | 25,105 | 3.96 | 158,956 | 4.09 | 11,498 | 12.44 |
| Building materials dealers..... | 5,856 | 5.77 | 846,832 | 4.47 | 11,362 | 6.27 | 67,038 | 6.36 | 4,675 | 20.15 |
| Hardware stores..... | 5,968 | 6.02 | 572,163 | 5.98 | 6,991 | 7.84 | 54,193 | 7.48 | 3,534 | 20.94 |
| Farm equipment dealers..... | 3,643 | 6.73 | 791,019 | 4.73 | 6,752 | 6.41 | 37,725 | 7.38 | 3,289 | 23.79 |
| General merchandise stores..... | 10,716 | 4.45 | 1,110,690 | 3.91 | 17,826 | 6.44 | 87,750 | 5.45 | 5,559 | 17.37 |
| Food stores..... | 34,780 | 2.37 | 5,333,427 | 1.83 | 51,328 | 2.64 | 293,497 | 5.45 | 15,631 | 11.75 |
| Grocery stores, meat and fish markets, and fruit and vegetable markets..... | 30,053 | 2.54 | 5,017,299 | 1.89 | 44,096 | 2.47 | 259,220 | 2.85 | 13,800 | 12.95 |
| Retail bakeries..... | 2,588 | 9.35 | 178,412 | 10.47 | 4,141 | 12.32 | 22,359 | 12.23 | 1,079 | 31.40 |
| Other food stores..... | 4,139 | 10.31 | 137,716 | 11.13 | 3,091 | 20.56 | 11,918 | 14.58 | 752 | 33.78 |
| Automotive dealers and gasoline service stations..... | 39,965 | 2.23 | 5,867,213 | 1.62 | 37,721 | 3.84 | 310,180 | 2.57 | 18,657 | 8.38 |
| Automobile and truck dealers..... | 9,742 | 4.04 | 3,084,968 | 1.75 | 12,543 | 8.18 | 103,050 | 3.32 | 7,234 | 11.81 |
| Gasoline service stations..... | 24,036 | 3.01 | 2,249,777 | 3.27 | 17,254 | 4.83 | 153,682 | 3.98 | 7,339 | 11.16 |
| Tire, battery, and accessory dealers, and automotive dealers, not elsewhere classified..... | 6,187 | 5.87 | 632,468 | 5.77 | 7,924 | 7.61 | 53,448 | 7.26 | 4,084 | 25.09 |
| Apparel and accessory stores..... | 13,458 | 3.97 | 1,383,608 | 3.74 | 12,730 | 5.96 | 132,155 | 4.51 | 5,907 | 18.24 |
| Furniture, home furnishings, and equipment stores..... | 13,739 | 3.96 | 1,385,478 | 3.96 | 15,824 | 5.26 | 144,884 | 4.96 | 9,397 | 12.63 |
| Eating and drinking places..... | 40,382 | 2.32 | 2,313,457 | 2.74 | 9,169 | 3.69 | 270,526 | 3.39 | 21,633 | 10.38 |
| Drug stores and proprietary stores..... | 7,037 | 5.35 | 1,005,793 | 4.83 | 10,970 | 6.41 | 106,312 | 5.95 | 2,956 | 23.38 |
| Liquor stores..... | 5,468 | 6.08 | 681,100 | 5.82 | 6,844 | 8.79 | 58,393 | 7.86 | 1,277 | 25.29 |
| Jewelry stores..... | 2,221 | 10.06 | 150,373 | 10.77 | 1,594 | 13.91 | 21,047 | 11.80 | 1,115 | 32.11 |
| Sporting goods stores and bicycle shops..... | 1,388 | 12.57 | 86,802 | 13.86 | 1,428 | 26.91 | 7,496 | 17.74 | 1,102 | 33.85 |
| Fuel and ice dealers..... | 2,790 | 8.76 | 270,019 | 8.69 | 6,283 | 11.70 | 28,445 | 10.53 | (1) | (1) |
| Antique stores and secondhand stores..... | 2,294 | 10.05 | 57,889 | 16.21 | 1,023 | 21.28 | 10,895 | 19.45 | 1,351 | 27.30 |
| News dealers and cigar stores..... | 806 | 16.68 | 53,976 | 20.79 | 304 | 25.36 | 6,763 | 21.73 | (1) | (1) |
| Florists..... | 2,520 | 9.55 | 109,474 | 11.76 | 3,196 | 13.11 | 14,775 | 14.38 | 1,106 | 33.96 |
| Retail trade, not elsewhere classified..... | 13,575 | 4.01 | 984,005 | 4.39 | 13,894 | 6.93 | 83,360 | 5.87 | 9,315 | 15.43 |
| Retail trade not allocable..... | 2,723 | 9.18 | 99,255 | 12.83 | 2,199 | 26.89 | 11,323 | 17.79 | 1,402 | 26.03 |
| Wholesale and retail trade not allocable..... | 3,658 | 7.54 | 465,382 | 5.63 | 5,775 | 10.08 | 33,008 | 9.32 | 4,078 | 25.07 |

Footnote at end of table.

Table T.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL, OF SELECTED ESTIMATES, BY INDUSTRIAL GROUP—Con.

| Industrial group | Number of active partnerships | Relative sampling variability (Percent) | Business receipts | | Depreciation | | Net profit | | Net loss | |
|--|-------------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|
| | | | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Finance, insurance, and real estate..... | 246,407 | 0.83 | 6,185,466 | 1.49 | 891,598 | 3.06 | 1,542,692 | 1.97 | 690,491 | 5.71 |
| Finance..... | 48,595 | 2.15 | 1,697,221 | 1.25 | 23,310 | 9.40 | 521,191 | 3.76 | 134,536 | 2.39 |
| Insurance agents, brokers, and service..... | 13,212 | 4.13 | 717,054 | 4.28 | 7,806 | 7.56 | 207,969 | 5.65 | (¹) | (¹) |
| Real estate..... | 184,600 | 1.00 | 3,771,191 | 2.26 | 860,482 | 3.16 | 813,532 | 2.57 | 548,315 | 4.91 |
| Operators (except developers) and lessors of buildings..... | 144,160 | 1.17 | 2,971,017 | 2.67 | 793,699 | 3.09 | 526,189 | 3.06 | 419,453 | 5.52 |
| Lessors of real property other than buildings..... | 16,265 | 3.76 | 147,824 | 10.75 | 33,997 | 34.23 | 64,412 | 10.93 | 32,120 | 22.00 |
| Agents, brokers, and managers..... | 10,296 | 4.72 | 321,161 | 6.99 | 14,881 | 11.57 | 90,666 | 8.22 | 19,258 | 22.49 |
| Combinations of real estate, insurance, loans, and law offices..... | 1,726 | 11.58 | 58,345 | 13.34 | 1,818 | 19.20 | 19,763 | 16.21 | (¹) | (¹) |
| Other real estate..... | 12,153 | 4.22 | 272,844 | 5.93 | 16,087 | 13.21 | 112,502 | 7.37 | 77,136 | 14.28 |
| Services..... | 166,678 | 1.05 | 11,608,635 | 1.11 | 394,412 | 3.24 | 4,217,151 | 1.48 | 153,123 | 5.70 |
| Hotels, rooming houses, camps, and other lodging places.. | 13,095 | 0.79 | 622,766 | 5.16 | 87,652 | 6.25 | 64,486 | 7.43 | 48,846 | 10.60 |
| Hotels, tourist courts, and motels..... | 8,983 | 4.99 | 536,051 | 5.71 | 73,667 | 7.12 | 49,470 | 8.18 | 41,309 | 11.94 |
| Hotels..... | 3,378 | 8.12 | 271,367 | 7.73 | 31,308 | 11.96 | 13,892 | 11.13 | 23,837 | 17.22 |
| Tourist courts and motels..... | 5,605 | 6.35 | 264,684 | 8.42 | 42,359 | 8.69 | 29,578 | 11.46 | 17,472 | 15.65 |
| Lodging places, except hotels, tourist courts, and motels..... | 4,112 | 7.50 | 86,715 | 11.44 | 13,985 | 11.28 | 15,016 | 17.13 | 7,537 | 21.00 |
| Personal services..... | 32,652 | 2.61 | 1,144,323 | 3.63 | 69,712 | 5.96 | 244,113 | 4.18 | 11,510 | 10.51 |
| Laundries, laundry services, cleaning and dyeing plants | 13,424 | 4.12 | 489,673 | 5.35 | 38,499 | 6.12 | 74,456 | 6.43 | 7,294 | 11.48 |
| Photographic studios, including commercial photography. | 1,424 | 12.57 | 63,589 | 14.07 | 1,550 | 17.49 | 13,527 | 16.05 | (¹) | (¹) |
| Beauty and barber shops..... | 12,686 | 4.27 | 243,534 | 6.10 | 6,911 | 7.30 | 73,047 | 6.00 | 2,647 | 29.95 |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | 594 | 19.83 | 14,652 | 26.52 | 208 | 27.96 | 3,667 | 24.63 | (¹) | (¹) |
| Funeral service and crematories..... | 3,704 | 7.76 | 304,761 | 8.28 | 19,100 | 8.96 | 74,921 | 9.83 | 961 | 31.58 |
| Personal services, not elsewhere classified..... | 820 | 16.84 | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) |
| Business services..... | 19,659 | 3.37 | 823,267 | 4.00 | 55,956 | 10.07 | 189,453 | 5.36 | 18,933 | 16.57 |
| Advertising..... | 1,591 | 11.75 | 115,938 | 10.90 | 1,230 | 21.07 | 17,073 | 15.14 | (¹) | (¹) |
| Services to dwellings and other buildings..... | 2,175 | 10.31 | 78,276 | 12.14 | 2,019 | 16.47 | 16,544 | 13.31 | (¹) | (¹) |
| Business services, not elsewhere classified..... | 15,893 | 3.76 | 629,053 | 4.60 | 52,707 | 10.66 | 155,836 | 6.14 | 16,218 | 17.84 |
| Automobile and other repair services..... | 27,012 | 2.89 | 1,052,753 | 4.08 | 32,524 | 8.31 | 197,508 | 4.31 | 9,103 | 13.89 |
| Automobile parking, repair, and services..... | 18,202 | 3.54 | 764,487 | 4.74 | 26,278 | 9.96 | 132,162 | 4.82 | 7,071 | 16.87 |
| Automobile parking..... | 925 | 15.80 | 41,778 | 21.44 | (¹) | (¹) | 5,873 | 21.23 | 381 | 26.77 |
| Automobile repair shops..... | 14,996 | 3.91 | 627,362 | 5.20 | 12,807 | 6.45 | 113,007 | 5.23 | 3,670 | 20.97 |
| Automobile services, except repair, including automobile rental without drivers..... | 2,281 | 10.01 | 95,347 | 13.89 | 12,621 | 19.49 | 13,282 | 15.33 | 3,020 | 30.00 |
| Repair services, except automobile..... | 8,810 | 5.12 | 288,266 | 8.09 | 6,246 | 10.82 | 65,346 | 8.70 | 2,032 | 20.68 |
| Motion pictures..... | 2,086 | 10.21 | 264,007 | 7.13 | (¹) | (¹) | 25,325 | 8.67 | 14,213 | 21.15 |
| Bowling alleys and billiard and pool parlors..... | 1,600 | 12.02 | 75,306 | 14.74 | 12,951 | 25.40 | 9,368 | 21.38 | (¹) | (¹) |
| Amusement and recreation services, except motion pictures, bowling alleys and billiard and pool parlors..... | 8,585 | 5.16 | 250,420 | 6.65 | 25,879 | 10.49 | 43,192 | 8.96 | 23,340 | 16.72 |
| Medical services..... | 22,087 | 3.05 | 2,711,023 | 2.67 | 37,422 | 4.59 | 1,390,064 | 3.16 | 9,474 | 19.16 |
| Offices of physicians and surgeons..... | 15,300 | 3.63 | 2,129,413 | 3.07 | 21,883 | 4.83 | 1,227,923 | 3.44 | (¹) | (¹) |
| Offices of dentists and dental surgeons..... | 1,595 | 11.98 | 127,720 | 13.03 | 2,120 | 15.13 | 60,391 | 13.63 | (¹) | (¹) |
| Hospitals, sanatoria, and convalescent and rest homes.. | (¹) | (¹) | 266,524 | 7.90 | 10,514 | 12.07 | 37,917 | 15.19 | 5,834 | 24.18 |
| Medical and dental laboratories..... | 1,597 | 11.80 | 98,293 | 11.75 | 1,323 | 15.26 | 37,044 | 14.90 | (¹) | (¹) |
| Medical and health services, not elsewhere classified.. | 1,194 | 13.71 | 89,073 | 13.14 | 1,583 | 18.67 | 26,789 | 17.29 | (¹) | (¹) |
| Educational services..... | 1,517 | 12.30 | 37,763 | 18.09 | 1,529 | 23.21 | 5,847 | 16.76 | (¹) | (¹) |
| Legal services..... | 21,601 | 3.09 | 2,564,510 | 2.34 | 28,515 | 3.47 | 1,415,881 | 2.55 | 4,027 | 32.40 |
| Engineering and architectural services..... | 6,400 | 5.70 | 893,725 | 4.05 | 8,829 | 7.73 | 202,327 | 5.88 | 5,046 | 34.24 |
| Accounting, auditing, and bookkeeping services..... | 8,843 | 4.95 | 1,112,894 | 3.28 | 13,747 | 5.35 | 409,227 | 4.59 | 1,784 | 30.05 |
| Other services..... | 1,541 | 12.19 | 55,878 | 14.35 | 800 | 21.92 | 20,360 | 17.58 | (¹) | (¹) |
| Nature of business not allocable..... | 1,413 | 12.75 | 26,571 | 22.13 | (¹) | (¹) | 6,825 | 26.89 | (¹) | (¹) |

¹Estimates are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

instances of the characteristics were not present among the sample returns.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with

obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

U. S. Individual Income Tax Returns, Form 1040, 149
 Schedule B, Supplemental Schedule of Income and Retirement Income
 Credit, 166
 Schedule C, Profit (or Loss) from Business or Profession, 171
 Schedule C-3, Computation of Social Security Self-Employment Tax, 174
 Schedule F, Schedule of Farm Income and Expenses, 176
 Schedule F-1, Computation of Social Security Self-Employment Tax on
 Farm Earnings, 179

U. S. Partnership Return of Income, Form 1065, 181

1964

Section 10

Forms and Instructions

U. S. Small Business Corporation Return of Income, Form 1120-S, 189
 U. S. Corporation Income Tax Return, Form 1120, 197
 Computation of Investment Credit, Form 3468, 209

FORM 1040
 U.S. Treasury Department
 Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1964
 or taxable year beginning _____, 1964, ending _____, 19____

Your social security number
 (Husband's if joint return)

First name and initial (If joint return, use first names and middle initials of both) _____
Last name _____
Home address (Number and street or rural route) _____
City, town or post office, and State _____ **Postal ZIP code** _____

Occupation _____
Wife's number, if joint return _____
Occupation _____

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason.

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns. **See instructions before completing your return.**

FILING STATUS—check one:
 1a. ☐ Single
 b. ☐ Married filing joint return (even if only one had income)
 c. ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
 d. ☐ Unmarried Head of Household
 e. ☐ Surviving widow(er) with dependent child

EXEMPTIONS
 2a. Regular ☐ Yourself ☐ Wife
 b. Age 65 or over . . . ☐ Yourself ☐ Wife
 c. Blind ☐ Yourself ☐ Wife
 3a. Number of your dependent children *who lived with you* . . .
 b. Number of other dependents (from line 3, Part I, page 2) . . .
 4. Total exemptions claimed

INCOME—If joint return, include all income of both husband and wife
 5. Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation \$
 6. Other income (from line 9, Part II, page 2)
 7. Total (add lines 5 and 6)
 8. Adjustments (from line 5, Part III, page 2)
 9. Total income (subtract line 8 from line 7)

TAX COMPUTATION
FIGURE TAX BY USING EITHER 10 OR 11
 10. Tax Table—If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11 a, b, c, or d. Enter tax on line 12.
 11. Tax Rate Schedule—
 a. If you itemize deductions, enter total from Part IV, page 2
 If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of:
 (1) 10 percent of line 9 or;
 (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above.
 The deduction computed under (1) or (2) is limited to \$1,000 (\$500 if married and filing separate return).
 b. Subtract line 11a from line 9
 c. Multiply total number of exemptions on line 4, above, by \$600
 d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.)

TAX—CREDITS—PAYMENTS
 12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11)
 13. Total credits (from line 5, Part V, page 2)
 14. Income tax (subtract line 13 from line 12)
 15. Self-employment tax (Schedule C-3 or F-1)
 16. Total tax (add lines 14 and 15)
 If either you or your wife worked for more than one employer, see page 5 of instructions.
 17a. Total Federal income tax withheld (attach Forms W-2)
 b. 1964 Estimated tax payments
 (Include 1963 overpayment allowed as a credit) (Office where paid)
 c. Total (add lines 17a and 17b)

TAX DUE OR REFUND
 18. If payments (line 17c) are less than tax (line 16), enter Balance Due. **Pay in full with this return.**
 19. If payments (line 17c) are larger than tax (line 16), enter Overpayment
 20. Amount of line 19 you wish credited to 1965 Estimated Tax
 21. Subtract line 20 from 19. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN
HERE _____ If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. _____ Date _____
 Sign here _____ Signature of preparer other than taxpayer _____ 16-78368a-1 _____ Address _____ Date _____

FORM 1040-1964

Page 2

PART I.—EXEMPTIONS—Complete only for dependents claimed on line 3b, page 1

| (a) NAME (If more space is needed attach schedule) | (b) Relationship | (c) Months lived in your home. If born or died during year write "B" or "D" | (d) Did dependent have income of \$500 or more? | (e) Amount YOU furnished for dependent's support. If 100% write "ALL" | (f) Amount furnished by OTHERS including dependent |
|---|------------------|---|---|---|--|
| 1. _____ | _____ | _____ | _____ | \$ _____ | \$ _____ |
| 2. _____ | _____ | _____ | _____ | _____ | _____ |

3. Total number of dependents listed above. Enter here and on line 3b, page 1 →**PART II.—INCOME FROM ALL SOURCES OTHER THAN WAGES, SALARIES, ETC.****Dividends and Other Distributions**

- A. Gross amount
- B. Nontaxable and capital gain distributions
- C. Subtract item B from item A. Give details in lines 1a through 1d

Explanation of Item C (Write (H), (W), (J) for stock held by husband, wife, or jointly)

1a. Qualifying dividends (Name of payer)

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PART III.—ADJUSTMENTS

1. "Sick pay" if included in line 5, page 1 (Attach Form 2440 or other required statement)
2. Moving expenses (attach Form 3903)
3. Employee business expense (attach Form 2106 or other statement)
4. Payments by self-employed persons to retirement plans, etc. (Attach Form 2950SE)
5. Total adjustments (lines 1 through 4). Enter here and on line 8, page 1

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

PART IV.—ITEMIZED DEDUCTIONS—Use only if you do not use tax table or standard deduction.

Medical and dental expense.—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. **NOTE:** If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction.

1. Enter excess, if any, of medicine and drugs over 1% of line 9, page 1

2. Other medical, dental expenses (include hospital insurance premiums)

3. Total (add lines 1 and 2)

4. Enter 3% of line 9, page 1 (see note above)

5. Subtract line 4 from line 3; see page 8 of instructions for maximum limitation

Contributions.—If other than money, attach required statement—see instructions.

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PART V.—CREDITS

1. Dividends received credit: Enter smallest of (a) 2% of line 1c, Part II, (b) tax shown on line 12, page 1, less foreign tax credit, or (c) 2% of taxable income (see instructions).

2. Retirement income credit (Schedule B)

3. Investment credit (Form 3468)

4a. Foreign tax credit (Form 1116)

b. Tax-free covenant bonds credit

5. Total credits (add lines 1 through 4b). Enter here and on line 13, page 1

A Special Message for Taxpayers:

Your 1964 forms and instructions have been revised in accordance with the Revenue Act of 1964 which reduced tax rates and provided a minimum standard deduction.

Many other changes have been made to conform to the new legislation which provided:

Higher ceilings on charitable contributions and the retirement income credit;

Benefits for persons 65 or over on medical expenses and sales of their residences;

Deductions for moving expenses;

Restrictions on the sick pay exclusion and the deduction for taxes paid;

An increase in the dividends exclusion and a decrease in the dividends received credit; and

An averaging system to moderate the effects of unusual increases in income.

