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STATISTICS OF INCOME 1971

BUSINESS INCOME TAX RETURNS

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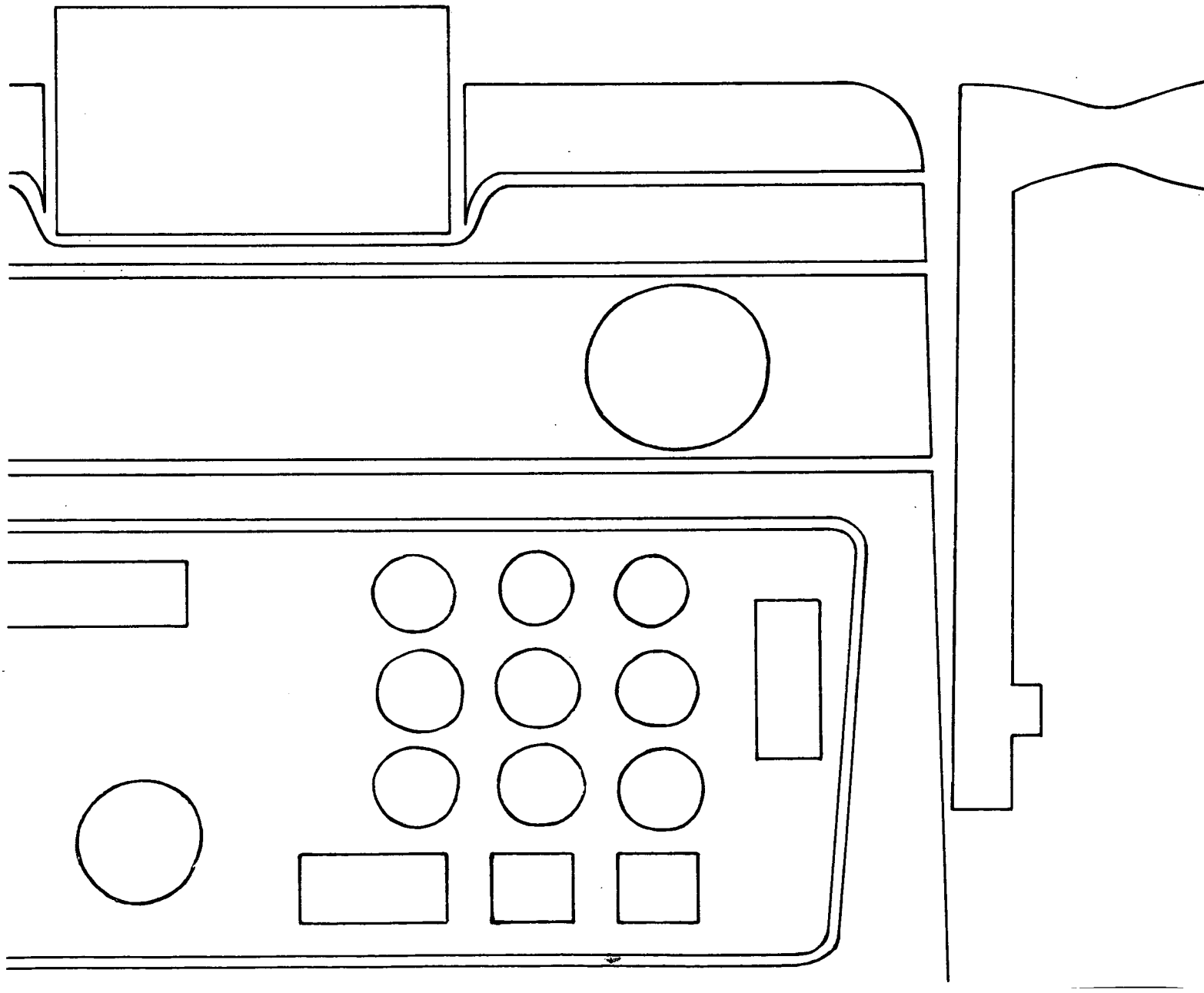
This report was prepared under the direction of E. J. DiPolo, Chief, Business Statistics Staff, Income, Finance, and Wealth Branch.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C., March 4, 1975.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1971, Business Income Tax Returns*. The report includes financial and economic data based on samples of returns of proprietorships, partnerships, and corporations with accounting periods ended July 1971 through June 1972.

Classification of the data by industry and measures of business size are regular features of this report. New topics this year include sources of income of proprietors by industry and of farm proprietors by size of nonfarm income, partnerships by year of organization, and partnerships and electing Small Business Corporations by accounting period. Balance sheet data for partnerships, which are compiled biennially, are also included in this issue.

Donald C. Alexander

Commissioner of Internal Revenue.

Hon. William E. Simon,
Secretary of the Treasury.

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Section 1

Total Business Activity

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The financial and economic data in this report are estimates derived from the tax and information returns of 9.7 million proprietorships, 959 thousand partnerships, and 1.7 million corporations. The samples were designed to give complete coverage of these types of business returns for income year 1971, defined as comprising accounting periods ended from July 1971 through June 1972. Most of the data relate to calendar year 1971; the accounting period of almost all of the proprietorships, 90 percent of the partnerships, and nearly one-half of the corporations ended on December 31, 1971.

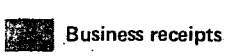
Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The relative importance of the forms of business organization in each industrial division is illustrated in chart 1A. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations of such comparisons are mentioned under the item headings in the "Explanation of Terms," in section 6 of this report.

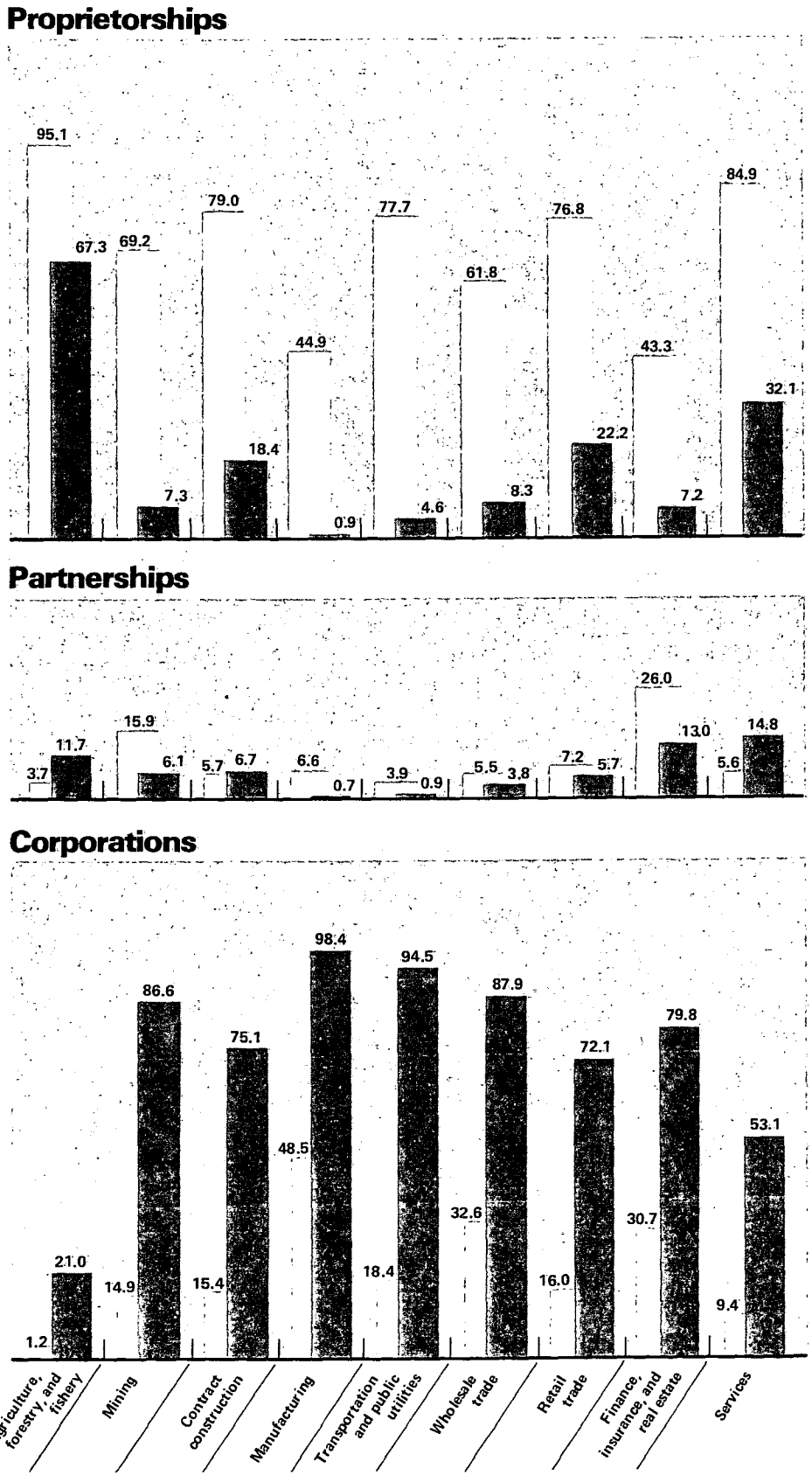
Table 1.2, shows the three forms of business organization in one table classified by size of business receipts. Since this report focuses on small businesses, a number of size classes are shown for businesses with receipts of under $5 million, while those with receipts of $5 million or more are included in a single class. For more detail on this class of corporations, see *Statistics of Income—1971, Corporation Income Tax Returns,* which includes size-of-receipts classes of up to $1 billion or more.

Chart 1A

Percent distribution of number of businesses and receipts, by business organization and industrial division

(Each division totals 100%)





Source: Table 1.1

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL INDUSTRIES							
All businesses, total	12,436,884	2,115,280,764	1,433,803,964	72,914,491	61,556,512	74,440,964	35,651,388
Corporations, total	1,733,332	1,763,760,318	1,241,281,637	57,260,761	52,185,272	64,697,011	26,682,813
Small Business Corporations	262,066	78,081,121	55,575,110	1,483,938	1,689,567	779,229	1,392,524
Noncorporate businesses, total	10,703,552	351,520,446	192,522,327	15,653,730	9,371,240	9,743,953	8,968,575
Proprietorships	9,744,640	255,242,662	144,592,193	10,541,292	5,724,447	4,219,770	6,361,634
Partnerships	958,912	96,277,784	47,930,134	5,112,438	3,646,793	5,524,183	2,606,941
AGRICULTURE, FORESTRY, AND FISHERY							
All businesses, total	3,287,410	65,132,618	42,176,075	6,101,595	2,194,252	2,950,183	2,031,472
Corporations, total	39,932	13,680,329	10,567,734	528,186	304,270	362,595	239,477
Small Business Corporations	12,040	2,198,153	1,591,690	125,582	55,620	80,201	59,643
Noncorporate businesses, total	3,247,478	51,452,289	31,608,341	5,573,409	1,889,982	2,587,588	1,791,995
Proprietorships	3,126,160	43,813,248	26,502,177	5,024,280	1,678,546	2,254,043	1,485,346
Partnerships	121,318	7,639,041	5,106,164	549,129	211,436	333,545	306,649
Farms							
All businesses, total	3,076,139	55,820,604	36,323,602	5,701,900	2,018,476	2,814,668	1,900,564
Corporations, total	25,401	8,423,467	6,449,895	367,699	207,634	286,660	172,320
Small Business Corporations	8,719	1,409,451	1,011,153	94,215	41,595	69,606	41,314
Noncorporate businesses, total	3,050,738	47,397,137	29,873,707	5,334,201	1,810,842	2,528,008	1,728,244
Proprietorships	2,941,447	40,912,788	25,513,863	4,823,878	1,617,028	2,207,380	1,436,804
Partnerships	109,291	6,484,349	4,359,844	510,323	193,814	320,628	291,440
Other Agriculture, Forestry, and Fishery							
All businesses, total	211,271	9,312,014	5,852,473	399,695	175,776	135,515	130,908
Corporations, total	14,531	5,256,862	4,117,839	160,487	96,636	75,935	67,157
Small Business Corporations	3,321	788,702	580,537	31,367	14,025	10,595	18,329
Noncorporate businesses, total	196,740	4,055,152	1,734,634	239,208	79,140	59,580	63,751
Proprietorships	184,713	2,900,460	988,314	200,402	61,518	46,663	48,542
Partnerships	12,027	1,154,692	746,320	38,806	17,622	12,917	15,209
MINING							
All businesses, total	84,590	21,247,637	11,598,588	1,365,130	606,619	469,955	250,021
Corporations, total	12,613	18,398,873	10,774,334	1,117,972	515,389	406,444	157,297
Small Business Corporations	2,322	604,455	351,647	38,871	18,869	9,146	11,349
Noncorporate businesses, total	71,977	2,848,764	824,254	247,158	91,230	63,511	92,724
Proprietorships	58,563	1,556,413	275,415	143,670	55,041	41,500	39,583
Partnerships	13,414	1,292,351	548,839	103,488	36,189	22,011	53,141
Metal Mining							
All businesses, total	5,090	2,927,584	2,042,440	219,098	132,609	78,589	12,284
Corporations, total	752	2,871,085	2,009,890	214,464	130,504	76,578	11,287
Small Business Corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Noncorporate businesses, total	4,338	56,499	32,550	4,634	2,105	2,011	997
Proprietorships	3,983	23,858	3,717	880	712	60	277
Partnerships	355	32,641	28,833	3,754	1,393	1,951	720
Coal Mining							
All businesses, total	3,678	4,122,112	2,832,355	250,475	122,874	69,668	69,398
Corporations, total	1,766	3,693,210	2,662,142	210,862	114,459	66,085	52,130
Small Business Corporations	280	163,867	109,645	8,335	3,856	1,212	2,436
Noncorporate businesses, total	1,912	428,902	170,213	39,613	8,415	3,583	17,268
Proprietoships	1,119	141,993	33,109	16,590	3,372	1,731	5,643
Partnerships	793	286,909	137,104	23,023	5,043	1,852	11,625
Crude Petroleum and Natural Gas							
All businesses, total	68,190	10,636,040	4,540,048	611,359	224,609	240,342	133,348
Corporations, total	6,665	8,547,135	4,034,302	438,228	153,238	187,585	65,735
Small Business Corporations	1,228	233,074	128,102	14,718	6,560	3,949	2,917
Noncorporate businesses, total	61,525	2,088,905	505,746	173,131	71,371	52,757	67,613
Proprietorships	49,893	1,260,436	196,333	108,366	45,813	37,331	31,460
Partnerships	11,632	828,469	309,413	64,765	25,558	15,426	36,153

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
MINING--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Other Mining							
All businesses, total	7,632	3,561,901	2,183,745	284,198	126,527	81,356	34,991
Corporations, total	3,430	3,287,443	2,068,000	254,418	117,188	76,196	28,145
Small Business Corporations	695	203,410	111,415	15,259	7,850	3,902	5,891
Noncorporate businesses, total	4,202	274,458	115,745	29,780	9,339	5,160	6,846
Proprietorships	3,568	130,126	42,256	17,834	5,144	2,378	2,203
Partnerships	634	144,332	73,489	11,946	4,195	2,782	4,643
CONTRACT CONSTRUCTION							
All businesses, total	931,985	127,059,056	98,228,354	2,591,270	2,406,591	1,051,899	916,385
Corporations, total	143,092	95,386,565	78,412,715	1,782,559	1,843,465	790,632	572,338
Small Business Corporations	27,556	10,194,218	8,048,815	170,512	206,301	70,950	55,145
Noncorporate businesses, total	788,893	31,672,491	19,815,639	808,711	563,126	261,267	344,047
Proprietorships	735,846	23,334,473	13,599,863	648,454	432,574	195,901	225,828
Partnerships	53,047	8,338,018	6,215,776	160,257	130,552	65,366	118,219
General Contractors							
All businesses, total	212,855	74,011,591	61,562,430	1,490,263	1,134,251	739,746	445,846
Corporations, total	64,696	59,624,984	50,957,987	1,192,424	935,537	588,007	292,104
Small Business Corporations	11,314	5,190,776	4,354,419	84,881	77,406	47,478	21,049
Noncorporate businesses, total	148,159	14,386,607	10,604,443	297,839	198,714	151,739	153,742
Proprietorships	129,936	9,195,915	6,404,671	212,465	138,788	103,273	75,742
Partnerships	18,223	5,190,692	4,199,772	85,374	59,926	48,466	78,000
Building construction							
All businesses, total	171,127	49,872,865	42,675,374	520,606	639,006	499,761	203,228
Corporations, total	49,998	38,554,227	34,009,280	375,384	495,537	380,088	149,839
Small Business Corporations	8,716	3,792,930	3,292,641	32,530	46,197	36,189	10,850
Noncorporate businesses, total	121,129	11,318,638	8,666,094	145,222	143,469	119,673	53,389
Proprietorships	105,909	7,763,354	5,706,137	112,442	104,955	82,621	31,564
Partnerships	15,220	3,555,284	2,959,957	32,780	38,514	37,052	21,825
Other general contractors							
All businesses, total	41,728	24,138,726	18,887,056	969,657	495,245	239,985	242,618
Corporations, total	14,698	21,070,757	16,948,707	817,040	440,000	207,919	142,265
Small Business Corporations	2,598	1,397,846	1,061,778	52,351	31,209	11,289	10,199
Noncorporate businesses, total	27,030	3,067,969	1,938,349	152,617	55,245	32,066	100,353
Proprietorships	24,027	1,432,561	698,534	100,023	33,833	20,652	44,178
Partnerships	3,003	1,635,408	1,239,815	52,594	21,412	11,414	56,175
Special Trade Contractors							
All businesses, total	719,130	53,047,465	36,665,924	1,101,007	1,272,340	312,153	470,539
Corporations, total	78,396	35,761,581	27,454,728	590,135	907,928	202,625	280,234
Small Business Corporations	16,242	5,003,442	3,694,396	85,631	128,895	23,472	34,096
Noncorporate businesses, total	640,734	17,285,884	9,211,196	510,872	364,412	109,528	190,305
Proprietorships	605,910	14,138,558	7,195,192	435,989	293,786	92,628	150,086
Partnerships	34,824	3,147,326	2,016,004	74,883	70,626	16,900	40,219
MANUFACTURING							
All businesses, total	414,206	763,604,990	539,942,260	25,038,913	23,002,290	12,446,186	7,965,135
Corporations, total	200,973	751,346,399	532,440,999	24,516,198	22,737,408	12,322,926	7,735,584
Small Business Corporations	28,606	11,621,374	8,354,563	235,897	287,044	83,218	158,465
Noncorporate businesses, total	213,233	12,258,591	7,501,261	522,715	264,882	123,260	229,551
Proprietorships	186,019	6,927,983	3,774,168	322,621	157,862	69,875	143,953
Partnerships	27,214	5,330,608	3,727,093	200,094	107,020	53,385	85,598
Food and Kindred Products							
All businesses, total	27,975	106,890,797	80,702,181	2,154,066	3,561,301	1,159,536	847,587
Corporations, total	16,317	104,817,387	79,110,288	2,111,756	3,535,222	1,147,395	829,128
Small Business Corporations	2,213	1,996,917	1,605,239	36,022	36,232	11,498	15,374
Noncorporate businesses, total	11,658	2,073,410	1,591,893	42,310	26,079	12,141	18,459
Proprietorships	9,398	947,599	688,232	22,087	11,661	6,213	8,077
Partnerships	2,260	1,125,811	903,661	20,223	14,418	5,928	10,382

Footnote at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MANUFACTURING--Continued							
Textile Mill Products							
All businesses, total	6,844	23,348,116	18,239,146	701,528	512,474	329,798	191,005
Corporations, total	5,846	23,164,373	18,100,595	694,292	508,711	328,717	188,693
Small Business Corporations	906	454,967	335,806	10,047	11,105	3,776	7,609
Noncorporate businesses, total	998	183,743	138,551	7,236	3,763	1,081	2,312
Proprietorships	767	60,253	38,820	1,481	1,314	312	808
Partnerships	231	123,490	99,731	5,755	2,449	769	1,504
Apparel and Other Textile Products							
All businesses, total	26,293	25,177,475	19,363,443	213,357	552,137	240,010	295,829
Corporations, total	17,037	24,198,214	18,662,663	203,910	525,357	234,812	278,149
Small Business Corporations	3,037	1,753,053	1,323,223	10,937	44,190	8,012	25,745
Noncorporate businesses, total	9,256	979,261	700,780	9,447	26,780	5,198	17,680
Proprietorships	7,897	417,916	273,287	4,917	13,903	2,343	9,205
Partnerships	1,359	561,345	427,493	4,530	12,877	2,855	8,475
Lumber and Wood Products, Except Furniture							
All businesses, total	61,841	17,930,840	12,770,318	740,027	479,706	312,090	152,564
Corporations, total	10,660	15,457,632	11,517,103	549,668	416,390	269,511	106,089
Small Business Corporations	1,895	871,378	640,215	29,589	22,650	9,957	10,753
Noncorporate businesses, total	51,181	2,473,208	1,253,215	190,359	63,316	42,579	46,475
Proprietorships	46,461	1,559,714	640,295	142,117	42,840	23,708	24,174
Partnerships	4,720	913,494	612,920	48,242	20,476	18,871	22,301
Furniture and Fixtures							
All businesses, total	13,445	8,316,148	5,928,753	141,654	209,672	72,024	112,332
Corporations, total	6,755	7,965,657	5,711,705	132,471	201,398	68,269	104,422
Small Business Corporations	969	496,292	350,918	6,327	13,067	2,400	8,073
Noncorporate businesses, total	6,690	350,491	217,048	9,183	8,274	3,755	7,910
Proprietorships	5,714	225,423	128,940	6,979	5,795	2,400	6,036
Partnerships	976	125,068	88,108	2,204	2,479	1,355	1,874
Printing and Publishing							
All businesses, total	61,340	28,341,978	17,867,229	838,887	766,476	328,625	446,019
Corporations, total	26,541	26,985,565	17,197,821	788,455	735,593	316,644	404,752
Small Business Corporations	4,504	1,027,401	639,653	29,711	28,723	9,796	20,316
Noncorporate businesses, total	34,799	1,356,413	669,408	50,432	30,883	11,981	41,267
Proprietorships	30,528	902,439	417,499	38,970	20,123	9,113	30,968
Partnerships	4,271	453,974	251,909	11,462	10,760	2,868	10,299
Chemicals and Allied Products							
All businesses, total	13,277	61,742,383	38,039,582	2,779,769	1,337,037	888,828	605,764
Corporations, total	9,990	61,364,851	37,788,020	2,732,090	1,330,864	881,247	601,892
Small Business Corporations	1,057	351,496	248,545	6,968	5,997	2,319	4,840
Noncorporate businesses, total	3,287	377,532	251,562	47,679	6,173	7,581	3,872
Proprietorships	2,581	117,607	71,926	3,331	1,906	635	1,490
Partnerships	706	259,925	179,636	44,348	4,267	6,946	2,382
Leather and Leather Products							
All businesses, total	3,858	6,139,405	4,503,080	81,475	157,043	91,602	104,177
Corporations, total	2,269	6,050,538	4,439,526	80,286	155,411	91,153	102,544
Small Business Corporations	462	216,459	152,723	2,385	5,881	1,671	2,053
Noncorporate businesses, total	1,589	88,867	63,554	1,189	1,632	449	1,633
Proprietorships	1,352	40,693	24,295	761	860	209	1,038
Partnerships	237	48,174	39,259	428	772	240	595
Stone, Clay, and Glass Products							
All businesses, total	19,581	18,599,220	12,484,753	874,920	557,499	278,045	181,220
Corporations, total	8,580	18,075,694	12,184,844	850,047	542,776	273,209	172,610
Small Business Corporations	1,381	425,810	287,812	17,026	12,329	3,830	3,910
Noncorporate businesses, total	11,001	523,526	299,909	24,873	14,723	4,836	8,610
Proprietorships	9,802	348,882	194,034	16,831	9,986	3,194	6,200
Partnerships	1,199	174,644	105,875	8,042	4,737	1,642	2,410

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
MANUFACTURING--Continued							
Primary Metal Industries							
All businesses, total	6,386	43,578,065	32,171,139	2,277,711	1,251,602	1,034,859	331,401
Corporations, total	4,525	43,372,031	32,025,722	2,265,860	1,247,410	1,032,886	328,132
Small Business Corporations	468	187,567	125,651	5,405	5,209	1,273	3,089
Noncorporate businesses, total	1,861	206,034	145,417	11,851	4,192	1,973	3,269
Proprietorships	1,458	80,678	49,909	3,090	1,185	476	1,859
Partnerships	403	125,356	95,508	8,761	3,007	1,497	1,410
Fabricated Metal Products							
All businesses, total	35,232	39,017,133	28,110,313	1,061,652	1,027,586	565,539	404,508
Corporations, total	22,858	38,175,703	27,605,724	1,037,904	1,007,539	559,158	388,517
Small Business Corporations	2,453	1,160,048	809,587	22,349	30,345	7,047	13,133
Noncorporate businesses, total	12,374	841,430	504,589	23,748	20,047	6,381	15,991
Proprietorships	9,664	430,020	241,612	13,628	10,301	3,246	9,160
Partnerships	2,710	411,410	262,977	10,120	9,746	3,135	6,831
Machinery, Except Electrical							
All businesses, total	48,535	58,593,493	37,288,287	2,688,990	1,770,078	1,427,243	729,118
Corporations, total	25,649	57,654,505	36,784,525	2,645,012	1,747,761	1,417,375	705,236
Small Business Corporations	3,932	802,384	522,357	27,086	24,657	8,840	13,688
Noncorporate businesses, total	22,886	938,988	503,762	43,978	22,317	9,868	23,882
Proprietorships	20,446	705,751	372,543	36,074	16,652	7,824	20,162
Partnerships	2,440	233,237	131,219	7,904	5,665	2,044	3,720
Electrical Equipment and Supplies							
All businesses, total	15,512	56,841,419	38,944,550	1,925,580	1,570,153	1,033,353	658,621
Corporations, total	10,862	56,636,603	38,821,592	1,921,159	1,566,755	1,029,963	654,604
Small Business Corporations	1,031	330,472	235,641	4,955	9,503	1,416	4,695
Noncorporate businesses, total	4,650	204,816	122,958	4,421	3,398	3,390	4,017
Proprietorships	3,848	99,611	53,605	2,887	1,790	2,374	1,855
Partnerships	802	105,205	69,353	1,534	1,608	1,016	2,162
Transportation Equipment							
All businesses, total	8,027	33,348,297	26,019,268	1,188,827	853,458	764,512	346,477
Corporations, total	3,175	33,053,285	25,819,993	1,180,612	846,140	761,976	343,403
Small Business Corporations	828	278,849	212,969	4,994	6,131	3,509	4,765
Noncorporate businesses, total	4,852	295,012	199,275	8,215	7,318	2,536	3,074
Proprietorships	4,358	226,870	149,821	6,718	5,426	1,504	2,177
Partnerships	494	68,142	49,454	1,497	1,892	1,032	897
Miscellaneous Manufacturing							
All businesses, total	66,060	235,740,221	167,510,218	7,370,470	8,396,068	3,920,122	2,558,513
Corporations, total	29,909	234,374,361	166,670,878	7,322,676	8,370,081	3,910,611	2,527,413
Small Business Corporations	3,468	1,268,281	864,224	22,096	31,025	7,874	20,422
Noncorporate businesses, total	36,151	1,365,860	839,340	47,794	25,987	9,511	31,100
Proprietorships	31,745	764,527	429,350	22,750	14,120	6,324	20,744
Partnerships	4,406	601,333	409,990	25,044	11,867	3,187	10,356
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES							
All businesses, total	386,116	153,751,802	88,263,751	15,769,548	9,696,348	8,264,044	4,157,800
Corporations, total	71,104	145,274,096	86,093,715	14,971,059	9,347,802	8,102,294	3,923,221
Small Business Corporations	11,673	2,185,961	1,310,733	131,265	103,308	33,439	70,667
Noncorporate businesses, total	315,012	8,477,706	2,170,036	798,489	348,546	161,750	234,579
Proprietorships	300,158	7,124,099	1,519,834	676,365	296,572	131,581	198,048
Partnerships	14,854	1,353,607	650,202	122,124	51,974	30,169	36,531
Transportation							
All businesses, total	347,318	72,032,409	45,379,971	5,451,144	3,343,248	2,286,533	3,356,085
Corporations, total	55,493	64,213,577	43,362,327	4,719,566	3,017,493	2,137,596	3,136,294
Small Business Corporations	9,330	1,871,651	1,154,104	102,397	87,792	23,193	62,075
Noncorporate businesses, total	291,825	7,818,832	2,017,644	731,578	325,755	148,937	219,791
Proprietorships	279,760	6,676,588	1,449,426	634,986	281,747	123,191	190,539
Partnerships	12,065	1,142,244	568,218	96,592	44,008	25,746	29,252

Footnote at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued							
Transportation--Continued							
Railroad transportation							
All businesses, total	369	15,172,821	10,221,485	1,222,524	1,138,903	790,215	1,444,498
Corporations, total	369	15,172,821	10,221,485	1,222,524	1,138,903	790,215	1,444,498
Small Business Corporations	(*)	(*)	(*)	(*)	(*)	-	(*)
Noncorporate businesses, total	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-
Local and highway passenger transit							
All businesses, total	60,482	5,776,246	3,945,891	318,895	200,640	93,225	83,842
Corporations, total	9,073	5,161,279	3,860,053	263,358	179,092	83,598	67,944
Small Business Corporations	930	121,958	75,899	8,520	6,619	1,467	6,494
Noncorporate businesses, total	51,409	614,967	85,838	55,537	21,548	9,627	15,898
Proprietorships	50,468	562,013	70,317	50,418	18,845	8,780	14,637
Partnerships	941	52,954	15,521	5,119	2,703	847	1,261
Trucking and warehousing							
All businesses, total	243,547	27,319,351	15,254,268	1,748,615	1,439,163	451,586	813,569
Corporations, total	27,452	21,208,213	13,925,656	1,133,030	1,155,599	333,541	634,453
Small Business Corporations	5,033	1,270,694	761,566	70,372	69,648	15,169	44,267
Noncorporate businesses, total	216,095	6,111,138	1,328,612	615,585	283,564	118,045	179,116
Proprietorships	207,138	5,317,396	963,398	550,734	247,995	105,337	157,084
Partnerships	8,957	793,742	365,214	64,851	35,569	12,708	22,032
Water transportation							
All businesses, total	15,080	4,607,046	3,147,697	321,614	105,680	176,915	118,898
Corporations, total	6,385	4,343,150	3,060,021	298,268	99,325	170,112	111,996
Small Business Corporations	1,285	210,465	137,813	11,036	5,013	3,886	3,507
Noncorporate businesses, total	8,695	263,896	87,676	23,346	6,355	6,803	6,902
Proprietorships	7,650	174,542	56,544	17,042	4,427	4,032	3,596
Partnerships	1,045	89,354	31,132	6,304	1,928	2,771	3,306
Air transportation							
All businesses, total	9,302	11,907,927	7,831,594	1,426,819	299,003	490,728	758,988
Corporations, total	3,428	11,768,315	7,779,372	1,414,783	295,273	487,006	751,642
Small Business Corporations	741	29,819	17,841	6,129	916	1,358	1,787
Noncorporate businesses, total	5,874	139,612	52,222	12,036	3,730	3,722	7,346
Proprietorships	5,537	127,437	46,359	10,774	3,065	3,469	6,566
Partnerships	337	12,175	5,863	1,262	665	253	780
Other transportation							
All businesses, total	18,538	7,249,018	4,979,036	412,677	159,859	283,864	136,290
Corporations, total	8,786	6,559,799	4,515,740	387,603	149,301	273,124	125,761
Small Business Corporations	1,339	232,823	156,238	6,320	5,457	1,313	5,692
Noncorporate businesses, total	9,752	689,219	463,296	25,074	10,558	10,740	10,529
Proprietorships	8,967	495,200	312,808	6,018	7,415	1,573	8,656
Partnerships	785	194,019	150,488	19,056	3,143	9,167	1,873
Communication							
All businesses, total	10,524	36,553,643	19,043,787	4,720,908	2,361,888	2,085,555	518,109
Corporations, total	7,376	36,393,846	19,002,976	4,708,008	2,357,675	2,081,799	513,605
Small Business Corporations	1,312	198,624	98,321	19,523	9,955	7,697	5,222
Noncorporate businesses, total	3,148	159,797	40,811	12,900	4,213	3,756	4,504
Proprietorships	2,454	87,080	14,060	6,558	2,517	1,830	1,676
Partnerships	694	72,717	26,751	6,342	1,696	1,926	2,828
Electric, Gas, and Sanitary Services							
All businesses, total	28,274	45,165,750	23,839,993	5,597,496	3,991,212	3,891,956	283,606
Corporations, total	8,235	44,666,673	23,728,412	5,543,485	3,972,634	3,882,899	273,322
Small Business Corporations	1,030	115,686	58,308	9,345	5,561	2,549	3,370
Noncorporate businesses, total	20,039	499,077	111,581	54,011	18,578	9,057	10,284
Proprietorships	17,944	360,431	56,348	34,821	12,308	6,560	5,833
Partnerships	2,095	138,646	55,233	19,190	6,270	2,497	4,451

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADE							
All businesses, total	2,849,114	719,102,070	548,070,077	7,279,755	11,055,438	5,073,808	11,130,599
Corporations, total	538,664	563,615,042	432,440,225	5,394,849	8,468,588	4,287,355	8,424,291
Small Business Corporations	96,659	42,553,887	31,767,671	407,059	662,636	236,125	646,183
Noncorporate businesses, total	2,310,450	155,487,028	115,629,852	1,884,906	2,586,850	786,453	2,706,308
Proprietorships	2,115,092	120,143,547	89,041,624	1,518,465	2,009,236	612,905	2,175,687
Partnerships	195,358	35,343,481	26,588,228	366,441	577,614	173,548	530,621
Wholesale Trade							
All businesses, total	515,321	289,506,673	238,306,311	2,115,839	3,574,865	1,845,486	1,985,087
Corporations, total	168,150	254,598,839	210,948,869	1,762,882	3,219,638	1,703,825	1,702,830
Small Business Corporations	26,322	16,529,678	13,051,515	127,330	224,262	70,988	133,787
Noncorporate businesses, total	347,171	34,907,834	27,357,442	352,957	355,227	141,661	282,257
Proprietorships	318,674	23,880,319	18,251,103	268,757	230,194	99,026	209,318
Partnerships	28,497	11,027,515	9,106,339	84,200	125,033	42,635	72,939
Motor vehicles and automotive equipment							
All businesses, total	34,864	18,592,505	14,642,073	115,674	189,111	106,007	157,165
Corporations, total	13,417	16,493,197	13,087,589	97,183	166,581	95,630	138,135
Small Business Corporations	2,179	1,304,427	982,543	7,756	15,618	4,581	15,329
Noncorporate businesses, total	21,447	2,099,308	1,554,484	18,491	22,530	10,377	19,030
Proprietorships	19,489	1,588,179	1,186,715	14,119	15,552	8,464	13,828
Partnerships	1,958	511,129	367,769	4,372	6,978	1,913	5,202
Drugs, chemicals, and allied products							
All businesses, total	23,474	12,952,868	10,352,699	117,524	239,964	107,473	78,785
Corporations, total	6,799	12,385,768	9,966,760	111,841	233,697	105,229	69,565
Small Business Corporations	898	416,354	321,295	2,629	4,079	1,296	2,605
Noncorporate businesses, total	16,675	567,100	385,939	5,683	6,267	2,244	9,220
Proprietorships	15,886	401,862	264,082	4,324	4,635	1,559	7,679
Partnerships	789	165,238	121,857	1,359	1,632	685	1,541
Dry goods and apparel							
All businesses, total	24,155	11,598,624	9,016,593	46,357	161,363	103,305	105,059
Corporations, total	8,586	10,647,166	8,384,457	38,963	155,913	100,204	90,098
Small Business Corporations	1,513	906,861	678,202	2,567	11,449	4,660	11,081
Noncorporate businesses, total	15,569	951,458	632,136	7,394	5,450	3,101	14,961
Proprietorships	14,208	545,442	310,068	6,141	2,429	1,501	10,369
Partnerships	1,361	406,016	322,068	1,253	3,021	1,600	4,592
Groceries and related products							
All businesses, total	61,011	60,711,230	52,901,401	366,313	411,091	200,970	322,562
Corporations, total	18,558	51,571,299	45,016,214	299,751	360,485	184,340	282,149
Small Business Corporations	3,185	3,503,777	2,953,843	23,000	26,866	8,603	15,123
Noncorporate businesses, total	42,453	9,139,931	7,885,187	66,562	50,606	16,630	40,413
Proprietorships	37,776	6,318,794	5,495,366	47,643	31,149	10,661	25,889
Partnerships	4,677	2,821,137	2,389,821	18,919	19,457	5,969	14,524
Farm product raw materials							
All businesses, total	20,525	29,804,183	27,619,421	185,455	116,012	171,360	77,596
Corporations, total	6,562	23,370,557	21,700,822	151,740	98,025	140,249	63,466
Small Business Corporations	922	1,133,274	1,019,403	9,571	7,117	5,929	2,628
Noncorporate businesses, total	13,963	6,433,626	5,918,599	33,715	17,987	31,111	14,130
Proprietorships	11,545	4,189,106	3,849,163	21,299	10,790	19,145	8,019
Partnerships	2,418	2,244,520	2,069,436	12,416	7,197	11,966	6,111
Electrical goods							
All businesses, total	18,373	12,330,171	9,725,925	62,552	129,661	87,474	100,950
Corporations, total	9,269	11,727,522	9,321,212	56,284	123,223	84,898	93,102
Small Business Corporations	1,367	670,042	491,544	3,709	7,097	2,846	7,241
Noncorporate businesses, total	9,104	602,649	404,713	6,268	6,438	2,576	7,848
Proprietorships	8,309	392,343	244,521	4,998	4,027	1,585	6,089
Partnerships	795	210,306	160,192	1,270	2,411	991	1,759

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADE--Continued							
Wholesale Trade--Continued							
Hardware and plumbing and heating equipment							
All businesses, total	16,294	10,681,550	8,297,761	61,386	118,379	59,945	84,396
Corporations, total	8,254	9,981,659	7,822,249	53,309	110,039	56,902	77,424
Small Business Corporations	1,088	549,405	396,740	4,005	7,306	2,232	6,194
Noncorporate businesses, total	8,040	699,891	475,512	8,077	8,340	3,043	6,972
Proprietorships	7,020	426,195	270,313	6,199	4,689	1,754	4,815
Partnerships	1,020	273,696	205,199	1,878	3,651	1,289	2,157
Machinery, equipment, and supplies							
All businesses, total	56,075	24,769,977	18,251,559	287,461	327,579	255,992	241,955
Corporations, total	26,120	22,770,930	16,925,278	256,909	303,784	244,503	212,437
Small Business Corporations	4,222	1,561,890	1,122,698	14,912	21,131	9,703	17,681
Noncorporate businesses, total	29,955	1,999,047	1,326,281	30,552	23,795	11,489	29,518
Proprietorships	26,991	1,470,230	939,999	24,336	17,594	8,594	24,360
Partnerships	2,964	528,817	386,282	6,216	6,201	2,895	5,158
Alcoholic beverages							
All businesses, total	7,462	13,292,627	10,807,818	61,893	608,074	38,879	59,531
Corporations, total	4,184	12,055,893	9,795,099	51,620	575,778	34,901	52,988
Small Business Corporations	743	1,244,482	1,016,147	7,915	34,303	4,040	5,263
Noncorporate businesses, total	3,278	1,236,734	1,012,719	10,273	32,296	3,978	6,543
Proprietorships	2,744	640,176	515,108	7,019	14,400	2,493	3,170
Partnerships	534	596,558	497,611	3,254	17,896	1,485	3,373
Lumber and construction materials							
All businesses, total	19,042	12,930,396	10,610,543	96,606	136,622	74,642	79,170
Corporations, total	9,286	11,571,133	9,564,100	76,349	120,713	66,028	70,178
Small Business Corporations	1,404	760,790	609,304	5,879	7,606	3,775	4,004
Noncorporate businesses, total	9,756	1,359,263	1,046,443	20,257	15,909	8,614	8,992
Proprietorships	8,286	829,145	623,935	11,762	10,321	5,580	5,154
Partnerships	1,470	530,118	422,508	8,495	5,588	3,034	3,838
Other wholesale trade							
All businesses, total	234,046	81,842,542	66,080,518	714,618	1,137,009	639,439	677,918
Corporations, total	57,115	72,023,715	59,365,089	568,933	971,400	590,941	553,288
Small Business Corporations	8,801	4,478,376	3,459,796	45,387	81,690	23,323	46,638
Noncorporate businesses, total	176,931	9,818,827	6,715,429	145,685	165,609	48,498	124,630
Proprietorships	166,420	7,078,847	4,551,833	120,917	114,608	37,690	99,946
Partnerships	10,511	2,739,980	2,163,596	24,768	51,001	10,808	24,684
Retail Trade							
All businesses, total	2,297,354	424,604,557	305,965,822	5,095,769	7,401,297	3,190,430	9,074,517
Corporations, total	366,569	306,048,416	219,382,842	3,592,514	5,188,183	2,557,740	6,664,686
Small Business Corporations	69,725	25,605,890	18,402,069	275,777	430,996	163,689	507,302
Noncorporate businesses, total	1,930,785	118,556,141	86,582,980	1,503,255	2,213,114	632,690	2,409,831
Proprietorships	1,764,616	94,286,079	69,131,935	1,221,714	1,761,753	502,153	1,952,750
Partnerships	166,169	24,270,062	17,451,045	281,541	451,361	130,537	457,081
Building materials, hardware, and farm equipment							
All businesses, total	87,244	25,130,525	18,761,866	272,359	429,576	198,594	251,469
Corporations, total	30,610	18,218,324	13,571,284	191,494	307,749	150,167	191,551
Small Business Corporations	6,048	2,624,921	1,958,349	25,040	42,360	18,916	23,279
Noncorporate businesses, total	56,634	6,912,201	5,190,582	80,865	121,827	48,427	59,918
Proprietorships	46,648	4,824,941	3,632,590	57,893	83,581	36,198	42,791
Partnerships	9,986	2,087,260	1,557,992	22,972	38,246	12,229	17,127
General merchandise stores							
All businesses, total	490,300	68,035,614	42,878,856	1,074,349	1,550,839	1,010,043	1,789,941
Corporations, total	22,853	61,872,821	38,596,779	955,728	1,452,927	976,920	1,685,117
Small Business Corporations	3,573	841,085	534,474	13,547	16,918	5,544	21,796
Noncorporate businesses, total	467,447	6,162,793	4,282,077	118,621	97,912	33,123	104,824
Proprietorships	458,699	5,123,784	3,578,977	99,373	76,799	27,638	83,612
Partnerships	8,748	1,039,009	703,100	19,248	21,113	5,485	21,212

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADE--Continued							
Retail Trade--Continued							
Food stores							
All businesses, total	262,142	90,874,742	71,853,879	902,143	1,148,022	244,858	1,346,636
Corporations, total	27,005	67,532,834	53,001,813	676,291	791,849	173,845	1,042,552
Small Business Corporations	5,450	3,584,121	2,837,585	27,153	41,924	9,217	47,452
Noncorporate businesses, total	235,137	23,341,908	18,852,066	225,852	356,173	71,013	304,084
Proprietorships	212,059	18,268,517	14,804,352	180,320	281,923	56,255	248,520
Partnerships	23,078	5,073,391	4,047,714	45,532	74,250	14,758	55,564
Automotive dealers and service stations							
All businesses, total	385,400	117,212,609	96,230,870	825,915	1,304,549	796,889	1,437,599
Corporations, total	61,133	79,223,322	66,001,939	532,262	796,454	623,089	764,070
Small Business Corporations	10,635	8,648,726	7,204,086	51,199	85,765	62,972	77,778
Noncorporate businesses, total	324,267	37,989,287	30,228,931	293,653	508,095	173,800	673,529
Proprietorships	291,447	31,510,532	25,047,300	246,768	417,697	137,065	585,691
Partnerships	32,820	6,478,755	5,181,631	46,885	90,398	36,735	87,838
Automobile and truck dealers							
All businesses, total	80,238	74,046,686	63,106,779	403,085	573,359	544,356	562,532
Corporations, total	30,529	64,401,959	54,908,825	347,802	497,585	474,058	502,403
Small Business Corporations	5,019	7,040,365	6,029,333	30,582	52,345	47,655	49,779
Noncorporate businesses, total	49,709	9,644,727	8,197,954	55,283	75,774	70,298	60,129
Proprietorships	43,818	6,837,113	5,791,554	43,457	55,475	51,419	44,093
Partnerships	5,891	2,807,614	2,406,400	11,826	20,299	18,879	16,036
Gasoline service stations							
All businesses, total	235,997	29,668,423	23,089,793	258,965	522,524	85,736	656,708
Corporations, total	11,185	6,126,824	4,706,414	77,425	164,468	34,005	102,093
Small Business Corporations	2,027	566,546	407,127	7,415	17,855	2,696	12,981
Noncorporate businesses, total	224,812	23,541,599	18,383,379	181,540	358,056	51,731	554,615
Proprietorships	205,939	20,864,895	16,345,098	158,118	302,921	45,154	496,776
Partnerships	18,873	2,676,704	2,038,281	23,422	55,135	6,577	57,839
Other automotive dealers							
All businesses, total	69,165	13,497,500	10,034,298	163,865	208,666	166,797	218,359
Corporations, total	19,419	8,694,539	6,386,700	107,035	134,401	115,026	159,574
Small Business Corporations	3,589	1,041,815	767,626	13,202	15,565	12,621	15,018
Noncorporate businesses, total	49,746	4,802,961	3,647,598	56,830	74,265	51,771	58,785
Proprietorships	41,690	3,808,524	2,910,648	45,193	59,301	40,492	44,822
Partnerships	8,056	994,437	736,950	11,637	14,964	11,279	13,963
Apparel and accessory stores							
All businesses, total	107,725	20,459,608	12,788,565	216,778	405,602	108,017	1,049,108
Corporations, total	39,292	15,684,879	9,642,985	166,576	311,190	80,785	881,308
Small Business Corporations	6,865	1,375,607	838,222	15,319	30,846	6,867	59,311
Noncorporate businesses, total	68,433	4,774,729	3,145,580	50,202	94,412	27,232	167,800
Proprietorships	57,003	3,408,080	2,263,224	37,857	67,234	20,407	121,545
Partnerships	11,430	1,366,649	882,356	12,345	27,178	6,825	46,255
Furniture, home furnishings, and equipment							
All businesses, total	129,748	19,663,676	12,754,617	210,815	383,572	159,942	500,575
Corporations, total	34,201	13,126,626	8,352,440	118,404	261,285	110,623	365,930
Small Business Corporations	6,952	1,838,014	1,179,238	16,346	33,624	11,642	46,786
Noncorporate businesses, total	95,547	6,537,050	4,402,177	92,411	122,287	49,319	134,645
Proprietorships	85,427	5,059,537	3,420,313	75,602	96,714	38,610	104,077
Partnerships	10,120	1,477,513	981,864	16,809	25,573	10,709	30,568
Eating and drinking places							
All businesses, total	382,947	32,250,555	15,433,539	920,074	1,236,735	336,926	1,451,221
Corporations, total	68,449	18,216,655	7,993,308	542,635	689,820	215,551	925,020
Small Business Corporations	13,165	2,744,089	1,186,146	75,372	103,328	27,736	138,223
Noncorporate businesses, total	314,498	14,033,900	7,440,231	377,439	546,915	121,375	526,201
Proprietorships	280,136	11,274,761	6,096,357	306,683	444,619	97,696	415,409
Partnerships	34,362	2,759,139	1,343,874	70,756	102,296	23,679	110,792

Footnote at end of table.

CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
WHOLESALE AND RETAIL TRADE--Continued							
Retail Trade--Continued							
Drug and proprietary stores							
All businesses, total	44,987	14,269,567	9,877,861	127,920	243,831	67,495	382,628
Corporations, total	18,867	10,721,006	7,498,234	92,348	177,223	53,050	314,285
Small Business Corporations	4,780	1,243,397	827,018	11,315	23,566	3,738	29,108
Noncorporate businesses, total	26,120	3,548,561	2,379,627	35,572	66,608	14,445	68,343
Proprietorships	22,218	2,739,543	1,845,993	28,579	52,848	11,772	51,592
Partnerships	3,902	809,018	533,634	6,993	13,760	2,673	16,751
Liquor stores							
All businesses, total	37,722	7,078,797	5,720,742	55,771	138,852	28,395	111,233
Corporations, total	8,835	3,177,923	2,560,399	25,341	52,041	13,819	55,638
Small Business Corporations	1,852	499,477	388,427	4,604	9,835	3,050	8,676
Noncorporate businesses, total	28,887	3,900,874	3,160,343	30,430	86,811	14,576	55,595
Proprietorships	24,323	3,067,652	2,493,347	23,969	69,502	10,954	43,223
Partnerships	4,564	833,222	666,996	6,461	17,309	3,622	12,372
Other retail trade							
All businesses, total	369,139	29,628,864	19,665,027	489,645	559,719	239,271	754,107
Corporations, total	55,324	18,274,026	12,163,661	291,435	347,645	159,891	439,215
Small Business Corporations	10,406	2,206,453	1,448,524	35,882	42,830	14,007	54,893
Noncorporate businesses, total	313,815	11,354,838	7,501,366	198,210	212,074	79,380	314,892
Proprietorships	286,656	9,008,732	5,949,482	164,670	170,836	65,558	256,290
Partnerships	27,159	2,346,106	1,551,884	33,540	41,238	13,822	58,602
Wholesale and Retail Trade not Allocable							
All businesses, total	36,439	4,990,840	3,797,944	68,147	79,276	37,892	70,995
Corporations, total	3,945	2,967,787	2,108,514	39,453	60,767	25,790	56,775
Small Business Corporations	612	418,319	314,087	3,952	7,378	1,448	5,094
Noncorporate businesses, total	32,494	2,023,053	1,689,430	28,694	18,509	12,102	14,220
Proprietorships	31,802	1,977,149	1,658,586	27,994	17,289	11,726	13,619
Partnerships	692	45,904	30,844	700	1,220	376	601
FINANCE, INSURANCE, AND REAL ESTATE							
All businesses, total	1,359,417	131,760,163	56,119,146	7,783,566	8,683,843	41,425,604	3,411,937
Corporations, total	417,736	105,187,629	51,669,927	4,616,644	6,444,457	36,586,442	2,675,411
Small Business Corporations	30,011	1,395,524	275,473	43,202	70,175	106,794	44,101
Noncorporate businesses, total	941,681	26,572,534	4,449,219	3,166,922	2,239,386	4,839,162	736,526
Proprietorships	588,354	9,463,636	1,797,825	364,060	196,150	395,920	229,389
Partnerships	353,327	17,108,898	2,651,394	2,802,862	2,043,236	4,443,242	507,137
Finance							
All businesses, total	222,098	16,656,009	2,553,399	1,719,814	2,104,704	32,951,947	1,448,947
Corporations, total	103,291	13,313,712	1,708,292	1,659,094	1,945,559	32,399,299	1,321,598
Small Business Corporations	4,602	94,459	3,178	2,521	7,273	8,567	4,436
Noncorporate businesses, total	118,807	3,342,297	845,107	60,720	159,145	552,648	127,349
Proprietorships	33,305	626,591	223,134	11,525	5,996	28,796	18,634
Partnerships	85,502	2,715,706	621,973	49,195	153,149	523,852	108,715
Credit agencies other than banks							
All businesses, total	48,609	5,110,982	909,379	358,633	395,401	11,999,336	198,387
Corporations, total	40,391	4,679,883	655,768	353,174	390,453	11,972,332	192,285
Small Business Corporations	1,520	35,900	1,772	1,068	1,383	4,203	1,134
Noncorporate businesses, total	8,218	431,099	253,611	5,459	4,948	27,004	6,102
Proprietorships	5,807	126,109	23,853	3,144	1,917	11,811	2,354
Partnerships	2,411	304,990	229,758	2,315	3,031	15,193	3,748
Security and commodity brokers, dealers, exchanges, and services							
All businesses, total	37,012	4,015,934	263,419	73,865	253,792	604,798	309,678
Corporations, total	5,585	1,652,490	54,827	49,834	163,579	362,201	205,472
Small Business Corporations	641	31,064		744	1,680	1,096	1,936
Noncorporate businesses, total	31,427	2,363,444	208,592	24,031	90,213	242,597	104,206
Proprietorships	26,215	464,114	187,440	7,953	3,759	14,215	15,889
Partnerships	5,212	1,899,330	21,152	16,078	86,454	228,382	88,317

Footnote at end of table.

IE AND NONCORPORATE BUSINESSES

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FINANCE, INSURANCE, AND REAL ESTATE—Continued							
Finance--Continued							
Other finance							
All businesses, total	136,477	7,529,093	1,380,601	1,287,316	1,455,511	20,347,813	940,882
ations, total	57,315	6,981,339	997,697	1,256,086	1,391,527	20,064,766	923,841
l Business Corporations	2,440	27,495	1,406	709	4,210	3,268	1,366
porate businesses, total	79,162	547,754	382,904	31,230	63,984	283,047	17,041
rietorships	1,283	36,368	11,841	428	320	2,770	391
nerships	77,879	511,386	371,063	30,802	63,664	280,277	16,650
Insurance Carriers							
All businesses, total	4,913	77,578,480	46,229,976	613,888	2,053,145	690,147	492,461
ations, total	4,913	77,578,480	46,229,976	613,888	2,053,145	690,147	492,461
l Business Corporations	56	7,811	2,345	37	154	1	139
porate businesses, total	-	-	-	-	-	-	-
rietorships	-	-	-	-	-	-	-
nerships	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service							
All businesses, total	233,395	8,653,043	1,502,977	149,703	156,741	95,242	228,452
ations, total	32,935	4,388,523	889,634	73,852	114,091	61,492	121,109
l Business Corporations	6,890	564,438	110,681	9,354	13,757	3,264	12,901
porate businesses, total	200,460	4,264,520	613,343	75,851	42,650	33,750	107,343
rietorships	191,047	3,264,727	420,206	66,189	25,726	28,926	89,429
nerships	9,413	999,793	193,137	9,662	16,924	4,824	17,914
Real Estate							
All businesses, total	899,011	28,872,631	5,832,794	5,300,161	4,369,253	7,688,268	1,242,077
ations, total	276,597	9,906,914	2,842,025	2,269,810	2,331,662	3,435,504	740,243
l Business Corporations	18,464	728,816	159,269	31,290	48,991	94,962	26,625
porate businesses, total	622,414	18,965,717	2,990,769	3,030,351	2,037,591	4,252,764	501,834
rietoships	364,002	5,572,318	1,154,485	286,346	164,428	338,198	121,326
nerships	258,412	13,393,399	1,836,284	2,744,005	1,873,163	3,914,566	380,508
Operators, except developers, and lessors of buildings							
All businesses, total	413,167	16,276,521	1,573,449	4,694,869	3,709,793	6,078,878	895,166
ations, total	182,753	5,218,160	1,403,099	1,936,131	1,890,210	2,364,401	528,365
l Business Corporations	2,567	37,819	8,482	6,333	5,890	11,026	846
porate businesses, total	230,414	11,058,361	170,350	2,758,738	1,819,583	3,714,477	366,801
rietorships	21,438	532,736	44,829	112,648	70,500	134,044	15,492
nerships	208,976	10,525,625	125,521	2,646,090	1,749,083	3,580,433	351,309
Lessors of real property other than buildings							
All businesses, total	59,228	414,341	37,551	103,608	92,702	186,829	24,745
ations, total	10,450	117,210	24,330	48,156	33,853	93,188	17,404
l Business Corporations	615	9,273	1,317	1,657	1,298	1,747	3,462
porate businesses, total	48,778	297,131	13,221	55,452	58,849	93,641	7,341
rietorships	24,251	55,335	4,846	16,536	10,105	9,803	1,245
nerships	24,527	241,796	8,375	38,916	48,744	83,838	6,096
Other real estate							
All businesses, total	426,616	12,181,769	4,221,794	501,684	566,758	1,422,561	322,166
ations, total	83,394	4,571,544	1,414,596	285,523	407,599	977,915	194,474
l Business Corporations	15,282	681,724	149,470	23,300	41,803	82,189	22,317
porate businesses, total	343,222	7,610,225	2,807,198	216,161	159,159	444,646	127,692
rietorships	318,313	4,984,247	1,104,810	157,162	83,823	194,351	104,589
nerships	24,909	2,625,978	1,702,388	58,999	75,336	250,295	23,103
SERVICES							
All businesses, total	3,052,573	132,259,864	48,669,760	6,938,818	3,880,762	2,729,460	5,752,509
ations, total	287,780	70,265,637	38,534,214	4,313,698	2,508,875	1,824,066	2,937,387
l Business Corporations	51,548	7,279,042	3,853,613	328,732	283,440	157,212	345,208
porate businesses, total	2,764,793	61,994,227	10,135,546	2,625,120	1,371,887	905,394	2,815,122
rietorships	2,592,524	42,422,854	7,864,754	1,827,677	889,526	510,051	1,852,448
nerships	172,269	19,571,373	2,270,792	797,443	482,361	395,343	962,674

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Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES--Continued							
Hotels and Other Lodging Places							
All businesses, total	134,588	9,374,711	3,662,979	965,664	642,447	687,303	513,855
Corporations, total	19,898	6,194,004	3,079,161	496,047	401,109	375,968	382,285
Small Business Corporations	4,897	1,266,149	632,754	108,929	78,449	75,169	69,999
Noncorporate businesses, total	114,690	3,180,707	583,818	469,617	241,338	311,335	131,570
Proprietorships	101,882	1,909,877	341,911	289,769	140,324	150,787	52,146
Partnerships	12,808	1,270,830	241,907	179,848	101,014	160,548	79,424
Personal Services							
All businesses, total	604,977	13,862,155	5,429,530	697,337	449,461	168,601	782,579
Corporations, total	39,912	6,771,043	3,700,861	328,330	254,387	87,918	312,653
Small Business Corporations	8,542	839,176	449,933	37,629	31,360	10,850	40,199
Noncorporate businesses, total	565,065	7,091,112	1,728,669	369,007	195,074	80,683	469,926
Proprietorships	536,392	5,928,608	1,408,027	308,909	158,150	65,990	404,948
Partnerships	28,673	1,162,504	320,642	60,098	36,924	14,693	64,978
Business Services							
All businesses, total	479,936	27,593,929	15,260,160	1,644,993	690,020	624,858	837,197
Corporations, total	81,402	22,444,142	14,067,341	1,209,761	598,116	479,540	661,739
Small Business Corporations	14,836	1,655,351	950,516	39,538	43,082	12,061	54,394
Noncorporate businesses, total	398,534	5,149,787	1,192,819	435,232	91,904	145,318	175,458
Proprietorships	376,736	3,943,411	901,899	166,124	67,186	40,121	140,200
Partnerships	21,798	1,206,376	290,920	269,108	24,718	105,197	35,258
Advertising							
All businesses, total	31,660	7,618,016	5,638,618	74,174	90,847	28,527	151,282
Corporations, total	11,056	6,984,416	5,326,381	63,207	84,846	25,161	135,424
Small Business Corporations	2,059	465,223	350,333	4,657	6,224	1,214	8,576
Noncorporate businesses, total	20,604	633,600	312,237	10,967	6,001	3,366	15,858
Proprietorships	19,229	494,849	236,517	8,577	3,824	2,118	12,386
Partnerships	1,375	138,751	75,720	2,390	2,177	1,248	3,472
Other business services							
All businesses, total	448,276	19,975,913	9,621,542	1,570,819	599,173	596,331	685,915
Corporations, total	70,346	15,459,726	8,740,960	1,146,554	513,270	454,379	526,315
Small Business Corporations	12,776	1,190,128	600,183	34,881	36,858	10,847	45,818
Noncorporate businesses, total	377,930	4,516,187	880,582	424,265	85,903	141,952	159,600
Proprietorships	357,507	3,448,562	665,382	157,547	63,362	38,003	127,814
Partnerships	20,423	1,067,625	215,200	266,718	22,541	103,949	31,786
Automobile Services and Miscellaneous Repair Services							
All businesses, total	442,639	15,338,965	7,492,257	1,503,719	470,973	398,277	625,871
Corporations, total	38,535	7,648,052	3,869,105	1,190,832	278,328	314,405	373,303
Small Business Corporations	6,819	935,862	541,193	51,292	33,980	11,871	41,088
Noncorporate businesses, total	404,104	7,690,913	3,623,152	312,887	192,645	83,872	252,568
Proprietorships	377,921	6,523,750	3,093,303	261,669	160,708	66,003	205,554
Partnerships	26,183	1,167,163	529,849	51,218	31,937	17,869	47,014
Motion Pictures							
All businesses, total	20,575	5,122,623	2,852,956	422,523	149,672	143,321	204,834
Corporations, total	10,061	4,642,752	2,746,272	378,596	138,445	137,657	154,864
Small Business Corporations	1,824	198,457	91,682	6,922	5,972	2,368	11,376
Noncorporate businesses, total	10,514	479,871	106,684	43,927	11,227	5,664	49,970
Proprietorships	9,138	185,373	55,105	8,057	5,252	1,770	15,056
Partnerships	1,376	294,498	51,579	35,870	5,975	3,894	34,914
Amusement and Recreation Services							
All businesses, total	225,097	7,233,291	3,091,471	512,815	356,247	212,751	437,567
Corporations, total	24,436	4,845,873	2,530,494	307,763	290,825	149,666	296,801
Small Business Corporations	4,619	657,171	324,607	42,517	30,687	16,873	45,389
Noncorporate businesses, total	200,661	2,387,418	560,977	205,052	65,422	63,085	140,766
Proprietorships	190,661	1,774,700	387,351	163,452	41,693	27,963	94,081
Partnerships	10,000	612,718	173,626	41,600	23,729	35,122	46,685

Footnote at end of table.

Table 1.1.--RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES--Continued

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

Selected industry	Number of businesses	Business Receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SERVICES--Continued							
Medical and Health Services							
All businesses, total	448,458	29,078,296	5,461,388	693,293	631,624	316,335	1,273,058
ations, total	37,091	9,758,416	4,136,597	227,722	324,317	189,420	459,983
l Business Corporations	4,638	990,961	505,892	28,687	39,541	23,350	55,185
porate businesses, total	411,367	19,319,880	1,324,791	465,571	307,307	126,915	813,075
rietorships	389,289	14,904,657	1,109,401	410,804	220,260	99,262	600,270
nerships	22,078	4,415,223	215,390	54,767	87,047	27,653	212,805
Educational Services							
All businesses, total	110,875	1,433,097	498,545	64,681	44,260	28,437	89,451
ations, total	6,750	921,491	448,750	30,252	30,697	18,924	62,833
l Business Corporations	1,001	84,867	45,220	3,909	3,778	1,721	6,243
porate businesses, total	104,125	511,606	49,795	34,429	13,563	9,513	26,618
rietorships	101,203	443,563	46,203	31,980	11,722	8,372	21,421
nerships	2,922	68,043	3,592	2,449	1,841	1,141	5,197
Other Services							
All businesses, total	585,428	23,222,797	4,920,474	433,793	446,058	149,577	988,097
ations, total	29,695	7,039,864	3,955,633	144,395	192,651	70,568	232,926
l Business Corporations	4,373	651,048	311,816	9,309	16,591	2,949	21,335
porate businesses, total	555,733	16,182,933	964,841	289,398	253,407	79,009	755,171
rietorships	509,302	6,808,915	521,554	186,913	84,231	49,783	318,772
nerships	46,431	9,374,018	443,287	102,485	169,176	29,226	436,399

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

: Estimates for "Nature of business not allocable" are not shown separately but are included in the "All industries" total.

Estimates are rounded and may not add to totals. Some estimates may differ slightly from those in other tables due to differences in rounding procedures.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 1.2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	All industrial divisions							Agriculture, forestry, and fishery						
ALL SIZE CLASSES														
All businesses, total	12,436,857	2,117,152,137	1,433,803,964	72,914,491	61,556,512	74,440,964	35,651,388	3,287,410	65,132,618	42,176,075	6,101,595	2,194,252	2,950,183	2,031,472
Corporations	1,733,305	1,763,760,318	1,241,281,637	57,260,761	52,185,272	64,697,011	26,682,813	39,932	13,680,329	10,567,734	528,186	304,270	362,595	239,477
Noncorporate businesses, total	10,703,552	353,391,819	192,522,327	15,653,730	9,371,240	9,743,953	8,968,575	3,247,478	51,452,289	31,608,341	5,573,409	1,889,982	2,587,588	1,791,995
Proprietorships	9,744,640	255,242,662	144,592,193	10,541,292	5,724,447	4,219,770	6,361,634	3,126,160	43,813,248	26,502,177	5,024,280	1,678,546	2,254,043	1,485,346
Partnerships	958,912	98,149,157	47,930,134	5,112,438	3,646,793	5,524,183	2,606,941	121,318	7,639,041	5,106,164	549,129	211,436	333,545	306,649
Under $10,000														
All businesses, total	6,431,599	18,971,317	7,001,817	2,482,088	1,138,867	1,576,477	960,877	2,165,425	6,208,319	4,033,473	1,243,163	527,551	478,080	192,318
Corporations	293,126	435,184	225,728	223,654	177,114	284,669	83,670	7,279	20,979	15,777	9,444	6,632	12,388	1,906
Noncorporate businesses, total	6,138,473	18,536,133	6,776,089	2,258,434	961,753	1,291,808	877,207	2,158,146	6,187,340	4,017,696	1,233,719	520,919	465,692	190,412
Proprietorships	5,779,105	17,434,682	6,508,682	1,980,693	735,042	611,882	783,342	2,111,694	6,041,775	3,904,975	1,184,759	500,283	429,933	180,720
Partnerships	359,368	1,101,451	267,407	277,741	226,711	679,926	93,865	46,452	145,565	112,721	48,960	20,636	35,759	9,692
$10,000 Under $50,000														
All businesses, total	3,388,094	78,618,162	31,384,868	5,928,053	2,910,806	2,921,322	2,819,467	910,983	20,537,073	10,447,941	2,699,743	837,393	1,132,206	730,068
Corporations	344,778	6,820,585	3,038,786	806,419	713,526	687,673	422,041	8,965	252,643	140,779	40,327	21,092	27,296	8,515
Noncorporate businesses, total	3,043,316	71,797,577	28,346,082	5,121,634	2,197,280	2,233,649	2,397,426	902,018	20,284,430	10,307,162	2,659,416	816,301	1,104,910	721,553
Proprietorships	2,760,454	64,654,959	26,140,660	4,354,585	1,748,572	1,598,863	2,165,429	858,163	19,157,237	9,707,673	2,506,846	763,511	1,036,616	676,117
Partnerships	282,862	7,142,618	2,205,422	767,049	448,708	634,786	231,997	43,855	1,127,193	599,489	152,570	52,790	68,294	45,436
$50,000 Under $100,000														
All businesses, total	1,036,378	71,161,783	34,374,498	3,352,737	2,280,209	1,968,177	2,228,833	131,681	8,938,948	5,114,602	916,893	277,530	464,635	367,246
Corporations	227,386	14,520,571	7,083,621	924,619	830,940	713,218	645,630	6,408	465,696	256,553	53,138	24,540	31,889	16,893
Noncorporate businesses, total	808,992	56,641,212	27,290,877	2,428,118	1,449,269	1,254,959	1,583,203	125,273	8,473,252	4,858,049	863,755	252,990	432,746	350,353
Proprietorships	686,999	47,903,993	23,928,917	1,815,011	1,060,345	733,854	1,311,840	110,201	7,395,767	4,279,923	759,688	217,945	380,524	293,862
Partnerships	121,993	8,737,219	3,361,960	613,107	388,924	521,105	271,363	15,072	1,077,485	578,126	104,067	35,045	52,222	56,491
$100,000 Under $500,000														
All businesses, total	1,191,577	245,006,468	146,673,447	7,840,788	7,060,982	6,140,183	6,221,526	69,747	12,834,831	8,587,482	857,314	330,427	545,554	512,535
Corporations	543,876	122,443,346	73,242,979	4,165,119	4,105,954	3,477,320	3,552,537	12,702	2,730,442	1,699,764	179,201	94,324	101,769	97,043
Noncorporate businesses, total	647,701	122,563,122	73,430,468	3,675,669	2,955,028	2,662,863	2,668,989	57,045	10,104,389	6,887,718	678,113	236,103	443,785	415,492
Proprietorships	482,640	88,460,230	58,012,570	1,908,015	1,699,158	922,904	1,741,059	43,078	7,485,418	5,231,895	498,873	165,973	332,511	282,661
Partnerships	165,061	34,102,892	15,417,898	1,767,654	1,255,870	1,739,959	927,930	13,967	2,618,971	1,655,823	179,240	70,130	111,274	132,831
$500,000 Under $1,000,000														
All businesses, total	191,131	128,713,452	88,206,582	3,252,507	3,246,972	3,779,681	2,428,533	5,676	3,869,094	3,036,408	139,437	67,835	115,248	94,951
Corporations	147,536	99,082,284	68,393,276	2,362,369	2,530,732	2,921,411	1,943,934	2,414	1,704,693	1,270,344	59,265	36,387	45,320	32,410
Noncorporate businesses, total	43,595	29,631,168	19,813,306	890,138	716,240	858,270	484,599	3,262	2,164,401	1,766,064	80,172	31,448	69,928	62,541
Proprietorships	25,420	17,227,602	13,310,113	274,533	268,503	177,657	201,955	1,988	1,332,430	1,131,899	44,320	15,990	37,799	29,063
Partnerships	18,175	12,403,566	6,503,193	615,605	447,737	680,613	282,644	1,274	831,971	634,165	35,852	15,458	32,129	33,478
$1,000,000 Under $5,000,000														
All businesses, total	164,806	318,253,651	238,806,393	6,319,016	6,676,036	10,277,645	4,349,579	3,431	6,596,315	5,623,744	149,831	93,081	127,438	91,707
Corporations	144,824	282,336,814	213,447,689	5,415,696	5,907,053	9,302,764	3,750,083	1,834	3,684,012	3,045,942	101,546	68,320	74,569	49,727
Noncorporate businesses, total	19,982	35,916,837	25,358,704	903,320	768,983	974,881	599,496	1,597	2,912,303	2,577,802	48,285	24,761	52,869	41,980
Proprietorships	9,709	16,802,149	14,226,094	186,184	188,188	147,085	132,049	967	1,752,827	1,620,463	26,272	11,530	31,364	19,015
Partnerships	10,273	19,114,688	11,132,610	717,136	580,795	827,796	467,447	630	1,159,476	957,339	22,013	13,231	21,505	22,965
$5,000,000 or More														
All businesses, total	33,272	1,256,427,304	887,356,359	43,739,302	38,242,640	47,777,479	16,642,573	467	6,148,038	5,332,425	95,214	60,435	87,022	42,647
Corporations	31,779	1,238,121,534	875,849,558	43,362,885	37,919,953	47,309,956	16,284,918	330	4,821,864	4,138,575	85,265	52,975	69,364	32,983
Noncorporate businesses, total	1,493	18,305,770	11,506,801	376,417	322,687	467,523	357,655	137	1,326,174	1,193,850	9,949	7,460	17,658	9,664
Proprietorships	313	2,759,047	2,465,157	22,271	24,639	27,525	25,960	69	647,794	625,349	3,522	3,314	5,296	3,908
Partnerships	1,180	15,546,723	9,041,644	354,146	298,048	439,998	331,695	68	678,380	568,501	6,427	4,146	12,362	5,756

Footnote at end of table.

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Mining							Contract construction						
ALL SIZE CLASSES														
All businesses, total	84,588	21,247,637	11,598,588	1,365,130	606,619	469,955	250,021	931,988	127,059,056	98,228,354	2,591,270	2,406,591	1,051,899	916,385
Corporations	12,611	18,398,873	10,774,334	1,117,972	515,389	406,444	157,297	143,095	95,386,565	78,412,715	1,782,559	1,843,465	790,632	572,338
Noncorporate businesses, total	71,977	2,848,764	824,254	247,158	91,230	63,511	92,724	788,893	31,672,491	19,815,639	808,711	563,126	261,267	344,047
Proprietorships	58,563	1,556,413	275,415	143,670	55,041	41,500	39,583	735,846	23,334,473	13,599,863	648,454	432,574	195,901	225,828
Partnerships	13,414	1,292,351	548,839	103,488	36,189	22,011	53,141	53,047	8,338,018	6,215,776	160,257	130,552	65,366	118,219
Under $10,000														
All businesses, total	55,192	112,502	19,753	36,594	8,819	14,320	32,824	403,687	1,509,579	347,026	103,579	26,088	34,888	24,341
Corporations	3,103	4,814	5,520	14,314	3,871	6,239	2,274	13,867	29,609	20,214	15,158	7,253	12,047	3,495
Noncorporate businesses, total	52,089	107,688	14,233	22,280	4,948	8,081	30,550	389,820	1,479,970	326,812	88,421	18,835	22,841	20,846
Proprietorships	42,881	94,063	9,572	13,860	3,281	5,921	4,812	381,237	1,446,606	312,871	83,927	16,545	15,265	19,855
Partnerships	9,208	13,625	4,661	8,420	1,667	2,160	25,738	8,583	33,364	13,941	4,494	2,290	7,576	991
$10,000 Under $50,000														
All businesses, total	13,040	313,869	74,033	38,918	12,468	13,747	7,656	285,561	6,880,686	3,107,121	275,140	136,694	77,265	78,538
Corporations	1,495	41,948	23,439	6,843	3,224	3,082	1,666	20,212	601,316	369,586	28,438	22,910	15,196	11,151
Noncorporate businesses, total	11,545	271,921	50,594	32,075	9,244	10,665	5,990	265,349	6,279,370	2,737,535	246,702	113,784	62,069	67,387
Proprietorships	9,782	228,971	24,533	27,221	7,593	8,514	4,326	245,196	5,734,518	2,506,910	225,091	104,495	55,710	60,071
Partnerships	1,763	42,950	26,061	4,854	1,651	2,151	1,664	20,153	544,852	230,625	21,611	9,289	6,359	7,316
$50,000 Under $100,000														
All businesses, total	4,924	347,186	129,306	28,091	12,256	7,615	6,062	86,372	6,099,502	3,614,159	175,957	140,800	52,817	56,075
Corporations	1,328	90,457	51,661	6,619	4,138	2,315	1,770	18,165	1,321,159	883,949	42,690	41,390	15,665	15,124
Noncorporate businesses, total	3,596	256,729	77,645	21,472	8,118	5,300	4,292	68,207	4,778,343	2,730,210	133,267	99,410	37,152	40,951
Proprietorships	2,661	189,629	34,481	16,585	6,013	4,063	3,145	58,021	4,045,063	2,316,380	112,478	85,013	30,189	32,618
Partnerships	935	67,100	43,164	4,887	2,105	1,237	1,147	10,186	733,280	413,830	20,789	14,397	6,963	8,333
$100,000 Under $500,000														
All businesses, total	7,967	1,879,970	831,361	155,694	72,625	45,507	34,651	114,679	24,769,691	17,566,559	543,105	585,642	217,515	215,933
Corporations	4,050	1,022,759	579,038	83,813	42,602	27,147	12,697	54,691	13,311,584	9,788,466	310,569	355,657	125,695	117,681
Noncorporate businesses, total	3,917	857,211	252,323	71,881	30,023	18,360	21,954	59,988	11,458,107	7,778,093	232,536	229,985	91,820	98,252
Proprietorships	2,883	620,336	120,312	53,043	22,208	13,345	14,599	48,027	9,048,281	6,113,014	177,394	177,350	70,772	73,380
Partnerships	1,034	236,875	132,011	18,838	7,815	5,015	7,355	11,961	2,409,826	1,665,079	55,142	52,635	21,048	24,872
$500,000 Under $1,000,000														
All businesses, total	1,613	1,124,443	558,581	81,129	37,268	20,170	17,892	21,218	14,890,316	11,614,774	265,619	322,040	114,887	104,819
Corporations	1,115	789,671	454,602	53,406	25,788	14,077	10,076	17,437	12,378,868	9,696,080	226,782	279,706	94,932	77,508
Noncorporate businesses, total	498	334,772	103,979	27,723	11,480	6,093	7,816	3,781	2,511,448	1,918,694	38,837	42,334	19,955	27,311
Proprietorships	231	160,650	29,037	12,736	6,145	4,196	5,060	2,621	1,702,188	1,289,582	25,954	27,857	13,303	14,619
Partnerships	267	174,122	74,942	14,987	5,335	1,897	2,756	1,160	809,260	629,112	12,883	14,477	6,652	12,692
$1,000,000 Under $5,000,000														
All businesses, total	1,520	3,063,325	1,798,464	242,877	93,270	74,240	50,396	17,859	34,887,658	28,816,784	563,365	663,381	231,606	202,143
Corporations	1,215	2,463,766	1,557,809	195,306	74,336	62,858	35,762	16,299	32,003,261	26,500,617	520,536	621,790	211,190	158,879
Noncorporate businesses, total	305	599,559	240,655	47,571	18,934	11,382	14,634	1,560	2,884,397	2,316,167	42,829	41,591	20,416	43,264
Proprietorships	120	220,321	53,536	16,699	7,935	4,937	7,006	726	1,200,159	929,603	21,534	19,264	9,039	18,829
Partnerships	185	379,238	187,119	30,872	10,999	6,445	7,628	834	1,684,238	1,386,564	21,295	22,327	11,377	24,435
$5,000,000 or More														
All businesses, total	332	14,406,342	8,187,090	781,827	369,913	294,356	100,540	2,612	38,021,624	33,161,931	664,505	531,946	322,921	234,536
Corporations	305	13,985,458	8,102,265	757,671	361,430	290,726	93,052	2,424	35,740,768	31,153,803	638,386	514,759	315,907	188,500
Noncorporate businesses, total	27	420,884	84,825	24,156	8,483	3,630	7,488	188	2,280,856	2,008,128	26,119	17,187	7,014	46,036
Proprietorships	5	42,443	3,944	3,526	1,866	524	635	18	157,658	131,503	2,076	2,050	1,623	6,456
Partnerships	22	378,441	80,881	20,630	6,617	3,106	6,853	170	2,123,198	1,876,625	24,043	15,137	5,391	39,580

Footnote at end of table.