During the past year, continued progress has been made in installing our Automatic Data Processing system, and some parts of the system are now operative in all of the 50 States. This system is designed to give you better service and more efficient and effective enforcement of the tax laws. Our aim is to make sure that everyone pays his share—and no more—of the cost of keeping America safe, prosperous, and healthy.

For your own protection and to promote fast, accurate processing of your return, please watch these points—

NAME AND ADDRESS—If your return form is not pre-addressed, be sure you enter your name and address correctly.

COPY YOUR SOCIAL SECURITY NUMBER, exactly as it appears on your account card. This number is important to rapid processing of your return and to identifying your tax affairs.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Be accurate. Follow the instructions. List all income such as wages, dividends, interest, etc. Take all allowable deductions.

ATTACH FORMS W-2 to your return. If not available, please explain.

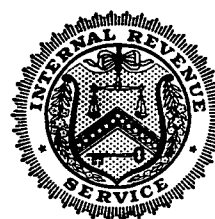
BE SURE TO SIGN YOUR RETURN.

FILE EARLY—before the April 15 deadline.

These instructions cover the most common aspects of the tax laws and regulations. If you have questions, telephone or visit any Internal Revenue Office. We will be glad to help you.

Commissioner of Internal Revenue

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1964



INSTRUCTIONS FORM 1040 (1964)

2

HOW TO USE FORM 1040 (To be filed not later than April 15)

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are

required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules as well as other supporting schedules described in these instructions may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than \$10,000, AND

2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions,

you wish to use the tax table or to take the standard deduction which is generally the higher of:

(a) the 10-percent standard deduction—about 10 percent of your income, or

(b) the minimum standard deduction—an amount equal to \$200 (\$100 if married and filing separate return) plus \$100 for each

exemption claimed on item 15 on the back of your Form 1040A.

The instructions for Form 1040A provide further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham, Ala., 35203.
ALASKA—Anchorage, Alaska, 99501.
ARIZONA—Phoenix, Ariz., 85025.
ARKANSAS—Little Rock, Ark., 72203.
CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.
COLORADO—Denver, Colo., 80202.
CONNECTICUT—Hartford, Conn., 06113.
DELAWARE—Wilmington, Del., 19801.
DISTRICT OF COLUMBIA—Baltimore, Md., 21202.
FLORIDA—Jacksonville, Fla., 32202.
GEORGIA—Atlanta, Ga., 30303.
HAWAII—Honolulu, Hawaii, 96813.
IDAHO—Boise, Idaho, 83701.
ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.
INDIANA—Indianapolis, Ind., 46204.
IOWA—Des Moines, Iowa, 50309.
KANSAS—Wichita, Kans., 67202.
KENTUCKY—Louisville, Ky., 40202.
LOUISIANA—New Orleans, La., 70130.
MAINE—Augusta, Maine, 04330.

MARYLAND—Baltimore, Md., 21202.
MASSACHUSETTS—Boston, Mass., 02115.
MICHIGAN—Detroit, Mich., 48226.
MINNESOTA—St. Paul, Minn., 55101.
MISSISSIPPI—Jackson, Miss., 39202.
MISSOURI—St. Louis, Mo., 63101.
MONTANA—Helena, Mont., 59601.
NEBRASKA—Omaha, Nebr., 68102.
NEVADA—Reno, Nev., 89505.
NEW HAMPSHIRE—Portsmouth, N.H., 03801.
NEW JERSEY—Newark, N.J., 07102.
NEW MEXICO—Albuquerque, N. Mex., 87101.
NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.
NORTH CAROLINA—Greensboro, N.C., 27401.
NORTH DAKOTA—Fargo, N. Dak., 58102.
OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.
OKLAHOMA—Oklahoma City, Okla., 73102.
OREGON—Portland, Oreg., 97232.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.
PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15230.

OFFICES

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.
RHODE ISLAND—Providence, R.I., 02907.
SOUTH CAROLINA—Columbia, S.C., 29201.
SOUTH DAKOTA—Aberdeen, S. Dak., 57401.
TENNESSEE—Nashville, Tenn., 37203.
TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.
UTAH—Salt Lake City, Utah, 84110.
VERMONT—Burlington, Vt., 05401.
VIRGINIA—Richmond, Va., 23240.
VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.
WASHINGTON—Tacoma, Wash., 98402.
WEST VIRGINIA—Parkersburg, W. Va., 26102.
WISCONSIN—Milwaukee, Wis., 53202.
WYOMING—Cheyenne, Wyo., 82001.
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1964 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

GENERAL INSTRUCTIONS

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.—Be sure to enter your number in the space pro-

vided, exactly as shown on your card. If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

GENERAL INSTRUCTIONS—Continued**3****MEMBERS OF ARMED FORCES**

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live (see page 2). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Inter-

nal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. 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.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines

on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2, but need not be entered on the official schedule.

The above does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only

the name of the filer should be entered in the name and address area of the return. Check the box "married filing separately," line 1c, page 1 of the return and give the first name and social security number of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions then both must do so. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—line 11a (2), page 1, Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "married filing separately," line 1c, page 1 of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for

your wife or husband check the boxes provided in line 2, page 1.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See "Widows and Widowers," below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the en-

tire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list under "Line 3," paragraph 5 on page 4 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

See head of household rates on page 10.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint

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GENERAL INSTRUCTIONS—Continued

return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer

(a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is

entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from business or profession.
Your share of partnership profits.

Examples of Income Which Must Be Reported

Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Your share of estate or trust income.

Employer supplemental unemployment benefits.

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (such as items received from radio and TV shows, contests, raffles, etc.

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.

Examples of Income Which Should Not Be Reported

Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal and State social security benefits.

Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040**Exemptions (\$600 for Each Allowable Exemption)****Line 2—YOU AND WIFE**

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1964. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1965, you get the additional exemption for age on your return for 1964.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1964, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter

of the visual field subtends an angle no greater than 20°.

Line 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the total number of your children who lived with you during 1964.

Enter on line 3b the total number of dependents from line 3, Part I, page 2 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad, and

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

| | | |
|------------|----------------|-------------------|
| Child* | Stepbrother | Son-in-law |
| Stepchild | Stepsister | Daughter-in-law |
| Mother | Stepmother | The following if |
| Father | Stepfather | related by blood: |
| Grand- | Mother-in-law | Uncle |
| parent | Father-in-law | Aunt |
| Brother | Brother-in-law | Nephew |
| Sister | Sister-in-law | Niece |
| Grandchild | | |

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children Under 19 and Students.—If your dependent child has income of \$600 or over and is under 19, or is a student, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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Support by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

- (a) They as a group have provided over half of the support of the individual; and
- (b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and
- (c) The person claiming the exemption for the individual contributed over 10 percent of the support; and
- (d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration

that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

Line 5—WAGES, SALARIES, TIPS, ETC.

Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND**FIGURING YOUR TAX**

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 10 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule "G" from any Internal Revenue Service office for full details.

Line 14.—Income Tax.—Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount separately and write "Inv. Cr." to left of the entry. Attach computation.

Line 17a.—Payments.—Include any amounts from the following sources on this line.

Income Tax Withheld.—As reflected on the Forms W-2 which you received from your employers.

Two or More Employers.—If more than \$174 of Social Security (F.I.C.A.) employees tax was withheld during 1964 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over \$174. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over \$174; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of Form 2439.

Line 17c.—If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the exceptions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

Lines 18 and 19.—Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Line 21.—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 21, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your

return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more, and he:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rate;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Farmers and fishermen may postpone filing their 1965 declarations until January 15, 1966.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1965 income tax return. See instructions for line 17c above.

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Part II

Line 1—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

Enter as item A, above line 1, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary.

Enter as item B, above line 1, the total of any capital gain dividends and nontaxable distributions included in item A.

Some payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion on this line, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Use this line to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. If you receive dividends through a nominee or other intermediary, list the name of such person. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in line 3; mutual savings banks, cooperative banks, savings and loan associations and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit should be reported on line 1d:

(a) foreign corporations, including your share from a controlled foreign corporation.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

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

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 3—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. However you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Line 8—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it here. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1964, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or

business, you can apply the losses against your 1964 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1964, it should be reported on this line. Attach a statement showing the computation.

Part III

Line 1—SICK PAY EXCLUSION

You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(1) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is now a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

(2) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75 and the payments exceed this rate the exclusion is figured

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct unreimbursed moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the expenses. Enter any excess reimbursement on line 8, Part II, page 2 of your return and enter any excess expenses on line 2, Part III, page 2 of your return. If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.

Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer

payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions in Part IV, page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the

equivalent of an adequate accounting, if you received an allowance not in excess of \$25 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile, and established time, place, and business purpose of the travel.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if:

(a) depreciation has been claimed using a method other than straight line (or where additional first year depreciation has been claimed), or

(b) you are claiming a deduction in excess of reimbursements received from your employer for automobile expenses.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on line 8, Part II, page 2;

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on line 3, Part III, page 2. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted in Part IV, page 2, under *Other deductions*; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**MEDICAL AND DENTAL EXPENSES**

If you itemize deductions, you can deduct, within the limits described below, the amounts you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as

medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines

Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.

X-ray examinations or treatment

Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

Illegal operations or drugs
Travel ordered or suggested by your doctor
for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(a) The taxpayer and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the medical and dental expense section, Part IV, page 2.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) religious, charitable, education-

al, scientific or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations which will use the gifts for public purposes; and

(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in money or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property made after December 31, 1963, is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a

part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash

Delinquent taxes**You CANNOT Deduct Interest On:**

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct general State or local retail sales taxes if under the laws of the State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax, (or tax similar to a general sales tax) if imposed at the general rate of that tax.

Average general sales tax tables for

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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many States are available in Internal Revenue Service offices. In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct in this part any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part II of Schedule B, or Schedule C, or F.

You CAN Deduct:

Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax.

OTHER DEDUCTIONS**Care of Children and Other Dependents.—**

If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of \$600, for one dependent, or not to exceed a total of \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if;

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-*

support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach Form 2441 or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of

applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for the reporting of "Employee Business Expenses."

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed in Part III, page 2.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of:

Safety equipment, tools and supplies, used in your job

Dues to unions or professional societies

Business entertainment

Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work

Entertaining friends

Bribes and illegal payments

Part V**Line 1—DIVIDENDS RECEIVED CREDIT**

This credit is equal to 2 percent of qualifying dividends in excess of those which you may exclude from your income. The credit may not exceed:

(a) the total income tax reduced by the foreign tax credit if any; or
(b) 2% of the taxable income.

Taxable income means—

(a) If tax is computed, the amount shown on line 11d, page 1, of Form 1040.

(b) If Tax Table is used, the amount shown on line 9, page 1, Form 1040, less the standard deduction, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 4, page 1, Form 1040).

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TAX RATE SCHEDULES

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$500..... 16% of the amount on line 11d.

| Over— | But not over— | | of excess over— |
|----------|---------------|----------------------|-----------------|
| \$500 | — \$1,000.... | \$80, plus 16.5% | — \$500 |
| \$1,000 | — \$1,500.... | \$162.50, plus 17.5% | — \$1,000 |
| \$1,500 | — \$2,000.... | \$250, plus 18% | — \$1,500 |
| \$2,000 | — \$4,000.... | \$340, plus 20% | — \$2,000 |
| \$4,000 | — \$6,000.... | \$740, plus 23.5% | — \$4,000 |
| \$6,000 | — \$8,000.... | \$1,210, plus 27% | — \$6,000 |
| \$8,000 | — \$10,000... | \$1,750, plus 30.5% | — \$8,000 |
| \$10,000 | — \$12,000... | \$2,360, plus 34% | — \$10,000 |
| \$12,000 | — \$14,000... | \$3,040, plus 37.5% | — \$12,000 |
| \$14,000 | — \$16,000... | \$3,790, plus 41% | — \$14,000 |
| \$16,000 | — \$18,000... | \$4,610, plus 44.5% | — \$16,000 |
| \$18,000 | — \$20,000... | \$5,500, plus 47.5% | — \$18,000 |

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

| Over— | But not over— | | of excess over— |
|-----------|----------------|----------------------|-----------------|
| \$20,000 | — \$22,000... | \$6,450, plus 50.5% | — \$20,000 |
| \$22,000 | — \$26,000... | \$7,460, plus 53.5% | — \$22,000 |
| \$26,000 | — \$32,000... | \$9,600, plus 56% | — \$26,000 |
| \$32,000 | — \$38,000... | \$12,960, plus 58.5% | — \$32,000 |
| \$38,000 | — \$44,000... | \$16,470, plus 61% | — \$38,000 |
| \$44,000 | — \$50,000... | \$20,130, plus 63.5% | — \$44,000 |
| \$50,000 | — \$60,000... | \$23,940, plus 66% | — \$50,000 |
| \$60,000 | — \$70,000... | \$30,540, plus 68.5% | — \$60,000 |
| \$70,000 | — \$80,000... | \$37,390, plus 71% | — \$70,000 |
| \$80,000 | — \$90,000... | \$44,490, plus 73.5% | — \$80,000 |
| \$90,000 | — \$100,000... | \$51,840, plus 75% | — \$90,000 |
| \$100,000 | — \$200,000... | \$59,340, plus 76.5% | — \$100,000 |
| \$200,000 | | \$135,840, plus 77% | — \$200,000 |

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$1,000..... 16% of the amount on line 11d.

| Over— | But not over— | | of excess over— |
|----------|---------------|----------------------|-----------------|
| \$1,000 | — \$2,000... | \$160, plus 16.5% | — \$1,000 |
| \$2,000 | — \$3,000... | \$325, plus 17.5% | — \$2,000 |
| \$3,000 | — \$4,000... | \$500, plus 18% | — \$3,000 |
| \$4,000 | — \$8,000... | \$680, plus 20% | — \$4,000 |
| \$8,000 | — \$12,000... | \$1,480, plus 23.5% | — \$8,000 |
| \$12,000 | — \$16,000... | \$2,420, plus 27% | — \$12,000 |
| \$16,000 | — \$20,000... | \$3,500, plus 30.5% | — \$16,000 |
| \$20,000 | — \$24,000... | \$4,720, plus 34% | — \$20,000 |
| \$24,000 | — \$28,000... | \$6,080, plus 37.5% | — \$24,000 |
| \$28,000 | — \$32,000... | \$7,580, plus 41% | — \$28,000 |
| \$32,000 | — \$36,000... | \$9,220, plus 44.5% | — \$32,000 |
| \$36,000 | — \$40,000... | \$11,000, plus 47.5% | — \$36,000 |

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

| Over— | But not over— | | of excess over— |
|-----------|----------------|-----------------------|-----------------|
| \$40,000 | — \$44,000... | \$12,900, plus 50.5% | — \$40,000 |
| \$44,000 | — \$52,000... | \$14,920, plus 53.5% | — \$44,000 |
| \$52,000 | — \$64,000... | \$19,200, plus 56% | — \$52,000 |
| \$64,000 | — \$76,000... | \$25,920, plus 58.5% | — \$64,000 |
| \$76,000 | — \$88,000... | \$32,940, plus 61% | — \$76,000 |
| \$88,000 | — \$100,000... | \$40,260, plus 63.5% | — \$88,000 |
| \$100,000 | — \$120,000... | \$47,880, plus 66% | — \$100,000 |
| \$120,000 | — \$140,000... | \$61,080, plus 68.5% | — \$120,000 |
| \$140,000 | — \$160,000... | \$74,780, plus 71% | — \$140,000 |
| \$160,000 | — \$180,000... | \$88,980, plus 73.5% | — \$160,000 |
| \$180,000 | — \$200,000... | \$103,680, plus 75% | — \$180,000 |
| \$200,000 | — \$400,000... | \$118,680, plus 76.5% | — \$200,000 |
| \$400,000 | | \$271,680, plus 77% | — \$400,000 |

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$1,000..... 16% of the amount on line 11d.

| Over— | But not over— | | of excess over— |
|----------|---------------|----------------------|-----------------|
| \$1,000 | — \$2,000... | \$160, plus 17.5% | — \$1,000 |
| \$2,000 | — \$4,000... | \$335, plus 19% | — \$2,000 |
| \$4,000 | — \$6,000... | \$715, plus 22% | — \$4,000 |
| \$6,000 | — \$8,000... | \$1,155, plus 23% | — \$6,000 |
| \$8,000 | — \$10,000... | \$1,615, plus 27% | — \$8,000 |
| \$10,000 | — \$12,000... | \$2,155, plus 29% | — \$10,000 |
| \$12,000 | — \$14,000... | \$2,735, plus 32% | — \$12,000 |
| \$14,000 | — \$16,000... | \$3,375, plus 34% | — \$14,000 |
| \$16,000 | — \$18,000... | \$4,055, plus 37.5% | — \$16,000 |
| \$18,000 | — \$20,000... | \$4,805, plus 39% | — \$18,000 |
| \$20,000 | — \$22,000... | \$5,585, plus 42.5% | — \$20,000 |
| \$22,000 | — \$24,000... | \$6,435, plus 43.5% | — \$22,000 |
| \$24,000 | — \$26,000... | \$7,305, plus 45.5% | — \$24,000 |
| \$26,000 | — \$28,000... | \$8,215, plus 47% | — \$26,000 |
| \$28,000 | — \$32,000... | \$9,155, plus 48.5% | — \$28,000 |
| \$32,000 | — \$36,000... | \$11,095, plus 51.5% | — \$32,000 |
| \$36,000 | — \$38,000... | \$13,155, plus 53% | — \$36,000 |

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

| Over— | But not over— | | of excess over— |
|-----------|----------------|-----------------------|-----------------|
| \$38,000 | — \$40,000... | \$14,215, plus 54% | — \$38,000 |
| \$40,000 | — \$44,000... | \$15,295, plus 56% | — \$40,000 |
| \$44,000 | — \$50,000... | \$17,535, plus 58.5% | — \$44,000 |
| \$50,000 | — \$52,000... | \$21,045, plus 59.5% | — \$50,000 |
| \$52,000 | — \$60,000... | \$22,235, plus 61% | — \$52,000 |
| \$60,000 | — \$64,000... | \$27,115, plus 62% | — \$60,000 |
| \$64,000 | — \$70,000... | \$29,595, plus 63.5% | — \$64,000 |
| \$70,000 | — \$76,000... | \$33,405, plus 65% | — \$70,000 |
| \$76,000 | — \$80,000... | \$37,305, plus 66% | — \$76,000 |
| \$80,000 | — \$88,000... | \$39,945, plus 67% | — \$80,000 |
| \$88,000 | — \$90,000... | \$45,305, plus 69% | — \$88,000 |
| \$90,000 | — \$100,000... | \$46,685, plus 69.5% | — \$90,000 |
| \$100,000 | — \$120,000... | \$53,635, plus 71% | — \$100,000 |
| \$120,000 | — \$140,000... | \$67,835, plus 72.5% | — \$120,000 |
| \$140,000 | — \$160,000... | \$82,335, plus 74% | — \$140,000 |
| \$160,000 | — \$180,000... | \$97,135, plus 75% | — \$160,000 |
| \$180,000 | — \$200,000... | \$112,135, plus 75.5% | — \$180,000 |
| \$200,000 | | \$127,235, plus 77% | — \$200,000 |

1964 TAX TABLES

11

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (line 1, page 1, Form 1040).

TABLE A—For Married Persons Filing Joint Returns

TABLE B—For Single Persons

TABLE C—For Married Persons Filing Separate Returns,
Using 10-Percent Standard DeductionTABLE D—For Married Persons Filing Separate Returns,
Using Minimum Standard Deduction

TABLE E—For Unmarried Head of Household

Tables A, B, and E reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS*

This table is designed to allow for the standard deduction

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

| If your total income is— | | And the number of exemptions is— | | If your total income is— | | And the number of exemptions is— | | | | |
|--------------------------|---------------|----------------------------------|-----------------------------------|--------------------------|---------------|----------------------------------|------|-----|-----|-----------------------------------|
| At least | But less than | 2 | 3 If 4 or more there is no tax | At least | But less than | 2 | 3 | 4 | 5 | 6 If 7 or more there is no tax |
| Your tax is— | | Your tax is— | | Your tax is— | | Your tax is— | | | | |
| \$0 | \$1,600 | \$0 | \$0 | \$2,800 | \$2,825 | \$195 | \$82 | \$0 | \$0 | \$0 |
| 1,600 | 1,625 | 2 | 0 | 2,825 | 2,850 | 199 | 86 | 0 | 0 | 0 |
| 1,625 | 1,650 | 6 | 0 | 2,850 | 2,875 | 203 | 90 | 0 | 0 | 0 |
| 1,650 | 1,675 | 10 | 0 | 2,875 | 2,900 | 207 | 94 | 0 | 0 | 0 |
| 1,675 | 1,700 | 14 | 0 | 2,900 | 2,925 | 212 | 98 | 0 | 0 | 0 |
| 1,700 | 1,725 | 18 | 0 | 2,925 | 2,950 | 216 | 102 | 0 | 0 | 0 |
| 1,725 | 1,750 | 22 | 0 | 2,950 | 2,975 | 220 | 106 | 0 | 0 | 0 |
| 1,750 | 1,775 | 26 | 0 | 2,975 | 3,000 | 224 | 110 | 0 | 0 | 0 |
| 1,775 | 1,800 | 30 | 0 | 3,000 | 3,050 | 230 | 116 | 4 | 0 | 0 |
| 1,800 | 1,825 | 34 | 0 | 3,050 | 3,100 | 238 | 124 | 12 | 0 | 0 |
| 1,825 | 1,850 | 38 | 0 | 3,100 | 3,150 | 247 | 132 | 20 | 0 | 0 |
| 1,850 | 1,875 | 42 | 0 | 3,150 | 3,200 | 255 | 140 | 28 | 0 | 0 |
| 1,875 | 1,900 | 46 | 0 | 3,200 | 3,250 | 263 | 148 | 36 | 0 | 0 |
| 1,900 | 1,925 | 50 | 0 | 3,250 | 3,300 | 271 | 156 | 44 | 0 | 0 |
| 1,925 | 1,950 | 54 | 0 | 3,300 | 3,350 | 280 | 164 | 52 | 0 | 0 |
| 1,950 | 1,975 | 58 | 0 | 3,350 | 3,400 | 288 | 172 | 60 | 0 | 0 |
| 1,975 | 2,000 | 62 | 0 | 3,400 | 3,450 | 296 | 181 | 68 | 0 | 0 |
| 2,000 | 2,025 | 66 | 0 | 3,450 | 3,500 | 304 | 189 | 76 | 0 | 0 |
| 2,025 | 2,050 | 70 | 0 | 3,500 | 3,550 | 313 | 197 | 84 | 0 | 0 |
| 2,050 | 2,075 | 74 | 0 | 3,550 | 3,600 | 321 | 205 | 92 | 0 | 0 |
| 2,075 | 2,100 | 78 | 0 | 3,600 | 3,650 | 329 | 214 | 100 | 0 | 0 |
| 2,100 | 2,125 | 82 | 0 | 3,650 | 3,700 | 338 | 222 | 108 | 0 | 0 |
| 2,125 | 2,150 | 86 | 0 | 3,700 | 3,750 | 347 | 230 | 116 | 4 | 0 |
| 2,150 | 2,175 | 90 | 0 | 3,750 | 3,800 | 356 | 238 | 124 | 12 | 0 |
| 2,175 | 2,200 | 94 | 0 | 3,800 | 3,850 | 364 | 247 | 132 | 20 | 0 |
| 2,200 | 2,225 | 98 | 0 | 3,850 | 3,900 | 373 | 255 | 140 | 28 | 0 |
| 2,225 | 2,250 | 102 | 0 | 3,900 | 3,950 | 382 | 263 | 148 | 36 | 0 |
| 2,250 | 2,275 | 106 | 0 | 3,950 | 4,000 | 391 | 271 | 156 | 44 | 0 |
| 2,275 | 2,300 | 110 | 0 | 4,000 | 4,050 | 399 | 280 | 164 | 52 | 0 |
| 2,300 | 2,325 | 114 | 2 | 4,050 | 4,100 | 407 | 288 | 172 | 60 | 0 |
| 2,325 | 2,350 | 118 | 6 | 4,100 | 4,150 | 415 | 296 | 181 | 68 | 0 |
| 2,350 | 2,375 | 122 | 10 | 4,150 | 4,200 | 423 | 304 | 189 | 76 | 0 |
| 2,375 | 2,400 | 126 | 14 | 4,200 | 4,250 | 430 | 313 | 197 | 84 | 0 |
| 2,400 | 2,425 | 130 | 18 | 4,250 | 4,300 | 438 | 321 | 205 | 92 | 0 |
| 2,425 | 2,450 | 134 | 22 | 4,300 | 4,350 | 446 | 329 | 214 | 100 | 0 |
| 2,450 | 2,475 | 138 | 26 | 4,350 | 4,400 | 454 | 338 | 222 | 108 | 0 |
| 2,475 | 2,500 | 142 | 30 | 4,400 | 4,450 | 462 | 347 | 230 | 116 | 4 |
| 2,500 | 2,525 | 146 | 34 | 4,450 | 4,500 | 470 | 356 | 238 | 124 | 12 |
| 2,525 | 2,550 | 150 | 38 | 4,500 | 4,550 | 478 | 364 | 247 | 132 | 20 |
| 2,550 | 2,575 | 154 | 42 | 4,550 | 4,600 | 486 | 373 | 255 | 140 | 28 |
| 2,575 | 2,600 | 158 | 46 | 4,600 | 4,650 | 493 | 382 | 263 | 148 | 36 |
| 2,600 | 2,625 | 162 | 50 | 4,650 | 4,700 | 501 | 391 | 271 | 156 | 44 |
| 2,625 | 2,650 | 166 | 54 | 4,700 | 4,750 | 509 | 399 | 280 | 164 | 52 |
| 2,650 | 2,675 | 170 | 58 | 4,750 | 4,800 | 518 | 408 | 288 | 172 | 60 |
| 2,675 | 2,700 | 174 | 62 | 4,800 | 4,850 | 526 | 417 | 296 | 181 | 68 |
| 2,700 | 2,725 | 179 | 66 | 4,850 | 4,900 | 534 | 426 | 304 | 189 | 76 |
| 2,725 | 2,750 | 183 | 70 | 4,900 | 4,950 | 542 | 434 | 313 | 197 | 84 |
| 2,750 | 2,775 | 187 | 74 | 4,950 | 5,000 | 550 | 443 | 321 | 205 | 92 |
| 2,775 | 2,800 | 191 | 78 | | | | | | | |

* This table may also be used by certain widows or widowers who qualify for special tax rates.

12

TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

| If your total income is— | | And the number of exemptions is— | | | If your total income is— | | And the number of exemptions is— | | | | | |
|--------------------------|---------------|----------------------------------|-----|-----------------------------------|--------------------------|---------------|----------------------------------|-------|------|-----|-----|-----------------------------------|
| At least | But less than | 1 | 2 | 3 If 4 or more there is no tax | At least | But less than | 1 | 2 | 3 | 4 | 5 | 6 If 7 or more there is no tax |
| Your tax is— | | Your tax is— | | | | | | | | | | |
| \$0 | \$900 | \$0 | \$0 | \$0 | \$2,450 | \$2,475 | \$261 | \$140 | \$26 | \$0 | \$0 | \$0 |
| 900 | 925 | 2 | 0 | 0 | 2,475 | 2,500 | 266 | 144 | 30 | 0 | 0 | 0 |
| 925 | 950 | 6 | 0 | 0 | 2,500 | 2,525 | 270 | 148 | 34 | 0 | 0 | 0 |
| 950 | 975 | 10 | 0 | 0 | 2,525 | 2,550 | 275 | 152 | 38 | 0 | 0 | 0 |
| 975 | 1,000 | 14 | 0 | 0 | 2,550 | 2,575 | 279 | 156 | 42 | 0 | 0 | 0 |
| 1,000 | 1,025 | 18 | 0 | 0 | 2,575 | 2,600 | 284 | 160 | 46 | 0 | 0 | 0 |
| 1,025 | 1,050 | 22 | 0 | 0 | 2,600 | 2,625 | 288 | 165 | 50 | 0 | 0 | 0 |
| 1,050 | 1,075 | 26 | 0 | 0 | 2,625 | 2,650 | 293 | 169 | 54 | 0 | 0 | 0 |
| 1,075 | 1,100 | 30 | 0 | 0 | 2,650 | 2,675 | 297 | 173 | 58 | 0 | 0 | 0 |
| 1,100 | 1,125 | 34 | 0 | 0 | 2,675 | 2,700 | 302 | 178 | 62 | 0 | 0 | 0 |
| 1,125 | 1,150 | 38 | 0 | 0 | 2,700 | 2,725 | 306 | 182 | 66 | 0 | 0 | 0 |
| 1,150 | 1,175 | 42 | 0 | 0 | 2,725 | 2,750 | 311 | 187 | 70 | 0 | 0 | 0 |
| 1,175 | 1,200 | 46 | 0 | 0 | 2,750 | 2,775 | 315 | 191 | 74 | 0 | 0 | 0 |
| 1,200 | 1,225 | 50 | 0 | 0 | 2,775 | 2,800 | 320 | 195 | 78 | 0 | 0 | 0 |
| 1,225 | 1,250 | 54 | 0 | 0 | 2,800 | 2,825 | 324 | 200 | 82 | 0 | 0 | 0 |
| 1,250 | 1,275 | 58 | 0 | 0 | 2,825 | 2,850 | 329 | 204 | 86 | 0 | 0 | 0 |
| 1,275 | 1,300 | 62 | 0 | 0 | 2,850 | 2,875 | 333 | 208 | 90 | 0 | 0 | 0 |
| 1,300 | 1,325 | 66 | 0 | 0 | 2,875 | 2,900 | 338 | 213 | 94 | 0 | 0 | 0 |
| 1,325 | 1,350 | 70 | 0 | 0 | 2,900 | 2,925 | 343 | 217 | 99 | 0 | 0 | 0 |
| 1,350 | 1,375 | 74 | 0 | 0 | 2,925 | 2,950 | 348 | 222 | 103 | 0 | 0 | 0 |
| 1,375 | 1,400 | 78 | 0 | 0 | 2,950 | 2,975 | 353 | 226 | 107 | 0 | 0 | 0 |
| 1,400 | 1,425 | 82 | 0 | 0 | 2,975 | 3,000 | 358 | 230 | 111 | 0 | 0 | 0 |
| 1,425 | 1,450 | 86 | 0 | 0 | 3,000 | 3,050 | 365 | 237 | 117 | 4 | 0 | 0 |
| 1,450 | 1,475 | 90 | 0 | 0 | 3,050 | 3,100 | 374 | 246 | 125 | 12 | 0 | 0 |
| 1,475 | 1,500 | 94 | 0 | 0 | 3,100 | 3,150 | 383 | 255 | 134 | 20 | 0 | 0 |
| 1,500 | 1,525 | 99 | 0 | 0 | 3,150 | 3,200 | 392 | 264 | 142 | 28 | 0 | 0 |
| 1,525 | 1,550 | 103 | 0 | 0 | 3,200 | 3,250 | 401 | 273 | 150 | 36 | 0 | 0 |
| 1,550 | 1,575 | 107 | 0 | 0 | 3,250 | 3,300 | 410 | 282 | 158 | 44 | 0 | 0 |
| 1,575 | 1,600 | 111 | 0 | 0 | 3,300 | 3,350 | 419 | 291 | 167 | 52 | 0 | 0 |
| 1,600 | 1,625 | 115 | 2 | 0 | 3,350 | 3,400 | 428 | 300 | 176 | 60 | 0 | 0 |
| 1,625 | 1,650 | 119 | 6 | 0 | 3,400 | 3,450 | 437 | 309 | 184 | 68 | 0 | 0 |
| 1,650 | 1,675 | 123 | 10 | 0 | 3,450 | 3,500 | 446 | 318 | 193 | 76 | 0 | 0 |
| 1,675 | 1,700 | 127 | 14 | 0 | 3,500 | 3,550 | 455 | 327 | 202 | 84 | 0 | 0 |
| 1,700 | 1,725 | 132 | 18 | 0 | 3,550 | 3,600 | 464 | 336 | 211 | 92 | 0 | 0 |
| 1,725 | 1,750 | 136 | 22 | 0 | 3,600 | 3,650 | 473 | 345 | 219 | 101 | 0 | 0 |
| 1,750 | 1,775 | 140 | 26 | 0 | 3,650 | 3,700 | 482 | 355 | 228 | 109 | 0 | 0 |
| 1,775 | 1,800 | 144 | 30 | 0 | 3,700 | 3,750 | 491 | 365 | 237 | 117 | 4 | 0 |
| 1,800 | 1,825 | 148 | 34 | 0 | 3,750 | 3,800 | 500 | 375 | 246 | 125 | 12 | 0 |
| 1,825 | 1,850 | 152 | 38 | 0 | 3,800 | 3,850 | 509 | 385 | 255 | 134 | 20 | 0 |
| 1,850 | 1,875 | 156 | 42 | 0 | 3,850 | 3,900 | 518 | 395 | 264 | 142 | 28 | 0 |
| 1,875 | 1,900 | 160 | 46 | 0 | 3,900 | 3,950 | 527 | 405 | 273 | 150 | 36 | 0 |
| 1,900 | 1,925 | 165 | 50 | 0 | 3,950 | 4,000 | 536 | 415 | 282 | 158 | 44 | 0 |
| 1,925 | 1,950 | 169 | 54 | 0 | 4,000 | 4,050 | 545 | 425 | 291 | 167 | 52 | 0 |
| 1,950 | 1,975 | 173 | 58 | 0 | 4,050 | 4,100 | 554 | 434 | 300 | 176 | 60 | 0 |
| 1,975 | 2,000 | 178 | 62 | 0 | 4,100 | 4,150 | 563 | 443 | 309 | 184 | 68 | 0 |
| 2,000 | 2,025 | 182 | 66 | 0 | 4,150 | 4,200 | 572 | 452 | 318 | 193 | 76 | 0 |
| 2,025 | 2,050 | 187 | 70 | 0 | 4,200 | 4,250 | 581 | 461 | 327 | 202 | 84 | 0 |
| 2,050 | 2,075 | 191 | 74 | 0 | 4,250 | 4,300 | 590 | 470 | 336 | 211 | 92 | 0 |
| 2,075 | 2,100 | 195 | 78 | 0 | 4,300 | 4,350 | 599 | 479 | 345 | 219 | 101 | 0 |
| 2,100 | 2,125 | 200 | 82 | 0 | 4,350 | 4,400 | 608 | 488 | 355 | 228 | 109 | 0 |
| 2,125 | 2,150 | 204 | 86 | 0 | 4,400 | 4,450 | 617 | 497 | 365 | 237 | 117 | 4 |
| 2,150 | 2,175 | 208 | 90 | 0 | 4,450 | 4,500 | 626 | 506 | 375 | 246 | 125 | 12 |
| 2,175 | 2,200 | 213 | 94 | 0 | 4,500 | 4,550 | 635 | 515 | 385 | 255 | 134 | 20 |
| 2,200 | 2,225 | 217 | 99 | 0 | 4,550 | 4,600 | 644 | 524 | 395 | 264 | 142 | 28 |
| 2,225 | 2,250 | 222 | 103 | 0 | 4,600 | 4,650 | 653 | 533 | 405 | 273 | 150 | 36 |
| 2,250 | 2,275 | 226 | 107 | 0 | 4,650 | 4,700 | 662 | 542 | 415 | 282 | 158 | 44 |
| 2,275 | 2,300 | 230 | 111 | 0 | 4,700 | 4,750 | 671 | 551 | 425 | 291 | 167 | 52 |
| 2,300 | 2,325 | 235 | 115 | 2 | 4,750 | 4,800 | 680 | 560 | 435 | 300 | 176 | 60 |
| 2,325 | 2,350 | 239 | 119 | 6 | 4,800 | 4,850 | 689 | 569 | 445 | 309 | 184 | 68 |
| 2,350 | 2,375 | 243 | 123 | 10 | 4,850 | 4,900 | 698 | 578 | 455 | 318 | 193 | 76 |
| 2,375 | 2,400 | 248 | 127 | 14 | 4,900 | 4,950 | 707 | 587 | 465 | 327 | 202 | 84 |
| 2,400 | 2,425 | 252 | 132 | 18 | 4,950 | 5,000 | 716 | 596 | 475 | 336 | 211 | 92 |
| 2,425 | 2,450 | 257 | 136 | 22 | | | | | | | | |

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING 10-PERCENT STANDARD DEDUCTION**13**