Table 1. 2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Manufacturing							Transportation, communication, electric, gas, and sanitary services						
ALL SIZE CLASSES														
All businesses, total	414,196	763,604,990	539,942,260	25,038,913	23,002,290	12,446,186	7,965,135	386,110	153,751,802	88,263,751	15,769,548	9,696,348	8,264,044	4,157,800
Corporations	200,963	751,346,399	532,440,999	24,516,198	22,737,408	12,322,926	7,735,584	71,098	145,274,096	86,093,715	14,971,059	9,347,802	8,102,294	3,923,221
Noncorporate businesses, total	213,233	12,258,591	7,501,261	522,715	264,882	123,260	229,551	315,012	8,477,706	2,170,036	798,489	348,546	161,750	234,579
Proprietorships	186,019	6,927,983	3,774,168	322,621	157,862	69,875	143,953	300,158	7,124,099	1,519,834	676,365	296,572	131,581	198,048
Partnerships	27,214	5,330,608	3,727,093	200,094	107,020	53,385	85,598	14,854	1,353,607	650,202	122,124	51,974	30,169	36,531
Under $10,000														
All businesses, total	117,429	378,006	161,504	51,155	14,852	17,853	27,545	170,232	677,209	64,991	116,140	37,840	38,281	23,142
Corporations	15,493	40,786	41,137	10,957	6,603	12,963	10,499	9,977	34,781	18,774	17,813	10,842	22,945	4,047
Noncorporate businesses, total	101,936	337,220	120,367	40,198	8,249	4,890	17,046	160,255	642,428	46,217	98,327	26,998	15,336	19,095
Proprietorships	94,811	309,536	106,622	35,533	6,549	4,110	14,523	156,117	627,514	43,514	84,962	24,107	12,735	18,323
Partnerships	7,125	27,684	13,745	4,665	1,700	780	2,523	4,138	14,914	2,703	13,365	2,891	2,601	772
$10,000 Under $50,000														
All businesses, total	88,920	2,223,167	1,037,597	141,875	63,322	35,546	93,523	140,695	3,274,479	510,602	388,458	148,103	85,643	90,129
Corporations	22,839	634,643	387,175	34,711	27,109	14,922	36,088	17,083	457,704	195,221	57,234	34,233	20,261	24,095
Noncorporate businesses, total	66,081	1,588,524	650,422	107,164	36,213	20,624	57,435	123,612	2,816,775	315,381	331,224	113,870	65,382	66,034
Proprietorships	57,726	1,359,035	547,348	84,578	30,911	18,025	49,552	117,392	2,651,646	270,027	309,743	107,375	61,530	62,398
Partnerships	8,355	229,489	103,074	22,586	5,302	2,599	7,883	6,220	165,129	45,354	21,481	6,495	3,852	3,636
$50,000 Under $100,000														
All businesses, total	43,528	3,166,068	1,762,173	133,941	94,558	38,298	89,365	26,378	1,859,808	559,089	176,887	85,102	41,886	53,078
Corporations	22,298	1,661,481	1,041,542	62,907	57,174	23,795	59,087	9,647	695,292	345,447	63,517	34,757	20,048	21,850
Noncorporate businesses, total	21,230	1,504,587	720,631	71,034	37,384	14.503	30,278	16,731	1,164,516	213,642	113,370	50,345	21,838	31,228
Proprietorships	17,049	1,202,500	563,920	59,192	30,148	11,724	24,660	15,165	1,057,686	183,119	99,921	47,019	19,231	28,938
Partnerships	4,181	302,087	156,711	11,842	7,236	2,779	5,618	1,566	106,830	30,523	13,449	3,326	2,607	2,290
$100,000 Under $500,000														
All businesses, total	91,242	21,915,861	14,626,231	685,931	663,475	238,622	438,901	36,956	7,964,453	3,927,618	583,467	368,265	158,878	234,621
Corporations	70,193	17,753,338	12,099,930	527,113	561,594	201,915	373,481	23,865	5,497,151	3,145,204	390,206	257,466	115,481	162,735
Noncorporate businesses, total	21,049	4,162,523	2,526,301	158,818	101,881	36,707	65,420	13,091	2,467,302	782,414	193,261	110,799	43,397	71,886
Proprietorships	15,261	2,900,456	1,696,894	119,270	71,297	27,575	44,843	10,598	1,958,437	559,989	147,862	90,061	31,291	56,697
Partnerships	5,788	1,262,067	829,407	39,548	30,584	9,132	20,577	2,493	508,865	222,425	45,399	20,738	12,106	15,189
$500,000 Under $1,000,000														
All businesses, total	28,743	20,275,940	14,523,134	499,778	536,176	193,124	277,815	5,922	4,101,558	2,484,422	228,622	178,670	68,728	120,439
Corporations	26,904	19,021,642	13,625,847	470,637	510,847	184,446	262,706	4,963	3,450,897	2,145,604	193,159	154,389	60,447	93,529
Noncorporate businesses, total	1,839	1,254,298	897,287	29,141	25,329	8,678	15,109	959	650,661	338,818	35,463	24,281	8,281	26,910
Proprietorships	872	591,292	425,748	13,621	10,025	4,107	6,072	679	457,799	228,574	21,143	17,202	3,575	20,222
Partnerships	967	663,006	471,539	15,520	15,304	4,571	9,037	280	192,862	110,244	14,320	7,079	4,706	6,688
$1,000,000 Under $5,000,000														
All businesses, total	34,288	72,937,506	54,069,968	1,562,624	1,698,434	687,658	663,816	4,617	9,301,619	6,116,468	494,993	403,052	175,085	306,837
Corporations	33,326	71,120,033	52,712,174	1,526,645	1,665,117	676,214	647,187	4,267	8,722,960	5,772,309	470,282	382,901	168,160	290,324
Noncorporate businesses, total	962	1,817,473	1,357,794	35,979	33,317	11,444	16,629	350	578,659	344,159	24,711	20,151	6,925	16,513
Proprietorships	288	481,166	366,923	9,673	7,576	3,643	3,068	202	321,260	188,952	11,689	10,149	2,889	10,916
Partnerships	674	1,336,307	990,871	26,306	25,741	7,801	13,561	148	257,399	155,207	13,022	10,002	4,036	5,597
$5,000,000 or More														
All businesses, total	10,046	642,708,442	453,761,653	21,963,609	19,931,473	11,235,085	6,374,170	1,310	126,572,676	74,600,561	13,780,981	8,475,316	7,695,543	3,329,554
Corporations	9,910	641,114,476	452,533,194	21,883,228	19,908,964	11,208,671	6,346,536	1,296	126,415,311	74,471,156	13,778,848	8,473,214	7,694,952	3,326,641
Noncorporate businesses, total	136	1,593,966	1,228,459	80,381	22,509	26,414	27,634	14	157,365	129,405	2,133	2,102	591	2,913
Proprietorships	12	83,998	66,713	754	1,356	691	1,235	5	49,757	45,659	1,045	659	330	554
Partnerships	124	1,509,968	1,161,746	79,627	21,153	25,723	26,399	9	107,608	83,746	1,088	1,443	261	2,359

Footnote at end of table.

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Wholesale and retail trade													
	Total							Wholesale trade						
ALL SIZE CLASSES														
All businesses, total	2,849,107	719,102,070	548,070,077	7,279,755	11,055,438	5,073,808	11,130,599	515,317	289,506,673	238,306,311	2,115,839	3,574,865	1,845,486	1,985,087
Corporations	538,657	563,615,042	432,440,225	5,394,849	8,468,588	4,287,355	8,424,291	168,146	254,598,839	210,948,869	1,762,882	3,219,638	1,703,825	1,702,830
Noncorporate businesses, total	2,310,450	155,487,028	115,629,852	1,884,906	2,586,850	786,453	2,706,308	347,171	34,907,834	27,357,442	352,957	355,227	141,661	282,257
Proprietorships	2,115,092	120,143,547	89,041,624	1,518,465	2,009,236	612,905	2,175,687	318,674	23,880,319	18,251,103	268,757	230,194	99,026	209,318
Partnerships	195,358	35,343,481	26,588,228	366,441	577,614	173,548	530,621	28,497	11,027,515	9,106,339	84,200	125,033	42,635	72,939
Under $10,000														
All businesses, total	934,669	2,761,305	1,498,173	123,924	66,039	39,815	147,820	152,884	529,702	171,502	30,448	10,477	13,923	24,272
Corporations	31,355	81,144	51,486	9,907	7,540	8,718	12,008	13,350	33,460	20,717	3,856	3,395	5,627	5,267
Noncorporate businesses, total	903,314	2,680,161	1,446,687	114,017	58,499	31,097	135,812	139,534	496,242	150,785	26,592	7,082	8,296	19,005
Proprietorships	873,690	2,560,626	1,369,472	106,760	53,505	26,887	126,038	133,988	478,635	140,698	24,993	6,072	6,917	17,344
Partnerships	29,624	119,535	77,215	7,257	4,994	4,210	9,774	5,546	17,607	10,087	1,599	1,010	1,379	1,661
$10,000 Under $50,000														
All businesses, total	753,526	19,724,923	11,976,169	447,759	465,133	148,296	685,308	133,895	3,330,621	1,346,231	88,878	39,281	25,013	82,013
Corporations	60,074	1,783,535	969,518	57,669	63,710	24,313	117,988	17,974	506,826	243,796	17,776	14,767	7,474	25,078
Noncorporate businesses, total	693,452	17,941,388	11,006,651	390,090	401,423	123,983	567,320	115,921	2,823,795	1,102,435	71,102	24,514	17,539	56,935
Proprietorships	641,187	16,514,030	10,148,918	352,634	363,329	110,620	510,746	109,530	2,653,021	1,010,276	65,363	21,558	15,425	53,205
Partnerships	52,265	1,427,358	857,733	37,456	38,094	13,363	56,574	6,391	170,774	92,159	5,739	2,956	2,114	3,730
$50,000 Under $100,000														
All businesses, total	390,477	27,978,310	18,696,695	449,985	608,965	175,478	741,184	51,222	3,683,719	2,163,595	65,167	54,354	25,028	71,248
Corporations	68,406	5,032,803	2,793,372	109,007	152,067	47,663	222,143	14,865	1,084,173	535,078	22,529	25,739	11,257	29,012
Noncorporate businesses, total	322,071	22,945,507	15,903,323	340,978	456,898	127,815	519,041	36,357	2,599,546	1,628,517	42,638	28,615	13,771	42,236
Proprietorships	285,861	20,310,658	14,209,540	295,620	396,305	111,060	445,536	32,413	2,310,875	1,459,118	37,955	24,669	12,023	36,110
Partnerships	36,210	2,634,849	1,693,783	45,358	60,593	16,755	73,505	3,944	288,671	169,399	4,683	3,946	1,748	6,126
$100,000 Under $500,000														
All businesses, total	578,670	124,242,848	86,171,113	1,560,721	2,389,295	717,736	2,741,318	97,118	23,455,361	16,463,402	285,081	367,015	135,438	312,549
Corporations	223,954	55,379,051	35,258,335	814,503	1,197,359	399,546	1,552,870	54,483	14,127,825	9,402,468	175,264	253,371	94,735	222,336
Noncorporate businesses, total	354,716	68,863,797	50,912,778	746,218	1,191,936	318,190	1,188,448	42,635	9,327,536	7,060,934	109,817	113,644	40,703	90,213
Proprietorships	289,646	55,079,718	41,255,078	583,630	924,587	249,581	938,802	34,326	7,372,708	5,683,658	82,253	82,007	30,784	67,920
Partnerships	65,070	13,784,079	9,657,700	162,588	267,349	68,609	249,646	8,309	1,954,828	1,377,276	27,564	31,637	9,919	22,293
$500,000 Under $1,000,000														
All businesses, total	95,535	66,843,233	49,111,873	695,099	1,073,433	406,347	1,086,453	33,516	23,886,256	18,379,592	220,220	327,511	129,070	223,627
Corporations	70,337	49,603,974	35,284,035	538,462	832,490	317,672	929,452	26,387	18,915,985	14,246,607	176,504	268,165	105,927	196,807
Noncorporate businesses, total	25,198	17,239,259	13,827,838	156,637	240,943	88,675	157,001	7,129	4,970,271	4,132,985	43,716	59,346	23,143	26,820
Proprietorships	17,555	12,005,956	9,816,365	109,710	160,183	64,960	99,176	5,019	3,497,433	2,961,395	30,832	38,915	17,954	16,144
Partnerships	7,643	5,233,303	4,011,473	46,927	80,760	23,715	57,825	2,110	1,472,838	1,171,590	12,884	20,431	5,189	10,676
$1,000,000 Under $5,000,000														
All businesses, total	82,328	165,007,939	131,210,819	1,280,438	2,114,393	967,647	1,792,068	38,975	80,618,614	65,469,658	590,023	1,014,024	420,702	559,126
Corporations	71,188	145,409,288	114,272,436	1,164,180	1,920,136	890,357	1,683,272	33,786	70,548,450	56,483,092	541,946	918,202	394,853	525,248
Noncorporate businesses, total	11,140	19,598,651	16,938,383	116,258	194,257	77,290	108,796	5,189	10,070,164	8,986,566	48,077	95,822	25,849	33,878
Proprietorships	6,971	12,088,191	10,762,083	67,159	104,512	45,705	49,169	3,259	6,306,745	5,797,318	25,488	52,080	13,467	14,783
Partnerships	4,169	7,510,460	6,176,300	49,099	89,745	31,585	59,627	1,930	3,763,419	3,189,248	22,589	43,742	12,382	19,095
$5,000,000 or More														
All businesses, total	13,901	312,543,512	249,405,235	2,721,829	4,338,180	2,618,489	3,936,448	7,707	154,002,400	134,312,331	836,022	1,762,203	1,096,312	712,252
Corporations	13,342	306,325,247	243,811,043	2,701,121	4,295,286	2,599,086	3,906,558	7,301	149,382,120	130,017,111	825,007	1,735,999	1,083,952	699,082
Noncorporate businesses, total	559	6,218,265	5,594,192	20,708	42,894	19,403	29,890	406	4,620,280	4,295,220	11,015	26,204	12,360	13,170
Proprietorships	182	1,584,368	1,480,168	2,952	6,815	4,092	6,220	139	1,260,902	1,198,640	1,873	4,893	2,456	3,812
Partnerships	377	4,633,897	4,114,024	17,756	36,079	15,311	23,670	267	3,359,378	3,096,580	9,142	21,311	9,904	9,358

Footnote at end of table.

Table 1. 2--RECEIPTS AND SELECTED DEDUCTIONS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Retail trade							Wholesale and retail trade--Continued Wholesale and retail trade not allocable						
ALL SIZE CLASSES														
All businesses, total	2,297,352	424,604,557	305,965,822	5,095,769	7,401,297	3,190,430	9,074,517	36,437	4,990,840	3,797,944	68,147	79,276	37,892	70,995
Corporations	366,567	306,048,416	219,382,842	3,592,514	5,188,183	2,557,740	6,664,686	3,943	2,967,787	2,108,514	39,453	60,767	25,790	56,775
Noncorporate businesses, total	1,930,785	118,556,141	86,582,980	1,503,255	2,213,114	632,690	2,409,831	32,494	2,023,053	1,689,430	28,694	18,509	12,102	14,220
Proprietorships	1,764,616	94,286,079	69,131,935	1,221,714	1,761,753	502,153	1,952,750	31,802	1,977,149	1,658,586	27,994	17,289	11,726	13,619
Partnerships	166,169	24,270,062	17,451,045	281,541	451,361	130,537	457,081	692	45,904	30,844	700	1,220	376	601
Under $10,000														
All businesses, total	761,390	2,178,567	1,305,672	89,593	54,835	25,351	120,968	20,395	53,036	20,999	3,883	727	541	2,580
Corporations	17,831	47,349	30,491	6,051	4,145	3,091	6,741	(*)	(*)	(*)	-	-	-	-
Noncorporate businesses, total	743,559	2,131,218	1,275,181	83,542	50,690	22,260	114,227	20,221	52,701	20,721	3,883	727	541	2,580
Proprietorships	719,834	2,030,506	1,208,590	77,916	46,731	19,443	106,223	19,868	51,485	20,184	3,851	702	527	2,471
Partnerships	23,725	100,712	66,591	5,626	3,959	2,817	8,004	353	1,216	537	32	25	14	109
$10,000 Under $50,000														
All businesses, total	611,107	16,181,419	10,510,296	354,265	421,975	121,616	599,383	8,523	212,883	119,642	4,616	3,877	1,667	3,912
Corporations	41,853	1,270,009	722,604	39,541	48,643	16,622	92,559	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Noncorporate businesses, total	569,254	14,911,410	9,787,692	314,724	373,332	104,994	506,824	8,277	206,183	116,524	4,264	3,577	1,450	3,561
Proprietorships	523,556	13,659,707	9,024,420	283,218	338,335	93,837	454,043	8,101	201,302	114,222	4,053	3,436	1,358	3,498
Partnerships	45,698	1,251,703	763,272	31,506	34,997	11,157	52,781	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 Under $100,000														
All businesses, total	337,490	24,172,211	16,463,228	382,216	551,658	149,659	666,366	1,766	122,380	69,872	2,602	2,953	791	3,570
Corporations	53,076	3,917,884	2,242,927	85,575	125,233	36,039	191,599	466	30,746	15,367	903	1,095	367	1,532
Noncorporate businesses, total	284,414	20,254,327	14,220,301	296,641	426,425	113,620	474,767	1,300	91,634	54,505	1,699	1,858	424	2,038
Proprietorships	252,192	17,911,756	12,696,832	256,063	369,910	98,613	407,546	1,256	88,027	53,590	1,602	1,726	424	1,880
Partnerships	32,222	2,342,571	1,523,469	40,578	56,515	15,007	67,221	(*)	(*)	(*)	(*)	(*)	-	(*)
$100,000 Under $500,000														
All businesses, total	477,711	99,931,279	69,104,655	1,264,655	2,006,122	577,444	2,411,863	3,841	856,208	603,056	10,985	16,158	4,854	16,906
Corporations	167,503	40,760,666	25,535,258	632,207	934,597	302,498	1,318,331	1,968	490,560	320,609	7,032	9,391	2,313	12,203
Noncorporate businesses, total	310,208	59,170,613	43,569,397	632,448	1,071,525	274,946	1,093,532	1,873	365,648	282,447	3,953	6,767	2,541	4,703
Proprietorships	253,554	47,368,533	35,309,266	497,696	836,536	216,463	866,367	1,766	338,477	262,154	3,681	6,044	2,334	4,515
Partnerships	56,654	11,802,080	8,260,131	134,752	234,989	58,483	227,165	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 Under $1,000,000														
All businesses, total	61,380	42,507,568	30,397,357	470,227	736,952	275,086	857,885	640	449,409	334,924	4,652	8,970	2,191	4,941
Corporations	43,407	30,302,432	20,755,792	358,515	556,175	209,911	728,145	544	385,557	281,636	3,443	8,150	1,834	4,500
Noncorporate businesses, total	17,973	12,205,136	9,641,565	111,712	180,777	65,175	129,740	96	63,852	53,288	1,209	820	357	441
Proprietorships	12,449	8,449,967	6,805,237	77,712	120,610	46,688	82,662	87	58,556	49,733	1,166	658	318	370
Partnerships	5,524	3,755,169	2,836,328	34,000	60,167	18,487	47,078	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 Under $5,000,000														
All businesses, total	42,135	82,215,095	63,864,739	667,554	1,078,512	535,217	1,222,817	1,217	2,174,230	1,876,422	22,861	21,857	11,728	10,125
Corporations	36,911	73,929,643	57,074,867	613,059	984,837	490,565	1,148,796	490	931,195	714,477	9,175	17,097	4,939	9,228
Noncorporate businesses, total	5,224	8,285,452	6,789,872	54,495	93,675	44,652	74,021	727	1,243,035	1,161,945	13,686	4,760	6,789	897
Proprietorships	2,988	4,542,144	3,806,062	28,030	47,709	25,473	33,501	724	1,239,302	1,158,703	13,641	4,723	6,765	885
Partnerships	2,236	3,743,308	2,983,810	26,465	45,966	19,179	40,520	3	3,733	3,242	45	37	24	12
$5,000,000 or More														
All businesses, total	6,139	157,418,418	114,319,875	1,867,259	2,551,243	1,506,057	3,195,235	55	1,122,694	773,029	18,548	24,734	16,120	28,961
Corporations	5,986	155,820,433	113,020,903	1,857,566	2,534,553	1,499,014	3,178,515	55	1,122,694	773,029	18,548	24,734	16,120	28,961
Noncorporate businesses, total	153	1,597,985	1,298,972	9,693	16,690	7,043	16,720	-	-	-	-	-	-	-
Proprietorships	43	323,466	281,528	1,079	1,922	1,636	2,408	-	-	-	-	-	-	-
Partnerships	110	1,274,519	1,017,444	8,614	14,768	5,407	14,312	-	-	-	-	-	-	-

Footnote at end of table.

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

Size of business receipts, form of business	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Taxes paid deduction	Interest paid	Rent paid
	Finance, insurance, and real estate							Services						
ALL SIZE CLASSES														
All businesses, total	1,359,414	133,631,536	56,119,146	7,783,566	8,683,843	41,425,604	3,411,937	3,052,573	132,259,864	48,669,760	6,938,818	3,880,762	2,729,460	5,752,509
Corporations	417,733	105,187,629	51,669,927	4,616,644	6,444,457	36,586,442	2,675,411	287,780	70,265,637	38,534,214	4,313,698	2,508,875	1,824,066	2,937,387
Noncorporate businesses, total	941,681	28,443,907	4,449,219	3,166,922	2,239,386	4,839,162	736,526	2,764,793	61,994,227	10,135,546	2,625,120	1,371,887	905,394	2,815,122
Proprietorships	588,354	9,463,636	1,797,825	364,060	196,150	395,920	229,389	2,592,524	42,422,854	7,864,754	1,827,677	889,526	510,051	1,852,448
Partnerships	353,327	18,980,271	2,651,394	2,802,862	2,043,236	4,443,242	507,137	172,269	19,571,373	2,270,792	797,443	482,361	395,343	962,674
Under $10,000														
All businesses, total	722,718	1,839,597	49,343	308,915	313,284	812,185	78,252	1,806,199	5,376,812	801,835	489,495	138,241	129,531	427,190
Corporations	143,471	77,275	8,917	75,812	100,925	167,123	15,517	51,170	137,962	61,497	67,798	30,648	36,428	31,350
Noncorporate businesses, total	579,247	1,762,322	40,426	233,103	212,359	645,062	62,735	1,755,029	5,238,850	740,338	421,697	107,593	93,103	395,840
Proprietorships	374,815	1,195,729	32,552	83,268	30,902	49,161	43,576	1,709,868	5,068,971	709,643	382,677	97,910	66,028	371,560
Partnerships	204,432	566,593	7,874	149,835	181,457	595,901	19,159	45,161	169,879	30,695	39,020	9,683	27,075	24,280
$10,000 Under $50,000														
All businesses, total	414,766	7,086,442	417,437	943,637	797,546	1,117,838	212,445	770,641	18,357,721	3,739,180	982,395	445,067	305,804	914,718
Corporations	141,061	1,070,255	162,872	400,643	451,814	516,801	80,091	70,862	1,926,430	772,877	177,677	88,157	65,112	139,685
Noncorporate businesses, total	273,705	6,016,187	254,565	542,994	345,732	601,037	132,354	699,779	16,431,291	2,966,303	804,718	356,910	240,692	775,033
Proprietorships	179,879	3,853,225	188,694	130,213	56,196	101,150	105,301	645,427	15,040,517	2,706,008	713,744	312,602	203,307	694,003
Partnerships	93,826	2,162,962	65,871	412,781	289,536	499,887	27,053	54,352	1,390,774	260,295	90,974	44,308	37,385	81,030
$50,000 Under $100,000														
All businesses, total	97,512	4,803,795	510,841	720,700	619,849	952,941	161,217	252,328	17,741,902	3,858,526	740,531	435,943	230,221	748,704
Corporations	51,645	1,652,665	206,736	347,915	376,035	496,977	106,483	48,802	3,555,378	1,477,711	237,236	139,139	73,596	200,353
Noncorporate businesses, total	45,867	3,151,130	304,105	372,785	243,814	455,964	54,734	203,526	14,186,524	2,380,815	503,295	296,804	156,625	548,351
Proprietorships	21,324	1,428,132	233,179	46,688	30,627	48,032	29,709	175,168	12,159,465	2,039,069	421,486	245,146	127,568	450,799
Partnerships	24,543	1,722,998	70,926	326,097	213,187	407,932	25,025	28,358	2,027,059	341,746	81,809	51,658	29,057	97,552
$100,000 Under $500,000														
All businesses, total	95,091	13,307,636	2,444,087	1,892,023	1,525,916	3,584,862	420,527	195,225	37,695,123	12,324,393	1,551,950	1,116,305	625,935	1,610,956
Corporations	58,353	6,005,500	1,098,322	799,522	858,157	2,105,803	277,143	95,108	20,533,033	9,486,688	1,053,238	733,244	396,447	950,228
Noncorporate businesses, total	36,738	7,302,136	1,345,765	1,092,501	667,759	1,479,059	143,384	100,117	17,162,090	2,837,705	498,712	383,061	229,488	660,728
Proprietorships	11,453	2,064,871	870,865	49,954	37,804	99,759	29,819	61,047	9,191,956	2,095,552	275,252	207,695	96,808	298,438
Partnerships	25,285	5,237,265	474,900	1,042,547	629,955	1,379,300	113,565	39,070	7,970,134	742,153	223,460	175,366	132,680	362,290
$500,000 Under $1,000,000														
All businesses, total	14,016	5,113,466	1,083,508	749,851	628,372	2,592,563	203,258	18,252	12,387,700	5,725,899	592,041	401,803	268,101	521,970
Corporations	10,266	2,555,925	584,061	335,143	361,905	1,995,213	150,738	14,011	9,511,974	5,292,741	484,955	328,434	209,152	387,377
Noncorporate businesses, total	3,750	2,557,541	499,447	414,708	266,467	597,350	52,520	4,241	2,875,726	433,158	107,086	73,369	58,949	134,593
Proprietorships	679	448,426	215,599	24,901	17,526	39,879	9,183	767	511,838	160,734	22,052	13,520	9,815	18,470
Partnerships	3,071	2,109,115	283,848	389,807	248,941	557,471	43,337	3,474	2,363,888	272,424	85,034	59,849	49,134	116,123
$1,000,000 Under $5,000,000														
All businesses, total	11,899	9,903,695	2,746,606	991,447	1,031,969	7,550,410	504,081	8,744	16,368,794	8,274,099	1,028,646	576,073	462,091	736,807
Corporations	9,754	5,968,860	1,741,731	562,053	690,735	6,832,303	328,750	6,845	12,830,197	7,737,949	870,568	481,954	385,784	554,792
Noncorporate businesses, total	2,145	3,934,835	1,004,875	429,394	341,234	718,107	175,331	1,899	3,538,597	536,150	158,078	94,119	76,307	182,015
Proprietorships	187	330,388	163,569	21,780	16,881	43,347	7,788	242	399,943	135,294	11,326	10,288	6,148	16,239
Partnerships	1,958	3,604,447	841,306	407,614	324,353	674,760	167,543	1,657	3,138,654	400,856	146,752	83,831	70,159	165,776
$5,000,000 or More														
All businesses, total	3,411	91,576,905	48,867,324	2,176,993	3,766,907	24,814,805	1,832,157	1,183	24,331,812	13,945,828	1,553,760	767,330	707,777	792,164
Corporations	3,182	87,857,149	47,867,288	2,095,556	3,604,886	24,472,222	1,716,689	981	21,770,663	13,704,751	1,422,226	707,299	657,547	673,602
Noncorporate businesses, total	229	3,719,756	1,000,036	81,437	162,021	342,583	115,468	202	2,561,149	241,077	131,534	60,031	50,230	118,562
Proprietorships	17	142,865	93,367	7,256	6,214	14,592	4,013	5	50,164	18,454	1,140	2,365	377	2,939
Partnerships	212	3,576,891	906,669	74,181	155,807	327,991	111,455	197	2,510,985	222,623	130,394	57,666	49,853	115,623

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

NOTE: Estimates for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in all "All industrial divisions" total. For partnerships and corporations in "Finance, insurance, and real estate," total receipts rather than business receipts was tabulated in the column headed "Business receipts" and used as the size classifier. Estimates are rounded and may not add to totals. Some estimates may differ slightly from those in other tables due to differences in rounding procedures. See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 2

Proprietorships

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This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operation in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted his business with the help of a large staff and the man who owned his own cab and drove it during his spare time to supplement the family income might both be "proprietorships" in the statistics. Excluded were proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts. Very little business activity is involved; in 1970, the most recent year for which data are available, there were estimated to be 33 thousand fiduciary income tax returns with proprietorship data showing a gross profit of $537 million. In contrast, the estimates for proprietorships reported on individual income tax returns for 1970 were 9.4 million businesses showing gross profit of $104 billion.

The basis for inclusion in these statistics was that the proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (schedule C or F) covering his farm, business, or professional practice. Proprietors filed returns, and were thus covered in these statistics, if they met the "gross income" requirements, if they met the requirements for the self-employment tax, or if they were due an income tax refund. Proprietors were required to file if they exceeded a specified lower limit of gross income, which was defined as income from all sources not specifically exempt from tax and including gross profit (net receipts less cost of goods sold) from mining, manufacturing, and trade proprietorships and net receipts from other proprietorship businesses. The gross income limit for filing was, for most proprietors, $1,700 for a single person or $2,300 for a married couple filing jointly, plus $600 for each exemption for age (65 years old or over). However, proprietors who were married with each spouse filing a separate return, who were nonresident aliens, who had excludable income from sources in U.S. possessions, or who were filing part-year returns were required to file if their gross income was $600 or more. Proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (generally, this meant $400 in trade or business profits). In addition, some proprietors filed returns even though not required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a proprietor corresponded to a "self-employed" person, though some persons considered self-employed under the Internal Revenue Code were excluded from these statistics, notably business partners and persons not actually engaged in a trade or business, such as public officials and clergymen.

The identification of a proprietor or proprietorship from tax returns was not always exact. Schedule C was sometimes used to report employee business expenses or partnership activity, and sometimes proprietorship activity was reported on other parts of the return. Such situations were adjusted for during statistical processing when they were identifiable; however, not all such conditions were identifiable, probably resulting in the incorrect inclusion of a small amount of nonproprietorship activity and the exclusion of some legitimate proprietorships. This problem with the method of reporting by the taxpayer particularly affected the industry, "Direct

ng establishments," which in these statistics includes r-to-door selling and selling merchandise at parties in ate homes if they were reported on schedule C or an ıtifiable substitute schedule.

m Landlords and Farm Operators

ı table 2.1, farms are subdivided into "farm operators" "farm landlords." This classification reflected a com- ı method of renting farm land, the "crop share" arrange- t. In this arrangement one person supplied the land and ıaps some operating capital and another person operated farm, paying rent in shares of the resulting crop. For purposes, each reported his share of receipts from the of the crop and, if such was the arrangement, his share he expenses. The operator always reported on the farm dule, schedule F; the landlord used schedule F if he ıterially participated" in the operation of the farm and rent schedule, schedule E, if his role was purely passive. ı past reports, only landlords who filed schedule F were uded in the farm statistics. Beginning with 1971, how- , those who reported on schedule E were required to a form similar to schedule F (Form 4835) to support r schedule E information, and in this report they are uded in the farm statistics.

his change in reporting and tabulating resulted in an arent increase in the number of farms in these statistics, ›unting for at least part of the increase in the total num- of proprietorship farms.

tes and Metropolitan Areas

able 2.4 shows proprietorship data classified by the State vn in the mailing address of the proprietor's return. This usually the State where the proprietor lived, though a proprietors used other addresses, such as business offices, offices of the practitioners who prepared their returns, or office boxes. With the limitations that a few proprietor- businesses were not located in the State the proprietor : as his mailing address or operated in more than one e, the data in table 2.4 represent estimates of proprietor- business activity in each State.

able 2.5 provides similar data for some selected "standard :opolitan statistical areas." The areas were selected from e defined by the Office of Management and Budget as of ember 1971. The areas selected were those for which sample used for the statistics yielded the most reliable stry results. As with the State data, classification was d on the mailing address of the proprietor and so does necessarily reflect the location of the business. While the e of business, mailing address, and residence could all different (as some taxpayers, for example, used the ess of the person who prepared their return), this was xception, and the data in table 2.5 represent the pro- orship business activity of persons residing in the indi- l metropolitan area.

ıe sample of proprietors' returns was designed to yield ›nal rather than area estimates, and stratification was ıcome size class rather than geographic area. However, purposes of maximizing State and metropolitan area ıates, separate weights were computed by Internal ›nue district (which corresponded to either a State or a part of a State). While this modification in the weighting procedure improved the subnational estimates, it caused the U.S. totals in these tables to differ slightly from the U.S. totals in other tables.

Business and Nonbusiness Income

Table 2.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.7. Adjusted gross income, taxable income, and the other data Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table three times. Under field crop farms and total farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.7, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Sources of Proprietors' Income

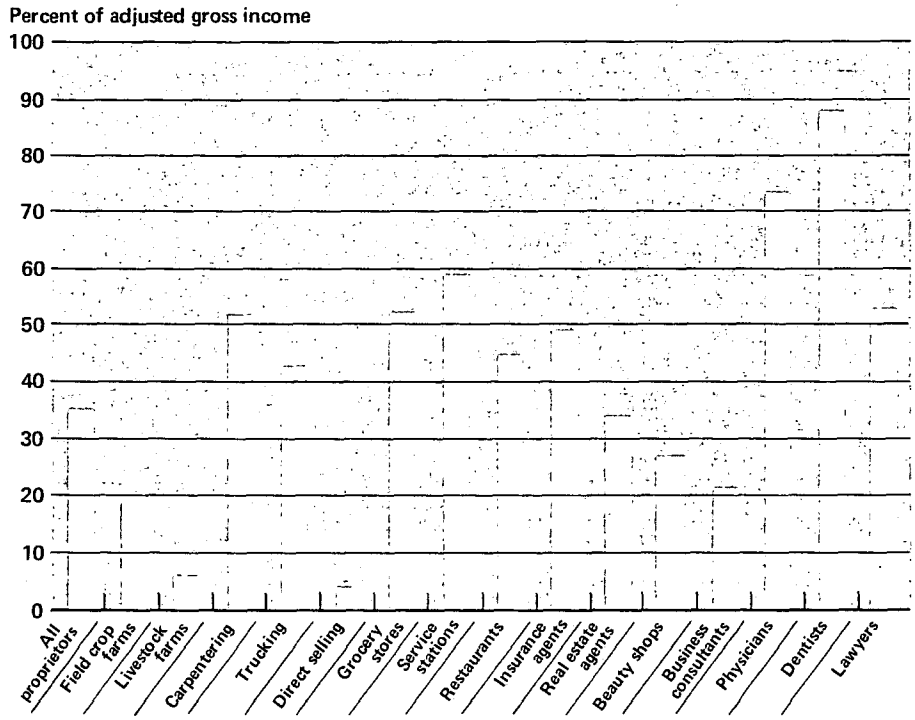
Table 2.8 provides selected sources of the nonbusiness income of proprietors in each industry. Like table 2.7, this table contains duplicated return data for proprietors owning businesses in more than one industry; this duplication was eliminated in constructing the totals shown in the table, but other parts of the table cannot be summed. The components of adjusted gross income do not add to the total because payments to self-employed retirement plans is the only "adjustment" to gross income used in arriving at "adjusted" gross income shown.

Table 2.9 shows sources of income of farm proprietors cross-classified by size of farm net profit or loss and size of non-farm adjusted gross income. This table is designed to show the relationship of farm profit (or loss) to income shown on the return from sources other than farming. It covers not only those taxpayers whose farm losses offset nonfarm income, but also those farmers who must supplement their farm income with outside sources (including the spouses' income on joint returns). "Farm net profit" in table 2.9 is the net sum of the profits and losses from all farm schedules filed with the return.

Chart 2A summarizes some of the detail from table 2.8 for proprietors in some of the larger or more profitable industries.

Chart 2A

Business profits as a percent of adjusted gross income for proprietors in selected industries



Source: Table 2.8

Industry	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
								Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	9,744,640	255,242,662	10,541,292	5,724,447	4,219,770	26,449,553	34,450,038	[2]	0.4	1.4	1.0	1.9	0.1	0.6
All nonfarm industries	6,803,193	214,329,874	5,717,414	4,107,419	2,012,390	23,994,443	32,032,324	0.1	0.3	0.2	0.3	1.6	0.1	0.5
Agriculture, forestry, and fishery	3,126,160	43,813,248	5,024,280	1,678,546	2,254,043	2,908,079	2,919,159	0.1	0.7	2.4	2.4	1.8	2.4	1.0
Farms, total	2,941,447	40,912,788	4,823,878	1,617,028	2,207,380	2,455,110	2,417,714	0.2	1.0	2.8	2.6	2.2	2.1	1.5
Field crop farms	1,040,526	12,280,322	1,694,399	601,977	726,899	797,944	1,853,349	0.4	3.8	3.7	1.6	5.4	1.8	4.7
Fruit, tree nut, and vegetable farms	138,722	2,130,000	228,865	120,803	110,747	436,929	(*)	4.2	10.3	5.9	5.4	2.4	16.6	(*)
Livestock farms	1,514,841	25,353,936	2,722,072	831,697	1,303,115	1,076,381	637,067	0.7	0.1	2.8	3.5	0.8	1.4	4.4
Animal specialty farms	60,678	253,805	52,786	9,013	12,264	24,727	[3]106,062	5.2	18.5	7.0	0.6	25.7	13.4	7.6
Other farms	186,680	894,725	125,756	53,538	54,355	119,129	[3]91,646	1.5	20.8	9.4	17.6	6.1	22.2	18.3
Farms, operators only	2,797,901	40,118,831	4,749,156	1,496,783	2,186,005	2,443,048	2,192,359							
Field crop	938,642	11,797,141	1,657,020	521,183	710,500	793,158	1,666,701							
Fruit, tree nut, and vegetable	135,991	2,115,272	227,451	119,230	110,260	433,475	118,660							
Livestock	1,490,793	25,099,665	2,692,594	799,829	1,300,549	1,073,251	618,629							
Animal specialty	60,678	253,805	52,786	9,013	12,264	24,727	[3]106,062							
Other	171,797	852,948	119,305	47,528	52,432	118,437	[3]105,569				Not available			
Farms, landlords only	143,546	793,957	74,722	120,245	21,375	12,062	225,355							
Field crop	101,884	483,181	37,379	80,794	16,399	4,786	186,648							
Fruit, tree nut, and vegetable	2,731	14,728	1,414	1,573	487	3,454	6,346							
Livestock	24,048	254,271	29,478	31,868	2,566	3,130	18,438							
Animal specialty	-	-	-	-	-	-	-							
Other	14,883	41,777	6,451	6,010	1,923	692	13,923							
Agricultural services and hunting and trapping	137,308	2,439,125	154,761	51,001	38,646	372,262	426,172	9.4	5.6	13.2	5.9	15.8	7.2	1.8
Miscellaneous agricultural services	17,070	489,542	45,009	9,287	11,289	83,415	51,151	8.8	6.5	11.8	9.7	25.7	10.3	15.8
Offices of veterinarians and animal hospitals	17,010	600,139	25,646	14,206	9,302	97,178	221,687	8.6	1.5	4.5	10.2	0.6	7.4	0.7
Other animal husbandry services	43,305	629,853	36,060	8,333	10,380	53,533	[3]38,922	12.3	5.2	10.5	21.2	28.4	19.9	16.8
Horticultural services	58,467	714,505	47,055	18,835	7,215	137,703	192,246	13.6	8.3	19.9	7.3	3.6	10.2	4.3
Hunting and trapping, and game propagation	1,456	(*)	(*)	(*)	(*)	(*)	(*)	25.5	(*)	(*)	(*)	(*)	(*)	(*)
Forestry	12,196	(*)	8,386	4,438	2,169	30,569	(*)	14.4	(*)	33.2	3.9	33.3	29.4	(*)
Fishery	35,209	333,833	37,255	6,079	5,848	50,138	58,924	2.2	25.6	24.2	25.9	2.3	30.9	5.6
Mining	58,563	1,556,413	143,670	55,041	41,500	156,118	(*)	3.0	5.7	7.5	1.9	11.0	11.2	(*)
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	1,119	141,993	16,590	3,372	1,731	29,102	7,443	25.3	20.2	21.8	32.8	33.9	33.7	20.5
Crude petroleum and natural gas	49,893	1,260,436	108,366	45,813	37,331	98,065	(*)	0.7	4.6	8.2	3.4	10.4	14.2	(*)
Quarrying and mining, not elsewhere classified	3,568	130,126	17,834	5,144	2,378	23,437	(*)	17.6	10.2	28.2	15.6	2.0	30.7	(*)
Contract construction	735,846	23,334,473	648,454	432,574	195,901	4,698,656	3,499,669	2.0	2.8	2.4	0.1	1.3	1.3	3.6
General contractors	129,936	9,195,915	212,465	138,788	103,273	1,461,129	823,513	1.7	4.5	2.8	2.2	1.5	5.3	4.5
Building construction	105,909	7,763,354	112,442	104,955	82,621	1,194,471	680,370	1.0	6.4	2.0	0.5	3.5	9.8	5.7
Heavy construction, except buildings	12,007	814,742	51,929	20,026	10,312	162,762	73,381	7.9	18.0	14.7	21.3	21.2	31.3	6.0
General contractors not allocable	12,020	617,819	48,094	13,807	10,340	103,896	69,762	17.3	10.2	23.7	12.6	7.9	11.2	3.4
Special trade contractors	562,525	13,315,021	411,015	281,525	84,707	3,100,457	2,524,196	1.8	1.2	1.2	0.6	1.1	0.7	3.5
Plumbing, heating, and air-conditioning	62,153	2,612,592	53,266	58,185	12,437	501,708	370,019	3.1	2.6	8.0	3.7	7.8	8.4	1.6
Painting, paperhanging, and decorating	103,197	1,444,499	33,661	30,735	7,024	400,055	388,464	2.2	1.3	10.0	2.1	0.3	3.8	2.1
Electrical work	45,827	1,575,960	34,242	36,925	8,135	350,131	252,748	2.0	6.6	2.6	10.5	2.3	13.2	3.8
Masonry, stonework, and plastering	44,013	1,424,994	29,225	33,192	6,258	460,664	263,184	12.3	8.8	12.4	7.9	11.6	3.9	10.0
Carpentering and flooring	182,437	2,207,159	45,725	28,797	7,367	458,019	660,617	3.1	3.7	11.4	8.8	13.8	4.3	5.9
Roofing and sheet metal work	24,391	811,192	18,065	15,927	3,929	197,258	122,562	4.4	0.9	7.5	4.2	8.0	13.5	10.0
Concrete work	13,130	638,552	17,033	12,835	3,611	173,643	87,304	5.2	8.8	3.4	13.1	15.2	15.1	22.9
Water well drilling	6,618	217,522	13,335	3,878	(*)	34,448	35,059	12.8	19.1	33.1	20.6	(*)	1.5	16.8
Miscellaneous special trade contractors	80,759	2,382,551	166,463	61,051	32,588	524,531	344,239	2.0	0.4	5.1	3.7	8.4	2.4	6.4
Contractors not allocable	43,385	823,537	24,974	12,261	7,921	137,070	151,960	5.2	9.0	17.8	15.7	24.6	3.6	1.1
Manufacturing	186,019	6,927,983	322,621	157,862	69,875	1,455,137	745,285	3.5	4.8	8.5	4.1	9.9	4.2	9.7
Food and kindred products	9,398	947,599	22,087	11,661	6,213	102,169	48,572	21.1	8.1	0.7	11.4	29.5	2.7	10.9
Textile mill products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and other textile products	7,897	417,916	4,917	13,903	2,343	158,383	43,998	1.5	4.5	5.4	2.8	6.1	2.6	27.4
Lumber and wood products, except furniture	46,461	1,559,714	142,117	42,840	23,708	317,387	132,121	13.7	10.5	19.7	7.4	10.4	3.6	18.4
Furniture and fixtures	5,714	225,423	6,979	5,795	(*)	48,321	(*)	14.2	21.9	18.5	14.2	(*)	19.4	(*)
Printing, publishing, and allied industries	30,528	902,439	38,970	20,123	9,113	197,818	136,047	3.1	2.3	6.3	1.7	4.8	4.0	5.7
Chemicals and allied products	2,581	117,607	3,331	1,906	635	16,006	(*)	24.2	9.0	33.4	2.8	2.0	19.0	(*)

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
								Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Leather and leather products	1,352	(*)	(*)	(*)	(*)	(*)	(*)	33.6	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	9,802	348,882	16,831	9,986	3,194	72,425	29,232	16.1	14.0	6.8	15.3	20.8	18.3	26.5
Primary metal industries	1,453	80,678	(*)	(*)	476	(*)	9,816	29.9	31.7	(*)	(*)	29.2	(*)	28.3
Fabricated metal products	9,664	430,020	13,628	10,301	3,246	107,994	59,168	18.1	10.7	2.2	15.8	7.1	3.6	35.0
Machinery, except electrical	20,446	705,751	36,074	16,652	7,824	198,039	95,121	5.5	15.5	9.2	11.6	30.8	15.0	24.4
Electrical machinery, equipment, and supplies	3,848	99,611	2,887	(*)	2,374	16,937	(*)	18.8	3.0	13.8	(*)	1.6	2.6	(*)
Transportation equipment	4,358	(*)	6,718	(*)	(*)	(*)	(*)	13.4	(*)	30.3	(*)	(*)	(*)	(*)
Manufacturing, not elsewhere classified	28,435	693,043	18,125	12,719	5,396	129,798	102,429	5.3	12.5	13.9	15.2	1.3	14.9	14.0
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	300,158	7,124,099	676,365	296,572	131,581	1,112,704	995,258	2.2	4.7	3.1	3.3	4.3	2.5	0.7
Local and highway passenger transit	50,468	562,013	50,418	18,845	8,780	126,048	115,034	14.5	6.2	13.7	19.4	30.4	1.8	7.9
Taxicabs	30,707	314,105	22,106	9,831	(*)	77,448	58,534	22.0	5.0	20.1	26.9	(*)	5.9	8.5
Other	19,761	247,908	28,312	9,014	4,641	48,600	56,500	3.0	7.8	8.7	11.1	18.9	4.8	7.2
Trucking and warehousing	207,138	5,317,396	550,734	247,995	105,337	783,621	710,216	(2)	5.8	5.4	5.2	4.4	5.2	2.1
Trucking, local and long distance	204,213	5,177,383	546,016	244,238	103,443	761,120	699,970	0.8	6.6	5.5	5.4	5.0	5.6	2.3
Public warehousing and motor freight terminals	(*)	140,013	4,718	3,757	1,894	22,501	10,246	(*)	21.2	9.1	10.2	26.7	8.2	8.9
Water transportation	7,650	174,542	17,042	4,427	4,032	28,822	(*)	6.6	0.1	13.5	4.4	4.2	11.9	(*)
Air transportation	5,537	127,437	10,774	(*)	(*)	16,222	8,718	22.2	25.3	13.7	(*)	(*)	3.8	1.5
Pipeline transportation	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	(*)
Transportation services	8,950	494,864	(*)	7,413	1,573	55,966	43,560	23.2	8.4	(*)	15.2	25.7	3.4	15.1
Arrangement of transportation, except travel agencies	1,712	115,912	1,253	2,700	(*)	(*)	12,164	8.3	0.1	10.0	20.7	(*)	(*)	14.3
Travel agencies	4,975	292,373	(*)	2,641	(*)	28,438	24,997	29.7	17.8	(*)	12.6	(*)	5.0	21.5
Other transportation services	2,263	86,579	(*)	(*)	355	(*)	6,399	20.2	12.4	(*)	(*)	16.9	(*)	8.3
Communication	2,454	(*)	(*)	(*)	(*)	(*)	(*)	20.6	(*)	(*)	(*)	(*)	(*)	(*)
Electric, gas, and sanitary services	17,944	360,431	34,821	12,308	6,560	75,183	80,251	8.8	15.1	15.8	8.4	30.8	2.8	13.4
Wholesale and retail trade	2,115,092	120,143,547	1,518,465	2,009,236	612,905	9,008,990	7,957,817	1.2	(2)	0.3	0.6	0.7	0.4	1.5
Wholesale trade	318,674	23,880,319	268,757	230,194	99,026	1,030,424	1,956,815	0.9	6.8	1.1	1.4	6.7	4.0	4.7
Motor vehicles and automotive equipment	19,489	1,588,179	14,119	15,552	8,464	105,897	138,597	2.2	0.5	2.0	0.7	9.0	4.5	11.3
Drugs, chemicals, and allied products	15,886	401,862	4,324	4,635	(*)	19,570	33,875	7.1	0.1	18.7	3.5	(*)	5.7	4.7
Piece goods, notions, and apparel	14,208	545,442	6,141	2,429	1,501	18,392	112,815	7.9	5.2	12.5	12.0	4.4	0.1	4.0
Groceries and related products	37,776	6,318,794	47,643	31,149	10,661	206,676	268,470	2.8	33.6	10.0	1.6	0.9	1.5	7.5
Farm product raw materials	11,545	4,189,106	21,299	10,790	(*)	70,319	72,996	17.1	8.7	14.1	30.5	(*)	29.4	24.3
Electrical goods	8,309	392,343	4,998	4,027	1,585	25,027	54,623	12.4	9.0	7.0	4.8	27.4	0.2	15.7
Hardware, and plumbing and heating equipment	7,020	426,195	6,199	4,689	1,754	34,755	61,512	0.2	3.0	12.8	11.0	3.0	27.7	0.8
Machinery, equipment, and supplies	26,991	1,470,230	24,336	17,594	8,594	107,315	182,239	4.1	8.5	3.8	1.5	4.0	5.3	17.3
Alcoholic beverages	2,744	640,176	7,019	14,400	2,493	34,524	31,111	6.2	11.5	1.0	11.0	5.6	3.5	16.5
Lumber and construction materials	8,286	829,145	11,762	10,321	5,580	47,511	62,575	7.3	15.8	18.6	23.2	19.4	1.6	5.7
Wholesale trade, not elsewhere classified	121,258	6,069,904	100,451	106,833	33,659	324,377	655,536	3.5	2.5	1.4	2.4	3.0	0.4	8.9
Wholesale trade not allocable	45,162	1,008,943	20,466	7,775	4,031	36,061	282,466	7.6	12.3	11.1	10.4	29.4	11.2	0.7
Retail trade	1,764,616	94,286,079	1,221,714	1,761,753	502,153	7,907,975	5,923,487	1.5	0.2	1.3	1.3	2.0	0.5	0.6
Building materials, hardware, and farm equipment	46,648	4,824,941	57,893	83,581	36,198	401,981	312,277	5.0	8.9	10.6	5.1	11.7	10.9	7.3
Building materials dealers	15,936	1,512,030	25,292	28,407	12,599	155,669	111,538	3.6	0.9	11.7	0.7	6.8	(2)	3.5
Hardware stores	19,440	1,469,830	16,368	35,222	8,982	121,920	138,358	1.9	8.3	10.9	9.8	20.0	7.3	6.7
Farm equipment dealers	11,272	1,843,081	16,233	19,952	14,617	124,392	62,381	12.4	17.3	8.7	3.1	10.8	28.1	27.9
General merchandise stores	458,699	5,123,784	99,373	76,799	27,638	267,755	359,198	2.4	1.9	7.8	3.1	2.6	7.2	3.2
Mail order houses	10,061	103,856	1,168	870	815	6,863	(*)	2.6	5.6	16.9	31.5	14.9	19.1	(*)
Automatic merchandising machine operators	22,207	516,896	35,689	10,593	4,109	22,960	34,011	10.2	11.3	13.0	13.3	18.8	29.4	25.7
Direct selling establishments	374,090	1,500,615	26,744	12,570	6,453	36,163	127,922	1.9	6.9	2.5	0.4	1.7	15.3	19.9
Variety and other general merchandise stores	52,341	3,002,417	35,772	52,766	16,261	201,769	193,678	2.6	4.5	10.0	1.4	1.1	8.3	3.6
Food stores	212,059	18,268,517	180,320	281,923	56,255	1,034,466	848,002	0.7	1.5	4.3	5.4	2.1	0.2	1.3
Grocery stores	157,386	15,383,315	137,025	234,716	46,496	743,249	616,907	1.5	1.3	7.1	6.3	1.2	2.5	3.3
Meat and fish markets	11,590	1,153,696	9,559	11,333	1,861	74,487	64,895	27.8	14.8	20.0	16.0	18.2	16.2	3.1
Fruit stores and vegetable markets	8,341	347,497	3,611	4,028	(*)	21,430	17,962	7.4	5.1	25.7	27.4	(*)	6.2	34.9
Candy, nut, and confectionery stores	10,363	251,878	2,474	4,136	683	7,727	31,140	16.4	19.2	19.4	11.4	33.5	33.6	18.3
Retail bakeries	13,759	597,863	15,557	18,315	3,036	150,591	71,012	0.4	9.9	19.8	1.3	11.3	18.0	0.5
Dairy products and other food stores	10,620	534,263	12,094	9,395	3,815	36,982	46,086	4.2	20.6	2.4	11.1	16.9	17.1	11.8
Automotive dealers and service stations	291,447	31,510,532	246,768	417,697	137,065	2,257,457	1,440,803	1.1	2.9	6.7	5.1	2.6	5.3	2.5
Motor vehicle dealers	43,818	6,837,113	(*)	55,475	51,419	320,046	233,683	6.9	8.4	(*)	12.3	17.4	13.6	2.8
Tire, battery, and accessory dealers	18,270	1,431,800	19,094	25,356	7,883	152,064	113,341	9.3	11.2	13.0	14.1	14.3	10.2	0.8
Gasoline service stations	205,939	20,864,895	158,118	302,921	45,154	1,661,702	995,759	0.1	3.4	1.8	7.8	2.0	5.3	1.9
Other automotive dealers	23,420	2,376,724	26,099	33,945	32,609	123,645	98,020	18.3	8.0	12.5	17.0	10.4	2.9	11.0

Footnotes at end of table.

Industry	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
								Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	57,003	3,408,080	37,857	67,234	20,407	320,455	313,858	0.9	5.1	9.6	10.7	3.7	10.4	5.4
Women's ready-to-wear and accessory stores, and fur shops	23,798	1,246,237	13,920	26,694	5,652	118,670	110,001	3.6	6.6	12.7	25.0	17.7	9.5	16.2
Other apparel and accessory stores	33,205	2,161,843	23,937	40,540	14,755	201,785	203,857	4.2	4.2	7.8	1.2	12.0	11.0	0.4
Furniture, home furnishings, and equipment	85,427	5,059,537	75,602	96,714	38,610	478,188	419,439	10.7	7.8	5.0	6.9	1.7	2.2	6.7
Furniture stores	24,297	1,767,223	25,362	35,748	13,406	163,112	143,181	9.0	2.3	8.3	0.1	4.3	4.5	7.9
Home furnishings and equipment stores, except appliances	23,211	993,388	16,200	19,057	7,540	113,329	94,746	9.3	2.6	1.8	4.6	19.3	22.8	4.9
Household appliance, radio, TV, and music stores	37,919	2,298,926	34,040	41,909	17,664	201,747	181,512	24.3	16.6	18.2	18.1	15.1	14.2	11.7
Eating and drinking places	280,136	11,274,761	306,683	444,619	97,696	1,961,662	964,138	0.6	3.4	5.5	4.6	3.6	3.0	1.7
Eating places	184,889	7,788,413	212,232	269,699	62,195	1,542,006	628,336	0.4	4.1	4.2	3.4	1.0	4.1	1.8
Drinking places	95,247	3,486,348	94,451	174,920	35,501	419,656	335,802	1.2	1.9	8.4	6.4	11.8	1.0	1.5
Drug and proprietary stores	22,218	2,739,543	28,579	52,848	11,772	290,939	299,539	7.0	4.8	5.3	9.6	7.5	5.0	6.4
Liquor stores	24,323	3,067,652	23,969	69,502	10,954	135,997	180,029	1.3	3.4	1.3	6.2	2.2	4.9	1.2
Antique and secondhand stores	49,848	640,797	10,924	12,719	(*)	36,797	43,179	17.8	10.8	3.0	32.9	(*)	27.4	20.4
Sporting goods stores and bicycle shops	27,654	937,865	15,597	18,994	6,349	58,190	81,417	5.3	11.8	23.1	12.7	16.3	26.7	15.0
Jewelry stores	15,483	619,337	6,750	11,563	4,887	58,553	104,559	8.7	4.1	13.7	2.8	8.6	12.0	9.0
Fuel and ice dealers	12,875	659,844	17,950	13,163	3,713	55,237	62,347	19.0	8.0	2.6	5.2	8.0	18.4	2.3
Florists	18,464	776,588	20,540	24,459	5,844	111,984	75,750	6.6	0.6	5.8	6.4	18.1	5.0	8.6
Cigar stores and stands	2,768	148,650	553	(*)	(*)	6,593	15,135	25.0	12.6	11.3	(*)	(*)	6.6	23.5
Newsstands	3,248	171,597	1,044	1,451	263	7,701	17,353	25.5	0.6	5.4	18.4	1.9	20.3	3.3
Retail trade, not elsewhere classified	136,962	4,493,838	79,568	77,940	32,629	382,667	347,596	6.4	4.2	2.8	(2)	1.0	1.1	7.2
Retail trade not allocable	19,354	560,216	11,744	8,303	4,057	41,353	38,868	12.4	17.0	16.6	16.6	19.8	19.2	0.9
Wholesale and retail trade not allocable	31,802	(*)	(*)	(*)	(*)	(*)	77,515	3.2	(*)	(*)	(*)	(*)	(*)	6.5
Finance, insurance, and real estate	588,354	9,463,636	364,060	196,150	395,920	551,299	3,031,302	2.9	1.9	1.6	0.1	5.1	6.2	0.9
Finance	33,305	626,591	11,525	5,996	28,796	39,265	140,749	8.1	8.8	13.4	15.0	1.5	10.0	14.0
Banking	(*)	36,368	428	(*)	2,770	(*)	8,128	(*)	32.7	21.9	(*)	13.8	(*)	33.3
Credit agencies other than banks	5,807	126,109	3,144	(*)	11,811	10,621	31,129	9.9	2.9	27.2	(*)	27.0	15.8	18.8
Security and commodity brokers, dealers, exchanges, and services	26,215	464,114	7,953	3,759	14,215	25,847	101,492	5.5	8.6	9.8	4.9	22.7	27.6	10.9
Security brokers, dealers, and flotation companies	17,132	318,025	4,887	2,287	(*)	12,554	61,413	9.8	3.9	4.8	13.2	(*)	3.8	20.4
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	9,083	146,089	3,066	1,472	6,315	(*)	40,079	2.8	18.8	17.7	33.0	9.4	(*)	3.5
Insurance agents, brokers, and service	191,047	3,264,727	66,189	25,726	28,926	254,138	1,386,093	2.9	2.0	1.0	1.2	1.1	7.8	0.6
Real estate	364,002	5,572,318	286,346	164,428	338,198	257,896	1,504,460	2.4	3.0	1.8	0.3	6.2	7.1	0.2
Operators, except developers, and lessors of buildings	21,438	532,736	112,648	70,500	134,044	30,494	[3]32,122	22.7	4.1	3.5	0.2	8.6	17.5	0.5
Lessors of real property other than buildings	24,251	55,335	16,536	10,105	(*)	2,513	[3]11,193	11.1	18.4	23.4	31.2	(*)	19.5	5.7
Agents, brokers, and managers	281,195	3,441,816	123,403	57,701	119,816	97,882	1,310,639	2.5	1.8	4.4	7.9	2.2	9.8	0.2
Title abstract companies	2,771	30,508	983	366	(*)	(*)	11,907	12.6	8.3	9.5	27.3	(*)	(*)	32.1
Subdividers and developers	7,694	272,482	7,335	8,460	30,881	(*)	33,968	4.1	20.6	33.1	7.4	17.3	(*)	13.5
Operative builders	5,595	748,163	8,123	9,188	21,178	63,463	36,482	7.1	2.6	25.6	0.6	12.8	12.8	5.3
Combinations of real estate, insurance, loans, and law offices	21,058	491,278	17,318	8,108	22,302	45,436	154,779	2.9	3.8	16.9	6.5	19.5	4.3	0.2
Services	2,592,524	42,422,854	1,827,677	889,526	510,051	6,512,080	15,244,117	1.3	2.1	2.2	1.7	6.1	2.4	1.7
Hotels, rooming houses, camps, and other lodgings	101,882	1,909,877	289,769	140,324	150,787	236,708	131,988	10.3	12.6	11.7	5.1	16.9	9.1	18.2
Hotels	8,085	270,756	25,127	16,717	9,604	48,522	(*)	5.7	9.2	26.6	22.0	24.0	13.3	(*)
Tourist courts and motels	35,100	939,928	145,814	72,882	86,103	130,836	85,729	13.3	20.6	21.3	12.1	21.6	17.1	28.1
Trailer parks and camps	35,598	519,063	99,100	39,319	44,970	39,504	(*)	16.7	18.4	12.8	2.5	19.0	26.8	(*)
Other lodging places	23,099	180,130	19,728	11,406	10,110	17,846	(*)	2.5	12.7	16.6	8.7	6.6	27.9	(*)
Personal services	536,392	5,928,608	308,909	158,150	65,990	1,302,756	1,473,095	2.6	2.0	0.9	0.8	4.8	2.4	2.3
Coin-operated laundries and dry cleaning	29,894	535,384	75,144	14,882	16,198	73,227	47,288	9.1	3.8	0.3	9.5	6.9	9.5	16.4
Other laundries and dry cleaning plants	47,025	1,167,628	67,262	38,175	17,350	340,047	177,900	5.5	8.4	2.5	7.0	12.8	8.2	16.1
Photographic studios	40,810	404,314	22,064	7,369	2,894	32,113	73,461	10.8	7.2	0.5	16.9	10.6	27.5	3.3
Beauty shops	210,946	1,873,997	64,846	53,267	11,498	582,844	464,337	2.0	3.8	4.1	10.3	15.0	9.2	2.8
Barber shops	115,592	798,275	19,591	16,229	3,644	140,230	399,354	3.1	1.8	7.8	2.5	13.7	10.3	1.9
Shoe repair shops, shoe shine parlors, and hat cleaning shops	17,199	193,988	3,632	3,998	1,110	24,880	60,126	34.2	0.4	25.7	2.1	34.5	33.4	5.5
Funeral service and crematories	12,445	684,174	45,637	19,030	11,374	69,323	158,141	9.4	6.7	2.2	5.6	1.9	23.4	1.1
Garment pressing, alteration, and repair	10,286	68,776	3,117	1,637	(*)	11,802	22,405	4.7	4.4	27.4	12.7	(*)	4.6	2.1
Other personal services	52,195	202,072	(*)	3,563	1,514	28,290	70,083	7.5	6.0	(*)	15.3	32.9	3.2	5.5

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
								Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services	376,736	3,943,411	166,124	67,186	40,121	635,017	1,189,052	6.0	5.8	1.5	6.1	3.9	9.6	7.5
Advertising	19,229	494,849	8,577	3,824	2,118	(*)	96,162	14.5	25.9	0.2	10.6	10.0	(*)	8.6
Services to buildings	61,949	605,672	25,544	14,999	4,454	177,743	181,582	9.0	14.8	23.9	19.0	29.4	12.9	16.0
Consulting services	102,124	935,210	24,470	7,742	(*)	59,918	414,704	3.1	6.8	8.5	7.0	(*)	0.9	4.4
Other business services	193,434	1,907,680	107,533	40,621	22,542	350,400	496,604	5.7	2.7	9.9	0.8	19.2	2.6	6.8
Automobile parking, repair, and services	167,253	4,151,905	173,595	112,291	46,797	714,741	602,846	2.2	0.2	0.8	0.5	4.9	1.0	0.1
Automobile parking	4,131	(*)	1,154	(*)	(*)	(*)	(*)	15.7	(*)	6.5	(*)	(*)	(*)	(*)
Top and body repair shops	28,552	1,039,847	24,027	28,019	8,587	247,013	138,304	5.4	1.8	6.4	5.5	1.1	1.4	3.2
General repair shops	87,503	1,858,249	49,361	44,163	13,474	263,680	294,470	6.3	0.3	0.5	1.7	1.7	2.5	1.3
Tire, paint, and other repair shops	18,378	621,854	15,827	15,399	5,570	110,688	109,296	3.5	10.5	13.8	15.7	19.0	16.7	4.2
Other automobile services, except repair	28,689	565,366	83,226	22,382	18,232	82,602	51,495	11.9	2.6	2.7	3.8	8.9	13.7	15.2
Repair services, except automobile	210,668	2,371,845	88,074	48,417	19,206	301,840	545,157	3.1	4.7	1.1	2.1	14.1	4.8	12.4
Radio and TV repair shops	45,167	524,843	17,144	10,349	3,444	49,394	114,559	1.4	10.4	10.6	6.0	19.4	0.9	21.0
Electrical repair shops, except radio and TV	24,743	306,752	9,491	5,816	1,547	39,772	71,480	4.2	16.6	3.6	16.2	35.9	29.7	1.4
Reupholstery and furniture repair	29,027	365,083	9,959	7,709	2,613	66,894	(*)	12.9	22.0	25.6	6.1	34.0	9.7	(*)
Other repair services, except automobile	111,731	1,175,167	51,480	24,543	11,602	145,780	286,050	2.2	6.3	1.1	12.4	5.2	2.4	5.7
Motion pictures	9,138	185,373	8,057	5,252	(*)	23,383	(*)	7.6	14.8	1.8	26.5	(*)	2.9	(*)
Production, distribution, and related services	5,488	(*)	3,169	(*)	(*)	(*)	(*)	28.6	(*)	26.9	(*)	(*)	(*)	(*)
Theaters	3,650	108,796	4,888	(*)	1,263	18,345	(*)	23.9	20.3	14.6	(*)	34.5	24.3	(*)
Amusement and recreation services, except motion pictures	190,661	1,774,700	163,452	41,693	27,963	213,403	95,729	0.1	1.9	3.5	3.1	23.1	5.0	19.5
Theatrical producers, bands, orchestras, and entertainers	71,338	456,097	20,185	2,410	1,932	56,572	109,273	5.8	1.5	3.4	9.7	16.1	5.2	2.4
Bowling alleys and billiard and pool parlors	12,966	276,768	18,400	12,199	(*)	41,110	34,815	2.9	6.8	14.1	2.5	(*)	25.2	15.8
Other amusement and recreation services	106,357	1,041,835	124,867	27,084	18,230	115,721	[3]48,359	4.0	2.1	3.0	2.7	12.2	2.8	21.8
Medical and health services	389,289	14,904,657	410,804	220,260	99,262	2,058,443	7,858,282	2.3	1.6	2.0	1.7	0.9	0.7	1.3
Offices of physicians and surgeons	156,309	7,949,557	197,650	93,969	32,358	922,560	4,759,087	2.9	0.8	0.5	0.8	0.1	1.4	0.2
Offices of dentists and dental surgeons	85,329	4,221,305	120,353	65,252	31,750	628,616	2,045,253	0.2	2.3	1.8	3.2	3.8	1.7	2.2
Offices of osteopathic physicians	(*)	265,058	8,362	4,220	(*)	29,247	147,867	(*)	26.2	33.6	22.4	(*)	24.2	23.0
Offices of chiropractors	14,938	267,357	15,317	(*)	5,071	22,099	131,225	15.4	14.8	25.8	(*)	34.7	22.1	16.2
Hospitals	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical laboratories	2,265	77,968	1,914	1,520	(*)	21,620	22,233	3.4	8.4	2.6	6.4	(*)	10.0	7.3
Dental laboratories	7,864	204,006	6,041	3,981	937	46,158	66,622	9.5	15.2	4.0	14.4	1.5	16.1	19.9
Sanatoria, and convalescent and rest homes	13,425	625,606	29,109	30,243	18,425	262,457	63,325	0.3	7.9	4.5	8.8	6.7	9.8	5.1
Registered and practical nurses	63,617	266,331	2,076	623	(*)	1,791	220,766	5.6	0.4	4.2	29.5	(*)	10.3	2.0
Optometrists	14,256	698,319	17,102	8,259	4,403	75,123	254,806	12.7	13.1	12.4	20.4	21.8	28.4	8.0
Other medical services	24,742	267,518	9,436	2,948	1,455	20,294	145,567	2.6	10.9	3.3	29.8	27.0	17.3	12.5
Legal services	129,786	3,461,592	78,919	37,760	20,331	412,296	1,838,762	2.1	1.0	0.7	0.7	7.4	1.6	0.7
Educational services	101,203	443,563	31,980	11,722	8,372	76,180	128,060	0.3	5.8	4.2	7.8	3.3	17.9	5.1
Engineering services	44,415	714,897	21,226	13,925	5,129	186,729	248,911	8.8	2.9	1.5	12.2	29.9	22.6	5.6
Architectural services	20,748	524,680	10,303	8,102	3,679	104,599	164,883	11.3	1.9	6.4	3.6	9.5	9.2	6.3
Certified public accountants	19,902	499,004	13,871	7,843	5,389	109,982	225,548	6.6	4.7	6.3	4.4	11.6	10.2	6.8
Other accounting, auditing, and bookkeeping services	125,339	717,419	28,482	9,818	6,653	95,008	336,222	2.3	3.1	12.0	18.7	7.1	9.2	1.4
Other services	169,112	891,323	34,112	6,783	(*)	40,995	376,949	1.1	5.6	9.5	6.2	(*)	20.2	4.1
Nature of business not allocable	41,924	456,409	15,700	8,940	(*)	46,490	75,226	0.3	1.1	8.6	10.6	(*)	7.0	8.4

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

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 through 7 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than .05 percent.