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

| If your total income is— | | And the number of exemptions is— | | | If your total income is— | | And the number of exemptions is— | | | | | | |
|--------------------------|---------------|----------------------------------|-----|-----------------------------------|--------------------------|---------------|----------------------------------|-------|------|-----|-----|-----|-----------------------------------|
| At least | But less than | 1 | 2 | 3 If 4 or more there is no tax | At least | But less than | 1 | 2 | 3 | 4 | 5 | 6 | 7 If 8 or more there is no tax |
| Your tax is— | | Your tax is— | | | | | | | | | | | |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$2,325 | \$2,350 | \$251 | \$147 | \$49 | \$0 | \$0 | \$0 | \$0 |
| 675 | 700 | 3 | 0 | 0 | 2,350 | 2,375 | 255 | 150 | 52 | 0 | 0 | 0 | 0 |
| 700 | 725 | 7 | 0 | 0 | 2,375 | 2,400 | 259 | 154 | 56 | 0 | 0 | 0 | 0 |
| 725 | 750 | 10 | 0 | 0 | 2,400 | 2,425 | 263 | 158 | 59 | 0 | 0 | 0 | 0 |
| 750 | 775 | 14 | 0 | 0 | 2,425 | 2,450 | 267 | 161 | 63 | 0 | 0 | 0 | 0 |
| 775 | 800 | 17 | 0 | 0 | 2,450 | 2,475 | 271 | 165 | 67 | 0 | 0 | 0 | 0 |
| 800 | 825 | 21 | 0 | 0 | 2,475 | 2,500 | 275 | 169 | 70 | 0 | 0 | 0 | 0 |
| 825 | 850 | 25 | 0 | 0 | 2,500 | 2,525 | 279 | 173 | 74 | 0 | 0 | 0 | 0 |
| 850 | 875 | 28 | 0 | 0 | 2,525 | 2,550 | 283 | 177 | 77 | 0 | 0 | 0 | 0 |
| 875 | 900 | 32 | 0 | 0 | 2,550 | 2,575 | 287 | 181 | 81 | 0 | 0 | 0 | 0 |
| 900 | 925 | 35 | 0 | 0 | 2,575 | 2,600 | 291 | 185 | 85 | 0 | 0 | 0 | 0 |
| 925 | 950 | 39 | 0 | 0 | 2,600 | 2,625 | 295 | 189 | 88 | 0 | 0 | 0 | 0 |
| 950 | 975 | 43 | 0 | 0 | 2,625 | 2,650 | 299 | 193 | 92 | 0 | 0 | 0 | 0 |
| 975 | 1,000 | 46 | 0 | 0 | 2,650 | 2,675 | 303 | 197 | 96 | 0 | 0 | 0 | 0 |
| 1,000 | 1,025 | 50 | 0 | 0 | 2,675 | 2,700 | 307 | 201 | 100 | 3 | 0 | 0 | 0 |
| 1,025 | 1,050 | 53 | 0 | 0 | 2,700 | 2,725 | 311 | 205 | 103 | 7 | 0 | 0 | 0 |
| 1,050 | 1,075 | 57 | 0 | 0 | 2,725 | 2,750 | 315 | 209 | 107 | 10 | 0 | 0 | 0 |
| 1,075 | 1,100 | 61 | 0 | 0 | 2,750 | 2,775 | 320 | 213 | 111 | 14 | 0 | 0 | 0 |
| 1,100 | 1,125 | 64 | 0 | 0 | 2,775 | 2,800 | 324 | 217 | 114 | 17 | 0 | 0 | 0 |
| 1,125 | 1,150 | 68 | 0 | 0 | 2,800 | 2,825 | 328 | 220 | 118 | 21 | 0 | 0 | 0 |
| 1,150 | 1,175 | 71 | 0 | 0 | 2,825 | 2,850 | 332 | 224 | 122 | 25 | 0 | 0 | 0 |
| 1,175 | 1,200 | 75 | 0 | 0 | 2,850 | 2,875 | 336 | 228 | 126 | 28 | 0 | 0 | 0 |
| 1,200 | 1,225 | 79 | 0 | 0 | 2,875 | 2,900 | 340 | 232 | 129 | 32 | 0 | 0 | 0 |
| 1,225 | 1,250 | 82 | 0 | 0 | 2,900 | 2,925 | 344 | 236 | 133 | 35 | 0 | 0 | 0 |
| 1,250 | 1,275 | 86 | 0 | 0 | 2,925 | 2,950 | 349 | 240 | 137 | 39 | 0 | 0 | 0 |
| 1,275 | 1,300 | 90 | 0 | 0 | 2,950 | 2,975 | 353 | 244 | 140 | 43 | 0 | 0 | 0 |
| 1,300 | 1,325 | 93 | 0 | 0 | 2,975 | 3,000 | 358 | 248 | 144 | 46 | 0 | 0 | 0 |
| 1,325 | 1,350 | 97 | 1 | 0 | 3,000 | 3,050 | 365 | 254 | 150 | 52 | 0 | 0 | 0 |
| 1,350 | 1,375 | 101 | 4 | 0 | 3,050 | 3,100 | 374 | 262 | 157 | 59 | 0 | 0 | 0 |
| 1,375 | 1,400 | 105 | 8 | 0 | 3,100 | 3,150 | 383 | 270 | 165 | 66 | 0 | 0 | 0 |
| 1,400 | 1,425 | 108 | 11 | 0 | 3,150 | 3,200 | 392 | 278 | 173 | 73 | 0 | 0 | 0 |
| 1,425 | 1,450 | 112 | 15 | 0 | 3,200 | 3,250 | 401 | 286 | 180 | 80 | 0 | 0 | 0 |
| 1,450 | 1,475 | 116 | 19 | 0 | 3,250 | 3,300 | 410 | 295 | 188 | 88 | 0 | 0 | 0 |
| 1,475 | 1,500 | 119 | 22 | 0 | 3,300 | 3,350 | 419 | 303 | 196 | 95 | 0 | 0 | 0 |
| 1,500 | 1,525 | 123 | 26 | 0 | 3,350 | 3,400 | 428 | 311 | 204 | 103 | 6 | 0 | 0 |
| 1,525 | 1,550 | 127 | 29 | 0 | 3,400 | 3,450 | 437 | 319 | 212 | 110 | 13 | 0 | 0 |
| 1,550 | 1,575 | 131 | 33 | 0 | 3,450 | 3,500 | 446 | 327 | 220 | 118 | 20 | 0 | 0 |
| 1,575 | 1,600 | 134 | 37 | 0 | 3,500 | 3,550 | 455 | 335 | 228 | 125 | 28 | 0 | 0 |
| 1,600 | 1,625 | 138 | 40 | 0 | 3,550 | 3,600 | 464 | 344 | 236 | 132 | 35 | 0 | 0 |
| 1,625 | 1,650 | 142 | 44 | 0 | 3,600 | 3,650 | 473 | 353 | 243 | 140 | 42 | 0 | 0 |
| 1,650 | 1,675 | 145 | 47 | 0 | 3,650 | 3,700 | 482 | 362 | 251 | 147 | 49 | 0 | 0 |
| 1,675 | 1,700 | 149 | 51 | 0 | 3,700 | 3,750 | 491 | 371 | 259 | 155 | 56 | 0 | 0 |
| 1,700 | 1,725 | 153 | 55 | 0 | 3,750 | 3,800 | 500 | 380 | 268 | 162 | 64 | 0 | 0 |
| 1,725 | 1,750 | 157 | 58 | 0 | 3,800 | 3,850 | 509 | 389 | 276 | 170 | 71 | 0 | 0 |
| 1,750 | 1,775 | 160 | 62 | 0 | 3,850 | 3,900 | 518 | 398 | 284 | 178 | 78 | 0 | 0 |
| 1,775 | 1,800 | 164 | 65 | 0 | 3,900 | 3,950 | 527 | 407 | 292 | 186 | 85 | 0 | 0 |
| 1,800 | 1,825 | 168 | 69 | 0 | 3,950 | 4,000 | 536 | 416 | 300 | 194 | 93 | 0 | 0 |
| 1,825 | 1,850 | 172 | 73 | 0 | 4,000 | 4,050 | 545 | 425 | 308 | 201 | 100 | 4 | 0 |
| 1,850 | 1,875 | 176 | 76 | 0 | 4,050 | 4,100 | 554 | 434 | 316 | 209 | 108 | 11 | 0 |
| 1,875 | 1,900 | 180 | 80 | 0 | 4,100 | 4,150 | 563 | 443 | 324 | 217 | 115 | 18 | 0 |
| 1,900 | 1,925 | 184 | 84 | 0 | 4,150 | 4,200 | 572 | 452 | 332 | 225 | 122 | 25 | 0 |
| 1,925 | 1,950 | 188 | 87 | 0 | 4,200 | 4,250 | 581 | 461 | 341 | 233 | 130 | 32 | 0 |
| 1,950 | 1,975 | 192 | 91 | 0 | 4,250 | 4,300 | 590 | 470 | 350 | 241 | 137 | 40 | 0 |
| 1,975 | 2,000 | 196 | 95 | 0 | 4,300 | 4,350 | 599 | 479 | 359 | 249 | 145 | 47 | 0 |
| 2,000 | 2,025 | 199 | 98 | 2 | 4,350 | 4,400 | 608 | 488 | 368 | 257 | 152 | 54 | 0 |
| 2,025 | 2,050 | 203 | 102 | 5 | 4,400 | 4,450 | 617 | 497 | 377 | 265 | 160 | 61 | 0 |
| 2,050 | 2,075 | 207 | 106 | 9 | 4,450 | 4,500 | 626 | 506 | 386 | 273 | 167 | 68 | 0 |
| 2,075 | 2,100 | 211 | 109 | 13 | 4,500 | 4,550 | 635 | 515 | 395 | 281 | 175 | 76 | 0 |
| 2,100 | 2,125 | 215 | 113 | 16 | 4,550 | 4,600 | 644 | 524 | 404 | 289 | 183 | 83 | 0 |
| 2,125 | 2,150 | 219 | 117 | 20 | 4,600 | 4,650 | 653 | 533 | 413 | 297 | 191 | 90 | 0 |
| 2,150 | 2,175 | 223 | 121 | 23 | 4,650 | 4,700 | 662 | 542 | 422 | 305 | 199 | 98 | 1 |
| 2,175 | 2,200 | 227 | 124 | 27 | 4,700 | 4,750 | 671 | 551 | 431 | 313 | 207 | 105 | 8 |
| 2,200 | 2,225 | 231 | 128 | 31 | 4,750 | 4,800 | 680 | 560 | 440 | 322 | 215 | 113 | 16 |
| 2,225 | 2,250 | 235 | 132 | 34 | 4,800 | 4,850 | 689 | 569 | 449 | 330 | 222 | 120 | 23 |
| 2,250 | 2,275 | 239 | 135 | 38 | 4,850 | 4,900 | 698 | 578 | 458 | 338 | 230 | 127 | 30 |
| 2,275 | 2,300 | 243 | 139 | 41 | 4,900 | 4,950 | 707 | 587 | 467 | 347 | 238 | 135 | 37 |
| 2,300 | 2,325 | 247 | 143 | 45 | 4,950 | 5,000 | 716 | 596 | 476 | 356 | 246 | 142 | 44 |

14 TAX TABLE D—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

| If your total income is— | | And the number of exemptions is— | | | If your total income is— | | And the number of exemptions is— | | | | | | |
|--------------------------|---------------|----------------------------------|-----|-----------------------------------|--------------------------|---------------|----------------------------------|-------|------|-----|-----|-----|-----------------------------------|
| At least | But less than | 1 | 2 | 3 If 4 or more there is no tax | At least | But less than | 1 | 2 | 3 | 4 | 5 | 6 | 7 If 8 or more there is no tax |
| Your tax is— | | Your tax is— | | | Your tax is— | | Your tax is— | | | | | | |
| \$0 | \$800 | \$0 | \$0 | \$0 | \$2,400 | \$2,425 | \$270 | \$148 | \$34 | \$0 | \$0 | \$0 | \$0 |
| 800 | 825 | 2 | 0 | 0 | 2,425 | 2,450 | 275 | 152 | 38 | 0 | 0 | 0 | 0 |
| 825 | 850 | 6 | 0 | 0 | 2,450 | 2,475 | 279 | 156 | 42 | 0 | 0 | 0 | 0 |
| 850 | 875 | 10 | 0 | 0 | 2,475 | 2,500 | 284 | 160 | 46 | 0 | 0 | 0 | 0 |
| 875 | 900 | 14 | 0 | 0 | 2,500 | 2,525 | 288 | 165 | 50 | 0 | 0 | 0 | 0 |
| 900 | 925 | 18 | 0 | 0 | 2,525 | 2,550 | 293 | 169 | 54 | 0 | 0 | 0 | 0 |
| 925 | 950 | 22 | 0 | 0 | 2,550 | 2,575 | 297 | 173 | 58 | 0 | 0 | 0 | 0 |
| 950 | 975 | 26 | 0 | 0 | 2,575 | 2,600 | 302 | 178 | 62 | 0 | 0 | 0 | 0 |
| 975 | 1,000 | 30 | 0 | 0 | 2,600 | 2,625 | 306 | 182 | 66 | 0 | 0 | 0 | 0 |
| 1,000 | 1,025 | 34 | 0 | 0 | 2,625 | 2,650 | 311 | 187 | 70 | 0 | 0 | 0 | 0 |
| 1,025 | 1,050 | 38 | 0 | 0 | 2,650 | 2,675 | 315 | 191 | 74 | 0 | 0 | 0 | 0 |
| 1,050 | 1,075 | 42 | 0 | 0 | 2,675 | 2,700 | 320 | 195 | 78 | 0 | 0 | 0 | 0 |
| 1,075 | 1,100 | 46 | 0 | 0 | 2,700 | 2,725 | 324 | 200 | 82 | 0 | 0 | 0 | 0 |
| 1,100 | 1,125 | 50 | 0 | 0 | 2,725 | 2,750 | 329 | 204 | 86 | 0 | 0 | 0 | 0 |
| 1,125 | 1,150 | 54 | 0 | 0 | 2,750 | 2,775 | 333 | 208 | 90 | 0 | 0 | 0 | 0 |
| 1,150 | 1,175 | 58 | 0 | 0 | 2,775 | 2,800 | 338 | 213 | 94 | 0 | 0 | 0 | 0 |
| 1,175 | 1,200 | 62 | 0 | 0 | 2,800 | 2,825 | 343 | 217 | 99 | 0 | 0 | 0 | 0 |
| 1,200 | 1,225 | 66 | 0 | 0 | 2,825 | 2,850 | 348 | 222 | 103 | 0 | 0 | 0 | 0 |
| 1,225 | 1,250 | 70 | 0 | 0 | 2,850 | 2,875 | 353 | 226 | 107 | 0 | 0 | 0 | 0 |
| 1,250 | 1,275 | 74 | 0 | 0 | 2,875 | 2,900 | 358 | 230 | 111 | 0 | 0 | 0 | 0 |
| 1,275 | 1,300 | 78 | 0 | 0 | 2,900 | 2,925 | 363 | 235 | 115 | 2 | 0 | 0 | 0 |
| 1,300 | 1,325 | 82 | 0 | 0 | 2,925 | 2,950 | 368 | 239 | 119 | 6 | 0 | 0 | 0 |
| 1,325 | 1,350 | 86 | 0 | 0 | 2,950 | 2,975 | 373 | 243 | 123 | 10 | 0 | 0 | 0 |
| 1,350 | 1,375 | 90 | 0 | 0 | 2,975 | 3,000 | 378 | 248 | 127 | 14 | 0 | 0 | 0 |
| 1,375 | 1,400 | 94 | 0 | 0 | 3,000 | 3,050 | 385 | 255 | 134 | 20 | 0 | 0 | 0 |
| 1,400 | 1,425 | 99 | 0 | 0 | 3,050 | 3,100 | 395 | 264 | 142 | 28 | 0 | 0 | 0 |
| 1,425 | 1,450 | 103 | 0 | 0 | 3,100 | 3,150 | 405 | 273 | 150 | 36 | 0 | 0 | 0 |
| 1,450 | 1,475 | 107 | 0 | 0 | 3,150 | 3,200 | 415 | 282 | 158 | 44 | 0 | 0 | 0 |
| 1,475 | 1,500 | 111 | 0 | 0 | 3,200 | 3,250 | 425 | 291 | 167 | 52 | 0 | 0 | 0 |
| 1,500 | 1,525 | 115 | 2 | 0 | 3,250 | 3,300 | 435 | 300 | 176 | 60 | 0 | 0 | 0 |
| 1,525 | 1,550 | 119 | 6 | 0 | 3,300 | 3,350 | 445 | 309 | 184 | 68 | 0 | 0 | 0 |
| 1,550 | 1,575 | 123 | 10 | 0 | 3,350 | 3,400 | 455 | 318 | 193 | 76 | 0 | 0 | 0 |
| 1,575 | 1,600 | 127 | 14 | 0 | 3,400 | 3,450 | 465 | 327 | 202 | 84 | 0 | 0 | 0 |
| 1,600 | 1,625 | 132 | 18 | 0 | 3,450 | 3,500 | 475 | 336 | 211 | 92 | 0 | 0 | 0 |
| 1,625 | 1,650 | 136 | 22 | 0 | 3,500 | 3,550 | 485 | 345 | 219 | 101 | 4 | 0 | 0 |
| 1,650 | 1,675 | 140 | 26 | 0 | 3,550 | 3,600 | 495 | 355 | 228 | 109 | 12 | 0 | 0 |
| 1,675 | 1,700 | 144 | 30 | 0 | 3,600 | 3,650 | 505 | 365 | 237 | 117 | 20 | 0 | 0 |
| 1,700 | 1,725 | 148 | 34 | 0 | 3,650 | 3,700 | 515 | 375 | 246 | 125 | 28 | 0 | 0 |
| 1,725 | 1,750 | 152 | 38 | 0 | 3,700 | 3,750 | 525 | 385 | 255 | 134 | 36 | 0 | 0 |
| 1,750 | 1,775 | 156 | 42 | 0 | 3,750 | 3,800 | 535 | 395 | 264 | 142 | 44 | 0 | 0 |
| 1,775 | 1,800 | 160 | 46 | 0 | 3,800 | 3,850 | 545 | 405 | 273 | 150 | 52 | 0 | 0 |
| 1,800 | 1,825 | 165 | 50 | 0 | 3,850 | 3,900 | 555 | 415 | 282 | 158 | 60 | 0 | 0 |
| 1,825 | 1,850 | 169 | 54 | 0 | 3,900 | 3,950 | 565 | 425 | 291 | 167 | 68 | 0 | 0 |
| 1,850 | 1,875 | 173 | 58 | 0 | 3,950 | 4,000 | 575 | 435 | 300 | 176 | 76 | 0 | 0 |
| 1,875 | 1,900 | 178 | 62 | 0 | 4,000 | 4,050 | 585 | 445 | 309 | 184 | 84 | 0 | 0 |
| 1,900 | 1,925 | 182 | 66 | 0 | 4,050 | 4,100 | 595 | 455 | 318 | 193 | 92 | 0 | 0 |
| 1,925 | 1,950 | 187 | 70 | 0 | 4,100 | 4,150 | 605 | 465 | 327 | 202 | 101 | 4 | 0 |
| 1,950 | 1,975 | 191 | 74 | 0 | 4,150 | 4,200 | 615 | 475 | 336 | 211 | 109 | 12 | 0 |
| 1,975 | 2,000 | 195 | 78 | 0 | 4,200 | 4,250 | 625 | 485 | 345 | 219 | 117 | 20 | 0 |
| 2,000 | 2,025 | 200 | 82 | 0 | 4,250 | 4,300 | 635 | 495 | 355 | 228 | 125 | 28 | 0 |
| 2,025 | 2,050 | 204 | 86 | 0 | 4,300 | 4,350 | 645 | 505 | 365 | 237 | 134 | 36 | 0 |
| 2,050 | 2,075 | 208 | 90 | 0 | 4,350 | 4,400 | 655 | 515 | 375 | 246 | 142 | 44 | 0 |
| 2,075 | 2,100 | 213 | 94 | 0 | 4,400 | 4,450 | 665 | 525 | 385 | 255 | 150 | 52 | 0 |
| 2,100 | 2,125 | 217 | 99 | 0 | 4,450 | 4,500 | 675 | 535 | 395 | 264 | 158 | 60 | 0 |
| 2,125 | 2,150 | 222 | 103 | 0 | 4,500 | 4,550 | 685 | 545 | 405 | 273 | 167 | 68 | 0 |
| 2,150 | 2,175 | 226 | 107 | 0 | 4,550 | 4,600 | 695 | 555 | 415 | 282 | 176 | 76 | 0 |
| 2,175 | 2,200 | 230 | 111 | 0 | 4,600 | 4,650 | 705 | 565 | 425 | 291 | 184 | 84 | 0 |
| 2,200 | 2,225 | 235 | 115 | 2 | 4,650 | 4,700 | 715 | 575 | 435 | 300 | 193 | 92 | 0 |
| 2,225 | 2,250 | 239 | 119 | 6 | 4,700 | 4,750 | 725 | 585 | 445 | 309 | 202 | 101 | 4 |
| 2,250 | 2,275 | 243 | 123 | 10 | 4,750 | 4,800 | 735 | 595 | 455 | 318 | 211 | 109 | 12 |
| 2,275 | 2,300 | 248 | 127 | 14 | 4,800 | 4,850 | 746 | 605 | 465 | 327 | 219 | 117 | 20 |
| 2,300 | 2,325 | 252 | 132 | 18 | 4,850 | 4,900 | 758 | 615 | 475 | 336 | 228 | 125 | 28 |
| 2,325 | 2,350 | 257 | 136 | 22 | 4,900 | 4,950 | 769 | 625 | 485 | 345 | 237 | 134 | 36 |
| 2,350 | 2,375 | 261 | 140 | 26 | 4,950 | 5,000 | 781 | 635 | 495 | 355 | 246 | 142 | 44 |
| 2,375 | 2,400 | 266 | 144 | 30 | | | | | | | | | |