[3]Loss exceeds profit.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Item	All industries	Agriculture, forestry, and fishery									Mining	Contract construction			
		Total	Farms						Horticultural services	Other agriculture, forestry, and fishery		Total	General contractors		
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms					Total	Building construction	Other general contractors
BUSINESSES WITH AND WITHOUT NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of businesses	9,744,640	3,126,160	2,941,447	1,040,526	138,722	1,514,841	60,678	186,680	58,467	126,246	58,563	735,846	129,936	105,909	24,027
Business receipts	255,242,662	43,813,248	40,912,788	12,280,322	2,130,000	25,353,936	253,805	894,725	714,505	2,185,955	1,556,413	23,334,473	9,195,915	7,763,354	1,432,561
Business deductions, total	220,792,624	40,894,089	38,495,074	10,426,973	2,004,994	24,716,869	359,867	986,371	522,259	1,876,756	1,574,208	19,834,804	8,372,402	7,082,984	1,289,418
Cost of sales and operations, total	144,592,193	26,502,177	25,513,863	5,644,555	1,304,793	17,656,523	257,001	650,991	227,217	761,097	275,415	13,599,863	6,404,671	5,706,137	698,534
Inventory, beginning-of-year	12,581,799	1,274,620	1,238,634	145,565	64,526	932,430	24,683	71,430	6,805	29,181	4,865	536,143	295,301	284,019	11,282
Merchandise purchased	103,761,898	7,689,869	7,142,945	330,193	43,738	6,556,511	55,610	156,893	77,305	469,619	35,141	4,159,365	1,370,805	1,238,150	132,655
Cost of labor	10,504,292	2,660,540	2,455,110	797,944	436,929	1,076,381	24,727	119,129	82,486	122,944	46,392	2,944,328	1,025,567	860,635	164,932
Material and supplies	8,211,281	1,028,959	885,929	243,405	90,012	485,672	12,216	54,624	49,552	93,478	33,953	3,760,533	1,865,464	1,642,520	222,944
Other costs	22,986,420	15,229,063	15,129,551	4,279,663	733,759	9,613,351	163,645	339,133	18,972	80,540	158,945	2,750,779	2,167,295	1,991,371	175,924
Less: Inventory, end-of-year	13,453,497	1,380,874	1,338,306	152,215	64,171	1,007,822	23,880	90,218	7,903	34,665	3,881	551,285	319,761	310,558	9,203
Depreciation	10,541,292	5,024,280	4,823,878	1,694,399	228,865	2,722,072	52,786	125,756	47,055	153,347	143,670	648,454	212,465	112,442	100,023
Taxes	5,724,447	1,678,546	1,617,028	601,977	120,803	831,697	9,013	53,538	18,835	42,683	55,041	432,574	138,788	104,955	33,833
Rent	6,361,634	1,485,346	1,436,804	650,183	81,320	674,856	8,652	21,793	10,757	37,785	39,583	225,828	75,742	31,564	44,178
Repairs	4,778,210	2,277,892	2,165,304	829,898	111,463	1,155,214	12,060	56,669	29,811	82,777	44,319	328,746	118,468	37,841	80,627
Salaries and wages	15,945,261	247,539	-	-	-	-	-	-	55,217	192,322	109,726	1,754,328	435,562	333,836	101,726
Insurance	3,240,355	767,817	707,510	272,278	44,395	360,927	7,748	22,162	19,664	40,643	19,602	374,183	118,645	86,019	32,626
Legal and professional fees	707,855	9,703	-	-	-	-	-	-	3,007	6,696	10,576	58,928	22,673	18,493	4,180
Commissions	1,515,845	14,154	-	-	-	-	-	-	2,043	12,111	1,954	77,172	35,134	32,890	2,244
Amortization	31,637	4,106	3,832	105	49	3,638	5	35	42	232	844	525	418	291	127
Pension and profit-sharing plans	74,289	5,864	4,723	2,284	782	1,483	20	154	30	1,111	427	16,804	4,736	3,291	1,445
Employee benefit programs	165,692	5,146	3,541	492	1,041	1,873	15	120	893	712	1,855	63,590	19,971	15,542	4,429
Interest	4,219,770	2,254,043	2,207,380	726,899	110,747	1,303,115	12,264	54,355	7,215	39,448	41,500	195,901	103,273	82,621	20,652
Bad debts	362,761	2,900	-	-	-	-	-	-	312	2,588	2,666	30,097	9,569	8,385	1,184
Depletion	171,549	2,773	2,282	1,253	33	809	75	112	2	489	160,278	1,361	689	404	285
Other business deductions	22,359,834	611,803	8,929	2,650	703	4,662	228	686	100,159	502,715	666,752	2,026,450	671,598	508,273	163,325
Net profit (less loss)	34,450,038	2,919,159	2,417,714	1,853,349	125,006	637,067	[1]106,062	[1]91,646	192,246	309,199	[1]17,795	3,499,669	823,513	680,370	143,143
Net profit	41,421,911	6,432,712	5,761,553	2,557,326	335,635	2,683,911	30,675	154,006	205,845	465,314	223,554	3,737,540	937,854	772,996	164,858
Net loss	6,971,873	3,513,553	3,343,839	703,977	210,629	2,046,844	136,737	245,652	13,599	156,115	241,349	237,871	114,341	92,626	21,715
BUSINESSES WITH NET PROFIT															
Number of businesses	6,789,332	1,726,428	1,605,065	675,430	76,249	782,958	13,462	56,966	49,057	72,306	33,184	650,117	107,230	88,224	19,006
Business receipts	224,076,447	33,494,460	30,895,629	10,174,518	1,615,926	18,257,798	167,293	680,094	668,912	1,929,919	1,085,317	21,197,393	8,044,071	6,798,087	1,245,984
Business deductions, total	182,654,536	27,061,748	25,134,076	7,617,192	1,280,291	15,573,887	136,618	526,088	463,067	1,464,605	861,763	17,459,853	7,106,217	6,025,091	1,081,126
Cost of sales and operations, total	122,327,130	17,773,635	16,930,517	4,187,713	869,293	11,380,254	104,355	388,902	204,933	638,185	187,282	12,085,352	5,492,813	4,893,585	599,228
Inventory, beginning-of-year	10,318,182	815,197	787,170	124,948	4,943	614,413	15,784	27,082	6,613	21,414	3,910	443,669	239,690	231,736	7,954
Merchandise purchased	91,040,712	5,472,985	5,014,054	264,686	38,653	4,555,723	36,621	118,371	70,224	388,707	26,283	3,757,956	1,171,996	1,052,490	119,506
Cost of labor	8,628,499	1,781,065	1,607,393	599,321	294,050	624,188	10,966	78,868	74,324	99,348	34,481	2,649,533	891,911	747,899	144,012
Material and supplies	6,999,353	706,051	578,947	177,317	62,122	301,154	4,870	33,484	45,657	81,447	25,050	3,341,819	1,610,798	1,411,440	199,358
Other costs	16,490,851	9,904,716	9,819,241	3,157,878	474,306	5,959,798	51,649	175,610	15,875	69,600	100,397	2,338,643	1,828,387	1,693,254	135,133
Less: Inventory, end-of-year	11,150,467	906,379	876,288	136,437	4,781	675,022	15,535	44,513	7,760	22,331	2,839	446,268	249,969	243,234	6,735
Depreciation	7,438,168	3,209,622	3,065,530	1,230,686	133,645	1,639,439	14,513	47,247	39,768	104,324	75,395	535,535	172,872	90,226	82,646
Taxes	4,483,291	1,098,843	1,047,789	435,566	69,101	513,698	3,732	25,692	16,363	34,691	35,151	379,446	115,117	86,150	28,967
Rent	5,084,375	1,020,214	981,007	498,520	59,094	406,842	3,595	12,956	8,762	30,445	21,672	184,618	58,814	25,329	33,485
Repairs	3,445,302	1,492,391	1,404,277	605,340	69,922	699,100	3,695	26,220	23,746	64,368	29,622	265,265	93,582	29,361	64,221
Salaries and wages	14,048,700	227,866	-	-	-	-	-	-	52,946	174,920	75,863	1,552,647	363,035	278,156	84,879
Insurance	2,600,160	509,369	460,426	198,690	28,608	219,704	2,543	10,881	17,525	31,418	13,752	329,542	100,931	72,916	28,015
Legal and professional fees	586,681	7,823	-	-	-	-	-	-	2,431	5,392	6,201	48,304	17,255	13,837	3,418
Commissions	1,320,619	12,736	-	-	-	-	-	-	1,950	10,786	1,593	65,542	29,464	27,627	1,837
Amortization	19,011	223	92	-	37	50	-	5	42	89	126	328	232	112	120
Pension and profit-sharing plans	66,761	2,587	1,447	314	3	987	-	143	30	1,110	222	15,303	4,632	3,189	1,443
Employee benefit programs	146,123	3,390	1,934	354	252	1,255	1	72	804	652	1,254	58,162	17,558	13,917	3,641
Interest	2,583,488	1,266,713	1,233,191	457,294	50,022	710,056	4,084	13,735	5,779	25,743	14,373	144,423	71,590	57,164	14,426
Bad debts	257,587	2,047	-	-	-	-	-	-	174	1,873	667	20,836	3,356	2,382	974
Depletion	108,096	2,210	1,879	1,206	11	504	75	83	2	329	101,314	1,291	623	360	263
Other business deductions	18,139,044	432,079	3,987	1,509	303	1,998	25	152	87,812	340,280	297,276	1,773,259	564,343	430,780	133,563
Net profit	41,421,911	6,432,712	5,761,553	2,557,326	335,635	2,683,911	30,675	154,006	205,845	465,314	223,554	3,737,540	937,854	772,996	164,858

Footnote at end of table.

2 - 1. FOR SELECTED INDUSTRIES—Continued

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

Item	Contract construction—Continued								Manufacturing					Transportation, communication, electric, gas, and sanitary services	
	Special trade contractors							Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified	Total	Local and highway passenger transit
	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified								
BUSINESSES WITH AND WITHOUT NET PROFIT	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of businesses	562,525	62,153	103,197	45,827	44,013	182,437	124,898	43,385	186,019	46,461	30,528	20,446	88,584	300,158	50,468
Business receipts	13,315,021	2,612,592	1,444,499	1,575,960	1,424,994	2,207,159	4,049,817	823,537	6,927,983	1,559,714	902,439	705,751	3,760,079	7,124,099	562,013
Business deductions, total	10,790,825	2,242,573	1,056,035	1,323,212	1,161,810	1,546,542	3,460,653	671,577	6,182,698	1,427,593	766,392	610,630	3,378,083	6,128,841	446,979
Cost of sales and operations, total	6,771,741	1,582,677	584,547	933,396	735,863	985,771	1,949,487	423,451	3,774,168	640,295	417,499	372,543	2,343,831	1,519,834	70,317
Inventory, beginning-of-year	220,768	86,455	8,735	44,031	18,818	15,506	47,223	20,074	328,808	48,877	23,237	26,906	229,788	42,769	5,520
Merchandise purchased	2,666,979	919,863	124,082	472,924	164,202	315,428	670,480	121,581	2,203,708	329,701	155,435	153,114	1,565,458	664,095	11,716
Cost of labor	1,845,551	286,485	242,300	219,657	278,183	286,472	532,454	73,210	904,389	161,875	119,882	145,605	477,027	338,284	33,686
Material and supplies	1,743,906	289,546	172,126	210,063	241,997	273,983	556,191	151,163	442,825	73,979	87,614	46,367	234,865	113,490	9,373
Other costs	511,297	90,789	47,117	35,104	40,778	107,116	190,393	72,187	269,714	81,145	59,027	31,534	98,008	395,604	10,742
Less: Inventory, end-of-year	216,760	90,461	9,813	48,383	8,115	12,734	47,254	14,764	375,276	55,282	27,696	30,983	261,315	34,408	720
Depreciation	411,015	53,266	33,661	34,242	29,225	45,725	214,896	24,974	322,621	142,117	38,970	36,074	105,460	676,365	50,418
Taxes	281,525	58,185	30,735	36,925	33,192	28,797	93,691	12,261	157,862	42,840	20,123	16,652	78,247	296,572	18,845
Rent	140,566	18,170	12,905	10,156	10,449	16,076	72,810	9,520	143,953	24,174	30,968	20,162	68,649	198,048	14,637
Repairs	197,187	16,983	9,955	9,129	11,650	16,845	132,625	13,091	160,052	100,177	7,595	6,094	46,186	623,473	46,428
Salaries and wages	1,254,906	215,223	157,755	130,474	182,481	171,547	397,426	63,860	550,748	155,512	77,936	52,434	264,866	774,420	92,362
Insurance	243,550	43,724	29,722	27,141	23,289	29,347	90,327	11,988	114,577	40,724	10,620	12,310	50,923	294,149	35,210
Legal and professional fees	34,514	6,386	4,346	5,372	3,196	4,116	11,098	1,741	22,512	3,176	3,369	2,984	12,983	19,957	1,553
Commissions	39,161	5,502	2,478	1,335	1,640	8,806	19,400	2,877	56,141	7,899	10,171	5,297	32,774	78,093	10,130
Amortization	105	21	-	3	-	-	81	2	1,579	113	599	38	829	255	6
Pension and profit-sharing plans	12,003	1,840	1,452	997	2,171	1,736	3,807	65	2,801	179	1,001	190	1,431	2,105	-
Employee benefit programs	42,854	7,287	4,130	5,641	7,823	4,704	13,269	765	9,915	1,022	1,536	2,027	5,330	9,166	101
Interest	84,707	12,437	7,024	8,135	6,258	7,367	43,486	7,921	69,875	23,708	9,113	7,824	29,230	131,581	8,780
Bad debts	20,001	5,278	469	3,422	1,712	2,280	6,840	527	11,455	1,638	2,113	1,238	6,466	7,155	729
Depletion	672	-	309	-	20	11	332	-	2,082	1,791	73	-	218	1,851	-
Other business deductions	1,256,318	215,594	176,547	116,844	112,841	223,414	411,078	98,534	782,357	242,228	134,706	74,763	330,660	1,495,817	97,463
Net profit (less loss)	2,524,196	370,019	388,464	252,748	263,184	660,617	589,164	151,960	745,285	132,121	136,047	95,121	381,996	995,258	115,034
Net profit	2,633,287	384,312	398,842	262,427	270,654	672,337	644,715	166,399	872,950	164,354	151,228	108,851	448,517	1,166,799	132,028
Net loss	109,091	14,293	10,378	9,679	7,470	11,720	55,551	14,439	127,665	32,233	15,181	13,730	66,521	171,541	16,994
BUSINESSES WITH NET PROFIT															
Number of businesses	505,856	53,394	95,918	38,991	41,519	172,290	103,744	37,031	132,150	34,729	21,390	14,864	61,167	235,207	42,290
Business receipts	12,402,387	2,438,353	1,374,139	1,513,375	1,330,418	2,113,726	3,632,376	750,935	6,048,270	1,289,330	797,209	634,079	3,327,652	6,082,779	457,302
Business deductions, total	9,769,100	2,054,041	975,297	1,250,948	1,059,764	1,441,389	2,987,661	584,536	5,175,320	1,124,976	645,981	525,228	2,879,135	4,915,980	325,274
Cost of sales and operations, total	6,217,084	1,454,656	546,784	892,921	666,898	924,526	1,731,299	375,455	3,190,690	484,854	350,030	328,359	2,027,447	1,251,372	50,058
Inventory, beginning-of-year	188,744	73,294	7,349	40,668	16,099	13,933	37,401	15,235	267,579	29,005	21,028	22,697	194,849	35,752	5,508
Merchandise purchased	2,481,351	855,661	117,286	460,553	156,345	296,420	595,086	104,609	1,870,003	251,721	136,330	137,968	1,343,984	500,836	11,451
Cost of labor	1,690,604	267,577	222,333	214,165	241,851	274,376	470,302	67,018	762,917	119,703	94,405	126,737	422,072	265,039	17,231
Material and supplies	1,597,767	254,757	162,098	189,811	223,555	258,743	508,803	133,254	373,953	56,672	77,031	41,461	198,789	90,112	7,156
Other costs	443,959	79,107	45,697	32,550	36,924	91,588	158,093	66,297	216,347	61,442	45,477	25,873	83,555	325,251	9,424
Less: Inventory, end-of-year	185,341	75,740	7,979	44,826	7,876	10,534	38,386	10,958	306,109	33,689	24,441	25,997	221,982	25,618	712
Depreciation	343,373	48,596	30,075	29,023	26,423	41,187	168,069	19,290	254,499	111,872	31,397	29,204	82,026	503,253	35,948
Taxes	253,790	53,304	28,326	34,918	29,916	27,206	80,120	10,539	132,597	33,722	17,082	14,183	67,610	240,148	13,461
Rent	117,369	15,759	11,044	8,997	9,444	14,634	57,491	8,435	114,977	18,635	26,703	15,969	53,670	153,507	11,831
Repairs	162,275	15,680	9,220	8,090	11,079	16,070	102,136	9,408	132,419	82,739	6,401	5,099	38,180	479,233	31,315
Salaries and wages	1,133,576	197,512	143,247	123,232	166,085	159,568	343,932	56,036	476,733	130,342	72,767	45,565	228,059	653,607	64,977
Insurance	218,676	39,521	28,258	25,352	21,594	27,911	76,040	9,935	94,547	32,060	9,246	10,096	43,145	229,939	24,028
Legal and professional fees	29,711	5,692	3,799	4,961	2,991	3,705	8,563	1,338	17,988	2,184	3,017	2,537	10,250	14,755	1,154
Commissions	33,229	2,598	1,592	1,330	1,640	8,297	17,772	2,849	50,743	7,412	9,256	5,089	28,986	61,816	9,949
Amortization	94	21	-	3	-	-	70	2	1,361	24	599	38	700	242	6
Pension and profit-sharing plans	10,606	1,251	1,452	995	1,684	1,707	3,517	65	2,344	149	665	190	1,340	1,693	-
Employee benefit programs	39,856	6,553	3,925	5,634	7,273	4,494	11,977	748	8,714	878	1,455	1,774	4,607	7,623	61
Interest	66,853	10,646	5,691	7,590	5,397	6,697	30,832	5,980	52,744	18,329	6,578	6,033	21,804	95,552	6,450
Bad debts	17,141	4,650	438	3,322	1,560	2,036	5,135	339	8,491	989	1,459	991	5,052	4,445	54
Depletion	668	-	305	-	20	11	332	-	328	45	73	-	210	576	-
Other business deductions	1,124,799	197,602	161,141	104,580	107,760	203,340	350,376	84,117	636,145	200,742	109,253	60,101	266,049	1,218,219	75,982
Net profit	2,633,287	384,312	398,842	262,427	270,654	672,337	644,715	166,399	872,950	164,354	151,228	108,851	448,517	1,166,799	132,028

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services—Continued			Wholesale and retail trade										
					Wholesale trade					Retail trade				
												General merchandise stores		
	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Farm product raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	Total	Direct selling establishments	Other general merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	207,138	22,154	20,398	2,115,092	318,674	37,776	11,545	26,991	242,362	1,764,616	46,648	458,699	374,090	84,609
Business receipts	5,317,396	797,179	447,511	120,143,547	23,880,319	6,318,794	4,189,106	1,470,230	11,902,189	94,286,079	4,824,941	5,123,784	1,500,615	3,623,169
Business deductions, total	4,607,180	722,086	352,596	112,185,730	21,923,504	6,050,324	4,116,110	1,287,991	10,469,079	88,362,592	4,512,664	4,764,286	1,372,693	3,391,893
Cost of sales and operations, total	963,398	415,711	70,408	89,041,624	18,251,103	5,495,366	3,849,163	939,999	7,966,575	69,131,935	3,632,590	3,578,977	877,745	2,701,232
Inventory, beginning-of-year	16,633	18,342	2,274	9,746,061	1,216,098	121,570	188,177	122,905	783,446	8,333,891	1,023,788	610,004	73,915	536,089
Merchandise purchased	428,211	197,232	26,936	84,597,968	17,218,680	5,172,794	3,711,512	886,543	7,447,831	65,777,536	3,469,033	3,409,306	790,792	2,618,514
Cost of labor	253,160	28,307	23,131	1,820,149	244,056	40,435	18,859	26,350	158,412	1,557,286	95,264	56,910	20,635	36,275
Material and supplies	73,201	25,654	5,262	1,122,891	224,998	44,319	12,524	31,633	136,522	881,839	43,694	58,394	35,803	22,591
Other costs	203,549	165,364	15,949	2,184,027	636,025	217,155	108,188	19,119	291,563	1,526,716	69,115	103,586	33,673	69,913
Less: Inventory, end-of-year	11,356	19,188	3,144	10,429,472	1,288,754	100,907	190,097	146,551	851,199	8,945,333	1,068,304	659,223	77,073	582,150
Depreciation	550,734	33,834	41,379	1,518,465	268,757	47,643	21,299	24,336	175,479	1,221,714	57,893	99,373	26,744	72,629
Taxes	247,995	14,907	14,825	2,009,236	230,194	31,149	10,790	17,594	170,661	1,761,753	83,581	76,799	12,570	64,229
Rent	197,084	18,818	7,509	2,175,687	209,318	25,889	8,019	24,360	151,050	1,952,750	42,791	83,612	24,582	59,030
Repairs	531,353	19,627	26,065	696,152	128,488	26,461	15,670	7,480	78,877	561,916	22,960	31,231	10,641	20,590
Salaries and wages	530,461	72,703	78,894	7,188,841	786,368	166,241	51,460	80,965	487,702	6,350,689	306,717	210,845	15,528	195,317
Insurance	224,808	19,186	14,945	890,060	139,804	25,119	11,943	11,746	90,996	741,751	48,696	34,129	8,969	25,160
Legal and professional fees	13,450	3,020	1,934	226,846	33,864	5,747	1,881	3,978	22,258	189,981	7,368	8,567	2,148	6,419
Commissions	54,523	12,110	1,330	409,270	178,110	21,207	6,637	12,417	137,849	227,712	8,106	72,588	40,687	31,901
Amortization	107	22	120	9,957	1,365	118	174	41	1,032	8,581	93	550	491	59
Pension and profit-sharing plans	1,631	217	257	12,029	3,675	963	52	279	2,381	8,339	565	331	66	265
Employee benefit programs	8,038	581	446	40,509	6,764	1,830	143	545	4,246	33,076	2,859	945	218	727
Interest	105,337	9,074	8,390	612,905	99,026	10,661	19,145	8,594	60,626	502,153	36,198	27,638	6,453	21,185
Bad debts	4,241	1,495	690	189,376	35,899	3,081	2,066	3,723	27,029	148,429	16,525	8,449	2,785	5,664
Depletion	1,837	11	3	1,546	493	11	40	55	387	968	112	299	299	-
Other business deductions	1,212,183	100,770	85,401	7,163,227	1,550,276	188,838	117,628	151,879	1,091,931	5,520,845	245,610	530,253	342,767	187,486
Net profit (less loss)	710,216	75,093	94,915	7,957,817	1,956,815	268,470	72,996	182,239	1,433,110	5,923,487	312,277	359,198	127,922	231,276
Net profit	823,089	109,984	101,698	9,185,597	2,152,590	281,331	88,062	202,046	1,581,151	6,930,956	351,563	529,617	251,453	278,164
Net loss	112,873	34,891	6,783	1,227,780	195,775	12,861	15,066	19,807	148,041	1,007,469	39,286	170,419	123,531	46,888
BUSINESSES WITH NET PROFIT														
Number of businesses	162,172	14,245	16,500	1,486,106	240,805	33,029	8,916	21,422	177,438	1,222,890	36,787	254,157	200,286	53,871
Business receipts	4,518,247	683,979	423,251	107,986,590	21,958,632	5,981,983	3,630,304	1,361,517	10,984,828	84,173,980	4,398,976	4,363,428	1,160,899	3,202,529
Business deductions, total	3,695,158	573,995	321,553	98,800,993	19,806,042	5,700,652	3,542,242	1,159,471	9,403,677	77,243,024	4,047,413	3,833,811	909,446	2,924,365
Cost of sales and operations, total	788,270	348,233	64,811	79,329,332	16,652,728	5,204,365	3,325,814	860,184	7,262,365	61,114,825	3,275,392	2,984,360	625,511	2,358,849
Inventory, beginning-of-year	13,546	14,467	2,231	8,230,585	1,041,959	111,559	160,885	101,379	668,136	7,008,737	885,388	475,464	28,146	447,318
Merchandise purchased	360,815	164,103	24,467	75,577,416	15,724,858	4,900,150	3,209,525	808,095	6,807,088	58,336,380	3,155,433	2,842,984	552,743	2,290,241
Cost of labor	200,897	24,954	21,957	1,550,956	220,616	32,379	17,220	25,276	145,741	1,317,625	79,353	49,500	18,051	31,449
Material and supplies	57,498	20,466	4,992	961,477	196,742	39,090	11,701	28,741	117,210	752,789	42,705	44,076	24,906	19,170
Other costs	162,963	138,669	14,195	1,930,055	577,743	210,753	93,388	18,161	255,441	1,335,317	64,926	87,825	23,420	64,405
Less: Inventory, end-of-year	7,449	14,426	3,031	8,921,157	1,109,190	89,566	166,905	121,468	731,251	7,636,023	952,413	515,489	21,755	493,734
Depreciation	411,178	18,912	37,215	1,247,388	226,457	42,056	17,097	21,228	146,076	998,340	49,253	73,369	16,321	57,048
Taxes	201,383	11,742	13,562	1,734,172	203,864	27,908	9,074	15,836	151,046	1,515,791	75,093	62,874	8,062	54,812
Rent	122,025	13,270	6,381	1,811,861	176,566	22,498	6,004	20,337	127,727	1,625,031	36,030	59,795	11,208	48,587
Repairs	412,103	12,506	23,309	575,101	108,452	23,149	12,550	6,775	65,978	462,422	19,724	25,177	7,824	17,353
Salaries and wages	455,299	59,920	73,411	6,280,216	703,958	147,310	45,356	72,700	438,592	5,531,708	277,779	179,510	13,780	165,730
Insurance	177,702	14,417	13,792	766,005	123,311	22,702	10,341	10,730	79,538	635,559	42,675	27,190	6,570	20,620
Legal and professional fees	10,317	1,917	1,367	190,855	28,788	5,058	1,449	3,365	18,916	159,695	6,362	5,410	1,121	4,289
Commissions	43,694	6,990	1,183	344,663	160,758	20,006	5,425	11,620	123,707	181,840	6,864	56,682	26,932	29,750
Amortization	107	9	120	7,175	1,173	118	52	41	962	6,001	93	253	204	49
Pension and profit-sharing plans	1,228	216	249	11,538	3,524	939	44	279	2,262	8,014	477	331	66	265
Employee benefit programs	6,559	558	445	35,184	6,086	1,720	142	497	3,727	28,593	2,338	790	199	591
Interest	77,028	4,742	7,332	473,953	76,821	8,917	15,545	7,340	45,019	387,271	27,985	19,526	3,869	15,657
Bad debts	3,397	362	632	150,596	26,447	2,525	1,849	2,333	19,740	120,582	14,831	4,767	1,520	3,247
Depletion	564	9	3	1,034	383	-	8	2	373	566	112	30	30	-
Other business deductions	984,304	80,192	77,741	5,841,920	1,306,726	171,381	91,492	126,204	917,649	4,466,786	212,407	333,747	186,229	147,518
Net profit	823,089	109,984	101,698	9,185,597	2,152,590	281,331	88,062	202,046	1,581,151	6,930,956	351,563	529,617	251,453	278,164

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Wholesale and retail trade—Continued															
	Retail trade—Continued															
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Drug and proprietary stores	Liquor stores	Antique and second-hand stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers									
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
BUSINESSES WITH AND WITHOUT NET PROFIT																
Number of businesses	212,059	157,386	54,673	291,447	43,818	205,939	41,690	57,003	85,427	184,889	95,247	22,218	24,323	49,848	236,808	31,802
Business receipts	18,268,517	15,383,315	2,885,202	31,510,532	6,837,113	20,864,895	3,808,524	3,408,080	5,059,537	7,788,413	3,486,348	2,739,543	3,067,652	640,797	8,367,935	1,977,149
Business deductions, total	17,420,515	14,766,408	2,654,107	30,069,729	6,603,430	19,869,136	3,597,163	3,094,222	4,640,098	7,160,077	3,150,546	2,440,004	2,887,623	597,618	7,624,910	1,899,634
Cost of sales and operations, total	14,804,352	12,779,048	2,025,304	25,047,300	5,791,554	16,345,098	2,910,648	2,263,224	3,420,313	4,160,691	1,935,666	1,845,993	2,493,347	401,743	5,547,739	1,658,586
Inventory, beginning-of-year	1,045,631	961,904	83,727	1,785,520	609,896	614,126	561,498	832,972	710,502	129,254	119,599	466,230	292,195	166,723	1,151,473	196,072
Merchandise purchased	14,449,150	12,573,796	1,875,354	23,816,066	5,233,945	15,755,224	2,826,897	2,195,361	3,155,585	3,553,135	1,826,916	1,799,595	2,492,060	379,934	5,231,395	1,601,752
Cost of labor	163,028	94,424	68,604	453,162	92,083	290,255	70,824	40,089	141,861	339,499	58,914	21,233	12,137	11,214	163,975	18,807
Material and supplies	109,707	49,121	60,586	237,422	65,079	116,850	55,493	13,314	72,466	146,451	28,998	11,543	2,480	7,447	149,923	16,054
Other costs	109,199	97,584	11,615	810,847	515,776	212,223	82,848	97,346	102,289	101,518	18,879	16,500	10,487	22,177	124,773	21,286
Less: Inventory, end-of-year	1,072,363	997,781	74,582	2,055,717	725,225	643,580	686,912	855,858	762,390	109,166	117,640	469,108	316,012	185,752	1,273,800	195,385
Depreciation	180,320	137,025	43,295	246,768	43,457	158,118	45,193	37,857	75,602	212,232	94,451	28,579	23,969	10,924	153,746	27,994
Taxes	281,923	234,716	47,207	417,697	55,475	302,921	59,301	67,234	96,714	269,699	174,920	52,848	69,502	12,719	158,117	17,289
Rent	248,520	165,976	82,544	585,691	44,093	496,776	44,822	121,545	104,077	315,816	99,593	51,592	43,223	37,288	219,002	13,619
Repairs	91,643	69,892	21,751	123,608	50,086	54,554	18,968	15,064	26,761	104,580	52,683	11,581	10,835	6,896	64,074	5,748
Salaries and wages	871,438	648,825	222,613	1,804,295	227,963	1,371,447	204,885	280,366	336,327	1,202,507	360,742	269,706	123,860	25,583	558,303	51,784
Insurance	91,991	71,156	20,835	210,122	38,558	136,482	35,082	33,627	51,921	91,000	46,762	24,281	16,584	9,062	83,576	8,505
Legal and professional fees	22,338	16,351	5,987	51,686	7,758	36,359	7,569	8,769	10,712	29,487	13,940	7,560	6,289	1,710	21,555	3,001
Commissions	6,460	5,039	1,421	52,310	26,149	12,485	13,676	3,340	31,637	7,464	727	1,902	646	1,935	40,597	3,448
Amortization	1,294	587	707	589	229	252	108	714	259	2,867	424	72	670	51	998	11
Pension and profit-sharing plans	1,929	889	1,040	1,623	513	790	320	292	747	733	234	359	350	17	1,159	15
Employee benefit programs	7,457	4,266	3,191	8,711	5,174	2,647	890	662	2,342	4,253	1,138	1,419	668	93	2,529	669
Interest	56,255	46,496	9,759	137,065	51,419	45,154	40,492	20,407	38,610	62,195	35,501	11,772	10,954	7,703	57,855	11,726
Bad debts	10,688	9,592	1,096	58,518	17,014	32,309	9,195	4,685	17,706	2,302	2,201	5,073	1,941	1,434	18,907	5,048
Depletion	173	173	-	101	23	78	-	-	2	14	71	-	1	20	175	85
Other business deductions	743,734	576,377	167,357	1,323,645	243,965	873,666	206,014	236,436	426,368	694,237	331,493	127,267	84,784	80,440	696,578	92,106
Net profit (less loss)	848,002	616,907	231,095	1,440,803	233,683	995,759	211,361	313,858	419,439	628,336	335,802	299,539	180,029	43,179	743,025	77,515
Net profit	962,354	709,320	253,034	1,611,953	267,326	1,086,579	258,048	364,988	490,384	746,958	391,554	310,608	191,484	77,609	901,884	102,051
Net loss	114,352	92,413	21,939	171,150	33,643	90,820	46,687	51,130	70,945	118,622	55,752	11,069	11,455	34,430	158,859	24,536
BUSINESSES WITH NET PROFIT																
Number of businesses	169,755	124,530	45,225	231,734	33,336	170,755	27,643	40,577	62,447	136,145	70,723	20,528	21,272	24,386	154,379	22,411
Business receipts	16,339,891	13,668,155	2,671,736	28,519,958	6,224,212	18,975,795	3,319,951	3,077,481	4,512,878	6,606,613	3,027,304	2,581,768	2,875,377	488,976	7,381,330	1,853,978
Business deductions, total	15,377,537	12,952,835	2,418,702	26,908,005	5,956,886	17,889,216	3,061,903	2,712,493	4,022,494	5,859,655	2,635,750	2,271,160	2,683,893	411,367	6,479,446	1,751,927
Cost of sales and operations, total	13,121,780	11,262,783	1,858,997	22,485,585	5,247,162	14,746,900	2,491,523	1,990,237	2,990,874	3,467,457	1,654,607	1,726,442	2,328,752	297,036	4,792,303	1,561,779
Inventory, beginning-of-year	870,560	794,979	75,581	1,538,687	529,640	542,730	466,317	708,458	576,077	98,293	103,539	427,264	265,870	110,462	948,675	179,889
Merchandise purchased	12,814,040	11,099,761	1,714,279	21,424,484	4,752,133	14,251,585	2,420,766	1,961,375	2,778,914	2,973,715	1,564,349	1,694,034	2,327,110	282,677	4,517,265	1,516,178
Cost of labor	145,171	78,772	66,399	393,649	82,054	251,170	60,425	31,078	117,721	278,466	45,026	19,248	9,901	9,894	138,618	12,715
Material and supplies	101,247	43,020	58,227	203,818	59,418	97,817	46,583	10,307	62,012	121,476	23,076	10,938	2,209	6,085	124,840	11,946
Other costs	98,310	88,758	9,552	714,366	472,986	177,339	64,041	31,991	94,432	82,157	17,214	16,215	10,475	9,272	108,134	16,995
Less: Inventory, end-of-year	907,548	842,507	65,041	1,789,419	649,069	573,741	566,609	752,972	638,282	86,650	98,597	441,257	286,813	121,354	1,045,229	175,944
Depreciation	151,991	113,846	38,145	212,691	39,294	136,734	36,663	30,937	64,096	165,237	74,914	26,952	21,603	5,839	121,458	22,591
Taxes	246,521	203,421	43,100	370,450	47,677	273,086	49,687	59,254	83,179	220,117	144,124	48,251	63,844	7,727	134,357	14,517
Rent	216,626	141,846	74,780	524,994	37,542	453,151	34,301	102,636	84,849	248,847	76,254	47,433	38,557	20,489	168,521	10,264
Repairs	77,272	59,203	18,069	104,976	43,797	46,672	14,507	13,187	21,626	83,929	41,477	10,790	9,941	3,954	50,369	4,227
Salaries and wages	765,605	566,393	199,252	1,619,314	204,118	1,237,550	177,646	256,860	296,728	971,973	307,545	244,477	111,000	21,908	479,009	44,550
Insurance	79,957	60,587	19,370	184,594	33,308	122,796	28,490	30,044	44,156	73,631	39,561	22,843	14,868	6,035	70,005	7,135
Legal and professional fees	19,432	13,886	5,546	45,320	6,619	32,595	6,106	7,653	9,126	24,000	11,222	6,920	5,800	1,148	17,302	2,372
Commissions	4,957	3,728	1,229	41,579	23,552	6,074	11,953	2,237	22,738	6,734	591	1,729	646	1,583	35,500	2,065
Amortization	834	572	262	393	217	68	108	254	182	2,295	294	67	664	12	660	1
Pension and profit-sharing plans	1,804	868	936	1,589	499	770	320	292	733	717	234	320	350	17	1,150	-
Employee benefit programs	6,301	3,624	2,737	7,760	4,654	2,468	638	607	2,235	3,222	1,129	1,093	623	93	2,342	505
Interest	44,406	35,486	8,920	110,948	45,165	34,168	31,615	16,102	30,421	45,283	27,176	11,022	9,634	2,417	42,351	9,861
Bad debts	8,922	8,121	801	49,205	14,244	27,598	7,363	4,256	13,899	1,184	1,944	4,281	1,702	1,131	14,460	3,567
Depletion	161	161	-	77	23	54	-	-	-	-	71	-	1	-	114	85
Other business deductions	630,908	484,350	146,558	1,148,530	209,015	768,532	170,983	197,937	357,652	545,029	254,607	118,540	75,908	41,978	549,545	68,408
Net profit	962,354	709,320	253,034	1,611,953	267,326	1,086,579	258,048	364,988	490,384	746,958	391,554	310,608	191,484	77,609	901,884	102,051

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Finance, insurance, and real estate								Services				
				Real estate						Hotels, rooming houses, camps, and other lodgings			
	Total	Finance	Insurance agents, brokers, and service	Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate	Total	Total	Tourist courts and motels	Trailer parks and camps	Other lodging places
BUSINESSES WITH AND WITHOUT NET PROFIT	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Number of businesses	588,354	33,305	191,047	364,002	21,438	24,251	281,195	37,118	2,592,524	101,882	35,100	35,598	31,184
Business receipts	9,463,636	626,591	3,264,727	5,572,318	532,736	55,335	3,441,816	1,542,431	42,422,854	1,909,877	939,928	519,063	450,886
Business deductions, total	6,432,334	485,842	1,878,634	4,067,858	564,858	66,528	2,131,177	1,305,295	27,178,737	1,777,889	854,199	503,090	420,600
Cost of sales and operations, total	1,797,825	223,134	420,206	1,154,485	44,829	4,846	299,141	805,669	7,864,754	341,911	112,554	115,849	113,508
Inventory, beginning-of-year	134,494	13,124	688	120,682	6,035	-	25,632	89,015	494,501	21,769	4,877	12,339	4,553
Merchandise purchased	680,772	175,415	130,394	374,963	8,086	1,905	150,021	214,951	3,601,321	243,615	72,006	92,225	79,384
Cost of labor	102,475	2,922	19,123	80,430	5,027	1,402	9,527	64,474	1,666,573	34,842	15,024	7,975	11,843
Material and supplies	176,964	1,781	9,062	166,121	10,410	1,075	16,587	138,049	1,506,167	40,706	17,906	10,365	12,435
Other costs	842,777	41,912	261,661	539,204	20,229	464	130,338	388,173	1,117,932	24,666	8,007	6,631	10,028
Less: Inventory, end-of-year	139,657	12,020	722	126,915	4,958	-	32,964	88,993	521,740	23,687	5,266	13,686	4,735
Depreciation	364,060	11,525	66,189	286,346	112,648	16,536	123,403	33,759	1,827,677	289,769	145,814	99,100	44,855
Taxes	196,150	5,996	25,726	164,428	70,500	10,105	57,701	26,122	889,526	140,324	72,882	39,319	28,123
Rent	229,389	18,634	89,429	121,326	15,492	1,245	90,280	14,309	1,852,448	52,146	26,020	8,200	17,926
Repairs	106,644	2,559	13,930	90,155	35,787	5,432	37,861	11,075	534,437	92,365	43,242	29,741	19,382
Salaries and wages	448,824	36,343	235,015	177,466	25,467	1,111	88,355	62,533	4,845,507	201,866	115,812	31,529	54,525
Insurance	99,439	4,196	32,072	63,171	16,200	2,420	32,449	12,102	674,303	54,163	25,650	14,366	14,147
Legal and professional fees	68,749	8,319	14,134	46,296	4,962	216	28,766	12,352	288,972	10,825	4,864	4,004	1,957
Commissions	678,930	7,393	199,319	472,218	6,384	14	410,524	55,296	196,466	3,332	1,428	1,240	664
Amortization	5,217	151	2,565	2,501	1,593	20	595	293	9,109	342	78	177	87
Pension and profit-sharing plans	2,705	98	1,726	881	50	-	698	133	31,450	139	57	81	1
Employee benefit programs	5,036	363	2,589	2,084	991	6	589	498	30,109	1,114	895	76	143
Interest	395,920	28,796	28,926	338,198	134,044	9,803	119,816	74,535	510,051	150,787	86,103	44,970	19,714
Bad debts	53,134	17,345	23,024	12,765	1,423	132	7,064	4,146	64,072	2,419	1,607	242	570
Depletion	349	182	86	81	42	6	33	-	1,267	11	11	-	-
Other business deductions	1,979,963	120,808	723,698	1,135,457	94,446	14,636	833,902	192,473	7,558,589	436,376	217,182	114,196	104,998
Net profit (less loss)	3,031,302	140,749	1,386,093	1,504,460	[1]32,122	[1]11,193	1,310,639	237,136	15,244,117	131,988	85,729	15,973	30,286
Net profit	3,428,997	198,639	1,432,506	1,797,852	51,217	10,589	1,440,816	295,230	16,274,667	263,739	134,184	72,310	57,245
Net loss	397,695	57,890	46,413	293,392	83,339	21,782	130,177	58,094	1,030,550	131,751	48,455	56,337	26,959
BUSINESSES WITH NET PROFIT													
Number of businesses	454,405	22,183	166,260	265,962	11,113	10,957	215,647	28,245	2,045,553	58,207	20,750	17,544	19,913
Business receipts	8,314,892	536,135	3,129,190	4,649,567	259,811	35,945	3,060,790	1,293,021	39,484,563	1,396,772	718,165	337,372	341,235
Business deductions, total	4,885,895	337,496	1,696,684	2,851,715	208,594	25,356	1,619,974	997,791	23,209,896	1,133,033	583,981	265,062	283,990
Cost of sales and operations, total	1,435,403	160,114	379,346	895,943	23,083	3,383	220,518	648,959	6,904,532	214,445	67,855	65,338	81,252
Inventory, beginning-of-year	107,147	9,029	272	97,846	2,452	-	21,764	73,630	401,106	8,769	2,232	3,300	3,237
Merchandise purchased	554,121	128,349	118,946	306,826	4,150	1,894	115,020	185,762	3,122,644	154,744	41,485	51,213	62,046
Cost of labor	82,908	2,762	18,584	61,562	3,587	279	6,785	50,911	1,481,249	21,072	8,187	4,438	8,447
Material and supplies	140,700	1,606	8,577	130,517	9,810	772	12,420	107,515	1,338,425	27,403	13,384	6,218	7,801
Other costs	657,153	26,896	233,324	396,933	7,554	438	87,142	301,799	984,550	11,460	4,708	3,576	3,176
Less: Inventory, end-of-year	106,626	8,528	357	97,741	4,470	-	22,613	70,658	423,442	9,003	2,141	3,407	3,455
Depreciation	223,342	7,783	59,276	156,283	42,781	6,684	84,884	21,934	1,378,347	165,644	96,608	44,376	24,660
Taxes	105,225	4,409	23,597	77,219	24,469	3,479	33,219	16,052	751,396	90,161	49,050	23,099	18,012
Rent	171,293	12,412	81,868	77,013	6,203	283	59,982	10,545	1,598,310	40,682	21,537	4,145	15,000
Repairs	61,869	1,742	12,654	47,473	14,420	1,997	25,096	5,960	404,615	58,065	30,232	15,464	12,369
Salaries and wages	362,154	29,651	217,641	114,862	7,767	176	57,204	49,715	4,398,467	149,490	87,687	21,047	40,756
Insurance	71,351	3,373	29,037	38,941	6,894	778	22,366	8,903	580,687	33,495	17,241	7,592	8,662
Legal and professional fees	43,991	5,590	11,478	26,923	1,383	156	19,778	5,606	255,756	5,941	3,005	2,052	884
Commissions	613,303	5,714	184,723	422,866	4,595	7	367,964	50,300	167,700	2,401	1,070	777	554
Amortization	3,089	29	2,543	517	348	-	85	84	6,432	228	72	108	48
Pension and profit-sharing plans	2,491	84	1,724	683	32	-	520	131	30,556	95	35	60	-
Employee benefit programs	3,436	107	2,549	780	93	-	459	228	28,063	887	687	76	124
Interest	179,430	13,385	22,800	143,245	39,513	4,510	62,101	37,121	352,601	79,624	52,612	17,486	9,526
Bad debts	32,912	4,568	20,427	7,917	412	3	4,507	2,995	37,165	1,714	1,322	47	345
Depletion	223	80	86	57	31	4	22	-	1,120	-	-	-	-
Other business deductions	1,576,383	88,455	646,935	840,993	36,570	3,896	661,269	139,258	6,314,149	290,161	154,968	63,395	71,798
Net profit	3,428,997	198,639	1,432,506	1,797,852	51,217	10,589	1,440,816	295,230	16,274,667	263,739	134,184	72,310	57,245

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued														
	Personal services						Business services				Automobile parking, repair, and services				
	Total	Coin-operated laundries and dry cleaning	Other laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Total	Services to buildings	Consulting services	Other business services	Total	Automobile repair shops			Automobile parking and other services
												Total	General automobile repair shops	Other automobile repair	
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	536,392	29,894	47,025	210,946	115,592	132,935	376,736	61,949	102,124	212,663	167,253	134,433	87,503	46,930	32,820
Business receipts	5,928,608	535,384	1,167,628	1,873,997	798,275	1,553,324	3,943,411	605,672	935,210	2,402,529	4,151,905	3,519,950	1,858,249	1,661,701	631,955
Business deductions, total	4,455,513	488,096	989,728	1,409,660	398,921	1,169,108	2,754,359	424,090	520,506	1,809,763	3,549,059	2,977,880	1,563,779	1,414,101	571,179
Cost of sales and operations, total	1,408,027	85,907	331,308	414,346	64,369	512,097	901,899	136,085	119,960	645,854	2,075,058	1,899,684	1,016,112	883,572	175,374
Inventory, beginning-of-year	79,318	1,659	4,971	14,182	987	57,519	27,817	1,220	3,968	22,629	141,290	137,619	74,999	62,620	3,671
Merchandise purchased	443,769	19,776	48,050	89,771	5,379	280,793	275,372	6,304	55,943	213,125	1,435,421	1,335,589	771,924	563,665	99,832
Cost of labor	454,340	27,415	139,537	187,266	40,635	59,487	240,609	80,390	12,244	147,975	311,570	280,526	105,972	174,554	31,044
Material and supplies	338,513	29,699	80,065	126,072	15,761	86,916	149,133	36,755	14,662	97,716	258,819	232,590	112,037	120,553	26,229
Other costs	175,347	8,987	62,688	11,432	2,633	89,607	232,759	12,756	37,792	182,211	74,942	55,511	29,427	26 084	19,431
Less: Inventory, end-of-year	83,260	1,629	4,003	14,377	1,026	62,225	23,791	1,340	4,649	17,802	146,984	142,151	78,247	63,904	4,833
Depreciation	308,909	75,144	67,262	64,846	19,591	82,066	166,124	25,544	24,470	116,110	173,595	89,215	49,361	39,854	84,380
Taxes	158,150	14,882	38,175	53,267	16,229	35,597	67,186	14,999	7,742	44,445	112,291	87,581	44,163	43,418	24,710
Rent	404,948	55,004	61,611	131,596	88,611	68,126	140,200	10,120	41,439	88,641	143,579	84,064	43,796	40,268	59,515
Repairs	99,340	24,690	22,720	23,779	5,815	22,336	48,125	8,467	4,929	34,729	57,545	26,409	15,192	11,217	31,136
Salaries and wages	848,416	45,812	200,510	395,578	99,595	106,921	394,408	97,353	47,674	249,381	403,171	340,855	157,708	183,147	62,316
Insurance	92,385	12,041	27,650	22,072	5,486	25,136	56,825	16,761	6,940	33,124	76,447	60,843	29,241	31,602	15,604
Legal and professional fees	24,933	1,888	5,302	9,410	2,312	6,021	28,535	2,525	10,725	15,285	13,241	10,674	5,205	5,469	2,567
Commissions	43,502	8,768	3,998	10,472	8,230	12,034	53,929	1,858	10,408	41,663	13,315	8,388	2,309	6,079	4,927
Amortization	2,416	801	265	516	161	673	1,326	51	199	1,076	682	313	87	226	369
Pension and profit-sharing plans	1,321	669	42	9	220	381	2,120	361	381	1,378	1,690	1,169	508	661	521
Employee benefit programs	3,058	269	1,055	656	191	887	2,171	896	359	916	3,204	2,863	1,076	1,787	341
Interest	65,990	16,198	17,350	11,498	3,644	17,300	40,121	4,454	11,007	24,660	46,797	27,731	13,474	14,257	19,066
Bad debts	9,978	240	1,106	618	86	7,928	12,955	936	6,347	5,672	10,617	9,232	5,386	3,846	1,385
Depletion	335	-	-	124	-	211	90	-	90	-	67	67	67	-	-
Other business deductions	983,805	145,783	211,374	270,873	84,381	271,394	838,345	103,680	227,836	506,829	417,760	328,792	180,094	148,698	88,968
Net profit (less loss)	1,473,095	47,288	177,900	464,337	399,354	384,216	1,189,052	181,582	414,704	592,766	602,846	542,070	294,470	247,600	60,776
Net profit	1,578,624	71,739	194,652	487,758	403,802	420,673	1,352,916	190,066	471,238	691,612	666,078	578,200	317,663	260,537	87,878
Net loss	105,529	24,451	16,752	23,421	4,448	36,457	163,864	8,484	56,534	98,846	63,232	36,130	23,193	12,937	27,102
BUSINESSES WITH NET PROFIT															
Number of businesses	455,170	18,323	37,857	186,704	109,284	103,002	292,476	53,662	77,179	161,635	131,162	110,642	70,753	39,889	20,520
Business receipts	5,424,089	404,691	1,050,736	1,744,214	765,734	1,458,714	3,624,835	573,887	862,446	2,188,502	3,765,800	3,265,358	1,697,826	1,567,532	500,442
Business deductions, total	3,845,465	332,952	856,084	1,256,456	361,932	1,038,041	2,271,919	383,821	391,208	1,496,890	3,099,722	2,687,158	1,380,163	1,306,995	412,564
Cost of sales and operations, total	1,256,943	59,951	289,102	375,014	57,508	475,368	789,264	127,029	93,098	569,137	1,863,211	1,735,073	908,382	826,691	128,138
Inventory, beginning-of-year	73,283	1,439	3,857	12,424	839	54,724	16,912	960	1,206	14,746	119,811	117,416	59,086	58,330	2,395
Merchandise purchased	406,408	14,110	35,964	80,810	5,053	270,471	231,078	6,079	41,592	183,407	1,274,885	1,202,690	675,725	526,965	72,195
Cost of labor	404,920	19,045	126,205	169,122	35,562	54,986	215,812	74,693	10,580	130,539	292,933	268,115	102,805	165,310	24,818
Material and supplies	295,550	21,167	71,888	116,193	14,559	71,743	130,934	34,194	12,196	84,544	240,723	220,231	108,184	112,047	20,492
Other costs	155,060	5,598	54,941	9,562	2,450	82,509	209,091	12,278	29,180	167,633	61,192	49,636	27,053	22,583	11,556
Less: Inventory, end-of-year	78,278	1,408	3,753	13,097	955	59,065	14,563	1,175	1,656	11,732	126,333	123,015	64,471	58,544	3,318
Depreciation	244,582	50,379	54,005	55,347	15,949	68,902	119,866	22,343	17,136	80,387	131,888	77,366	41,954	35,412	54,522
Taxes	137,674	9,556	33,759	47,531	14,634	32,194	56,725	13,601	5,687	37,437	97,967	80,601	40,085	40,516	17,366
Rent	336,234	32,849	51,840	114,279	81,630	55,636	104,245	8,245	29,975	66,025	120,619	74,143	37,492	36,651	46,476
Repairs	81,786	17,345	19,593	19,931	5,229	19,688	34,468	6,376	3,759	24,333	47,189	24,175	13,471	10,704	23,014
Salaries and wages	753,065	36,501	172,743	352,956	91,032	99,833	337,373	91,091	37,610	208,672	357,346	309,598	139,918	169,680	47,748
Insurance	80,624	8,226	25,169	19,424	4,936	22,869	45,837	15,568	4,826	25,443	68,126	56,548	26,755	29,793	11,578
Legal and professional fees	21,622	1,110	4,379	8,692	2,052	5,389	21,387	2,044	7,497	11,846	11,736	9,631	4,750	4,881	2,105
Commissions	40,030	8,350	3,363	8,871	8,230	11,216	47,264	1,496	8,946	36,822	11,924	7,576	1,532	6,044	4,348
Amortization	1,561	133	230	506	24	668	1,043	51	29	963	196	175	87	88	21
Pension and profit-sharing plans	1,318	669	39	9	220	381	2,012	361	282	1,369	1,435	1,166	508	658	269
Employee benefit programs	2,759	217	952	614	182	794	1,916	786	287	843	3,109	2,777	990	1,787	332
Interest	51,092	9,699	13,344	10,114	3,105	14,830	23,906	3,402	3,602	16,902	36,090	23,901	11,252	12,649	12,189
Bad debts	8,227	211	867	562	27	6,560	4,245	704	1,070	2,471	8,688	8,293	5,076	3,217	395
Depletion	335	-	-	124	-	211	89	-	89	-	-	-	-	-	-
Other business deductions	827,613	97,756	186,699	242,482	77,174	223,502	682,279	90,724	177,315	414,240	340,198	276,135	147,911	128,224	64,063
Net profit	1,578,624	71,739	194,652	487,758	403,802	420,673	1,352,916	190,066	471,238	691,612	666,078	578,200	317,663	260,537	87,878

Footnote at end of table.

Table 2.2— INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued														Nature of business not allocable
	Repair services, except automobile	Amusement and recreation services, including motion pictures			Medical and health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
		Total	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Total	Offices of physicians and surgeons	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping		
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	210,668	199,799	71,338	128,461	389,289	156,309	232,980	129,786	101,203	65,163	145,241	19,902	125,339	169,112	41,924
Business receipts	2,371,845	1,960,073	456,097	1,503,976	14,904,657	7,949,557	6,955,100	3,461,592	443,563	1,239,577	1,216,423	499,004	717,419	891,323	456,409
Business deductions, total	1,826,688	1,835,711	346,824	1,488,887	7,046,375	3,190,470	3,855,905	1,622,830	315,503	825,783	654,653	273,456	381,197	514,374	381,183
Cost of sales and operations, total	1,018,245	442,456	46,986	395,470	1,109,401	246,434	862,967	146,384	46,203	208,614	55,158	19,016	36,142	111,398	216,533
Inventory, beginning-of-year	154,243	38,201	1,598	36,603	18,726	3,540	15,186	455	2,446	2,113	446	40	406	7,677	19,538
Merchandise purchased	661,026	252,402	8,229	244,173	238,285	40,255	198,030	1,835	9,673	20,238	2,734	1,575	1,159	16,951	129,659
Cost of labor	134,568	64,853	19,921	44,932	236,314	55,162	181,152	36,096	12,252	92,789	32,733	13,324	19,409	15,607	21,162
Material and supplies	191,126	52,547	3,359	49,188	377,537	90,444	287,093	9,711	16,011	25,818	7,562	1,161	6,401	38,684	25,499
Other costs	47,360	76,190	15,701	60,489	256,524	60,338	196,186	98,307	9,297	70,375	12,136	2,941	9,195	40,029	37,579
Less: Inventory, end-of-year	170,078	41,737	1,822	39,915	17,985	3,305	14,680	20	3,476	2,719	453	25	428	7,550	16,904
Depreciation	88,074	171,509	20,185	151,324	410,804	197,650	213,154	78,919	31,980	31,529	42,353	13,871	28,482	34,112	15,700
Taxes	48,417	46,945	2,410	44,535	220,260	93,969	126,291	37,760	11,722	22,027	17,661	7,843	9,818	6,783	8,940
Rent	61,975	109,137	13,200	95,937	600,270	304,940	295,330	164,671	21,421	42,992	60,679	24,649	36,030	50,430	11,352
Repairs	29,248	60,333	5,588	54,745	95,651	40,912	54,739	14,243	11,860	6,592	10,216	3,350	6,866	8,919	6,495
Salaries and wages	167,272	171,933	36,651	135,282	1,822,129	867,398	954,731	376,200	63,928	198,539	172,257	96,658	75,599	25,388	25,328
Insurance	38,757	37,508	3,112	34,396	243,969	169,214	74,755	28,509	6,278	19,400	13,563	5,371	8,192	6,499	6,225
Legal and professional fees	7,654	11,660	5,478	6,182	109,835	64,443	45,392	37,099	2,085	28,743	7,372	4,768	2,604	6,990	1,612
Commissions	5,127	34,321	16,351	17,970	15,558	8,109	7,449	4,327	1,941	4,171	7,706	1,971	5,735	9,237	3,665
Amortization	242	511	-	511	1,800	588	1,212	395	268	313	531	250	281	283	45
Pension and profit-sharing plans	625	305	127	178	20,381	12,505	7,876	2,509	8	689	1,198	588	610	465	104
Employee benefit programs	1,307	966	29	937	13,348	7,413	5,935	1,326	56	1,603	1,840	1,323	517	116	366
Interest	19,206	29,733	1,932	27,801	99,262	32,358	66,904	20,331	8,372	8,808	12,042	5,389	6,653	8,602	7,994
Bad debts	3,717	2,068	452	1,616	4,560	1,458	3,102	7,689	210	2,354	6,366	269	6,097	1,139	1,906
Depletion	4	-	-	-	234	31	203	73	13	35	3	-	3	402	42
Other business deductions	336,818	716,326	194,323	522,003	2,278,913	1,143,048	1,135,865	702,395	109,158	249,374	245,708	88,140	157,568	243,611	74,876
Net profit (less loss)	545,157	124,362	109,273	15,089	7,858,282	4,759,087	3,099,195	1,838,762	128,060	413,794	561,770	225,548	336,222	376,949	75,226
Net profit	593,393	403,024	146,288	256,736	7,916,651	4,790,259	3,126,392	1,874,560	151,038	444,436	581,644	229,067	352,577	448,564	99,095
Net loss	48,236	278,662	37,015	241,647	58,369	31,172	27,197	35,798	22,978	30,642	19,874	3,519	16,355	71,615	23,869
BUSINESSES WITH NET PROFIT															
Number of businesses	158,070	109,904	49,029	60,875	359,660	142,017	217,643	115,138	80,895	49,486	125,231	17,581	107,650	110,154	26,182
Business receipts	2,190,445	1,512,767	374,763	1,138,004	14,644,372	7,897,035	6,747,337	3,404,453	372,193	1,156,948	1,176,819	493,726	683,093	815,070	382,183
Business deductions, total	1,597,052	1,109,743	228,475	881,268	6,727,721	3,106,776	3,620,945	1,529,893	221,155	712,512	595,175	264,659	330,516	366,506	283,088
Cost of sales and operations, total	910,823	330,125	40,057	290,068	1,044,819	240,622	804,197	143,641	35,252	180,380	45,287	19,001	26,286	90,342	169,532
Inventory, beginning-of-year	130,667	26,853	617	26,236	18,080	3,179	14,901	367	1,731	959	437	40	397	3,237	13,237
Merchandise purchased	593,987	202,209	7,721	194,488	224,298	38,056	186,242	1,784	7,262	11,670	2,680	1,575	1,105	11,639	92,468
Cost of labor	123,128	45,344	17,845	27,499	207,128	54,950	152,178	35,863	9,031	85,212	26,617	13,324	13,293	14,189	20,351
Material and supplies	164,152	35,420	2,727	32,693	365,965	88,467	277,498	9,473	11,880	18,464	6,580	1,157	5,423	31,881	21,766
Other costs	42,482	47,692	11,853	35,839	246,473	58,786	187,687	96,174	7,615	65,404	9,400	2,930	6,470	32,507	33,739
Less: Inventory, end-of-year	143,593	27,393	706	26,687	17,125	2,816	14,309	20	2,267	1,329	427	25	402	3,111	12,029
Depreciation	70,736	81,071	12,654	68,417	386,254	188,985	197,269	72,260	21,512	25,176	38,278	12,514	25,764	21,080	10,787
Taxes	43,147	33,289	1,960	31,329	207,600	92,126	115,474	35,852	7,976	19,056	16,770	7,688	9,082	5,179	6,313
Rent	50,667	82,420	6,614	75,806	571,964	296,514	275,450	153,976	13,740	36,182	54,061	23,568	30,493	33,520	7,923
Repairs	23,804	28,036	2,990	25,046	89,148	39,852	49,296	13,496	7,412	5,343	9,522	3,140	6,382	6,346	4,787
Salaries and wages	150,511	123,610	29,517	94,093	1,752,408	856,915	895,493	362,244	46,061	176,107	167,538	95,125	72,413	22,714	21,147
Insurance	34,036	19,656	1,863	17,793	232,838	163,237	69,601	27,071	4,401	17,309	12,461	5,101	7,360	4,833	4,968
Legal and professional fees	6,785	8,099	4,151	3,948	105,631	62,819	42,812	34,779	1,403	26,236	6,501	4,451	2,050	5,636	1,008
Commissions	5,059	23,878	12,695	11,183	15,360	8,050	7,310	4,163	1,831	3,190	4,552	1,971	2,581	8,048	2,523
Amortization	241	47	-	47	1,789	588	1,201	382	138	267	516	250	266	24	35
Pension and profit-sharing plans	625	273	121	152	20,012	12,483	7,529	2,486	8	680	1,196	586	610	416	27
Employee benefit programs	1,296	804	27	777	12,573	7,346	5,227	1,258	50	1,506	1,791	1,309	482	114	297
Interest	16,063	16,572	873	15,699	87,825	29,833	57,992	14,017	5,081	6,715	10,383	5,199	5,184	5,233	3,699
Bad debts	3,126	765	286	479	4,165	1,282	2,883	3,480	108	1,464	740	245	495	443	428
Depletion	-	-	-	-	234	31	203	61	11	35	3	-	3	352	-
Other business deductions	280,133	361,098	114,667	246,431	2,195,101	1,106,093	1,089,008	660,727	76,171	212,866	225,576	84,511	141,065	162,226	49,614
Net profit	593,393	403,024	146,288	256,736	7,916,651	4,790,259	3,126,392	1,874,560	151,038	444,436	581,644	229,067	352,577	448,564	99,095

[1]Loss exceeds profit. NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	All industries								Agriculture, forestry, and fishery							
									Total							
Total	9,744,640	255,242,662	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	41,421,911	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	6,432,712
Under $1,000	1,784,479	721,385	673,411	352,490	67,022	[1]1,346,313	609,893	183,631	693,842	263,867	506,549	220,076	42,621	[1]775,976	157,350	42,897
$1,000 under $2,500	1,362,242	2,295,370	936,550	331,392	97,733	[1]127,885	819,804	680,618	499,316	849,025	625,783	201,981	59,725	[1]310,223	216,973	158,866
$2,500 under $5,000	1,276,973	4,625,777	1,648,720	493,108	193,855	671,644	891,417	1,429,232	476,944	1,738,776	1,025,524	306,495	97,687	[1]121,974	262,981	329,911
$5,000 under $10,000	1,355,411	9,792,150	3,250,001	803,703	471,784	2,314,820	1,048,634	3,081,322	441,592	3,190,107	1,747,119	456,207	155,015	156,131	281,402	599,318
$10,000 under $25,000	1,718,968	27,794,877	10,305,836	2,116,171	1,992,728	6,625,205	1,420,799	7,665,944	574,359	9,322,961	4,643,098	1,247,016	483,966	1,369,839	446,015	1,872,897
$25,000 under $50,000	1,041,486	36,860.082	15,834,824	2,238,414	3,734,645	7,933,617	911,986	8,600,921	283,804	9,834,276	5,064,575	1,259,830	586,126	1,360,347	235,407	1,679,233
$50,000 under $100,000	686,999	47,903,993	23,928,917	1,815,011	5,859,029	9,013,384	617,166	9,550,098	110,201	7,395,767	4,279,923	759,688	623,938	811,171	90,628	1,044,696
$100,000 under $200,000	339,073	46,748,019	28,664,670	1,149,745	5,945,750	5,650,337	307,695	6,021,252	32,205	4,381,313	2,869,113	344,069	439,897	305,508	25,175	443,161
$200,000 under $500,000	143,567	41,712,211	29,347,900	758,270	5,207,589	2,753,385	130,300	3,028,694	10,873	3,104,105	2,362,782	154,804	261,210	106,860	8,406	191,694
$500,000 under $1,000,000	25,420	17,227,602	13,310,113	274,533	1,697,977	644,796	22,720	749,875	1,988	1,332,430	1,131,899	44,320	79,233	14,926	1,340	41,164
$1,000,000 under $5,000,000	9,709	16,802,149	14,226,094	186,184	1,076,599	308,893	8,666	404,272	967	1,752,827	1,620,463	26,272	66,591	1,313	706	25,016
$5,000,000 or more	313	2,759,047	2,465,157	22,271	104,842	8,155	252	26,052	69	647,794	625,349	3,522	12,070	1,237	45	3,859
	Agriculture, forestry, and fishery--Continued															
	Farms															
	Total								Field crop farms							
Total	2,941,447	40,912,788	25,513,863	4,823,878	2,455,110	2,417,714	1,605,065	5,761,553	1,040,526	12,280,322	5,644,555	1,694,399	797,944	1,853,349	675,430	2,557,326
Under $1,000	646,369	248,228	501,673	204,831	40,997	[1]704,215	145,979	38,984	199,088	92,979	92,145	44,546	9,849	[1]113,433	72,618	19,491
$1,000 under $2,500	468,733	799,028	616,426	193,554	57,003	[1]309,195	198,270	140,877	176,372	304,122	167,721	57,707	19,928	[1]32,764	93,756	75,384
$2,500 under $5,000	449,929	1,640,726	1,010,278	294,570	92,826	[1]140,149	243,105	294,880	188,546	690,458	331,908	114,985	36,748	34,154	121,372	162,156
$5,000 under $10,000	415,673	3,004,071	1,724,380	436,946	145,015	88,804	258,708	519,105	148,704	1,068,363	469,696	151,883	47,635	159,722	107,686	246,554
$10,000 under $25,000	546,873	8,896,375	4,553,179	1,206,374	437,564	1,255,262	421,795	1,743,931	194,199	3,151,156	1,324,292	432,522	149,267	664,783	162,345	774,054
$25,000 under $50,000	270,387	9,352,486	4,944,340	1,220,523	506,768	1,248,235	223,073	1,554,654	90,768	3,151,156	1,322,994	447,607	162,963	635,213	80,382	693,258
$50,000 under $100,000	101,634	6,822,145	4,122,683	727,902	507,008	668,634	82,364	896,524	33,237	2,191,154	1,030,006	279,747	184,848	351,158	29,139	394,848
$100,000 under $200,000	29,506	4,004,746	2,735,786	329,754	342,901	224,390	22,667	357,039	7,734	1,034,880	524,557	116,482	116,887	117,539	6,513	141,827
$200,000 under $500,000	9,628	2,762,643	2,200,902	140,629	192,895	74,428	7,265	154,775	1,691	442,744	263,922	38,962	52,243	35,055	1,465	43,519
$500,000 under $1,000,000	1,771	1,194,522	1,038,035	40,853	65,959	11,318	1,158	35,159	156	100,789	74,362	7,463	12,021	2,398	131	4,921
$1,000,000 under $5,000,000	881	1,584,959	1,483,987	24,531	54,528	[1]832	640	22,028	30	43,969	35,952	2,076	4,683	[1]564	22	1,226
$5,000,000 or more	63	602,859	582,194	3,411	11,646	1,034	41	3,597	1	8,552	7,000	419	872	88	1	88
	Fruit, tree nut, and vegetable farms								Livestock farms							
Total	138,722	2,130,000	1,304,793	228,865	436,929	125,006	76,249	335,635	1,514,841	25,353,936	17,656,523	2,722,072	1,076,381	637,067	782,958	2,683,911
Under $1,000	33,320	11,707	24,799	13,358	3,730	[1]44,304	6,827	1,442	243,892	113,232	252,513	88,431	16,410	[1]321,146	43,037	12,214
$1,000 under $2,500	18,962	31,200	24,262	10,448	6,154	[1]19,018	8,511	4,988	244,713	416,578	377,195	108,968	28,102	[1]221,108	83,077	52,041
$2,500 under $5,000	22,383	84,511	51,694	17,084	14,308	[1]9,391	13,206	17,232	220,727	799,392	583,650	152,547	37,449	[1]162,805	96,401	96,636
$5,000 under $10,000	20,935	151,739	83,546	22,618	22,951	3,805	13,783	34,616	237,278	1,724,419	1,141,812	253,516	70,431	[1]80,149	131,118	224,094
$10,000 under $25,000	22,587	359,147	194,927	43,923	64,050	42,452	17,336	72,572	317,443	5,182,656	2,910,068	702,360	209,845	534,261	232,838	853,852
$25,000 under $50,000	11,818	403,946	215,242	42,614	75,549	62,982	9,700	76,281	163,595	5,646,252	3,307,734	711,518	249,234	544,133	130,346	760,292
$50,000 under $100,000	5,614	390,480	236,659	35,796	90,970	46,544	4,415	62,714	59,760	4,024,553	2,714,066	396,514	196,897	244,856	46,282	400,794
$100,000 under $200,000	2,322	330,044	199,717	24,702	77,712	29,055	1,857	42,013	18,359	2,484,443	1,897,511	176,431	123,838	70,063	13,551	156,817
$200,000 under $500,000	612	183,075	128,268	10,449	38,641	11,941	503	18,456	6,786	1,989,474	1,689,344	83,655	82,612	21,838	4,790	81,680
$500,000 under $1,000,000	117	81,168	62,023	4,567	18,972	[1]258	80	2,721	1,448	981,224	877,952	27,233	28,481	7,412	907	24,782
$1,000,000 under $5,000,000	48	79,882	64,137	2,599	17,394	1,270	30	2,332	782	1,420,507	1,349,003	18,614	28,806	[1]1,306	572	17,468
$5,000,000 or more	4	23,101	19,519	707	6,498	[1]72	1	268	58	571,206	555,675	2,285	4,276	1,018	39	3,241
	Animal specialty farms								Other farms							
Total	60,678	253,805	257,001	52,786	24,727	[1]106,062	13,462	30,675	186,680	894,725	650,991	125,756	119,129	[1]91,646	56,966	154,006
Under $1,000	35,303	9,283	45,150	14,836	2,161	[1]59,971	1,552	229	134,766	21,027	87,066	43,660	8,847	[1]165,361	21,945	5,608
$1,000 under $2,500	12,708	20,478	31,398	8,275	1,242	[1]26,761	3,786	2,017	15,978	26,650	15,850	8,156	1,577	[1]9,544	9,140	6,447
$2,500 under $5,000	5,088	18,673	21,033	3,336	1,551	[1]9,318	2,396	2,291	13,185	47,692	21,993	6,618	2,770	7,211	9,730	16,565
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,719	45,345	17,995	6,372	2,769	7,376	4,504	11,759
$10,000 under $25,000	3,697	61,842	43,875	8,985	4,323	221	2,942	10,876	8,947	141,574	80,017	18,584	10,079	13,545	6,334	32,577
$25,000 under $50,000	1,145	40,190	31,071	4,859	4,669	[1]3,130	705	4,355	3,061	110,942	67,299	13,925	14,353	9,037	1,940	20,468
$50,000 under $100,000	501	36,711	28,773	3,876	4,331	[1]2,241	308	5,463	2,522	179,247	113,179	11,969	29,962	28,317	2,220	32,705
$100,000 under $200,000	48	6,775	5,151	1,926	727	[1]1,512	21	1,029	1,043	148,604	108,850	10,213	23,737	9,245	725	15,353
$200,000 under $500,000	144	37,098	32,550	3,169	4,042	[1]1,320	132	1,860	395	110,252	86,818	4,394	15,357	6,914	375	9,260
$500,000 under $1,000,000	5	3,804	2,958	734	441	[1]493	1	60	45	27,537	20,740	856	6,044	2,259	39	2,675
$1,000,000 under $5,000,000	2	4,746	3,711	233	11	413	2	413	19	35,855	31,184	1,009	3,634	[1]645	14	589
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Agriculture, forestry, and fishery--Continued															
	Horticultural services								Other agriculture, forestry, and fishery							
Total	58,467	714,505	227,217	47,055	137,703	192,246	49,057	205,845	126,246	2,185,955	761,097	153,347	315,266	309,199	72,306	465,314
Under $1,000	9,720	4,461	335	1,423	104	[1]645	5,423	1,933	37,753	11,178	4,541	13,822	1,520	[1]71,116	5,948	1,980
$1,000 under $2,500	9,841	15,039	1,686	1,755	386	6,051	7,665	7,201	20,742	34,958	7,671	6,672	2,336	[1]7,079	11,038	10,788
$2,500 under $5,000	11,658	42,888	4,066	4,244	1,822	17,027	10,083	19,024	15,357	55,162	11,180	7,681	3,039	1,148	9,793	16,007
$5,000 under $10,000	9,735	69,661	9,295	3,247	4,504	37,855	9,067	38,639	16,184	116,375	13,444	16,014	5,496	29,472	13,627	41,574
$10,000 under $25,000	11,026	176,827	41,221	14,386	24,023	60,738	10,809	64,064	16,460	249,759	48,698	26,256	22,379	53,839	13,411	64,902
$25,000 under $50,000	3,984	137,892	46,776	8,135	32,790	28,249	3,562	31,513	9,433	343,898	73,459	31,172	46,568	83,863	8,772	93,066
$50,000 under $100,000	1,768	119,425	47,697	6,989	33,444	26,206	1,767	26,221	6,799	454,197	109,543	24,797	83,486	116,331	6,497	121,951
$100,000 under $200,000	462	65,826	35,439	2,427	22,106	7,438	410	7,826	2,237	310,741	97,888	11,888	74,890	73,680	2,098	78,296
$200,000 under $500,000	249	64,354	27,060	3,948	15,024	8,794	248	8,862	996	277,108	134,820	10,227	53,291	23,638	893	28,057
$500,000 under $1,000,000	21	13,365	9,759	443	2,200	525	21	525	196	124,543	84,105	3,024	11,074	3,083	161	5,480
$1,000,000 under $5,000,000	3	4,767	3,883	58	1,300	8	2	37	83	163,101	132,593	1,683	10,763	2,137	64	2,951
$5,000,000 or more	-	-	-	-	-	-	-	-	6	44,935	43,155	111	424	203	4	262
	Mining								Contract construction							
									Total							
Total	58,563	1,556,413	275,415	143,670	156,118	[1]17,795	33,184	223,554	735,846	23,334,473	13,599,863	648,454	4,698,656	3,499,669	650,117	3,737,540
Under $1,000	21,307	5,520	4,280	3,296	1,071	[1]42,843	7,881	1,294	62,014	34,377	8,325	7,971	1,964	[1]10,938	41,046	17,707
$1,000 under $2,500	7,218	12,748	1,213	3,024	425	[1]14,414	4,205	3,027	97,121	164,632	29,901	12,130	4,997	64,550	81,060	86,141
$2,500 under $5,000	6,891	24,935	2,394	3,608	1,390	[1]5,490	4,386	6,266	102,891	376,779	68,114	19,689	14,441	177,575	94,000	193,522
$5,000 under $10,000	7,465	50,860	1,685	3,932	1,327	5,582	5,001	21,915	119,211	870,818	206,531	44,137	51,625	387,937	109,092	403,486
$10,000 under $25,000	6,045	98,144	8,673	10,758	4,111	5,164	4,389	25,655	152,676	2,450,399	927,539	108,531	309,770	736,720	138,464	773,603
$25,000 under $50,000	3,737	130,827	15,860	16,463	13,828	4,527	2,835	25,320	92,520	3,284,119	1,579,371	116,560	681,427	664,451	86,901	684,724
$50,000 under $100,000	2,661	189,629	34,481	16,585	16,570	16,503	2,113	34,570	58,021	4,045,063	2,316,380	112,478	936,720	572,220	52,910	600,523
$100,000 under $200,000	1,676	245,516	44,349	17,157	27,574	15,212	1,436	37,441	32,443	4,445,766	2,874,994	92,367	989,145	450,127	29,594	478,936
$200,000 under $500,000	1,207	374,820	75,963	35,886	45,119	[1]1,477	691	31,817	15,584	4,602,515	3,238,020	85,027	1,094,081	336,017	14,047	356,180
$500,000 under $1,000,000	231	160,650	29,037	12,736	22,837	1,203	171	16,380	2,621	1,702,188	1,289,582	25,954	348,832	84,646	2,365	93,401
$1,000,000 under $5,000,000	120	220,321	53,536	16,699	21,424	[1]945	74	17,426	726	1,200,159	929,603	21,534	241,443	36,992	625	46,573
$5,000,000 or more	5	42,443	3,944	3,526	442	[1]817	2	2,443	18	157,658	131,503	2,076	24,211	[1]628	13	2,744
	Contract construction--Continued															
	General contractors															
	Total								Building construction							
Total	129,936	9,195,915	6,404,671	212,465	1,461,129	823,513	107,230	937,854	105,909	7,763,354	5,706,137	112,442	1,194,471	680,370	88,224	772,996
Under $1,000	6,206	1,808	2,059	1,481	1,125	[1]14,206	1,539	623	4,686	1,295	1,944	1,114	1,081	[1]13,461	1,104	391
$1,000 under $2,500	8,224	14,621	3,352	2,615	798	347	5,606	5,310	5,823	9,940	3,111	2,037	783	[1]502	3,696	4,029
$2,500 under $5,000	8,603	30,795	5,746	1,919	3,179	9,080	7,416	13,418	7,999	28,785	5,610	1,568	3,059	9,125	7,049	12,731
$5,000 under $10,000	16,357	125,199	35,096	10,111	6,962	41,966	14,118	48,321	12,030	93,341	23,152	5,030	4,167	40,410	11,143	42,691
$10,000 under $25,000	23,579	397,669	160,305	22,165	55,966	93,016	19,348	105,911	18,838	321,223	144,210	12,704	49,514	71,903	15,690	82,862
$25,000 under $50,000	23,441	834,747	463,399	33,567	148,112	133,508	20,907	145,342	19,023	678,776	413,664	17,520	122,445	106,712	16,863	114,684
$50,000 under $100,000	19,671	1,392,579	879,292	37,895	240,284	167,712	17,360	180,544	16,409	1,161,186	801,067	17,446	203,884	135,754	14,350	146,894
$100,000 under $200,000	13,795	1,928,471	1,375,057	31,206	297,517	163,149	12,071	179,790	12,242	1,714,789	1,261,724	19,557	260,530	138,351	10,592	154,845
$200,000 under $500,000	7,818	2,349,816	1,790,683	37,095	405,906	151,693	6,866	163,980	7,011	2,095,640	1,657,557	21,723	338,424	128,929	6,064	140,506
$500,000 under $1,000,000	1,720	1,117,062	884,946	17,142	150,214	53,752	1,555	59,885	1,451	935,671	772,621	8,088	115,797	44,422	1,326	48,999
$1,000,000 under $5,000,000	506	859,166	684,709	15,259	131,050	24,479	433	32,341	389	654,700	561,501	5,041	85,976	17,013	340	22,649
$5,000,000 or more	16	143,982	120,027	2,010	20,016	[1]983	11	2,389	8	68,008	59,976	614	8,811	1,714	7	1,715
	Other general contractors								Special trade contractors							
									Total							
Total	24,027	1,432,561	698,534	100,023	266,658	143,143	19,006	164,858	562,525	13,315,021	6,771,741	411,015	3,100,457	2,524,196	505,856	2,633,287
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	52,442	31,194	5,730	5,480	774	4,967	37,917	16,662
$1,000 under $2,500	2,401	4,681	241	578	15	849	1,910	1,281	81,015	136,490	24,724	9,237	3,664	56,747	68,742	72,146
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	88,359	324,784	57,552	16,462	10,914	158,491	81,565	168,988
$5,000 under $10,000	4,327	31,858	11,944	5,081	2,795	1,556	2,975	5,630	94,918	687,741	160,053	31,233	37,140	322,303	88,189	329,134
$10,000 under $25,000	4,741	76,446	16,095	9,461	6,452	21,113	3,658	23,049	118,615	1,895,079	713,882	79,975	241,443	594,851	109,266	615,948
$25,000 under $50,000	4,418	155,971	49,735	16,047	25,667	26,796	4,044	30,658	64,831	2,305,627	1,047,208	77,802	502,800	508,314	62,250	514,931
$50,000 under $100,000	3,262	231,393	78,225	20,449	36,400	31,958	3,010	33,650	36,100	2,491,875	1,349,268	70,538	659,703	384,397	33,464	398,452
$100,000 under $200,000	1,553	213,682	113,333	11,649	36,987	24,798	1,479	24,945	17,761	2,399,932	1,418,496	59,644	673,807	273,903	16,636	286,071
$200,000 under $500,000	807	254,176	133,126	15,372	67,482	22,764	802	23,474	7,408	2,144,156	1,363,331	46,568	663,514	177,100	6,856	184,372
$500,000 under $1,000,000	269	181,391	112,325	9,054	34,417	9,330	229	10,886	866	562,656	386,986	8,483	195,011	30,497	786	32,547
$1,000,000 under $5,000,000	117	204,466	123,208	10,218	45,074	7,466	93	9,692	208	321,811	233,035	5,527	107,492	12,271	183	13,681
$5,000,000 or more	8	75,974	60,051	1,396	11,205	[1]2,697	4	674	2	13,676	11,476	66	4,195	355	2	355

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Contract construction--Continued															
	Special trade contractors--Continued															
	Plumbing, heating, and air conditioning								Painting, paperhanging, and decorating							
Total	62,153	2,612,592	1,582,677	53,266	501,708	370,019	53,394	384,312	103,197	1,444,499	584,547	33,661	400,055	388,464	95,918	398,842
Under $1,000	4,889	2,596	1,532	299	28	[1]687	2,512	1,153	10,289	6,751	814	605	49	3,429	8,806	4,084
$1,000 under $2,500	5,440	9,617	4,319	443	114	1,080	3,948	3,025	18,005	30,466	4,162	931	884	16,919	16,312	17,646
$2,500 under $5,000	3,288	11,648	3,448	502	62	4,958	2,756	5,544	20,588	76,145	12,367	2,301	2,714	38,251	19,121	39,615
$5,000 under $10,000	8,117	57,235	22,542	2,637	1,406	21,126	7,675	21,562	18,581	134,644	32,648	4,089	9,800	60,240	17,222	62,114
$10,000 under $25,000	15,591	241,906	124,042	7,110	15,878	52,127	12,963	56,280	21,656	349,406	117,949	9,685	63,819	116,855	21,086	119,068
$25,000 under $50,000	10,253	366,995	192,282	9,338	46,675	75,984	9,769	76,381	8,547	294,238	118,681	5,855	98,838	73,054	8,261	73,936
$50,000 under $100,000	8,089	557,378	328,563	11,866	102,426	82,697	7,552	84,686	4,265	284,009	134,159	5,599	111,803	48,717	3,857	50,719
$100,000 under $200,000	4,296	577,036	337,202	10,422	125,669	75,319	4,172	75,756	854	108,897	62,251	2,105	44,119	17,199	844	17,773
$200,000 under $500,000	1,903	551,518	393,625	8,352	140,628	47,295	1,805	48,263	330	98,525	57,861	1,913	41,322	9,398	329	9,404
$500,000 under $1,000,000	237	155,490	110,437	1,621	47,057	7,028	199	8,098	72	43,750	29,335	447	17,203	3,919	72	3,919
$1,000,000 under $5,000,000	50	81,173	64,685	676	21,765	3,092	43	3,564	10	17,668	14,320	131	9,504	483	8	564
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Electrical work								Masonry, stonework, and plastering							
Total	45,827	1,575,960	933,396	34,242	350,131	252,748	38,991	262,427	44,013	1,424,994	735,863	29,225	460,664	263,184	41,519	270,654
Under $1,000	4,047	2,397	1,012	347	81	[1]621	1,745	700	2,526	1,295	388	60	-	304	1,760	803
$1,000 under $2,500	5,255	9,447	4,536	788	261	1,127	3,978	2,428	3,815	6,015	913	244	71	3,133	3,444	3,808
$2,500 under $5,000	5,742	20,179	9,108	1,203	169	4,984	4,676	6,324	5,980	22,102	2,916	701	1,065	13,453	5,787	13,773
$5,000 under $10,000	6,135	46,624	21,585	1,496	1,893	13,002	5,360	13,705	5,676	44,073	9,458	1,049	2,135	24,281	5,676	24,281
$10,000 under $25,000	10,349	175,541	89,004	6,768	12,070	44,262	9,235	45,972	11,794	194,206	70,304	5,418	33,104	66,912	11,251	68,324
$25,000 under $50,000	6,161	224,849	117,015	5,532	30,816	53,977	6,151	54,012	6,832	243,006	107,273	6,244	74,736	52,815	6,782	53,825
$50,000 under $100,000	4,285	293,357	168,314	5,985	63,316	50,944	4,100	53,252	4,304	293,529	160,880	6,212	109,154	48,443	3,989	49,605
$100,000 under $200,000	2,651	369,247	231,798	6,819	100,829	46,450	2,549	47,097	2,041	270,248	155,332	4,513	99,130	27,409	1,880	28,875
$200,000 under $500,000	1,073	315,587	199,046	4,361	100,481	33,099	1,073	33,099	905	244,605	149,811	3,689	94,906	21,381	814	21,935
$500,000 under $1,000,000	94	62,701	48,936	610	20,581	3,548	92	3,551	127	84,604	61,408	948	37,808	4,215	124	4,478
$1,000,000 under $5,000,000	34	48,452	36,952	315	16,509	1,879	31	2,190	13	21,311	17,180	147	8,555	838	12	947
$5,000,000 or more	1	7,579	6,090	18	3,125	97	1	97	-	-	-	-	-	-	-	-
	Carpentering and flooring								Contractors, not elsewhere classified							
Total	182,437	2,207,159	985,771	45,725	458,019	660,617	172,290	672,337	124,898	4,049,817	1,949,487	214,896	929,880	589,164	103,744	644,715
Under $1,000	22,425	13,907	1,353	1,449	538	5,695	19,161	8,415	8,266	4,248	631	2,720	78	[1]3,153	3,933	1,507
$1,000 under $2,500	36,432	60,538	5,245	2,444	1,415	35,091	33,210	38,144	12,068	20,407	5,549	4,387	919	[1]603	7,850	7,095
$2,500 under $5,000	37,546	138,178	17,931	5,005	3,966	81,109	36,522	82,313	15,215	56,532	11,782	6,750	2,938	15,736	12,703	21,419
$5,000 under $10,000	35,520	250,355	37,813	8,702	9,551	148,721	34,460	149,129	20,889	154,810	36,007	13,260	12,355	54,933	17,796	58,343
$10,000 under $25,000	28,829	448,615	154,653	10,209	61,707	191,558	28,054	193,215	30,396	485,405	157,930	40,785	54,865	123,137	26,677	133,089
$25,000 under $50,000	14,978	539,009	267,261	8,081	135,064	123,320	14,604	123,517	18,060	637,530	244,696	42,752	116,671	129,164	16,683	133,260
$50,000 under $100,000	4,427	321,798	217,564	4,524	79,881	41,957	4,094	42,686	10,730	741,804	339,788	36,352	193,123	111,639	9,872	117,504
$100,000 under $200,000	1,683	224,017	153,325	3,256	78,666	22,747	1,633	23,223	6,236	850,487	478,588	32,529	225,394	84,779	5,558	93,347
$200,000 under $500,000	527	151,067	96,404	1,712	62,357	8,631	495	9,726	2,670	782,854	466,584	26,541	223,820	57,296	2,340	61,945
$500,000 under $1,000,000	54	34,385	14,857	209	15,733	1,050	44	1,094	282	181,726	122,013	4,648	56,629	10,737	255	11,407
$1,000,000 under $5,000,000	16	25,290	19,365	134	9,141	738	13	875	85	127,917	80,533	4,124	42,018	5,241	76	5,541
$5,000,000 or more	-	-	-	-	-	-	-	-	1	6,097	5,386	48	1,070	258	1	258
	Contract construction--Continued								Manufacturing							
	Contractors not allocable								Total							
Total	43,385	823,537	423,451	24,974	137,070	151,960	37,031	166,399	186,019	6,927,983	3,774,168	322,621	1,455,137	745,285	132,150	872,950
Under $1,000	3,366	1,375	536	1,010	65	[1]1,699	1,590	422	27,901	9,592	6,147	6,248	1,806	[1]20,897	5,832	1,859
$1,000 under $2,500	7,882	13,521	1,825	278	535	7,456	6,712	8,685	19,286	32,884	9,830	5,176	1,500	2,299	12,514	9,299
$2,500 under $5,000	5,929	21,200	4,816	1,308	348	10,004	5,019	11,116	22,277	80,529	26,879	8,497	5,883	5,419	14,383	18,736
$5,000 under $10,000	7,936	57,878	11,382	2,793	7,523	23,668	6,785	26,031	25,347	186,531	63,766	15,612	11,548	45,883	20,513	56,029
$10,000 under $25,000	10,482	157,651	53,352	6,391	12,361	48,853	9,850	51,744	35,919	577,592	206,272	42,312	65,641	98,657	29,439	122,480
$25,000 under $50,000	4,248	143,745	68,764	5,191	30,515	22,629	3,744	24,451	21,807	781,443	341,076	42,266	150,151	140,592	19,308	149,968
$50,000 under $100,000	2,250	160,609	87,820	4,045	36,733	20,111	2,086	21,527	17,049	1,202,500	563,920	59,192	268,029	167,067	15,412	179,515
$100,000 under $200,000	887	117,363	81,441	1,517	17,821	13,075	887	13,075	10,079	1,415,383	756,184	67,901	375,869	160,159	9,391	167,091
$200,000 under $500,000	358	108,543	84,006	1,364	24,661	7,224	325	7,828	5,182	1,485,073	940,710	51,369	371,757	101,499	4,346	116,108
$500,000 under $1,000,000	35	22,470	17,650	329	3,607	397	24	969	872	591,292	425,748	13,621	114,104	27,436	755	32,051
$1,000,000 under $5,000,000	12	19,182	11,859	748	2,901	242	9	551	288	481,166	366,923	9,673	76,279	16,011	247	18,528
$5,000,000 or more	-	-	-	-	-	-	-	-	12	83,998	66,713	754	12,570	1,160	10	1,286

Footnotes at end of table.