TAX TABLE E—FOR UNMARRIED HEAD OF HOUSEHOLD**15**

This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

| If your total income is— | | And the number of exemptions is— | | | If your total income is— | | And the number of exemptions is— | | | | | |
|--------------------------|---------------|----------------------------------|-----|-----------------------------------|--------------------------|---------------|----------------------------------|-------|------|-----|-----|-----------------------------------|
| At least | But less than | 1 | 2 | 3 If 4 or more there is no tax | At least | But less than | 1 | 2 | 3 | 4 | 5 | 6 If 7 or more there is no tax |
| Your tax is— | | Your tax is— | | | | | | | | | | |
| \$0 | \$900 | \$0 | \$0 | \$0 | \$2,450 | \$2,475 | \$258 | \$138 | \$26 | \$0 | \$0 | \$0 |
| 900 | 925 | 2 | 0 | 0 | 2,475 | 2,500 | 263 | 142 | 30 | 0 | 0 | 0 |
| 925 | 950 | 6 | 0 | 0 | 2,500 | 2,525 | 267 | 146 | 34 | 0 | 0 | 0 |
| 950 | 975 | 10 | 0 | 0 | 2,525 | 2,550 | 272 | 150 | 38 | 0 | 0 | 0 |
| 975 | 1,000 | 14 | 0 | 0 | 2,550 | 2,575 | 276 | 154 | 42 | 0 | 0 | 0 |
| 1,000 | 1,025 | 18 | 0 | 0 | 2,575 | 2,600 | 280 | 158 | 46 | 0 | 0 | 0 |
| 1,025 | 1,050 | 22 | 0 | 0 | 2,600 | 2,625 | 285 | 162 | 50 | 0 | 0 | 0 |
| 1,050 | 1,075 | 26 | 0 | 0 | 2,625 | 2,650 | 289 | 167 | 54 | 0 | 0 | 0 |
| 1,075 | 1,100 | 30 | 0 | 0 | 2,650 | 2,675 | 293 | 171 | 58 | 0 | 0 | 0 |
| 1,100 | 1,125 | 34 | 0 | 0 | 2,675 | 2,700 | 298 | 175 | 62 | 0 | 0 | 0 |
| 1,125 | 1,150 | 38 | 0 | 0 | 2,700 | 2,725 | 302 | 180 | 66 | 0 | 0 | 0 |
| 1,150 | 1,175 | 42 | 0 | 0 | 2,725 | 2,750 | 307 | 184 | 70 | 0 | 0 | 0 |
| 1,175 | 1,200 | 46 | 0 | 0 | 2,750 | 2,775 | 311 | 188 | 74 | 0 | 0 | 0 |
| 1,200 | 1,225 | 50 | 0 | 0 | 2,775 | 2,800 | 315 | 193 | 78 | 0 | 0 | 0 |
| 1,225 | 1,250 | 54 | 0 | 0 | 2,800 | 2,825 | 320 | 197 | 82 | 0 | 0 | 0 |
| 1,250 | 1,275 | 58 | 0 | 0 | 2,825 | 2,850 | 324 | 202 | 86 | 0 | 0 | 0 |
| 1,275 | 1,300 | 62 | 0 | 0 | 2,850 | 2,875 | 328 | 206 | 90 | 0 | 0 | 0 |
| 1,300 | 1,325 | 66 | 0 | 0 | 2,875 | 2,900 | 333 | 210 | 94 | 0 | 0 | 0 |
| 1,325 | 1,350 | 70 | 0 | 0 | 2,900 | 2,925 | 337 | 215 | 98 | 0 | 0 | 0 |
| 1,350 | 1,375 | 74 | 0 | 0 | 2,925 | 2,950 | 342 | 219 | 102 | 0 | 0 | 0 |
| 1,375 | 1,400 | 78 | 0 | 0 | 2,950 | 2,975 | 347 | 223 | 106 | 0 | 0 | 0 |
| 1,400 | 1,425 | 82 | 0 | 0 | 2,975 | 3,000 | 352 | 228 | 110 | 0 | 0 | 0 |
| 1,425 | 1,450 | 86 | 0 | 0 | 3,000 | 3,050 | 358 | 234 | 116 | 4 | 0 | 0 |
| 1,450 | 1,475 | 90 | 0 | 0 | 3,050 | 3,100 | 367 | 243 | 124 | 12 | 0 | 0 |
| 1,475 | 1,500 | 94 | 0 | 0 | 3,100 | 3,150 | 375 | 252 | 132 | 20 | 0 | 0 |
| 1,500 | 1,525 | 98 | 0 | 0 | 3,150 | 3,200 | 384 | 261 | 140 | 28 | 0 | 0 |
| 1,525 | 1,550 | 102 | 0 | 0 | 3,200 | 3,250 | 392 | 269 | 148 | 36 | 0 | 0 |
| 1,550 | 1,575 | 106 | 0 | 0 | 3,250 | 3,300 | 401 | 278 | 156 | 44 | 0 | 0 |
| 1,575 | 1,600 | 110 | 0 | 0 | 3,300 | 3,350 | 410 | 287 | 164 | 52 | 0 | 0 |
| 1,600 | 1,625 | 114 | 2 | 0 | 3,350 | 3,400 | 418 | 296 | 173 | 60 | 0 | 0 |
| 1,625 | 1,650 | 118 | 6 | 0 | 3,400 | 3,450 | 427 | 304 | 182 | 68 | 0 | 0 |
| 1,650 | 1,675 | 122 | 10 | 0 | 3,450 | 3,500 | 435 | 313 | 191 | 76 | 0 | 0 |
| 1,675 | 1,700 | 126 | 14 | 0 | 3,500 | 3,550 | 444 | 322 | 199 | 84 | 0 | 0 |
| 1,700 | 1,725 | 130 | 18 | 0 | 3,550 | 3,600 | 452 | 331 | 208 | 92 | 0 | 0 |
| 1,725 | 1,750 | 134 | 22 | 0 | 3,600 | 3,650 | 461 | 340 | 217 | 100 | 0 | 0 |
| 1,750 | 1,775 | 138 | 26 | 0 | 3,650 | 3,700 | 469 | 349 | 226 | 108 | 0 | 0 |
| 1,775 | 1,800 | 142 | 30 | 0 | 3,700 | 3,750 | 478 | 359 | 234 | 116 | 4 | 0 |
| 1,800 | 1,825 | 146 | 34 | 0 | 3,750 | 3,800 | 487 | 368 | 243 | 124 | 12 | 0 |
| 1,825 | 1,850 | 150 | 38 | 0 | 3,800 | 3,850 | 495 | 378 | 252 | 132 | 20 | 0 |
| 1,850 | 1,875 | 154 | 42 | 0 | 3,850 | 3,900 | 504 | 387 | 261 | 140 | 28 | 0 |
| 1,875 | 1,900 | 158 | 46 | 0 | 3,900 | 3,950 | 512 | 397 | 269 | 148 | 36 | 0 |
| 1,900 | 1,925 | 162 | 50 | 0 | 3,950 | 4,000 | 521 | 406 | 278 | 156 | 44 | 0 |
| 1,925 | 1,950 | 167 | 54 | 0 | 4,000 | 4,050 | 529 | 415 | 287 | 164 | 52 | 0 |
| 1,950 | 1,975 | 171 | 58 | 0 | 4,050 | 4,100 | 538 | 424 | 296 | 173 | 60 | 0 |
| 1,975 | 2,000 | 175 | 62 | 0 | 4,100 | 4,150 | 546 | 432 | 304 | 182 | 68 | 0 |
| 2,000 | 2,025 | 180 | 66 | 0 | 4,150 | 4,200 | 555 | 441 | 313 | 191 | 76 | 0 |
| 2,025 | 2,050 | 184 | 70 | 0 | 4,200 | 4,250 | 563 | 449 | 322 | 199 | 84 | 0 |
| 2,050 | 2,075 | 188 | 74 | 0 | 4,250 | 4,300 | 572 | 458 | 331 | 208 | 92 | 0 |
| 2,075 | 2,100 | 193 | 78 | 0 | 4,300 | 4,350 | 581 | 467 | 340 | 217 | 100 | 0 |
| 2,100 | 2,125 | 197 | 82 | 0 | 4,350 | 4,400 | 589 | 475 | 349 | 226 | 108 | 0 |
| 2,125 | 2,150 | 202 | 86 | 0 | 4,400 | 4,450 | 598 | 484 | 359 | 234 | 116 | 4 |
| 2,150 | 2,175 | 206 | 90 | 0 | 4,450 | 4,500 | 606 | 492 | 368 | 243 | 124 | 12 |
| 2,175 | 2,200 | 210 | 94 | 0 | 4,500 | 4,550 | 615 | 501 | 378 | 252 | 132 | 20 |
| 2,200 | 2,225 | 215 | 98 | 0 | 4,550 | 4,600 | 623 | 509 | 387 | 261 | 140 | 28 |
| 2,225 | 2,250 | 219 | 102 | 0 | 4,600 | 4,650 | 632 | 518 | 397 | 269 | 148 | 36 |
| 2,250 | 2,275 | 223 | 106 | 0 | 4,650 | 4,700 | 640 | 526 | 406 | 278 | 156 | 44 |
| 2,275 | 2,300 | 228 | 110 | 0 | 4,700 | 4,750 | 649 | 535 | 416 | 287 | 164 | 52 |
| 2,300 | 2,325 | 232 | 114 | 2 | 4,750 | 4,800 | 658 | 544 | 425 | 296 | 173 | 60 |
| 2,325 | 2,350 | 237 | 118 | 6 | 4,800 | 4,850 | 666 | 552 | 435 | 304 | 182 | 68 |
| 2,350 | 2,375 | 241 | 122 | 10 | 4,850 | 4,900 | 675 | 561 | 444 | 313 | 191 | 76 |
| 2,375 | 2,400 | 245 | 126 | 14 | 4,900 | 4,950 | 683 | 569 | 454 | 322 | 199 | 84 |
| 2,400 | 2,425 | 250 | 130 | 18 | 4,950 | 5,000 | 692 | 578 | 463 | 331 | 208 | 92 |
| 2,425 | 2,450 | 254 | 134 | 22 | | | | | | | | |

| | | | | | | | |
|--|--|--|--|---|-------------------------------------|-----------------------------------|-------------------------------|
| SCHEDULE B (Form 1040) U.S. Treasury Department Internal Revenue Service | SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT (From pensions and annuities, rents and royalties, partnerships, and estates or trusts) Attach this schedule to your income tax return, Form 1040 | 1964 | | | | | |
| Name and address as shown on page 1 of Form 1040 | | | | | | | |
| Part I.—PENSION AND ANNUITY INCOME A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.) | | AMOUNT | | | | | |
| 1. Investment in contract 2. Expected return 3. Percentage of income to be excluded (line 1 divided by line 2) % | 4. Amount received this year • 5. Amount excludable (line 4 multiplied by line 3) 6. Taxable portion (excess of line 4 over line 5) | | | | | | |
| B.—Special Rule —Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4. | | | | | | | |
| 1. Cost of annuity (amounts you paid) 2. Cost received tax-free in past years 3. Remainder of cost (line 1 less line 2) | 4. Amount received this year • 5. Taxable portion (excess, if any, of line 4 over line 3) | | | | | | |
| Part II.—RENT AND ROYALTY INCOME | | | | | | | |
| 1. Kind and location of property (Identify whether rent or royalty) | 2. Total amount of rents or royalties | 3. Depreciation (explain in Part IV) or depletion | 4. Repairs (attach itemized list) | 5. Other expenses (attach itemized list) | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 1. Totals • | | | | | | | |
| 2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5) | | | | | | | |
| Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS | | | | | | | |
| 1. Partnerships (name, address, and nature of income) | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 2. Estates or trusts (name and address) | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total of Parts I, II, and III (Enter here and on line 4, Part II, page 2, of Form 1040) | | | | | | | |
| Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE —This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure. | | | | | | | |
| 1. Group and guideline class OR Description of property | 2. Cost or other basis at beginning of year OR Cost or other basis | 3. Asset additions in year (amount) OR Date acquired | 4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21) | 5. Depreciation allowed or allowable in prior years | 6. Method of computing depreciation | 7. Class life OR Rate (%) or life | 8. Depreciation for this year |
| 1. Total additional first-year depreciation (do not include in items below) → | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total cost or other basis | | | | | | | |
| 2. Total depreciation | | | | | | | |
| 3. Cost or other basis of fully depreciated assets still in use | | | | | | | |

Schedule B (Form 1040) 1964

Page 2

Part V.—RETIREMENT INCOME CREDIT**A.—General Rule**

If separate return, use column B only. If joint return, use column A for wife and column B for husband—→

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1964? (Widows or widowers see instructions, page B-3)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:**(a) For taxpayers under 65 years of age:**

Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included in line 9, page 1, of Form 1040.

(b) For taxpayers 65 years of age or older:

Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part II of this schedule.

2. Maximum amount of retirement income for credit computation**3. Deduct:****(a)** Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income**(b)** Earned income received (Does not apply to persons 72 years of age or over):**(1)** Taxpayers under 62 years of age, enter amount in excess of \$900.**(2)** Taxpayers 62 or over but under 72, enter amount determined as follows:

if \$1,200 or less, enter zero.

if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or

if over \$1,700, enter excess over \$1,450.

4. Total of lines 3(a) and 3(b).**5. Balance (line 2 minus line 4).****6. Line 5 or line 1, whichever is smaller.****7. (a) Total (add amounts on line 6, columns A and B).***If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.***(b)** Amount from line 7 of part B below, if applicable.**8. Tentative credit. Enter 17% of line 7(a) or 17% of line 7(b), whichever is greater.****LIMITATION ON RETIREMENT INCOME CREDIT****9. Amount of tax shown on line 12, page 1 of Form 1040.****10. Less: Total of any amounts shown on lines 1 and 4, Part V, page 2, Form 1040.****11. Subtract line 10 from line 9.****12. Credit. Enter here and on line 2, Part V, page 2, Form 1040, the amount on line 11 or line 8, whichever is smaller.****B.—Alternative Computation (after completing lines 1 through 7(a) above)****This method available if:**

- a.** You are married and filing a joint return;
b. Both husband and wife are 65 or over, AND
c. Either one, or both, received earned income in excess of \$600 in each of any 10 calendar years before 1964.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

1. Retirement income of both husband and wife from pensions and annuities, interest, and dividends included in line 9, page 1, Form 1040, and gross rents included in column 2, Part II of this schedule**2. Maximum amount of retirement income for credit computation****3. Deduct:****(a)** Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income**(b)** Earned income received (Does not apply to persons 72 years of age or over):

If \$1,200 or less, enter zero

If over \$1,200 but not over \$1,700 enter 1/2 of amount over \$1,200; or

If over \$1,700, enter excess over \$1,450

4. Total of lines 3(a) and 3(b).**5. Total (add amounts on line 4, columns A and B).****6. Balance (subtract line 5 from line 2).****7. Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller.**

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

B-1

PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES • TRUSTS • RETIREMENT INCOME CREDIT

Part I

PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee

recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. Consult the Internal Revenue Service.

Part II

RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in this part. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-2. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part III

PARTNERSHIPS AND ESTATES OR TRUSTS

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in this part your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

B-2

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 1 of this part except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Part IV—DEPRECIATION

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. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

The basis of any property which was reduced in a prior year by the investment credit should be increased as of

the first day of your taxable year beginning in 1964 by the amount of the reduction previously required.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (Rev. 8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance 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, but depreciation must stop when the

unrecovered cost is reduced to salvage value. 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.

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 before that date; 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 taxpayer and commenced after December 31, 1953.

(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.*—The deduction for each year is computed by multiplying the cost or other basis of the property (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 taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances 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 property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

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The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.

Part V

RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 17 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable

allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the "Alternative computation" set forth below, the amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

- (a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans; and
- (b) certain adjustments for earned income.

Alternative computation: The maximum amount of retirement income to be used in figuring the credit for retirement income has been increased from \$1,524 to \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who are presently limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements also complete the Alternative Computation to determine which computation results in the larger credit.

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C., 20402.

☐ **YOUR FEDERAL INCOME TAX, 1965 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages, with illustrations. Catalog No. T 22.44:965 50 cents per copy

☐ **TAX GUIDE FOR SMALL BUSINESS, 1965 Edition.** Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. Catalog No. T 22.19/2:Sm 1/965 50 cents per copy

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SCHEDULE C
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1964

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity _____; product _____
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name **C. Employer Identification Number**

D. Business location _____
 (Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: ☐ cash; ☐ accrual; ☐ other.

| | | |
|--|--------------------------------------|---------|
| 1. Gross receipts or gross sales \$..... | Less: Returns and allowances \$..... | \$..... |
| 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) | | |
| 3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$..... | | |
| 4. Cost of labor (do not include salary paid to yourself) | | |
| 5. Material and supplies | | |
| 6. Other costs (explain in Schedule C-1) | | |
| 7. Total of lines 2 through 6 | | |
| 8. Inventory at end of this year | | |
| 9. Cost of goods sold (line 7 less line 8) | | |
| 10. Gross profit (subtract line 9 from line 1) | | |

OTHER BUSINESS DEDUCTIONS

| | |
|---|--|
| 11. Depreciation (explain in Schedule C-2) | |
| 12. Taxes on business and business property (explain in Schedule C-1) | |
| 13. Rent on business property | |
| 14. Repairs (explain in Schedule C-1) | |
| 15. Salaries and wages not included on line 4 (exclude any paid to yourself) | |
| 16. Insurance | |
| 17. Legal and professional fees. | |
| 18. Commissions | |
| 19. Amortization (attach statement) | |
| 20. Retirement plans, etc. (other than your share—see instructions) | |
| 21. Interest on business indebtedness | |
| 22. Bad debts arising from sales or services | |
| 23. Losses of business property (attach statement) | |
| 24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) | |
| 25. Other business expenses (explain in Schedule C-1) | |
| 26. Total of lines 11 through 25 | |
| 27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C-3; and on line 5, Part II, page 2, Form 1040 | |

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25[illegible]

Schedule C (Form 1040) 1964

Page 2

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 111

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
 2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs%. For "a," "b," or "c" enter the dollar amount of write-downs \$.....
(If not available, estimate and indicate that the figure is an estimate.)
 3. Was the inventory verified by physical count during the year?
Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.
- NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

| Name | Expense account | Salaries and Wages |
|------------|-----------------|--------------------|
| Owner..... | ----- | XXXXXXXXXXXXXXXX |
| 1. | ----- | |
| 2. | ----- | |
| 3. | ----- | |
| 4. | ----- | |
| 5. | ----- | |

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

- F.** 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 your principal business.) ☐ YES ☐ NO
- G.** Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO
- H.** The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO
- I.** The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO
- 16-78304-1

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1964

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 5, Part II, page 2, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1961, 1962, 1963, and 1964 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income-producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct 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 restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on line 4, Part III, page 2, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 8, Part II, (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

| | | |
|---|--|------------------------|
| SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service | COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX Attach this schedule to your income tax return, Form 1040. See instructions on page 2. | 1964 |
| <p>▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.</p> <p>▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.</p> <p>▶ Each self-employed person must file a separate schedule.</p> | | |
| NAME AND ADDRESS (as shown on page 1 of Form 1040) | | |
| NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | | Social Security Number |
| 1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business) | | |
| 2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C | | |
| 3. Total (or difference) | | |
| 4. Net income (or loss) from excluded services or sources included on line 3. Specify excluded services or sources | | |
| 5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4) | | |
| (b) From partnerships, joint ventures, etc. (other than farming) | | |
| (c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031 | | |
| (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040) | | |
| (e) From service with a foreign government or international organization | | |
| 6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.) | | |
| 7. The largest amount of combined wages and self-employment earnings subject to social security tax is | | \$ 4,800 00 |
| 8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below | | |
| 9. Balance (line 7 less line 8) | | \$ |
| 10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below | | |
| 11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040 | | |

Do not detach

16-78304-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
 U.S. Treasury Department
 Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
 For crediting to your social security account

1964

| | | |
|--|--|---|
| Indicate year covered by this return (even though income was received only in part of year): A. Calendar year 1964 <input type="checkbox"/> or other taxable year beginning _____, 1964, ending _____ If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other. | | PLEASE DO NOT WRITE IN THIS SPACE |
| B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) | | |
| C. BUSINESS ADDRESS (number and street, city or post office, State, Postal ZIP code) | | |
| D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW | | <div style="border: 1px solid black; padding: 5px;"> F. ENTER AMOUNT FROM LINE 6 \$ </div> <div style="border: 1px solid black; padding: 5px;"> G. ENTER AMOUNT FROM LINE 8, IF ANY \$ </div> <div style="border: 1px solid black; padding: 5px;"> H. ENTER AMOUNT FROM LINE 10 \$ </div> |
| E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD | | |
| PRINT OR TYPE HOME ADDRESS (number and street or rural route) (City or post office, State, and postal ZIP code) | | |

16-78304-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employees.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part II, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and 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. These amounts should be reported in Part II, page 2, Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 8, Part II, page 2, Form 1040.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on line 5, Part II, page 2, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 5, Part II, page 2, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part III, Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

**SCHEDULE F
(Form 1040)**U.S. Treasury Department
Internal Revenue Service**SCHEDULE OF FARM INCOME AND EXPENSES**(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**PART I.** 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 MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE | | | | | | OTHER FARM INCOME | |
|--|----------|-----------|------------------------|----------|-----------|------------------------------|-----------|
| Kind | Quantity | 1. Amount | Kind | Quantity | 2. Amount | Items | 3. Amount |
| Cattle..... | | \$..... | Eggs..... | | \$..... | Mdse. rec'd for produce.... | \$..... |
| | | | Meat products..... | | | Machine work..... | |
| Sheep..... | | | Poultry, dressed..... | | | Breeding fees..... | |
| Swine..... | | | Wool..... | | | Wood and lumber..... | |
| Poultry..... | | | Honey..... | | | Other forest products..... | |
| Bees..... | | | Sirup and sugar..... | | | Patronage dividends, rebates | |
| Grain..... | | | Other (specify): | | | or refunds..... | |
| Hay..... | | | | | | Agricultural program pay- | |
| Cotton..... | | | | | | ments..... | |
| Tobacco..... | | | | | | Other (specify): | |
| Vegetables..... | | | | | | | |
| Fruits and nuts..... | | | | | | | |
| Dairy products..... | | | | | | | |

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below \$

PART II.**SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE**

| a. Description | b. Date acquired | c. Amount received | d. Cost or other basis | e. Profit (or loss) |
|---|------------------|--------------------|------------------------|---------------------|
| | | \$..... | \$..... | \$..... |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Totals (enter amount from column e, on line 2 of Part IV below) | | \$..... | \$..... | \$..... |

PART III.**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)

F

| Items | 1. Amount | Items | 2. Amount | Items | 3. Amount |
|-----------------------------|-----------|----------------------------|-----------|---|-----------|
| Labor hired..... | \$..... | Veterinary, medicine..... | \$..... | Retirement plans, etc. (other than your share— See instructions)..... | \$..... |
| Repairs, maintenance..... | | Gasoline, fuel, oil..... | | Other (specify): | |
| Interest..... | | Storage, warehousing..... | | | |
| Feed purchased..... | | Taxes..... | | | |
| Seed, plants purchased..... | | Insurance..... | | | |
| Fertilizers, lime..... | | Utilities..... | | | |
| Machine hire..... | | Rent of farm, pasture..... | | | |
| Supplies purchased..... | | Freight, trucking..... | | | |
| Breeding fees..... | | Conservation expenses..... | | | |

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method) \$

PART IV.**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 Part III)..... | \$..... |
| 2. Profit (or loss) on sale of purchased livestock and other purchased items..... | | 5. Depreciation (from Part V)..... | |
| 3. Gross profits*..... | \$..... | 6. Other farm deductions (specify): | |
| | | 7. Total deductions..... | \$..... |
| 8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 7, Part II, page 2, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1..... | \$..... | | |

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

16-78365-1

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1964

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his 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) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, etc.