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Manufacturing--Continued															
	Lumber and wood products, except furniture								Printing, publishing, and allied industries							
Total	46,461	1,559,714	640,295	142,117	317,387	132,121	34,729	164,354	30,528	902,439	417,499	38,970	197,818	136,047	21,390	151,228
Under $1,000	4,150	1,725	500	1,475	172	[1]2,148	874	356	4,405	1,851	1,558	754	306	[1]3,569	924	202
$1,000 under $2,500	4,524	7,474	1,064	797	417	1,658	3,249	2,345	2,579	4,170	1,826	675	256	[1]386	1,070	838
$2,500 under $5,000	5,860	21,604	4,640	3,617	2,283	92	3,865	4,959	3,668	12,968	3,820	741	698	1,125	2,199	2,800
$5,000 under $10,000	8,572	62,544	14,992	8,385	3,943	16,445	6,917	19,176	2,965	19,968	9,183	520	427	4,138	2,632	4,619
$10,000 under $25,000	10,701	167,991	47,054	19,729	24,485	18,078	9,033	24,486	7,785	126,219	47,452	8,454	11,028	24,486	6,241	28,124
$25,000 under $50,000	5,105	181,816	68,005	16,594	39,235	23,735	4,391	24,955	3,690	128,639	54,427	4,738	19,335	27,742	3,183	29,077
$50,000 under $100,000	3,946	282,096	89,625	27,995	59,236	30,833	3,337	34,738	3,471	241,788	100,768	9,565	55,957	41,480	3,366	42,046
$100,000 under $200,000	2,421	320,392	117,018	35,362	71,085	25,221	2,135	27,985	1,487	213,246	105,752	7,363	57,912	31,064	1,384	31,589
$200,000 under $500,000	947	278,251	146,962	19,097	73,267	11,215	745	15,372	426	115,614	68,718	4,942	40,675	8,813	362	9,387
$500,000 under $1,000,000	168	118,002	72,059	4,853	20,909	4,551	133	6,116	44	28,365	18,304	865	9,106	570	22	1,769
$1,000,000 under $5,000,000	66	112,361	73,360	4,147	21,047	2,457	50	3,866	8	9,611	5,691	353	2,118	584	7	777
$5,000,000 or more	1	5,458	5,016	66	1,308	[1]16	-	-	-	-	-	-	-	-	-	-
	Machinery, except electrical								Manufacturing, not elsewhere classified							
Total	20,446	705,751	372,543	36,074	198,039	95,121	14,864	108,851	88,584	3,760,079	2,343,831	105,460	741,893	381,996	61,167	448,517
Under $1,000	2,667	735	376	1,049	86	[1]2,156	571	173	16,679	5,281	3,713	2,970	1,242	[1]13,024	3,463	1,128
$1,000 under $2,500	2,319	4,127	1,035	1,405	203	[1]759	1,135	679	9,864	17,113	5,905	2,299	624	1,786	7,060	5,437
$2,500 under $5,000	2,813	10,758	2,592	1,361	444	2,311	2,115	3,223	9,936	35,199	15,827	2,778	2,458	1,891	6,204	7,754
$5,000 under $10,000	2,197	17,323	4,678	1,700	1,688	5,388	1,771	5,988	11,613	86,696	34,913	5,007	5,490	19,912	9,193	26,246
$10,000 under $25,000	3,530	58,686	19,545	5,115	5,776	12,386	3,049	15,070	13,903	224,696	92,221	9,014	24,352	43,707	11,116	54,800
$25,000 under $50,000	3,172	112,309	47,304	7,652	27,396	22,654	2,768	24,245	9,840	358,679	171,340	13,282	64,185	66,461	8,966	71,691
$50,000 under $100,000	1,909	131,130	67,960	6,369	37,732	17,314	1,730	18,626	7,723	547,486	305,567	15,263	115,104	77,440	6,979	84,105
$100,000 under $200,000	1,319	188,463	114,712	6,974	64,478	22,913	1,259	23,753	4,852	693,282	418,702	18,202	182,394	80,961	4,613	83,764
$200,000 under $500,000	468	125,272	74,540	3,796	47,113	11,601	424	13,549	3,341	965,936	650,490	23,534	210,702	69,870	2,815	77,800
$500,000 under $1,000,000	44	28,881	20,899	423	6,874	2,665	34	2,741	616	416,044	314,486	7,480	77,215	19,650	566	21,425
$1,000,000 under $5,000,000	7	11,411	8,528	118	2,929	594	7	594	207	347,783	279,344	5,055	50,185	12,376	183	13,291
$5,000,000 or more	1	16,656	10,374	112	3,320	210	1	210	10	61,884	51,323	576	7,942	966	9	1,076
	Transportation, communication, electric, gas, and sanitary services															
	Total								Local and highway passenger transit							
Total	300,158	7,124,099	1,519,834	676,365	1,112,704	995,258	235,207	1,166,799	50,468	562,013	70,317	50,418	126,048	115,034	42,290	132,028
Under $1,000	26,587	13,719	1,143	9,019	927	[1]19,140	8,758	2,631	3,637	1,860	215	477	64	[1]2,037	1,667	502
$1,000 under $2,500	34,001	58,250	4,691	9,068	2,500	3,888	22,826	17,253	9,950	18,104	819	2,741	984	1,282	7,290	5,578
$2,500 under $5,000	39,289	143,426	11,947	18,954	5,029	39,131	32,255	49,873	10,348	38,497	2,203	4,823	907	15,395	9,372	16,250
$5,000 under $10,000	56,240	412,119	25,733	47,921	17,740	117,102	47,749	138,785	15,086	110,197	6,952	9,474	4,337	43,900	14,169	45,353
$10,000 under $25,000	76,735	1,258,553	106,691	151,971	76,731	281,375	64,483	322,693	7,434	103,796	10,645	8,657	13,918	35,743	6,870	36,914
$25,000 under $50,000	40,657	1,393,093	163,336	157,772	179,543	277,361	36,195	299,278	2,550	91,697	15,219	9,537	31,297	9,512	1,863	14,470
$50,000 under $100,000	15,165	1,057,686	183,119	99,921	231,684	132,586	13,222	145,613	692	52,482	8,500	4,327	22,395	4,822	524	5,213
$100,000 under $200,000	7,397	1,033,689	246,493	89,353	234,458	80,026	6,090	94,345	539	75,582	6,297	5,009	27,150	3,738	355	4,339
$200,000 under $500,000	3,201	924,748	313,496	58,509	225,869	61,232	2,884	69,996	205	52,247	7,175	4,884	22,530	1,997	155	2,723
$500,000 under $1,000,000	679	457,799	228,574	21,143	95,991	16,191	568	18,407	25	15,353	10,354	485	2,370	622	23	626
$1,000,000 under $5,000,000	202	321,260	188,952	11,689	39,807	5,792	174	7,834	2	2,198	1,938	4	96	60	2	60
$5,000,000 or more	5	49,757	45,659	1,045	2,425	[1]286	3	91	-	-	-	-	-	-	-	-
	Trucking and warehousing								Other transportation							
Total	207,138	5,317,396	963,398	550,734	783,621	710,216	162,172	823,089	22,154	797,179	415,711	33,834	101,010	75,093	14,245	109,984
Under $1,000	14,796	8,347	498	4,801	642	[1]7,974	5,417	1,432	4,802	1,906	271	3,328	215	[1]7,944	554	170
$1,000 under $2,500	17,350	29,293	2,642	3,873	789	2,462	11,315	8,253	3,459	5,517	162	1,646	74	[1]1,184	1,768	1,548
$2,500 under $5,000	24,059	87,655	8,537	12,246	3,305	20,058	18,689	28,232	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	35,236	260,064	16,129	34,579	12,006	59,865	28,035	77,320	3,391	24,938	2,052	2,178	1,058	6,424	3,086	8,905
$10,000 under $25,000	64,777	1,085,708	87,714	135,788	50,716	231,832	53,861	263,912	1,963	30,610	6,036	3,607	5,167	3,851	1,385	9,997
$25,000 under $50,000	31,142	1,046,134	103,120	128,245	105,572	193,410	27,735	207,540	3,666	134,681	28,422	6,960	21,081	43,583	3,444	46,076
$50,000 under $100,000	11,491	806,386	125,681	81,184	162,426	91,233	9,986	100,051	1,231	81,716	24,642	3,957	19,374	12,867	1,036	16,170
$100,000 under $200,000	5,388	758,633	181,757	74,843	161,775	57,040	4,562	66,383	936	128,519	45,424	5,531	23,326	7,904	703	11,209
$200,000 under $500,000	2,245	654,815	185,393	43,656	170,855	45,104	2,037	49,073	560	160,477	111,915	4,731	12,600	4,886	504	8,824
$500,000 under $1,000,000	499	336,836	128,136	19,810	79,268	12,412	404	14,442	149	101,979	88,914	565	13,179	2,668	135	2,850
$1,000,000 under $5,000,000	153	226,635	110,606	10,670	33,967	5,151	131	6,451	43	86,736	74,695	705	4,558	406	37	1,148
$5,000,000 or more	2	16,890	13,185	1,039	2,300	[1]377	-	-	3	32,867	32,474	6	125	91	3	91

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Transportation, communication, electric, gas, and sanitary services--Continued							
	Communication, electric, gas, and sanitary services							
Total	20,398	447,511	70,408	41,379	102,025	94,915	16,500	101,698
Under $1,000	3,352	1,606	159	413	6	[1]1,185	1,120	527
$1,000 under $2,500	3,242	5,336	1,068	808	653	1,328	2,453	1,874
$2,500 under $5,000	2,931	10,041	503	1,265	564	2,137	2,604	2,395
$5,000 under $10,000	2,527	16,920	600	1,690	339	6,913	2,459	7,207
$10,000 under $25,000	2,561	38,439	2,296	3,919	6,930	9,949	2,367	11,870
$25,000 under $50,000	3,299	120,581	16,575	13,030	21,593	30,856	3,153	31,192
$50,000 under $100,000	1,751	117,102	24,296	10,453	27,489	23,664	1,676	24,179
$100,000 under $200,000	534	70,955	13,015	3,970	22,207	11,344	470	12,414
$200,000 under $500,000	191	57,209	9,013	5,238	[1]9,884	9,245	188	9,376
$500,000 under $1,000,000	6	3,631	1,170	283	1,174	489	6	489
$1,000,000 under $5,000,000	4	5,691	1,713	310	1,186	175	4	175
$5,000,000 or more	-	-	-	-	-	-	-	-
	Wholesale and retail trade--Continued							
	Wholesale trade							
	Total							
Total	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	240,805	2,152,590
Under $1,000	35,922	11,705	11,283	3,356	457	[1]37,627	8,454	2,327
$1,000 under $2,500	23,089	37,683	16,071	3,218	1,226	[1]12,968	10,806	7,529
$2,500 under $5,000	28,565	102,531	34,067	6,179	3,731	5,597	18,725	25,948
$5,000 under $10,000	46,412	326,716	79,277	12,240	6,141	86,671	35,657	107,458
$10,000 under $25,000	65,909	1,086,922	312,700	30,224	25,170	380,353	59,152	403,592
$25,000 under $50,000	43,621	1,566,099	697,576	35,139	62,186	433,276	38,740	452,112
$50,000 under $100,000	32,413	2,310,875	1,459,118	37,955	130,085	352,388	29,529	368,542
$100,000 under $200,000	18,888	2,695,476	1,999,285	31,066	159,745	246,959	17,388	259,230
$200,000 under $500,000	15,438	4,677,232	3,684,373	51,187	290,120	277,511	14,570	286,422
$500,000 under $1,000,000	5,019	3,497,433	2,961,395	30,832	179,056	119,585	4,648	125,537
$1,000,000 under $5,000,000	3,259	6,306,745	5,797,318	25,488	159,151	97,943	3,011	105,810
$5,000,000 or more	139	1,260,902	1,198,640	1,873	13,356	7,127	125	8,083
	Farm product raw materials							
Total	11,545	4,189,106	3,849,163	21,299	70,319	72,996	8,916	88,062
Under $1,000								
$1,000 under $2,500	2,393	8,292	2,170	537	95	718	1,462	2,698
$2,500 under $5,000								
$5,000 under $10,000								
$10,000 under $25,000	2,074	32,644	17,276	1,090	1,286	6,590	1,509	8,079
$25,000 under $50,000	1,815	68,306	45,362	815	1,049	11,073	1,481	12,403
$50,000 under $100,000	1,027	72,662	52,507	1,135	3,883	5,843	812	7,023
$100,000 under $200,000	783	107,917	85,751	1,192	4,857	5,583	616	7,455
$200,000 under $500,000	1,311	415,933	363,429	3,358	6,199	8,821	1,181	9,361
$500,000 under $1,000,000	1,144	850,987	755,432	6,709	33,540	17,754	1,007	20,659
$1,000,000 under $5,000,000	905	1,743,841	1,659,004	5,699	16,809	14,218	766	17,124
$5,000,000 or more	93	888,524	868,232	764	2,601	2,396	82	3,260
	Wholesale trade--Continued							
	Other wholesale trade							
Total	242,362	11,902,189	7,966,575	175,479	646,114	1,433,110	177,438	1,581,151
Under $1,000	30,569	10,214	10,222	2,765	161	[1]32,666	6,889	1,879
$1,000 under $2,500	20,653	33,274	15,111	2,540	1,226	[1]10,837	9,595	6,630
$2,500 under $5,000	24,514	88,557	28,876	5,111	2,842	5,999	16,251	22,806
$5,000 under $10,000	38,454	271,257	63,637	10,250	4,981	72,906	28,539	90,373
$10,000 under $25,000	51,367	847,940	219,750	22,624	20,701	304,143	46,372	322,940
$25,000 under $50,000	31,730	1,135,611	444,755	27,634	50,906	350,845	27,976	366,821
$50,000 under $100,000	20,012	1,415,356	795,317	24,809	91,794	261,617	18,243	271,197
$100,000 under $200,000	11,855	1,691,625	1,225,094	18,853	106,915	167,471	11,004	175,005
$200,000 under $500,000	9,889	2,943,017	2,258,458	34,281	196,665	199,400	9,429	203,982
$500,000 under $1,000,000	2,295	1,571,360	1,286,803	15,271	89,873	67,474	2,186	69,123
$1,000,000 under $5,000,000	1,002	1,712,060	1,464,913	10,875	74,627	44,277	934	47,879
$5,000,000 or more	22	181,918	153,639	466	5,423	2,481	20	2,516

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Wholesale and retail trade							
	Total							
Total	2,115,092	120,143,547	89,041,624	1,518,465	9,008,990	7,957,817	1,486,106	9,185,597
Under $1,000	312,070	121,355	91,513	19,050	4,050	[1]149,280	96,940	18,790
$1,000 under $2,500	186,775	310,879	164,650	15,767	8,000	[1]50,818	91,753	53,305
$2,500 under $5,000	162,095	585,150	321,422	23,181	21,468	[1]7,503	99,219	99,662
$5,000 under $10,000	212,750	1,543,242	791,887	48,762	62,973	172,482	148,667	294,618
$10,000 under $25,000	338,291	5,593,873	3,207,698	137,722	282,178	722,990	253,993	938,152
$25,000 under $50,000	302,896	10,920,157	6,941,220	214,912	755,000	1,299,985	253,276	1,462,675
$50,000 under $100,000	285,861	20,310,658	14,209,540	295,620	1,578,702	1,830,225	252,478	1,972,907
$100,000 under $200,000	194,257	27,265,847	20,029,771	313,592	2,448,692	1,953,805	177,644	2,060,981
$200,000 under $500,000	95,389	27,813,871	21,225,307	270,038	2,474,489	1,537,909	89,130	1,597,294
$500,000 under $1,000,000	17,555	12,005,956	9,816,365	109,710	846,042	415,904	16,332	438,102
$1,000,000 under $5,000,000	6,971	12,088,191	10,762,083	67,159	497,683	219,636	6,508	235,350
$5,000,000 or more	182	1,584,368	1,480,168	2,952	29,713	12,482	166	13,761
	Wholesale and retail trade--Continued							
	Wholesale trade							
	Groceries and related products							
Total	37,776	6,318,794	5,495,366	47,643	206,676	268,470	33,029	281,331
Under $1,000	2,194	651	420	212	162	[1]1,856	503	111
$1,000 under $2,500	2,764	8,304	3,796	550	71	917	1,823	2,324
$2,500 under $5,000								
$5,000 under $10,000	3,128	21,830	6,967	678	138	6,661	3,059	7,114
$10,000 under $25,000	7,064	114,768	48,555	4,130	2,102	35,254	6,587	35,717
$25,000 under $50,000	4,667	171,525	110,466	2,929	2,905	28,961	4,336	29,429
$50,000 under $100,000	8,070	586,254	465,015	7,813	15,622	52,854	7,467	55,344
$100,000 under $200,000	4,250	611,259	500,805	6,204	21,591	44,392	3,990	45,601
$200,000 under $500,000	2,953	936,766	789,546	8,988	50,553	37,891	2,738	39,852
$500,000 under $1,000,000	1,381	936,985	809,383	7,295	47,969	26,532	1,261	27,631
$1,000,000 under $5,000,000	1,281	2,739,992	2,583,644	8,201	60,231	34,614	1,242	35,901
$5,000,000 or more	24	190,460	176,769	643	5,332	2,250	23	2,307
	Machinery, equipment, and supplies							
Total	26,991	1,470,230	939,999	24,336	107,315	182,239	21,422	202,046
Under $1,000	2,431	680	596	157	134	[1]1,863	992	314
$1,000 under $2,500	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
$2,500 under $5,000	1,791	6,078	1,218	696	818	[1]1,542	875	1,273
$5,000 under $10,000	3,714	27,037	7,397	1,048	927	5,027	3,036	7,675
$10,000 under $25,000	5,404	91,570	27,119	2,380	1,081	34,366	4,684	36,856
$25,000 under $50,000	5,409	190,657	96,993	3,761	7,326	42,397	4,947	43,459
$50,000 under $100,000	3,304	236,603	146,279	4,198	18,786	32,074	3,007	34,978
$100,000 under $200,000	2,000	284,675	187,635	4,817	26,382	29,513	1,778	31,169
$200,000 under $500,000	1,285	381,516	272,940	4,560	36,703	31,399	1,222	33,227
$500,000 under $1,000,000	199	138,101	109,777	1,557	7,674	7,825	194	8,124
$1,000,000 under $5,000,000	71	110,852	89,757	713	7,484	4,834	69	4,906
$5,000,000 or more	-	-	-	-	-	-	-	-
	Retail trade							
	Total							
Total	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975	5,923,487	1,222,890	6,930,956
Under $1,000	269,918	106,644	76,834	14,975	3,559	[1]106,487	85,594	15,891
$1,000 under $2,500	158,357	264,727	146,022	11,534	6,670	[1]33,336	78,264	43,548
$2,500 under $5,000	128,660	465,544	282,740	15,357	16,684	[1]14,634	77,501	68,098
$5,000 under $10,000	162,899	1,193,591	702,994	36,050	56,616	79,569	109,859	179,807
$10,000 under $25,000	268,009	4,440,710	2,862,428	105,792	252,980	331,741	191,258	520,098
$25,000 under $50,000	255,547	9,218,997	6,161,992	177,426	686,843	840,937	210,911	984,695
$50,000 under $100,000	252,192	17,911,756	12,696,832	256,063	1,441,391	1,464,730	221,770	1,590,971
$100,000 under $200,000	174,140	24,395,518	17,899,092	280,380	2,273,299	1,693,016	159,150	1,786,915
$200,000 under $500,000	79,414	22,973,015	17,410,174	217,316	2,172,780	1,254,834	74,145	1,303,869
$500,000 under $1,000,000	12,449	8,449,967	6,805,237	77,712	663,425	295,344	11,616	311,420
$1,000,000 under $5,000,000	2,988	4,542,144	3,806,062	28,030	317,371	112,418	2,781	119,966
$5,000,000 or more	43	323,466	281,528	1,079	16,357	5,355	41	5,678

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Building materials, hardware, and farm equipment								General merchandise stores							
									Total							
Total	46,648	4,824,941	3,632,590	57,893	401,981	312,277	36,787	351,563	458,699	5,123,784	3,578,977	99,373	267,755	359,198	254,157	529,617
Under $1,000	2,116	1,051	666	502	101	[1]2,617	801	164	188,615	73,905	43,157	6,266	868	[1]44,252	68,844	12,241
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	92,824	152,438	75,806	5,878	1,333	[1]8,946	49,134	26,857
$2,500 under $5,000	2,828	9,807	7,709	817	185	[1]2,108	1,481	913	55,367	195,425	105,590	4,581	3,697	11,473	38,035	34,846
$5,000 under $10,000	3,573	28,447	14,997	762	331	1,494	2,202	3,706	42,932	299,486	170,179	7,734	3,370	37,879	33,271	53,425
$10,000 under $25,000	6,164	99,575	68,055	2,693	4,762	9,054	4,146	13,010	35,280	550,398	338,332	9,936	11,248	56,629	26,233	78,001
$25,000 under $50,000	7,292	258,926	178,480	5,012	16,098	26,056	5,990	33,216	17,627	611,612	426,297	12,007	27,466	72,974	15,175	79,489
$50,000 under $100,000	10,264	743,431	541,162	9,309	45,123	69,806	8,901	76,674	15,286	1,049,513	787,059	18,851	42,889	86,372	13,791	91,092
$100,000 under $200,000	7,358	1,011,129	724,655	12,679	98,045	82,417	6,864	86,099	7,424	1,022,330	778,062	13,925	65,161	74,814	6,589	78,348
$200,000 under $500,000	5,205	1,504,392	1,152,113	17,280	135,057	84,093	4,761	90,585	2,976	837,746	610,812	16,501	82,810	56,162	2,755	58,180
$500,000 under $1,000,000	1,258	916,960	731,598	6,873	84,837	36,450	1,207	38,373	272	183,728	135,826	2,168	16,098	10,447	239	11,081
$1,000,000 under $5,000,000	183	250,574	212,772	1,928	17,440	7,731	170	8,669	96	147,203	107,857	1,526	12,815	5,646	91	6,057
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General merchandise stores--Continued															
	Direct selling establishments								Other general merchandise stores							
Total	374,090	1,500,615	877,745	26,744	36,163	127,922	200,286	251,453	84,609	3,623,169	2,701,232	72,629	231,592	231,276	53,871	278,164
Under $1,000	173,034	69,106	39,551	3,715	757	[1]35,494	67,058	12,069	15,581	4,799	3,606	2,551	111	[1]8,758	1,786	172
$1,000 under $2,500	85,639	140,776	68,913	4,042	1,196	[1]6,212	45,618	25,362	7,185	11,662	6,893	1,836	137	[1]2,734	3,516	1,495
$2,500 under $5,000	49,258	173,384	91,426	2,555	1,815	15,312	35,259	32,417	6,109	22,041	14,164	2,026	1,882	[1]3,839	2,776	2,429
$5,000 under $10,000	33,241	231,715	126,712	4,413	1,506	34,602	26,500	44,786	9,691	67,771	43,467	3,321	1,864	3,277	6,771	8,639
$10,000 under $25,000	22,483	340,623	180,402	4,699	4,110	48,399	16,606	62,544	12,797	209,775	157,930	5,237	7,138	8,230	9,627	15,457
$25,000 under $50,000	6,793	233,556	150,143	4,257	12,632	38,448	5,827	40,304	10,834	378,056	276,154	7,750	14,834	34,526	9,348	39,185
$50,000 under $100,000	3,097	203,069	138,092	2,158	5,910	23,550	2,897	24,010	12,189	846,444	648,967	16,693	36,979	62,822	10,894	67,082
$100,000 under $200,000	416	55,213	39,855	466	3,309	6,356	415	6,473	7,008	967,117	738,207	13,459	61,852	68,458	6,174	71,875
$200,000 under $500,000	99	31,661	26,374	225	3,793	1,083	76	1,610	2,877	806,085	584,438	16,276	79,017	55,079	2,679	56,570
$500,000 under $1,000,000	27	17,762	13,502	168	869	1,439	27	1,439	245	165,966	122,324	2,000	15,229	9,008	212	9,642
$1,000,000 under $5,000,000	3	3,750	2,775	46	266	439	3	439	93	143,453	105,082	1,480	12,549	5,207	88	5,618
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Food stores															
	Total								Grocery stores							
Total	212,059	18,268,517	14,804,352	180,320	1,034,466	848,002	169,755	962,354	157,386	15,383,315	12,779,048	137,025	743,249	616,907	124,530	709,320
Under $1,000	3,258	1,136	871	481	108	[1]2,990	68	4	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$1,000 under $2,500	5,247	9,073	6,750	474	383	[1]1,594	2,741	829	2,068	3,621	3,391	135	90	[1]1,491	758	107
$2,500 under $5,000	7,466	28,821	22,963	382	293	[1]155	4,540	2,488	4,661	18,586	15,201	122	107	191	2,683	1,605
$5,000 under $10,000	17,652	135,743	101,676	3,977	3,439	4,830	12,222	15,104	11,064	87,443	73,791	1,433	1,309	[1]239	6,998	6,981
$10,000 under $25,000	41,114	686,496	543,563	10,124	10,990	33,242	30,147	57,690	28,197	471,342	401,286	5,615	4,464	12,197	19,920	29,815
$25,000 under $50,000	42,621	1,541,707	1,200,226	23,691	56,515	96,939	34,500	121,485	31,401	1,134,506	944,453	14,114	21,536	45,836	23,852	67,298
$50,000 under $100,000	44,662	3,214,974	2,592,608	34,835	126,118	203,719	39,565	220,009	36,183	2,600,781	2,182,484	26,035	61,447	138,953	31,573	153,622
$100,000 under $200,000	29,808	4,208,137	3,418,481	40,413	238,419	221,296	27,543	235,893	24,715	3,492,961	2,903,657	31,877	153,918	170,973	22,780	183,212
$200,000 under $500,000	15,821	4,683,782	3,819,615	36,740	311,046	193,643	14,372	203,994	13,503	4,029,348	3,325,575	30,867	236,295	158,952	12,141	168,126
$500,000 under $1,000,000	3,526	2,353,235	1,935,702	19,216	177,919	68,409	3,255	72,136	3,312	2,209,165	1,822,597	17,540	161,866	63,451	3,053	67,121
$1,000,000 under $5,000,000	874	1,324,798	1,094,199	9,423	102,914	29,961	793	31,876	836	1,262,302	1,044,280	8,889	96,695	28,983	763	30,662
$5,000,000 or more	10	80,615	67,698	564	6,322	702	9	846	9	72,807	61,872	346	5,517	627	8	771
	Food stores--Continued								Automotive dealers and service stations							
	Other food stores								Total							
Total	54,673	2,885,202	2,025,304	43,295	291,217	231,095	45,225	253,034	291,447	31,510,532	25,047,300	246,768	2,257,457	1,440,803	231,734	1,611,953
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,654	2,184	3,116	832	1,222	[1]6,311	1,034	447
$1,000 under $2,500	3,179	5,452	3,359	339	293	[1]103	1,983	722	7,692	12,827	8,462	688	263	[1]2,484	3,482	3,224
$2,500 under $5,000	2,805	10,235	7,762	260	186	[1]346	1,857	883	7,816	29,166	18,530	1,132	2,441	[1]349	4,209	5,834
$5,000 under $10,000	6,588	48,300	27,885	2,544	2,130	5,069	5,224	8,123	16,740	123,741	69,582	2,281	9,129	16,829	11,070	25,177
$10,000 under $25,000	12,917	215,154	142,277	4,509	6,526	21,045	10,227	27,875	37,739	632,711	460,574	9,399	33,319	34,933	25,558	65,223
$25,000 under $50,000	11,220	407,201	255,773	9,577	34,979	51,103	10,648	54,187	47,067	1,701,034	1,311,062	19,163	98,466	91,936	36,088	124,090
$50,000 under $100,000	8,479	614,193	410,124	8,800	64,671	64,766	7,992	66,387	63,983	4,679,933	3,689,849	40,046	274,986	257,392	54,905	288,507
$100,000 under $200,000	5,093	715,176	514,824	8,536	84,501	50,323	4,763	52,681	65,863	9,362,950	7,331,532	73,950	720,630	481,403	59,645	511,577
$200,000 under $500,000	2,318	654,434	494,040	5,873	74,751	34,691	2,231	35,868	31,517	9,166,995	7,222,654	58,399	775,035	417,518	29,756	430,082
$500,000 under $1,000,000	214	144,070	113,105	1,676	16,053	4,958	202	5,015	4,932	3,416,678	2,866,913	31,194	206,646	98,058	4,616	103,901
$1,000,000 under $5,000,000	38	62,496	49,919	534	6,219	978	30	1,214	1,420	2,204,732	1,908,244	9,334	126,472	49,265	1,347	51,278
$5,000,000 or more	1	7,808	5,826	218	805	75	1	75	24	177,581	156,782	350	8,848	2,613	24	2,613

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Automotive dealers and service stations--Continued															
	Motor vehicle dealers								Gasoline service stations							
Total	43,818	6,837,113	5,791,554	43,457	320,046	233,683	33,336	267,326	205,939	20,864,895	16,345,098	158,118	1,661,702	995,759	170,755	1,086,579
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,295	455	1,151	129	591	[1]3,364	566	143
$1,000 under $2,500	2,120	3,813	2,377	81	39	688	1,143	1,396	2,386	4,108	2,827	259	125	[1]956	1,135	1,080
$2,500 under $5,000	2,222	7,967	5,004	179	2	979	1,300	2,810	3,400	13,245	8,766	530	2,439	[1]1,263	1,763	1,970
$5,000 under $10,000	5,142	37,239	22,254	325	262	6,137	2,993	8,642	9,102	68,908	36,188	1,457	8,610	9,803	6,819	12,893
$10,000 under $25,000	7,697	124,663	86,570	2,019	2,344	10,462	5,501	16,530	24,099	414,958	311,430	5,057	28,151	18,133	16,247	35,653
$25,000 under $50,000	6,747	240,637	185,263	1,443	8,448	17,381	5,286	22,553	33,058	1,208,590	939,255	12,918	76,088	64,170	25,539	79,546
$50,000 under $100,000	6,039	416,161	327,807	2,132	10,846	29,203	5,360	31,769	52,440	3,852,734	3,062,594	31,837	235,885	202,476	45,147	223,200
$100,000 under $200,000	4,684	666,728	541,256	2,959	31,652	30,418	3,664	37,320	55,052	7,826,491	6,145,982	59,183	611,913	387,170	50,429	405,442
$200,000 under $500,000	4,369	1,423,445	1,213,591	6,386	65,260	50,227	3,973	53,499	22,537	6,299,394	4,888,889	38,402	604,041	286,278	21,649	290,806
$500,000 under $1,000,000	2,815	2,042,145	1,762,990	21,587	103,332	49,677	2,649	52,703	1,391	891,759	713,837	6,217	74,432	26,758	1,293	28,739
$1,000,000 under $5,000,000	1,099	1,731,113	1,518,131	5,995	89,583	36,987	1,047	38,110	175	249,361	203,556	2,093	18,239	5,636	164	6,189
$5,000,000 or more	20	142,689	126,159	314	7,660	1,695	20	1,695	4	34,892	30,623	36	1,188	918	4	918
	Automotive dealers and service stations--Continued															
	Other automotive dealers								Apparel and accessory stores							
Total	41,690	3,808,524	2,910,648	45,193	275,709	211,361	27,643	258,048	57,003	3,408,080	2,263,224	37,857	320,455	313,858	40,577	364,988
Under $1,000	3,495	1,216	1,813	666	13	[1]2,776	68	5	4,658	2,141	3,236	342	152	[1]4,651	568	139
$1,000 under $2,500	3,186	4,906	3,258	348	99	[1]2,216	1,204	748	2,043	3,702	1,588	40	32	[1]827	734	586
$2,500 under $5,000	2,194	7,954	4,760	423	-	[1]65	1,146	1,054	3,298	12,069	8,536	843	165	[1]2,530	1,991	2,197
$5,000 under $10,000	2,496	17,594	11,140	499	257	889	1,258	3,642	4,053	30,970	21,704	828	517	[1]1,057	2,345	3,114
$10,000 under $25,000	5,943	93,090	62,574	2,323	2,824	6,338	3,810	13,040	7,611	130,229	96,817	2,799	7,680	[1]3,034	3,589	11,629
$25,000 under $50,000	7,262	251,807	186,544	4,802	13,930	10,385	5,263	21,991	11,923	445,439	299,887	5,208	29,211	40,992	9,632	48,946
$50,000 under $100,000	5,504	411,038	299,448	6,077	28,255	25,713	4,398	33,538	13,277	940,659	633,928	10,022	73,092	96,408	12,177	104,768
$100,000 under $200,000	6,127	869,731	644,294	11,808	77,065	63,815	5,552	68,815	7,451	999,602	650,405	10,594	104,686	108,852	6,887	113,629
$200,000 under $500,000	4,611	1,444,156	1,120,174	13,611	105,734	81,013	4,134	85,777	2,453	672,169	437,237	5,664	80,096	67,581	2,431	67,632
$500,000 under $1,000,000	726	482,774	390,086	3,390	28,882	21,623	674	22,459	209	137,335	87,901	1,293	19,914	9,578	196	9,802
$1,000,000 under $5,000,000	146	224,258	186,557	1,246	18,650	6,642	136	6,979	27	33,765	21,985	224	4,910	2,546	27	2,546
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Furniture, home furnishings, and equipment								Eating places							
Total	85,427	5,059,537	3,420,313	75,602	478,188	419,439	62,447	490,384	184,889	7,788,413	4,160,691	212,232	1,542,006	628,336	136,145	746,958
Under $1,000	6,587	1,846	3,735	1,384	86	[1]12,838	777	56	6,035	1,824	1,513	914	93	[1]4,362	453	100
$1,000 under $2,500	5,173	9,218	5,140	468	226	[1]1,564	2,197	1,358	9,543	17,440	11,905	708	1,620	[1]2,762	4,554	2,092
$2,500 under $5,000	5,646	21,150	14,321	921	859	[1]3,356	2,527	1,560	11,378	43,311	27,153	1,149	4,884	[1]3,112	7,042	3,967
$5,000 under $10,000	8,885	63,918	36,017	2,826	2,777	1,692	5,863	9,880	22,721	172,016	97,660	6,078	20,189	6,313	14,357	21,645
$10,000 under $25,000	15,424	263,169	144,816	6,744	13,151	46,960	12,710	54,237	46,615	787,188	455,144	25,574	96,330	53,834	34,541	83,393
$25,000 under $50,000	14,400	527,021	330,303	11,902	33,509	65,009	12,368	74,015	40,394	1,455,976	809,475	42,563	222,022	138,933	33,151	160,897
$50,000 under $100,000	14,283	1,004,777	675,861	15,095	81,898	88,198	12,091	101,376	30,732	2,108,735	1,121,125	55,531	413,669	195,914	26,472	214,286
$100,000 under $200,000	9,846	1,351,243	926,391	17,961	146,215	123,722	9,153	128,793	13,019	1,774,473	914,293	47,301	420,726	147,869	11,603	157,360
$200,000 under $500,000	4,463	1,292,604	902,137	14,545	142,056	87,383	4,099	92,856	4,103	1,161,153	585,799	26,303	302,995	81,714	3,643	88,247
$500,000 under $1,000,000	641	407,188	295,037	2,969	43,305	20,627	586	21,653	306	202,189	103,240	4,957	45,006	11,989	291	12,721
$1,000,000 under $5,000,000	79	117,403	86,555	787	14,106	3,606	76	4,600	42	58,822	31,318	1,154	14,472	2,185	38	2,250
$5,000,000 or more	-	-	-	-	-	-	-	-	1	5,286	2,066	-	-	[1]179	-	-
	Drinking places								Drug and proprietary stores							
Total	95,247	3,486,348	1,935,666	94,451	419,656	335,802	70,723	391,554	22,218	2,739,543	1,845,993	28,579	290,939	299,539	20,528	310,608
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
$1,000 under $2,500	3,474	5,927	3,848	543	806	[1]2,959	425	90								
$2,500 under $5,000	3,676	14,215	7,135	691	852	[1]1,926	1,081	1,078	988	4,480	3,147	66	201	103	(*)	(*)
$5,000 under $10,000	10,481	74,456	46,385	2,698	4,006	[1]2,438	5,709	5,827								
$10,000 under $25,000	22,739	391,806	231,595	13,671	30,436	16,515	15,236	37,260	745	12,986	5,688	58	1,019	4,456	690	4,590
$25,000 under $50,000	31,633	1,147,296	634,412	30,261	118,765	126,177	27,670	138,144	2,911	106,221	71,963	1,355	6,535	13,453	2,809	14,682
$50,000 under $100,000	18,163	1,203,257	654,530	30,475	158,105	144,947	16,713	149,170	6,153	465,600	316,169	4,913	33,947	55,962	5,480	60,087
$100,000 under $200,000	3,482	454,352	249,881	12,288	71,386	40,582	3,124	43,961	7,825	1,128,971	750,503	12,526	125,886	127,500	7,291	131,634
$200,000 under $500,000	679	187,126	103,898	3,654	33,760	15,088	654	15,313	3,462	924,399	627,482	9,063	110,615	93,141	3,394	93,427
$500,000 under $1,000,000	7	5,307	2,757	79	1,052	573	7	573	121	76,396	54,983	475	9,897	4,224	101	4,496
$1,000,000 under $5,000,000	2	2,099	917	52	483	121	2	121	13	20,490	16,058	123	2,839	700	12	808
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Wholesale and retail trade--Continued								
Retail trade--Continued								
Liquor stores								
Total	24,323	3,067,652	2,493,347	23,969	135,997	180,029	21,272	191,484
Under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,500	980	7,903	5,674	66	363	380	(*)	(*)
$2,500 under $5,000								
$5,000 under $10,000	768	13,185	9,629	503	1,380	[1]681	133	605
$10,000 under $25,000	3,941	141,102	113,996	1,301	2,060	8,257	3,316	10,031
$25,000 under $50,000	7,763	553,486	439,663	4,788	21,482	37,826	6,999	40,957
$50,000 under $100,000	7,018	1,001,454	800,054	8,792	45,778	62,781	6,437	66,690
$100,000 under $200,000	3,463	1,015,168	836,861	6,821	50,704	55,851	3,386	56,790
$200,000 under $500,000	312	202,268	170,366	1,230	8,905	11,060	309	11,216
$500,000 under $1,000,000	77	126,474	110,677	462	5,235	4,530	75	4,541
$1,000,000 under $5,000,000	1	6,612	6,427	6	90	25	1	25
$5,000,000 or more								
Antique and secondhand stores								
Total	49,848	640,797	401,743	10,924	36,797	43,179	24,386	77,609
Under $1,000	11,169	5,127	5,047	719	81	[1]5,811	2,478	523
$1,000 under $2,500	6,844	11,246	7,113	459	198	[1]3,552	2,842	1,357
$2,500 under $5,000	8,263	30,006	21,854	783	163	[1]4,603	4,378	3,105
$5,000 under $10,000	7,985	55,820	35,655	1,035	1,647	[1]314	4,109	7,030
$10,000 under $25,000	10,114	156,740	86,474	3,294	4,236	12,252	5,777	17,414
$25,000 under $50,000	2,853	105,099	61,316	1,679	5,821	13,546	2,457	15,230
$50,000 under $100,000	1,667	113,736	78,335	1,348	9,311	12,932	1,396	14,057
$100,000 under $200,000	803	116,557	74,602	1,106	11,541	13,895	801	13,998
$200,000 under $500,000	139	38,793	25,432	431	3,462	4,548	137	4,609
$500,000 under $1,000,000	11	7,673	5,915	70	337	286	11	286
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Retail trade--Continued								
Other retail trade								
Total	236,808	8,367,935	5,547,739	153,746	722,278	743,025	154,379	901,884
Under $1,000	39,700	16,797	14,873	3,496	843	[1]21,104	10,469	2,200
$1,000 under $2,500	24,751	41,500	24,715	2,238	1,806	[1]8,786	11,542	6,758
$2,500 under $5,000	22,870	81,329	48,940	4,058	3,145	[1]8,166	12,165	11,912
$5,000 under $10,000	26,535	197,689	100,951	7,699	10,648	13,620	17,745	33,827
$10,000 under $25,000	43,696	716,227	421,741	20,997	38,429	67,581	32,498	97,046
$25,000 under $50,000	32,885	1,177,564	724,575	23,284	70,375	146,665	27,755	164,470
$50,000 under $100,000	25,959	1,833,655	1,166,543	30,850	160,771	215,254	23,280	229,988
$100,000 under $200,000	14,243	1,964,320	1,280,233	28,845	224,826	207,885	13,213	218,933
$200,000 under $500,000	5,133	1,488,688	1,086,134	21,915	145,144	98,112	4,757	102,154
$500,000 under $1,000,000	854	541,010	414,999	7,188	49,509	23,643	798	25,182
$1,000,000 under $5,000,000	175	255,784	215,480	3,017	15,685	6,127	150	7,220
$5,000,000 or more	7	53,372	48,555	159	1,097	2,194	7	2,194
Wholesale and retail trade not allocable								
Total	31,802	1,977,149	1,658,586	27,994	70,591	77,515	22,411	102,051
Under $1,000	6,230	3,006	3,396	719	34	[1]5,166	2,892	572
$1,000 under $2,500	5,329	8,469	2,557	1,015	104	[1]4,514	2,683	2,228
$2,500 under $5,000	4,870	17,075	4,615	1,645	1,053	1,534	2,993	5,616
$5,000 under $10,000	3,439	22,935	9,616	472	216	6,242	3,151	7,353
$10,000 under $25,000	4,373	66,241	32,570	1,706	4,028	10,896	3,583	14,462
$25,000 under $50,000	3,728	135,061	81,652	2,347	5,971	25,772	3,625	25,868
$50,000 under $100,000	1,256	88,027	53,590	1,602	7,226	13,107	1,179	13,394
$100,000 under $200,000	1,229	174,853	131,394	2,146	15,648	13,830	1,106	14,836
$200,000 under $500,000	537	163,624	130,760	1,535	11,589	5,564	415	7,003
$500,000 under $1,000,000	87	58,556	49,733	1,166	3,561	975	68	1,145
$1,000,000 under $5,000,000	724	1,239,302	1,158,703	13,641	21,161	9,275	716	9,574
$5,000,000 or more	-	-	-	-	-	-	-	-
Finance, insurance, and real estate								
Total								
Total	588,354	9,463,636	1,797,825	364,060	551,299	3,031,302	454,405	3,428,997
Under $1,000	110,851	41,825	4,959	14,059	4,377	[1]91,201	42,234	12,205
$1,000 under $2,500	85,163	139,534	4,798	15,599	1,919	5,561	58,859	46,133
$2,500 under $5,000	80,311	291,390	7,090	18,187	2,817	93,116	64,848	121,832
$5,000 under $10,000	98,490	722,980	15,705	35,423	8,287	328,354	90,444	360,446
$10,000 under $25,000	126,414	1,986,966	55,292	74,875	56,315	1,041,291	117,979	1,085,268
$25,000 under $50,000	53,465	1,866,259	133,402	55,338	110,854	887,807	49,925	919,983
$50,000 under $100,000	21,324	1,428,132	233,179	46,688	140,070	472,300	19,420	502,177
$100,000 under $200,000	8,208	1,116,792	414,039	24,980	77,056	206,887	7,275	228,523
$200,000 under $500,000	3,245	948,079	456,826	24,974	82,121	82,804	2,786	109,109
$500,000 under $1,000,000	679	448,426	215,599	24,901	41,634	15,075	501	28,942
$1,000,000 under $5,000,000	187	330,388	163,569	21,780	18,345	[1]4,727	125	13,557
$5,000,000 or more	17	142,865	93,367	7,256	7,504	[1]5,965	9	822
Finance								
Total	33,305	626,591	223,134	11,525	39,265	140,749	22,183	198,639
Under $1,000	10,135	2,689	449	1,060	882	[1]18,835	2,187	564
$1,000 under $2,500	4,167	6,438	8	297	145	[1]2,775	2,824	2,361
$2,500 under $5,000	3,761	14,199	169	385	213	2,580	3,220	5,922
$5,000 under $10,000	4,639	33,200	1,148	1,592	984	8,018	3,942	16,546
$10,000 under $25,000	5,297	85,712	2,888	2,319	4,269	39,811	5,056	43,206
$25,000 under $50,000	3,069	106,683	3,242	3,367	8,429	49,283	2,980	53,291
$50,000 under $100,000	1,579	108,312	24,363	1,314	12,195	36,246	1,376	43,070
$100,000 under $200,000	454	59,336	12,300	703	4,827	18,518	420	22,396
$200,000 under $500,000	135	36,551	19,094	182	3,612	6,036	125	7,164
$500,000 under $1,000,000	27	19,963	14,503	236	2,698	1,239	25	2,020
$1,000,000 under $5,000,000	31	58,127	51,603	66	468	[1]131	19	1,277
$5,000,000 or more	11	95,381	93,367	4	543	759	9	822
Insurance agents, brokers, and service								
Real estate								
Total								
Total	191,047	3,264,727	420,206	66,189	254,138	1,386,093	166,260	1,432,506
Under $1,000	26,072	11,577	467	1,648	564	[1]12,490	14,171	4,046
$1,000 under $2,500	24,968	39,102	1,023	2,484	235	5,634	19,569	14,036
$2,500 under $5,000	22,323	78,242	1,353	3,801	1,142	23,437	18,739	31,465
$5,000 under $10,000	31,067	228,515	5,252	6,002	3,406	106,947	29,183	110,094
$10,000 under $25,000	51,271	797,209	15,844	17,698	24,078	456,869	50,147	461,269
$25,000 under $50,000	23,632	822,565	33,648	19,142	67,746	455,152	23,119	456,852
$50,000 under $100,000	7,999	520,210	54,627	10,016	74,692	228,981	7,837	229,536
$100,000 under $200,000	2,635	360,365	141,217	3,384	37,932	78,996	2,474	80,426
$200,000 under $500,000	901	272,799	116,092	1,511	30,154	32,857	866	34,798
$500,000 under $1,000,000	161	107,380	44,558	331	10,646	7,858	137	8,132
$1,000,000 under $5,000,000	18	26,763	6,125	172	3,543	1,852	18	1,852
$5,000,000 or more	-	-	-	-	-	-	-	-
Real estate								
Total								
Total	364,002	5,572,318	1,154,485	286,346	257,896	1,504,460	265,962	1,797,852
Under $1,000	74,644	27,559	4,043	11,351	2,931	[1]59,876	25,876	7,595
$1,000 under $2,500	56,028	93,994	3,767	12,818	1,539	2,702	36,466	29,736
$2,500 under $5,000	54,227	198,949	5,568	14,001	1,462	67,099	42,889	84,445
$5,000 under $10,000	62,784	461,265	9,305	27,829	3,897	213,389	57,319	233,806
$10,000 under $25,000	69,846	1,104,045	36,560	54,858	27,968	544,611	62,776	580,793
$25,000 under $50,000	26,764	937,011	96,512	32,829	34,679	383,372	23,826	409,840
$50,000 under $100,000	11,746	799,610	154,189	35,358	53,183	207,073	10,207	229,571
$100,000 under $200,000	5,119	697,091	260,522	20,893	34,297	109,373	4,381	125,701
$200,000 under $500,000	2,209	638,729	321,640	23,281	48,355	43,911	1,795	67,147
$500,000 under $1,000,000	491	321,083	156,538	24,334	28,290	5,978	339	18,790
$1,000,000 under $5,000,000	138	245,498	105,841	21,542	14,334	[1]6,448	88	10,428
$5,000,000 or more	6	47,484	-	7,252	6,961	[1]6,724	-	-

Footnotes at end of table.

Table 2-3.—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Finance, insurance, and real estate--Continued								
Real estate--Continued								
Operators, except developers, and lessors of buildings								
Total	21,438	532,736	44,829	112,648	30,494	[1]32,122	11,113	51,217
Under $1,000	5,112	1,896	293	1,836	267	[1]7,324	3,001	331
$1,000 under $2,500	3,520	5,190	744	1,824	407	[1]1,818	1,449	979
$2,500 under $5,000	2,807	9,161	208	2,539	97	[1]459	1,357	1,497
$5,000 under $10,000	2,453	17,086	202	4,441	1,091	[1]332	1,146	3,210
$10,000 under $25,000	3,896	63,629	2,981	14,683	3,028	[1]3,662	2,027	8,027
$25,000 under $50,000	1,626	57,943	3,725	8,615	1,085	6,018	1,064	11,380
$50,000 under $100,000	1,230	80,728	4,150	19,509	3,650	710	733	12,230
$100,000 under $200,000	363	49,357	11,194	10,119	1,993	[1]4,125	111	3,578
$200,000 under $500,000	282	86,457	16,328	14,524	6,057	[1]10,503	144	4,286
$500,000 under $1,000,000	108	70,712	1,529	17,131	4,644	[1]1,953	65	3,429
$1,000,000 under $5,000,000	40	80,815	3,475	16,163	6,220	[1]7,860	16	2,270
$5,000,000 or more	1	9,762	-	1,264	1,955	[1]814	-	-
Lessors of real property other than buildings								
Total	24,251	55,335	4,846	16,536	2,513	[1]11,193	10,957	10,589
Under $1,000	12,409	4,741	506	2,865	545	[1]6,856	4,305	1,116
$1,000 under $2,500	6,805	11,128	560	4,495	648	[1]5,205	3,623	1,956
$2,500 under $5,000	2,823	10,249	295	2,391	225	312	1,298	1,765
$5,000 under $10,000	1,196	8,056	109	2,308	420	[1]868	870	2,028
$10,000 under $25,000	842	10,944	515	3,393	140	433	720	1,167
$25,000 under $50,000	121	4,428	2,006	400	174	571	103	971
$50,000 under $100,000	35	2,174	-	162	165	[1]69	22	700
$100,000 under $200,000	16	2,391	828	417	92	342	13	612
$200,000 under $500,000	3	690	27	104	41	274	3	274
$500,000 under $1,000,000	1	534	-	1	63	[1]127	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Agents, brokers, and managers								
Total	281,195	3,441,816	299,141	123,403	97,882	1,310,639	215,647	1,440,816
Under $1,000	52,964	19,927	520	5,587	661	[1]33,244	17,585	5,831
$1,000 under $2,500	42,872	72,679	2,421	6,074	444	11,383	29,689	24,858
$2,500 under $5,000	43,441	160,661	3,812	7,804	739	62,674	36,590	73,577
$5,000 under $10,000	53,822	396,077	5,096	18,072	1,494	202,360	50,582	214,420
$10,000 under $25,000	58,541	923,917	22,511	33,159	16,578	504,321	54,470	519,791
$25,000 under $50,000	18,629	646,151	42,742	17,256	14,218	298,042	16,739	312,332
$50,000 under $100,000	7,318	503,943	68,652	12,196	27,579	156,307	6,756	161,046
$100,000 under $200,000	2,748	366,452	69,212	6,477	13,932	83,555	2,536	87,579
$200,000 under $500,000	703	195,173	44,968	4,120	9,698	26,788	606	31,005
$500,000 under $1,000,000	129	82,499	23,824	5,735	6,191	2,744	78	6,960
$1,000,000 under $5,000,000	24	45,542	15,383	2,788	3,040	308	16	3,417
$5,000,000 or more	4	28,795	-	4,135	3,308	[1]4,599	-	-
Other real estate								
Total	37,118	1,542,431	805,669	33,759	127,007	237,136	28,245	295,230
Under $1,000	4,159	995	2,724	1,063	1,458	[1]12,452	985	317
$1,000 under $2,500	2,831	4,997	42	425	40	[1]1,658	1,705	1,943
$2,500 under $5,000	5,156	18,878	1,253	1,267	401	4,572	3,644	7,606
$5,000 under $10,000	5,313	40,046	3,898	3,008	892	12,229	4,721	14,148
$10,000 under $25,000	6,567	105,555	10,553	3,623	8,222	43,519	5,559	51,808
$25,000 under $50,000	6,388	228,489	48,039	6,558	19,202	78,741	5,920	85,157
$50,000 under $100,000	3,163	212,765	81,387	3,491	21,789	50,125	2,696	55,595
$100,000 under $200,000	1,992	278,891	179,288	3,880	18,280	29,601	1,721	33,932
$200,000 under $500,000	1,221	356,409	260,317	4,533	32,559	27,352	1,042	31,582
$500,000 under $1,000,000	253	167,338	131,185	1,467	17,392	5,314	196	8,401
$1,000,000 under $5,000,000	74	119,141	86,983	2,591	5,074	1,104	56	4,741
$5,000,000 or more	1	8,927	-	1,853	1,698	[1]1,311	-	-
Services								
Total								
Total	2,592,524	42,422,854	7,864,754	1,827,677	6,512,080	15,244,117	2,045,553	16,274,667
Under $1,000	515,465	226,227	48,496	71,766	10,043	[1]229,941	243,469	84,473
$1,000 under $2,500	426,734	715,862	92,914	68,025	18,356	172,474	328,024	302,962
$2,500 under $5,000	381,301	1,367,812	181,754	93,919	44,963	485,896	315,633	602,419
$5,000 under $10,000	386,368	2,759,070	386,479	148,967	159,348	1,081,654	339,506	1,185,332
$10,000 under $25,000	404,360	6,440,658	1,125,519	341,294	712,402	2,347,905	363,185	2,500,824
$25,000 under $50,000	241,067	8,599,859	1,580,489	372,450	1,249,498	3,288,709	226,817	3,367,538
$50,000 under $100,000	175,168	12,159,465	2,039,069	421,486	2,052,194	4,999,412	169,525	5,055,798
$100,000 under $200,000	52,355	6,782,537	1,397,919	198,331	1,339,456	2,471,963	50,687	2,504,101
$200,000 under $500,000	8,692	2,409,419	697,633	76,921	646,352	524,009	7,839	551,934
$500,000 under $1,000,000	767	511,838	160,734	22,052	149,090	66,404	662	78,417
$1,000,000 under $5,000,000	242	399,943	135,294	11,326	114,471	34,660	202	39,823
$5,000,000 or more	5	50,164	18,454	1,140	15,907	972	4	1,046
Hotels, rooming houses, camps, and other lodgings								
Total								
Total	101,882	1,909,877	341,911	289,769	236,708	131,988	58,207	263,739
Under $1,000	10,951	5,350	1,698	5,193	810	[1]13,620	2,284	541
$1,000 under $2,500	12,804	21,728	1,550	7,606	1,278	[1]8,329	6,806	4,215
$2,500 under $5,000	15,003	55,653	4,347	15,585	2,655	[1]11,715	5,981	4,633
$5,000 under $10,000	19,777	136,776	15,861	24,553	6,347	7,296	12,307	21,577
$10,000 under $25,000	22,419	354,412	46,583	67,126	27,299	26,789	14,072	53,143
$25,000 under $50,000	12,171	429,996	53,156	71,715	38,560	50,275	9,605	70,074
$50,000 under $100,000	6,331	435,313	95,177	54,797	61,093	52,309	5,263	62,340
$100,000 under $200,000	1,835	242,204	63,765	23,045	46,627	22,167	1,458	29,848
$200,000 under $500,000	503	142,875	37,941	12,867	29,222	8,326	377	13,159
$500,000 under $1,000,000	59	40,188	8,820	3,275	11,045	[1]549	37	2,389
$1,000,000 under $5,000,000	29	45,382	13,013	4,007	11,772	[1]961	17	1,820
$5,000,000 or more	-	-	-	-	-	-	-	-
Hotels, rooming houses, camps, and other lodgings--Continued								
Tourist courts and motels								
Total	35,100	939,928	112,554	145,814	130,836	85,729	20,750	134,184
Under $1,000	2,292	678	16	1,229	30	[1]4,188	51	13
$1,000 under $2,500	2,587	4,719	389	2,006	411	[1]2,505	1,049	734
$2,500 under $5,000	3,120	12,363	653	4,234	150	[1]3,859	976	1,097
$5,000 under $10,000	7,120	49,506	2,308	11,529	2,955	[1]2,664	2,972	5,250
$10,000 under $25,000	8,804	143,802	13,844	25,323	9,602	17,608	6,343	24,135
$25,000 under $50,000	6,544	237,689	13,928	41,060	24,537	29,065	5,458	37,462
$50,000 under $100,000	3,264	224,445	25,667	34,630	33,857	33,119	2,870	37,490
$100,000 under $200,000	1,016	134,358	31,588	13,507	25,518	12,910	794	16,876
$200,000 under $500,000	301	84,652	15,413	7,953	20,990	4,972	202	8,005
$500,000 under $1,000,000	36	25,083	3,383	2,336	6,838	589	25	1,802
$1,000,000 under $5,000,000	16	22,633	5,365	2,007	5,948	682	10	1,320
$5,000,000 or more	-	-	-	-	-	-	-	-
Trailer parks and camps								
Total	35,598	519,063	115,849	99,100	39,504	15,973	17,544	72,310
Under $1,000	5,963	2,892	1,651	3,225	777	[1]8,901	958	199
$1,000 under $2,500	4,277	7,293	653	3,254	306	[1]3,481	2,602	1,916
$2,500 under $5,000	5,459	20,380	1,393	5,868	1,156	[1]4,076	1,981	1,490
$5,000 under $10,000	6,533	45,822	8,007	8,175	1,707	4,768	4,626	8,717
$10,000 under $25,000	7,935	130,529	17,723	33,177	8,277	[1]993	3,641	14,932
$25,000 under $50,000	3,311	117,088	17,087	24,946	8,243	8,787	2,082	19,338
$50,000 under $100,000	1,593	106,534	31,700	13,077	8,969	12,390	1,222	15,559
$100,000 under $200,000	433	59,197	22,891	4,934	7,277	5,300	355	6,908
$200,000 under $500,000	88	25,878	13,054	2,116	2,401	2,250	75	3,018
$500,000 under $1,000,000	6	3,450	1,690	328	391	[1]71	2	233
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Services--Continued															
	Hotels, rooming houses, camps, and other lodgings--Continued								Personal services							
	Other lodging places								Total							
Total	31,184	450,886	113,508	44,855	66,368	30,286	19,913	57,245	536,392	5,928,608	1,408,027	308,909	1,302,756	1,473,095	455,170	1,578,624
Under $1,000	2,696	1,780	31	739	3	[1]531	1,275	329	69,420	37,765	9,182	6,679	1,011	[1]10,093	37,096	12,467
$1,000 under $2,500	5,940	9,716	508	2,346	561	[1]2,343	3,155	1,565	99,243	168,820	27,735	11,150	3,178	55,931	82,393	69,107
$2,500 under $5,000	6,424	22,910	2,301	5,483	1,349	[1]3,780	3,024	2,046	103,622	372,750	50,807	17,689	13,325	162,700	94,950	173,883
$5,000 under $10,000	6,124	41,448	5,546	4,849	1,685	5,192	4,709	7,610	119,684	850,043	109,184	35,842	64,877	376,302	111,048	389,208
$10,000 under $25,000	5,680	80,081	15,016	8,626	9,420	10,174	4,088	14,076	86,679	1,339,344	262,937	68,135	304,233	335,427	75,467	364,487
$25,000 under $50,000	2,316	75,219	22,141	5,709	5,780	12,423	2,065	13,274	36,639	1,275,013	354,833	71,980	353,015	256,954	34,347	262,534
$50,000 under $100,000	1,474	104,334	37,810	7,090	18,267	6,800	1,171	9,291	16,566	1,147,782	339,367	61,754	344,584	196,177	15,552	202,497
$100,000 under $200,000	386	48,649	9,286	4,604	13,832	3,957	309	6,064	3,820	508,688	174,976	27,803	145,911	76,953	3,669	78,899
$200,000 under $500,000	114	32,345	9,474	2,798	5,831	1,104	100	2,136	657	174,128	49,434	6,506	59,984	19,708	591	22,449
$500,000 under $1,000,000	17	11,655	3,747	611	3,816	[1]1,067	10	354	47	30,110	14,539	803	5,694	1,935	45	1,950
$1,000,000 under $5,000,000	13	22,749	7,648	2,000	5,824	[1]1,643	7	500	15	24,165	15,033	568	6,944	1,101	12	1,143
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services--Continued															
	Coin-operated laundries and dry cleaning								Other laundries and dry cleaning plants							
Total	29,894	535,384	85,907	75,144	73,227	47,288	18,323	71,739	47,025	1,167,628	331,308	67,262	340,047	177,900	37,857	194,652
Under $1,000	2,173	1,348	100	676	99	[1]2,040	22	13	2,802	1,285	1,103	303	55	[1]1,730	902	344
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,328	5,986	793	764	88	34	1,723	928
$2,500 under $5,000	2,910	11,157	1,430	1,886	741	[1]1,366	1,426	1,190	4,805	16,529	4,301	1,515	2,509	353	2,964	2,409
$5,000 under $10,000	7,520	56,991	6,914	9,772	4,189	1,880	4,548	5,839	9,412	71,816	9,462	2,923	9,111	19,194	7,943	21,039
$10,000 under $25,000	9,019	143,468	18,480	20,471	11,132	11,518	6,075	21,541	12,763	208,074	43,951	12,310	38,760	43,433	11,375	46,725
$25,000 under $50,000	4,856	157,637	26,881	24,870	15,861	20,607	4,042	22,596	7,181	261,298	85,664	16,319	70,439	44,438	6,730	45,577
$50,000 under $100,000	1,603	112,330	21,404	13,022	26,453	12,321	1,238	14,717	5,338	378,684	113,921	21,808	123,902	55,478	4,981	57,391
$100,000 under $200,000	350	45,709	8,178	3,447	12,883	5,140	350	5,140	1,118	140,792	49,648	7,964	55,218	14,338	1,017	15,584
$200,000 under $500,000	13	3,531	2,213	222	1,665	[1]245	1	231	271	75,132	18,333	3,110	35,887	2,130	217	4,395
$500,000 under $1,000,000	1	704	116	91	101	246	1	246	2	1,039	103	15	601	93	2	93
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	5	6,993	4,029	231	3,477	139	3	167
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Beauty shops								Barber shops							
Total	210,946	1,873,997	414,346	64,846	582,844	464,337	186,704	487,758	115,592	798,275	64,369	19,591	140,230	399,354	109,284	403,802
Under $1,000	22,046	14,080	3,448	1,842	502	[1]813	13,142	3,283	7,047	4,342	458	379	89	566	4,454	1,946
$1,000 under $2,500	44,407	76,417	13,979	4,100	1,057	26,885	38,553	29,780	19,457	33,982	1,857	1,215	942	16,411	17,871	17,713
$2,500 under $5,000	51,071	181,879	28,940	8,093	6,183	79,408	48,507	81,627	27,672	101,889	4,929	2,318	2,582	60,221	26,831	60,795
$5,000 under $10,000	41,800	291,045	49,266	11,797	34,455	113,005	40,040	115,905	41,727	291,908	9,725	5,819	9,491	194,767	41,434	194,820
$10,000 under $25,000	34,205	528,073	116,646	18,164	173,713	115,944	29,768	125,052	16,428	231,490	18,637	6,419	59,300	98,839	15,575	99,876
$25,000 under $50,000	12,841	437,848	98,130	12,342	188,781	84,678	12,255	86,135	2,755	97,537	19,463	2,546	45,700	23,905	2,613	24,007
$50,000 under $100,000	4,068	265,247	73,006	6,470	136,983	38,681	3,931	39,427	456	30,485	4,484	561	17,357	4,510	456	4,510
$100,000 under $200,000	463	63,156	27,658	1,589	33,297	4,770	463	4,770	50	6,642	4,816	334	4,769	135	50	135
$200,000 under $500,000	43	11,939	324	399	7,112	1,735	43	1,735	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	2	4,313	2,949	50	761	44	2	44	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services--Continued								Business services							
	Other personal services								Total							
Total	132,935	1,553,324	512,097	82,066	166,408	384,216	103,002	420,673	376,736	3,943,411	901,899	166,124	635,017	1,189,052	292,476	1,352,916
Under $1,000	35,352	16,710	4,073	3,479	266	[1]6,076	18,576	6,881	96,313	40,244	8,770	12,171	3,105	[1]43,855	46,885	17,789
$1,000 under $2,500	30,602	49,926	10,915	4,384	988	13,374	23,626	20,460	80,265	135,930	14,383	9,955	4,169	43,668	65,284	64,250
$2,500 under $5,000	17,164	61,296	11,207	3,877	1,310	24,084	15,222	27,862	58,217	209,513	19,292	12,672	7,973	84,120	48,406	101,666
$5,000 under $10,000	19,225	138,283	33,817	5,531	7,631	47,456	17,083	51,605	50,932	363,644	35,713	17,578	20,617	160,195	46,257	172,836
$10,000 under $25,000	14,264	228,239	65,223	10,771	21,328	65,693	12,674	71,293	54,192	857,257	109,870	38,969	85,759	378,737	51,341	403,906
$25,000 under $50,000	9,006	320,693	124,695	15,903	32,234	83,326	8,707	84,219	22,355	766,871	149,542	27,464	127,003	264,532	20,752	277,824
$50,000 under $100,000	5,101	361,036	126,552	19,893	39,889	85,187	4,946	86,452	9,992	682,851	197,503	20,933	141,821	178,546	9,499	185,162
$100,000 under $200,000	1,839	252,389	84,676	14,469	39,744	52,570	1,789	53,270	3,360	461,663	168,202	14,637	118,495	76,580	3,083	80,079
$200,000 under $500,000	330	83,526	28,564	2,775	15,320	16,088	330	16,088	966	290,098	124,555	6,950	90,252	35,026	833	37,148
$500,000 under $1,000,000	44	28,367	14,320	697	4,992	1,596	42	1,611	108	73,112	36,302	4,063	23,481	4,792	101	5,505
$1,000,000 under $5,000,000	8	12,859	8,055	287	2,706	918	7	932	36	62,228	37,767	732	12,342	6,711	35	6,751
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Services--Continued								
Business services--Continued								
Services to buildings								
Total	61,949	605,672	136,085	25,544	177,743	181,582	53,662	190,066
Under $1,000	12,216	7,222	718	706	480	2,262	8,983	4,196
$1,000 under $2,500	16,702	27,981	3,657	1,859	1,452	10,924	14,255	12,763
$2,500 under $5,000	9,848	35,197	5,658	2,235	3,629	13,833	8,069	16,650
$5,000 under $10,000	7,178	49,939	7,646	3,142	5,622	20,478	7,036	20,536
$10,000 under $25,000	10,089	164,424	22,059	8,170	31,819	67,379	9,677	68,278
$25,000 under $50,000	4,153	148,856	35,477	5,014	55,783	37,531	3,945	37,855
$50,000 under $100,000	1,275	86,890	26,186	2,750	37,488	15,430	1,209	16,043
$100,000 under $200,000	441	62,645	20,013	1,255	28,933	10,916	441	10,916
$200,000 under $500,000	42	14,623	8,488	283	6,247	2,595	42	2,595
$500,000 under $1,000,000	1	510	-	16	279	38	1	38
$1,000,000 under $5,000,000	4	7,385	6,183	114	6,011	196	4	196
$5,000,000 or more	-	-	-	-	-	-	-	-
Consulting services								
Total	102,124	935,210	119,960	24,470	59,918	414,704	77,179	471,238
Under $1,000	26,080	9,382	1,663	3,016	858	[1]19,879	10,228	3,571
$1,000 under $2,500	18,327	30,177	2,902	1,453	1,165	6,745	14,095	14,240
$2,500 under $5,000	16,928	60,872	3,492	2,423	928	28,026	14,630	31,395
$5,000 under $10,000	15,378	109,490	7,121	3,335	3,109	54,057	13,996	60,395
$10,000 under $25,000	16,328	251,375	17,156	5,768	10,940	151,023	15,671	156,585
$25,000 under $50,000	6,107	210,416	29,693	3,655	13,153	98,461	5,760	104,417
$50,000 under $100,000	2,436	162,176	33,816	3,495	12,597	63,928	2,345	66,343
$100,000 under $200,000	429	58,659	12,888	662	10,309	18,976	368	20,145
$200,000 under $500,000	99	27,748	5,924	463	3,823	10,070	75	10,639
$500,000 under $1,000,000	6	4,082	1,236	151	1,514	445	5	656
$1,000,000 under $5,000,000	6	10,833	4,069	49	1,522	2,852	6	2,852
$5,000,000 or more	-	-	-	-	-	-	-	-
Business services--Continued								
Other business services								
Total	212,663	2,402,529	645,854	116,110	397,356	592,766	161,635	691,612
Under $1,000	58,017	23,640	6,389	8,449	1,767	[1]26,238	27,674	10,022
$1,000 under $2,500	45,236	77,772	7,824	6,643	1,552	25,999	36,934	37,247
$2,500 under $5,000	31,441	113,444	10,142	8,014	3,416	42,261	25,707	53,621
$5,000 under $10,000	28,376	204,215	20,946	11,101	11,886	85,660	25,225	91,905
$10,000 under $25,000	27,775	441,458	70,655	25,031	43,000	160,335	25,993	179,043
$25,000 under $50,000	12,095	407,599	84,372	18,795	58,067	128,540	11,047	135,552
$50,000 under $100,000	6,281	433,785	137,501	14,688	91,736	99,188	5,945	102,776
$100,000 under $200,000	2,490	340,359	135,301	12,720	79,253	46,688	2,274	49,018
$200,000 under $500,000	825	247,727	110,143	6,204	80,182	22,361	716	23,914
$500,000 under $1,000,000	101	68,520	35,066	3,896	21,688	4,309	95	4,811
$1,000,000 under $5,000,000	26	44,010	27,515	569	4,809	3,663	25	3,703
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking, repair, and services								
Total								
Total	167,253	4,151,905	2,075,058	173,595	714,741	602,846	131,162	666,078
Under $1,000	18,069	8,440	2,940	4,515	79	[1]9,561	5,973	1,787
$1,000 under $2,500	17,411	29,295	7,958	4,198	590	3,858	11,371	8,571
$2,500 under $5,000	20,176	76,935	27,117	5,410	2,722	16,172	15,511	24,629
$5,000 under $10,000	24,917	181,701	69,408	11,888	6,245	39,775	20,581	47,850
$10,000 under $25,000	38,456	620,081	252,923	34,913	34,301	140,741	33,439	155,923
$25,000 under $50,000	25,113	886,034	412,189	36,790	139,238	146,101	22,686	152,970
$50,000 under $100,000	15,141	1,059,181	541,661	38,312	232,361	144,380	14,011	149,438
$100,000 under $200,000	6,579	861,813	481,271	19,637	206,002	93,406	6,369	94,751
$200,000 under $500,000	1,307	363,352	243,440	10,881	83,132	25,065	1,151	26,721
$500,000 under $1,000,000	74	50,389	26,144	5,932	8,618	2,302	61	2,785
$1,000,000 under $5,000,000	10	14,684	10,007	1,119	1,453	607	9	653
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking, repair, and services--Continued								
Automobile repair shops								
Total								
Total	134,433	3,519,950	1,899,684	89,215	621,381	542,070	110,642	578,200
Under $1,000	11,707	6,108	2,884	1,238	64	[1]3,848	4,462	1,505
$1,000 under $2,500	13,029	22,525	6,670	2,292	287	4,975	9,257	7,478
$2,500 under $5,000	16,281	61,006	25,232	2,320	1,452	16,410	12,873	21,328
$5,000 under $10,000	20,110	148,908	66,152	7,171	4,620	33,183	16,867	37,838
$10,000 under $25,000	31,567	513,053	239,806	16,094	26,006	125,605	28,352	134,164
$25,000 under $50,000	21,514	757,405	382,182	21,245	120,931	129,097	19,601	135,204
$50,000 under $100,000	13,374	935,688	512,856	21,118	208,444	130,329	12,587	133,198
$100,000 under $200,000	5,807	762,836	444,587	13,362	186,861	83,252	5,674	83,994
$200,000 under $500,000	1,002	278,835	196,355	3,755	66,586	21,264	927	21,688
$500,000 under $1,000,000	38	28,652	18,662	596	5,803	1,679	38	1,679
$1,000,000 under $5,000,000	4	4,934	4,298	24	327	124	4	124
$5,000,000 or more	-	-	-	-	-	-	-	-
General automobile repair shops								
	87,503	1,858,249	1,016,112	49,361	263,680	294,470	70,753	317,663
	8,697	4,524	2,158	808	58	[2]2,487	3,703	1,394
	10,157	17,560	4,612	1,638	100	4,915	7,423	6,720
	10,742	40,147	16,759	1,799	456	11,230	8,200	13,917
	14,281	106,735	51,013	4,337	2,743	21,674	11,619	25,752
	21,301	343,002	169,056	10,579	14,957	76,728	19,079	82,886
	12,824	453,238	240,218	12,051	60,558	74,921	11,796	77,484
	6,961	490,908	283,183	11,565	96,753	67,105	6,517	68,317
	2,117	266,665	147,833	4,953	59,935	31,205	2,045	31,845
	412	124,713	93,508	1,429	26,811	8,768	360	8,937
	7	5,823	3,474	178	982	287	7	287
	4	4,934	4,298	24	327	124	4	124
	-	-	-	-	-	-	-	-
Automobile repair shops--Continued								
Other automobile repair								
Total	46,930	1,661,701	883,572	39,854	357,701	247,600	39,889	260,537
Under $1,000	3,010	1,584	726	430	6	[1]1,361	759	111
$1,000 under $2,500	2,872	4,965	2,058	654	187	60	1,834	758
$2,500 under $5,000	5,539	20,859	8,473	521	996	5,180	4,673	7,411
$5,000 under $10,000	5,829	42,173	15,139	2,834	1,877	11,509	5,248	12,086
$10,000 under $25,000	10,266	170,051	70,750	5,515	11,049	48,877	9,273	51,278
$25,000 under $50,000	8,690	304,167	141,964	9,194	60,373	54,176	7,805	57,720
$50,000 under $100,000	6,413	444,780	229,673	9,553	111,691	63,224	6,070	64,881
$100,000 under $200,000	3,690	496,171	296,754	8,409	126,926	52,047	3,629	52,149
$200,000 under $500,000	590	154,122	102,847	2,326	39,775	12,496	567	12,751
$500,000 under $1,000,000	31	22,829	15,188	418	4,821	1,392	31	1,392
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-
Automobile parking and other services								
	32,820	631,955	175,374	84,380	93,360	60,776	20,520	87,878
	6,362	2,332	56	3,277	15	[1]5,713	1,511	282
	4,382	6,770	1,288	1,906	303	[1]1,117	2,114	1,093
	3,895	15,929	1,885	3,090	1,270	[1]238	2,638	3,301
	4,807	32,793	3,256	4,717	1,625	6,592	3,714	10,012
	6,889	107,028	13,117	18,819	8,295	15,136	5,087	21,759
	3,599	128,629	30,007	15,545	18,307	17,004	3,085	17,766
	1,767	123,493	28,805	17,194	23,917	14,051	1,424	16,240
	772	98,977	36,684	6,275	19,141	10,154	695	10,757
	305	84,517	47,085	7,126	16,546	3,801	224	5,033
	36	21,737	7,482	5,336	2,815	623	23	1,106
	6	9,750	5,709	1,095	1,126	483	5	529
	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services--Continued															
	Repair services, except automobile								Amusement and recreation services, including motion pictures							
									Total							
Total	210,668	2,371,845	1,018,245	88,074	301,840	545,157	158,070	593,393	199,799	1,960,073	442,456	171,509	236,786	124,362	109,904	403,024
Under $1,000	42,540	18,952	8,612	5,517	310	[1]10,740	18,039	3,994	63,086	22,783	6,198	18,489	2,594	[1]84,643	17,032	5,619
$1,000 under $2,500	38,037	63,173	23,099	5,731	1,691	7,697	25,128	19,661	36,177	59,731	5,422	11,492	3,366	[1]18,035	19,579	14,892
$2,500 under $5,000	33,071	115,725	38,644	7,362	2,678	28,874	25,734	36,111	31,306	108,215	16,145	13,194	6,150	483	20,669	26,796
$5,000 under $10,000	33,882	244,476	80,492	8,958	8,357	78,879	30,174	84,477	30,551	221,159	26,915	16,120	19,584	25,390	21,681	55,130
$10,000 under $25,000	38,946	606,825	216,011	21,382	43,314	201,231	36,079	206,493	22,377	344,534	65,426	25,078	32,066	62,555	17,964	93,054
$25,000 under $50,000	15,442	541,121	237,727	18,731	70,588	125,407	14,461	126,580	8,262	285,411	84,031	19,452	35,680	38,474	6,443	57,316
$50,000 under $100,000	6,783	468,306	241,903	13,051	98,931	76,939	6,539	79,082	5,318	367,378	90,455	32,501	50,354	39,366	4,226	59,734
$100,000 under $200,000	1,691	222,844	118,824	5,667	49,454	27,121	1,640	27,246	2,055	273,618	78,152	16,029	40,654	38,134	1,860	49,080
$200,000 under $500,000	239	64,695	33,590	1,452	19,693	8,664	239	8,664	575	165,664	37,549	12,282	29,176	8,810	388	21,214
$500,000 under $1,000,000	35	23,379	17,818	199	6,460	1,014	35	1,014	68	44,458	11,509	3,575	6,209	3,140	45	8,214
$1,000,000 under $5,000,000	2	2,349	1,525	24	364	71	2	71	22	37,469	5,618	2,659	4,760	9,853	15	11,140
$5,000,000 or more	-	-	-	-	-	-	-	-	2	29,653	15,036	638	6,193	835	2	835
	Amusement and recreation services, including motion pictures--Continued															
	Theatrical producers, bands, orchestras, and entertainers								Other amusement and recreation services							
Total	71,338	456,097	46,986	20,185	56,572	109,273	49,029	146,288	128,461	1,503,976	395,470	151,324	180,214	15,089	60,875	256,736
Under $1,000	21,129	9,716	326	2,143	67	[1]9,294	10,053	3,766	41,957	13,067	5,872	16,346	2,527	[1]75,349	6,979	1,853
$1,000 under $2,500	15,771	26,094	1,350	2,865	1,129	2,237	11,265	8,544	20,406	33,637	4,072	8,627	2,237	[1]20,272	8,314	6,348
$2,500 under $5,000	13,812	46,589	3,025	3,702	3,001	10,610	10,316	15,687	17,494	61,626	13,120	9,492	3,149	[1]10,127	10,353	11,109
$5,000 under $10,000	11,812	84,813	3,366	3,923	9,088	22,666	9,971	26,477	18,739	136,346	23,549	12,197	10,496	2,724	11,710	28,653
$10,000 under $25,000	6,840	104,998	14,797	4,173	10,364	31,614	5,880	35,241	15,537	239,536	50,629	20,905	21,702	30,941	12,084	57,813
$25,000 under $50,000	859	26,236	3,286	638	5,024	7,247	625	8,432	7,403	259,175	80,745	18,814	30,656	31,227	5,818	48,884
$50,000 under $100,000	656	48,705	5,175	1,669	12,878	7,266	517	9,577	4,662	318,673	85,280	30,832	37,476	32,100	3,709	50,157
$100,000 under $200,000	256	32,924	7,074	430	6,472	10,992	252	11,252	1,799	240,694	71,078	15,599	34,182	27,142	1,608	37,828
$200,000 under $500,000	175	47,873	6,569	435	6,426	9,119	122	10,496	400	117,791	30,980	11,847	22,750	[1]309	266	10,718
$500,000 under $1,000,000	20	13,057	1,434	118	1,191	6,341	20	6,341	48	31,401	10,075	3,457	5,018	[1]3,201	25	1,873
$1,000,000 under $5,000,000	8	15,092	584	89	932	10,475	8	10,475	14	22,377	5,034	2,570	3,828	[1]622	7	665
$5,000,000 or more	-	-	-	-	-	-	-	-	2	29,653	15,036	638	6,193	835	2	835
	Medical and health services															
	Total								Offices of physicians and surgeons							
Total	389,289	14,904,657	1,109,401	410,804	2,058,443	7,858,282	359,660	7,916,651	156,309	7,949,557	246,434	197,650	922,560	4,759,087	142,017	4,790,259
Under $1,000	29,645	13,761	735	3,528	365	[1]11,435	16,818	7,128	9,127	3,836	274	2,523	195	[1]11,193	2,696	964
$1,000 under $2,500	28,376	47,655	1,549	3,345	826	17,263	22,447	26,036	6,513	10,640	329	1,488	571	[1]3,582	2,924	2,256
$2,500 under $5,000	37,556	138,687	5,555	5,040	2,007	78,479	33,505	85,768	8,044	28,764	1,173	2,213	959	8,216	6,384	12,781
$5,000 under $10,000	46,799	332,491	16,136	13,209	8,711	197,196	44,453	203,068	11,381	83,861	2,772	4,375	4,182	37,664	10,032	41,712
$10,000 under $25,000	55,553	929,285	85,837	39,311	65,932	477,558	52,519	482,957	20,434	342,335	10,605	13,937	20,859	194,056	19,550	196,271
$25,000 under $50,000	70,925	2,653,949	199,759	81,716	274,280	1,466,278	70,117	1,470,217	32,384	1,217,561	30,763	35,114	104,270	757,157	32,025	759,117
$50,000 under $100,000	90,933	6,372,471	422,397	164,861	837,397	3,526,820	90,723	3,527,668	49,619	3,551,968	84,772	84,442	399,460	2,219,935	49,606	2,219,969
$100,000 under $200,000	26,147	3,318,080	224,328	74,720	525,488	1,777,478	25,933	1,780,505	16,840	2,143,459	74,698	44,328	279,563	1,295,200	16,838	1,295,207
$200,000 under $500,000	3,086	824,110	109,415	20,121	227,430	293,921	2,919	296,723	1,878	494,972	35,575	8,446	93,527	239,103	1,876	239,315
$500,000 under $1,000,000	200	128,509	19,732	2,946	48,904	26,312	170	27,296	74	46,981	2,800	647	11,002	18,079	71	18,215
$1,000,000 under $5,000,000	66	125,148	20,540	1,505	57,389	8,275	54	9,074	15	25,180	2,673	137	7,972	4,452	15	4,452
$5,000,000 or more	3	20,511	3,418	502	9,714	137	2	211	-	-	-	-	-	-	-	-
	Medical and health services--Continued															
	Other medical and health services								Legal services							
Total	232,980	6,955,100	862,967	213,154	1,135,883	3,099,195	217,643	3,126,392	129,786	3,461,592	146,384	78,919	412,296	1,838,762	115,138	1,874,560
Under $1,000	20,518	9,925	461	1,005	170	[1]242	14,122	6,164	13,751	5,309	713	2,117	370	[1]8,630	4,961	1,793
$1,000 under $2,500	21,863	37,015	1,220	1,857	255	20,845	19,523	23,780	8,900	15,467	454	1,374	1,143	2,969	6,710	7,161
$2,500 under $5,000	29,512	109,923	4,382	2,827	1,048	70,263	27,121	72,987	11,257	40,384	800	1,469	1,605	16,987	9,784	20,775
$5,000 under $10,000	35,418	248,630	13,364	8,834	4,529	159,532	34,421	161,356	14,867	109,711	4,527	4,563	6,161	55,651	13,824	58,887
$10,000 under $25,000	35,119	586,950	75,232	25,374	45,073	283,502	32,969	286,686	34,541	590,096	16,251	16,721	48,338	332,951	33,854	340,064
$25,000 under $50,000	38,541	1,436,388	168,996	46,602	170,010	709,121	38,092	711,100	27,705	989,461	26,357	22,419	99,636	579,164	27,411	581,859
$50,000 under $100,000	41,314	2,820,503	337,625	80,419	437,937	1,306,885	41,117	1,307,699	14,453	974,253	34,391	19,965	121,322	546,176	14,357	547,799
$100,000 under $200,000	9,307	1,174,621	149,630	30,392	245,925	482,278	9,095	485,298	3,539	465,634	29,189	7,324	76,738	223,526	3,472	225,345
$200,000 under $500,000	1,208	329,138	73,840	11,675	133,903	54,818	1,043	57,408	659	179,561	18,085	2,351	38,421	72,356	653	73,158
$500,000 under $1,000,000	126	81,528	16,932	2,299	37,902	8,233	99	9,081	83	55,426	8,534	528	16,585	15,539	81	15,646
$1,000,000 under $5,000,000	51	99,968	17,867	1,368	49,417	3,823	39	4,622	31	36,290	7,083	88	1,977	2,073	31	2,073
$5,000,000 or more	3	20,511	3,418	502	9,714	137	2	211	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit	
							Number of businesses	Amount							Number of businesses	Amount
	Services--Continued															
	Educational services								Engineering and architectural services							
Total	101,203	443,563	46,203	31,980	76,180	128,060	80,895	151,038	65,163	1,239,577	208,614	31,529	291,328	413,794	49,486	444,436
Under $1,000	34,518	17,170	956	3,571	73	[1]1,264	22,172	7,766	13,867	4,957	1,065	1,615	209	[1]9,709	4,728	1,575
$1,000 under $2,500	27,998	45,650	2,618	4,324	387	20,730	25,070	24,687	8,743	14,469	1,184	998	492	3,984	6,722	6,449
$2,500 under $5,000	18,556	63,872	4,462	5,478	2,100	29,341	16,657	32,317	9,950	36,867	3,513	1,922	1,369	16,028	8,124	19,667
$5,000 under $10,000	10,049	70,166	7,428	5,008	5,959	28,352	8,328	30,975	8,994	65,297	8,634	2,474	4,734	31,547	8,007	33,424
$10,000 under $25,000	7,367	102,453	10,288	6,876	22,055	25,567	6,545	26,842	12,083	205,790	23,577	6,965	21,061	95,432	11,113	100,130
$25,000 under $50,000	1,662	57,414	2,294	3,078	19,477	9,827	1,209	11,280	5,751	200,581	28,575	4,462	33,217	83,084	5,186	87,235
$50,000 under $100,000	855	53,958	9,771	2,479	16,960	10,840	787	11,244	3,360	232,884	39,033	4,664	62,521	79,883	3,263	81,157
$100,000 under $200,000	160	17,757	5,202	808	3,972	3,185	99	4,125	1,864	240,477	33,448	5,006	78,920	70,326	1,803	70,710
$200,000 under $500,000	36	12,663	1,458	338	4,912	1,361	26	1,681	448	138,230	33,479	2,375	52,740	29,913	446	30,158
$500,000 under $1,000,000	1	559	452	-	-	79	1	79	77	54,457	14,541	518	18,907	8,669	72	9,126
$1,000,000 under $5,000,000	1	1,901	1,274	20	285	42	1	42	26	45,568	21,565	530	17,158	4,637	22	4,805
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accounting, auditing, and bookkeeping services															
	Total								Certified public accountants							
Total	145,241	1,216,423	55,158	42,353	204,990	561,770	125,231	581,644	19,902	499,004	19,016	13,871	109,982	225,548	17,581	229,067
Under $1,000	49,966	22,855	649	2,277	243	5,699	36,720	11,515	3,011	986	21	232	31	[1]508	1,801	348
$1,000 under $2,500	32,817	54,584	734	3,446	357	28,936	30,127	30,926	2,064	3,401	17	440	8	881	1,628	1,363
$2,500 under $5,000	19,720	69,007	1,986	3,896	1,123	31,492	17,400	37,116	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	11,883	83,794	3,129	3,118	4,380	43,643	10,789	46,327	2,388	17,642	34	751	984	9,707	2,198	10,528
$10,000 under $25,000	16,299	253,970	10,480	9,081	21,218	139,777	15,837	140,902	3,520	57,009	962	1,980	2,761	33,283	3,393	34,040
$25,000 under $50,000	9,538	325,767	13,701	10,810	51,772	166,374	9,395	166,437	4,064	137,384	2,841	3,322	20,500	77,564	4,064	77,564
$50,000 under $100,000	4,060	273,106	13,360	6,674	78,270	102,412	4,009	103,326	2,455	165,627	6,041	3,740	46,224	64,801	2,455	64,801
$100,000 under $200,000	882	111,548	8,500	2,545	38,925	38,551	879	38,967	759	97,152	7,541	2,357	33,588	33,571	759	33,571
$200,000 under $500,000	71	17,420	1,550	364	6,892	5,653	71	5,653	59	14,669	1,550	332	5,882	4,547	59	4,547
$500,000 under $1,000,000	4	3,214	-	140	1,795	[1]769	3	473	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	1,158	1,069	2	15	2	1	2	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accounting, auditing, and bookkeeping services--Continued								Other services							
	Other accounting, auditing, and bookkeeping services															
Total	125,339	717,419	36,142	28,482	95,008	336,222	107,650	352,577	169,112	891,323	111,398	34,112	40,995	376,949	110,154	448,564
Under $1,000	46,955	21,869	628	2,045	212	6,207	34,919	11,167	73,339	28,641	6,978	6,094	874	[1]32,090	30,761	12,499
$1,000 under $2,500	30,753	51,183	717	3,006	349	28,055	28,499	29,563	35,963	59,360	6,228	4,406	879	13,802	26,387	27,007
$2,500 under $5,000	18,138	63,873	1,977	3,179	1,119	29,790	16,176	34,811	22,867	80,204	9,086	4,202	1,256	32,935	18,912	39,058
$5,000 under $10,000	9,495	66,152	3,095	2,367	3,396	33,936	8,591	35,799	14,033	99,812	9,052	5,656	3,376	37,428	12,057	41,573
$10,000 under $25,000	12,779	196,961	9,518	7,101	18,457	106,494	12,444	106,862	15,448	236,611	25,336	6,737	6,826	131,140	14,955	132,923
$25,000 under $50,000	5,474	188,383	10,860	7,488	31,272	88,810	5,331	88,873	5,504	188,241	18,325	3,833	7,032	102,239	5,205	103,212
$50,000 under $100,000	1,605	107,479	7,319	2,934	32,046	37,611	1,554	38,525	1,376	91,982	14,051	1,495	6,580	45,564	1,296	46,351
$100,000 under $200,000	123	14,396	959	188	5,337	4,980	120	5,396	423	58,211	12,062	1,110	8,270	24,536	422	24,546
$200,000 under $500,000	12	2,751	-	32	1,010	1,106	12	1,106	145	36,623	7,137	434	4,498	15,206	145	15,206
$500,000 under $1,000,000	4	3,214	-	140	1,795	[1]769	3	473	11	8,037	2,343	73	1,392	3,940	11	3,940
$1,000,000 under $5,000,000	1	1,158	1,069	2	15	2	1	2	3	3,601	800	72	12	2,249	3	2,249
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Nature of business not allocable															
Total	41,924	456,409	216,533	15,700	46,490	75,226	26,182	99,095								
Under $1,000	14,442	4,903	1,999	1,005	163	[1]6,097	6,383	1,775								
$1,000 under $2,500	6,628	11,556	2,770	622	311	[1]1,202	3,590	3,632								
$2,500 under $5,000	4,974	16,980	3,596	578	177	5,474	3,712	7,011								
$5,000 under $10,000	7,948	56,423	11,096	2,742	3,921	19,695	6,260	21,393								
$10,000 under $25,000	4,169	65,731	25,054	1,692	1,614	21,264	2,852	24,372								
$25,000 under $50,000	1,533	50,049	15,495	2,823	8,218	9,838	1,322	12,202								
$50,000 under $100,000	1,549	115,093	69,306	3,353	11,122	11,900	1,458	14,299								
$100,000 under $200,000	453	61,176	31,808	1,995	13,603	6,650	403	6,673								
$200,000 under $500,000	194	49,581	37,163	742	6,591	4,532	171	4,562								
$500,000 under $1,000,000	28	17,023	12,575	96	214	3,011	26	3,011								
$1,000,000 under $5,000,000	6	7,894	5,671	52	556	161	5	165								
$5,000,000 or more	-	-	-	-	-	-	-	-								

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Net loss exceeds net profit.
NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

PART I

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	United States, total				10 States, total				California				Florida			
All industries	9,737,791	255,024,627	26,420,101	34,443,336	4,688,527	131,417,100	14,476,371	18,573,757	948,286	29,675,761	3,711,971	3,693,404	295,019	7,629,693	980,692	1,085,114
Agriculture, forestry, and fishery	3,125,566	43,831,117	2,906,270	2,926,857	1,105,333	15,482,255	1,271,605	735,679	136,955	2,691,785	388,254	14,922	49,994	599,194	82,451	[1]13,654
Farms	2,941,227	40,926,616	2,453,922	2,424,853	1,012,175	14,074,637	1,022,322	477,911	101,396	2,269,725	304,832	[1]57,724	40,697	460,638	51,831	[1]42,002
Field crop farms	1,040,659	12,290,732	800,500	1,856,835	314,900	3,781,462	221,561	573,776	13,918	428,477	46,428	32,304	8,242	87,081	9,147	5,976
Fruit, tree nut, and vegetable farms	138,222	2,118,841	435,034	125,798	80,535	1,372,104	300,898	59,818	38,447	721,668	177,036	7,475	10,798	122,116	17,131	1,079
Livestock farms	1,515,292	25,369,048	1,074,156	638,630	508,264	8,350,657	419,053	[1]55,920	32,477	1,017,534	63,660	[1]60,052	14,821	209,929	19,790	[1]41,492
Animal specialty farms	59,960	251,850	24,669	[1]105,916	26,435	95,130	10,225	[1]59,357	8,482	18,726	2,873	[1]25,542	(*)	(*)	(*)	(*)
Other farms	187,094	896,145	119,563	[1]90,494	82,041	475,284	70,585	[1]40,406	8,072	83,320	14,835	[1]11,909	5,089	33,327	4,555	[1]4,093
Horticultural services	58,480	711,046	137,032	191,179	37,518	461,203	85,786	140,271	17,406	151,964	24,307	59,065	4,533	40,389	7,998	12,553
Other agriculture, forestry, and fishery	125,859	2,193,455	315,316	310,825	55,640	946,415	163,497	117,497	18,153	270,096	59,115	13,581	4,764	98,167	22,622	15,795
Contract construction	735,563	23,327,130	4,697,976	3,499,839	354,740	11,738,147	2,403,891	1,780,814	57,469	2,537,799	475,315	308,748	31,653	895,095	220,267	153,789
General contractors	129,501	9,180,675	1,459,348	822,210	62,201	4,367,452	673,870	420,708	12,682	1,032,822	140,937	93,778	6,566	356,344	76,649	41,951
Building construction	105,527	7,752,298	1,193,971	679,737	51,594	3,693,290	545,871	347,546	10,672	822,016	103,244	73,006	5,776	318,227	69,417	36,427
Special trade contractors	562,872	13,326,172	3,102,689	2,525,419	275,618	7,017,042	1,670,301	1,292,253	43,513	1,457,071	330,145	206,577	23,897	518,287	140,755	107,052
Plumbing, heating, and air conditioning	62,337	2,627,243	504,449	371,687	30,800	1,286,125	251,496	185,957	3,644	213,981	43,526	29,549	2,169	108,972	19,950	13,086
Painting, paperhanging, and decorating	103,134	1,441,654	399,853	386,753	53,044	816,643	225,046	218,214	12,442	192,092	43,139	46,203	4,201	77,429	28,030	19,303
Masonry, stonework, and plastering	43,997	1,423,320	461,481	262,090	20,943	758,755	240,349	135,765	3,268	163,543	51,557	21,969	2,326	103,285	40,239	16,796
Carpentering and flooring	182,649	2,209,020	458,091	662,402	83,174	1,111,281	251,849	316,977	8,707	147,963	38,963	27,097	9,709	82,528	22,054	32,582
Contractors, not elsewhere classified	170,755	5,624,935	1,278,815	842,487	87,657	3,044,238	701,561	435,340	15,452	739,492	152,960	81,759	5,492	146,073	30,482	25,285
Manufacturing	185,827	6,923,019	1,453,758	744,919	98,444	3,699,614	818,552	427,434	25,364	995,354	239,356	92,096	6,381	178,143	35,728	23,514
Printing, publishing, and allied industries	30,542	902,759	198,785	136,334	18,301	531,530	112,540	81,884	4,027	132,893	27,184	13,800	(*)	(*)	(*)	(*)
Other manufacturing	155,285	6,020,260	1,254,973	608,585	80,143	3,168,084	706,012	345,550	21,337	862,461	212,172	78,296	5,167	130,039	25,165	16,692
Transportation, communication, electric, gas, and sanitary services	300,099	7,130,228	1,110,782	997,638	144,446	3,890,065	635,809	514,785	23,571	902,261	172,111	94,865	9,033	225,089	32,984	29,023
Trucking and warehousing	207,401	5,323,203	782,712	712,503	105,890	2,898,109	462,037	372,575	17,459	694,699	128,910	69,380	7,130	168,648	21,707	20,748
Other transportation, communication, electric, gas, and sanitary services	92,698	1,807,025	328,070	285,135	38,556	991,956	173,772	142,210	6,112	207,562	43,201	25,485	1,903	56,441	11,277	8,275
Wholesale and retail trade	2,115,909	120,010,452	9,001,467	7,951,095	1,137,695	64,848,030	5,002,642	4,411,582	264,688	14,759,857	1,242,946	810,466	71,020	3,578,912	309,178	250,900
Wholesale trade	319,229	23,817,259	1,026,856	1,955,738	181,091	13,617,759	588,501	1,139,360	51,073	4,085,155	147,630	214,747	11,528	599,560	34,574	61,262
Groceries and related products	37,794	6,301,268	206,446	267,574	23,121	4,524,716	132,036	166,275	4,991	2,240,597	32,284	37,854	1,972	210,539	11,416	10,465
Other wholesale trade	281,435	17,515,991	820,410	1,688,164	157,970	9,093,043	456,465	973,085	46,082	1,844,558	115,346	176,893	9,556	389,021	23,158	50,797
Retail trade	1,764,803	94,239,422	7,904,861	5,918,325	938,376	49,630,760	4,367,887	3,220,422	208,667	10,581,232	1,085,311	593,591	59,052	2,975,271	274,457	187,876
Building materials, hardware, and farm equipment	46,612	4,798,352	399,158	311,132	25,191	2,380,406	214,024	172,596	4,147	499,157	55,193	33,673	(*)	(*)	(*)	(*)
General merchandise stores	458,838	5,133,786	268,665	358,689	245,518	2,372,904	136,424	166,943	67,200	458,452	25,088	[1]2,621	12,832	146,051	9,157	12,882
Direct selling establishments	373,712	1,494,304	36,049	127,312	206,488	906,188	28,799	68,730	58,131	196,613	3,786	[1]18,098	10,966	61,093	1,166	8,038
Other general merchandise stores	85,126	3,639,482	232,616	231,377	39,030	1,466,716	107,625	98,213	9,069	261,839	21,302	15,477	(*)	(*)	(*)	(*)
Food stores	212,416	18,313,193	1,035,322	847,123	103,844	9,015,520	570,232	484,797	15,424	1,626,847	120,083	88,397	5,575	415,599	22,084	12,949
Grocery stores	157,892	15,436,833	745,717	616,955	65,412	6,859,514	344,068	313,177	8,427	1,095,327	60,687	50,131	3,581	360,131	18,283	13,044
Other food stores	54,524	2,876,360	289,605	230,168	38,432	2,156,006	226,164	171,620	6,997	531,520	59,396	38,266	(*)	(*)	(*)	(*)
Automotive dealers and service stations	291,326	31,463,227	2,255,130	1,440,093	146,114	16,451,370	1,200,127	735,230	25,850	3,480,737	284,217	144,524	11,361	1,154,663	91,467	54,111
Gasoline service stations	205,851	20,857,844	1,660,441	995,528	99,935	10,638,487	869,551	489,969	18,363	2,266,523	203,733	101,779	8,709	895,884	75,910	42,756
Automotive dealers	85,475	10,605,383	594,689	444,565	46,179	5,812,883	330,576	245,261	7,487	1,214,214	80,484	42,745	2,652	258,779	15,557	11,355
Apparel and accessory stores	57,013	3,396,142	318,981	313,625	33,260	2,017,476	201,918	180,026	7,705	454,724	55,015	39,789	2,788	156,920	16,437	14,787
Furniture, home furnishings, and equipment	85,700	5,062,823	478,453	419,483	47,956	2,832,193	270,307	228,032	12,156	810,843	85,706	62,209	3,033	153,442	20,190	16,606
Eating places	184,972	7,789,912	1,544,320	628,698	99,968	4,243,462	825,428	351,670	23,380	1,033,596	216,987	74,919	5,502	248,663	47,067	20,320
Drinking places	94,967	3,475,478	418,773	334,975	55,357	2,060,153	265,312	219,067	10,321	310,577	63,657	17,459	(*)	(*)	(*)	(*)
Other retail trade	332,959	14,806,509	1,186,059	1,264,507	181,168	8,257,276	684,115	682,061	42,484	1,906,299	179,365	135,242	14,715	511,150	46,859	43,100
Finance, insurance, and real estate	587,338	9,447,907	552,068	3,030,097	330,033	5,503,200	324,898	1,739,561	84,914	1,289,650	65,691	418,589	24,263	476,747	25,157	134,751
Insurance agents, brokers, and service	190,711	3,266,518	254,980	1,386,168	98,830	1,919,868	165,460	781,108	20,846	372,169	39,890	153,846	3,791	86,427	8,135	40,356
Real estate	363,324	5,555,743	257,691	1,502,523	211,881	3,197,091	132,996	861,741	58,213	849,250	21,794	247,267	18,804	353,446	12,903	82,894
Agents, brokers, and managers	280,525	3,432,324	97,163	1,307,216	170,305	2,158,229	56,301	782,438	52,868	719,777	14,730	244,755	15,457	185,325	3,968	74,486
Other real estate	82,799	2,123,419	160,528	195,307	41,576	1,038,862	76,695	79,303	5,345	129,473	7,064	2,512	3,347	168,121	8,935	8,408
Services	2,587,238	42,340,878	6,493,602	15,233,698	1,468,250	25,198,474	3,905,452	8,966,500	348,298	6,390,294	1,110,999	1,954,592	100,920	1,647,475	273,525	509,774
Hotels, rooming houses, camps, and other lodgings	100,925	1,903,851	236,754	132,649	49,731	1,012,303	133,279	67,761	9,482	260,468	37,410	13,186	7,758	145,398	14,194	8,295

Footnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

Part I--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	United States, total				10 States, total				California				Florida			
Personal services	535,132	5,903,244	1,297,069	1,469,376	290,915	3,473,784	779,173	810,025	55,692	697,931	194,776	111,439	16,730	192,046	51,703	34,579
Laundries and dry cleaning plants	75,386	1,677,468	406,265	220,382	42,855	1,023,503	250,408	137,358	7,366	250,042	67,224	18,214	2,980	43,825	10,465	5,186
Beauty shops	210,777	1,874,874	584,427	463,828	113,220	1,086,803	353,456	251,168	18,494	224,990	82,079	43,837	6,961	71,716	27,985	10,576
Barber shops	116,069	799,671	139,670	401,453	60,291	431,562	82,298	199,483	9,862	103,025	33,467	29,080	2,838	22,997	4,665	9,321
Other personal services	132,900	1,551,231	166,707	383,713	74,549	931,916	93,011	222,016	19,970	119,874	12,006	20,308	3,951	53,508	8,588	9,496
Business services	375,603	3,929,407	630,753	1,189,387	226,408	2,579,004	441,112	757,695	66,849	833,840	160,532	207,686	15,394	158,422	28,770	45,486
Services to buildings	61,771	604,629	177,700	180,495	35,780	391,385	120,320	112,097	11,057	127,650	37,460	34,835	2,368	31,389	10,184	9,328
Consulting services	101,663	927,355	58,482	415,539	63,237	602,607	36,518	263,578	20,709	199,518	9,270	75,821	3,823	38,220	2,174	15,037
Other business services	212,169	2,397,423	394,571	593,353	127,391	1,585,012	284,274	382,020	35,083	506,672	113,802	97,030	9,203	88,813	16,412	21,121
Automobile parking, repair, and services	166,955	4,148,206	714,871	601,880	85,965	2,314,261	420,421	321,861	18,088	623,278	136,091	72,853	6,113	169,789	36,709	21,998
Automobile repair shops	134,066	3,516,238	621,437	540,742	66,904	1,944,626	364,477	287,666	14,909	511,799	116,021	65,041	4,409	132,627	31,960	18,892
General automobile repair shops	87,173	1,847,544	262,286	292,808	43,208	965,074	140,664	158,260	8,354	208,271	38,512	30,891	2,292	60,092	10,900	11,050
Other automobile repair	46,893	1,668,694	359,151	247,934	23,696	979,552	223,813	129,406	6,555	303,528	77,509	34,150	2,117	72,535	21,060	7,842
Automobile parking and other services	32,889	631,968	93,434	61,138	19,061	369,635	55,944	34,195	3,179	111,479	20,070	7,812	(*)	(*)	(*)	(*)
Repair services, except automobile	210,717	2,377,011	302,660	544,873	107,338	1,195,985	140,457	288,079	22,320	317,447	42,634	69,968	9,400	109,801	16,542	26,835
Amusement and recreation services, including motion pictures	200,186	1,954,995	236,683	121,158	112,307	1,153,384	145,427	59,733	29,835	339,286	42,451	13,583	9,602	107,644	15,327	2,498
Theatrical producers, bands, orchestras, and entertainers	71,367	452,670	56,769	107,670	41,443	303,432	35,191	71,854	9,917	112,934	14,435	20,516	4,156	26,182	5,444	5,682
Other amusement and recreation services	128,819	1,502,325	179,914	13,488	70,864	849,952	110,236	[1]12,121	19,918	226,352	28,016	[1]6,933	5,446	81,462	9,883	[1]3,184
Medical and health services	389,374	14,883,394	2,053,639	7,850,070	232,890	8,908,234	1,211,361	4,625,318	47,011	2,195,199	329,253	1,038,162	14,529	480,554	64,409	244,443
Offices of physicians and surgeons	156,092	7,947,346	922,044	4,757,711	94,188	4,710,051	524,349	2,790,995	19,728	1,153,663	140,225	647,268	5,381	233,521	30,120	128,562
Other medical and health services	233,282	6,936,048	1,131,595	3,092,359	138,702	4,198,183	687,012	1,834,323	27,283	1,041,536	189,028	390,894	9,148	247,033	34,289	115,881
Legal services	129,919	3,466,482	411,569	1,845,691	80,280	2,208,903	263,293	1,140,002	15,681	457,379	67,512	208,589	4,046	140,031	19,161	72,582
Educational services	101,056	441,248	75,441	127,661	54,572	258,178	45,086	62,444	15,263	66,654	11,659	11,369	4,996	24,077	3,440	6,738
Engineering and architectural services	64,999	1,231,326	288,332	411,044	38,032	745,386	179,345	232,561	12,313	222,155	50,587	71,053	2,211	53,248	12,142	20,080
Accounting, auditing, and bookkeeping services	144,821	1,216,851	205,254	562,218	84,633	747,649	119,041	342,306	21,585	208,681	32,316	77,618	5,118	46,695	10,713	17,605
Other services	167,551	884,863	40,577	377,691	105,179	601,403	27,457	258,715	34,179	167,976	5,778	59,086	5,023	19,770	415	8,635
Nature of business not allocable	41,933	458,071	46,785	76,390	21,486	214,309	22,774	34,739	3,857	65,716	9,435	7,444	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

Part I--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Illinois				Michigan				Missouri				New Jersey			
All industries	497,354	14,974,381	1,344,452	2,082,305	323,676	9,171,567	1,029,926	1,309,641	310,816	6,597,556	607,603	795,471	206,274	6,170,027	680,382	1,212,986
Agriculture, forestry, and fishery	175,249	2,732,022	96,849	342,714	81,958	925,762	74,086	69,623	144,845	1,522,300	55,011	68,354	12,009	259,220	56,542	14,796
Farms	170,817	2,646,371	84,197	330,286	75,964	809,739	51,525	50,816	142,830	1,494,597	52,334	64,742	8,621	178,341	39,490	[1]6,727
Field crop farms	96,399	1,235,299	32,474	274,923	29,392	200,967	7,853	1,027	33,817	354,830	16,700	56,029	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable farms	3,721	29,837	3,540	113	6,337	103,890	18,420	17,346	(*)	(*)	(*)	(*)	2,639	85,295	26,905	5,747
Livestock farms	63,677	1,337,213	41,270	64,482	30,067	464,309	19,596	35,321	96,611	1,104,374	32,480	14,190	(*)	(*)	(*)	(*)
Animal specialty farms	2,234	6,690	970	[1]4,389	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other farms	4,786	37,332	5,943	[1]4,843	8,640	34,998	5,078	42	9,400	12,201	713	[1]6,806	2,574	32,012	4,290	4,168
Horticultural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishery	2,715	56,900	8,630	8,269	4,473	70,710	12,947	7,196	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	29,017	1,187,285	265,924	165,378	24,930	859,004	168,512	133,566	20,285	562,593	118,944	81,564	21,589	645,240	121,729	123,629
General contractors	4,685	401,664	67,205	37,051	3,709	351,242	58,145	33,608	3,376	208,550	38,899	16,413	2,918	184,309	25,130	17,522
Building construction	3,593	329,421	54,675	26,079	3,129	318,962	49,761	28,092	2,616	175,386	30,268	14,683	2,438	155,716	18,506	14,535
Special trade contractors	23,031	750,445	194,873	121,798	20,108	484,467	106,590	95,083	16,290	335,808	75,076	63,824	17,725	436,059	93,154	100,983
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	2,268	78,705	15,954	11,167	(*)	(*)	(*)	(*)	2,347	74,210	13,208	11,934
Painting, paperhanging, and decorating	3,733	65,095	20,333	17,001	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,363	80,737	18,004	23,756
Masonry, stonework, and plastering	1,458	70,017	23,622	10,166	1,829	46,127	10,925	9,202	1,179	32,384	9,199	6,460	(*)	(*)	(*)	(*)
Carpentering and flooring	8,211	130,106	24,917	35,529	6,081	117,812	32,700	26,917	7,924	95,012	20,734	28,315	4,771	95,876	24,294	25,526
Contractors, not elsewhere classified	7,547	336,533	92,746	39,574	9,267	225,481	41,909	43,312	4,191	123,816	27,313	13,893	5,555	165,736	35,033	33,079
Manufacturing	7,271	309,621	62,799	45,822	6,961	228,506	56,483	24,540	5,818	193,657	37,740	32,166	5,906	170,676	34,897	24,863
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,916	50,857	5,862	9,107
Other manufacturing	5,964	262,386	49,922	37,369	6,121	213,728	51,599	22,807	4,964	168,775	32,536	25,595	3,990	119,819	29,035	15,756
Transportation, communication, electric, gas, and sanitary services	10,560	272,408	38,602	46,103	10,147	255,746	38,355	33,014	8,348	264,123	39,964	28,863	7,138	187,636	37,204	35,855
Trucking and warehousing	7,118	167,636	29,044	26,214	8,193	172,303	15,542	23,508	6,633	221,144	33,526	23,651	4,821	134,780	27,945	23,479
Other transportation, communication, electric, gas, and sanitary services	3,442	104,772	9,558	19,889	1,954	83,443	22,813	9,506	1,715	42,979	6,438	5,212	2,317	52,856	9,259	12,376
Wholesale and retail trade	105,857	7,546,458	503,556	447,932	78,927	4,859,997	404,548	357,351	55,776	2,969,818	219,058	188,984	57,038	3,079,713	226,240	275,421
Wholesale trade	13,661	1,460,172	59,591	121,153	10,013	662,059	37,939	80,018	6,318	503,247	17,894	38,874	9,121	513,428	23,895	54,361
Groceries and related products	2,204	311,083	10,425	15,446	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	11,457	1,149,089	49,166	105,707	8,818	467,894	26,974	71,737	6,030	457,085	15,753	35,130	8,104	386,355	18,793	46,564
Retail trade	88,564	4,835,595	422,748	305,603	67,381	4,132,944	363,021	273,094	46,976	2,379,948	195,674	139,097	47,401	2,538,010	199,266	218,394
Building materials, hardware, and farm equipment	2,540	298,602	24,893	18,456	1,882	192,500	17,344	16,389	2,210	193,864	16,527	11,189	(*)	(*)	(*)	(*)
General merchandise stores	23,194	228,268	21,055	24,249	17,763	212,921	10,430	17,854	13,578	150,050	7,240	15,699	9,655	110,912	8,572	11,016
Direct selling establishments	20,048	110,249	9,108	16,501	15,111	67,122	547	8,793	11,537	61,335	1,936	8,421	7,829	65,952	2,509	8,974
Other general merchandise stores	3,146	118,019	11,947	7,748	2,652	145,799	9,883	9,061	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	8,696	774,901	64,069	37,958	7,365	761,487	40,612	35,116	5,336	365,141	22,139	11,762	6,057	462,090	28,790	39,898
Grocery stores	5,520	637,285	34,660	25,856	4,619	641,874	31,727	28,563	4,194	304,057	16,715	8,523	3,076	266,184	11,780	22,086
Other food stores	3,176	137,616	29,409	12,102	2,746	119,613	8,885	6,553	(*)	(*)	(*)	(*)	2,981	195,906	17,010	17,812
Automotive dealers and service stations	12,540	1,700,711	125,541	76,164	11,761	1,346,534	102,800	64,901	8,876	871,720	55,954	35,117	6,986	814,939	64,965	42,333
Gasoline service stations	8,236	1,152,351	97,977	52,148	8,496	854,625	73,127	45,769	5,981	513,609	41,515	17,482	4,910	617,656	48,309	27,734
Automotive dealers	4,304	548,360	27,564	24,016	3,265	491,909	29,673	19,132	2,895	358,111	14,439	17,635	2,076	197,283	16,656	14,599
Apparel and accessory stores	3,449	211,042	16,622	20,426	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,252	119,731	11,366	10,737
Furniture, home furnishings, and equipment	4,987	244,831	29,057	8,501	2,528	178,349	15,105	17,459	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	10,706	344,919	59,113	27,865	6,823	315,911	68,259	24,346	4,235	171,337	35,126	10,942	5,150	215,116	30,321	22,732
Drinking places	8,782	338,758	26,572	32,191	4,501	247,802	40,613	26,150	2,724	104,552	14,531	14,826	3,695	146,658	11,405	19,372
Other retail trade	13,670	693,563	55,826	59,793	12,856	728,902	49,539	57,923	6,028	308,298	20,407	24,836	10,711	465,425	29,485	52,008
Finance, insurance, and real estate	29,630	566,523	29,411	194,374	26,476	370,614	17,799	130,749	17,110	227,780	12,297	73,150	17,266	333,156	15,739	110,934
Insurance agents, brokers, and service	11,587	272,634	16,226	107,844	8,015	121,946	9,479	56,657	4,865	87,285	4,727	35,055	4,622	127,564	8,097	49,086
Real estate	16,869	264,322	11,863	74,710	17,298	237,078	7,088	70,724	12,041	137,526	7,476	36,180	11,115	162,784	6,060	53,437
Agents, brokers, and managers	12,424	180,930	4,516	63,616	14,338	180,118	3,460	64,045	10,207	76,612	3,435	27,194	9,161	101,164	2,587	40,141
Other real estate	4,445	83,392	7,347	11,094	2,960	56,960	3,628	6,679	1,834	60,914	4,041	8,986	1,954	61,620	3,473	13,296
Services	135,662	2,287,310	338,445	839,482	90,939	1,632,290	266,859	561,399	57,785	840,767	122,429	320,464	83,830	1,481,752	187,767	624,496
Hotels, rooming houses, camps, and other lodgings	3,495	53,834	7,767	[1]205	5,815	105,217	13,761	5,717	3,033	58,544	8,802	5,720	2,508	27,853	2,058	5,469

Footnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

Part I—Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Illinois				Michigan				Missouri				New Jersey			
Personal services	33,935	439,156	88,489	108,024	19,849	269,099	69,464	64,895	16,035	152,747	36,528	40,260	14,744	189,497	33,993	51,845
Laundries and dry cleaning plants	5,257	139,757	32,921	23,476	3,628	97,258	26,559	13,352	3,119	51,586	10,625	7,895	1,642	27,458	3,662	7,193
Beauty shops	15,120	131,536	34,972	32,450	8,930	97,378	36,908	21,511	5,097	45,850	12,668	12,327	5,438	72,860	22,138	15,268
Barber shops	6,406	57,781	11,084	30,488	3,586	24,984	2,805	16,764	4,367	31,411	10,444	11,699	3,483	22,109	2,426	11,618
Other personal services	7,152	110,082	9,512	21,610	3,705	49,479	3,192	13,268	3,452	23,900	2,791	8,339	4,181	67,070	5,767	17,766
Business services	21,510	258,140	38,196	93,439	12,492	158,425	26,185	48,663	5,627	60,516	6,901	22,982	12,619	160,282	23,567	52,745
Services to buildings	4,249	48,675	13,561	16,147	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Consulting services	6,123	66,763	4,100	34,642	2,629	23,863	1,331	12,891	(*)	(*)	(*)	(*)	4,200	36,813	5,129	19,760
Other business services	11,138	142,702	20,535	42,650	7,881	110,020	18,519	25,726	3,388	40,070	3,375	12,358	6,504	107,970	14,901	26,637
Automobile parking, repair, and services	6,277	197,932	30,735	32,672	6,517	138,477	24,412	24,523	6,140	124,483	19,894	20,235	4,980	112,877	18,564	23,820
Automobile repair shops	4,890	179,440	28,089	29,244	4,562	112,354	21,591	22,701	5,434	115,802	19,586	19,564	3,594	89,662	15,718	18,583
General automobile repair shops	3,505	99,406	14,972	21,358	2,584	52,495	7,296	10,747	4,152	66,328	9,224	11,682	2,869	45,843	4,982	12,041
Other automobile repair	(*)	(*)	(*)	(*)	1,978	59,859	14,295	11,954	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	1,955	26,123	2,821	1,822	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	10,418	101,284	9,528	24,573	5,905	65,243	8,217	10,360	5,217	43,957	5,297	16,080	3,999	65,405	7,060	13,172
Amusement and recreation services, including motion pictures	9,641	82,528	12,921	457	7,140	97,590	14,933	3,631	2,832	22,569	2,236	3,519	6,414	60,267	6,511	3,456
Theatrical producers, bands, orchestras, and entertainers	3,917	25,171	5,193	4,825	2,593	19,024	3,548	6,036	(*)	(*)	(*)	(*)	2,915	20,091	2,542	3,797
Other amusement and recreation services	5,724	57,357	7,728	[4]4,368	4,547	78,566	11,385	[1]2,405	(*)	(*)	(*)	(*)	3,499	40,176	3,969	[1]341
Medical and health services	20,043	768,912	100,405	398,095	15,079	569,318	72,242	302,651	7,691	276,580	32,870	159,277	16,935	574,153	59,232	329,139
Offices of physicians and surgeons	7,282	397,799	50,339	229,035	6,357	272,926	33,316	160,776	(*)	(*)	(*)	(*)	7,095	327,098	30,783	203,987
Other medical services	12,761	371,113	50,066	169,060	8,722	296,392	38,926	141,875	5,539	140,783	17,174	72,085	9,840	247,055	28,449	125,152
Legal services	8,081	227,208	24,920	115,513	3,537	107,481	13,748	60,868	3,209	60,756	4,176	35,846	6,428	160,455	22,074	82,743
Educational services	3,442	14,736	386	6,380	3,368	23,812	6,484	3,805	(*)	(*)	(*)	(*)	3,038	13,254	2,180	4,582
Engineering and architectural services	2,513	43,682	14,378	11,667	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,570	39,018	7,040	17,560
Accounting, auditing, and bookkeeping services	8,103	52,073	5,999	27,847	5,722	55,879	12,907	21,875	3,383	17,132	3,122	7,092	5,097	42,475	5,219	22,768
Other services	8,204	47,825	4,721	21,020	3,922	24,219	1,019	9,092	2,367	12,613	817	6,102	4,498	36,216	269	17,197
Nature of business not allocable	2,575	15,390	2,185	3,920	1,980	22,118	1,321	[1]1,185	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4.--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART I--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New York				Ohio				Pennsylvania				Texas			
All industries	540,364	14,879,419	1,494,966	2,966,188	459,298	10,339,274	1,101,278	1,668,758	396,850	13,402,533	1,495,001	1,924,080	710,590	18,576,889	2,030,100	1,835,810
Agriculture, forestry, and fishery	62,174	994,340	111,690	53,455	140,732	1,431,869	89,292	125,453	66,223	919,190	77,580	53,681	235,194	3,406,573	239,850	6,335
Farms	54,228	840,344	84,430	23,898	133,256	1,320,787	71,010	103,587	58,903	834,722	65,610	29,007	225,463	3,219,373	217,063	[1]17,972
Field crop farms	9,834	46,026	3,294	[1]6,889	59,874	409,758	13,488	51,542	10,009	43,558	3,248	[1]5,859	52,192	971,110	88,397	168,101
Fruit, tree nut, and vegetable farms	5,806	124,370	22,957	8,858	4,333	59,940	12,013	6,171	2,580	44,386	8,815	2,912	4,938	71,156	11,884	7,694
Livestock farms	30,990	624,670	49,422	31,147	53,582	768,002	33,297	40,988	39,744	694,980	44,871	35,138	144,529	2,073,483	107,296	[1]164,634
Animal specialty farms	2,213	9,100	835	[1]3,934	2,909	12,115	279	[1]3,384	1,910	10,314	1,171	[1]4,857	2,927	10,164	1,675	[1]7,509
Other farms	5,385	36,178	7,922	[1]5,284	12,558	70,972	11,933	8,270	4,660	41,484	7,505	1,673	20,877	93,460	7,811	[1]21,624
Horticultural services	3,700	63,980	13,292	19,029	(*)	(*)	(*)	(*)	2,375	19,234	2,632	8,229	2,092	20,933	4,682	2,353
Other agriculture, forestry, and fishery	4,246	90,016	13,968	10,528	5,723	69,996	8,200	11,615	4,945	65,234	9,338	16,445	7,639	166,267	18,105	21,954
Contract construction	40,975	879,280	142,405	198,438	34,069	969,766	187,948	168,787	33,672	1,201,482	256,469	180,623	61,081	2,000,603	446,378	266,292
General contractors	6,642	300,366	49,845	36,654	6,833	368,499	53,147	36,670	5,246	422,150	64,593	46,574	9,544	741,506	99,320	60,487
Building construction	5,252	246,592	38,904	32,617	5,922	309,918	44,177	31,340	4,789	385,004	56,942	41,619	7,407	632,048	79,977	49,148
Special trade contractors	30,929	526,565	88,850	145,368	26,116	576,651	132,112	127,369	25,626	736,635	185,053	126,756	48,383	1,195,054	323,693	197,443
Plumbing, heating, and air conditioning	4,575	87,309	8,066	20,558	2,270	108,130	24,038	16,103	4,228	164,254	33,651	21,582	5,664	234,610	43,700	36,207
Painting, paperhanging, and decorating	7,725	81,724	14,023	32,752	4,156	61,521	21,102	15,330	4,049	96,118	37,230	16,674	10,269	128,249	36,401	33,797
Masonry, stonework, and plastering	2,315	60,142	13,345	15,643	2,574	68,281	22,439	12,583	2,966	90,164	22,953	20,908	(*)	(*)	(*)	(*)
Carpentering and flooring	8,481	119,942	17,602	38,785	7,738	106,573	18,105	34,044	5,848	74,010	13,392	25,250	15,704	141,459	39,088	42,932
Contractors, not elsewhere classified	7,833	177,448	35,814	37,630	9,378	232,146	46,428	49,309	8,535	312,089	77,827	42,342	14,407	585,424	161,049	69,157
Manufacturing	12,576	531,472	103,295	64,248	7,306	262,009	50,598	26,485	10,796	433,682	114,871	54,819	10,065	396,494	82,785	38,881
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	1,089	26,782	4,414	5,695	3,096	64,002	13,879	10,036	1,956	73,365	18,868	10,663
Other manufacturing	10,574	482,840	94,490	55,244	6,217	235,227	46,184	20,790	7,700	369,680	100,992	44,783	8,109	323,129	63,917	28,218
Transportation, communication, electric, gas, and sanitary services	21,173	450,727	79,181	83,351	17,701	357,329	41,740	56,275	18,204	521,683	85,017	68,740	18,571	453,063	70,651	38,696
Trucking and warehousing	11,072	295,479	60,619	55,368	14,999	300,483	36,788	47,337	13,432	375,071	53,213	52,044	15,033	367,866	54,743	30,846
Other transportation, communication, electric, gas, and sanitary services	10,101	155,248	18,562	27,983	2,702	56,846	4,952	8,938	4,772	146,612	31,804	16,696	3,538	85,197	15,908	7,850
Wholesale and retail trade	133,989	7,289,792	479,142	652,585	101,880	4,915,223	404,888	391,042	109,670	7,434,253	565,775	560,562	158,850	8,414,007	647,311	476,339
Wholesale trade	26,364	1,716,961	58,709	189,845	15,336	771,352	35,670	112,131	18,522	1,559,020	92,112	135,426	19,155	1,746,805	80,487	131,543
Groceries and related products	4,281	582,660	17,509	35,603	2,713	182,583	7,491	16,993	2,563	381,793	19,333	16,573	(*)	(*)	(*)	(*)
Other wholesale trade	22,083	1,134,301	41,200	154,242	12,623	588,769	28,179	95,138	15,959	1,177,227	72,779	118,853	17,258	1,498,744	65,117	118,024
Retail trade	105,875	5,557,897	420,365	460,047	84,846	4,116,071	368,595	274,910	90,976	5,873,907	473,615	425,261	138,638	6,639,885	564,835	342,549
Building materials, hardware, and farm equipment	3,661	195,219	14,836	14,266	1,950	211,907	18,212	13,542	2,975	320,053	27,105	25,959	3,100	303,913	27,979	22,686
General merchandise stores	17,545	235,368	14,138	28,090	28,145	152,823	6,440	13,477	16,143	247,798	12,439	19,018	39,463	430,261	21,865	27,279
Direct selling establishments	12,421	80,988	5,709	11,224	25,534	77,519	838	7,048	12,126	81,461	2,221	10,808	32,785	103,856	979	7,021
Other general merchandise stores	5,124	154,380	8,429	16,866	2,611	75,304	5,602	6,429	4,017	166,337	10,218	8,210	6,678	326,405	20,886	20,258
Food stores	17,673	1,274,792	70,200	94,331	9,021	880,438	61,646	40,788	13,555	1,161,131	64,859	71,130	15,142	1,293,094	75,750	52,468
Grocery stores	10,165	836,366	32,265	52,935	5,523	706,428	41,911	27,230	8,510	876,218	36,679	43,561	11,797	1,135,644	59,361	41,248
Other food stores	7,508	438,426	37,935	41,396	3,498	174,010	19,735	13,558	5,045	284,913	28,180	27,569	3,345	157,450	16,389	11,220
Automotive dealers and service stations	13,135	1,429,757	87,374	71,763	14,606	1,468,581	104,749	68,526	13,679	1,931,720	132,906	84,071	27,320	2,252,008	150,154	93,720
Gasoline service stations	9,220	1,066,692	67,051	51,996	11,392	1,003,151	80,996	51,039	8,934	1,071,978	79,283	50,949	15,694	1,196,018	101,650	48,317
Automotive dealers	3,915	363,065	20,323	19,767	3,214	465,430	23,753	17,487	4,745	859,742	53,623	33,122	11,626	1,055,990	48,504	45,403
Apparel and accessory stores	5,087	248,762	20,686	26,039	(*)	(*)	(*)	(*)	3,840	279,484	23,185	26,140	3,270	233,861	23,317	13,299
Furniture, home furnishings, and equipment	5,026	238,589	15,127	22,680	4,029	201,335	15,305	19,265	5,937	373,523	32,551	31,684	6,788	370,128	33,375	29,894
Eating places	13,941	562,487	92,276	59,458	8,196	406,324	80,740	40,533	8,386	397,611	74,781	39,077	12,948	547,498	120,758	31,478
Drinking places	4,857	213,096	27,682	29,430	2,963	166,724	22,374	19,379	8,659	285,052	25,734	41,949	7,099	158,702	19,651	13,478
Other retail trade	24,950	1,159,827	78,046	113,990	14,444	555,857	52,547	50,689	17,802	877,535	80,055	86,233	23,508	1,050,420	91,986	58,247
Finance, insurance, and real estate	34,620	553,213	38,451	183,160	28,623	433,780	23,306	154,148	21,535	452,241	34,460	142,944	45,596	799,496	62,587	196,762
Insurance agents, brokers, and service	11,615	186,587	21,080	81,827	9,794	181,225	13,628	78,927	10,133	202,257	19,807	74,937	13,562	281,774	24,391	102,573
Real estate	20,718	284,484	12,374	78,035	18,138	234,068	8,949	69,736	9,981	212,632	12,698	64,826	28,704	461,501	31,791	83,932
Agents, brokers, and managers	15,973	164,036	4,613	65,174	14,754	171,580	5,856	63,980	6,505	125,955	5,898	53,430	18,618	252,732	7,238	85,617
Other real estate	4,745	120,448	7,761	12,861	3,384	62,488	3,093	5,756	3,476	86,677	6,800	11,396	10,086	208,769	24,553	[1]1,685
Services	228,758	4,122,666	534,766	1,729,343	124,073	1,898,283	295,175	740,597	132,227	2,345,649	340,620	859,661	165,758	2,551,988	434,867	826,692
Hotels, rooming houses, camps, and other lodgings	6,140	107,815	14,527	5,035	3,758	49,339	3,170	10,294	3,146	86,457	11,150	4,633	4,596	117,378	20,440	9,617

Footnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART I--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New York				Ohio				Pennsylvania				Texas			
Personal services	40,947	466,068	67,467	130,621	27,201	287,258	68,425	80,198	32,671	414,106	68,452	121,707	33,111	365,876	99,876	66,457
Laundries and dry cleaning plants	7,217	143,881	24,508	26,775	2,632	61,453	13,884	11,302	3,900	85,329	24,367	12,909	5,114	122,914	36,193	11,056
Beauty shops	12,725	88,606	18,111	29,262	12,751	124,797	46,360	27,330	13,293	104,987	23,808	35,996	14,411	124,083	48,427	22,611
Barber shops	8,796	60,384	10,075	28,163	6,345	43,007	2,837	25,628	7,055	26,396	685	18,486	7,553	39,468	3,810	18,236
Other personal services	12,209	173,197	14,773	46,421	5,473	58,001	5,344	15,938	8,423	197,394	19,592	54,316	6,033	79,411	11,446	14,554
Business services	33,342	321,001	46,442	107,727	16,913	155,617	24,030	50,929	15,234	194,865	30,085	56,562	26,428	277,896	56,404	71,476
Services to buildings	3,432	48,917	18,560	11,765	2,794	11,954	3,468	5,373	(*)	(*)	(*)	(*)	5,054	48,891	18,023	10,464
Consulting services	12,280	108,223	4,953	46,168	3,800	33,608	2,147	20,524	5,267	56,561	4,718	19,833	3,442	30,413	2,684	12,356
Other business services	17,630	163,861	22,929	49,794	10,319	110,055	18,415	25,032	8,313	116,257	19,689	33,016	17,932	198,592	35,697	48,656
Automobile parking, repair, and services	7,260	173,486	26,615	24,938	7,659	206,157	31,617	31,384	9,895	306,019	50,861	36,895	13,036	261,763	44,923	32,543
Automobile repair shops	6,415	158,978	24,859	22,669	5,529	163,202	25,760	25,970	7,869	260,676	43,570	33,041	9,293	220,086	37,323	31,961
General automobile repair shops	3,633	81,551	9,660	10,379	4,043	95,328	13,067	15,068	5,132	122,436	13,240	18,066	6,644	133,324	18,811	16,978
Other automobile repair	2,782	77,427	15,199	12,290	(*)	(*)	(*)	(*)	2,737	138,240	30,330	14,975	2,649	86,762	18,512	14,983
Automobile parking and other services	(*)	(*)	(*)	(*)	2,130	42,955	5,857	5,414	2,026	45,343	7,291	3,854	3,743	41,677	7,600	582
Repair services, except automobile	9,372	85,360	4,004	25,634	11,719	110,939	16,376	25,701	12,238	120,928	13,169	31,172	16,750	175,621	17,630	44,584
Amusement and recreation services, including motion pictures	15,432	160,100	16,999	10,890	13,920	87,361	10,165	6,508	8,234	96,361	11,916	7,239	9,257	99,678	11,968	7,952
Theatrical producers, bands, orchestras, and entertainers	6,429	52,564	2,348	12,627	4,443	18,344	1,016	7,113	3,612	12,152	237	3,920	2,236	9,961	246	4,276
Other amusement and recreation services	9,003	107,536	14,651	[1]1,737	9,477	69,017	9,149	[1]605	4,622	84,209	11,679	3,319	7,021	89,717	11,722	3,676
Medical and health services	48,182	1,750,326	242,438	910,549	17,329	655,660	87,598	362,259	26,794	809,538	99,738	453,638	19,297	827,994	123,176	427,105
Offices of physicians and surgeons	21,337	925,828	82,911	561,032	7,376	348,093	34,510	224,099	9,510	440,979	45,981	272,575	7,970	474,347	60,468	276,469
Other medical and health services	26,845	824,498	159,527	349,517	9,953	307,567	53,088	138,160	17,284	368,559	53,757	181,063	11,327	353,647	62,708	150,636
Legal services	21,715	561,498	56,559	291,753	5,975	175,620	19,071	106,609	5,330	160,062	18,674	87,329	6,278	158,413	17,398	78,170
Educational services	5,037	26,385	1,882	9,212	4,225	18,640	3,841	4,073	3,719	11,625	1,981	5,654	10,033	56,614	13,015	10,828
Engineering and architectural services	5,606	158,336	36,625	42,494	3,072	58,063	14,414	20,133	2,679	70,017	26,109	18,277	4,675	74,848	12,995	22,430
Accounting, auditing, and bookkeeping services	13,377	146,983	17,018	83,361	6,089	66,000	15,527	30,054	6,105	45,067	6,612	22,209	10,054	66,664	9,608	31,877
Other services	22,348	165,308	4,190	87,129	6,213	27,629	941	12,455	6,182	30,604	1,873	14,346	12,243	69,243	7,434	23,653
Nature of business not allocable	3,971	44,192	5,558	10,975	3,713	17,373	422	4,394	2,553	27,987	2,169	2,531	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART II

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	24 States, total				Alabama				Arizona				Arkansas			
All industries	4,334,617	105,201,770	10,191,147	13,593,075	149,231	3,909,492	373,447	389,288	85,845	2,364,646	289,278	325,351	129,148	3,121,952	322,701	333,621
Agriculture, forestry, and fishery	1,755,823	23,841,605	1,360,775	1,792,837	63,335	551,041	40,466	9,758	12,824	310,301	28,383	[1]932	58,802	784,073	68,283	91,641
Farms	1,680,920	22,625,444	1,196,744	1,594,663	61,135	513,655	35,074	4,254	10,357	259,967	18,953	[1]627	57,831	755,011	61,722	88,111
Field crop farms	641,871	7,166,546	491,887	1,042,174	21,298	235,708	13,985	29,336	(*)	(*)	(*)	(*)	20,151	451,672	42,133	98,302
Livestock farms	871,332	14,359,177	536,283	580,373	33,238	245,626	17,862	[1]28,105	4,780	154,802	6,916	[1]7,360	34,508	283,434	17,538	[1]7,084
Other farms	167,717	1,099,721	168,574	[1]27,884	6,599	32,321	3,227	3,023	3,518	23,502	2,941	[1]4,219	3,172	19,905	2,051	[1]3,107
Other agriculture, forestry, and fishery	74,903	1,216,161	164,031	198,174	2,200	37,386	5,392	5,504	2,467	50,334	9,430	[1]305	(*)	(*)	(*)	(*)
Contract construction	329,974	9,850,300	1,948,657	1,481,357	11,586	359,603	74,453	43,869	6,401	344,785	71,191	30,636	12,603	326,109	70,408	45,497
General contractors	56,963	4,083,029	659,182	334,331	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,969	146,886	27,005	10,939
Special trade contractors	249,061	5,349,624	1,224,649	1,067,839	9,128	189,796	50,277	30,699	4,554	153,223	40,070	19,551	9,732	167,929	42,722	31,757
Manufacturing	72,401	2,812,533	556,893	271,957	3,139	114,239	23,038	12,461	(*)	(*)	(*)	(*)	2,251	125,469	24,902	6,376
Transportation, communication, electric, gas, and sanitary services	126,874	2,754,459	409,800	405,276	3,143	89,058	11,466	10,860	1,806	36,332	6,600	4,264	3,569	89,367	9,734	9,599
Trucking and warehousing	86,151	2,076,905	278,980	281,319	2,827	67,861	7,954	7,306	(*)	(*)	(*)	(*)	3,424	84,007	7,925	9,263
Wholesale and retail trade	837,665	47,126,469	3,433,555	3,080,163	34,615	2,255,410	150,020	121,716	21,141	1,041,381	100,022	75,064	26,663	1,415,471	87,243	74,132
Wholesale trade	120,432	8,576,574	366,318	712,610	3,904	416,298	26,714	27,942	3,780	178,631	11,497	18,018	3,749	299,511	9,519	16,908
Retail trade	706,937	38,247,809	3,046,755	2,341,713	30,711	1,839,112	123,306	93,774	17,098	859,590	88,372	58,020	22,904	1,114,287	77,532	57,224
General merchandise stores	185,484	2,378,469	114,216	171,794	6,586	162,241	5,414	7,056	5,129	58,364	4,720	3,807	5,029	95,538	3,210	4,371
Food stores	94,366	8,083,038	403,645	321,691	7,755	551,112	22,330	19,575	(*)	(*)	(*)	(*)	4,230	259,668	10,751	8,607
Automotive dealers and service stations	122,469	12,762,092	907,653	600,741	5,419	576,346	35,942	25,134	3,137	314,481	25,492	16,789	4,371	388,773	25,420	13,770
Eating and drinking places	105,821	4,213,534	747,007	336,410	3,519	121,617	18,702	9,739	3,237	125,691	30,079	6,177	2,528	95,706	17,780	8,795
Other retail trade	198,797	10,810,676	874,234	911,077	7,432	427,796	40,918	32,270	4,597	249,660	22,816	25,970	6,746	274,602	20,371	21,681
Finance, insurance, and real estate	217,413	3,457,018	199,722	1,138,002	4,171	92,418	7,318	25,213	11,284	128,097	8,622	50,537	4,816	62,528	3,880	19,157
Insurance agents, brokers, and service	76,061	1,160,783	81,880	520,975	(*)	(*)	(*)	(*)	2,824	27,166	3,074	9,749	(*)	(*)	(*)	(*)
Real estate	129,476	2,080,479	105,353	572,833	3,170	70,457	5,138	16,434	7,287	92,973	5,505	36,081	2,960	42,345	2,662	10,146
Agents, brokers, and managers	95,072	1,111,450	34,651	370,369	2,718	26,490	430	11,873	6,989	66,462	827	33,068	(*)	(*)	(*)	(*)
Services	948,829	14,577,611	2,217,605	5,367,988	28,911	433,291	64,327	163,858	26,921	446,483	65,941	151,045	20,155	306,131	55,184	86,863
Personal services	209,346	2,073,235	444,173	562,810	7,729	74,987	16,638	13,109	3,307	40,229	11,171	7,787	6,230	63,948	18,534	9,916
Beauty shops	85,933	683,278	195,632	188,659	3,774	27,590	7,741	7,738	(*)	(*)	(*)	(*)	2,852	26,182	9,645	3,324
Other personal services	123,413	1,389,957	248,541	374,151	3,955	47,397	8,897	5,371	1,787	24,546	8,124	5,440	3,378	37,766	8,889	6,592
Business services	126,387	1,172,472	165,528	377,296	2,760	23,346	1,410	9,593	3,703	37,592	6,833	13,083	2,371	21,393	1,902	5,829
Automobile parking, repair, and services	66,693	1,576,438	256,060	237,324	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	86,151	977,285	137,089	217,533	4,756	30,646	4,245	4,769	2,742	28,309	6,151	7,413	(*)	(*)	(*)	(*)
Amusement and recreation services	74,768	673,716	76,324	57,660	(*)	(*)	(*)	(*)	2,714	35,312	3,300	5,366	(*)	(*)	(*)	(*)
Medical and health services	134,803	5,118,135	729,725	2,760,990	3,622	164,573	23,510	91,350	4,041	163,580	21,938	84,830	1,949	82,781	12,836	40,256
Other services	250,681	2,986,330	408,706	1,154,375	6,504	79,605	9,517	36,335	8,719	118,988	12,721	28,580	5,163	48,815	6,741	17,407

Footnotes at end of table.