ACCURAL 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. 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."

INCOME

All 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. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

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 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.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

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.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer 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. Some of these expenses are:

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

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), 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.

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

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

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. 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.

Rent of farm, part of farm, or pasture.—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 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.

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.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided in column 3, Part III. If the plan includes you as a self-employed individual, enter your share on line 4, Part III, page 2, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar farm expenses.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

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 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 instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

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 end 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; for 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.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 8, Part II, page 2, Form 1040. See instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

| | | |
|---|--|------|
| SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service | COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) Attach this schedule to your income tax return, Form 1040 (See instructions—page 2) | 1964 |
|---|--|------|

▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
 ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
 ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:

(a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)..... \$

(b) Farm partnerships..... \$

2. Net earnings from self-employment from farming. Add lines 1 (a) and (b)..... \$

Computation Under Optional Method

3. If gross profits from farming are: (a) Not more than \$1,800, enter two-thirds of the gross profits..... \$

(b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200..... \$

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is..... \$ 4,800 00

5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below..... \$

6. Balance (line 4 less line 5)..... \$

7. Self-employment income. Enter here and in item H of Schedule SE below your choice of **EITHER**:

(a) **REGULAR METHOD.**—The smaller of line 2 or 6..... \$

(b) **OPTIONAL METHOD.**—The smaller of line 3 or 6..... \$

8. Self-employment tax—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040..... \$

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

| | | |
|--|---|------|
| SCHEDULE SE (Form 1040) U.S. Treasury Department Internal Revenue Service | U.S. REPORT OF SELF-EMPLOYMENT INCOME For crediting to your social security account | 1964 |
|--|---|------|

Indicate year covered by this return (even though income was received only in part of year):
 A. Calendar year 1964 ☐ or other taxable year beginning _____ 1964, ending _____
 If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C. FARM ADDRESS (rural route, post office, State and Postal ZIP code)

D. SOCIAL SECURITY ACCOUNT
 NUMBER OF PERSON NAMED IN ITEM E BELOW →

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, State and postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD..... ☐

F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)..... \$

G. ENTER AMOUNT FROM LINE 5, IF ANY..... \$

H. ENTER AMOUNT FROM LINE 7..... \$

SE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 5 or 7, Part II, page 2, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from farming is community income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 5 or line 7, Part II, page 2, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part III of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 8, Part II, page 2, Form 1040.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

FORM 1065U.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 1964**1964**

A. Date business commenced

or other taxable
year beginning

, 1964, 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

E. Employer identifica-
tion number

D. Principal product or service

City or town and State

Postal ZIP code

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Line and instruction No.

INCOME

1. Gross receipts or gross sales Less: Returns and allowances
2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
3. Gross profit (line 1 less line 2)
4. Income (or loss) from other partnerships, syndicates, etc. (attach statement)
5. Nonqualifying dividends (attach itemized list—see Instruction 5)
6. Interest
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 16, 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 (from Schedule H if reserve method is used)
20. Repairs
21. Depreciation (Schedule I)
22. Amortization (attach schedule)
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)
24. Retirement plans, etc. (other than for partners—see instructions)
25. Other deductions authorized by law (explain in Schedule J)
26. Total deductions (lines 13 through 25)
27. Ordinary income (or loss) (line 12 less line 26)

ADDITIONAL INFORMATION

- F. Is any member of the partnership related by blood or marriage to any other member? ☐ YES ☐ NO
- G. 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
- H. 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. \$
- I. 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 operation of facility was the partnership's principal business.) ☐ YES ☐ NO
 2. Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ 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
 4. Attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Signature of partner or member

Date

Sign here

Signature of preparer other than partner or member

Address

Date

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Form 1065-1964

Page 2

Schedule A.—COST OF GOODS SOLD

- | | |
|---|--|
| 1. Opening inventory*..... | |
| 2. Purchases..... | |
| Less: Cost of items withdrawn for personal use..... | |
| 3. Cost of labor | |
| 4. Other costs per books (attach schedule)... | |
| 5. Total of lines 1, 2, 3, and 4 | |
| 6. Less: Closing inventory..... | |
| 7. Cost of goods sold. Enter here and on line 2, page 1..... | |

*If different from last year's closing inventory, attach explanation.

1. Was inventory valued at—cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs _____%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?
Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

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[illegible]

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. Notes and accounts receivable outstanding at end of year | 3. Sales on account | 4. Gross amount added to reserve | 5. Amount charged against reserve | 6. Reserve for bad debts at end of year |
|-----------------|---|---------------------|----------------------------------|-----------------------------------|---|
| 1961... | | | | | |
| 1962... | | | | | |
| 1963... | | | | | |
| 1964... | | | | | |

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

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Form 1065—1964

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 | | | | |
| (a) Less: Reserve for bad debts | | | | |
| 3. Inventories | | | | |
| 4. Investments in Government obligations | | | | |
| 5. Other current assets (attach schedule) | | | | |
| 6. Other investments (attach schedule) | | | | |
| 7. Buildings and other fixed depreciable assets | | | | |
| (a) Less: Accumulated amortization and depreciation | | | | |
| 8. Depletable assets | | | | |
| (a) Less: Accumulated depletion | | | | |
| 9. Land (net of any amortization) | | | | |
| 10. Intangible assets (amortizable only) | | | | |
| (a) Less: Accumulated amortization | | | | |
| 11. Other assets (attach schedule) | | | | |
| 12. Total assets | | | | |
| LIABILITIES AND CAPITAL | | | | |
| 13. Accounts payable | | | | |
| 14. Mortgages, notes, and bonds payable in less than 1 year .. | | | | |
| 15. Other current liabilities (attach schedule) | | | | |
| 16. Mortgages, notes, and bonds payable in 1 year or more .. | | | | |
| 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 non-taxable income | 4. Ordinary income (or loss) from line 27, 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) ... | | | | | | | |
| Totals | | | | | | | |

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

| | |
|--|--|
| 1. Ordinary income increased by casualty losses (line 27 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 11, Schedule K) | |

Instructions for • FORM 1065

1964 U.S. PARTNERSHIP

RETURN

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, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction I for exceptions) shall, for its taxable year, make a return of income on Form 1065. 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 1964 or other taxable year beginning in 1964. A partnership 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 sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership 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.

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, D.C., 20225, 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 verification 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.

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G. Accounting methods.—Ordinary 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 income. (See Section 446.) 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 on Form 3115, Application for Change in Accounting Method.

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 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. If the partnership makes payments of interest aggregating \$10 or more, it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions.*—No report is required 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.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the

Instructions—Form 1065 (1964)

PAGE 2

largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," 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.

(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.

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) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 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 H, 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 if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

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.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1961, 1962, 1963, and 1964 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.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

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 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, must be made on Form 3115 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.

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.

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 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) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

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 exempt from tax; (b) Interest on tax-free covenant bonds. See instruction for Schedule 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 6, 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. (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.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. 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 in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership 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 must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—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.

Adjustments to basis of property: (a) *Investment credit.*—The basis of any property which was reduced in a prior year by the investment credit should be increased as of the first day of your taxable year beginning in 1964 by the amount of the reduction previously required. (For additional information on the investment credit see instructions for Schedule K.)

(b) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) *Salvage value.*—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the revenue procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards:

(1) *Straight line.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property 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.

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

(b) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset 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 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.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, 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.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). 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 for the year should be shown on the line provided in the depreciation schedule. Do not include it on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

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 (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 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

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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. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. 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, 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 share 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 (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—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 12.—EXPENSE ACCOUNT ALLOWANCE.—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, and (b) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances 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) 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.

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

(d) 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, 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. Attach copy B to the partnership return.

(e) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing the "life years" assigned to each piece of property and each partner's allocation of the basis of new property and the cost (LIMITED TO AGGREGATE COST OF \$50,000) of used property. When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see the instructions on the reverse side of Form 3468, computation of investment credit.)

(f) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

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.

Partnership 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 1 and 2 of Schedule F-1 (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 3, page 1 of Schedule F-1 (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-S U.S. Treasury Department Internal Revenue Service | U.S. SMALL BUSINESS CORPORATION RETURN OF INCOME FOR CALENDAR YEAR 1964 or other taxable year beginning 1964, and ending 19 | 1964 |
| A. Date of election as small business corporation | PLEASE TYPE OR PRINT | |
| | Name | |
| B. Business Code No. (See page 4 of instructions.) | Number and street | |
| | City, town, State, and Postal ZIP code | |
| C. Total assets from line 13 Sch. L (See instruction N) | D. County in which located | E. Employer identification number |

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

| | | |
|---------------------|--|--|
| GROSS INCOME | 1. Gross receipts or gross sales Less: Returns and allowances 2. Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) 3. Gross profit 4. Dividends 5. Interest on obligations of the United States and U.S. instrumentalities 6. Other interest 7. Rents 8. Royalties 9. 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 10. Other income (attach schedule) 11. Total income, lines 3 through 10 | |
| DEDUCTIONS | 12. Compensation of officers (Schedule E) 13. Salaries and wages (not deducted elsewhere) 14. Repairs (do not include cost of improvements or capital expenditures) 15. Bad debts (from Schedule F if reserve method is used) 16. Rents 17. Taxes (Schedule G) 18. Interest 19. Contributions or gifts paid (Schedule H) 20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule) 21. Amortization (attach schedule) 22. Depreciation (Schedule I) 23. Depletion (attach schedule) 24. Advertising 25. (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions) (b) Other employee benefit plans (see instructions) 26. Other deductions (Schedule J) 27. Total deductions in lines 12 through 26 28. Taxable income, line 11 less line 27 | |

SIGNATURE AND VERIFICATION (See instruction F)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

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Page 2

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)

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
 2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.
 If "a" or "b" is checked, enter the percentage of write-downs _____.%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.)
 3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.
- NOTE: If a direct answer cannot be given to a question, attach explanation.

Schedule D.—Separate Schedule D (Form 1120-S) should be used in reporting sales or exchanges of property (See instruction 9)

Schedule E.—COMPENSATION OF OFFICERS (See page 3 of instructions)

[illegible]

Total compensation of officers (enter here and on line 12, page 1)

Schedule F.—BAD DEBTS—RESERVE METHOD (See instruction 15)

| 1. Taxable year | 2. Trade notes and accounts receivable outstanding at end of year | 3. Sales on account | 4. Gross amount added to reserve | 5. Amount charged against reserve | 6. Reserve for bad debts at end of year |
|-----------------|---|---------------------|----------------------------------|-----------------------------------|---|
| 1961..... | | | | | |
| 1962..... | | | | | |
| 1963..... | | | | | |
| 1964..... | | | | | |

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 17)[illegible]**Schedule H.—CONTRIBUTIONS OR GIFTS PAID**
(See instruction 19)[illegible]**Schedule I.—DEPRECIATION (See instruction 22)**

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the Revenue Procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

| 1. Group and guideline class OR Description of property | 2. Cost or other basis at beginning of year OR Cost or other basis | 3. Asset additions in year (amount) OR Date acquired | 4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21) | 5. Depreciation allowed or allowable in prior years | 6. Method of computing depreciation | 7. Class life OR Rate (%) or life | 8. Depreciation for this year |
|---|---|---|--|---|--|--|----------------------------------|
| 1. Total additional first-year depreciation (do not include in items below) → | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 2. Totals | | | | | | | |
| 3. Less: Amount of depreciation claimed in Schedule A and elsewhere on return | | | | | | | |
| 4. Balance—Enter here and on line 22, page 1. | | | | | | | |
| 5. Cost or other basis of fully depreciated assets still in use. | | | | | | | |

Page 3

| | | | |
|--|--|--|--|
| Schedule D: Capital Gains and Losses (See instructions) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total (enter here and on line 26, page 1) . . . | |

Computation of Corporation's Undistributed Taxable Income

- | | |
|--|-------|
| 1. Taxable income (from line 28, 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) | | Social security number | 2. Stock ownership | |
|---|--|------------------------|--------------------|-------------|
| | | | Number of shares | Period held |
| | | | | From To |
| (a) | | | | |
| (b) | | | | |
| (c) | | | | |
| (d) | | | | |
| (e) | | | | |
| (f) | | | | |
| (g) | | | | |
| (h) | | | | |
| (i) | | | | |
| (j) | | | | |
| Totals | | | | |

Continuation of Schedule of Distribution and Income

[illegible]

- K.** Refer to page 4 of instructions and state the:
- Principal business activity
- Principal product or service
- L.** 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 amount reported on Form W-2.) Yes ☐ No ☐

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Page 4

Schedule L.—BALANCE SHEETS (See instructions)

| ASSETS | Beginning of taxable year | | End of taxable year | |
|--|---------------------------|-------|---------------------|-------|
| | Amount | Total | Amount | Total |
| 1. Cash..... | | | | |
| 2. Notes and accounts receivable..... | | | | |
| (a) Less: Reserve for bad debts..... | | | | |
| 3. Inventories..... | | | | |
| 4. Investments in Government obligations..... | | | | |
| 5. Other current assets (attach schedule)..... | | | | |
| 6. Loans to shareholders..... | | | | |
| 7. Other investments (attach schedule)..... | | | | |
| 8. Buildings and other fixed depreciable assets..... | | | | |
| (a) Less: Accumulated amortization and depreciation..... | | | | |
| 9. Depletable assets..... | | | | |
| (a) Less: Accumulated depletion..... | | | | |
| 10. Land (net of any amortization)..... | | | | |
| 11. Intangible assets (amortizable only)..... | | | | |
| (a) Less: Accumulated amortization..... | | | | |
| 12. Other assets (attach schedule)..... | | | | |
| 13. Total assets..... | | | | |
| LIABILITIES AND CAPITAL | | | | |
| 14. Accounts payable..... | | | | |
| 15. Mortgages, notes, and bonds payable in less than 1 year..... | | | | |
| 16. Other current liabilities (attach schedule)..... | | | | |
| 17. Loans from shareholders..... | | | | |
| 18. Mortgages, notes, and bonds payable in 1 year or more..... | | | | |
| 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
Itemized entries made below must be identified by account

| | | | |
|--|--|--|--|
| 1. Net income per books..... | | 9. Income recorded on books this year not included in this return (itemize)..... | |
| 2. Contributions in excess of 5% limitation..... | | | |
| 3. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary..... | | | |
| 4. Unallowable interest expense..... | | | |
| 5. Excess of capital losses over capital gains..... | | | |
| 6. Taxable income not recorded on books this year (itemize)..... | | | |
| | | | |
| | | | |
| | | | |
| 7. Expenses recorded on books this year not deducted in this return (itemize)..... | | 10. Deductions in this tax return not charged against book income this year (itemize)..... | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 8. Total of lines 1 through 7..... | | 11. Total of lines 9 and 10..... | |
| | | 12. Taxable income (line 8 minus line 11)..... | |

Instructions for the 1964 Form 1120-S

U.S. Small Business Corporation Return of Income

PAGE 1

(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 any one 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 5 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 1964 or other taxable year beginning in 1964.

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, 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.

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 tax-

payer 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." You may use 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 on Form 3115, Application for Change in Accounting Method.

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 highest dollar.

I. Certain information returns which may be required.—

1. Forms 1096 and 1099.—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.

The term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.

2. Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

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 officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Line 10, 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.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

N. 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 year, show total assets at the beginning of the year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with line numbers on page 1 of return)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

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, lower of cost or market, 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 must be made on Form 3115 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

INSTRUCTIONS 1120-S (1964)

PAGE 2

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 U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

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.)

Other interest.—Enter the amount of interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. 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.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

10. 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.

14. 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 accounts.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income for 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. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change.

16. 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, 1954, see instruction 7.

17. 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.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, 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.

19. 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 section 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 five succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2). The 5-year carryover also applies to contributions made in taxable years beginning after December 31, 1961.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair

market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. 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.

21. Amortization.—If a deduction is claimed for 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) Research and experimental expenditures—Section 174; (c) Exploration expenditures—Section 615; (d) Development expenditures—Section 616; (e) Organizational expenses—Section 248; and (f) 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.

22. Depreciation.—If a deduction is claimed for 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.

Adjustments to basis of property: (a) Investment credit.—

Do not adjust basis. If the cost or other basis of property which qualifies for the investment credit was reduced in a prior year, then such cost or basis shall be increased by a like amount as of the first day of the first taxable year beginning after December 31, 1963.

(b) **Additional first-year depreciation.**—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed.

(c) **Salvage value.**—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, and generally an asset (or an account) shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

ALTERNATIVE DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (Rev. 8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

(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 3 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: (a) the declining balance method, using a rate not in excess of twice the applicable straight line method; (b) the sum of the years-digits 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 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of \$10,000, for the first tax-

PAGE 3

able year for which a deduction is allowable under section 167. 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 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. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. **Depletion.**—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your 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 a 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.

24. **Advertising.**—Enter the total amount paid or accrued 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.

25 (a). **File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404.** Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by section 1.404 (a)-2 (a), *Income Tax Regulations*.

25 (b). **Other employee benefit plans.**—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25 (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.

26. **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 itemized 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 income. 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, 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.

Column 7 of Schedule E is to be completed for your 25 highest

Column 1.—Enter the name, address, and social security number of each shareholder. Where return of shareholder is filed in a district other than that in 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 9b, 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 cannot exceed taxable income (line 28, 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 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 Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.—Enter 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 on line 1, Part III, Schedule B, of their individual income tax returns, Forms 1040.

Column 10.—Enter 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). For election to treat certain distributions of money after the close of the taxable year as a distribution made on the last day of such year, see section 1375 (e).

Investment credit.—For taxable years ending after December 31, 1961, there is allowed to the shareholders a credit for your investment in certain depreciable property. See instructions for Form 3468.

To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than \$10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as officers, chairman of the board, etc.

PAGE 4 CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under B, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under K, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "cereal preparation."

AGRICULTURE, FORESTRY, and FISHERIES

Code
0110 Farms.
0120 Agricultural services and hunting and trapping.
0130 Forestry and forestry services.
0140 Fisheries.

MINING

Metal mining:
1010 Iron ores.
1020 Copper, lead and zinc, gold and silver ores.
1098 Miscellaneous metal mining.
1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids.
1380 Oil and gas field services.
Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel.
1498 Miscellaneous nonmetallic minerals, except fuels.

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.
Special trade contractors:
1531 Plumbing, heating, and air conditioning.
1532 Electrical work.
1538 Special trade contractors, not elsewhere classified.

MANUFACTURING

Food and kindred products:
2010 Meat products.
2020 Dairy products.
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar.
2082 Confectionery and related products.
2082 Malt liquors and malt.
2084 Wines, brandy, and brandy spirits.
2085 Distilled, rectified, and blended liquors.
2086 Soft drinks, flavoring extracts, and sirups.
2091 Vegetable oil mills, and animal, marine, and edible fats and oils.
2098 Food and kindred products, not elsewhere classified.

2100 Tobacco manufactures
Textile mill products:
2211 Broad woven fabric mills, cotton.
2212 Broad woven fabric mills, man-made fiber and silk.
2213 Dyeing and finishing, except wool and knit goods.
2220 Broad woven fabric mills, wool: including dyeing and finishing.
2250 Knitting mills.
2270 Carpets and rugs.
2280 Yarn and thread mills.
2291 Narrow fabrics.
2298 Textile mill products, not elsewhere classified.