Table 2.4.—RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Colorado				Connecticut				Georgia				Indiana			
All industries	140,323	3,276,199	309,624	416,829	92,586	2,859,179	336,910	544,023	195,936	5,799,051	638,192	628,880	306,553	6,340,765	589,929	909,412
Agriculture, forestry, and fishery	37,545	734,945	39,284	35,000	8,530	128,841	15,519	5,224	67,769	885,660	79,115	5,417	133,742	1,451,075	60,658	101,357
Farms	35,192	671,976	30,524	25,009	6,031	104,125	11,267	81	63,355	807,798	66,386	[1]12,646	130,510	1,402,662	56,246	90,952
Field crop farms	10,379	133,485	8,607	21,801	(*)	(*)	(*)	(*)	18,678	294,293	23,612	13,661	70,238	631,409	19,664	83,232
Livestock farms	19,150	508,146	17,382	7,350	3,161	66,015	4,194	1,480	36,969	390,941	31,693	[1]32,079	48,067	689,512	21,782	11,962
Other farms	5,663	30,345	4,535	[1]4,142	2,310	28,275	5,752	[1]940	7,708	122,564	11,081	5,772	12,205	81,741	14,800	[1]4,242
Other agriculture, forestry, and fishery	2,353	62,969	8,760	9,991	2,499	24,716	4,252	5,143	4,414	77,862	12,729	18,063	3,232	48,413	4,412	10,405
Contract construction	12,620	392,007	76,949	55,218	10,479	347,313	64,594	66,320	19,998	686,749	154,101	91,125	20,887	597,441	116,414	104,265
General contractors	2,691	190,609	27,637	18,224	2,803	170,446	26,599	20,010	4,111	288,345	55,439	20,971	4,237	218,352	41,494	19,104
Special trade contractors	8,307	179,757	44,819	33,454	7,295	172,654	37,012	44,965	13,982	375,947	93,566	64,374	14,700	336,197	70,219	76,475
Manufacturing	2,307	42,831	8,920	7,374	(*)	(*)	(*)	(*)	5,115	218,406	35,493	16,593	4,784	149,345	27,457	14,388
Transportation, communication, electric, gas, and sanitary services	3,933	89,681	7,901	8,924	3,160	96,371	23,250	22,582	5,052	100,414	7,986	11,485	14,458	220,125	16,204	36,789
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,630	72,594	5,867	9,287	8,493	166,457	13,829	18,999
Wholesale and retail trade	31,622	1,321,747	106,909	80,588	22,829	1,377,691	110,018	119,362	47,388	2,898,981	205,337	182,615	51,616	2,753,479	216,223	193,017
Wholesale trade	5,780	279,951	8,884	20,482	2,946	220,724	10,444	27,930	7,529	475,960	22,619	52,912	6,165	488,057	28,514	50,564
Retail trade	25,292	1,014,950	95,682	58,523	19,863	1,156,875	99,574	91,427	39,857	2,421,531	182,614	129,624	44,703	2,239,142	186,707	138,918
General merchandise stores	9,976	41,171	1,640	1,506	4,355	53,183	2,276	5,211	8,981	139,270	9,146	7,940	15,190	133,486	7,480	12,056
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,478	503,265	20,607	16,129	3,514	307,164	17,822	10,203
Automotive dealers and service stations	4,380	381,209	30,782	16,545	3,175	353,565	25,130	14,290	8,310	938,997	61,371	44,897	7,207	832,694	58,879	41,780
Eating and drinking places	2,142	124,706	28,855	9,606	2,422	124,726	25,503	12,251	4,639	185,211	36,546	11,340	6,450	326,555	59,460	22,467
Other retail trade	7,456	335,519	26,001	26,168	7,870	476,399	40,404	49,277	10,449	654,788	54,944	49,318	12,342	639,243	43,066	52,412
Finance, insurance, and real estate	10,291	158,252	4,706	61,704	8,454	187,005	14,085	52,016	10,069	254,457	16,945	69,086	13,303	193,755	14,951	87,528
Insurance agents, brokers, and service	3,395	43,201	2,024	22,160	2,636	60,588	3,960	16,922	3,312	62,317	5,545	26,574	5,834	94,886	7,149	51,349
Real estate	6,335	100,838	1,825	37,186	4,667	107,286	7,890	29,773	6,488	185,826	10,044	41,931	6,927	85,841	6,920	33,265
Agents, brokers, and managers	5,245	62,939	833	30,567	4,120	67,865	1,043	22,049	4,774	70,438	2,198	32,561	5,007	55,026	4,467	24,930
Services	38,620	478,723	59,079	172,368	36,837	661,423	100,234	267,094	39,684	749,049	138,951	251,329	65,072	953,354	136,947	372,120
Personal services	6,063	45,548	10,761	13,263	6,376	67,975	10,794	20,235	9,619	123,995	35,789	28,960	19,291	162,158	27,180	51,109
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,569	51,929	18,502	13,769	9,977	49,575	7,093	21,630
Other personal services	4,476	32,425	6,973	8,520	4,364	50,434	6,906	14,892	4,050	72,066	17,287	15,191	9,314	112,583	20,087	29,479
Business services	5,491	30,139	3,703	12,439	6,347	76,243	15,033	17,298	4,170	40,931	3,873	11,750	8,581	94,869	14,630	29,183
Automobile parking, repair, and services	3,205	52,268	4,006	9,326	(*)	(*)	(*)	(*)	3,922	134,199	26,638	14,959	4,439	77,771	12,464	10,016
Repair services, except automobile	2,941	54,269	8,785	10,068	2,341	32,561	2,746	8,599	3,150	42,866	9,062	9,181	7,262	57,507	3,115	17,650
Amusement and recreation services	3,384	34,427	3,698	5,855	(*)	(*)	(*)	(*)	2,300	18,537	4,009	[1]931	3,595	39,899	5,546	3,597
Medical and health services	4,362	145,740	16,114	79,666	5,401	229,919	32,677	127,566	5,771	238,490	33,088	133,049	6,694	371,937	56,539	203,400
Other services	13,174	116,332	12,012	41,751	13,495	196,599	27,986	84,510	10,752	150,031	26,492	54,361	15,210	149,213	17,473	57,165

Footnotes at end of table.

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Iowa				Kansas				Kentucky				Louisiana			
All industries	293,142	7,651,635	435,815	891,165	200,625	4,864,823	373,854	610,238	229,102	3,954,022	382,619	518,227	139,772	3,897,164	395,386	470,063
Agriculture, forestry, and fishery	184,072	4,122,765	89,438	442,792	104,892	1,947,762	62,564	218,402	120,047	756,170	67,281	53,180	38,040	438,390	47,968	432
Farms	181,010	4,070,172	84,344	430,153	102,208	1,923,657	60,703	214,474	118,176	705,518	56,710	50,334	35,632	380,679	39,093	[1]9,163
Field crop farms	64,263	908,273	22,548	184,604	44,430	587,252	25,357	119,878	60,682	277,648	30,565	25,156	11,500	195,813	21,948	20,778
Livestock farms	109,291	3,133,379	59,598	248,161	51,626	1,296,482	31,971	93,621	51,475	395,777	23,131	24,051	16,885	163,021	11,617	[1]24,181
Other farms	7,456	28,520	2,198	[1]2,612	6,152	39,923	3,375	975	6,019	32,093	3,014	1,127	7,247	21,845	5,528	[1]5,760
Other agriculture, forestry, and fishery	3,062	52,593	5,094	12,639	2,684	24,105	1,861	3,928	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	16,328	398,261	85,741	66,047	9,671	288,067	55,297	35,842	14,523	381,525	82,272	59,907	11,851	391,782	71,446	51,269
General contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,951	207,237	25,108	10,515
Special trade contractors	13,659	286,043	59,986	54,942	6,792	157,938	36,503	26,699	11,609	244,229	58,636	45,899	8,875	167,552	43,747	37,511
Manufacturing	2,656	107,223	15,358	13,579	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,325	142,940	23,846	10,891
Transportation, communication, electric, gas, and sanitary services	5,508	141,639	15,023	19,632	3,467	105,892	13,093	13,024	6,786	122,668	16,286	24,301	3,742	89,346	14,378	21,630
Trucking and warehousing	4,673	125,106	12,306	15,443	3,157	92,343	12,245	13,398	4,235	94,878	11,594	16,506	(*)	(*)	(*)	(*)
Wholesale and retail trade	42,357	2,252,039	148,316	116,440	33,534	1,776,583	136,877	101,758	32,482	1,849,206	121,101	123,523	33,030	1,917,900	128,040	113,081
Wholesale trade	3,643	539,151	14,274	25,335	4,124	374,204	16,877	24,659	3,559	325,143	16,961	31,334	4,957	370,723	18,720	25,740
Retail trade	37,352	1,682,450	133,620	88,101	29,409	1,401,187	119,956	77,124	28,128	1,483,169	102,361	88,682	27,723	1,538,760	108,763	85,127
General merchandise stores	12,855	59,233	2,344	6,222	9,752	81,990	4,854	2,639	5,701	77,805	4,091	6,022	5,393	83,824	2,744	6,476
Food stores	2,346	254,400	13,831	5,954	(*)	(*)	(*)	(*)	6,823	420,313	15,758	16,231	5,510	463,595	18,888	17,691
Automotive dealers and services stations	5,456	568,287	32,474	28,031	4,608	461,216	37,743	18,113	6,105	480,741	33,266	28,085	4,124	342,452	20,415	15,103
Eating and drinking places	8,538	284,243	40,858	18,882	4,042	133,840	25,922	9,413	2,901	96,210	15,224	8,146	5,771	226,828	34,234	16,008
Other retail trade	8,157	516,287	44,113	29,012	8,953	518,304	39,554	45,626	6,598	408,100	34,022	30,198	6,925	422,061	32,482	29,849
Finance, insurance, and real estate	9,088	120,105	6,397	44,645	9,745	114,959	3,676	49,704	8,359	122,875	9,095	36,106	6,429	131,592	10,107	36,929
Insurance agents, brokers, and service	4,940	70,029	1,759	26,764	5,267	59,621	2,120	33,449	2,642	47,957	2,086	21,386	(*)	(*)	(*)	(*)
Real estate	3,908	45,896	4,575	16,382	4,228	50,926	1,325	14,928	5,200	72,944	6,759	14,243	3,446	71,535	4,048	10,911
Agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,537	31,023	2,147	11,899	(*)	(*)	(*)	(*)
Services	32,293	499,924	74,133	187,660	34,362	493,341	77,623	175,334	41,331	561,425	57,066	212,928	40,652	652,269	95,661	234,606
Personal services	9,173	86,572	14,096	32,530	8,094	66,251	7,949	25,395	9,417	103,017	15,144	36,408	10,681	70,638	13,893	15,991
Beauty shops	4,017	39,976	10,370	12,873	3,185	23,498	4,393	7,751	2,906	24,087	5,882	7,271	4,405	26,297	6,198	7,984
Other personal services	5,156	46,596	3,726	19,657	4,909	42,753	3,556	17,644	6,511	78,930	9,262	29,137	6,276	44,341	7,695	8,007
Business services	3,192	22,226	5,290	4,870	3,453	20,947	3,114	3,150	4,958	31,009	624	4,173	4,362	45,167	1,768	16,888
Automobile parking, repair, and services	2,431	55,310	4,061	10,801	3,316	66,847	12,951	12,882	2,905	75,016	8,284	10,370	2,864	73,684	13,545	14,171
Repair services, except automobile	3,213	40,266	6,392	9,054	2,451	18,625	2,880	3,640	3,593	44,238	3,603	9,524	3,732	63,109	10,102	9,275
Amusement and recreation services	3,211	32,131	5,652	1,461	2,501	32,673	3,232	2,006	3,470	29,469	2,621	4,096	1,954	12,654	1,407	[1]1,260
Medical and health services	4,226	187,137	27,761	97,562	5,397	201,244	39,453	93,203	4,846	161,731	17,353	93,785	4,868	195,091	26,385	107,901
Other services	6,847	76,282	10,881	31,382	9,150	86,754	8,044	35,058	12,142	116,945	9,437	54,572	12,191	191,926	28,561	71,640

Footnotes at end of table.

Table 2.4.--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued

PART II--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Maryland				Massachusetts				Minnesota				Mississippi			
All industries	135,300	3,605,591	402,236	661,212	170,285	4,896,798	553,156	981,463	262,876	5,839,058	477,867	609,352	110,654	3,288,363	324,316	266,155
Agriculture, forestry, and fishery	22,003	315,474	34,673	20,020	9,617	159,794	28,165	8,486	133,457	1,991,076	68,678	127,643	53,055	565,171	50,102	13,651
Farms	19,009	262,431	25,358	8,279	5,214	98,210	14,736	[1]1,612	130,533	1,949,978	64,681	120,157	52,089	529,595	45,604	12,440
Field crop farms	8,121	77,081	6,007	7,112	(*)	(*)	(*)	(*)	55,188	621,992	21,997	42,783	19,151	279,117	27,137	27,831
Livestock farms	6,080	147,432	13,570	8,215	2,200	59,641	9,534	[2]2,257	65,817	1,285,989	40,242	83,620	31,218	248,332	18,224	[1]13,947
Other farms	4,808	37,918	5,781	[1]7,048	2,450	23,969	2,657	[1]204	9,528	41,997	2,442	[1]6,246	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishery	2,994	53,043	9,315	11,741	4,403	61,584	13,429	10,098	2,924	41,098	3,997	7,486	(*)	(*)	(*)	(*)
Contract construction	10,152	330,101	69,270	56,327	20,846	563,671	107,348	111,939	14,089	425,990	88,591	64,355	8,810	282,803	58,289	33,156
General contractors	(*)	(*)	(*)	(*)	3,357	204,767	39,103	17,605	3,098	172,062	35,529	16,070	(*)	(*)	(*)	(*)
Special trade contractors	7,775	185,496	43,230	35,321	16,667	340,666	65,406	89,260	10,106	240,124	53,062	46,730	5,591	149,457	31,462	23,904
Manufacturing	(*)	(*)	(*)	(*)	4,633	200,070	41,777	23,644	3,637	131,708	32,491	9,367	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	11,081	133,065	21,600	24,937	5,870	86,494	14,418	13,731	6,319	151,537	19,684	21,731	3,459	90,692	15,251	9,243
Trucking and warehousing	5,386	85,550	11,632	17,799	3,930	50,892	10,935	4,385	4,348	123,141	17,820	17,609	2,998	76,002	11,743	5,965
Wholesale and retail trade	28,601	1,830,659	151,818	133,988	43,149	2,454,595	170,215	220,622	41,931	2,331,514	173,322	136,972	20,090	1,833,390	128,461	87,344
Wholesale trade	3,794	247,405	17,076	23,941	9,207	494,358	26,140	70,406	8,177	441,474	12,445	35,114	4,079	358,456	17,049	22,367
Retail trade	24,606	1,583,231	134,742	110,119	33,336	1,952,971	144,075	149,928	33,503	1,881,175	158,282	102,221	15,857	1,469,591	110,967	65,458
General merchandise stores	6,851	99,494	4,914	8,485	6,786	221,809	5,554	14,546	9,398	98,998	5,568	5,967	2,566	94,703	14,339	2,360
Food stores	2,959	282,442	14,824	17,138	4,204	337,777	17,372	20,815	3,171	384,995	24,478	14,359	4,501	559,998	30,353	20,712
Automotive dealers and service stations	3,556	598,175	54,037	26,700	5,078	689,948	61,053	35,922	4,871	601,050	41,928	27,246	3,082	364,827	18,612	12,141
Eating and drinking places	3,980	214,480	28,220	19,243	3,828	128,626	16,183	19,186	6,790	268,584	46,656	20,265	(*)	(*)	(*)	(*)
Other retail trade	7,260	388,640	32,747	38,553	13,440	574,811	43,913	59,459	9,273	527,548	39,652	34,384	3,767	352,757	28,309	23,857
Finance, insurance, and real estate	12,089	130,720	4,263	63,333	11,506	222,922	13,295	63,079	9,126	128,585	6,465	41,971	3,977	80,516	2,879	13,015
Insurance agents, brokers, and service	2,375	42,133	2,156	28,158	3,764	73,846	7,059	28,089	4,656	66,201	3,589	29,142	(*)	(*)	(*)	(*)
Real estate	9,510	86,574	2,093	35,413	6,808	125,696	6,053	30,682	4,215	60,205	2,353	15,363	2,240	33,723	1,130	2,904
Agents, brokers, and managers	7,522	65,667	1,447	35,579	5,267	62,805	2,243	24,107	2,539	35,771	1,047	10,797	(*)	(*)	(*)	(*)
Services	48,220	801,665	110,588	353,285	73,364	1,197,963	176,866	537,494	50,793	655,708	87,421	202,827	19,461	315,788	52,015	104,643
Personal services	9,631	106,186	19,121	33,560	13,039	118,582	18,272	35,719	11,658	105,287	17,966	32,579	4,329	46,554	11,597	6,920
Beauty shops	3,555	27,852	7,410	7,880	4,611	44,455	11,521	12,241	3,902	26,462	9,982	5,118	1,880	10,257	3,152	2,636
Other personal services	6,076	78,334	11,711	25,680	8,428	74,127	6,751	23,478	7,756	78,825	7,984	27,461	2,449	36,297	8,445	4,284
Business services	6,705	71,433	15,099	23,569	12,501	122,085	14,748	56,612	7,551	58,037	4,341	17,083	2,330	28,571	4,122	6,950
Automobile parking, repair, and services	1,966	49,140	8,652	6,940	(*)	(*)	(*)	(*)	4,115	83,322	13,937	4,161	(*)	(*)	(*)	(*)
Repair services, except automobile	(*)	(*)	(*)	(*)	4,613	53,920	6,190	15,827	4,494	41,189	3,178	7,947	3,551	46,390	8,745	7,686
Amusement and recreation services	4,942	25,401	2,410	[1]4,513	4,179	23,567	3,132	[1]1,396	4,911	44,528	3,145	5,726	(*)	(*)	(*)	(*)
Medical and health services	8,650	332,682	37,003	196,786	15,468	537,866	82,041	295,339	5,935	206,198	33,504	100,059	3,052	106,355	11,333	59,308
Other services	14,351	198,898	24,657	94,118	22,036	280,865	41,420	122,530	12,129	117,147	11,350	35,272	3,756	45,623	6,304	17,593

Footnotes at end of table.

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Nebraska				North Carolina				Oklahoma				Oregon			
All industries	149,405	3,995,013	216,327	505,975	250,753	5,368,332	612,052	746,455	206,601	4,600,450	366,355	431,918	129,129	2,957,649	347,239	444,487
Agriculture, forestry, and fishery	85,866	2,264,434	54,396	262,272	110,665	967,385	119,008	104,857	88,188	1,134,043	45,006	[1]3,535	39,473	410,347	44,027	17,568
Farms	84,668	2,201,290	50,434	257,344	105,238	884,850	110,074	90,648	85,774	1,096,481	40,637	[1]10,435	34,600	391,675	42,843	16,230
Field crop farms	29,834	500,174	15,503	113,899	70,800	603,449	86,008	89,785	16,755	206,632	9,927	22,460	5,911	99,353	6,971	17,911
Livestock farms	50,245	1,680,084	31,844	143,526	24,836	227,627	15,520	[1]1,726	61,022	854,497	27,042	[1]25,258	16,125	200,534	13,403	[1]11,636
Other farms	4,589	21,032	3,087	[1]81	9,602	53,774	8,546	2,589	7,997	35,352	3,668	[1]7,637	12,564	91,788	22,469	9,955
Other agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	5,427	82,535	8,934	14,209	2,414	37,562	4,369	6,900	4,873	18,672	1,184	1,338
Contract construction	8,588	171,082	32,568	37,077	19,931	524,037	111,284	91,378	14,426	347,341	61,487	50,893	10,173	306,244	54,421	53,274
General contractors	(*)	(*)	(*)	(*)	3,055	222,293	33,961	19,331	(*)	(*)	(*)	(*)	2,386	121,488	19,052	14,585
Special trade contractors	7,170	116,298	20,871	25,668	15,771	288,048	74,383	65,026	11,236	174,116	34,398	37,138	7,144	172,085	33,909	35,056
Manufacturing[2]	(*)	(*)	(*)	(*)	3,790	190,595	40,579	13,162	(*)	(*)	(*)	(*)	3,235	163,082	31,767	21,788
Transportation, communication, electric, gas, and sanitary services	3,174	89,776	11,966	11,021	5,209	142,775	27,893	22,362	6,223	123,368	17,927	6,847	4,794	99,748	17,794	13,518
Trucking and warehousing	2,236	79,021	9,226	8,590	3,175	85,820	8,626	14,000	5,412	100,289	12,051	6,778	2,935	70,267	13,430	10,075
Wholesale and retail trade	20,713	1,047,228	66,241	58,419	48,579	2,611,584	167,390	183,102	37,663	2,109,316	132,390	127,290	26,254	1,293,243	116,465	104,069
Wholesale trade	4,220	330,803	8,401	15,462	7,050	478,056	20,022	45,344	4,680	476,501	11,262	23,292	5,050	200,080	9,597	19,288
Retail trade	16,340	712,522	57,839	42,949	41,529	2,133,528	147,368	137,758	32,540	1,617,184	120,200	102,088	21,067	1,093,085	106,868	84,918
General merchandise stores	5,794	39,042	1,789	3,940	9,413	207,790	6,832	14,671	8,388	82,848	3,082	7,839	6,653	60,254	5,559	6,073
Food stores	(*)	(*)	(*)	(*)	7,271	547,061	25,647	27,311	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	7,231	651,129	34,217	30,899	7,504	539,775	37,540	26,092	3,654	418,942	32,575	21,311
Eating and drinking places	2,649	102,850	15,417	8,390	6,005	222,622	43,802	16,016	3,325	108,253	24,620	7,079	2,922	146,185	34,361	15,750
Other retail trade	5,493	245,532	16,538	19,264	11,609	504,926	36,870	48,861	10,913	575,949	37,921	51,535	6,424	295,946	23,502	34,774
Finance, insurance, and real estate	5,883	65,793	4,834	31,012	7,575	159,171	14,426	55,221	12,510	151,283	8,853	51,662	11,680	179,342	8,163	64,798
Insurance agents, brokers, and service	3,395	39,005	2,070	20,556	(*)	(*)	(*)	(*)	4,766	68,279	5,093	25,695	3,082	71,213	5,395	25,884
Real estate	2,366	26,338	2,721	10,145	5,123	116,427	10,237	32,661	7,094	77,118	3,725	25,820	8,508	107,064	2,572	39,095
Agents, brokers, and managers	(*)	(*)	(*)	(*)	3,738	53,459	740	25,949	3,871	34,724	214	18,871	7,437	74,257	1,548	34,491
Services	23,077	268,757	31,756	93,116	53,614	758,457	129,572	276,168	39,480	538,451	77,781	183,474	32,191	497,023	74,079	167,390
Personal services	4,440	36,595	3,817	13,961	12,731	129,338	33,280	33,027	12,039	95,978	25,643	23,763	4,471	34,349	9,260	8,783
Beauty shops	(*)	(*)	(*)	(*)	6,774	65,126	19,046	17,407	4,483	30,623	10,477	7,426	(*)	(*)	(*)	(*)
Other personal services	2,428	26,850	2,092	9,764	5,957	64,212	14,234	15,620	7,556	65,355	15,166	16,337	3,434	18,740	2,708	5,158
Business services	3,157	14,270	1,106	4,691	5,122	44,649	6,729	15,060	5,000	47,048	3,636	12,643	6,372	55,001	6,190	14,247
Automobile parking, repair, and services	2,413	50,816	2,685	8,196	4,574	105,551	12,596	17,819	3,582	61,751	6,731	9,230	(*)	(*)	(*)	(*)
Repair services, except automobile	2,835	21,235	2,772	3,303	5,744	62,305	12,919	13,467	4,978	43,821	4,693	12,840	3,051	37,453	5,589	5,000
Amusement and recreation services	3,159	22,156	3,481	1	3,038	30,897	2,746	6,210	2,563	10,306	424	[1]1,089	4,191	44,690	5,397	6,776
Medical and health services	2,767	83,375	11,453	44,752	7,799	226,825	35,481	125,425	3,703	172,041	22,472	88,944	4,336	184,835	26,188	96,249
Other services	4,306	40,310	6,442	18,212	14,606	158,892	25,821	65,160	7,615	107,506	14,182	37,143	7,923	85,459	10,194	29,029

Footnotes at end of table.

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

Part II--Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	South Carolina				Tennessee				Virginia				Washington			
All industries	105,660	2,858,316	285,507	297,189	231,972	5,256,456	548,981	556,732	182,646	4,040,330	517,383	595,873	176,775	4,487,655	577,903	645,858
Agriculture, forestry, and fishery	39,053	395,974	49,033	14,884	109,326	640,056	46,749	[1]7,851	64,273	545,952	48,432	6,042	52,631	806,600	101,466	97,722
Farms	37,957	369,120	46,673	6,710	107,488	570,369	39,509	[1]17,537	60,471	488,252	45,548	[1]6,687	41,688	690,704	83,854	77,231
Field crop farms	21,801	215,016	26,799	15,977	39,758	205,075	15,466	20,880	23,718	156,393	14,143	11,881	10,275	306,807	34,967	66,671
Livestock farms	11,943	113,164	11,346	[1]8,982	58,835	335,385	20,957	[1]32,913	27,281	264,820	18,633	[1]14,182	19,600	250,319	17,427	2,697
Other farms	4,213	40,940	8,528	[1]285	8,895	29,909	3,086	[1]5,504	9,472	67,039	12,772	[1]4,386	11,813	133,578	31,460	7,863
Other agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,802	57,700	2,884	12,729	10,943	115,896	17,612	20,491
Contract construction	8,978	242,689	39,276	40,926	20,212	648,759	113,523	75,029	14,845	555,862	124,190	78,369	14,240	429,727	76,197	53,038
General contractors	(*)	(*)	(*)	(*)	2,998	323,780	38,016	16,562	(*)	(*)	(*)	(*)	4,288	202,201	26,821	14,945
Special trade contractors	6,761	123,336	24,589	26,711	16,206	307,022	70,559	57,738	11,585	308,314	88,926	54,409	9,642	218,902	48,798	38,139
Manufacturing	(*)	(*)	(*)	(*)	2,957	101,517	17,159	10,144	3,655	122,502	30,802	8,128	6,617	186,177	36,083	17,260
Transportation, communication, electric, gas, and other sanitary services	1,810	51,445	11,298	7,359	7,496	164,428	26,870	26,831	5,029	151,153	31,086	16,053	4,850	117,861	21,984	17,676
Trucking and warehousing	(*)	(*)	(*)	(*)	6,197	143,305	20,551	24,470	4,231	118,171	22,211	12,055	2,530	78,394	8,281	10,934
Wholesale and retail trade	27,258	1,670,117	106,766	88,556	39,584	2,767,934	205,040	168,139	34,858	1,742,865	137,162	129,820	38,356	1,957,327	194,647	132,110
Wholesale trade	(*)	(*)	(*)	(*)	4,413	471,351	18,800	35,850	3,407	186,226	9,078	20,145	6,795	256,915	12,386	21,857
Retail trade	24,989	1,415,320	97,905	76,039	34,604	2,273,079	183,532	132,532	29,898	1,523,075	125,575	104,691	31,373	1,690,004	181,170	109,291
General merchandise stores	6,078	104,057	3,741	5,891	5,501	96,176	4,032	6,586	7,305	93,872	2,666	8,949	9,033	67,851	3,830	6,339
Food stores	5,117	336,651	14,317	14,555	6,566	610,721	27,535	23,357	5,707	355,286	18,570	14,660	2,980	288,728	18,121	11,545
Automotive dealers and service stations	5,504	463,603	31,393	20,450	6,858	675,251	48,083	31,752	4,687	575,554	40,643	30,795	6,570	716,515	61,342	41,000
Eating and drinking places	2,835	96,628	15,812	7,573	5,269	200,678	39,794	12,967	3,100	155,630	27,472	14,125	4,454	224,526	55,960	10,208
Other retail trade	5,455	414,381	32,642	27,570	10,410	690,253	64,088	57,870	9,099	342,733	36,224	36,162	8,336	392,384	41,917	40,199
Finance, insurance, and real estate	4,361	95,523	8,372	21,962	9,564	175,429	6,846	39,985	9,425	113,446	5,647	50,666	12,865	223,140	10,493	58,093
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,664	35,217	1,992	16,529	3,561	52,260	5,058	19,589
Real estate	2,020	62,946	3,761	8,278	6,858	121,887	2,519	23,706	6,173	71,237	3,525	31,411	8,668	163,317	5,259	35,222
Agents, brokers, and managers	(*)	(*)	(*)	(*)	4,259	53,435	1,048	19,302	5,203	60,445	2,797	30,648	7,173	96,727	2,745	35,183
Services	21,492	335,020	56,330	113,466	40,505	726,431	127,910	239,443	47,977	765,683	130,658	300,796	46,403	755,375	136,437	269,040
Personal services	5,496	68,983	18,888	13,514	9,209	119,117	30,824	26,832	12,292	116,662	26,741	31,031	7,229	92,826	26,165	19,075
Beauty shops	3,528	20,037	4,318	4,393	3,720	35,156	12,648	8,848	4,585	32,223	9,331	9,131	(*)	(*)	(*)	(*)
Other personal services	1,968	48,946	14,570	9,121	5,489	83,961	18,176	17,984	7,707	84,439	17,410	21,900	5,157	64,923	15,064	13,908
Business services	3,028	30,604	7,315	9,229	4,247	51,808	11,021	13,467	7,585	75,038	11,101	30,100	6,535	54,128	11,129	19,665
Automobile parking, repair, and services	3,146	46,519	7,642	8,368	3,942	98,097	17,335	15,428	3,249	91,884	16,995	18,653	3,578	87,373	17,916	13,613
Repair services, except automobile	(*)	(*)	(*)	(*)	3,694	62,259	10,151	14,972	2,094	32,886	7,208	9,150	3,980	49,494	4,284	13,471
Amusement and recreation services	(*)	(*)	(*)	(*)	3,855	45,219	5,485	8,430	3,182	31,889	1,796	[1]669	5,004	22,215	2,247	[1]29
Medical and health services	2,492	99,161	12,315	56,113	6,747	216,502	35,409	111,608	7,586	256,121	31,260	146,157	8,536	332,678	57,815	161,316
Other services	4,281	45,814	6,184	17,584	8,811	133,429	17,685	48,706	11,989	161,203	35,557	66,374	11,541	116,661	16,881	41,929

Footnotes at end of table.

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less Loss)
	Wisconsin			
All industries	260,298	5,968,831	514,070	813,309
Agriculture, forestry, and fishery	118,618	1,534,276	72,081	168,807
Farms	114,754	1,497,269	65,771	160,963
Field crop farms	15,757	73,806	5,581	[1]3,106
Livestock farms	86,980	1,364,218	54,857	165,400
Other farms	12,017	59,245	5,333	[1]1,331
Other agriculture, forestry, and fishery	3,864	37,007	6,310	7,844
Contract construction	17,737	508,352	89,347	85,601
General contractors	2,615	206,656	31,169	17,961
Special trade contractors	14,774	294,545	57,499	66,413
Manufacturing	4,573	217,983	42,385	16,200
Transportation, communication, electric, gas, and sanitary services	6,936	171,224	30,108	30,877
Trucking and warehousing	4,842	124,739	20,263	23,292
Wholesale and retail trade	53,352	2,616,809	173,532	208,436
Wholesale trade	7,294	412,008	10,178	44,518
Retail trade	44,255	2,151,991	159,745	157,177
General merchandise stores	12,771	125,470	4,391	16,842
Food stores	3,304	421,608	25,623	20,885
Automotive dealers and service stations	5,853	621,023	42,318	26,246
Eating and drinking places	12,534	401,833	46,193	46,396
Other retail trade	9,793	582,057	41,220	46,808
Finance, insurance, and real estate	10,843	165,105	5,404	50,580
Insurance agents, brokers, and service	4,487	55,202	2,690	27,933
Real estate	5,277	101,080	2,714	20,853
Agents, brokers, and managers	3,367	65,296	1,919	18,798
Services	47,414	725,877	101,046	251,641
Personal services	6,802	97,460	20,650	29,343
Beauty shops	1,970	22,349	7,822	5,817
Other personal services	4,832	75,111	12,828	23,526
Business services	6,866	75,938	10,811	25,724
Automobile parking, repair, and services	3,049	54,517	9,389	6,002
Repair services, except automobile	5,717	48,667	4,975	10,477
Amusement and recreation services	4,435	64,989	7,260	5,765
Medical and health services	6,555	221,273	25,797	126,366
Other services	13,990	163,033	22,164	47,964

Footnotes at end of table.

Table 2.4--RECEIPTS, PAYROLL, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

PART III

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	16 States and District of Columbia, total				Alaska				Delaware				District of Columbia			
All industries	714,647	18,405,757	1,752,583	2,276,504	18,204	479,888	64,892	59,653	19,952	520,681	51,871	81,715	19,094	253,380	31,336	65,243
Agriculture, forestry, and fishery	264,410	4,507,257	273,890	398,341	5,850	43,549	7,628	5,510	3,974	51,199	5,052	3,464	(*)	(*)	(*)	(*)
Farms	248,132	4,226,535	234,856	352,279	(*)	(*)	(*)	(*)	3,910	45,318	3,289	3,381	(*)	(*)	(*)	(*)
Contract construction	50,849	1,738,683	345,428	237,668	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	140,549	8,035,953	565,270	459,350	4,641	221,622	20,496	18,932	4,366	271,976	18,971	22,662	3,026	72,973	10,460	2,949
Retail trade	119,490	6,360,853	490,219	356,190	3,460	196,187	20,307	12,081	3,392	199,357	13,813	16,654	2,790	68,676	10,288	2,380
Finance, insurance, and real estate	39,892	487,689	27,448	152,534	(*)	(*)	(*)	(*)	1,781	22,448	941	6,524	(*)	(*)	(*)	(*)
Services	170,159	2,564,793	370,545	899,210	3,990	89,264	12,972	20,891	6,427	85,256	11,050	34,698	9,498	131,448	16,563	57,663
	Hawaii				Idaho				Maine				Montana			
All industries	31,255	671,026	86,241	132,216	64,353	1,832,337	161,251	161,287	49,676	1,305,519	151,358	156,666	60,507	1,511,770	126,787	145,698
Agriculture, forestry, and fishery	5,415	64,991	9,101	8,088	32,579	636,936	49,134	40,509	11,588	170,547	25,163	6,918	32,415	583,012	33,997	50,935
Farms	3,943	44,866	3,765	3,168	31,761	614,611	47,600	37,933	8,358	128,356	18,741	[1]4,663	31,260	556,686	31,061	47,118
Contract construction	(*)	(*)	(*)	(*)	3,699	121,279	17,148	14,605	5,408	161,762	33,246	23,800	3,443	91,184	17,845	12,184
Wholesale and retail trade	6,274	242,571	23,189	21,672	10,547	766,766	49,644	31,910	12,048	622,736	44,673	34,094	8,038	572,040	39,074	29,260
Retail trade	5,198	202,003	22,110	15,488	8,908	402,692	32,470	18,660	10,877	558,954	41,687	29,262	7,169	496,521	37,244	28,090
Finance, insurance, and real estate	4,239	56,553	2,342	22,153	3,064	31,827	698	7,762	1,635	36,251	2,312	9,191	(*)	(*)	(*)	(*)
Services	11,307	158,647	26,792	61,725	10,723	153,467	21,802	50,745	14,038	223,652	34,726	74,452	10,415	159,566	26,201	39,829
	Nevada				New Hampshire				New Mexico				North Dakota			
All industries	26,144	852,896	110,810	79,739	30,452	849,948	94,451	122,199	53,403	1,470,839	169,705	130,629	70,605	1,634,036	93,253	239,721
Agriculture, forestry, and fishery	2,826	43,318	5,902	[1]2,542	4,210	53,970	6,247	[1]894	13,040	298,701	17,876	2,098	50,528	866,649	36,650	169,523
Farms	(*)	(*)	(*)	(*)	3,795	45,415	4,305	[1]3,158	12,563	274,343	15,313	616	50,070	858,648	35,951	167,878
Contract construction	(*)	(*)	(*)	(*)	3,759	116,939	22,203	19,617	3,905	158,848	35,953	16,993	2,578	69,520	8,677	10,954
Wholesale and retail trade	7,363	432,162	33,682	15,106	6,809	424,839	30,777	23,723	14,816	662,182	56,030	35,617	8,365	553,374	28,770	24,855
Retail trade	6,321	370,144	31,679	12,839	5,764	376,167	26,392	18,940	12,501	546,393	50,868	29,330	6,532	384,010	26,702	19,849
Finance, insurance, and real estate	3,230	33,253	638	4,187	2,500	32,302	1,160	12,123	3,489	39,522	7,210	11,722	(*)	(*)	(*)	(*)
Services	9,136	171,441	21,476	49,951	10,079	161,000	25,060	58,395	14,142	188,083	34,516	56,110	6,869	105,829	15,450	29,281
	Rhode Island				South Dakota				Utah				Vermont			
All industries	24,247	715,671	72,733	150,295	80,325	2,142,263	120,308	189,808	54,515	1,200,503	124,607	178,271	24,251	659,278	78,035	83,879
Agriculture, forestry, and fishery	(*)	(*)	(*)	(*)	54,781	1,110,511	33,928	93,998	15,988	189,467	13,737	9,749	4,597	92,920	8,101	2,942
Farms	(*)	(*)	(*)	(*)	54,169	1,079,137	32,905	95,193	15,416	180,994	13,548	8,371	4,564	91,464	7,825	3,147
Contract construction	(*)	(*)	(*)	(*)	5,109	88,147	13,694	13,733	6,007	194,603	34,386	32,031	2,831	88,057	14,840	17,588
Wholesale and retail trade	6,843	373,643	20,078	30,036	9,076	709,859	40,747	32,741	9,595	499,725	39,586	32,501	5,266	286,752	23,703	12,266
Retail trade	5,759	274,284	15,142	20,917	7,217	525,824	35,967	24,243	7,692	359,703	31,551	17,399	4,703	257,332	21,205	12,166
Finance, insurance, and real estate	(*)	(*)	(*)	(*)	1,113	15,825	532	5,340	5,528	57,425	3,449	19,065	(*)	(*)	(*)	(*)
Services	9,810	181,624	25,886	81,191	7,310	116,447	21,152	26,930	14,263	199,703	23,706	74,185	8,366	134,233	19,504	46,360
	West Virginia				Wyoming											
All industries	59,874	1,631,234	151,347	224,973	27,790	674,488	63,598	74,512								
Agriculture, forestry, and fishery	13,446	59,116	4,630	[1]8,491	10,905	221,168	13,452	17,056								
Farms	13,149	54,488	3,928	[1]9,156	10,438	210,865	12,857	14,696								
Contract construction	3,686	139,024	32,884	17,341	(*)	(*)	(*)	(*)								
Wholesale and retail trade	17,346	1,045,002	64,573	73,509	6,130	277,731	20,817	17,517								
Retail trade	15,455	912,058	55,041	64,773	5,752	230,548	17,753	13,119								
Finance, insurance, and real estate	2,844	32,766	1,253	13,596	(*)	(*)	(*)	(*)								
Services	18,329	245,179	26,672	112,780	5,457	59,954	7,017	24,024								

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

[1]Net loss exceeds net profit.

NOTE: The following industry classes are not shown separately because of high sampling variability but are included in the appropriate totals:

PART I - "Mining," "Other general contractors," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Finance."

PART II - "Mining," "Contractors not allocable," "Other transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," "Finance," "Other real estate," and "Nature of business not allocable."

PART III - "Other agriculture, forestry, and fishery," "Mining," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," "Wholesale trade," "Wholesale and retail trade not allocable," and "Nature of business not allocable."

See text for explanatory statements and a description of the "Sample Design and Limitations."

:CTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Anaheim-Santa Ana-Garden Grove, California				Atlanta, Georgia				Baltimore, Maryland			
All industries	68,888	1,821,103	238,525	246,305	47,342	1,438,525	175,672	241,446	54,380	1,612,670	168,829	294,807
ılture, forestry, and fishery	5,232	81,599	13,229	[1]2,325	4,855	36,891	6,846	[1]5,314	6,193	76,978	9,137	4,334
ns	4,270	70,910	12,120	[1]4,303	3,480	13,716	1,359	[1]8,996	5,139	55,904	5,241	[1]666
act construction	3,773	160,700	28,797	18,621	8,025	245,020	56,308	35,609	4,649	142,339	30,339	28,717
cial trade contractors	2,661	81,284	20,896	9,180	6,112	129,851	32,838	24,948	3,083	69,158	13,770	15,476
sale and retail trade	24,342	887,523	83,462	45,529	12,312	694,129	52,938	59,713	12,868	906,712	67,942	66,318
lesale trade	6,666	242,049	12,741	22,058	3,979	164,258	10,574	30,687	(*)	(*)	(*)	(*)
ail trade	17,610	643,903	70,465	23,811	8,333	529,871	42,364	29,026	11,186	789,768	63,977	53,192
eneral merchandise stores	7,719	22,800	1,121	[1]5,258	3,234	20,084	776	956	2,833	33,552	1,834	2,528
ther retail trade	9,891	621,103	69,344	29,069	5,099	509,787	41,588	28,070	8,353	756,216	62,143	50,664
ce, insurance, and real estate	6,359	107,250	3,432	39,073	4,718	127,702	8,814	33,427	4,950	52,969	2,241	28,163
l estate	4,661	76,522	636	25,910	3,952	97,166	4,627	26,038	3,332	28,690	1,317	12,140
er finance, insurance, and real estate	1,698	30,728	2,796	13,163	766	30,536	4,187	7,389	1,618	24,279	924	16,023
ces	25,176	452,136	79,972	132,662	14,911	295,256	47,083	110,499	20,625	348,838	46,502	149,602
sonal services	3,062	61,127	18,581	4,506	(*)	(*)	(*)	(*)	3,787	55,160	9,527	15,235
iness services	5,213	76,845	13,862	18,144	2,253	19,332	1,732	7,218	2,880	27,455	5,728	9,217
ical services	2,634	151,695	23,828	72,195	2,763	100,415	13,291	53,920	4,266	131,646	11,990	82,583
er services	14,267	162,469	23,701	37,817	7,841	136,623	21,132	41,516	9,692	134,577	19,257	42,567
	Boston, Massachusetts				Chicago, Illinois				Cincinnati, Ohio-Indiana-Kentucky			
All industries	76,597	2,116,286	240,856	462,736	192,891	6,240,404	728,982	1,084,321	51,726	1,336,183	165,018	232,616
ulture, forestry, and fishery	2,615	39,538	6,544	4,436	16,839	203,469	17,226	3,507	8,997	50,812	3,128	[1]1,563
ns	(*)	(*)	(*)	(*)	14,871	171,572	11,369	[1]558	8,439	46,665	2,687	[1]1,514
act construction	7,676	210,683	42,752	42,198	13,067	606,797	141,037	90,087	4,429	153,788	38,841	22,499
cial trade contractors	7,190	167,771	33,237	39,419	10,928	424,825	112,190	71,196	3,647	98,883	30,055	15,157
sale and retail trade	17,920	1,044,690	72,980	101,541	56,073	3,260,113	262,500	264,151	12,123	643,509	59,129	62,852
lesale trade	4,711	221,382	10,123	37,076	10,238	827,582	39,436	94,862	2,243	91,581	4,655	17,728
ail trade	13,205	823,077	62,857	64,276	44,127	2,355,294	220,627	159,496	9,596	551,403	54,474	44,730
eneral merchandise stores	3,074	127,306	3,406	8,648	10,439	124,432	13,085	13,210	2,787	29,353	1,516	3,721
ther retail trade	10,131	695,771	59,451	55,628	33,688	2,230,862	207,542	146,286	6,809	522,050	52,958	41,009
ce, insurance, and real estate	5,442	117,423	4,694	30,830	16,503	319,151	14,533	115,902	4,574	76,458	5,062	18,466
l estate	3,365	66,374	3,706	15,998	9,920	152,507	5,079	49,711	2,588	37,339	3,408	6,391
er finance, insurance, and real estate	2,077	51,049	988	14,832	6,583	166,644	9,454	66,191	1,986	39,119	1,654	12,075
ces	38,659	613,326	99,803	265,657	79,660	1,486,557	226,819	556,429	17,299	286,044	43,810	112,818
rsonal services	4,516	49,800	9,120	13,705	17,400	265,759	56,197	59,564	2,628	39,188	12,952	10,106
siness services	7,902	78,350	7,607	37,332	14,143	201,482	30,037	70,614	(*)	(*)	(*)	(*)
lical services	8,432	271,375	46,935	137,367	13,935	497,196	60,756	257,933	3,152	82,136	11,368	47,975
ıer services	17,809	213,801	36,141	77,253	34,182	522,120	79,829	168,318	9,678	148,837	18,061	47,555
	Cleveland, Ohio				Columbus, Ohio				Dallas, Texas			
All industries	50,111	1,264,533	136,980	273,639	32,402	727,343	92,218	148,833	89,254	2,321,835	279,798	277,508
culture, forestry, and fishery	4,451	75,397	10,786	8,891	4,753	44,983	3,051	1,344	18,554	114,613	12,149	[1]33,324
rms	2,767	40,438	5,380	[1]734	4,269	35,293	2,033	859	16,767	99,979	9,525	[1]35,521
ract construction	5,049	113,077	19,204	29,392	3,701	76,980	16,935	12,238	9,271	382,198	78,139	46,170
ecial trade contractors	4,486	88,642	17,520	23,883	(*)	(*)	(*)	(*)	6,606	189,965	42,936	30,509
esale and retail trade	14,693	611,212	46,919	57,121	6,762	334,308	29,201	29,235	22,314	1,017,817	88,454	88,367
olesale trade	3,270	117,176	8,488	24,417	(*)	(*)	(*)	(*)	4,273	231,583	13,740	40,797
tail trade	10,537	484,321	38,268	32,015	5,611	275,159	26,256	19,577	17,747	782,463	74,644	46,855
General merchandise stores	2,878	8,166	276	[1]358	2,510	7,466	-	2,614	7,294	46,622	2,207	4,731
Other retail trade	7,659	476,155	37,992	32,373	3,101	267,693	26,256	16,963	10,453	735,841	72,437	42,124
nce, insurance, and real estate	5,216	78,279	6,983	31,180	2,516	46,129	2,342	21,642	8,712	223,578	19,331	44,350
al estate	3,211	38,509	3,037	12,231	(*)	(*)	(*)	(*)	5,341	148,176	12,949	20,309
ner finance, insurance, and real estate	2,005	39,770	3,946	18,949	749	21,946	1,320	11,344	3,371	75,402	6,382	24,041
ices	18,640	334,761	43,157	135,707	12,400	170,858	30,049	74,430	26,224	423,388	66,851	135,709
rsonal services	1,928	21,369	4,616	5,580	2,735	33,554	10,855	11,366	5,060	75,286	24,561	14,876
siness services	3,416	38,738	2,215	11,249	(*)	(*)	(*)	(*)	5,064	50,478	7,459	14,114
dical services	3,047	127,812	13,736	73,037	2,018	66,946	9,819	33,387	2,979	123,361	14,754	65,967
her services	10,249	146,842	22,590	45,841	6,027	55,447	5,703	24,919	13,121	174,263	20,077	40,752
	Denver, Colorado				Detroit, Michigan				Fort Worth, Texas			
All industries	63,428	1,253,751	137,089	227,717	71,282	2,546,190	310,712	429,771	39,835	1,020,650	130,532	90,932
culture, forestry, and fishery	7,988	90,350	7,030	9,935	4,804	73,134	14,072	6,587	8,123	55,508	3,543	[1]11,172
rms	7,048	60,538	2,568	4,293	3,393	37,386	4,948	[1]705	7,777	48,518	2,810	[1]11,983
ract construction	5,217	220,873	44,802	32,008	6,029	221,707	51,909	33,456	4,310	178,119	39,294	23,357
ecial trade contractors	2,857	87,419	25,927	18,044	4,138	111,235	34,018	19,834	2,937	109,707	30,251	16,129
esale and retail trade	15,803	495,126	43,991	39,388	19,810	1,384,629	111,015	123,514	10,070	482,278	41,176	17,681
olesale trade	3,239	111,342	4,004	12,137	3,032	208,435	7,968	36,928	(*)	(*)	(*)	(*)
tail trade	12,238	375,202	39,384	25,803	16,669	1,164,411	101,493	84,907	9,465	401,375	38,061	12,988
General merchandise stores	5,176	9,374	245	[1]258	3,856	54,723	988	6,069	3,684	18,143	832	[1]1,093
Other retail trade	7,062	365,828	39,139	26,061	12,813	1,109,688	100,505	78,838	5,781	383,232	37,229	14,081
nce, insurance, and real estate	5,964	95,494	2,797	35,380	8,968	151,452	6,328	42,972	2,718	46,152	5,565	13,352
al estate	4,012	61,534	593	22,952	6,583	111,857	3,700	27,138	(*)	(*)	(*)	(*)
her finance, insurance, and real estate	1,952	33,960	2,204	12,428	2,385	39,595	2,628	15,834	1,013	25,008	5,111	9,098
ices	23,170	267,308	30,709	110,638	28,003	603,092	103,248	213,050	11,712	177,135	29,657	52,582
rsonal services	3,683	21,357	5,069	6,055	5,223	80,193	22,139	17,580	(*)	(*)	(*)	(*)
siness services	4,131	20,847	1,655	10,769	4,254	78,143	14,224	22,116	2,388	26,046	6,310	7,140
dical services	2,622	91,239	10,230	51,334	5,643	208,869	27,069	110,820	797	52,114	6,989	28,362
her services	12,734	133,865	13,755	42,480	12,883	235,887	39,816	62,534	6,889	75,406	14,399	13,035

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SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Houston, Texas				Indianapolis, Indiana				Kansas City, Missouri-Kansas			
All industries	99,075	2,581,747	348,958	298,610	52,402	1,285,084	137,666	225,321	49,599	1,160,407	126,160	200,020
Agriculture, forestry, and fishery	13,867	88,687	12,007	[1]28,246	14,034	151,475	8,793	12,862	13,438	97,988	4,626	2,646
Farms	12,493	69,778	8,411	[1]33,200	13,618	148,229	8,344	11,914	12,952	94,121	4,232	1,210
Contract construction	11,000	370,690	93,727	49,195	5,042	160,815	29,555	24,714	4,554	171,290	37,296	24,985
Special trade contractors	8,975	233,707	70,349	40,230	3,716	104,802	20,821	20,751	3,772	105,228	23,435	20,171
Wholesale and retail trade	24,088	1,118,278	94,393	55,795	9,342	593,469	48,739	43,329	10,574	533,494	46,908	42,689
Wholesale trade	3,760	225,302	10,380	25,565	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	19,802	890,435	84,013	28,557	7,789	471,764	43,237	29,777	8,718	397,757	41,417	26,253
General merchandise stores	5,378	93,460	5,565	4,691	3,376	37,709	2,423	2,854	3,412	21,075	1,444	1,273
Other retail trade	14,424	796,975	78,448	23,866	4,413	434,055	40,814	26,923	5,306	376,682	39,973	24,980
Finance, insurance, and real estate	9,254	183,382	18,420	35,145	4,118	59,328	5,298	25,687	4,138	68,907	2,984	23,299
Real estate	6,499	114,514	10,935	11,351	(*)	(*)	(*)	(*)	2,886	38,923	814	10,797
Other finance, insurance, and real estate	2,755	68,868	7,485	23,794	1,968	29,718	1,873	15,366	1,252	29,984	2,170	12,502
Services	31,262	537,918	91,077	172,662	16,915	250,180	38,118	105,829	13,368	213,456	24,031	90,769
Personal services	4,202	66,813	22,248	9,334	6,173	61,034	11,951	13,462	2,377	33,352	4,739	12,372
Business services	6,229	59,812	9,575	18,935	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical services	3,900	174,023	25,480	89,232	1,750	91,643	14,682	53,366	2,492	68,154	7,973	38,122
Other services	16,931	237,270	33,774	55,161	6,712	73,057	8,549	27,646	6,899	93,262	10,626	33,559
	Los Angeles-Long Beach, California				Louisville, Kentucky-Indiana				Miami, Florida			
All industries	315,937	10,265,745	1,188,300	1,256,900	36,656	798,237	94,125	151,201	40,643	1,167,874	129,252	215,012
Agriculture, forestry, and fishery	22,966	290,604	27,716	[1]11,859	8,676	44,196	4,320	[1]1,665	3,595	57,298	7,399	[1]3,489
Farms	9,093	181,886	17,793	[1]43,955	7,605	33,090	2,720	[1]5,064	2,343	42,088	4,730	[1]5,871
Contract construction	18,423	716,178	158,414	86,145	3,945	100,246	16,234	20,677	2,864	78,884	18,252	15,441
Special trade contractors	15,442	481,070	118,946	64,285	2,572	72,561	14,668	15,406	2,492	50,170	11,688	13,548
Wholesale and retail trade	93,766	5,697,361	404,070	242,975	6,716	396,924	41,831	35,639	9,961	532,633	38,762	53,728
Wholesale trade	22,688	2,581,373	58,149	96,439	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	69,631	3,108,246	345,470	145,758	5,365	300,293	36,788	23,201	8,146	431,415	34,536	36,892
General merchandise stores	23,677	123,273	6,294	[1]7,707	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	45,954	2,984,973	339,176	153,465	3,724	284,809	35,670	21,632	6,173	398,252	32,408	32,418
Finance, insurance, and real estate	28,205	430,960	24,568	133,446	2,351	40,901	3,992	14,609	3,540	75,344	4,033	21,406
Real estate	19,229	259,338	7,509	70,722	(*)	(*)	(*)	(*)	2,564	45,615	1,340	10,866
Other finance, insurance, and real estate	8,976	171,622	17,059	62,724	480	17,657	1,729	7,277	976	29,729	2,693	10,540
Services	133,505	2,495,371	428,183	746,974	11,867	177,287	24,577	73,508	18,054	348,361	52,042	120,236
Personal services	21,249	234,812	65,633	31,009	2,102	27,294	3,932	10,691	2,020	12,014	3,285	1,386
Business services	27,205	311,332	52,312	78,419	(*)	(*)	(*)	(*)	2,736	25,135	1,109	12,092
Medical services	16,012	842,463	129,314	390,765	1,803	67,882	7,762	38,474	3,347	107,598	15,044	49,668
Other services	69,039	1,106,764	180,924	246,781	6,588	71,506	9,626	21,767	9,951	203,614	32,604	57,090
	Milwaukee, Wisconsin				Minneapolis-St. Paul, Minnesota				New Orleans, Louisiana			
All industries	43,553	1,057,330	104,389	212,341	61,840	1,509,577	173,378	223,474	29,074	876,537	92,430	152,858
Agriculture, forestry, and fishery	6,180	62,306	5,779	6,131	8,643	91,364	5,913	[1]7,081	(*)	(*)	(*)	(*)
Farms	5,793	53,586	3,186	3,541	7,967	84,832	4,293	[1]7,009	(*)	(*)	(*)	(*)
Contract construction	3,413	79,292	10,443	21,653	5,335	186,002	42,180	30,805	3,524	103,298	14,044	16,233
Special trade contractors	3,022	60,595	9,933	19,609	3,358	85,750	22,717	20,904	2,736	60,513	12,433	13,511
Wholesale and retail trade	11,431	521,651	36,014	54,825	16,217	755,822	61,493	58,322	7,341	433,168	36,788	30,905
Wholesale trade	2,323	104,479	784	16,857	3,858	164,991	3,267	20,766	(*)	(*)	(*)	(*)
Retail trade	8,768	409,200	35,095	35,879	12,157	587,812	57,119	37,480	5,839	311,634	28,300	20,064
General merchandise stores	(*)	(*)	(*)	(*)	4,511	23,232	359	1	(*)	(*)	(*)	(*)
Other retail trade	6,682	380,570	34,033	30,642	7,646	564,580	56,760	37,479	4,485	303,975	28,191	20,098
Finance, insurance, and real estate	4,262	59,452	1,613	19,545	4,186	84,439	4,678	23,911	1,752	42,635	3,211	12,379
Real estate	2,342	42,222	902	9,118	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance, insurance, and real estate	1,920	17,230	711	10,427	2,087	37,327	2,971	14,417	655	15,838	2,366	6,708
Services	16,165	258,412	37,345	103,971	24,168	304,142	42,622	105,627	12,161	206,140	27,699	83,967
Personal services	(*)	(*)	(*)	(*)	5,499	32,140	1,773	11,764	2,708	25,793	6,061	4,976
Business services	2,771	37,995	5,560	13,535	5,066	46,539	4,130	12,037	(*)	(*)	(*)	(*)
Medical services	2,270	84,074	9,394	52,279	3,438	121,094	22,464	53,874	1,955	58,450	5,399	36,230
Other services	9,358	111,879	18,433	30,656	10,165	104,369	14,255	27,952	5,602	106,852	14,970	36,188
	New York, New York				Newark, New Jersey				Oklahoma City, Oklahoma			
All industries	297,335	8,207,720	794,780	1,933,011	49,605	1,525,907	152,726	362,253	37,737	830,748	73,352	121,037
Agriculture, forestry, and fishery	7,486	157,067	26,121	[1]6,391	1,267	28,410	7,181	486	5,715	66,120	2,510	[1]11,816
Farms	3,410	89,168	12,393	[1]15,443	(*)	(*)	(*)	(*)	5,497	57,044	2,250	[1]12,373
Contract construction	19,299	381,634	59,562	103,014	4,850	161,111	24,887	33,617	2,775	95,979	15,255	8,905
Special trade contractors	14,907	253,238	39,952	79,656	3,931	108,676	18,466	25,667	1,952	38,078	6,058	3,579
Wholesale and retail trade	73,524	3,862,698	214,287	415,647	11,797	704,666	48,569	68,335	9,155	395,131	24,323	36,376
Wholesale trade	18,541	1,215,166	32,204	141,246	2,211	151,011	8,089	16,174	(*)	(*)	(*)	(*)
Retail trade	53,937	2,634,952	182,083	271,991	9,565	552,893	40,480	51,766	7,719	295,130	21,881	24,429
General merchandise stores	7,653	116,221	7,439	16,290	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	46,284	2,518,731	174,644	255,701	8,006	537,809	40,247	50,460	5,645	285,954	21,833	23,583
Finance, insurance, and real estate	21,096	357,119	22,884	113,326	5,375	97,791	3,881	37,841	3,816	48,351	1,824	22,296
Real estate	11,506	175,448	7,661	44,649	2,941	38,970	1,154	15,521	2,565	27,148	361	14,330
Other finance, insurance, and real estate	9,590	181,671	15,223	68,677	2,434	58,821	2,727	22,320	1,251	21,203	1,463	7,966
Services	150,595	2,812,211	356,246	1,211,151	23,161	451,240	54,896	203,201	13,224	150,754	21,118	59,342
Personal services	20,702	284,094	46,443	75,647	4,269	51,596	7,512	15,256	4,051	24,823	3,774	6,887
Business services	25,154	275,379	38,684	93,917	3,880	59,977	7,207	19,387	(*)	(*)	(*)	(*)
Medical services	34,234	1,194,351	156,340	610,021	5,126	199,057	23,878	109,529	1,292	52,774	6,426	29,621
Other services	70,505	1,058,387	114,779	431,566	9,886	140,610	16,299	59,029	5,917	63,720	3,891	20,336

Footnotes at end of table.

ECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Paterson-Clifton-Passaic, New Jersey				Philadelphia, Pennsylvania-New Jersey				Phoenix, Arizona			
All industries	36,724	1,133,283	122,452	256,315	123,182	4,199,375	496,914	741,187	47,001	1,273,282	166,938	186,825
ılture, forestry, and fishery	(*)	(*)	(*)	(*)	7,467	144,174	23,213	10,305	6,420	171,835	13,836	1,714
ıs	(*)	(*)	(*)	(*)	6,337	113,941	18,142	2,975	4,398	135,601	7,410	2,861
ıct construction	4,142	112,792	15,459	23,718	10,212	412,778	99,916	60,055	2,756	211,705	38,103	18,835
ıial trade contractors	3,181	66,607	9,832	21,495	7,591	256,625	76,458	39,156	(*)	(*)	(*)	(*)
ıale and retail trade	10,775	552,004	47,521	60,634	37,293	2,277,114	170,995	201,319	10,793	440,088	46,533	25,123
ılesale trade	2,509	92,335	4,593	15,406	6,903	502,594	22,188	48,427	2,510	108,433	5,082	6,996
ıil trade	8,129	441,293	41,709	44,245	30,369	1,774,520	148,807	153,060	8,020	328,495	41,298	19,101
ıeral merchandise stores	(*)	(*)	(*)	(*)	7,115	107,972	8,356	9,113	2,995	15,399	174	875
ıher retail trade	6,668	422,616	39,122	39,708	23,254	1,666,548	140,451	143,947	5,025	313,096	41,124	18,226
ıe, insurance, and real estate	4,235	87,829	3,908	25,427	8,319	191,683	13,834	54,702	7,758	95,973	7,358	34,080
. estate	2,647	34,971	1,094	13,510	4,494	95,428	7,284	25,155	5,643	72,357	4,244	25,956
ır finance, insurance, and real estate	1,588	52,858	2,814	11,917	3,825	96,255	6,550	29,547	2,115	23,616	3,114	8,124
ıes	14,638	296,210	37,332	134,772	49,622	906,034	125,514	371,435	15,549	292,209	49,906	99,825
ıonal services	1,873	40,371	8,301	9,722	9,608	129,992	21,389	40,595	2,305	31,067	8,440	5,115
ıness services	2,483	38,722	8,398	11,603	8,164	107,222	15,460	32,565	2,345	29,508	6,708	10,285
.cal services	4,387	132,771	12,631	78,812	11,852	333,684	36,599	190,535	2,013	106,166	15,661	52,623
ır services	5,895	84,346	8,002	34,635	19,998	335,136	52,066	107,740	8,886	125,468	19,097	31,802
	Pittsburgh, Pennsylvania				Portland, Oregon-Washington				Sacramento, California			
All industries	62,621	2,280,976	274,592	352,737	48,039	1,163,983	155,472	197,192	39,647	1,075,982	130,907	143,644
ılture, forestry, and fishery	5,461	59,228	7,995	[1]1,854	8,170	50,433	10,266	[1]2,562	6,955	125,326	17,430	4,481
ıs	4,326	49,987	7,123	[1]5,610	6,789	49,756	10,235	[1]789	4,646	96,097	14,794	[1]26
ıct construction	6,210	229,374	55,007	38,609	4,550	159,024	28,538	26,995	2,539	135,251	19,439	15,943
ıial trade contractors	5,174	162,983	46,276	29,782	3,680	91,052	18,082	19,892	(*)	(*)	(*)	(*)
ıale and retail trade	18,750	1,295,409	116,927	108,707	12,041	501,245	45,793	49,094	9,765	472,214	46,661	21,672
ıesale trade	4,493	324,462	21,254	36,307	3,167	104,243	4,776	14,651	(*)	(*)	(*)	(*)
ıil trade	14,257	970,947	95,673	72,400	8,874	397,002	41,017	34,443	8,352	395,879	42,229	19,748
ıeral merchandise stores	2,904	14,953	578	1,971	2,812	22,334	2,221	632	2,401	20,902	1,592	[1]2,156
ıher retail trade	11,353	955,994	95,095	70,429	6,062	374,668	38,796	33,811	5,951	374,977	40,637	21,904
ıe, insurance, and real estate	4,385	111,813	7,192	36,632	3,988	89,861	4,838	24,446	4,009	25,520	648	5,925
. estate	2,769	57,513	3,078	16,418	2,417	53,915	1,594	12,352	2,226	18,066	173	4,447
ır finance, insurance, and real estate	1,616	54,300	4,114	20,214	1,571	35,946	3,244	12,094	1,783	7,454	475	1,478
ıes	22,787	394,995	50,876	148,914	15,455	250,643	39,327	89,773	13,883	261,055	39,540	86,980
ıonal services	4,787	57,349	8,524	18,112	2,027	20,206	8,228	4,182	1,532	25,945	4,117	5,707
ıness services	2,588	33,421	4,301	12,028	2,959	35,935	4,829	9,105	2,828	41,803	5,250	9,242
ıcal services	4,561	135,286	13,816	81,362	2,648	102,021	14,618	51,593	2,004	92,750	13,228	45,852
ır services	10,851	168,939	24,235	37,412	7,821	92,481	11,652	24,893	7,519	100,557	16,945	26,179
	St. Louis, Missouri-Illinois				San Bernardino-Riverside-Ontario, California				San Diego, California			
All industries	78,575	1,976,066	232,179	345,894	52,911	1,610,401	213,430	190,046	65,967	1,528,972	190,328	208,683
ılture, forestry, and fishery	14,960	87,351	6,693	[1]892	8,495	171,734	20,432	[1]1,634	8,588	77,775	8,428	[1]8,770
ıs	14,672	81,996	5,826	[1]2,546	5,905	143,114	15,998	[1]3,863	6,682	56,849	5,734	[1]11,602
ıct construction	4,194	190,006	45,918	26,679	3,831	213,639	33,964	30,007	3,012	152,900	28,449	14,840
ıial trade contractors	2,713	102,714	25,011	18,577	3,038	121,817	19,570	21,485	2,416	90,281	20,181	9,473
ıale and retail trade	22,297	1,072,023	90,997	94,183	14,703	700,885	64,055	38,905	21,761	746,398	65,578	45,991
ıesale trade	3,018	220,422	12,112	26,221	3,140	105,209	5,403	8,793	4,144	123,786	4,773	8,722
ıil trade	17,658	812,046	77,216	61,196	11,562	594,625	58,575	30,083	17,594	615,597	60,004	37,018
ıeral merchandise stores	6,616	42,501	1,998	7,527	3,629	32,741	1,299	305	6,480	44,434	1,484	3,967
ıher retail trade	11,042	769,545	75,218	53,669	7,933	561,884	57,276	29,778	11,114	571,163	58,520	33,051
ıe, insurance, and real estate	7,239	80,597	4,814	30,458	4,808	75,238	5,058	22,456	7,250	101,802	4,637	34,382
estate	4,998	49,750	2,609	13,689	2,889	48,092	1,953	12,010	5,373	74,422	1,615	23,020
r finance, insurance, and real estate	2,241	30,847	2,205	16,769	1,919	27,146	3,105	10,446	1,877	27,380	3,022	11,362
ıes	26,153	449,553	66,958	179,499	18,633	341,503	66,427	91,260	22,126	349,449	58,318	109,163
ıonal services	6,554	79,393	20,519	18,816	2,595	51,519	19,957	7,808	3,476	35,185	10,085	7,829
ıness services	3,715	37,932	5,545	13,703	3,350	36,746	9,262	7,845	3,262	34,073	7,471	10,945
ıcal services	3,567	162,146	19,616	92,834	2,859	107,349	14,944	49,534	3,669	132,334	17,080	62,902
r services	12,317	170,082	21,278	54,146	9,829	145,889	22,264	26,073	11,719	147,857	23,682	27,487
	San Francisco-Oakland, California				San Jose, California				Seattle-Everett, Washington			
All industries	128,171	3,911,017	501,355	635,171	42,340	1,218,637	185,962	186,786	57,667	1,367,805	180,182	235,771
ılture, forestry, and fishery	10,962	160,983	24,743	[1]2,489	4,119	66,941	13,020	[1]3,111	9,203	88,796	9,952	74
ıs	5,756	99,001	13,050	[1]18,534	3,036	52,220	8,561	[1]4,439	4,454	50,530	4,411	[1]6,161
ıct construction	6,682	304,650	48,709	42,487	2,145	134,077	35,904	16,207	5,345	126,730	20,111	20,829
ıial trade contractors	4,931	144,059	26,316	25,754	(*)	(*)	(*)	(*)	3,204	71,608	12,051	14,272
ıale and retail trade	32,358	1,888,354	169,009	144,020	11,387	521,093	54,482	26,807	13,862	653,290	75,742	43,818
ıesale trade	4,425	372,557	19,507	31,467	(*)	(*)	(*)	(*)	2,947	108,154	5,976	11,211
ıil trade	26,447	1,475,207	146,475	112,328	9,796	466,976	50,363	23,317	10,826	544,529	69,636	32,687
ıeral merchandise stores	7,642	56,195	2,990	[1]456	5,248	25,311	2,648	[1]1,711	3,346	28,882	1,217	2,545
ıher retail trade	18,805	1,419,012	143,485	112,784	4,548	441,665	47,715	25,028	7,480	515,647	68,419	30,142
ıe, insurance, and real estate	14,793	228,633	13,663	82,202	5,922	70,728	2,162	27,647	5,177	81,712	3,422	25,939
estate	9,952	150,204	3,319	51,358	5,011	57,332	1,375	20,103	3,394	54,043	548	16,958
r finance, insurance, and real estate	4,841	78,429	10,344	30,844	911	13,396	787	7,544	1,783	27,669	2,874	8,981
ıes	54,542	1,070,637	192,888	350,656	16,551	310,058	50,186	109,172	19,527	323,837	58,317	131,351
ıonal services	8,124	118,156	27,723	23,168	1,993	24,686	8,322	2,293	2,553	30,361	9,512	7,987
ıess services	10,948	175,926	37,499	36,780	2,821	32,623	1,182	7,331	3,189	30,812	6,743	10,336
ıal services	9,258	345,649	49,879	171,221	2,570	135,185	22,192	66,529	4,275	168,420	27,569	84,168
r services	26,212	430,906	77,787	119,487	9,167	117,564	18,490	33,019	9,510	94,244	14,493	28,860

ıotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

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

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Tampa-St. Petersburg, Florida				Toledo, Ohio-Michigan				Washington, D.C.-Maryland-Virginia			
All industries	45,126	1,073,601	133,921	164,711	26,603	537,803	52,866	107,616	87,130	1,846,544	261,285	419,593
Agriculture, forestry, and fishery	4,884	52,087	3,995	[1]2,507	8,250	54,638	2,564	11,057	6,848	62,302	10,557	[1]9,651
Farms	3,805	43,301	3,666	[1]5,917	8,161	50,786	1,808	9,169	5,532	41,291	5,905	[1]13,916
Contract construction	5,823	143,060	28,382	29,364	(*)	(*)	(*)	(*)	4,687	256,064	55,247	32,646
Special trade contractors	4,564	93,799	21,088	22,371	(*)	(*)	(*)	(*)	3,339	154,593	44,712	18,686
Wholesale and retail trade	12,794	496,662	44,687	32,348	5,538	254,452	21,185	21,935	15,656	704,142	82,183	54,108
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,438	83,869	10,200	13,238
Retail trade	11,870	394,616	37,025	23,699	4,784	185,898	19,340	12,350	12,602	615,048	71,195	40,239
General merchandise stores	3,048	27,868	1,531	4,295	(*)	(*)	(*)	(*)	4,435	21,181	744	3,431
Other retail trade	8,822	366,748	35,494	19,404	2,810	181,300	18,958	11,846	8,167	593,867	70,451	36,808
Finance, insurance, and real estate	4,747	83,967	5,185	23,973	2,531	34,045	1,570	13,389	9,328	99,663	4,725	42,522
Real estate	4,042	64,098	883	16,973	(*)	(*)	(*)	(*)	7,393	65,838	2,674	25,745
Other finance, insurance, and real estate	705	19,869	4,302	7,000	1,103	14,990	1,468	7,868	1,935	33,825	2,051	16,777
Services	14,877	239,886	40,925	74,813	7,000	105,527	14,730	47,569	40,733	632,623	90,744	290,042
Personal services	2,560	16,753	1,525	3,943	1,618	26,316	6,209	7,778	6,305	63,376	12,675	19,180
Business services	2,394	42,164	13,851	9,030	(*)	(*)	(*)	(*)	8,896	90,343	13,770	35,210
Medical services	2,015	68,300	9,347	35,344	874	32,931	3,068	20,592	6,817	286,400	36,117	156,426
Other services	7,908	112,669	16,202	26,496	3,462	41,409	5,251	16,812	18,715	192,504	28,182	79,226

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

[1]Net loss exceeds net profit.