Apparel and other fabricated textile products:
2310 Men's and boys' clothing.
2330 Women's, children's, and infants' clothing.
2380 Hats, caps, millinery, fur goods, and other apparel and accessories.
2398 Miscellaneous fabricated textile products.

Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, sawmills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and miscellaneous wood products.

Furniture and fixtures:
2510 Household furniture.
2590 Furniture and fixtures, except household furniture.

Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills.
2640 Converted paper and paperboard products, except containers.
2650 Paperboard boxes and containers.
2711 Newspapers: publishing, publishing and printing.
2712 Periodicals: publishing, publishing and printing.

Code
2715 Books: publishing, publishing and printing; and miscellaneous publishing.
2720 Commercial printing, including book printing, manifold business forms, and greeting cards.
2780 Bookbinding, related industries, and printing trade services.

Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs.
2841 Soaps, detergents, and cleaning preparations.
2842 Perfumes, cosmetics, and other toilet preparations.

2850 Paints and allied products, including gun and wood chemicals.
2870 Fertilizers and other agricultural chemicals.
2898 Miscellaneous chemical products.
Petroleum refining and related industries:
2911 Petroleum refining without extraction.
2912 Integrated petroleum refining and extraction.

2998 Paving and roofing materials, and other products of petroleum and coal.
Rubber and miscellaneous plastics products:
3010 Tires and inner tubes.
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
3098 Miscellaneous plastics products.

Leather and leather products:
3140 Foot wear, except rubber.
3198 Leather tanning and finishing, and leather products, not elsewhere classified.

Stone, clay, and glass products:
3210 Glass and glass products.
3240 Cement, hydraulic.
3250 Structural clay products.
3260 Pottery and related products.
3270 Concrete, gypsum, and plaster products.

3298 Cut stone and stone products, and abrasive, asbestos, and miscellaneous nonmetallic mineral products.
Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings.
3330 Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings.
3398 Miscellaneous primary metal industries.

Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans.
3420 Cutlery, hand tools, and general hardware.
3430 Heating apparatus (except electric) and plumbing fixtures.
3440 Fabricated structural metal products.

3460 Screw machine products, and bolts, nuts, screws, rivets, and washers.
3461 Metal stampings.
3462 Metal coating and engraving.
3498 Fabricated wire products and miscellaneous fabricated metal products.

Machinery, except electric:
3510 Engines and turbines.
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.

3550 Special industry machinery and equipment, except metalworking.
3560 General industrial machinery and equipment.
3570 Office, computing, and accounting machines.
3580 Service industry machines.
3598 Miscellaneous machinery, except electrical.

Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus.
3630 Household appliances.
3650 Radio and television receiving sets, except communication types.

3661 Communication equipment.
3692 Electronic components and accessories.

Code
3691 Electric lighting and wiring equipment, except insulated wire.
3698 Electrical machinery, equipment, and supplies, not elsewhere classified.

Transportation equipment:
3711 Motor vehicles: passenger car, truck, and bus bodies; and truck trailers.
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles.
3722 Aircraft parts, and guided missile and space vehicle subassemblies.

3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars.
3798 Motorcycles, bicycles, and parts, and transportation equipment, not elsewhere classified.

Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments.
3830 Optical, medical, and ophthalmic goods.
3890 Photographic equipment and supplies.

3870 Watches and clocks.
Miscellaneous manufacturing industries, including ordinance and accessories:
3910 Jewelry, silverware, and plated ware.
3920 Toys and sporting goods.
3930 Ordnance, except guided missiles.
3991 Costume jewelry.

3998 Musical instruments, office and artists' materials, and manufacturing industries, not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services.
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school busses.
4030 Motor freight transportation and warehousing.

4040 Water transportation.
4050 Air transportation.
4060 Pipeline transportation.
4098 Miscellaneous transportation services.

Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4898 Communication services, not elsewhere classified.

Electric, gas, and sanitary services:
4910 Electric companies and systems (65 percent or more).
4920 Gas companies and systems (65 percent or more).
4930 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services.

WHOLESALE TRADE

6010 Motor vehicles and automotive equipment.
6020 Drugs, chemicals, and paints.
6030 Dry goods and apparel.
6047 Meat and meat products.
6048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
6050 Farm products—raw materials.

6060 Electrical goods.
6070 Hardware, and plumbing and heating equipment and supplies.
6080 Machinery, equipment, and supplies.
6091 Metals and minerals, except petroleum products and scrap.
6092 Petroleum bulk stations and terminals.

6095 Beer, wine, and distilled alcoholic beverages.
6096 Paper and its products.
6097 Lumber and construction materials.
6098 Other wholesale trade.

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.
General merchandise stores:
5221 Department stores.

Code
5222 Variety stores.
5223 Mail order houses.
5228 General merchandise stores, not elsewhere classified.

5230 Food stores.
Automotive dealers and gasoline service stations:
5241 Automobile and truck dealers.
5243 Gasoline service stations.
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers.

Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment stores.
5270 Eating and drinking places.
5291 Drug stores and proprietary stores.
5292 Liquor stores.
5293 Jewelry stores.

5298 Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks.
Credit agencies other than banks:
6021 Savings and loan, building and loan associations.

6022 Personal credit agencies.
6025 Business credit agencies.
6028 Loan correspondents and brokers, and other credit agencies.
6030 Security and commodity brokers, dealers exchanges and services.

Holding and other investment companies:
6042 Regulated investment companies.
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment companies, 1958 Act.
6048 Other holding and investment cos.

Insurance:
6055 Life insurance.
6060 Mutual insurance, except life, or marine, and certain fire or flood insurance companies.
6058 Other insurance companies.
6060 Insurance agents, brokers, and service.

Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property.
6522 Lessors of railroad property.
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdividers, developers, and operative builders.

6591 Agents, brokers, and managers.
6592 Title abstract companies.
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

7000 Hotels, rooming houses, camps, and other lodging places.
Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants.
7220 Photographic studios, including commercial photography.
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services.

Business services:
7310 Advertising.
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.

Motion pictures:
7810 Motion picture production, distribution, and related services.
7830 Motion picture theaters.
7900 Amusement and recreational services, except motion pictures.
Miscellaneous services:
8010 Medical services.
8020 Educational services.
8030 Legal services.
8098 Services, not elsewhere classified.

FORM 1120
U.S. Treasury Department
Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1964

or other taxable year beginning 1964, ending 19...
(PLEASE TYPE OR PRINT)

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. Business Code No. (see instructions)

Name

Number and street

City or town, State, and Postal ZIP code

E. Employer Identification No.

F. County in which located.

G. Enter total assets from line 13 Sch. L (see instruction R).

\$

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

1. Gross receipts or gross sales 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 and U.S. instrumentalities
6. Other interest
7. Rents
8. Royalties
9. Net gains (losses) from separate Schedule D
10. Other income (attach schedule)
11. **TOTAL** income, lines 3 through 10

DEDUCTIONS

12. Compensation of officers (Schedule E)
13. Salaries and wages (not deducted elsewhere)
14. Repairs (do not include cost of improvements or capital expenditures)
15. Bad debts (from Schedule F if reserve method is used)
16. Rents
17. Taxes (attach schedule)
18. Interest
19. Contributions or gifts paid (attach schedule—see instructions for limitation)
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)
21. Amortization (attach schedule)
22. Depreciation (Schedule G)
23. Depletion (attach schedule)
24. Advertising
25. (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)
- (b) Other employee benefit plans (see instructions)
26. Other deductions (attach schedule)
27. **TOTAL** deductions in lines 12 through 26
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27)
29. **Less:** (a) Net operating loss deduction (see instructions—attach schedule)
- (b) Special deductions (Schedule I)
30. Taxable income (line 28 less line 29)

TAX

31. **TOTAL** income tax (from line 10, Schedule J)
32. Credits: (a) Tax paid with Form 7004 application for extension (attach copy)
- (b) Payments and credits on 1964 declaration of estimated tax
- (c) Credit from regulated investment companies (attach Form 2439)
33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here →
34. If tax (line 31) is less than credits (line 32)
35. Enter amount of line 34 you want: Credited on 1965 estimated tax Refunded

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

Form 1120 (1964)

Page 2

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).....

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.If "a" or "b" is checked, enter the percentage of write-downs _____. For "a," "b," or "c" enter the dollar amount of write-downs \$. _____ (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

Schedule C.—INCOME FROM DIVIDENDS

| 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..... | | | | |
| Add amount includible by shareholder of controlled foreign corporation (attach statement) | | | | |
| Total (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 9)

Schedule E.—COMPENSATION OF OFFICERS (See page 5 of instructions)

| 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 12, page 1) | | | | | | |

Schedule F.—BAD DEBTS—RESERVE METHOD (See instruction 15)

| 1. Taxable year | 2. Trade notes and accounts receivable outstanding at end of year | 3. Sales on account | 4. Gross amount added to reserve | 5. Amount charged against reserve | 6. Reserve for bad debts at end of year |
|-----------------|---|---------------------|----------------------------------|-----------------------------------|---|
| 1961 | | | | | |
| 1962 | | | | | |
| 1963 | | | | | |
| 1964 | | | | | |

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

Schedule G.—DEPRECIATION (See instruction 22)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the Revenue Procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

Form 1120 (1964)

Page 3

Schedule I.—SPECIAL DEDUCTIONS

(Small business investment companies and members of affiliated groups not filing a consolidated return—see instructions)

1. Dividends-received: (a) 85 percent of column 2, Schedule C.....
(b) 61.2 percent of column 3, Schedule C (see instructions for fiscal year).....
(c) 85 percent of dividends received from certain foreign corporations.....
2. Total dividends-received deductions (sum of lines 1 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85-percent limitation does not apply to a year in which a net operating loss occurs.).....
3. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss or fiscal year).....
4. Western Hemisphere trade corporations (not allowable in year of net operating loss—see inst. for fiscal year).....
5. Total special deductions—Add lines 2, 3, and 4. Enter here and on line 29(b), page 1.....

SCHEDULE J.—TAX COMPUTATION

(Component members of controlled corporate group use Form 3920 to compute your tax)

1. Taxable income (line 30, page 1).....
2. If amount of line 1 is:
(a) **Not over \$25,000**—Enter 22 percent of line 1.....
(b) **Over \$25,000**—Enter 50 percent of line 1.....
Subtract \$7,000 and enter difference..... **7,000.00**
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser, or fiscal year tax computation).....
4. Foreign tax credit (attach Form 1118).....
5. Balance (line 3 less line 4).....
6. Investment credit (attach Form 3468).....
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. Tax from recomputing prior year investment credit (attach statement).....
10. Total tax—Add lines 7, 8, and 9. Enter here and on line 31, page 1.....

SCHEDULE FY

(Fiscal year tax computation schedule for taxpayers with taxable income over \$25,000)

1. Taxable income (line 30, page 1).....
2. 50 percent of line 1.....
Subtract \$7,000 and enter difference..... **7,000.00**
3. 48 percent of line 1.....
Subtract \$6,500 and enter difference..... **6,500.00**
4. Amount on line 2 or alternative tax (separate Schedule D) multiplied by the number of days in the taxable year prior to January 1, 1965, divided by the total number of days in the taxable year.....
5. Amount on line 3 or alternative tax (separate Schedule D) multiplied by the number of days in the taxable year after December 31, 1964, divided by the total number of days in the taxable year.....
6. Income tax—Add lines 4 and 5. Enter here and on line 3, Schedule J.....

H. Date incorporated.....

- I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?..... Yes ☐ No ☐
- (2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock?..... Yes ☐ No ☐
- (For rules of attribution, see section 267 (c).)
If the answer to (1) or (2) is "Yes," attach separate schedule showing:
(a) name, address, and employer identification no.; and (b) percentage owned.
If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

- J. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951..... Yes ☐ No ☐

If "Yes," see inst. K. Enter amount here

- K. 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 N.

- L. Amount of income (or loss) for: 1961.....
1962..... 1963.....

M. Did you claim a deduction for expenses connected with:(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 amount reported on Form W-2.) Yes ☐ No ☐**N. Refer to instructions and state the:**

Principal business activity

Principal product or service

- O. Were you a member of a controlled group subject to the provisions of section 1561? Yes ☐ No ☐, or section 1562? Yes ☐ No ☐

If so, check type of relationship: 1. parent-subsidiary ☐;
2. brother-sister ☐; 3. combination of (1) and (2) ☐ (see section 1563).

- P. Were you in 1963 a component member of a controlled group as defined in section 1563? Yes ☐ No ☐

If so, were you represented in a consolidated return? Yes ☐ No ☐

| | | | |
|---------------------------------------|--|--|--|
| 1. Balance at beginning of year | | 5. Distributions: (a) Cash | |
| 2. Net income per books | | (b) Stock | |
| 3. Other increases (itemize) | | (c) Property | |
| | | 6. Other decreases (itemize) | |
| | | | |
| | | | |
| | | | |
| 4. Total of lines 1, 2, and 3 | | 7. Total of lines 5 and 6 | |
| | | 8. Balance end of year (line 4 less 7) | |

Instructions for Form 1120—1964

U. S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined under section 856.
3. Regulated investment companies defined under section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies required to file Forms 1120L and 1120M—file Form 1120-F.
2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.
3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.
4. Exempt farmers cooperatives subject to tax under section 1381—file Form 990-C.
5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990-T.
6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120-S.

C. Information returns and other forms which may be required in addition to Form 1120 include the following.—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.
2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.
3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.
4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.
5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.
6. *Form 3468.*—Computation of investment credit.
7. *Form 3920.*—Tax computation schedule for component members of controlled corporate group.
8. *Schedule PH (Form 1120).*—Computation of U. S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1964 or fiscal year beginning in 1964 and ending in 1965. For the procedure to follow in changing an established accounting period, see Section 1.442-1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. 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. (See section 446.) 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 on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

F. Filing of return and payment of tax.—In general, 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 corpora-

tion'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 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.

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.

G. Declaration of estimated tax (Form 1120-ES).—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed \$100,000 plus the amount of any estimated credits against the tax under sections 32, 33, and 38. Affiliated corporations filing a consolidated return, see regulations under section 1502. Affiliated corporations receiving qualifying dividends, see section 243 (b) (3). Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655 (d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, 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.

J. 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.

K. 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 J, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1504, section 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 Form 851, Affiliations Schedule. 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

Instructions—Form 1120 (1964)

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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.

M. 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.

N. 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).

O. 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 L.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 9.

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 must be made on Form 3115 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 U.S. obligations.—Enter the amount of interest on obligations of the United States and U.S. instrumentalities.

Dealers in securities.—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 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

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 of the beginning and end of the taxable year.

Line 10, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

P. 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 30, 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-1 with the net profits shown by the income and expense statement submitted, and should be entered as line 30, page 1.

Q. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

R. 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.

registered form. For provisions relating to amortizable bond premiums, see section 171.

7. 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.)

8. Royalties.—Enter the gross amount received as royalties. If a deduction is claimed for depletion, it must be reported on line 23.

9. 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.

10. Other income.—Enter total amount of other income not reported elsewhere in the return and attach schedule showing details. Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

14. 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.

15. 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 must be made on Form 3115 within 90 days after the beginning 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 in-

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come 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.

16. 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 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. 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 4, Schedule J; 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.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations 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.

19. 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 legislation; (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 29 (b), 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 five succeeding taxable years subject to the 5-percent limitation provided in section 170 (b) (2). The 5-year carryover also applies to contributions made in taxable years beginning after December 31, 1961. 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.

Special rule for contribution of depreciable property.—The amount to be taken into account for such purposes shall not exceed the fair market value of the property less the amount which would constitute ordinary income under section 1245 (a) or 1250 (a).

20. 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.

21. Amortization.—If a deduction is claimed for 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.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

- (a) *Emergency facilities.*—Section 168;
- (b) *Research and experimental expenditures.*—Section 174;
- (c) *Exploration expenditures.*—Section 615;
- (d) *Development expenditures.*—Section 616;
- (e) *Organizational expenses.*—Section 248; and
- (f) *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.

22. Depreciation.—If a deduction is claimed for 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.

Adjustments to basis of property: (a) **Investment credit.**—Do not adjust basis. If the cost or other basis of property which qualifies for the investment credit was reduced in a prior year, then such cost or basis shall be increased by a like amount as of the first day of the first taxable year beginning after December 31, 1963.

(b) **Additional first-year depreciation.**—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction so claimed.

(c) **Salvage value.**—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, and generally an asset (or an account) shall not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those used prior to the Revenue Procedure. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D. C., 20402, for 30 cents.

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DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:

(a) *Straight line method.*—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. 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.*—A uniform rate is applied each year to the remaining cost or other basis of property 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.

(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-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset 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 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 20 percent of the cost (before adjustment for salvage value) of tangible personal property, but only to the extent of an aggregate cost of \$10,000, for the first taxable year for which a deduction is allowable under section 167. 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 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 1604 (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. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

23. *Depletion.*—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber) should be submitted with your 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 a 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.

For details concerning the information which must be furnished in the treatment of mineral interests under section 614, consult your District Director.

24. *Advertising.*—Enter the total amount paid or accrued 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.

25 (a). *File Form 2950 to substantiate the deduction claimed* for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)-2 (a), Income Tax Regulations.

25 (b). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (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.

26. *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 income. 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 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.

29. (a) *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).) Generally, a net operating loss 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 the excess of allowable deductions over gross income, computed with the following modifications under section 172 (d):

(a) No net operating loss deduction is allowed.

(b) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

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(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, Income Tax 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.

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, and under certain circumstances,

without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

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.

For treatment of foreign expropriation losses sustained in taxable years ending after December 31, 1958, see section 172 (b).

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession and the investment credit (lines 4 and 6, Schedule J).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

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. 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. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856-858 shall not be treated as a dividend. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of the dividends received. Members of an affiliated group not filing a consolidated return may elect to deduct 100 percent of the qualifying dividends received from the same group if an election under section 1562 is not effective for the taxable year. See section 243.

(b) *Dividends received on certain preferred stock of public utilities.*—Enter 61.2 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 dividends-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.

2. 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 2 is not subject to the overall 85-percent limitation. The limitation for a member of an electing affiliated group is 85 percent of (line 28, page 1 less the deduction of 100 percent for dividends received from the same group and the deduction for Western Hemisphere trade corporations).

3. 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 28 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).

4. 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 28 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.

5. Fiscal Year Taxpayers.—Fiscal year taxpayers with deductions on line 1 (b)—dividends received on certain preferred stock of public utilities, line 3—dividends paid on certain preferred stock of public utilities, and line 4—deduction for Western Hemisphere trade corporations, shall compute on an attached statement two taxable incomes as follows.

The first taxable income shall be computed by starting with the amount on line 28. Subtract the amount, if any, that would have been entered on line 29 (a), and compute the special deductions (line 29 (b)) from Schedule I.

The second taxable income shall be computed on the attached statement in the same manner except that the special deductions will be computed thereon following the format of Schedule I. In computing the special deductions the following substitutions must be made: line 1 (b) use 60.208 percent instead of 61.2 percent; lines 3 and 4 use 29.166 percent instead of 28 percent.

In computing the tax—if the taxable income is not over \$25,000, then enter on line 1, Schedule J, the total of (1) the first taxable income as computed above multiplied by the number of days in

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the taxable year prior to January 1, 1965, divided by the total number of days in the taxable year, plus (2) the second taxable income as computed above multiplied by the number of days in the taxable year after December 31, 1964, divided by the total number of days in the taxable year.

SCHEDULE J—TAX COMPUTATION

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning after December 31, 1963, equal to 22 percent of taxable income.

2. Surtax.—Section 11 provides a surtax for a taxable year beginning after December 31, 1963, and before January 1, 1965, equal to 28 percent of the amount by which the taxable income exceeds the surtax exemption. For taxable years beginning after December 31, 1964, the surtax is 26 percent of the amount by which taxable income exceeds the surtax exemption.

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 and real estate investment trusts), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Surtax exemption.—The surtax exemption for any taxable year is \$25,000, except for certain controlled corporations to which section 1561 applies. If section 1561 applies, use Form 3920 to compute your tax.

5. Election of multiple surtax exemptions by controlled corporations.—A controlled group of corporations may elect under section 1562 to claim multiple surtax exemptions. If such an election is made, use Form 3920 to compute your tax.

6. 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).

7. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies subject to tax imposed by sections 802 and 821) 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 ap-

If the taxable income is over \$25,000, enter on line 1 of Schedule FY the first taxable income, and on line 3 enter 48 percent of the second taxable income instead of 48 percent of line 1.