NOTE: The estimates for "Other agriculture, forestry, and fishery," "Mining," "Other contractors," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability; however, they are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Total	9,744,640	6,659,881	228,923,156	200,176,069	10,541,292	5.3	6,360,094	220,231,833	10,081,071	100,025,798
$1,000	7,110,826	4,026,067	69,343,803	57,703,031	1,502,167	2.6	3,840,505	66,451,872	1,442,057	16,536,379
) under $2,000	1,221,077	1,221,077	47,654,806	40,406,034	1,721,299	4.3	1,171,647	46,050,574	1,652,455	16,153,022
) under $4,000	803,657	803,657	44,961,447	39,246,244	2,243,703	5.7	770,034	43,368,906	2,148,453	21,148,520
) under $6,000	299,987	299,987	23,316,930	21,153,819	1,454,116	6.9	283,237	22,467,319	1,372,842	13,536,119
) under $10,000	196,672	196,672	18,942,443	17,537,574	1,481,235	8.4	186,813	18,069,938	1,407,583	13,323,905
)0 or more	112,421	112,421	24,703,727	24,129,367	2,138,772	8.9	107,858	23,823,224	2,057,681	19,327,853
AGRICULTURE, FORESTRY, AND FISHERY										
Total	3,126,160	2,552,019	41,936,749	39,236,275	5,024,280	12.8	2,426,583	39,188,555	4,733,954	48,119,897
$1,000	1,896,121	1,321,980	6,092,857	5,868,319	552,927	9.4	1,269,613	5,794,301	531,746	6,239,676
) under $2,000	485,977	485,977	5,995,578	5,534,987	691,547	12.5	458,949	5,611,196	653,753	7,016,683
) under $4,000	397,789	397,789	9,106,988	8,239,524	1,124,018	13.6	375,383	8,468,016	1,059,454	10,910,236
) under $6,000	172,475	172,475	6,313,259	5,702,075	837,585	14.7	159,816	5,832,920	776,218	7,813,344
) under $10,000	116,613	116,613	6,702,397	6,211,609	878,658	14.1	108,675	6,181,065	819,043	7,953,050
)0 or more	57,185	57,185	7,725,670	7,679,761	939,545	12.2	54,147	7,301,057	893,740	8,186,908
Farms										
Total	2,941,447	2,419,612	39,287,558	37,042,701	4,823,878	13.0	2,297,979	36,603,862	4,537,209	46,450,330
$1,000	1,762,092	1,240,257	5,541,624	5,448,380	521,899	9.6	1,190,535	5,250,833	501,278	5,975,120
) under $2,000	461,673	461,673	5,512,170	5,170,616	657,158	12.7	435,296	5,141,978	620,194	6,725,734
) under $4,000	382,759	382,759	8,551,656	7,794,780	1,082,719	13.9	360,672	7,934,764	1,019,026	10,541,100
) under $6,000	166,656	166,656	6,013,363	5,451,232	809,683	14.9	154,094	5,541,782	748,764	7,585,825
) under $10,000	113,265	113,265	6,373,337	5,917,464	853,032	14.4	105,392	5,862,947	793,939	7,743,356
)0 or more	55,002	55,002	7,295,408	7,260,229	899,387	12.4	51,990	6,871,558	854,008	7,879,195
Field crop farms										
Total	1,040,526	823,206	11,780,404	10,110,600	1,694,399	16.8	778,139	11,055,251	1,595,687	15,424,536
$1,000	638,810	421,490	1,748,431	1,506,404	180,346	12.0	400,147	1,633,124	170,983	2,165,678
) under $2,000	148,623	148,623	1,497,166	1,278,354	210,063	16.4	141,454	1,427,594	199,873	2,122,151
) under $4,000	130,770	130,770	2,515,473	2,092,785	369,389	17.7	122,018	2,349,471	345,029	3,310,212
) under $6,000	59,507	59,507	1,804,383	1,516,207	289,489	19.1	55,168	1,667,495	268,225	2,495,686
) under $10,000	40,559	40,559	2,001,192	1,696,581	305,961	18.0	38,293	1,886,421	288,635	2,578,689
)0 or more	22,257	22,257	2,213,759	2,020,269	339,151	16.8	21,059	2,091,146	322,942	2,752,120
Fruit, tree nut, and vegetable farms										
Total	138,722	120,446	2,063,784	1,948,438	228,865	11.7	117,078	2,003,784	223,445	2,487,956
$1,000	85,354	67,078	319,483	287,685	26,864	9.3	64,674	303,585	25,728	363,365
) under $2,000	21,524	21,524	257,205	233,321	29,932	12.8	21,238	254,302	29,534	323,701
) under $4,000	17,790	17,790	430,028	406,629	48,856	12.0	17,369	414,456	47,682	584,404
) under $6,000	6,269	6,269	227,544	213,023	30,412	14.3	6,133	219,913	29,760	325,336
) under $10,000	4,502	4,502	300,592	288,839	33,966	11.8	4,477	297,371	33,781	313,966
)0 or more	3,283	3,283	528,932	518,941	58,835	11.3	3,187	514,157	56,960	577,184
Livestock farms										
Total	1,514,841	1,300,537	24,384,750	23,751,319	2,722,072	11.5	1,235,303	22,547,441	2,547,726	26,721,684
$1,000	832,777	618,473	3,278,334	3,356,211	270,461	8.1	598,259	3,132,642	261,729	2,901,766
) under $2,000	267,669	267,669	3,581,765	3,462,004	384,039	11.1	250,037	3,295,504	359,401	3,960,339
) under $4,000	223,994	223,994	5,434,538	5,099,585	637,161	12.5	211,640	5,016,210	600,437	6,367,950
) under $6,000	97,245	97,245	3,826,486	3,569,271	472,437	13.2	89,176	3,499,802	433,524	4,567,413
) under $10,000	65,559	65,559	3,932,196	3,791,799	492,979	13.0	60,227	3,548,639	453,525	4,692,259
)0 or more	27,597	27,597	4,331,431	4,472,449	464,995	10.4	25,964	4,054,644	439,110	4,231,957
Animal specialty farms										
Total	60,678	50,180	236,004	335,625	52,786	15.7	48,408	209,728	50,968	499,126
$1,000	48,992	38,494	60,070	103,413	13,445	13.0	37,213	57,640	13,073	140,852
) under $2,000	6,906	6,906	47,019	58,112	9,646	16.6	6,532	37,869	9,135	83,676
) under $4,000	2,793	2,793	41,264	55,188	7,529	13.6	2,731	29,436	7,366	71,431
) under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
) under $10,000	720	720	31,022	38,749	5,697	14.7	719	31,018	5,690	55,644
)0 or more	446	446	36,114	56,752	12,657	22.3	393	33,267	11,896	101,627
Other farms										
Total	186,680	125,243	822,616	896,719	125,756	14.0	119,051	787,658	119,383	1,317,028
$1,000	156,159	94,722	135,306	194,667	30,783	15.8	90,242	123,842	29,765	403,459
) under $2,000	16,951	16,951	129,015	138,825	23,478	16.9	16,035	126,709	22,251	235,867
) under $4,000	7,412	7,412	130,353	140,593	19,784	14.1	6,914	125,191	18,512	207,103
) under $6,000	2,814	2,814	134,435	129,320	13,533	10.5	2,797	134,074	13,447	151,494
) under $10,000	1,925	1,925	108,335	101,496	14,429	14.2	1,676	99,498	12,308	102,798
)0 or more	1,419	1,419	185,172	191,818	23,749	12.4	1,387	178,344	23,100	216,307

tnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERY--Continued										
Horticultural Services										
Total	58,467	41,845	655,098	491,979	47,055	9.6	39,964	639,512	45,973	280,788
Under $1,000	46,000	29,378	204,198	125,451	10,639	8.5	27,847	200,034	10,323	65,554
$1,000 under $2,000	7,192	7,192	151,451	104,029	9,861	9.5	7,050	147,198	9,693	59,178
$2,000 under $4,000	3,150	3,150	110,117	94,593	8,834	9.3	2,942	102,948	8,236	44,805
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	836	836	75,725	67,715	6,090	9.0	836	75,725	6,090	40,441
$10,000 or more	554	554	72,815	64,175	8,392	13.1	554	72,815	8,392	46,898
Other Agriculture, Forestry, and Fishery										
Total	126,246	90,562	1,994,093	1,701,595	153,347	9.0	88,640	1,945,181	150,772	1,388,779
Under $1,000	88,029	52,345	347,035	294,488	20,389	6.9	51,231	343,434	20,145	199,002
$1,000 under $2,000	17,112	17,112	331,957	260,342	24,528	9.4	16,603	322,020	23,866	231,771
$2,000 under $4,000	11,880	11,880	445,215	350,151	32,465	9.3	11,769	430,304	32,192	324,331
$4,000 under $6,000	5,084	5,084	259,104	214,827	24,663	11.5	4,987	250,346	24,215	203,607
$6,000 under $10,000	2,512	2,512	253,335	226,430	19,536	8.6	2,447	242,393	19,014	169,253
$10,000 or more	1,629	1,629	357,447	355,357	31,766	8.9	1,603	356,684	31,340	260,815
MINING										
Total	58,563	38,701	1,472,255	1,496,916	143,670	9.6	35,870	1,395,216	137,094	1,253,528
Under $1,000	42,859	22,997	100,886	106,685	6,818	6.4	21,149	94,384	6,442	72,367
$1,000 under $2,000	4,331	4,331	83,332	76,495	6,066	7.9	3,989	75,048	5,556	51,879
$2,000 under $4,000	4,901	4,901	207,303	195,781	13,904	7.1	4,664	193,085	13,288	117,600
$4,000 under $6,000	2,135	2,135	103,621	101,620	10,429	10.3	1,964	97,496	9,660	102,449
$6,000 under $10,000	1,384	1,384	107,170	110,227	10,526	9.5	1,338	100,008	10,203	91,656
$10,000 or more	2,953	2,953	869,943	906,108	95,927	10.6	2,766	835,195	91,945	817,577
CONTRACT CONSTRUCTION										
Total	735,846	454,254	20,449,952	17,734,248	648,454	3.7	437,614	19,889,324	633,059	4,581,307
Under $1,000	576,312	294,720	6,294,819	5,010,126	118,007	2.4	281,530	6,048,454	113,802	916,675
$1,000 under $2,000	85,307	85,307	4,634,233	4,011,112	120,255	3.0	83,410	4,528,192	117,853	835,09
$2,000 under $4,000	41,413	41,413	3,832,407	3,427,697	114,469	3.3	40,475	3,731,390	111,803	760,40
$4,000 under $6,000	15,466	15,466	1,910,261	1,752,494	75,341	4.3	15,340	1,900,080	74,711	516,08
$6,000 under $10,000	10,584	10,584	1,697,880	1,568,318	77,842	5.0	10,193	1,646,590	75,177	548,58
$10,000 or more	6,764	6,764	2,080,352	1,964,501	142,540	7.3	6,666	2,034,618	139,713	1,004,46
General Contractors										
Total	129,936	95,732	8,217,116	7,509,075	212,465	2.8	93,138	7,986,787	208,415	1,576,53
Under $1,000	83,371	49,167	2,101,824	1,845,186	23,263	1.3	47,240	1,998,594	22,398	201,44
$1,000 under $2,000	22,871	22,871	1,949,541	1,766,367	32,500	1.8	22,440	1,898,158	31,851	229,25
$2,000 under $4,000	11,773	11,773	1,516,207	1,398,132	33,010	2.4	11,688	1,490,932	32,768	228,60
$4,000 under $6,000	5,654	5,654	796,833	743,600	27,178	3.7	5,600	792,286	26,948	198,95
$6,000 under $10,000	3,197	3,197	647,118	609,974	23,697	3.9	3,135	620,730	23,219	193,10
$10,000 or more	3,070	3,070	1,205,593	1,145,816	72,817	6.4	3,035	1,186,087	71,231	525,17
Building construction										
Total	105,909	75,008	6,821,476	6,253,160	112,442	1.8	72,507	6,612,759	109,210	853,06
Under $1,000	73,445	42,544	1,994,102	1,760,710	20,079	1.1	40,617	1,890,872	19,214	172,17
$1,000 under $2,000	19,312	19,312	1,855,241	1,685,435	27,050	1.6	18,881	1,803,858	26,401	186,41
$2,000 under $4,000	7,715	7,715	1,335,985	1,242,256	20,591	1.7	7,632	1,310,742	20,353	147,06
$4,000 under $6,000	3,226	3,226	687,292	652,724	15,665	2.4	3,223	683,352	15,650	113,91
$6,000 under $10,000	1,339	1,339	426,097	408,625	9,590	2.3	1,311	412,812	9,358	91,43
$10,000 or more	872	872	522,759	503,410	19,467	3.9	843	511,123	18,234	142,05
Other general contractors										
Total	24,027	20,724	1,395,640	1,255,915	100,023	8.0	20,631	1,374,028	99,205	723,47
Under $1,000	9,926	6,623	107,722	84,476	3,184	3.8	6,623	107,722	3,184	29,20
$1,000 under $2,000	3,559	3,559	94,300	80,932	5,450	6.7	3,559	94,300	5,450	42,83
$2,000 under $4,000	4,058	4,058	180,222	155,876	12,419	8.0	4,056	180,190	12,415	81,54
$4,000 under $6,000	2,428	2,428	109,541	90,876	11,513	12.7	2,377	108,934	11,298	85,04
$6,000 under $10,000	1,858	1,858	221,021	201,349	14,107	7.0	1,824	207,918	13,861	101,66
$10,000 or more	2,198	2,198	682,834	642,406	53,350	8.3	2,192	674,964	52,997	383,1
Special Trade Contractors										
Total	562,525	336,532	11,597,935	9,683,069	411,015	4.2	323,447	11,285,590	399,941	2,837,5
Under $1,000	457,297	231,304	3,937,536	2,965,137	89,237	3.0	220,979	3,811,312	86,061	675,2
$1,000 under $2,000	57,296	57,296	2,505,560	2,087,953	80,455	3.9	55,830	2,450,902	78,702	556,5
$2,000 under $4,000	28,166	28,166	2,243,822	1,966,064	77,648	3.9	27,314	2,169,120	75,227	508,4
$4,000 under $6,000	9,036	9,036	1,045,733	946,281	44,078	4.7	8,986	1,040,102	43,782	295,1
$6,000 under $10,000	7,119	7,119	1,020,837	927,733	52,039	5.6	6,790	995,935	49,852	340,5
$10,000 or more	3,611	3,611	844,447	789,901	67,558	8.6	3,548	818,219	66,317	461,5

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONTRACT CONSTRUCTION--Continued										
Special Trade Contractors--Continued										
Plumbing, heating, and air conditioning										
Total	62,153	46,537	2,425,645	2,097,343	53,266	2.5	44,821	2,347,890	51,871	403,418
$1,000	45,977	30,361	680,991	547,591	12,678	2.3	28,962	648,048	12,179	104,441
under $2,000	8,547	8,547	563,113	481,340	12,598	2.6	8,380	551,245	12,346	96,435
under $4,000	5,698	5,698	634,001	562,030	15,285	2.7	5,602	616,155	15,062	108,611
under $6,000	1,050	1,050	221,895	206,684	5,249	2.5	1,050	221,895	5,249	37,270
under $10,000	753	753	226,578	205,739	5,414	2.6	702	214,206	5,041	38,497
0 or more	128	128	99,067	93,959	2,042	2.2	125	96,341	1,994	18,164
Painting, paperhanging, and decorating										
Total	103,197	52,213	1,134,809	878,721	33,661	3.8	49,460	1,108,372	32,692	229,393
$1,000	93,470	42,486	586,556	420,098	14,925	3.6	40,089	569,805	14,380	114,558
under $2,000	7,364	7,364	260,483	202,935	9,664	4.8	7,030	252,962	9,292	57,365
under $4,000	1,749	1,749	162,654	140,444	4,848	3.5	1,727	160,489	4,796	30,927
under $6,000	313	313	36,022	34,689	1,501	4.3	313	36,022	1,501	10,010
under $10,000	220	220	56,322	49,884	1,543	3.1	220	56,322	1,543	8,447
0 or more	81	81	32,772	30,671	1,180	3.8	81	32,772	1,180	8,086
Electrical work										
Total	45,827	32,585	1,476,870	1,250,484	34,242	2.7	31,656	1,451,219	33,517	259,258
$1,000	34,804	21,562	436,117	341,694	8,892	2.6	20,823	429,152	8,656	74,463
under $2,000	6,509	6,509	375,542	312,924	9,150	2.9	6,366	372,489	8,997	71,131
under $4,000	3,109	3,109	322,866	279,822	7,946	2.8	3,087	315,267	7,866	61,756
under $6,000	1,085	1,085	196,725	181,001	5,247	2.9	1,085	196,725	5,247	32,120
under $10,000	207	207	87,663	80,590	1,698	2.1	204	84,896	1,672	11,091
0 or more	113	113	57,957	54,453	1,309	2.4	91	52,690	1,079	8,697
Masonry, stonework, and plastering										
Total	44,013	26,623	1,253,837	1,052,100	29,225	2.8	26,145	1,224,544	28,773	189,888
$1,000	34,737	17,347	406,311	311,328	7,572	2.4	16,998	399,187	7,496	53,976
under $2,000	6,127	6,127	333,862	275,307	8,308	3.0	6,061	329,767	8,223	53,837
under $4,000	2,217	2,217	290,595	257,658	5,945	2.3	2,166	280,815	5,817	36,425
under $6,000	287	287	64,277	59,030	1,381	2.3	287	64,277	1,381	7,548
under $10,000	426	426	99,017	91,961	3,072	3.3	426	99,017	3,072	18,217
0 or more	219	219	59,775	56,816	2,947	5.2	207	51,481	2,784	19,885
Carpentering and flooring										
Total	182,437	89,761	1,632,190	1,227,788	45,725	3.7	85,235	1,568,334	43,953	285,287
$1,000	171,493	78,817	1,046,403	722,803	26,187	3.6	74,410	1,000,925	24,704	180,585
under $2,000	8,188	8,188	281,269	229,883	10,863	4.7	8,188	281,269	10,863	57,587
under $4,000	2,295	2,295	185,463	163,237	6,035	3.7	2,177	168,134	5,753	30,750
under $6,000	300	300	61,945	55,925	1,453	2.6	300	61,945	1,453	8,742
under $10,000	155	155	47,981	47,176	1,093	2.3	154	46,932	1,086	6,927
0 or more	6	6	9,129	8,764	94	1.1	6	9,129	94	696
Contractors, not elsewhere classified										
Total	124,898	88,813	3,674,584	3,176,633	214,896	6.8	86,130	3,585,231	209,135	1,470,324
$1,000	76,816	40,731	781,158	621,623	18,983	3.1	39,697	764,195	18,646	147,260
under $2,000	20,561	20,561	691,291	585,564	29,872	5.1	19,805	663,170	28,981	220,229
under $4,000	13,098	13,098	648,243	562,873	37,589	6.7	12,555	628,260	35,933	239,988
under $6,000	6,001	6,001	464,869	408,952	29,247	7.2	5,951	459,238	28,951	199,495
under $10,000	5,358	5,358	503,276	452,383	39,219	8.7	5,084	494,562	37,438	257,378
0 or more	3,064	3,064	585,747	545,238	59,986	11.0	3,038	575,806	59,186	405,974
Contractors not Allocable										
Total	43,385	21,990	634,901	542,104	24,974	4.6	21,029	616,947	24,703	167,203
$1,000	35,644	14,249	255,459	199,803	5,507	2.8	13,311	238,548	5,343	39,949
under $2,000	5,140	5,140	179,132	156,792	7,300	4.7	5,140	179,132	7,300	49,257
under $4,000	1,474	1,474	72,378	63,501	3,811	6.0	1,473	71,338	3,808	23,340
under $6,000	776	776	67,695	62,613	4,085	6.5	754	67,692	3,981	21,949
under $10,000	268	268	29,925	30,611	2,106	6.9	268	29,925	2,106	14,926
0 or more	83	83	30,312	28,784	2,165	7.5	83	30,312	2,165	17,782
MANUFACTURING										
Total	186,019	148,796	6,527,709	5,847,430	322,621	5.5	144,109	6,322,791	314,352	2,613,801
$1,000	117,522	80,299	1,022,649	862,432	27,342	3.2	77,157	975,988	26,250	284,764
under $2,000	29,434	29,434	973,069	831,630	41,698	5.0	28,759	930,432	40,851	369,075
under $4,000	20,215	20,215	1,338,838	1,179,042	56,744	4.8	19,774	1,287,240	55,546	487,264
under $6,000	7,408	7,408	800,050	724,977	36,097	5.0	7,241	783,089	35,176	317,236
under $10,000	5,716	5,716	811,605	749,541	43,017	5.7	5,529	790,650	41,588	319,817
0 or more	5,724	5,724	1,581,498	1,499,808	117,723	7.8	5,649	1,555,392	114,941	835,645

note at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING--Continued										
Lumber and Wood Products, Except Furniture										
Total	46,461	39,238	1,497,320	1,377,332	142,117	10.3	38,217	1,480,403	139,103	874,660
Under $1,000	24,335	17,112	138,866	118,482	6,835	5.8	16,261	134,786	6,507	47,275
$1,000 under $2,000	6,443	6,443	129,520	110,429	9,212	8.3	6,376	129,520	9,138	56,874
$2,000 under $4,000	7,435	7,435	228,191	204,979	21,261	10.4	7,425	228,091	21,240	132,550
$4,000 under $6,000	1,930	1,930	95,049	83,552	9,435	11.3	1,930	95,049	9,435	61,832
$6,000 under $10,000	2,931	2,931	271,627	256,141	22,293	8.7	2,864	266,772	21,775	136,411
$10,000 or more	3,387	3,387	634,067	603,749	73,081	12.1	3,361	626,185	71,008	439,718
Printing, Publishing, and Allied Industries										
Total	30,528	22,560	820,378	697,986	38,970	5.6	21,902	793,591	37,749	357,132
Under $1,000	19,660	11,692	152,904	123,319	3,833	3.1	11,329	142,937	3,631	52,792
$1,000 under $2,000	5,113	5,113	162,551	134,390	7,393	5.5	5,113	162,551	7,393	63,597
$2,000 under $4,000	3,556	3,556	209,765	175,812	9,527	5.4	3,313	197,563	8,895	89,655
$4,000 under $6,000	1,073	1,073	85,377	77,368	5,189	6.7	1,073	85,377	5,189	43,708
$6,000 under $10,000	664	664	91,616	78,938	4,798	6.1	612	86,998	4,411	39,235
$10,000 or more	462	462	118,165	108,159	8,230	7.6	462	118,165	8,230	68,145
Machinery, Except Electrical										
Total	20,446	17,878	686,146	598,781	36,074	6.0	16,948	657,758	34,827	345,797
Under $1,000	9,816	7,248	76,148	65,644	2,973	4.5	6,756	70,509	2,769	36,368
$1,000 under $2,000	5,072	5,072	120,684	102,039	6,903	6.8	4,722	110,788	6,505	56,458
$2,000 under $4,000	2,752	2,752	139,506	114,180	8,056	7.1	2,752	139,506	8,056	83,149
$4,000 under $6,000	1,904	1,904	171,733	153,834	9,044	5.9	1,838	166,673	8,651	85,736
$6,000 under $10,000	620	620	86,838	79,445	4,547	5.7	620	86,838	4,547	40,297
$10,000 or more	282	282	91,237	83,639	4,551	5.4	260	83,444	4,299	43,789
Manufacturing, not Elsewhere Classified										
Total	88,584	69,120	3,523,865	3,173,331	105,460	3.3	67,042	3,391,039	102,673	1,036,212
Under $1,000	63,711	44,247	654,731	554,987	13,701	2.5	42,811	627,756	13,343	148,329
$1,000 under $2,000	12,806	12,806	560,314	484,772	18,190	3.8	12,548	527,573	17,815	192,146
$2,000 under $4,000	6,472	6,472	761,376	684,071	17,900	2.6	6,284	722,080	17,355	181,910
$4,000 under $6,000	2,501	2,501	447,891	410,223	12,429	3.0	2,400	435,990	11,901	125,960
$6,000 under $10,000	1,501	1,501	361,524	335,017	11,379	3.4	1,433	350,042	10,855	103,874
$10,000 or more	1,593	1,593	738,029	704,261	31,861	4.5	1,566	727,598	31,404	283,993
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Total	300,158	223,030	6,567,865	5,732,705	676,365	11.8	212,523	6,378,633	651,966	4,141,794
Under $1,000	165,285	88,157	958,554	737,809	40,185	5.4	83,479	923,272	38,190	315,526
$1,000 under $2,000	44,594	44,594	850,747	674,995	62,403	9.2	42,577	828,963	59,732	368,313
$2,000 under $4,000	44,263	44,263	1,212,107	1,016,068	124,708	12.3	42,347	1,179,305	119,738	753,624
$4,000 under $6,000	18,295	18,295	684,130	610,464	88,312	14.5	16,992	642,015	82,011	528,149
$6,000 under $10,000	15,529	15,529	884,453	828,303	118,569	14.3	15,115	864,246	115,442	677,831
$10,000 or more	12,192	12,192	1,977,874	1,865,066	242,188	13.0	12,013	1,940,832	236,853	1,498,351
Local and Highway Passenger Transit										
Total	50,468	33,456	497,302	410,087	50,418	12.3	31,630	478,833	48,843	300,256
Under $1,000	35,982	18,970	134,565	92,522	9,849	10.6	17,644	129,086	9,192	59,931
$1,000 under $2,000	9,802	9,802	92,461	65,855	12,936	19.6	9,326	89,245	12,348	60,458
$2,000 under $4,000	2,317	2,317	62,722	55,797	6,229	11.2	2,317	62,722	6,229	42,378
$4,000 under $6,000	870	870	42,107	37,415	3,959	10.6	868	41,970	3,947	25,801
$6,000 under $10,000	1,051	1,051	86,033	82,962	8,627	10.4	1,051	86,033	8,627	54,294
$10,000 or more	446	446	79,414	75,536	8,818	11.7	424	69,777	8,500	57,394
Trucking and Warehousing										
Total	207,138	160,203	4,934,349	4,327,353	550,734	12.7	152,518	4,790,771	529,740	3,283,580
Under $1,000	101,754	54,819	527,497	397,257	25,111	6.3	51,906	506,429	23,947	209,168
$1,000 under $2,000	29,622	29,622	533,524	415,513	42,294	10.2	28,427	519,568	40,707	252,150
$2,000 under $4,000	36,595	36,595	920,589	762,931	103,267	13.5	34,765	891,169	98,535	599,395
$4,000 under $6,000	15,810	15,810	550,175	490,369	76,159	15.5	14,559	513,391	70,150	432,380
$6,000 under $10,000	13,074	13,074	706,060	660,197	98,691	14.9	12,730	690,613	96,060	558,990
$10,000 or more	10,283	10,283	1,696,504	1,601,086	205,212	12.8	10,131	1,669,601	200,341	1,231,497
Other Transportation										
Total	22,154	14,675	712,195	657,840	33,834	5.1	13,919	697,842	32,850	295,653
Under $1,000	15,149	7,670	256,918	220,987	2,709	1.2	7,303	248,348	2,578	27,667
$1,000 under $2,000	2,987	2,987	174,092	155,845	4,294	2.8	2,693	172,237	3,852	35,068
$2,000 under $4,000	2,340	2,340	124,386	120,759	6,140	5.1	2,254	121,004	5,902	49,767
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	541	541	44,222	45,794	4,386	9.6	537	44,178	4,359	34,218
$10,000 or more	672	672	93,008	93,533	14,068	15.0	667	92,506	13,922	125,262

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ISPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued										
Communication, Electric, Gas, and Sanitary Services										
otal	20,398	14,696	424,019	337,425	41,379	12.3	14,456	411,187	40,533	262,305
1,000	12,400	6,698	39,574	27,043	2,516	9.3	6,626	39,409	2,473	18,760
under $2,000	2,183	2,183	50,670	37,782	2,879	7.6	2,131	47,913	2,825	20,637
under $4,000	3,011	3,011	104,410	76,581	9,072	11.8	3,011	104,410	9,072	62,084
under $6,000	1,150	1,150	72,279	61,758	5,957	9.6	1,100	67,085	5,677	46,297
under $10,000	863	863	48,138	39,350	6,865	17.4	797	43,422	6,396	30,329
or more	791	791	108,948	94,911	14,090	14.8	791	108,948	14,090	84,198
WHOLESALE AND RETAIL TRADE										
otal	2,115,092	1,285,388	107,310,587	100,410,061	1,518,465	1.5	1,228,186	103,677,781	1,468,465	15,223,113
1,000	1,663,395	833,691	37,429,746	34,572,354	303,273	0.9	790,557	35,827,088	290,392	3,604,361
under $2,000	254,309	254,309	24,334,888	22,546,848	356,898	1.6	245,590	23,572,244	344,710	3,371,370
under $4,000	135,153	135,153	20,922,110	19,610,990	371,127	1.9	131,587	20,335,834	361,220	3,634,046
under $6,000	34,764	34,764	10,333,049	9,865,776	167,159	1.7	33,887	10,110,649	162,902	1,651,436
under $10,000	17,331	17,331	6,425,313	6,148,045	129,553	2.1	16,791	6,197,496	125,331	1,256,670
or more	10,140	10,140	7,865,481	7,666,048	190,455	2.5	9,774	7,634,470	183,910	1,705,230
Wholesale Trade										
otal	318,674	182,036	21,027,306	19,522,132	268,757	1.4	173,941	20,423,789	259,995	2,294,064
1,000	243,750	107,112	4,764,723	4,178,750	39,985	1.0	100,946	4,533,131	37,701	382,352
under $2,000	41,474	41,474	3,968,673	3,554,368	58,645	1.6	40,381	3,879,912	56,946	413,730
under $4,000	20,088	20,088	3,751,592	3,500,442	55,372	1.6	19,604	3,666,878	54,034	419,888
under $6,000	7,052	7,052	3,932,402	3,816,453	34,608	0.9	6,925	3,887,894	33,999	329,698
under $10,000	3,425	3,425	1,839,696	1,770,494	25,903	1.5	3,318	1,783,999	25,083	230,618
or more	2,885	2,885	2,770,220	2,701,625	54,252	2.0	2,767	2,671,975	52,232	517,778
Groceries and related products										
otal	37,776	28,136	5,930,290	5,698,597	47,643	0.8	26,930	5,833,472	46,532	372,546
1,000	25,596	15,956	1,037,178	953,320	6,962	0.7	14,929	1,004,869	6,416	54,808
under $2,000	6,182	6,182	847,837	790,735	8,539	1.1	6,126	834,976	8,469	63,799
under $4,000	3,032	3,032	787,228	755,140	8,506	1.1	2,928	762,895	8,257	61,831
under $6,000	1,708	1,708	2,177,031	2,147,131	7,937	0.4	1,705	2,171,971	7,922	54,493
under $10,000	712	712	448,568	435,324	5,297	1.2	706	442,537	5,252	46,494
or more	546	546	632,448	616,947	10,402	1.7	536	616,224	10,216	91,121
Farm product raw materials										
otal	11,545	7,661	3,660,123	3,602,915	21,299	0.6	7,289	3,545,246	20,588	297,284
1,000	7,395	3,511	592,145	580,300	1,362	0.2	3,220	564,450	1,359	12,802
under $2,000	1,675	1,675	575,702	564,625	2,325	0.4	1,665	559,161	2,312	21,646
under $4,000	1,002	1,002	675,860	666,073	2,916	0.4	996	665,530	2,895	20,013
under $6,000	719	719	664,294	649,970	3,713	0.6	693	654,710	3,579	85,988
under $10,000	312	312	387,266	382,300	2,471	0.6	297	365,063	2,357	26,683
or more	442	442	764,856	759,647	8,512	1.1	418	736,332	8,086	130,152
Machinery, equipment, and supplies										
otal	26,991	18,100	1,320,076	1,164,230	24,336	2.1	17,419	1,283,289	23,400	186,380
1,000	20,626	11,735	404,656	334,531	4,635	1.4	11,158	382,433	4,290	42,831
under $2,000	3,578	3,578	335,938	298,207	4,971	1.7	3,555	335,396	4,938	33,985
under $4,000	1,528	1,528	226,955	206,400	4,174	2.0	1,474	222,140	3,974	27,679
under $6,000	700	700	132,244	121,254	3,535	2.9	675	124,669	3,433	23,611
under $10,000	279	279	93,805	85,643	2,078	2.4	279	93,805	2,078	18,479
or more	280	280	126,478	118,195	4,943	4.2	278	124,846	4,687	39,795
Other wholesale trade										
otal	242,362	128,139	10,116,817	9,056,390	175,479	1.9	122,303	9,761,782	169,475	1,437,854
1,000	190,133	75,910	2,730,744	2,310,599	27,026	1.2	71,639	2,581,379	25,636	271,911
under $2,000	30,039	30,039	2,209,196	1,900,801	42,810	2.3	29,035	2,150,379	41,227	294,300
under $4,000	14,526	14,526	2,061,549	1,872,829	39,776	2.1	14,206	2,016,313	38,908	310,365
under $6,000	3,925	3,925	958,833	898,098	19,415	2.2	3,852	936,544	19,065	165,606
under $10,000	2,122	2,122	910,057	867,227	16,057	1.9	2,036	882,594	15,396	138,962
or more	1,617	1,617	1,246,438	1,206,836	30,395	2.5	1,535	1,194,573	29,243	256,710
Retail Trade										
otal	1,764,616	1,088,212	84,463,381	79,122,174	1,221,714	1.5	1,039,716	81,458,724	1,180,774	12,674,249
1,000	1,393,220	716,816	32,437,470	30,189,161	260,000	0.9	680,422	31,079,685	249,539	3,181,432
under $2,000	209,958	209,958	20,218,657	18,857,142	294,067	1.6	202,364	19,551,811	283,619	2,924,642
under $4,000	113,665	113,665	17,060,990	16,008,128	312,058	1.9	110,583	16,559,428	303,489	3,192,992
under $6,000	27,458	27,458	6,338,625	5,990,354	131,335	2.2	26,709	6,160,978	127,684	1,310,755
under $10,000	13,799	13,799	4,541,492	4,333,666	102,849	2.4	13,366	4,369,372	99,447	1,012,579
or more	6,516	6,516	3,866,147	3,743,723	121,405	3.2	6,272	3,737,450	116,996	1,051,849

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Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Retail Trade--Continued										
Building materials, hardware, and farm equipment										
Total	46,648	36,494	4,556,128	4,259,382	57,893	1.4	34,435	4,387,975	55,598	609,917
Under $1,000	28,228	18,074	1,011,420	916,455	7,862	0.9	16,664	968,089	7,395	110,593
$1,000 under $2,000	9,235	9,235	1,069,814	994,631	12,695	1.3	8,894	1,028,521	12,164	138,911
$2,000 under $4,000	6,633	6,633	1,188,716	1,124,227	17,723	1.6	6,449	1,153,225	17,163	174,783
$4,000 under $6,000	1,496	1,496	742,533	703,454	7,403	1.1	1,411	718,465	6,990	78,104
$6,000 under $10,000	638	638	315,280	300,859	4,783	1.6	602	294,134	4,503	44,487
$10,000 or more	418	418	228,365	219,756	7,427	3.4	415	225,541	7,383	63,039
General merchandise stores										
Total	458,699	146,574	3,994,162	3,723,694	99,373	2.7	138,902	3,881,018	95,987	941,172
Under $1,000	435,939	123,814	1,854,427	1,737,053	32,775	1.9	116,768	1,790,871	31,475	387,199
$1,000 under $2,000	14,065	14,065	841,509	772,165	19,174	2.5	13,608	809,061	18,542	153,744
$2,000 under $4,000	5,800	5,800	676,911	629,944	15,954	2.5	5,681	671,112	15,614	148,306
$4,000 under $6,000	972	972	157,011	148,141	4,641	3.1	972	157,011	4,641	43,238
$6,000 under $10,000	912	912	202,301	188,451	7,258	3.9	912	202,301	7,258	61,687
$10,000 or more	1,011	1,011	262,003	247,940	19,571	7.9	961	250,662	18,457	146,998
Direct selling establishments										
Total	374,090	85,359	749,519	693,966	26,744	3.9	79,217	705,103	25,469	249,362
Under $1,000	368,286	79,555	538,589	508,579	17,030	3.3	73,689	505,414	16,118	193,840
$1,000 under $2,000	4,900	4,900	141,103	122,394	6,295	5.1	4,625	130,060	5,934	30,254
$2,000 under $4,000	737	737	54,231	48,222	1,835	3.8	736	54,033	1,833	17,274
$4,000 under $6,000										
$6,000 under $10,000	155	155	12,687	12,130	1,433	11.8	155	12,687	1,433	7,200
$10,000 or more	12	12	2,909	2,641	151	5.7	12	2,909	151	794
Other general merchandise stores										
Total	84,609	61,215	3,244,643	3,029,728	72,629	2.4	59,685	3,175,915	70,518	691,810
Under $1,000	67,653	44,259	1,315,838	1,228,474	15,745	1.3	43,079	1,285,457	15,357	193,359
$1,000 under $2,000	9,165	9,165	700,406	649,771	12,879	2.0	8,983	679,001	12,608	123,490
$2,000 under $4,000	5,096	5,096	634,746	593,037	14,289	2.4	4,978	629,145	13,951	132,118
$4,000 under $6,000	939	939	144,945	136,826	4,471	3.3	939	144,945	4,471	42,152
$6,000 under $10,000	757	757	189,614	176,321	5,825	3.3	757	189,614	5,825	54,487
$10,000 or more	999	999	259,094	245,299	19,420	7.9	949	247,753	18,306	146,204
Food stores										
Total	212,059	156,981	16,305,764	15,548,329	180,320	1.2	151,606	15,798,878	174,653	2,032,840
Under $1,000	156,929	101,851	5,592,671	5,271,169	39,186	0.7	98,104	5,381,947	37,760	529,142
$1,000 under $2,000	30,969	30,969	3,616,941	3,438,616	43,351	1.3	29,986	3,540,807	42,040	484,162
$2,000 under $4,000	16,719	16,719	3,451,455	3,301,898	46,071	1.4	16,341	3,359,325	45,097	508,565
$4,000 under $6,000	4,239	4,239	1,380,764	1,332,371	20,357	1.5	4,104	1,334,363	19,657	194,419
$6,000 under $10,000	2,317	2,317	1,194,194	1,155,248	17,495	1.5	2,212	1,142,690	16,673	177,890
$10,000 or more	886	886	1,069,739	1,049,027	13,860	1.3	859	1,039,746	13,426	138,662
Grocery stores										
Total	157,386	120,887	13,956,670	13,389,960	137,025	1.0	116,322	13,485,592	132,086	1,607,487
Under $1,000	115,474	78,975	4,634,832	4,405,720	29,484	0.7	75,705	4,442,763	28,299	406,967
$1,000 under $2,000	23,710	23,710	3,091,687	2,956,449	33,211	1.1	23,009	3,024,584	32,251	397,625
$2,000 under $4,000	12,379	12,379	2,980,610	2,865,432	34,162	1.2	12,051	2,895,114	33,305	393,027
$4,000 under $6,000	3,314	3,314	1,222,319	1,184,499	15,917	1.3	3,179	1,175,918	15,217	156,931
$6,000 under $10,000	1,797	1,797	1,074,202	1,043,111	13,274	1.3	1,692	1,022,698	12,452	139,564
$10,000 or more	712	712	953,020	934,749	10,977	1.2	686	924,515	10,562	113,373
Other food stores										
Total	54,673	36,094	2,349,094	2,158,369	43,295	2.0	35,284	2,313,286	42,567	425,353
Under $1,000	41,455	22,876	957,839	865,449	9,702	1.1	22,399	939,184	9,461	122,175
$1,000 under $2,000	7,259	7,259	525,254	482,167	10,140	2.1	6,977	516,223	9,789	86,537
$2,000 under $4,000	4,340	4,340	470,845	436,466	11,909	2.7	4,290	464,211	11,792	115,538
$4,000 under $6,000	925	925	158,445	147,872	4,440	3.0	925	158,445	4,440	37,488
$6,000 under $10,000	520	520	119,992	112,137	4,221	3.8	520	119,992	4,221	38,326
$10,000 or more	174	174	116,719	114,278	2,883	2.5	173	115,231	2,864	25,289
Automotive dealers and service stations										
Total	291,447	215,835	28,481,656	27,176,380	246,768	0.9	204,896	27,289,316	237,794	2,182,206
Under $1,000	215,918	140,306	12,781,704	12,150,579	55,220	0.5	132,492	12,207,204	52,868	545,057
$1,000 under $2,000	47,517	47,517	7,079,740	6,736,743	66,323	1.0	45,553	6,789,835	63,782	569,989
$2,000 under $4,000	20,047	20,047	5,061,054	4,842,329	55,355	1.1	19,094	4,861,187	52,755	500,347
$4,000 under $6,000	4,823	4,823	1,588,714	1,530,621	22,934	1.5	4,669	1,522,795	22,226	212,087
$6,000 under $10,000	2,122	2,122	966,449	933,854	15,466	1.7	2,096	935,361	15,283	152,893
$10,000 or more	1,020	1,020	1,003,995	982,254	31,470	3.2	992	972,934	30,880	201,833

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Retail Trade--Continued										
Automotive dealers and service stations--Continued										
Motor vehicle dealers										
Total	43,818	22,935	5,984,607	5,803,431	43,457	0.7	21,659	5,651,054	42,135	406,210
Under $1,000	36,085	15,202	2,065,175	1,987,070	4,875	0.2	14,291	1,957,204	4,581	70,090
$1,000 under $2,000	3,978	3,978	1,065,627	1,027,321	5,711	0.6	3,751	966,228	5,414	74,651
$2,000 under $4,000	2,048	2,048	1,265,956	1,235,560	5,592	0.5	1,984	1,218,035	5,416	77,321
$4,000 under $6,000	961	961	605,478	590,644	4,377	0.7	917	569,526	4,191	51,726
$6,000 under $10,000	271	271	375,468	367,012	2,001	0.5	252	351,452	1,872	23,982
$10,000 or more	475	475	606,903	595,824	20,901	3.5	464	588,609	20,661	108,440
Gasoline service stations										
Total	205,939	162,656	19,012,333	18,095,824	158,118	0.9	154,347	18,286,543	151,861	1,320,366
Under $1,000	151,337	108,054	9,816,144	9,317,749	43,626	0.5	101,934	9,387,104	41,783	404,151
$1,000 under $2,000	36,876	36,876	5,193,900	4,941,810	51,166	1.0	35,595	5,051,840	49,576	400,046
$2,000 under $4,000	14,202	14,202	2,944,181	2,810,983	38,868	1.4	13,362	2,811,146	36,599	312,497
$4,000 under $6,000	2,209	2,209	517,286	498,890	10,363	2.1	2,157	507,715	10,144	80,132
$6,000 under $10,000	976	976	288,178	278,901	7,069	2.5	975	286,975	7,062	63,626
$10,000 or more	339	339	252,644	247,491	7,026	2.8	324	241,763	6,697	59,914
Other automotive dealers										
Total	41,690	30,244	3,484,716	3,277,125	45,193	1.4	28,890	3,351,719	43,798	455,630
Under $1,000	28,496	17,050	900,385	845,760	6,719	0.8	16,267	862,896	6,504	70,816
$1,000 under $2,000	6,663	6,663	820,213	767,612	9,446	1.2	6,207	771,767	8,792	95,292
$2,000 under $4,000	3,797	3,797	850,917	795,786	10,895	1.4	3,748	832,006	10,740	110,529
$4,000 under $6,000	1,653	1,653	465,950	441,087	8,194	1.9	1,595	445,554	7,891	80,229
$6,000 under $10,000	875	875	302,803	287,941	6,396	2.2	869	296,934	6,349	65,285
$10,000 or more	206	206	144,448	138,939	3,543	2.6	204	142,562	3,522	33,479
Apparel and accessory stores										
Total	57,003	42,210	3,048,390	2,764,433	37,857	1.4	39,825	2,946,352	36,288	361,136
Under $1,000	45,101	30,308	1,524,448	1,374,383	11,407	0.8	28,573	1,466,959	10,992	121,959
$1,000 under $2,000	7,317	7,317	683,986	619,095	10,040	1.6	6,713	652,489	9,223	76,531
$2,000 under $4,000	3,446	3,446	531,896	484,966	9,385	1.9	3,423	524,313	9,303	87,384
$4,000 under $6,000	728	728	162,165	147,455	3,521	2.4	728	162,165	3,521	42,997
$6,000 under $10,000	329	329	97,717	93,936	2,380	2.5	328	97,631	2,373	24,162
$10,000 or more	82	82	48,178	44,598	1,124	2.5	60	42,795	876	8,103
Furniture, home furnishings, and equipment										
Total	85,427	65,560	4,686,137	4,286,771	75,602	1.8	63,273	4,550,676	73,942	812,175
Under $1,000	60,061	40,194	1,460,903	1,325,682	16,749	1.3	38,513	1,402,271	16,193	240,354
$1,000 under $2,000	15,497	15,497	1,324,647	1,200,702	22,085	1.8	14,993	1,282,313	21,300	195,212
$2,000 under $4,000	7,323	7,323	1,158,916	1,066,414	20,103	1.9	7,224	1,127,304	19,812	205,135
$4,000 under $6,000	1,692	1,692	378,139	348,776	8,249	2.4	1,692	378,139	8,249	86,119
$6,000 under $10,000	595	595	220,318	208,441	4,196	2.0	593	218,482	4,180	43,465
$10,000 or more	259	259	143,214	136,756	4,220	3.1	258	142,167	4,208	41,890
Eating places										
Total	184,889	133,450	6,857,965	6,311,383	212,232	3.4	127,934	6,615,142	206,105	2,383,498
Under $1,000	123,316	71,877	1,873,486	1,709,275	28,064	1.6	68,142	1,773,714	26,861	393,657
$1,000 under $2,000	28,185	28,185	1,476,582	1,351,417	40,269	3.0	27,284	1,423,676	38,955	439,567
$2,000 under $4,000	21,300	21,300	1,561,214	1,434,159	59,589	4.2	20,717	1,514,972	57,941	649,965
$4,000 under $6,000	6,974	6,974	784,921	724,712	32,994	4.6	6,744	762,943	31,903	321,798
$6,000 under $10,000	3,390	3,390	641,367	595,418	25,452	4.3	3,338	625,007	25,057	276,428
$10,000 or more	1,724	1,724	520,395	496,402	25,864	5.2	1,709	514,830	25,388	302,083
Drinking places										
Total	95,247	74,899	3,129,241	2,812,973	94,451	3.4	71,144	3,002,673	90,567	1,209,190
Under $1,000	61,289	40,941	1,195,926	1,063,509	18,439	1.7	38,239	1,138,935	17,423	285,696
$1,000 under $2,000	19,412	19,412	880,250	791,865	26,939	3.4	18,854	856,502	26,134	354,281
$2,000 under $4,000	11,702	11,702	700,027	632,818	31,056	4.9	11,341	677,242	30,178	367,405
$4,000 under $6,000	1,830	1,830	188,093	168,157	8,887	5.3	1,808	184,911	8,769	108,081
$6,000 under $10,000	747	747	108,714	102,006	5,846	5.7	696	97,854	5,444	63,541
$10,000 or more	267	267	56,231	54,618	3,284	6.0	206	47,229	2,619	30,186
Drug and proprietary stores										
Total	22,218	19,051	2,560,784	2,278,991	28,579	1.3	18,517	2,503,243	28,136	336,405
Under $1,000	12,222	9,055	833,520	734,341	4,024	0.5	8,691	800,125	3,865	57,068
$1,000 under $2,000	5,025	5,025	723,940	645,871	7,261	1.1	4,859	706,260	7,006	87,706
$2,000 under $4,000	3,811	3,811	683,586	605,862	10,884	1.8	3,811	683,586	10,884	123,887
$4,000 under $6,000	897	897	225,329	204,572	4,156	2.0	896	224,992	4,151	49,277
$6,000 under $10,000	220	220	67,158	61,764	1,532	2.5	218	64,869	1,518	13,420
$10,000 or more	43	43	27,251	26,581	722	2.7	42	23,411	712	5,047

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE--Continued										
Retail Trade--Continued										
Liquor stores										
Total	24,323	21,284	2,853,696	2,685,855	23,969	0.9	20,521	2,753,202	22,549	260,968
Under $1,000	16,062	13,023	1,237,255	1,157,543	4,979	0.4	12,616	1,197,154	4,842	70,570
$1,000 under $2,000	4,656	4,656	686,655	649,217	6,294	1.0	4,496	663,757	6,052	66,217
$2,000 under $4,000	2,638	2,638	592,447	557,020	6,886	1.2	2,539	572,674	6,577	74,261
$4,000 under $6,000	657	657	188,014	177,950	3,295	1.9	(*)	(*)	(*)	(*)
$6,000 under $10,000	292	292	123,819	119,681	2,214	1.8	240	116,985	1,727	19,937
$10,000 or more	18	18	25,506	24,444	301	1.2	17	24,152	287	3,063
Antique and secondhand stores										
Total	49,848	20,291	424,102	392,076	10,924	2.8	18,933	412,443	10,341	116,318
Under $1,000	46,246	16,689	224,437	205,131	4,624	2.3	15,625	216,466	4,408	48,770
$1,000 under $2,000	2,949	2,949	138,790	128,417	4,083	3.2	2,655	135,102	3,716	41,971
$2,000 under $4,000										
$4,000 under $6,000	653	653	60,875	58,528	2,217	3.8	653	60,875	2,217	25,577
$6,000 under $10,000										
$10,000 or more										
Other retail trade										
Total	236,808	155,583	7,565,356	6,881,907	153,746	2.2	149,730	7,317,806	148,814	1,428,424
Under $1,000	191,909	110,684	2,847,273	2,544,041	36,671	1.4	105,995	2,735,950	35,457	391,367
$1,000 under $2,000	25,131	25,131	1,695,803	1,528,403	35,553	2.3	24,469	1,663,488	34,705	316,351
$2,000 under $4,000	13,761	13,761	1,423,830	1,298,139	37,824	2.9	13,478	1,383,550	36,937	336,967
$4,000 under $6,000	3,062	3,062	526,622	490,006	14,463	3.0	2,984	520,394	14,078	143,864
$6,000 under $10,000	2,159	2,159	590,753	560,334	15,694	2.8	2,053	560,636	14,898	129,211
$10,000 or more	786	786	481,075	460,984	13,541	2.9	751	453,788	12,739	110,664
Wholesale and Retail Trade not Allocable										
Total	31,802	15,140	1,819,900	1,765,755	27,994	1.6	14,529	1,795,268	27,696	254,800
Under $1,000	26,425	9,763	227,553	204,443	3,288	1.6	9,189	214,272	3,152	40,577
$1,000 under $2,000	2,877	2,877	147,558	135,338	4,186	3.1	2,845	140,521	4,145	32,998
$2,000 under $4,000	1,400	1,400	109,528	102,420	3,697	3.6	1,400	109,528	3,697	21,166
$4,000 under $6,000	254	254	62,022	58,969	1,224	2.1	253	61,777	1,219	10,983
$6,000 under $10,000	107	107	44,125	43,885	801	1.8	107	44,125	801	13,473
$10,000 or more	739	739	1,229,114	1,220,700	14,798	1.2	735	1,225,045	14,682	135,603
FINANCE, INSURANCE, AND REAL ESTATE										
Total	588,354	289,550	7,020,353	5,024,295	364,060	7.2	276,212	6,800,872	352,055	4,942,460
Under $1,000	504,284	205,480	3,245,645	2,040,821	72,945	3.6	194,703	3,135,980	69,186	735,722
$1,000 under $2,000	52,051	52,051	1,630,652	1,084,140	71,913	6.6	50,581	1,581,242	69,835	569,574
$2,000 under $4,000	20,192	20,192	1,012,321	775,230	54,313	7.0	19,772	985,181	53,307	542,521
$4,000 under $6,000	5,927	5,927	339,992	296,816	28,075	9.5	5,470	320,983	25,840	348,839
$6,000 under $10,000	3,309	3,309	207,716	195,797	24,445	12.5	3,150	201,412	23,451	413,908
$10,000 or more	2,591	2,591	584,027	631,491	112,369	17.8	2,536	576,074	110,436	2,331,896
Finance										
Total	33,305	12,919	379,085	290,565	11,525	4.0	12,312	364,705	11,318	98,735
Under $1,000	30,347	9,961	209,395	150,103	3,067	2.0	9,442	206,027	3,007	23,406
$1,000 under $2,000	1,585	1,585	89,797	71,210	2,161	3.0	1,511	79,083	2,062	16,458
$2,000 under $4,000	854	854	48,792	35,393	2,441	6.9	842	48,737	2,406	15,123
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	188	188	16,747	14,184	1,233	8.7	187	16,504	1,224	12,745
$10,000 or more	80	80	5,882	10,981	1,375	12.5	80	5,882	1,375	16,136
Insurance Agents, Brokers, and Service										
Total	191,047	97,695	2,489,756	1,473,510	66,189	4.5	93,652	2,438,864	64,547	494,598
Under $1,000	167,790	74,438	1,389,583	771,861	24,041	3.1	70,664	1,350,053	22,970	230,981
$1,000 under $2,000	17,561	17,561	707,085	427,104	24,393	5.7	17,372	699,484	24,109	166,701
$2,000 under $4,000	4,692	4,692	275,383	175,412	12,404	7.1	4,657	271,802	12,323	63,570
$4,000 under $6,000	762	762	73,063	59,709	3,397	5.7	717	72,883	3,191	22,169
$6,000 under $10,000	217	217	28,800	25,334	1,503	5.9	217	28,800	1,503	8,306
$10,000 or more	25	25	15,842	14,090	451	3.2	25	15,842	451	2,871
Real Estate										
Total	364,002	178,936	4,151,512	3,260,220	286,346	8.8	170,248	3,997,303	276,190	4,349,127
Under $1,000	306,147	121,081	1,646,667	1,118,857	45,837	4.1	114,597	1,579,900	43,209	481,335
$1,000 under $2,000	32,905	32,905	833,770	585,826	45,359	7.7	31,698	802,675	43,664	386,415
$2,000 under $4,000	14,646	14,646	688,146	564,425	39,468	7.0	14,273	664,642	38,578	463,828
$4,000 under $6,000	4,914	4,914	258,457	228,413	23,430	10.3	4,503	239,628	21,405	311,803
$6,000 under $10,000	2,904	2,904	162,169	156,279	21,709	13.9	2,746	156,108	20,724	392,857
$10,000 or more	2,486	2,486	562,303	606,420	110,543	18.2	2,431	554,350	108,610	2,312,889

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE--Continued										
Real Estate--Continued										
Operators, except developers, and lessors of buildings										
Total	21,438	16,782	523,221	551,129	112,648	20.4	15,573	501,966	110,115	2,333,910
Under $1,000	10,753	6,097	38,001	32,110	2,891	9.0	5,280	33,119	2,493	60,772
$1,000 under $2,000	3,470	3,470	26,905	27,677	4,699	17.0	3,393	26,614	4,582	89,248
$2,000 under $4,000	2,565	2,565	53,922	55,182	6,641	12.0	2,304	44,230	6,038	128,708
$4,000 under $6,000	1,516	1,516	33,993	33,731	7,482	22.2	1,512	33,949	7,465	161,336
$6,000 under $10,000	1,335	1,335	45,669	43,956	10,572	24.1	1,333	45,605	10,555	205,004
$10,000 or more	1,799	1,799	324,731	358,473	80,363	22.4	1,751	318,449	78,982	1,688,842
Lessors of real property other than buildings										
Total	24,251	16,717	45,901	57,475	16,536	28.8	15,107	37,702	13,634	198,902
Under $1,000	19,741	12,207	16,659	19,360	4,974	25.7	11,265	15,248	4,582	72,213
$1,000 under $2,000	2,637	2,637	11,074	11,685	3,802	32.5	2,343	9,208	3,380	47,104
$2,000 under $4,000	1,251	1,251	8,362	12,935	3,607	27.9	1,229	8,301	3,537	47,076
$4,000 under $6,000	492	492	5,885	7,645	2,420	31.7	145	1,201	719	11,812
$6,000 under $10,000	92	92	1,771	2,785	725	26.0	92	1,771	725	11,005
$10,000 or more	38	38	2,150	3,065	1,008	32.9	33	1,973	691	9,692
Agents, brokers, and managers										
Total	281,195	121,894	2,371,788	1,623,183	123,403	7.6	116,766	2,268,491	119,040	1,396,917
Under $1,000	246,374	87,073	1,118,495	688,890	31,960	4.6	83,025	1,071,822	30,357	289,276
$1,000 under $2,000	22,153	22,153	504,026	306,386	30,360	9.9	21,378	482,144	29,280	196,685
$2,000 under $4,000	8,858	8,858	407,130	307,252	23,878	7.8	8,770	393,750	23,665	241,056
$4,000 under $6,000	2,200	2,200	146,450	125,719	10,184	8.1	2,140	132,349	9,877	115,537
$6,000 under $10,000	1,258	1,258	75,418	69,680	8,842	12.7	1,102	69,421	7,874	146,443
$10,000 or more	352	352	120,269	125,256	18,179	14.5	351	119,005	17,987	407,920
Other real estate										
Total	37,118	23,543	1,210,602	1,028,433	33,759	3.3	22,802	1,189,144	33,401	419,398
Under $1,000	29,279	15,704	473,512	378,497	6,012	1.6	15,027	459,711	5,777	59,074
$1,000 under $2,000	4,645	4,645	291,765	240,078	6,498	2.7	4,584	284,709	6,422	53,378
$2,000 under $4,000	1,972	1,972	218,732	189,056	5,342	2.8	1,970	218,361	5,338	46,988
$4,000 under $6,000	706	706	72,129	61,318	3,344	5.5	706	72,129	3,344	23,118
$6,000 under $10,000	219	219	39,311	39,858	1,570	3.9	219	39,311	1,570	30,405
$10,000 or more	297	297	115,153	119,626	10,993	9.2	296	114,923	10,950	206,435
SERVICES										
Total	2,592,524	1,652,561	37,306,444	24,396,042	1,827,677	7.5	1,584,581	36,264,425	1,774,829	19,016,476
Under $1,000	2,107,380	1,167,417	14,052,076	8,374,509	377,332	4.5	1,112,078	13,522,692	362,929	4,334,843
$1,000 under $2,000	262,295	262,295	9,094,162	5,593,365	366,720	6.6	255,023	8,865,112	356,379	3,532,125
$2,000 under $4,000	139,161	139,161	7,296,529	4,773,616	383,021	8.0	135,528	7,156,159	372,832	3,933,892
$4,000 under $6,000	43,230	43,230	2,796,486	2,065,569	209,634	10.1	42,240	2,744,005	204,840	2,241,975
$6,000 under $10,000	25,700	25,700	2,067,393	1,691,505	194,593	11.5	25,516	2,049,955	193,316	2,037,969
$10,000 or more	14,758	14,758	1,999,798	1,897,478	296,377	15.6	14,196	1,926,502	284,533	2,935,672
Hotels, Rooming Houses, Camps, and Other Lodgings										
Total	101,882	88,492	1,830,378	1,711,058	289,769	16.9	85,176	1,786,333	281,652	4,561,607
Under $1,000	45,515	32,125	198,808	176,054	16,965	9.6	30,313	190,250	16,126	344,293
$1,000 under $2,000	17,325	17,325	173,485	167,306	24,662	14.7	16,941	161,305	24,128	460,355
$2,000 under $4,000	16,900	16,900	266,227	255,784	47,107	18.4	16,316	254,284	45,199	828,181
$4,000 under $6,000	9,918	9,918	318,349	282,941	49,171	17.4	9,585	314,036	47,617	786,688
$6,000 under $10,000	6,140	6,140	309,538	275,099	47,936	17.4	6,137	309,392	47,913	732,392
$10,000 or more	6,084	6,084	563,971	553,874	103,928	18.8	5,884	557,066	100,669	1,409,698
Tourist courts and motels										
Total	35,100	31,693	916,427	832,563	145,814	17.5	31,045	900,874	143,433	2,466,512
Under $1,000	9,185	5,778	50,356	44,980	4,075	9.1	5,665	49,581	3,991	95,525
$1,000 under $2,000	6,170	6,170	64,407	60,352	9,084	15.1	6,026	55,818	8,881	192,718
$2,000 under $4,000	7,913	7,913	108,154	102,418	22,384	21.9	7,582	104,314	21,217	395,069
$4,000 under $6,000	4,668	4,668	157,759	133,856	22,956	17.1	4,664	157,733	22,938	460,046
$6,000 under $10,000	3,814	3,814	194,559	167,225	29,311	17.5	3,814	194,559	29,311	499,844
$10,000 or more	3,350	3,350	341,192	323,732	58,004	17.9	3,294	338,869	57,095	823,310
Trailer parks and camps										
Total	35,598	30,991	498,329	487,285	99,100	20.3	29,806	483,371	94,419	1,255,838
Under $1,000	14,633	10,026	40,950	39,044	4,239	10.9	9,576	39,202	3,983	63,853
$1,000 under $2,000	6,968	6,968	60,147	57,804	10,126	17.5	6,871	57,176	10,022	154,017
$2,000 under $4,000	6,073	6,073	75,728	77,598	16,513	21.3	5,908	74,389	16,065	227,247
$4,000 under $6,000	3,700	3,700	100,346	91,214	17,964	19.7	3,371	96,059	16,428	216,870
$6,000 under $10,000	2,020	2,020	89,112	85,072	16,364	19.2	2,019	89,043	16,357	201,373
$10,000 or more	2,204	2,204	132,046	136,553	33,894	24.8	2,061	127,502	31,564	392,478

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES--Continued										
Hotels, Rooming Houses, Camps, and Other Lodgings--Continued										
Other lodging places										
Total	31,184	25,808	415,622	391,210	44,855	11.5	24,325	402,088	43,800	839,257
Under $1,000	21,697	16,321	107,502	92,030	8,651	9.4	15,072	101,467	8,152	184,915
$1,000 under $2,000	4,187	4,187	48,931	49,150	5,452	11.1	4,044	48,311	5,225	113,620
$2,000 under $4,000	2,914	2,914	82,345	75,768	8,210	10.8	2,826	75,581	7,917	205,865
$4,000 under $6,000	1,550	1,550	60,244	57,871	8,251	14.3	1,550	60,244	8,251	109,772
$6,000 under $10,000	306	306	25,867	22,802	2,261	9.9	304	25,790	2,245	31,175
$10,000 or more	530	530	90,733	93,589	12,030	12.9	529	90,695	12,010	193,910
Personal Services										
Total	536,392	362,997	5,145,084	4,007,398	308,909	7.7	346,238	4,946,342	299,232	3,177,627
Under $1,000	462,482	289,087	2,244,763	1,546,521	80,160	5.2	274,244	2,132,356	76,222	952,467
$1,000 under $2,000	37,524	37,524	900,556	754,101	53,050	7.0	36,490	876,961	51,594	508,202
$2,000 under $4,000	19,392	19,392	742,894	619,329	54,700	8.8	18,893	734,137	53,532	580,585
$4,000 under $6,000	8,586	8,586	472,559	396,725	42,236	10.6	8,439	459,825	41,488	446,859
$6,000 under $10,000	6,306	6,306	480,643	418,742	47,112	11.3	6,188	469,188	46,311	433,488
$10,000 or more	2,102	2,102	303,669	271,980	31,651	11.6	1,984	273,875	30,085	256,026
Coin-operated laundries and dry cleaning										
Total	29,894	26,787	507,117	459,154	75,144	16.4	25,785	495,689	74,241	660,821
Under $1,000	10,372	7,265	45,801	40,251	3,621	9.0	6,607	41,115	3,513	46,637
$1,000 under $2,000	8,810	8,810	98,236	88,316	13,544	15.3	8,541	93,873	13,206	134,204
$2,000 under $4,000	5,195	5,195	121,700	108,610	15,569	14.3	5,143	120,569	15,438	148,147
$4,000 under $6,000	2,282	2,282	77,108	68,103	11,688	17.2	2,281	77,084	11,682	117,397
$6,000 under $10,000	2,395	2,395	103,366	95,859	18,204	19.0	2,395	103,366	18,204	143,307
$10,000 or more	840	840	60,906	58,015	12,518	21.6	818	59,682	12,198	71,129
Other laundries and dry cleaning plants										
Total	47,025	36,362	1,084,858	924,738	67,262	7.3	34,383	1,030,765	65,259	673,189
Under $1,000	30,534	19,871	244,027	191,976	7,868	4.1	18,181	221,836	7,331	106,793
$1,000 under $2,000	5,523	5,523	180,569	150,552	8,066	5.4	5,380	175,524	7,876	83,608
$2,000 under $4,000	5,834	5,834	251,161	209,580	15,995	7.6	5,834	251,161	15,995	172,066
$4,000 under $6,000	2,834	2,834	172,029	152,674	13,982	9.2	2,812	170,394	13,876	131,697
$6,000 under $10,000	1,727	1,727	137,096	122,554	12,608	10.3	1,676	130,076	12,221	109,266
$10,000 or more	573	573	99,976	97,402	8,743	9.0	500	81,774	7,960	69,759
Beauty shops										
Total	210,946	157,831	1,647,050	1,262,779	64,846	5.1	152,194	1,595,955	62,714	726,275
Under $1,000	194,520	141,405	1,091,192	780,628	37,759	4.8	136,074	1,050,082	36,205	462,351
$1,000 under $2,000	13,866	13,866	389,214	333,136	18,567	5.6	13,628	381,329	18,164	166,676
$2,000 under $4,000	2,195	2,195	118,606	105,564	6,277	5.9	2,129	116,730	6,126	76,285
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	133	133	21,604	19,246	1,003	5.2	133	21,604	1,003	9,650
$10,000 or more	14	14	7,902	7,558	249	3.3	12	7,678	225	2,623
Barber shops										
Total	115,592	61,020	539,136	302,023	19,591	6.5	57,448	519,920	18,416	194,251
Under $1,000	112,649	58,077	455,565	228,635	13,515	5.9	54,788	437,558	12,702	142,150
$1,000 under $2,000	2,475	2,475	65,241	55,670	3,710	6.6	2,192	64,032	3,348	26,831
$2,000 under $4,000										
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 or more	-	-	-	-	-	-	-	-	-	-
Other personal services										
Total	132,935	80,997	1,366,923	1,058,704	82,066	7.8	76,428	1,304,013	78,602	923,091
Under $1,000	114,407	62,469	408,178	305,031	17,397	5.7	58,594	381,765	16,471	194,536
$1,000 under $2,000	7,332	7,332	182,455	139,311	10,312	7.4	7,231	177,362	10,149	108,101
$2,000 under $4,000	5,686	5,686	236,268	182,691	15,710	8.6	5,305	230,518	14,824	172,869
$4,000 under $6,000	2,834	2,834	193,202	148,090	13,543	9.1	2,710	182,127	12,907	168,168
$6,000 under $10,000	2,001	2,001	211,935	174,576	14,963	8.6	1,934	207,500	14,549	166,902
$10,000 or more	675	675	134,885	109,005	10,141	9.3	654	124,741	9,702	112,515
Business Services										
Total	376,736	185,978	2,997,467	2,234,336	166,124	7.4	177,007	2,878,959	160,301	1,276,161
Under $1,000	333,198	142,440	1,372,988	913,163	41,718	4.6	134,856	1,304,172	39,832	425,160
$1,000 under $2,000	28,232	28,232	769,257	582,280	38,614	6.6	27,255	743,290	37,254	276,807
$2,000 under $4,000	9,256	9,256	384,521	319,980	25,726	8.0	8,950	373,781	24,959	187,707
$4,000 under $6,000	3,192	3,192	191,932	163,126	14,939	9.2	3,164	188,465	14,800	96,571
$6,000 under $10,000	1,477	1,477	97,384	83,741	11,020	13.2	1,454	95,477	10,878	62,303
$10,000 or more	1,381	1,381	181,385	172,046	34,107	19.8	1,328	173,774	32,578	227,613

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES--Continued										
Business Services--Continued										
Services to buildings										
Total	61,949	34,083	506,802	369,284	25,544	6.9	32,042	479,106	24,392	164,488
Under $1,000	53,178	25,312	212,713	140,657	9,012	6.4	23,502	195,713	8,277	62,735
$1,000 under $2,000	6,592	6,592	148,357	109,436	8,993	8.2	6,427	141,025	8,713	61,226
$2,000 under $4,000	1,516	1,516	91,644	74,184	4,039	5.4	1,450	88,280	3,902	24,226
$4,000 under $6,000	511	511	34,254	27,695	2,283	8.2	511	34,254	2,283	10,819
$6,000 under $10,000	138	138	10,730	8,841	982	11.1	138	10,730	982	4,249
$10,000 or more	14	14	9,104	8,471	235	2.8	14	9,104	235	1,233
Consulting services										
Total	102,124	43,729	600,292	380,499	24,470	6.4	41,645	576,818	23,868	246,859
Under $1,000	94,397	36,002	375,367	216,814	9,606	4.4	34,115	355,268	9,255	129,132
$1,000 under $2,000	5,858	5,858	123,341	81,754	7,771	9.5	5,665	120,548	7,531	66,170
$2,000 under $4,000	1,386	1,386	58,272	44,447	3,673	8.3	1,382	57,690	3,662	28,526
$4,000 under $6,000	343	343	30,838	25,331	1,576	6.2	343	30,838	1,576	10,123
$6,000 under $10,000	105	105	6,525	5,696	854	15.0	105	6,525	854	5,411
$10,000 or more	35	35	5,949	6,457	990	15.3	35	5,949	990	7,497
Other business services										
Total	212,663	108,166	1,890,373	1,484,553	116,110	7.8	103,320	1,823,035	112,041	864,814
Under $1,000	185,623	81,126	784,908	555,692	23,100	4.2	77,239	753,191	22,300	233,293
$1,000 under $2,000	15,782	15,782	497,559	391,090	21,850	5.6	15,163	481,717	21,010	149,411
$2,000 under $4,000	6,354	6,354	234,605	201,349	18,014	8.9	6,118	227,811	17,395	134,955
$4,000 under $6,000	2,338	2,338	126,840	110,100	11,080	10.1	2,310	123,373	10,941	75,629
$6,000 under $10,000	1,234	1,234	80,129	69,204	9,184	13.3	1,211	78,222	9,042	52,643
$10,000 or more	1,332	1,332	166,332	157,118	32,882	20.9	1,279	158,721	31,353	218,883
Automobile Parking, Repair, and Services										
Total	167,253	125,518	3,782,847	3,257,681	173,595	5.3	120,510	3,662,234	166,807	1,493,858
Under $1,000	121,397	79,662	1,371,134	1,120,645	29,829	2.7	76,049	1,309,269	28,712	310,786
$1,000 under $2,000	27,091	27,091	1,013,044	875,505	37,139	4.2	26,280	988,619	35,851	371,980
$2,000 under $4,000	11,603	11,603	803,462	711,786	31,745	4.5	11,151	785,525	30,533	331,017
$4,000 under $6,000	3,507	3,507	228,348	209,333	17,439	8.3	3,478	226,044	17,303	139,702
$6,000 under $10,000	2,130	2,130	205,120	188,065	16,139	8.6	2,128	204,821	16,124	121,202
$10,000 or more	1,525	1,525	161,739	152,347	41,304	27.1	1,424	147,956	38,284	219,171
Automobile repair shops										
Total	134,433	100,092	3,216,310	2,741,141	89,215	3.3	95,532	3,112,975	86,094	933,005
Under $1,000	101,873	67,532	1,264,542	1,031,368	24,610	2.4	63,986	1,203,943	23,536	264,953
$1,000 under $2,000	21,567	21,567	914,081	786,088	29,393	3.7	20,950	890,337	28,411	314,106
$2,000 under $4,000	9,263	9,263	741,100	654,965	24,875	3.8	8,889	723,857	23,918	251,947
$4,000 under $6,000	1,046	1,046	150,116	135,773	4,867	3.6	1,023	148,367	4,759	53,556
$6,000 under $10,000	615	615	117,192	105,795	4,309	4.1	615	117,192	4,309	36,791
$10,000 or more	69	69	29,279	27,152	1,161	4.3	69	29,279	1,161	11,652
General automobile repair shops										
Total	87,503	61,748	1,664,121	1,414,503	49,361	3.5	58,912	1,607,458	47,499	500,491
Under $1,000	69,597	43,842	708,826	576,707	15,954	2.8	41,648	679,622	15,326	183,254
$1,000 under $2,000	12,842	12,842	494,521	427,435	17,567	4.1	12,365	475,526	16,791	172,541
$2,000 under $4,000	4,277	4,277	347,243	307,404	11,287	3.7	4,135	340,528	10,937	104,873
$4,000 under $6,000	472	472	56,617	50,771	2,178	4.3	449	54,868	2,070	20,676
$6,000 under $10,000	288	288	47,404	43,828	1,950	4.4	288	47,404	1,950	13,729
$10,000 or more	27	27	9,510	8,358	425	5.1	27	9,510	425	5,418
Other automobile repair										
Total	46,930	38,344	1,552,189	1,326,638	39,854	3.0	36,620	1,505,517	38,595	432,514
Under $1,000	32,276	23,690	555,716	454,661	8,656	1.9	22,338	524,321	8,210	81,699
$1,000 under $2,000	8,725	8,725	419,560	358,653	11,826	3.3	8,585	414,811	11,620	141,565
$2,000 under $4,000	4,986	4,986	393,857	347,561	13,588	3.9	4,754	383,329	12,981	147,074
$4,000 under $6,000	574	574	93,499	85,002	2,689	3.2	574	93,499	2,689	32,880
$6,000 under $10,000	327	327	69,788	61,967	2,359	3.8	327	69,788	2,359	23,062
$10,000 or more	42	42	19,769	18,794	736	3.9	42	19,769	736	6,234
Automobile parking and other services										
Total	32,820	25,426	566,537	516,540	84,380	16.3	24,978	549,259	80,713	560,853
Under $1,000	19,524	12,130	106,592	89,277	5,219	5.8	12,063	105,326	5,176	45,833
$1,000 under $2,000	5,524	5,524	98,963	89,417	7,746	8.7	5,330	98,282	7,440	57,874
$2,000 under $4,000	2,340	2,340	62,362	56,821	6,870	12.1	2,262	61,668	6,615	79,070
$4,000 under $6,000	2,461	2,461	78,232	73,560	12,572	17.1	2,455	77,677	12,544	86,146
$6,000 under $10,000	1,515	1,515	87,928	82,270	11,830	14.4	1,513	87,629	11,815	84,411
$10,000 or more	1,456	1,456	132,460	125,195	40,143	32.1	1,355	118,677	37,123	207,519

Footnote at end of table.

Table 2. 6— RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES--Continued										
Repair Services, Except Automobile										
Total	210,668	134,026	2,032,793	1,596,376	88,074	5.5	129,381	1,989,117	85,889	731,466
Under $1,000	188,467	111,825	1,134,606	853,550	37,507	4.4	107,664	1,105,982	36,402	361,558
$1,000 under $2,000	14,363	14,363	401,199	318,264	20,094	6.3	14,095	392,398	19,678	154,437
$2,000 under $4,000	5,584	5,584	283,906	238,675	15,688	6.6	5,368	277,655	15,024	100,717
$4,000 under $6,000	1,081	1,081	104,430	89,952	5,032	5.6	1,081	104,430	5,032	33,713
$6,000 under $10,000	1,039	1,039	88,531	78,137	7,905	10.1	1,039	88,531	7,905	65,281
$10,000 or more	134	134	20,121	17,798	1,848	10.4	134	20,121	1,848	15,760
Amusement and Recreation Services, Including Motion Pictures										
Total	199,799	123,402	1,571,713	1,501,516	171,509	11.4	118,671	1,526,637	165,336	1,463,852
Under $1,000	166,743	90,346	550,474	474,073	32,721	6.9	86,761	532,212	31,727	279,708
$1,000 under $2,000	16,175	16,175	218,088	215,137	21,969	10.2	15,770	212,094	21,432	165,228
$2,000 under $4,000	8,897	8,897	198,651	193,525	24,633	12.7	8,371	188,540	22,851	198,966
$4,000 under $6,000	3,231	3,231	165,262	155,946	15,375	9.9	3,098	162,996	14,776	161,410
$6,000 under $10,000	2,617	2,617	121,000	119,199	19,832	16.6	2,611	120,836	19,783	182,631
$10,000 or more	2,136	2,136	318,238	343,636	56,979	16.6	2,060	309,959	54,767	475,909
Theatrical producers, bands, orchestras, and entertainers										
Total	71,338	44,003	339,433	254,524	20,185	7.9	41,840	328,790	19,703	131,538
Under $1,000	67,636	40,301	218,486	165,038	12,368	7.5	38,140	209,033	11,894	84,871
$1,000 under $2,000	2,802	2,802	45,210	38,523	3,919	10.2	2,802	45,210	3,919	21,140
$2,000 under $4,000	727	727	42,490	32,075	2,278	7.1	725	41,300	2,270	14,230
$4,000 under $6,000										
$6,000 under $10,000	158	158	18,895	13,605	1,316	9.7	158	18,895	1,316	8,403
$10,000 or more	15	15	14,352	5,283	304	5.8	15	14,352	304	2,894
Other amusement and recreation services										
Total	128,461	79,399	1,232,280	1,246,992	151,324	12.1	76,831	1,197,847	145,633	1,332,314
Under $1,000	99,107	50,045	331,988	309,035	20,353	6.6	48,621	323,179	19,833	194,837
$1,000 under $2,000	13,373	13,373	172,878	176,614	18,050	10.2	12,968	166,884	17,513	144,088
$2,000 under $4,000	8,243	8,243	169,518	171,228	22,681	13.2	7,717	159,407	20,899	187,443
$4,000 under $6,000	3,158	3,158	151,905	146,168	15,049	10.3	3,027	150,829	14,458	158,703
$6,000 under $10,000	2,459	2,459	102,105	105,594	18,516	17.5	2,453	101,941	18,467	174,228
$10,000 or more	2,121	2,121	303,886	338,353	56,675	16.8	2,045	295,607	54,463	473,015
Medical and Health Services										
Total	389,289	273,679	13,889,178	6,694,812	410,804	6.1	266,792	13,626,935	403,689	4,243,314
Under $1,000	247,028	131,418	4,159,408	1,781,702	56,226	3.2	126,990	4,054,152	54,836	673,515
$1,000 under $2,000	75,219	75,219	4,141,758	1,851,977	108,168	5.8	73,872	4,068,267	106,250	1,108,050
$2,000 under $4,000	50,190	50,190	3,598,019	1,786,815	137,202	7.7	49,391	3,545,911	135,200	1,335,304
$4,000 under $6,000	11,103	11,103	1,056,158	587,774	53,101	9.0	10,833	1,034,908	51,744	487,791
$6,000 under $10,000	4,568	4,568	573,410	376,538	33,542	8.9	4,538	570,016	33,312	341,849
$10,000 or more	1,181	1,181	360,425	310,006	22,565	7.3	1,168	353,681	22,347	296,805
Offices of physicians and surgeons										
Total	156,309	132,028	7,549,632	3,064,928	197,650	6.4	128,309	7,408,386	194,464	1,808,260
Under $1,000	83,962	59,681	2,180,297	792,167	26,570	3.4	56,918	2,117,971	25,656	285,905
$1,000 under $2,000	39,547	39,547	2,428,244	927,143	57,035	6.2	39,027	2,385,811	56,253	504,993
$2,000 under $4,000	25,373	25,373	2,043,157	884,852	68,796	7.8	25,059	2,019,228	67,994	609,036
$4,000 under $6,000	4,903	4,903	525,354	240,492	23,288	9.7	4,806	515,423	22,795	209,915
$6,000 under $10,000	2,093	2,093	269,426	151,358	15,234	10.1	2,068	266,799	15,039	139,250
$10,000 or more	431	431	103,154	68,916	6,727	9.8	431	103,154	6,727	59,161
Other medical and health services										
Total	232,980	141,651	6,339,546	3,629,884	213,154	5.9	138,483	6,218,549	209,225	2,435,054
Under $1,000	163,066	71,737	1,979,111	989,535	29,656	3.0	70,072	1,936,181	29,180	387,610
$1,000 under $2,000	35,672	35,672	1,713,514	924,834	51,133	5.5	34,845	1,682,456	49,997	603,057
$2,000 under $4,000	24,817	24,817	1,554,862	901,963	68,406	7.6	24,332	1,526,683	67,206	726,268
$4,000 under $6,000	6,200	6,200	530,804	347,282	29,813	8.6	6,027	519,485	28,949	277,876
$6,000 under $10,000	2,475	2,475	303,984	225,180	18,308	8.1	2,470	303,217	18,273	202,599
$10,000 or more	750	750	257,271	241,090	15,838	6.6	737	250,527	15,620	237,644
Legal Services										
Total	129,786	87,948	2,932,628	1,425,079	78,919	5.5	83,744	2,830,113	76,347	602,180
Under $1,000	102,132	60,294	1,443,510	633,355	23,232	3.7	57,096	1,379,096	22,263	202,467
$1,000 under $2,000	18,426	18,426	751,172	360,278	25,179	7.0	17,515	724,500	23,854	171,789
$2,000 under $4,000	7,454	7,454	523,875	289,496	20,244	7.0	7,361	513,037	19,976	153,965
$4,000 under $6,000	1,204	1,204	123,548	77,245	5,629	7.3	1,202	122,957	5,619	36,404
$6,000 under $10,000	510	510	66,901	48,650	3,760	7.7	510	66,901	3,760	30,029
$10,000 or more	60	60	23,622	16,055	875	5.5	60	23,622	875	7,526

Footnote at end of table.