The above procedure also applies in computing the alternative tax in Schedule D, Form 1120.

ply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

8. 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 3 and 7) and schedules. The first partial tax should be computed by using lines 1 and 2. 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 3 as the total income tax. Subtract from line 3 the sum of any credits on lines 4 and 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.

9. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 4, Schedule J, for 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 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d), 904 (e), and 904 (f).

10. Tax from recomputing prior year investment credit.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.)

11. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

12. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

13. 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 1120 PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 60 percent of its adjusted ordinary gross income for the taxable year is personal holding company income 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.)

CODES FOR PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE

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These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Bureau of the Budget, Executive Office of the President to classify enterprises by type of activity in which engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under D, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under N, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

| AGRICULTURE, FORESTRY, and FISHERIES | | Code | |
|--|---|------|---|
| Code | | 2715 | Books: publishing, publishing and printing; and miscellaneous publishing. |
| 0110 Farms. | | 2720 | Commercial printing, including book printing, manifold business forms, and greeting cards. |
| 0120 Agricultural services and hunting and trapping. | | 2780 | Bookbinding, related industries, and printing trade services. |
| 0130 Forestry and forestry services. | | | Chemicals and allied products: |
| 0140 Fisheries. | | 2811 | Industrial inorganic and organic chemicals. |
| | MINING | 2812 | Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass. |
| 1010 Iron ores. | | 2830 | Drugs. |
| 1020 Copper, lead and zinc, gold and silver ores. | | 2841 | Soaps, detergents, and cleaning preparations. |
| 1098 Miscellaneous metal mining. | | 2842 | Perfumes, cosmetics, and other toilet preparations. |
| 1100 Anthracite and bituminous coal and lignite mining. | | 2850 | Paints and allied products, including gum and wood chemicals. |
| | Crude petroleum and natural gas: | 2870 | Fertilizers and other agricultural chemicals. |
| 1310 Crude petroleum, natural gas, and natural gas liquids. | | 2898 | Miscellaneous chemical products. |
| 1380 Oil and gas field services. | | | Petroleum refining and related industries: |
| 1498 Miscellaneous nonmetallic minerals, except fuels. | | 2911 | Petroleum refining without extraction. |
| | CONTRACT CONSTRUCTION | 2912 | Integrated petroleum refining and extraction. |
| 1510 Building construction. | | 2998 | Paving and roofing materials, and other products of petroleum and coal. |
| 1520 Highway and street construction, and other heavy construction. | | | Rubber and miscellaneous plastics products: |
| | Special trade contractors: | 3010 | Tires and inner tubes. |
| 1531 Plumbing, heating, and air conditioning. | | 3020 | Rubber footwear, reclaimed rubber, and other fabricated rubber products. |
| 1532 Electrical work. | | 3098 | Miscellaneous plastics products. |
| 1538 Special trade contractors, not elsewhere classified. | | | Leather and leather products: |
| | MANUFACTURING | 3140 | Footwear, except rubber. |
| Food and kindred products: | | 3198 | Leather tanning and finishing, and leather products, not elsewhere classified. |
| 2010 Meat products. | | | Stone, clay, and glass products: |
| 2020 Dairy products. | | 3210 | Glass and glass products. |
| 2030 Canning and preserving fruits, vegetables, and sea foods. | | 3240 | Cement, hydraulic. |
| 2040 Grain mill products. | | 3250 | Structural clay products. |
| 2050 Bakery products. | | 3260 | Pottery and related products. |
| 2060 Sugar. | | 3270 | Concrete, gypsum, and plaster products. |
| 2070 Confectionery and related products. | | 3298 | Cut stone and stone products, and abrasive, asbestos, and miscellaneous nonmetallic mineral products. |
| 2082 Malt liquors and malt. | | | Primary metal industries: |
| 2084 Wines, brandy, and brandy spirits. | | 3310 | Blast furnaces, steel works, and iron and steel foundries and forgings. |
| 2085 Distilled, rectified, and blended liquors. | | 3330 | Nonferrous metals: smelting, refining, rolling, drawing, and alloying, including foundries and forgings. |
| 2086 Soft drinks, flavoring extracts, and syrups. | | 3398 | Miscellaneous primary metal industries. |
| 2091 Vegetable oil mills, and animal, marine, and edible fats and oils. | | | Fabricated metal products, except machinery and transportation equipment: |
| 2098 Food and kindred products, not elsewhere classified. | | 3410 | Metal cans. |
| 2100 Tobacco manufactures. | | 3420 | Cutlery, hand tools, and general hardware. |
| | Textile mill products: | 3430 | Heating apparatus (except electric) and plumbing fixtures. |
| 2211 Broad woven fabric mills, cotton. | | 3440 | Fabricated structural metal products. |
| 2212 Broad woven fabric mills, man-made fiber and silk. | | 3450 | Screw machine products, and bolts, nuts, screws, rivets, and washers. |
| 2213 Dyeing and finishing, except wool and knit goods. | | 3461 | Metal stampings. |
| 2220 Broad woven fabric mills, wool: including dyeing and finishing. | | 3462 | Metal coating and engraving. |
| 2250 Knitting mills. | | 3498 | Fabricated wire products and miscellaneous fabricated metal products. |
| 2270 Carpets and rugs. | | | Machinery, except electric: |
| 2280 Yarn and thread mills. | | 3510 | Engines and turbines. |
| 2291 Narrow fabrics. | | 3520 | Farm machinery and equipment. |
| 2298 Textile mill products, not elsewhere classified. | | 3530 | Construction, mining, and materials handling machinery and equipment. |
| | Apparel and other fabricated textile products: | 3540 | Metalworking machinery and equipment. |
| 2310 Men's and boys' clothing. | | 3550 | Special industry machinery and equipment, except metalworking. |
| 2330 Women's, children's, and infants' clothing. | | 3560 | General industrial machinery and equipment. |
| 2380 Hats, caps, millinery, fur goods, and other apparel and accessories. | | 3570 | Office, computing, and accounting machines. |
| 2398 Miscellaneous fabricated textile products. | | 3580 | Service industry machines. |
| | Lumber and wood products, except furniture: | 3598 | Miscellaneous machinery, except electrical. |
| 2410 Logging camps and logging contractors, sawmills, and planing mills. | | | Electrical machinery, equipment, and supplies: |
| 2430 Millwork, veneers, plywood, and prefabricated structural wood products. | | 3611 | Electrical transmission and distribution equipment. |
| 2498 Wooden containers and miscellaneous wood products. | | 3612 | Electrical industrial apparatus. |
| | Furniture and fixtures: | 3630 | Household appliances. |
| 2510 Household furniture. | | 3650 | Radio and television receiving sets, except communication types. |
| 2590 Furniture and fixtures, except household furniture. | | 3661 | Communication equipment. |
| | Paper and allied products: | 3662 | Electronic components and accessories. |
| 2611 Pulp mills. | | | Electric lighting and wiring equipment, except insulated wire. |
| 2614 Paper, paperboard, building paper, and building board mills. | | 3691 | Electric lighting and wiring equipment, except insulated wire. |
| 2640 Converted paper and paperboard products, except containers. | | 3698 | Electrical machinery, equipment, and supplies, not elsewhere classified. |
| 2650 Paperboard boxes and containers. | | | Transportation equipment: |
| | Printing, publishing, and allied industries: | 3711 | Motor vehicles; passenger car, truck, and bus bodies; and truck trailers. |
| 2711 Newspapers: publishing, publishing and printing. | | 3714 | Motor vehicle parts and accessories. |
| 2712 Periodicals: publishing, publishing and printing. | | 3721 | Aircraft, and complete guided missiles and space vehicles. |
| | | 3722 | Aircraft parts, and guided missile and space vehicle subassemblies. |
| | | 3730 | Ship and boat building and repair. |
| | | 3791 | Railroad equipment, including street cars. |
| | | 3798 | Motorcycles, bicycles, and parts, and transportation equipment, not elsewhere classified. |
| | | | Scientific instruments; photographic equipment; watches and clocks: |
| | | 3810 | Scientific and mechanical measuring instruments. |
| | | 3830 | Optical, medical, and ophthalmic goods. |
| | | 3860 | Photographic equipment and supplies. |
| | | 3870 | Watches and clocks. |
| | | | Miscellaneous manufacturing industries, including ordnance and accessories: |
| | | 3910 | Jewelry, silverware, and plated ware. |
| | | 3920 | Toys and sporting goods. |
| | | 3930 | Ordnance, except guided missiles. |
| | | 3991 | Custom jewelry. |
| | | 3998 | Musical instruments; office and artists' materials, and manufacturing industries, not elsewhere classified. |
| | | | TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES |
| | | | Transportation: |
| | | 4011 | Railroad transportation, terminals, and related services. |
| | | 4020 | Local, suburban, and intercity passenger transportation, including taxicabs and school buses. |
| | | 4030 | Motor freight transportation and warehousing. |
| | | 4040 | Water transportation. |
| | | 4050 | Air transportation. |
| | | 4060 | Pipe line transportation. |
| | | 4098 | Miscellaneous transportation services. |
| | | | Communication services: |
| | | 4810 | Telephone communications (wire or radio). |
| | | 4820 | Telegraph communications (wire or radio). |
| | | 4830 | Radio and television broadcasting. |
| | | 4898 | Communication services, not elsewhere classified. |
| | | | Electric, gas, and sanitary services: |
| | | 4910 | Electric companies and systems (95 percent or more). |
| | | 4920 | Gas companies and systems (95 percent or more). |
| | | 4930 | Combination companies and systems—gas, electric, or other services. |
| | | 4940 | Water supply and other sanitary services. |
| | | | WHOLESALE TRADE |
| | | 5010 | Motor vehicles and automotive equipment. |
| | | 5020 | Drugs, chemicals, and paints. |
| | | 5030 | Dry goods and apparel. |
| | | 5047 | Meat and meat products. |
| | | 5048 | Poultry and poultry products, fish and sea foods, and other groceries and related products. |
| | | 5050 | Farm products—raw materials. |
| | | 5060 | Electrical goods. |
| | | 5070 | Hardware, and plumbing and heating equipment and supplies. |
| | | 5080 | Machinery, equipment, and supplies. |
| | | 5091 | Metals and minerals, except petroleum products and scrap. |
| | | 5092 | Petroleum bulk stations and terminals. |
| | | 5095 | Beer, wine, and distilled alcoholic beverages. |
| | | 5096 | Paper and its products. |
| | | 5097 | Lumber and construction materials. |
| | | 5098 | Other wholesale trade. |
| | | | RETAIL TRADE |
| | | | Building materials, hardware, and farm equipment: |
| | | 5211 | Building materials. |
| | | 5215 | Hardware stores. |
| | | 5216 | Farm equipment dealers. |
| | | | General merchandise stores: |
| | | 5221 | Department stores. |
| | | 5222 | Variety stores. |
| | | 5223 | Mail order houses. |
| | | 5228 | General merchandise stores, not elsewhere classified. |
| | | | Food stores. |
| | | 5230 | Food stores. |
| | | | Automotive dealers and gasoline service stations: |
| | | 5241 | Automobile and truck dealers. |
| | | 5243 | Gasoline service stations. |
| | | 5248 | Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers. |
| | | | Other retail stores: |
| | | 5250 | Apparel and accessories. |
| | | 5260 | Furniture, home furnishings, and equipment stores. |
| | | 5270 | Eating and drinking places. |
| | | 5291 | Drug stores and proprietary stores. |
| | | 5292 | Liquor stores. |
| | | 5293 | Jewelry stores. |
| | | 5298 | Sporting goods and secondhand stores, farm and garden supply, fuel and ice dealers, and other retail stores. |
| | | | FINANCE, INSURANCE, and REAL ESTATE |
| | | | Banks and trust companies: |
| | | 6011 | Mutual savings banks. |
| | | 6012 | Banks and trust companies, except mutual savings banks. |
| | | | Credit agencies other than banks: |
| | | 6021 | Savings and loan, building and loan associations. |
| | | 6022 | Personal credit agencies. |
| | | 6025 | Business credit agencies. |
| | | 6028 | Loan correspondents and brokers, and other credit agencies. |
| | | 6030 | Security and commodity brokers, dealers, exchanges and services. |
| | | | Holding and other investment companies: |
| | | 6042 | Regulated investment companies. |
| | | 6043 | Real estate investment trusts, 1960 Act. |
| | | 6044 | Small business investment companies, 1958 Act. |
| | | 6048 | Other holding and investment cos. |
| | | | Insurance: |
| | | 6055 | Life insurance. |
| | | 6056 | Mutual insurance, except life, or marine, and certain fire or flood insurance companies. |
| | | 6058 | Other insurance companies. |
| | | 6060 | Insurance agents, brokers, and service. |
| | | | Real estate: |
| | | 6510 | Real estate operators (except developers) and lessors of buildings. |
| | | 6521 | Lessors of mining, oil, and similar property. |
| | | 6522 | Lessors of railroad property. |
| | | 6528 | Lessors of real property other than buildings, not elsewhere classified. |
| | | 6550 | Subdividers, developers, and operative builders. |
| | | 6591 | Agents, brokers, and managers. |
| | | 6592 | Title abstract companies. |
| | | 6593 | Combinations of real estate, insurance, loans, and law offices. |
| | | | SERVICES |
| | | 7000 | Hotels, rooming houses, camps, and other lodging places. |
| | | | Personal services: |
| | | 7210 | Laundries, laundry services, cleaning and dyeing plants. |
| | | 7220 | Photographic studios, including commercial photography. |
| | | 7298 | Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services. |
| | | | Business services: |
| | | 7310 | Advertising. |
| | | 7398 | Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services. |
| | | | Automobile and other repair services: |
| | | 7510 | Automobile parking, repair, and services. |
| | | 7550 | Repair services, except automobile. |
| | | | Motion pictures: |
| | | 7810 | Motion picture production, distribution, and related services. |
| | | 7830 | Motion picture theaters. |
| | | 7900 | Amusement and recreational services, except motion pictures. |
| | | | Miscellaneous services: |
| | | 8010 | Medical services. |
| | | 8020 | Educational services. |
| | | 8030 | Legal services. |
| | | 8098 | Services, not elsewhere classified. |

NEW TAX PROVISIONS

1. **Tax rates.**—The combined normal tax and surtax rates for corporations have been reduced from 52 percent to 50 percent for 1964 and to 48 percent for 1965. The rate applicable to the first \$25,000 of taxable income has been reduced from 30 percent to 22 percent for 1964 and subsequent years.

2. **Estimated tax payments.**—The estimated tax provisions have been amended to provide for a more current payment of corporate taxes.

3. **Investment credit.**—The provision requiring a reduction in the basis of depreciable property to the extent of 7 percent of the qualified investment has been repealed.

4. **Group-term life insurance.**—The employee exclusion for premiums on group-term life insurance furnished by the employer has been limited to the employer's cost of the first \$50,000 of coverage. Employers are required to file information returns for those employees receiving more than \$50,000 of such insurance.

5. **Charitable contributions.**—The 2-year carryover of charitable contribution deductions for corporations has been extended to 5 years for contributions made in taxable years beginning after December 31, 1961.

6. **Foreign expropriation losses.**—Businesses which sustained "foreign expropriation losses" after 1958 may elect under certain circumstances to carry such losses forward to the 10 succeeding taxable years. This applies to capital losses and net operating losses.

7. **100-percent dividends-received deduction.**—Affiliated groups of corporations, with an 80-percent common ownership, under certain circumstances are permitted a 100-percent deduction for intercorporate dividends received from other members of the group if the group agrees to be treated as a single entity for certain purposes, such as the \$25,000 surtax exemption, the \$100,000 exemption for estimated tax, etc.

8. **Reorganizations.**—Tax-free status has been provided for a stock-for-stock reorganization where the acquiring corporation exchanges voting stock of its parent corporation for stock of the corporation being acquired.

9. **Stock options.**—The tax treatment of employee stock options has been substantially amended.

10. **Unstated interest.**—Where certain property is sold for an amount in excess of \$3,000 under an installment or deferred payment contract and little or no interest is charged, an appropriate amount of each payment is to be treated as interest.

11. **Personal holding companies.**—The percentage of passive income which may result in a company being classified as a personal holding company has been reduced from 80 percent to 60 percent. Amendments affecting income items and other restrictive provisions have been made.

12. **Depletion.**—Generally, all of a taxpayer's operating mineral interests in a separate tract or parcel of land must be combined and treated as one property for purposes of computing the percentage depletion deduction.

13. **Iron ore royalties.**—Capital gains treatment has been extended to certain iron ore royalties where the iron ore is mined in the United States and the persons acquiring the ore are not related to or controlled by the persons owning the property.

14. **Gains on real estate.**—Gains from the disposition of depreciable real estate are treated as ordinary income to the extent the depreciation deductions allowed after December 31, 1963, exceed the depreciation which would have been allowable for the same period under the straight line method. However, for property held more than 20 months, see instructions for Schedule D (Form 1120).

15. **Consolidated returns.**—The 2-percent penalty tax for consolidated returns has been repealed.

16. **Controlled corporate group.**—Generally, where there is 80 percent or more common ownership, the corporations involved may (1) file a consolidated return (except in the case of brother-sister affiliations), (2) claim one \$25,000 surtax exemption for the group, or (3) elect to each claim their own surtax exemption if an additional tax of 6 percent is paid on the first \$25,000 of taxable income of each of these corporations.

| | | |
|--|--|---|
| FORM 3468 U.S. Treasury Department Internal Revenue Service | COMPUTATION OF INVESTMENT CREDIT—1964 or taxable year beginning, 1964, ending, 19... | TO BE ATTACHED TO YOUR TAX RETURN |
|--|--|---|

Name (as shown on page 1 of your tax return)

Address (number and street)

City or town, and State

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

| Type of property | Line | (1) Life years | (2) Cost or basis | (3) Applicable percentage | (4) Qualified investment (column 2 x column 3) |
|--|------|-------------------|----------------------|------------------------------|--|
| NEW PROPERTY | (a) | 4 to 6 | | 33⅓ | |
| | (b) | 6 to 8 | | 66⅔ | |
| | (c) | 8 or more | | 100 | |
| USED PROPERTY (for dollar limitation see instructions) | (d) | 4 to 6 | | 33⅓ | |
| | (e) | 6 to 8 | | 66⅔ | |
| | (f) | 8 or more | | 100 | |

2. Total qualified investment—add lines 1(a) through (f).....

3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2).....

4. Carryback and carryover of unused credit(s) (attach statement).....

5. TOTAL (line 3 plus line 4).....

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

6. (a) Individuals (enter amount from line 12, page 1, Form 1040).....

(b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041).....

(c) Corporations (enter amount from line 5, Tax Computation Schedule, Form 1120).....

7. Individuals, estates and trusts:

Less: (a) Foreign tax credit.....

(b) Dividends received credit.....

(c) Retirement income credit.....

(d) Total (add lines (a), (b), and (c)).....

8. Balance (line 6 less line 7(d)).....

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

9. (a) Enter amount on line 8 or \$25,000, whichever is lesser.....

(b) If line 8 is in excess of \$25,000, enter 25% of the excess.....

(c) Total (add lines (a) and (b)).....

10. Investment credit (enter amount on line 5 or 9(c), whichever is lesser).....

SCHEDULE A

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

| Name (Partnership, estate, trust, etc.) | Address | Property | | |
|--|---------|----------|---------|------------|
| | | New | Used | Life years |
| | | \$..... | \$..... | |
| | | | | |
| | | | | |
| | | | | |

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations must attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

B. When Allowed.—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities, and (c) elevators and escalators, if their construction, reconstruction, or erection is completed by the taxpayer after June 30, 1963, or if they are acquired after June 30, 1963, and their original use commences with the taxpayer and commences after such date.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead

of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property (see section 48(d) for determination of basis).

Where a lessor makes an election with respect to leased property, such election must be made in accordance with section 48(d) and the regulations thereunder.

E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be entered on the line provided on your tax return.

G. Limitations With Respect to Certain Persons.—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the \$25,000 limitation shall equal such person's ratable share of such items in accordance with section 46(d)(2).

H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.

I. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in. No adjustment for additional first-year depreciation or salvage value is required.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and I placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed \$25,000. In the case of a partnership, the \$50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 6. Individuals and corporations filing forms other than Forms 1040 and 1120, use the tax figure shown on your return which is comparable to the figure to be used by a taxpayer using Form 1040 or 1120.

Line 9. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 9(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 9(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among the members of such group. In the case of an estate or trust the \$25,000 limitation specified on lines 9(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

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