Table 2.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of businesses with and without depreciation	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES--Continued										
Educational Services										
Total	101,203	63,796	362,911	271,984	31,980	11.8	60,810	353,848	31,031	445,073
Under $1,000	93,123	55,716	194,978	129,838	15,604	12.0	53,067	189,349	15,064	257,696
$1,000 under $2,000	5,106	5,106	64,835	49,357	6,566	13.3	4,771	61,474	6,174	72,491
$2,000 under $4,000	2,408	2,408	61,891	54,796	6,210	11.3	2,408	61,891	6,210	78,436
$4,000 under $6,000	372	372	18,859	15,225	1,696	11.1	372	18,859	1,696	16,543
$6,000 under $10,000	183	183	15,930	16,072	1,663	10.3	181	15,857	1,646	18,470
$10,000 or more	11	11	6,418	6,696	241	3.6	11	6,418	241	1,437
Engineering and Architectural Services										
Total	65,163	38,751	1,059,669	734,712	31,529	4.3	37,202	1,019,245	30,226	272,374
Under $1,000	55,467	29,055	396,864	238,527	9,222	3.9	28,096	382,788	8,901	111,906
$1,000 under $2,000	6,288	6,288	256,715	176,728	8,630	4.9	5,834	245,238	8,063	67,154
$2,000 under $4,000	2,490	2,490	216,064	160,759	6,692	4.2	2,380	206,741	6,407	41,473
$4,000 under $6,000	454	454	74,142	59,341	2,272	3.8	428	68,594	2,142	16,108
$6,000 under $10,000	375	375	65,777	54,125	2,883	5.3	375	65,777	2,883	21,726
$10,000 or more	89	89	50,107	45,232	1,830	4.0	89	50,107	1,830	14,007
Accounting, Auditing, and Bookkeeping Services										
Total	145,241	93,011	1,071,618	592,300	42,353	7.2	87,992	1,041,596	41,601	403,783
Under $1,000	132,252	80,022	570,810	282,703	16,911	6.0	75,115	547,661	16,379	204,931
$1,000 under $2,000	9,115	9,115	275,641	157,143	12,557	8.0	9,038	270,766	12,434	88,933
$2,000 under $4,000	3,077	3,077	155,275	99,880	7,958	8.0	3,042	153,277	7,861	62,756
$4,000 under $6,000	501	501	36,135	25,656	2,330	9.1	501	36,135	2,330	16,821
$6,000 under $10,000	273	273	29,208	22,418	2,106	9.4	273	29,208	2,106	22,066
$10,000 or more	23	23	4,549	4,500	491	10.9	23	4,549	491	8,276
Certified public accountants										
Total	19,902	14,862	463,722	260,874	13,871	5.3	14,630	448,117	13,612	118,841
Under $1,000	15,160	10,120	215,313	109,194	3,552	3.3	10,000	206,581	3,513	41,558
$1,000 under $2,000	3,258	3,258	129,376	73,143	4,675	6.4	3,181	124,501	4,552	29,408
$2,000 under $4,000	956	956	69,573	42,600	2,554	6.0	921	67,575	2,457	15,225
$4,000 under $6,000	372	372	26,631	19,220	1,728	9.0	372	26,631	1,728	13,222
$6,000 under $10,000	134	134	19,059	14,238	1,000	7.0	134	19,059	1,000	12,362
$10,000 or more	22	22	3,770	2,479	362	14.6	22	3,770	362	7,066
Other accounting, auditing, and bookkeeping services										
Total	125,339	78,149	607,896	331,426	28,482	8.6	73,362	593,479	27,989	284,942
Under $1,000	117,092	69,902	355,497	173,509	13,359	7.7	65,115	341,080	12,866	163,373
$1,000 under $2,000	5,857	5,857	146,265	84,000	7,882	9.4	5,857	146,265	7,882	59,525
$2,000 under $4,000	2,121	2,121	85,702	57,280	5,404	9.4	2,121	85,702	5,404	47,531
$4,000 under $6,000										
$6,000 under $10,000	269	269	20,432	16,637	1,837	11.0	269	20,432	1,837	14,513
$10,000 or more										
Other Services										
Total	169,112	74,963	630,158	368,790	34,112	9.2	71,058	603,066	32,718	345,181
Under $1,000	159,576	65,427	413,733	224,378	17,237	7.7	61,827	395,405	16,465	210,356
$1,000 under $2,000	7,431	7,431	128,412	85,289	10,092	11.8	7,162	120,200	9,667	86,699
$2,000 under $4,000	1,910	1,910	61,744	42,791	5,116	12.0	1,897	61,380	5,080	34,785
$4,000 under $6,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	82	82	13,951	10,719	695	6.5	82	13,951	695	6,532
$10,000 or more	32	32	5,554	3,308	558	16.9	31	5,374	518	3,444
NATURE OF BUSINESS NOT ALLOCABLE										
Total	41,924	15,582	331,242	298,097	15,700	5.3	14,416	314,236	15,297	133,422
Under $1,000	37,668	11,326	146,571	129,976	3,338	2.6	10,239	129,713	3,120	32,445
$1,000 under $2,000	2,779	2,779	58,145	52,462	3,799	7.2	2,769	58,145	3,786	38,910
$2,000 under $4,000	570	570	32,844	28,296	1,399	4.9	504	32,696	1,265	8,936
$4,000 under $6,000	287	287	36,082	34,028	1,484	4.4	287	36,082	1,484	16,604
$6,000 under $10,000	506	506	38,516	34,229	4,032	11.8	506	38,516	4,032	24,415
$10,000 or more	114	114	19,084	19,106	1,648	8.6	111	19,084	1,610	12,112

(*) Estimate 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 a description of the "Sample Design and Limitations."

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7 — ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDUSTRIES								
With and without adjusted gross income, total	8,906,722	9,744,640	255,242,662	99,105,217	34,450,038	66,197,306	62,903,519	14,454,447
Adjusted gross income, total	8,590,567	9,377,705	241,424,703	100,925,783	36,211,621	66,234,382	62,903,519	14,454,447
Under $2,000	873,265	937,605	10,202,047	967,494	229,351	776,681	6,688	840
$2,000 under $5,000	1,622,349	1,758,182	25,698,110	5,672,064	2,154,092	3,645,640	1,043,590	142,684
$5,000 under $10,000	2,494,268	2,721,177	50,297,987	18,551,911	5,978,822	12,890,156	8,575,726	1,308,144
$10,000 under $20,000	2,523,219	2,745,349	71,252,706	34,862,925	10,051,862	25,301,307	22,100,916	3,910,602
$20,000 under $50,000	910,613	1,018,805	60,901,261	26,235,102	12,099,934	14,528,333	19,644,160	4,530,185
$50,000 under $100,000	138,167	161,015	17,143,337	9,085,516	4,601,995	4,611,257	7,263,994	2,482,139
$100,000 under $500,000	27,654	34,069	5,561,752	4,296,067	1,096,643	3,224,060	3,356,123	1,579,898
$500,000 under $1,000,000	707	1,016	203,397	474,949	645	474,965	333,286	199,576
$1,000,000 or more	325	487	164,106	779,755	[1]1,723	781,983	579,036	300,379
No adjusted gross income	316,155	366,935	13,817,959	[1]1,820,566	[1]1,761,583	[1]37,076	-	-
AGRICULTURE, FORESTRY, AND FISHERY								
With and without adjusted gross income, total	3,076,927	3,126,160	43,813,248	27,616,531	2,919,159	25,214,310	17,082,791	3,774,139
Adjusted gross income, total	2,930,942	2,977,842	40,038,372	28,345,689	3,725,111	25,140,618	17,082,791	3,774,139
Under $2,000	397,021	400,127	3,002,809	433,757	[1]8,205	461,646	2,017	220
$2,000 under $5,000	694,619	704,921	7,411,231	2,411,050	467,015	2,018,377	434,076	54,460
$5,000 under $10,000	903,792	916,191	10,965,598	6,682,284	1,145,196	5,675,502	3,239,140	466,037
$10,000 under $20,000	720,375	733,145	10,532,642	9,778,536	1,404,434	8,540,816	6,431,324	1,098,028
$20,000 under $50,000	177,565	183,642	5,961,236	5,020,139	759,505	4,348,462	3,862,228	863,150
$50,000 under $100,000	28,492	30,062	1,440,195	1,911,305	57,798	1,878,302	1,523,389	518,861
$100,000 under $500,000	8,592	9,195	664,850	1,422,510	[1]76,164	1,506,296	1,090,999	519,631
$500,000 under $1,000,000	330	382	25,309	226,798	[1]14,013	241,217	150,887	90,787
$1,000,000 or more	156	177	34,502	459,310	[1]10,455	470,000	348,731	162,965
No adjusted gross income	145,985	148,318	3,774,876	[1]729,158	[1]805,952	73,692	-	-
Farms								
With and without adjusted gross income, total	2,908,775	2,941,447	40,912,788	25,737,112	2,417,714	23,814,822	15,931,393	3,493,581
Adjusted gross income, total	2,766,136	2,797,171	37,278,264	26,439,745	3,195,606	23,743,195	15,931,393	3,493,581
Under $2,000	377,928	379,974	2,910,678	412,436	[1]14,481	445,435	1,973	214
$2,000 under $5,000	662,313	669,180	7,084,873	2,297,676	414,956	1,956,519	414,683	51,941
$5,000 under $10,000	857,527	865,291	10,420,494	6,334,865	1,035,532	5,432,605	3,086,685	442,838
$10,000 under $20,000	671,371	680,267	9,838,264	9,104,428	1,255,854	8,008,680	6,013,438	1,024,098
$20,000 under $50,000	162,293	166,023	5,185,158	4,593,122	591,043	4,083,659	3,545,094	792,081
$50,000 under $100,000	26,235	27,392	1,194,996	1,760,341	4,122	1,780,187	1,406,045	479,296
$100,000 under $500,000	8,028	8,546	591,332	1,326,160	[1]69,934	1,403,277	1,022,839	487,326
$500,000 under $1,000,000	297	339	19,728	201,609	[1]11,415	213,419	133,883	80,495
$1,000,000 or more	144	159	32,741	409,108	[1]10,071	419,414	306,753	135,292
No adjusted gross income	142,639	144,276	3,634,524	[1]702,633	[1]777,892	71,627	-	-
Field crop farms								
With and without adjusted gross income, total	1,033,246	1,040,526	12,280,322	9,145,942	1,853,349	7,552,885	5,743,272	1,208,748
Adjusted gross income, total	994,713	1,001,916	11,572,060	9,319,107	2,019,330	7,558,258	5,743,272	1,208,748
Under $2,000	136,982	137,265	817,410	152,020	32,130	129,336	738	85
$2,000 under $5,000	242,345	242,911	2,021,281	829,564	253,763	642,479	150,271	18,676
$5,000 under $10,000	293,452	295,449	3,187,305	2,187,243	497,026	1,734,825	1,103,068	157,198
$10,000 under $20,000	248,599	250,853	3,461,165	3,410,999	746,094	2,746,307	2,314,578	394,956
$20,000 under $50,000	62,900	64,540	1,730,135	1,764,900	432,525	1,373,930	1,388,990	310,432
$50,000 under $100,000	8,400	8,772	272,071	561,261	55,391	517,581	462,807	161,458
$100,000 under $500,000	1,944	2,034	78,811	308,404	3,744	307,584	249,170	119,497
$500,000 under $1,000,000	62	63	1,695	41,257	[1]1,209	42,617	27,942	16,980
$1,000,000 or more	29	29	2,187	63,459	[1]134	63,599	45,708	29,466
No adjusted gross income	38,533	38,610	708,262	[1]173,165	[1]165,981	[1]5,373	-	-
Fruit, tree nut, and vegetable farms								
With and without adjusted gross income, total	138,047	138,722	2,130,000	1,773,155	125,006	1,675,372	1,192,615	306,102
Adjusted gross income, total	129,895	130,496	1,907,144	1,832,877	183,010	1,676,983	1,192,615	306,102
Under $2,000	12,659	12,801	125,115	12,832	[1]3,202	18,167	44	6
$2,000 under $5,000	23,380	23,522	261,793	84,630	20,164	66,472	19,025	2,483
$5,000 under $10,000	33,033	33,033	340,997	250,575	31,309	226,218	125,118	18,827
$10,000 under $20,000	39,733	39,804	534,049	545,285	63,268	487,888	350,108	60,403
$20,000 under $50,000	16,717	16,821	425,236	472,390	63,472	415,036	356,027	80,300
$50,000 under $100,000	3,239	3,327	137,232	220,443	9,430	214,180	171,650	58,213
$100,000 under $500,000	1,078	1,130	79,942	177,190	[1]407	178,401	133,599	62,848
$500,000 under $1,000,000	43	44	2,136	28,375	[1]803	29,226	18,687	10,995
$1,000,000 or more	13	14	644	41,157	[1]221	41,395	18,357	12,027
No adjusted gross income	8,152	8,226	222,856	[1]59,722	[1]58,004	[1]1,611	-	-
Livestock farms								
With and without adjusted gross income, total	1,511,149	1,514,841	25,353,936	11,882,189	637,067	11,404,776	7,060,620	1,518,641
Adjusted gross income, total	1,421,220	1,424,584	22,785,408	12,300,660	1,137,456	11,329,575	7,060,620	1,518,641
Under $2,000	213,952	213,952	1,917,313	231,963	[1]39,875	278,494	1,190	123
$2,000 under $5,000	366,755	367,333	4,648,403	1,272,373	147,291	1,119,480	223,745	27,781
$5,000 under $10,000	467,031	467,806	6,681,308	3,402,494	554,303	2,927,276	1,620,515	229,751
$10,000 under $20,000	300,962	302,479	5,571,541	4,009,261	498,312	3,565,334	2,611,679	436,766
$20,000 under $50,000	57,976	58,245	2,807,498	1,664,610	100,436	1,587,325	1,285,848	285,761
$50,000 under $100,000	10,546	10,653	720,187	708,279	[1]45,907	760,126	559,615	187,311
$100,000 under $500,000	3,752	3,858	398,913	635,011	[1]59,948	697,294	479,005	228,120
$500,000 under $1,000,000	157	167	11,338	107,092	[1]8,211	115,443	68,211	40,864
$1,000,000 or more	89	91	28,907	269,577	[1]8,945	278,803	210,812	82,164
No adjusted gross income	89,929	90,257	2,568,528	[1]418,471	[1]500,389	75,201	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
AGRICULTURE, FORESTRY, AND FISHERY--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Farms--Continued								
Animal specialty farms								
With and without adjusted gross income, total	60,481	60,678	253,805	757,671	[1]106,062	878,594	476,229	119,056
Adjusted gross income, total	58,408	58,603	228,810	777,995	[1]87,342	879,446	476,229	119,056
Under $2,000	3,837	3,837	24,448	4,110	[1]433	4,541	1	-
$2,000 under $5,000	9,406	9,406	38,763	36,121	[1]8,178	46,258	6,349	835
$5,000 under $10,000	15,410	15,410	47,473	117,076	[1]19,268	140,453	53,723	8,465
$10,000 under $20,000	23,011	23,195	57,379	317,523	[1]33,309	355,052	195,892	34,860
$20,000 under $50,000	5,495	5,495	33,715	154,061	[1]12,014	168,306	109,320	24,602
$50,000 under $100,000	890	900	9,253	59,859	[1]7,548	68,479	47,114	16,019
$100,000 under $500,000	326	327	12,524	57,364	[1]6,038	63,865	41,611	20,099
$500,000 under $1,000,000	25	25	4,419	17,092	[1]510	17,668	11,805	7,277
$1,000,000 or more	8	8	836	14,789	[1]44	14,824	10,414	6,899
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other farms								
With and without adjusted gross income, total	185,587	186,680	894,725	2,441,247	[1]91,646	2,578,258	1,638,596	400,028
Adjusted gross income, total	180,622	181,572	784,842	2,494,638	[1]56,848	2,596,460	1,638,596	400,028
Under $2,000	12,117	12,119	26,392	13,489	[1]3,101	17,957	-	-
$2,000 under $5,000	26,008	26,008	114,633	91,572	1,916	94,686	16,923	2,325
$5,000 under $10,000	53,593	53,593	163,411	415,477	[1]27,838	447,750	204,236	31,551
$10,000 under $20,000	63,139	63,936	214,130	873,607	[1]18,511	910,162	575,166	102,723
$20,000 under $50,000	20,837	20,922	188,574	590,585	6,624	596,131	444,637	100,647
$50,000 under $100,000	3,713	3,740	56,253	250,084	[1]7,244	260,040	194,116	66,424
$100,000 under $500,000	1,159	1,197	21,142	190,623	[1]7,285	199,017	149,224	71,077
$500,000 under $1,000,000	40	40	140	27,880	[1]682	28,598	19,392	11,615
$1,000,000 or more	16	17	167	41,321	[1]727	42,119	34,902	13,666
No adjusted gross income	4,965	5,108	109,883	[1]53,391	[1]34,798	[1]18,202	-	-
Miscellaneous Agricultural Services								
With and without adjusted gross income, total	17,064	17,070	489,542	161,097	51,151	112,634	106,165	20,797
Adjusted gross income, total	16,187	16,191	434,612	169,277	55,603	116,365	106,165	20,797
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,534	3,535	56,292	11,973	3,948	8,026	2,504	223
$5,000 under $10,000	4,970	4,970	87,782	36,394	13,115	24,810	18,280	2,376
$10,000 under $20,000	5,184	5,184	122,331	70,275	20,052	50,985	46,575	7,673
$20,000 under $50,000	1,100	1,103	111,612	31,094	11,761	19,668	25,157	5,418
$50,000 under $100,000	164	164	33,736	10,839	4,183	6,730	9,334	3,023
$100,000 under $500,000	31	31	8,771	4,466	768	3,687	3,829	1,775
$500,000 under $1,000,000	2	2	4,484	1,160	385	775	486	309
$1,000,000 or more	1	1	-	1,590	[1]2	1,592	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of Veterinarians and Animal Hospitals								
With and without adjusted gross income, total	16,873	17,010	600,139	331,822	221,687	116,297	233,876	57,175
Adjusted gross income, total	16,680	16,817	593,845	332,108	221,334	116,936	233,876	57,175
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$5,000 under $10,000	2,685	2,685	24,654	19,379	3,767	16,031	7,939	1,174
$10,000 under $20,000	6,032	6,032	124,716	87,436	44,647	43,576	54,285	9,647
$20,000 under $50,000	5,536	5,663	315,638	161,189	122,041	43,012	121,130	28,172
$50,000 under $100,000	831	841	107,093	55,991	46,321	10,769	46,464	16,316
$100,000 under $500,000	36	36	6,438	5,086	2,616	2,458	4,058	1,866
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Animal Husbandry Services								
With and without adjusted gross income, total	42,838	43,305	629,853	620,920	[1]38,922	669,443	397,042	121,204
Adjusted gross income, total	41,829	42,294	583,199	638,333	[1]22,323	669,926	397,042	121,204
Under $2,000	3,844	3,844	27,889	4,622	[1]1,851	7,638	6	1
$2,000 under $5,000	7,708	7,708	67,721	28,463	114	28,735	5,644	787
$5,000 under $10,000	10,283	10,383	111,267	76,269	2,337	74,840	32,339	4,995
$10,000 under $20,000	13,936	14,201	143,094	187,930	580	190,572	113,330	20,179
$20,000 under $50,000	4,611	4,663	137,525	132,619	[1]3,571	139,712	93,547	20,768
$50,000 under $100,000	988	1,021	39,421	66,605	[1]8,374	74,568	48,215	15,875
$100,000 under $500,000	421	433	54,930	75,265	[1]8,568	84,297	52,215	24,930
$500,000 under $1,000,000	29	32	916	21,705	[1]2,852	24,569	13,096	7,804
$1,000,000 or more	9	9	436	44,855	[1]138	44,995	38,650	25,865
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Horticultural Services								
With and without adjusted gross income, total	58,445	58,467	714,505	470,113	192,246	281,723	241,751	46,627
Adjusted gross income, total	57,014	57,036	688,030	476,553	197,026	283,146	241,751	46,627
Under $2,000	6,136	6,136	21,459	6,236	2,714	3,525	38	5
$2,000 under $5,000	13,758	13,758	114,318	49,070	30,070	19,145	6,372	889
$5,000 under $10,000	21,050	21,050	212,487	159,157	70,088	90,643	67,263	10,315
$10,000 under $20,000	13,768	13,768	196,799	186,851	61,389	127,035	110,800	19,506
$20,000 under $50,000	2,111	2,133	114,559	55,030	25,561	29,771	41,312	8,987
$50,000 under $100,000	166	166	27,222	10,526	7,028	3,520	8,974	2,939
$100,000 under $500,000	23	23	869	3,368	242	3,126	2,316	1,022
$500,000 under $1,000,000	1	1	8	897	2	895	871	497
$1,000,000 or more	1	1	309	5,418	[1]68	5,486	3,805	2,467
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERY--Continued								
Forestry								
With and without adjusted gross income, total	12,196	12,196	127,502	175,334	16,349	160,145	113,399	29,708
Adjusted gross income, total	12,145	12,145	126,103	177,216	17,979	160,395	113,399	29,708
Under $2,000								
$2,000 under $5,000	5,702	5,702	43,082	22,500	8,706	13,859	6,832	990
$5,000 under $10,000								
$10,000 under $20,000	4,369	4,369	23,429	62,088	5,511	56,858	39,942	7,253
$20,000 under $50,000	1,719	1,719	50,129	49,998	3,858	46,645	37,330	8,439
$50,000 under $100,000	260	260	8,605	18,121	747	17,576	13,564	4,581
$100,000 under $500,000	86	86	730	15,340	[1]803	16,250	10,097	4,823
$500,000 under $1,000,000	5	5	110	3,743	[1]15	3,756	2,299	1,418
$1,000,000 or more	4	4	18	5,426	[1]25	5,451	3,335	2,204
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Fishery								
With and without adjusted gross income, total	35,010	35,209	333,833	312,738	58,924	256,008	183,896	37,765
Adjusted gross income, total	34,545	34,734	329,301	314,044	59,872	256,364	183,896	37,765
Under $2,000	5,226	5,226	21,911	6,267	2,072	4,195	-	-
$2,000 under $5,000	7,995	7,995	59,558	26,435	14,184	12,251	4,368	547
$5,000 under $10,000	9,625	9,625	85,587	69,812	14,850	55,700	33,017	5,038
$10,000 under $20,000	9,258	9,324	84,009	126,988	16,401	111,704	82,986	14,659
$20,000 under $50,000	2,215	2,338	46,615	58,221	8,812	49,666	44,750	9,524
$50,000 under $100,000	188	188	28,858	12,537	4,016	8,552	9,644	3,258
$100,000 under $500,000	33	33	1,714	5,077	[1]245	5,372	4,137	1,951
$500,000 under $1,000,000	2	2	51	1,978	[1]67	2,045	1,674	1,036
$1,000,000 or more	3	3	998	6,729	[1]151	6,879	3,320	1,752
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
MINING								
With and without adjusted gross income, total	54,530	58,563	1,556,413	1,828,315	[1]17,795	1,868,354	1,385,190	494,877
Adjusted gross income, total	49,208	51,779	1,272,945	1,959,273	38,426	1,936,629	1,385,190	494,877
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	4,489	4,489	35,724	14,931	[1]4,688	20,493	2,550	366
$5,000 under $10,000	12,136	12,954	136,210	89,455	15,403	74,663	35,215	5,205
$10,000 under $20,000	10,472	10,849	200,422	153,875	30,494	126,832	101,319	18,129
$20,000 under $50,000	11,598	12,099	349,618	365,835	18,265	351,709	267,035	62,695
$50,000 under $100,000	5,053	5,403	192,964	351,429	[1]3,594	359,292	265,014	91,493
$100,000 under $500,000	3,284	3,728	264,025	585,435	[1]11,310	599,058	424,817	206,736
$500,000 under $1,000,000	170	204	39,865	116,289	[1]2,181	118,556	80,058	47,843
$1,000,000 or more	84	108	29,378	280,385	[1]2,260	282,795	209,182	62,410
No adjusted gross income	5,322	6,784	283,468	[1]130,958	[1]56,221	[1]68,275	-	-
Crude Petroleum and Natural Gas								
With and without adjusted gross income, total	45,942	49,893	1,260,436	1,718,808	[1]40,736	1,781,486	1,314,593	474,998
Adjusted gross income, total	40,843	43,397	1,019,997	1,843,096	8,899	1,849,137	1,314,593	474,998
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,430	3,430	25,526	11,707	[1]3,350	15,930	1,629	223
$5,000 under $10,000	7,354	8,172	97,359	58,076	1,146	57,538	25,905	3,838
$10,000 under $20,000	9,305	9,682	148,869	136,202	28,872	110,532	90,364	16,437
$20,000 under $50,000	10,789	11,290	293,047	340,371	12,426	331,720	246,902	58,494
$50,000 under $100,000	4,793	5,140	149,588	333,933	[1]7,484	345,555	252,353	87,336
$100,000 under $500,000	3,193	3,625	228,051	569,615	[1]15,808	587,648	411,645	200,591
$500,000 under $1,000,000	166	198	36,377	113,046	[1]2,711	115,843	77,327	46,140
$1,000,000 or more	83	107	29,375	278,777	[1]2,261	281,182	208,468	61,939
No adjusted gross income	5,099	6,496	240,439	[1]124,288	[1]49,635	[1]67,651	-	-
CONTRACT CONSTRUCTION								
With and without adjusted gross income, total	734,228	735,846	23,334,473	6,575,646	3,499,669	3,132,355	3,737,875	737,631
Adjusted gross income, total	715,574	716,866	22,025,626	6,699,167	3,596,050	3,159,404	3,737,875	737,631
Under $2,000	65,188	65,255	722,860	81,202	61,882	25,515	530	74
$2,000 under $5,000	156,435	156,730	2,064,597	549,769	328,939	228,460	81,775	11,563
$5,000 under $10,000	247,260	247,362	4,834,341	1,818,976	955,557	877,805	764,895	117,687
$10,000 under $20,000	199,166	199,691	6,873,812	2,695,528	1,248,943	1,466,943	1,664,372	291,500
$20,000 under $50,000	42,951	43,183	5,622,419	1,191,180	779,020	418,697	917,077	202,844
$50,000 under $100,000	3,978	4,038	1,402,735	259,336	171,805	88,591	219,265	70,346
$100,000 under $500,000	583	594	492,645	87,998	49,208	38,871	76,907	35,117
$500,000 under $1,000,000	9	9	8,557	6,047	[1]119	6,167	4,732	2,861
$1,000,000 or more	4	4	3,660	9,131	815	8,355	8,322	5,639
No adjusted gross income	18,654	18,980	1,308,847	[1]123,521	[1]96,381	[1]27,049	-	-
Building Construction								
With and without adjusted gross income, total	105,796	105,909	7,763,354	1,240,286	680,370	569,370	800,954	178,292
Adjusted gross income, total	100,755	100,864	7,197,340	1,299,098	722,508	585,999	800,954	178,292
Under $2,000	5,593	5,660	159,431	6,784	644	6,278	46	7
$2,000 under $5,000	15,567	15,567	576,538	56,846	31,323	25,018	7,886	1,158
$5,000 under $10,000	32,073	32,073	1,192,732	240,401	131,871	110,351	99,505	15,323
$10,000 under $20,000	31,485	31,495	1,993,439	435,854	229,495	211,362	258,027	45,257
$20,000 under $50,000	14,069	14,098	2,350,071	402,526	244,799	159,918	303,593	68,022
$50,000 under $100,000	1,699	1,701	691,821	111,828	67,091	45,426	93,443	30,399
$100,000 under $500,000	263	264	228,576	40,191	18,272	21,948	34,869	15,918
$500,000 under $1,000,000	5	5	4,731	3,295	[1]913	4,210	2,372	1,397
$1,000,000 or more	1	1	1	1,373	[1]74	1,488	1,213	811
No adjusted gross income	5,041	5,045	566,014	[1]58,812	[1]42,138	[1]16,629	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION--Continued								
Heavy Construction, Except Buildings								
With and without adjusted gross income, total	12,004	12,007	814,742	135,451	73,381	62,424	91,351	21,100
Adjusted gross income, total	11,338	11,341	749,042	139,970	79,339	60,989	91,351	21,100
Under $2,000	2,762	2,763	60,113	7,182	3,806	3,374	521	73
$2,000 under $5,000								
$5,000 under $10,000	3,534	3,534	111,066	24,667	9,531	15,593	10,958	1,610
$10,000 under $20,000	3,875	3,875	244,262	54,409	29,831	24,574	34,817	5,569
$20,000 under $50,000	860	860	192,810	25,925	18,488	7,440	20,932	4,509
$50,000 under $100,000	250	252	87,424	17,047	11,261	5,687	14,286	4,453
$100,000 under $500,000	54	54	45,946	8,189	4,734	3,459	7,368	3,302
$500,000 under $1,000,000	2	2	3,774	1,532	793	739	1,478	951
$1,000,000 or more	1	1	3,647	1,019	895	123	991	633
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
General Contractors not Allocable								
With and without adjusted gross income, total	12,019	12,020	617,819	124,599	69,762	56,846	78,149	16,260
Adjusted gross income, total	11,805	11,806	576,160	128,985	72,618	58,375	78,149	16,260
Under $2,000	3,729	3,730	70,102	8,294	[1]148	9,008	603	87
$2,000 under $5,000								
$5,000 under $10,000	2,693	2,693	96,101	22,139	14,746	7,655	9,071	1,200
$10,000 under $20,000	4,363	4,363	149,654	57,358	29,676	28,722	34,564	5,691
$20,000 under $50,000	846	846	151,497	25,756	19,351	6,532	20,619	4,221
$50,000 under $100,000	136	136	62,610	9,197	4,444	4,760	7,745	2,444
$100,000 under $500,000	38	38	46,196	6,241	4,549	1,698	5,547	2,617
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Plumbing, Heating, and Air Conditioning								
With and without adjusted gross income, total	62,149	62,153	2,612,592	636,744	370,019	269,999	383,889	77,174
Adjusted gross income, total	60,271	60,275	2,519,984	644,534	375,182	272,625	383,889	77,174
Under $2,000	5,485	5,485	121,813	6,717	4,930	1,783	-	-
$2,000 under $5,000	11,266	11,266	229,492	42,324	25,504	17,539	7,387	1,042
$5,000 under $10,000	17,139	17,139	474,305	130,467	75,372	55,158	54,569	8,384
$10,000 under $20,000	20,208	20,208	777,239	277,803	128,814	150,569	173,670	30,989
$20,000 under $50,000	5,695	5,697	742,313	153,388	114,449	39,747	119,625	26,682
$50,000 under $100,000	432	432	135,034	26,835	21,195	5,731	22,559	7,240
$100,000 under $500,000	46	48	39,788	7,000	4,918	2,098	6,079	2,837
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Painting, Paperhanging, and Decorating								
With and without adjusted gross income, total	103,196	103,197	1,444,499	744,441	388,464	358,299	372,801	68,353
Adjusted gross income, total	101,115	101,116	1,401,492	749,300	391,902	359,711	372,801	68,353
Under $2,000	14,962	14,962	83,796	18,699	16,717	1,987	35	5
$2,000 under $5,000	27,082	27,082	186,678	93,408	57,361	36,376	16,112	2,348
$5,000 under $10,000	33,683	33,683	420,226	253,559	138,947	114,413	105,397	16,444
$10,000 under $20,000	22,495	22,496	461,725	297,118	128,938	169,800	184,350	32,567
$20,000 under $50,000	2,675	2,675	193,794	69,733	40,536	29,632	53,317	11,857
$50,000 under $100,000	206	206	49,733	13,365	8,409	5,078	10,863	3,637
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	4	1,639	-	1,638	1,243	812
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Electrical Work								
With and without adjusted gross income, total	45,741	45,827	1,575,960	493,529	252,748	244,146	299,518	59,197
Adjusted gross income, total	45,080	45,166	1,542,018	497,514	254,549	246,306	299,518	59,197
Under $2,000	3,325	3,325	31,189	3,888	2,281	1,605	11	1
$2,000 under $5,000	7,144	7,144	125,666	25,399	14,651	11,340	2,968	397
$5,000 under $10,000	12,612	12,612	243,110	95,416	46,446	50,026	44,703	6,774
$10,000 under $20,000	17,660	17,737	565,516	240,662	99,291	142,424	148,190	26,307
$20,000 under $50,000	4,044	4,044	471,292	109,943	76,176	34,355	84,506	18,795
$50,000 under $100,000	260	269	73,151	17,045	12,527	4,569	14,971	4,952
$100,000 under $500,000	34	34	32,092	4,581	3,185	1,400	3,886	1,802
$500,000 under $1,000,000	1	1	2	580	[1]8	587	283	169
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Masonry, Stonework, and Plastering								
With and without adjusted gross income, total	43,991	44,013	1,424,994	414,191	263,184	153,854	231,716	43,987
Adjusted gross income, total	43,076	43,098	1,345,736	419,025	268,385	153,486	231,716	43,987
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	7,871	7,871	103,976	26,077	20,580	6,366	3,722	535
$5,000 under $10,000	17,416	17,416	355,922	130,204	81,725	49,071	52,582	8,324
$10,000 under $20,000	13,625	13,625	483,834	185,425	105,185	81,090	115,421	20,380
$20,000 under $50,000	2,333	2,355	313,069	63,100	48,827	14,762	49,176	10,844
$50,000 under $100,000	133	133	51,174	8,823	7,918	948	7,671	2,545
$100,000 under $500,000	22	22	13,362	3,314	2,557	759	2,984	1,337
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION--Continued								
Carpentering and Flooring								
With and without adjusted gross income, total	182,295	182,437	2,207,159	1,287,532	660,617	643,475	620,636	107,918
Adjusted gross income, total	180,640	180,782	2,156,142	1,294,100	663,616	647,001	620,636	107,918
Under $2,000	20,808	20,808	104,912	26,614	23,189	8,973	230	33
$2,000 under $5,000	47,159	47,159	302,695	167,332	102,588	67,828	26,806	3,844
$5,000 under $10,000	70,106	70,106	750,928	495,531	253,263	246,174	207,665	32,536
$10,000 under $20,000	39,413	39,555	777,638	520,489	236,024	288,374	321,809	56,876
$20,000 under $50,000	3,078	3,078	198,246	78,359	46,058	32,371	59,204	12,824
$50,000 under $100,000	76	76	21,723	5,775	2,494	3,281	4,922	1,805
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Roofing and Sheet Metal Work								
With and without adjusted gross income, total	24,367	24,391	811,192	217,089	122,562	97,669	119,390	22,937
Adjusted gross income, total	23,401	23,424	758,578	219,440	126,189	96,396	119,390	22,937
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	4,991	4,991	82,782	17,789	14,137	4,036	1,695	241
$5,000 under $10,000	8,650	8,650	229,918	63,759	35,957	29,161	28,875	4,543
$10,000 under $20,000	7,563	7,563	267,517	101,025	48,958	53,355	59,687	10,455
$20,000 under $50,000	970	992	128,324	28,901	21,109	7,903	23,566	5,680
$50,000 under $100,000	94	95	42,632	6,606	5,149	1,461	5,567	2,018
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Concrete Work								
With and without adjusted gross income, total	13,130	13,130	638,552	135,537	87,304	49,160	82,269	16,696
Adjusted gross income, total	12,773	12,773	601,313	139,848	89,966	50,792	82,269	16,696
Under $2,000	2,758	2,758	24,329	8,267	6,883	1,499	1,006	143
$2,000 under $5,000	4,656	4,656	155,781	33,957	19,935	14,124	12,299	1,836
$5,000 under $10,000	4,010	4,010	181,048	53,190	27,907	25,944	32,977	5,405
$10,000 under $20,000	1,227	1,227	185,094	35,033	27,442	7,593	27,594	6,408
$20,000 under $50,000	108	108	41,213	7,723	6,603	1,151	6,858	2,263
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	-
No adjusted gross income								
Miscellaneous Special Trade Contractors								
With and without adjusted gross income, total	80,642	80,759	2,382,551	754,906	344,239	420,624	446,710	86,542
Adjusted gross income, total	77,211	77,328	2,185,868	771,757	363,165	418,528	446,710	86,542
Under $2,000	4,196	4,196	79,064	5,443	3,212	2,230	17	2
$2,000 under $5,000	16,996	16,996	228,734	58,875	28,258	32,300	7,856	1,011
$5,000 under $10,000	26,807	26,807	513,195	201,239	85,694	119,783	88,661	13,025
$10,000 under $20,000	23,642	23,709	699,163	324,098	133,366	193,394	203,612	34,863
$20,000 under $50,000	5,068	5,118	499,096	139,850	87,836	53,296	109,036	23,374
$50,000 under $100,000	446	446	126,084	28,508	19,342	9,224	24,964	7,405
$100,000 under $500,000	55	55	40,524	8,644	5,463	3,195	7,689	3,479
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	8	5,100	[1]6	5,106	4,875	3,383
No adjusted gross income	3,431	3,431	196,683	[1]16,851	[1]18,926	2,096	-	-
Contractors not Allocable								
With and without adjusted gross income, total	43,385	43,385	823,537	334,049	151,960	184,116	175,371	33,159
Adjusted gross income, total	42,518	42,518	786,332	340,641	153,695	188,971	175,371	33,159
Under $2,000	4,202	4,202	57,526	5,347	5,774	[1]483	-	-
$2,000 under $5,000	11,379	11,379	107,017	38,788	23,221	15,959	5,044	659
$5,000 under $10,000	16,121	16,121	237,266	114,975	57,618	58,266	44,563	6,875
$10,000 under $20,000	9,102	9,102	214,001	123,561	39,672	84,359	80,125	14,190
$20,000 under $50,000	1,529	1,529	133,913	43,558	21,413	22,410	33,544	7,050
$50,000 under $100,000	157	157	30,793	9,531	5,096	4,472	7,797	2,332
$100,000 under $500,000	27	27	5,766	4,241	892	3,357	3,699	1,709
$500,000 under $1,000,000	1	1	50	640	9	631	599	344
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
MANUFACTURING								
With and without adjusted gross income, total	185,059	186,019	6,927,983	1,993,384	745,285	1,265,057	1,272,749	279,242
Adjusted gross income, total	175,825	176,757	6,449,500	2,049,781	797,016	1,268,884	1,272,749	279,242
Under $2,000	15,736	15,736	222,308	16,753	3,850	13,265	13	3
$2,000 under $5,000	32,970	33,164	635,165	117,598	57,245	61,063	20,335	2,789
$5,000 under $10,000	47,136	47,419	1,095,142	356,482	136,894	222,630	160,108	24,698
$10,000 under $20,000	58,991	59,226	1,800,902	820,184	249,728	577,648	517,570	91,492
$20,000 under $50,000	18,672	18,839	1,926,894	527,182	258,215	272,954	402,233	90,800
$50,000 under $100,000	1,843	1,870	493,586	121,986	60,515	61,890	100,282	33,816
$100,000 under $500,000	462	487	264,337	73,412	28,295	45,523	60,204	28,174
$500,000 under $1,000,000	12	13	6,838	7,461	2,098	5,365	6,217	3,772
$1,000,000 or more	3	3	4,328	8,723	176	8,546	5,787	3,698
No adjusted gross income	9,234	9,262	478,483	[1]56,397	[1]51,731	[1]3,827	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING--Continued								
Food and Kindred Products								
With and without adjusted gross income, total	9,376	9,398	947,599	91,955	48,572	43,689	57,449	13,242
Adjusted gross income, total	8,442	8,460	855,390	95,984	51,998	44,288	57,449	13,242
Under $2,000	2,644	2,644	103,041	7,899	5,458	2,436	1,211	130
$2,000 under $5,000								
$5,000 under $10,000	3,012	3,012	131,381	22,704	5,515	17,244	7,774	1,015
$10,000 under $20,000	1,579	1,579	194,210	22,662	14,542	8,287	14,233	2,490
$20,000 under $50,000	1,046	1,058	289,712	28,712	17,856	11,065	22,187	4,858
$50,000 under $100,000	129	131	95,778	8,583	6,041	2,353	7,479	2,500
$100,000 under $500,000	32	36	41,268	5,424	2,586	2,903	4,565	2,249
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Apparel and Other Textile Products								
With and without adjusted gross income, total	7,897	7,897	417,916	106,186	43,998	63,008	69,920	16,051
Adjusted gross income, total	7,863	7,863	413,325	107,536	45,640	62,708	69,920	16,051
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,380	2,380	65,730	18,676	7,179	11,498	11,074	1,814
$10,000 under $20,000	2,765	2,765	96,678	39,455	8,625	30,969	25,023	4,512
$20,000 under $50,000	1,095	1,095	172,772	32,295	20,239	12,700	23,012	5,302
$50,000 under $100,000	92	92	35,226	5,848	3,628	2,241	4,527	1,572
$100,000 under $500,000	44	44	23,308	6,581	2,460	4,128	5,230	2,452
$500,000 under $1,000,000	1	1	1,523	514	431	83	498	316
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Lumber and Wood Products, Except Furniture								
With and without adjusted gross income, total	46,455	46,461	1,559,714	308,006	132,121	178,149	168,930	33,719
Adjusted gross income, total	43,373	43,379	1,422,292	325,613	148,250	179,621	168,930	33,719
Under $2,000	7,984	7,984	92,556	7,660	1,276	6,386	11	2
$2,000 under $5,000	13,385	13,386	257,316	46,440	26,104	21,062	6,607	953
$5,000 under $10,000	12,162	12,162	313,036	87,108	33,754	53,757	35,506	5,076
$10,000 under $20,000	7,789	7,789	373,016	107,090	47,207	60,831	65,586	10,715
$20,000 under $50,000	1,797	1,801	270,691	52,733	28,639	24,123	40,894	8,666
$50,000 under $100,000	199	200	68,103	12,799	6,866	5,990	10,690	3,539
$100,000 under $500,000	55	55	43,345	9,542	4,263	5,371	8,181	3,862
$500,000 under $1,000,000	1	1	35	768	[1]29	798	272	161
$1,000,000 or more	1	1	4,194	1,473	170	1,303	1,183	745
No adjusted gross income	3,082	3,082	137,422	[1]17,607	[1]16,129	[1]1,472	-	-
Printing, Publishing, and Allied Industries								
With and without adjusted gross income, total	30,398	30,528	902,439	384,255	136,047	252,387	249,035	56,659
Adjusted gross income, total	28,639	28,769	860,675	391,781	138,853	257,119	249,035	56,659
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	5,035	5,035	92,233	16,774	8,064	8,710	2,132	326
$5,000 under $10,000	4,731	4,731	94,556	36,639	15,919	21,194	16,174	2,617
$10,000 under $20,000	12,367	12,433	284,310	170,088	51,034	121,145	105,995	18,879
$20,000 under $50,000	4,400	4,447	300,991	123,955	53,139	72,260	94,278	21,511
$50,000 under $100,000	297	307	35,793	20,037	6,877	13,251	15,104	5,153
$100,000 under $500,000	79	85	13,768	13,427	2,938	10,580	9,730	4,659
$500,000 under $1,000,000	4	5	178	2,474	86	2,389	2,072	1,223
$1,000,000 or more	1	1	134	6,104	11	6,092	3,548	2,290
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Stone, Clay, and Glass Products								
With and without adjusted gross income, total	9,660	9,802	348,882	113,166	29,232	84,952	73,982	15,871
Adjusted gross income, total	9,074	9,216	313,250	115,963	32,046	84,861	73,982	15,871
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,247	2,247	40,136	16,153	3,152	13,268	7,473	1,160
$10,000 under $20,000	3,949	3,949	116,670	51,193	7,141	44,400	31,152	5,214
$20,000 under $50,000	1,037	1,037	88,392	30,043	13,013	17,107	23,123	5,207
$50,000 under $100,000	121	121	27,122	8,330	2,643	5,937	6,966	2,212
$100,000 under $500,000	30	30	22,228	4,565	2,412	2,155	3,933	1,871
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Fabricated Metal Products								
With and without adjusted gross income, total	9,630	9,664	430,020	128,821	59,168	70,326	89,473	20,653
Adjusted gross income, total	9,291	9,303	394,307	131,632	62,112	70,194	89,473	20,653
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,815	2,815	71,805	20,956	10,649	10,579	10,812	1,728
$10,000 under $20,000	3,421	3,421	100,908	49,685	15,900	34,010	31,962	5,792
$20,000 under $50,000	1,331	1,331	111,664	37,428	22,115	15,450	29,585	7,009
$50,000 under $100,000	214	224	69,017	13,008	10,022	3,019	11,035	3,656
$100,000 under $500,000	36	38	10,547	5,222	2,111	3,118	4,748	2,346
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2. 7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING--Continued								
Machinery, Except Electrical								
With and without adjusted gross income, total	20,444	20,446	705,751	239,393	95,121	146,620	155,041	32,661
Adjusted gross income, total	20,113	20,115	672,901	245,370	100,463	146,493	155,041	32,661
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,257	3,257	67,483	11,119	2,991	8,127	2,146	265
$5,000 under $10,000	4,980	4,980	117,663	39,165	15,422	23,817	18,494	2,931
$10,000 under $20,000	8,670	8,670	230,371	118,453	38,650	80,933	73,806	12,933
$20,000 under $50,000	1,944	1,944	166,290	53,963	29,645	24,639	41,615	9,440
$50,000 under $100,000	228	228	49,236	15,364	9,510	5,911	13,530	4,601
$100,000 under $500,000	43	45	35,133	6,311	3,926	2,390	5,450	2,491
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Manufacturing, not Elsewhere Classified								
With and without adjusted gross income, total	28,149	28,435	693,043	340,977	102,429	242,150	219,694	47,561
Adjusted gross income, total	27,253	27,539	671,388	346,499	107,799	242,305	219,694	47,561
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	2,811	2,811	28,500	10,659	2,609	8,040	2,603	377
$5,000 under $10,000	8,700	8,983	144,899	66,225	27,384	39,851	30,199	4,685
$10,000 under $20,000	10,398	10,398	169,813	145,624	32,779	114,075	92,211	16,693
$20,000 under $50,000	3,356	3,356	210,095	91,121	32,710	59,302	68,327	15,243
$50,000 under $100,000	291	292	54,355	18,471	7,902	10,610	15,261	5,192
$100,000 under $500,000	67	69	31,091	10,688	4,225	6,544	8,784	3,907
$500,000 under $1,000,000	2	2	1,366	1,271	558	715	1,253	801
$1,000,000 or more	1	1	-	1,146	[1]5	1,151	1,056	663
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES								
With and without adjusted gross income, total	297,896	300,158	7,124,099	2,625,598	995,258	1,655,916	1,531,788	301,282
Adjusted gross income, total	286,055	288,078	6,598,476	2,689,399	1,047,947	1,665,425	1,531,788	301,282
Under $2,000	26,617	26,618	338,467	32,139	11,565	20,675	205	27
$2,000 under $5,000	64,201	65,335	866,454	222,770	99,340	129,545	40,610	5,530
$5,000 under $10,000	97,575	97,776	1,721,219	712,190	303,592	413,088	311,127	46,009
$10,000 under $20,000	78,138	78,418	1,946,792	1,060,696	365,258	704,678	668,070	114,878
$20,000 under $50,000	17,665	17,993	1,316,460	486,004	218,461	271,341	375,421	81,205
$50,000 under $100,000	1,502	1,557	323,227	99,204	41,343	57,934	81,385	26,503
$100,000 under $500,000	337	361	82,809	55,332	9,657	45,832	43,631	20,248
$500,000 under $1,000,000	16	16	1,157	11,480	[1]230	11,710	6,895	3,966
$1,000,000 or more	4	4	1,891	9,584	[1]1,039	10,622	4,444	2,916
No adjusted gross income	11,841	12,080	525,623	[1]63,801	[1]52,689	[1]9,509	-	-
Taxicabs								
With and without adjusted gross income, total	30,707	30,707	314,105	202,937	58,534	145,742	101,883	17,853
Adjusted gross income, total	30,122	30,122	285,845	205,351	61,941	144,688	101,883	17,853
Under $2,000	4,529	4,529	24,715	6,314	4,804	1,551	113	15
$2,000 under $5,000	8,350	8,350	66,145	28,180	15,332	12,867	7,088	1,088
$5,000 under $10,000	10,153	10,153	118,503	73,365	25,279	48,221	32,968	5,248
$10,000 under $20,000	6,555	6,555	47,545	84,550	13,348	72,136	51,343	9,171
$20,000 under $50,000	524	524	26,860	12,287	3,169	9,256	9,762	2,114
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Local and Highway Passenger Transit								
With and without adjusted gross income, total	19,478	19,761	247,908	176,963	56,500	121,999	98,918	17,732
Adjusted gross income, total	19,082	19,365	225,649	177,969	56,850	122,191	98,918	17,732
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	4,093	4,376	25,109	15,165	6,547	8,664	3,240	463
$5,000 under $10,000	5,868	5,868	56,429	44,618	17,537	27,286	20,595	2,784
$10,000 under $20,000	6,795	6,795	84,055	87,643	23,486	64,620	52,895	8,768
$20,000 under $50,000	849	849	40,002	21,748	7,194	14,898	16,620	3,526
$50,000 under $100,000	84	84	9,291	6,014	2,162	3,853	5,052	1,865
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	28	1,036	[1]3	1,038	516	326
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Trucking, Local and Long Distance								
With and without adjusted gross income, total	203,034	204,213	5,177,383	1,639,480	699,970	954,986	941,159	172,608
Adjusted gross income, total	193,497	194,523	4,753,148	1,689,298	739,355	965,338	941,159	172,608
Under $2,000	16,838	16,838	235,811	19,034	3,731	15,351	69	9
$2,000 under $5,000	45,757	46,323	656,673	156,470	68,438	93,712	26,638	3,446
$5,000 under $10,000	70,729	70,930	1,299,594	513,283	234,298	281,878	222,542	32,634
$10,000 under $20,000	50,411	50,622	1,442,549	684,757	262,680	427,431	436,077	73,982
$20,000 under $50,000	8,882	8,907	828,372	247,874	130,964	118,076	196,579	41,558
$50,000 under $100,000	765	788	235,360	50,989	31,393	19,829	44,089	14,196
$100,000 under $500,000	114	114	54,748	16,388	7,833	8,577	14,670	6,486
$500,000 under $1,000,000	1	1	41	503	18	484	495	297
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	9,537	9,690	424,235	[1]49,818	[1]39,385	[1]10,352	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued								
Water Transportation								
With and without adjusted gross income, total	7,565	7,650	174,542	126,619	22,807	105,631	86,473	22,429
Adjusted gross income, total	7,124	7,209	156,814	130,027	23,828	107,195	86,473	22,429
Under $2,000								
$2,000 under $5,000	3,002	3,002	53,271	15,735	3,357	12,461	5,472	833
$5,000 under $10,000								
$10,000 under $20,000	1,689	1,689	42,830	24,690	4,244	20,728	15,431	2,788
$20,000 under $50,000	2,140	2,223	51,660	60,084	18,615	42,261	44,951	10,345
$50,000 under $100,000	229	229	5,318	15,306	[1]1,461	16,555	11,377	3,708
$100,000 under $500,000	60	62	3,157	11,099	[1]954	12,104	7,999	4,084
$500,000 under $1,000,000	4	4	578	3,113	27	3,086	1,243	671
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Travel Agencies								
With and without adjusted gross income, total	4,963	4,975	292,373	88,722	24,997	64,661	61,785	14,753
Adjusted gross income, total	4,941	4,953	290,946	88,750	25,751	63,934	61,785	14,753
Under $2,000								
$2,000 under $5,000	1,239	1,240	76,123	5,074	2,591	2,827	1,996	316
$5,000 under $10,000								
$10,000 under $20,000	1,948	1,950	76,273	27,984	7,713	20,314	19,016	3,654
$20,000 under $50,000	1,577	1,582	112,607	41,391	12,802	29,048	30,681	6,976
$50,000 under $100,000	145	145	21,097	9,405	2,099	7,346	6,525	2,192
$100,000 under $500,000	31	35	4,793	4,393	543	3,898	3,181	1,399
$500,000 under $1,000,000	1	1	53	503	3	501	386	216
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Electric, Gas, and Sanitary Services								
With and without adjusted gross income, total	17,893	17,944	360,431	176,249	80,251	97,406	101,234	19,906
Adjusted gross income, total	17,526	17,577	353,903	177,679	79,954	99,100	101,234	19,906
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,389	3,389	41,545	11,913	7,008	4,936	1,437	199
$5,000 under $10,000	6,344	6,344	63,590	48,414	13,784	35,120	21,505	3,323
$10,000 under $20,000	4,963	4,963	114,752	68,445	30,106	38,945	42,215	7,217
$20,000 under $50,000	1,241	1,292	90,378	36,179	20,716	15,706	27,441	5,800
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	29	29	7,581	4,488	1,453	3,039	3,925	1,878
$500,000 under $1,000,000	2	2	39	1,347	[1]6	1,353	480	252
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
WHOLESALE TRADE								
With and without adjusted gross income, total	315,722	318,674	23,880,319	4,010,635	1,956,815	2,152,395	2,615,133	601,852
Adjusted gross income, total	303,356	306,215	22,771,195	4,100,254	2,017,326	2,170,728	2,615,133	601,852
Under $2,000	18,889	18,889	408,853	19,649	4,810	15,082	19	3
$2,000 under $5,000	44,958	45,271	1,315,002	160,942	77,101	89,760	25,216	3,835
$5,000 under $10,000	83,611	84,214	3,203,918	619,910	262,865	369,571	263,653	41,363
$10,000 under $20,000	102,952	103,804	7,467,645	1,446,487	618,785	865,177	888,307	158,338
$20,000 under $50,000	46,255	47,167	7,414,993	1,331,952	780,590	577,869	1,006,352	233,517
$50,000 under $100,000	5,739	5,880	2,159,017	368,848	205,884	167,481	305,785	104,111
$100,000 under $500,000	936	974	762,563	137,228	63,659	74,173	114,545	53,604
$500,000 under $1,000,000	11	11	33,859	6,877	2,127	4,754	5,375	3,244
$1,000,000 or more	5	5	5,345	8,361	1,505	6,861	5,881	3,837
No adjusted gross income	12,366	12,459	1,109,124	[1]89,619	[1]60,511	[1]18,333	-	-
Motor Vehicles and Automotive Equipment								
With and without adjusted gross income, total	19,395	19,489	1,588,179	259,216	138,597	124,888	169,415	38,831
Adjusted gross income, total	19,090	19,184	1,543,304	261,404	138,963	126,539	169,415	38,831
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,688	2,688	86,543	10,585	4,817	6,556	2,250	353
$5,000 under $10,000	5,179	5,181	226,158	39,368	17,849	22,343	16,773	2,683
$10,000 under $20,000	6,858	6,891	493,171	95,930	44,015	52,557	58,269	10,193
$20,000 under $50,000	2,788	2,832	533,660	83,475	50,943	33,344	66,088	15,926
$50,000 under $100,000	369	380	133,897	23,242	16,229	8,027	19,688	6,727
$100,000 under $500,000	52	56	36,036	7,189	4,713	2,493	6,328	2,946
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Drugs, Chemicals, and Allied Products								
With and without adjusted gross income, total	15,886	15,886	401,862	185,265	33,875	158,694	107,774	23,015
Adjusted gross income, total	15,201	15,201	399,275	187,438	34,323	158,546	107,774	23,015
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	1,951	1,951	21,416	7,452	[1]1,540	10,338	2,331	376
$5,000 under $10,000	4,852	4,852	84,238	35,153	[1]529	36,200	12,264	1,921
$10,000 under $20,000	5,051	5,051	79,989	71,734	9,411	64,363	41,055	7,382
$20,000 under $50,000	2,086	2,086	168,768	58,018	21,137	38,203	40,758	9,198
$50,000 under $100,000	178	178	22,267	10,315	4,740	5,692	8,321	2,719
$100,000 under $500,000	26	26	12,506	3,568	1,200	2,368	3,045	1,419
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE TRADE--Continued								
Piece Goods, Notions, and Apparel								
With and without adjusted gross income, total	14,208	14,208	545,442	203,126	112,815	95,698	133,685	31,715
Adjusted gross income, total	13,581	13,581	528,986	205,481	114,830	96,038	133,685	31,715
Under $2,000	2,554	2,554	49,277	5,485	710	4,769	983	157
$2,000 under $5,000								
$5,000 under $10,000	2,961	2,961	57,704	23,099	15,860	7,572	10,050	1,709
$10,000 under $20,000	5,186	5,186	155,454	73,166	35,879	39,609	43,531	7,780
$20,000 under $50,000	2,448	2,448	166,862	71,075	44,136	29,398	52,700	12,241
$50,000 under $100,000	375	375	67,219	23,951	13,848	10,323	19,318	6,507
$100,000 under $500,000	57	57	32,470	8,705	4,397	4,367	7,103	3,321
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Groceries and Related Products								
With and without adjusted gross income, total	37,605	37,776	6,318,794	439,650	268,470	189,552	274,441	59,490
Adjusted gross income, total	36,693	36,863	6,088,669	446,487	272,767	191,657	274,441	59,490
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	5,246	5,246	225,652	19,959	15,509	5,861	3,378	497
$5,000 under $10,000	12,200	12,201	803,999	89,992	50,097	40,460	39,108	6,089
$10,000 under $20,000	12,838	12,950	3,097,882	175,916	110,100	80,635	109,235	19,236
$20,000 under $50,000	4,001	4,040	1,334,088	113,032	70,272	43,792	86,452	19,798
$50,000 under $100,000	464	481	396,871	28,893	15,338	13,653	23,084	7,564
$100,000 under $500,000	96	97	141,023	13,810	7,255	6,568	11,414	5,209
$500,000 under $1,000,000	2	2	514	1,183	136	1,045	647	358
$1,000,000 or more	1	1	4,370	1,528	1,454	75	1,123	739
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Farm Product Raw Materials								
With and without adjusted gross income, total	11,430	11,545	4,189,106	152,379	72,996	80,693	116,012	29,403
Adjusted gross income, total	10,686	10,785	3,812,516	164,508	77,405	88,409	116,012	29,403
Under $2,000	2,995	2,998	314,184	7,859	3,360	4,601	1,545	231
$2,000 under $5,000								
$5,000 under $10,000	2,385	2,392	609,981	17,598	7,840	9,799	8,306	1,113
$10,000 under $20,000	3,170	3,190	873,749	46,134	23,479	23,450	31,623	5,493
$20,000 under $50,000	1,726	1,782	1,516,598	56,440	28,551	28,102	44,292	10,581
$50,000 under $100,000	346	359	400,666	22,501	10,563	12,086	19,194	6,229
$100,000 under $500,000	61	61	96,599	9,081	3,032	6,053	8,031	3,739
$500,000 under $1,000,000	1	1	709	605	567	37	586	377
$1,000,000 or more	2	2	30	4,290	13	4,281	2,435	1,640
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Electrical Goods								
With and without adjusted gross income, total	8,307	8,309	392,343	116,572	54,623	63,650	78,327	19,416
Adjusted gross income, total	7,959	7,961	376,595	120,668	59,209	63,160	78,327	19,416
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,287	3,287	54,428	14,695	6,370	8,696	3,663	557
$5,000 under $10,000								
$10,000 under $20,000	2,665	2,665	76,761	38,223	13,010	25,454	21,666	4,024
$20,000 under $50,000	1,743	1,743	159,494	47,517	27,980	20,474	35,674	8,109
$50,000 under $100,000	225	227	67,351	14,646	8,026	6,743	12,402	4,359
$100,000 under $500,000	39	39	18,561	5,587	3,823	1,793	4,922	2,367
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Hardware, and Plumbing and Heating Equipment								
With and without adjusted gross income, total	6,926	7,020	426,195	109,964	61,512	51,731	75,621	18,490
Adjusted gross income, total	6,903	6,997	424,081	110,510	61,623	52,166	75,621	18,490
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,971	2,971	74,631	18,507	9,603	9,879	6,900	1,069
$5,000 under $10,000								
$10,000 under $20,000	2,090	2,090	118,075	29,355	13,593	16,795	18,890	3,381
$20,000 under $50,000	1,669	1,741	168,142	48,033	32,650	16,594	37,196	8,789
$50,000 under $100,000	141	161	46,627	8,913	3,523	5,434	7,449	2,569
$100,000 under $500,000	31	33	16,219	4,439	2,305	2,149	3,983	1,921
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	387	1,263	51	1,315	1,203	761
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Machinery, Equipment, and Supplies								
With and without adjusted gross income, total	26,916	26,991	1,470,230	364,897	182,239	192,325	243,765	58,46
Adjusted gross income, total	24,933	25,008	1,402,946	377,413	192,806	193,902	243,765	58,46
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	
$2,000 under $5,000	4,175	4,175	108,366	13,810	8,086	6,591	901	12
$5,000 under $10,000	4,427	4,427	155,461	33,125	15,179	18,539	12,584	2,00
$10,000 under $20,000	10,140	10,162	408,234	142,385	61,129	84,984	85,029	14,80
$20,000 under $50,000	4,289	4,334	518,779	125,368	80,423	48,034	94,471	22,14
$50,000 under $100,000	688	688	147,014	46,022	23,230	23,584	38,216	13,37
$100,000 under $500,000	103	111	42,159	15,651	5,131	10,596	12,564	6,02
$500,000 under $1,000,000	-	-	-	-	-	-	-	
$1,000,000 or more	-	-	-	-	-	-	-	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	

Footnotes at end of table.

/IDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE TRADE--Continued								
Alcoholic Beverages								
With and without adjusted gross income, total	2,735	2,744	640,176	52,121	31,111	21,541	40,023	11,743
ted gross income, total	2,586	2,595	627,721	53,290	31,603	22,220	40,023	11,743
er $2,000	-	-	-	-	-	-	-	-
000 under $5,000								
000 under $10,000	1,857	1,857	231,266	17,897	8,839	9,361	10,467	1,702
,000 under $20,000								
,000 under $50,000	467	471	192,733	14,242	9,234	5,109	11,257	2,736
,000 under $100,000	218	220	134,786	14,804	9,271	5,656	12,852	4,712
0,000 under $500,000	44	47	68,936	6,347	4,259	2,094	5,447	2,593
0,000 under $1,000,000	-	-	-	-	-	-	-	-
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Lumber and Construction Materials								
With and without adjusted gross income, total	8,262	8,286	829,145	124,133	62,575	63,781	89,029	22,603
ted gross income, total	7,995	8,019	772,294	128,575	65,703	65,092	89,029	22,603
er $2,000								
000 under $5,000	3,662	3,662	105.482	20,076	3,630	16,534	6,719	1,027
000 under $10,000								
),000 under $20,000	2,518	2,518	159,812	34,609	15,545	19,567	21,661	3,788
),000 under $50,000	1,451	1,475	350,533	45,432	30,807	15,975	36,914	8,848
),000 under $100,000	303	303	87,374	19,210	10,979	8,349	16,158	5,455
)0,000 under $500,000	60	60	55,855	8,448	4,375	4,232	7,015	3,161
)0,000 under $1,000,000	1	1	13,238	800	367	435	562	324
000,000 or more	-	-	-	-	-	-	-	-
ljusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Wholesale Trade, not Elsewhere Classified								
With and without adjusted gross income, total	120,581	121,258	6,069,904	1,436,357	655,536	811,941	929,479	208,902
;ted gross income, total	114,659	115,335	5,811,523	1,473,733	681,870	815,066	929,479	208,902
ler $2,000	8,711	8,711	129,239	8,822	2,808	6,013	-	-
,000 under $5,000	18,146	18,149	402,362	65,650	27,818	39,094	8,701	1,356
,000 under $10,000	30,552	30,694	890,775	224,264	96,184	131,697	99,548	15,791
),000 under $20,000	38,226	38,448	1,597,503	535,924	209,419	335,069	331,426	59,579
),000 under $50,000	17,072	17,353	1,995,801	485,002	268,990	224,656	362,509	83,320
),000 under $100,000	1,676	1,693	563,840	107,519	58,249	50,236	88,856	30,277
)0,000 under $500,000	269	280	212,196	41,501	17,358	24,291	34,218	16,003
)0,000 under $1,000,000	6	6	19,249	3,771	955	2,820	3,101	1,879
,000,000 or more	1	1	558	1,280	89	1,190	1,120	697
ljusted gross income	5,922	5,923	258,381	[1]37,376	[1]26,334	[1]3,125	-	-
Wholesale Trade not Allocable								
With and without adjusted gross income, total	44,602	45,162	1,008,943	585,188	282,466	316,171	371,880	83,271
;ted gross income, total	44,126	44,686	983,285	590,845	286,224	318,068	371,880	83,271
ler $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
,000 under $5,000	5,494	5,494	71,784	20,325	10,635	9,819	3,565	522
,000 under $10,000	14,644	15,069	185,737	109,053	41,901	71,566	45,934	7,181
),000 under $20,000	13,941	14,007	269,333	199,697	76,847	125,561	123,337	22,175
),000 under $50,000	6,794	6,862	309,535	192,103	115,467	81,988	143,746	33,139
),000 under $100,000	814	815	91,105	52,241	31,888	21,108	43,028	14,518
)0,000 under $500,000	107	107	30,003	14,388	5,811	8,661	11,791	5,430
)0,000 under $1,000,000	1	1	149	518	102	417	479	306
,000,000 or more	-	-	-	-	-	-	-	-
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
RETAIL TRADE								
With and without adjusted gross income, total	1,704,453	1,764,616	94,286,079	16,322,168	5,923,487	10,605,358	9,930,292	2,028,575
sted gross income, total	1,621,593	1,677,088	89,692,184	16,701,486	6,270,059	10,630,283	9,930,292	2,028,575
der $2,000	157,824	163,353	3,982,256	172,787	38,086	139,456	1,043	137
,000 under $5,000	288,606	296,178	9,825,978	1,015,845	403,982	625,854	178,102	25,567
,000 under $10,000	522,156	539,917	20,965,787	3,910,800	1,287,558	2,692,231	1,763,329	275,879
),000 under $20,000	508,454	525,002	28,897,785	6,965,958	2,259,056	4,780,674	4,368,169	777,826
),000 under $50,000	132,320	139,199	21,158,666	3,674,311	1,867,494	1,839,567	2,821,247	643,128
0,000 under $100,000	10,664	11,706	3,886,414	688,646	340,864	351,521	575,606	195,875
00,000 under $500,000	1,525	1,681	943,695	228,746	70,120	159,395	187,935	88,085
00,000 under $1,000,000	28	34	14,943	17,588	951	16,682	13,113	8,029
;000,000 or more	16	18	16,660	26,805	1,948	24,903	21,748	14,049
djusted gross income	82,860	87,528	4,583,895	[1]379,318	[1]346,572	[1]24,925	-	-
Building Materials Dealers								
With and without adjusted gross income, total	15,771	15,936	1,512,030	213,632	111,538	103,575	153,624	35,741
sted gross income, total	14,997	15,093	1,429,931	220,540	118,524	103,493	153,624	35,741
der $2,000								
,000 under $5,000	2,728	2,728	122,409	6,172	1,025	5,147	222	7
,000 under $10,000	3,755	3,755	189,235	29,601	14,463	15,254	15,145	2,416
0,000 under $20,000	5,621	5,698	429,041	79,447	38,257	42,234	51,522	8,951
0,000 under $50,000	2,458	2,468	500,023	71,027	46,452	24,803	56,931	13,205
0,000 under $100,000	382	390	148,813	26,040	14,739	11,336	22,410	7,660
00,000 under $500,000	53	54	40,410	8,253	3,588	4,719	7,394	3,502
00,000 under $1,000,000	-	-	-	-	-	-	-	-
,000,000 or more	-	-	-	-	-	-	-	-
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

otnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2. 7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE--Continued								
Hardware Stores								
With and without adjusted gross income, total	19,309	19,440	1,469,830	233,124	138,358	97,295	160,719	35,057
Adjusted gross income, total	18,278	18,409	1,435,295	238,842	142,867	98,430	160,719	35,057
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	2,901	2,901	113,987	9,577	3,975	6,361	1,127	157
$5,000 under $10,000	4,769	4,859	258,542	37,538	21,859	15,875	17,803	2,822
$10,000 under $20,000	5,905	5,905	447,878	83,627	48,945	35,108	56,163	10,267
$20,000 under $50,000	3,250	3,272	518,760	89,281	60,357	29,973	70,724	16,319
$50,000 under $100,000	216	235	53,089	12,992	6,599	6,422	11,143	3,647
$100,000 under $500,000	25	25	9,173	3,451	670	2,778	2,929	1,308
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	135	1,063	10	1,053	830	537
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Farm Equipment Dealers								
With and without adjusted gross income, total	11,209	11,272	1,843,081	115,448	62,381	53,836	85,413	18,799
Adjusted gross income, total	10,075	10,134	1,712,941	125,977	71,528	55,230	85,413	18,799
Under $2,000	2,235	2,236	160,859	6,134	2,823	3,312	1,034	148
$2,000 under $5,000								
$5,000 under $10,000	3,800	3,850	317,607	27,914	10,199	17,552	12,211	1,609
$10,000 under $20,000	2,497	2,500	465,989	35,695	20,854	15,570	24,749	4,324
$20,000 under $50,000	1,370	1,373	663,525	44,876	29,884	15,140	37,538	9,260
$50,000 under $100,000	158	160	95,623	9,658	7,001	2,715	8,373	2,797
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Mail Order Houses								
With and without adjusted gross income, total	10,060	10,061	103,856	125,914	3,587	123,974	80,287	17,234
Adjusted gross income, total	9,493	9,494	100,422	126,826	4,129	124,207	80,287	17,234
Under $2,000	4,045	4,045	21,642	22,618	[1]2,765	26,154	9,329	1,563
$2,000 under $5,000								
$5,000 under $10,000								
$10,000 under $20,000	3,719	3,719	34,902	52,239	3,724	48,917	33,067	6,043
$20,000 under $50,000	1,624	1,625	27,389	43,271	841	42,736	31,008	6,903
$50,000 under $100,000	84	84	6,021	5,290	821	4,492	3,952	1,242
$100,000 under $500,000	20	20	7,163	2,728	845	1,891	2,255	1,049
$500,000 under $1,000,000	1	1	3,305	680	663	17	676	434
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Automatic Merchandising Machine Operators								
With and without adjusted gross income, total	22,067	22,207	516,896	251,236	34,011	221,020	153,766	31,129
Adjusted gross income, total	21,194	21,334	510,017	255,680	34,909	224,567	153,766	31,129
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,500	2,500	40,525	8,075	3,965	4,110	1,160	165
$5,000 under $10,000	5,521	5,521	105,914	44,513	5,810	39,880	19,153	2,995
$10,000 under $20,000	10,153	10,203	203,893	139,572	8,621	133,028	84,805	14,970
$20,000 under $50,000	1,776	1,798	114,466	46,632	10,748	36,381	35,705	7,812
$50,000 under $100,000	158	159	28,424	9,946	4,138	5,849	8,494	2,939
$100,000 under $500,000	28	29	8,210	4,673	1,044	3,631	3,830	1,901
$500,000 under $1,000,000	1	1	20	597	[1]3	601	543	337
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Direct Selling Establishments								
With and without adjusted gross income, total	367,874	374,090	1,500,615	3,521,702	127,922	3,469,363	1,950,653	349,664
Adjusted gross income, total	362,309	368,099	1,464,159	3,537,764	135,129	3,475,683	1,950,653	349,664
Under $2,000	25,755	26,038	102,976	27,638	5,402	24,439	62	8
$2,000 under $5,000	51,204	51,837	247,821	185,581	26,923	168,234	42,442	6,297
$5,000 under $10,000	122,952	126,067	446,932	948,199	26,165	949,411	438,973	69,930
$10,000 under $20,000	148,114	149,851	554,146	1,995,857	52,680	1,971,987	1,196,753	211,648
$20,000 under $50,000	13,942	13,964	93,328	354,695	21,048	338,437	251,238	53,842
$50,000 under $100,000	306	306	15,713	19,610	2,370	17,525	16,139	5,400
$100,000 under $500,000	34	34	3,067	4,822	658	4,170	3,734	1,679
$500,000 under $1,000,000	2	2	176	1,362	[1]117	1,480	1,312	860
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	5,565	5,991	36,456	[1]16,062	[1]7,207	[1]6,320	-	-
Variety and Other General Merchandise Stores								
With and without adjusted gross income, total	52,073	52,341	3,002,417	490,201	193,678	304,467	308,041	67,178
Adjusted gross income, total	50,147	50,392	2,865,608	498,325	198,743	307,426	308,041	67,178
Under $2,000	6,348	6,348	115,454	7,650	[1]704	8,356	133	19
$2,000 under $5,000	11,597	11,697	482,633	41,241	17,956	27,664	7,178	1,076
$5,000 under $10,000	15,557	15,624	706,727	117,113	38,178	79,584	56,418	8,933
$10,000 under $20,000	11,837	11,859	733,322	167,467	59,634	109,138	111,288	20,107
$20,000 under $50,000	4,242	4,289	634,922	121,011	62,977	59,440	96,088	22,886
$50,000 under $100,000	488	492	151,165	30,658	15,633	15,194	25,991	8,873
$100,000 under $500,000	76	80	41,048	11,796	5,004	6,727	10,054	4,806
$500,000 under $1,000,000	2	3	337	1,389	65	1,323	891	478
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	1,926	1,949	136,809	[1]8,124	[1]5,065	[1]2,959	-	-

Footnotes at end of table.

/IDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE--Continued								
Grocery Stores								
With and without adjusted gross income, total	155,601	157,386	15,383,315	1,196,696	616,907	590,114	723,117	141,797
ed gross income, total	144,974	146,534	14,473,895	1,236,480	659,208	585,741	723,117	141,797
r $2,000	23,631	23,634	779,142	26,997	9,986	17,270	174	20
00 under $5,000	33,546	33,690	1,823,621	115,329	62,907	52,296	22,559	3,181
00 under $10,000	42,538	42,915	3,380,221	307,706	149,139	161,212	143,167	22,207
.000 under $20,000	35,255	35,677	4,473,715	475,647	239,429	239,943	309,750	54,496
.000 under $50,000	9,236	9,723	3,199,188	253,769	163,603	91,975	200,279	44,723
,000 under $100,000	685	784	641,295	43,562	28,099	15,567	36,299	11,887
),000 under $500,000	81	109	176,444	11,078	6,080	5,051	9,079	4,081
),000 under $1,000,000	1	1	129	611	[35	647	425	266
00,000 or more	1	1	140	1,781	-	1,780	1,385	936
justed gross income	10,627	10,852	909,420	[39,784	[42,301	4,373	-	-
Meat and Fish Markets								
With and without adjusted gross income, total	11,584	11,590	1,153,696	103,856	64,895	39,144	60,052	11,864
ed gross income, total	10,546	10,552	1,118,390	107,365	68,765	38,781	60,052	11,864
r $2,000	2,717	2,718	148,125	8,710	6,910	1,913	942	134
00 under $5,000								
00 under $10,000	3,643	3,643	252,991	27,318	12,138	15,030	10,904	1,570
.000 under $20,000	3,325	3,325	466,332	44,371	30,347	14,125	26,969	4,728
.000 under $50,000	819	823	225,266	23,857	17,792	6,233	18,805	4,548
000 under $100,000	37	37	19,962	2,389	1,318	1,020	1,933	654
),000 under $500,000	5	6	5,714	720	260	460	499	230
),000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Retail Bakeries								
With and without adjusted gross income, total	13,709	13,759	597,868	112,550	71,012	41,979	59,129	11,470
ed gross income, total	13,518	13,518	574,567	113,500	72,221	41,721	59,129	11,470
r $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
00 under $5,000	2,954	2,954	91,658	10,121	7,346	2,777	1,394	209
00 under $10,000	4,598	4,598	175,591	33,248	17,348	15,929	12,086	1,748
000 under $20,000	2,761	2,761	150,532	39,226	26,060	13,556	23,541	4,071
000 under $50,000	855	855	101,354	\24,113	17,344	6,791	18,720	4,298
000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
),000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
),000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Dairy Products and Other Food Stores								
With and without adjusted gross income, total	10,523	10,620	534,263	97,544	46,086	52,904	57,200	11,963
ed gross income, total	10,226	10,323	503,121	99,967	47,938	53,433	57,200	11,963
r $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
00 under $5,000	2,385	2,385	65,457	8,509	6,636	1,871	832	118
00 under $10,000	3,241	3,241	142,766	24,043	13,444	11,639	10,655	1,682
000 under $20,000	2,386	2,452	140,892	31,813	8,846	23,016	19,432	3,354
000 under $50,000	893	903	90,311	26,030	13,478	12,840	20,017	4,615
000 under $100,000	120	141	40,902	7,640	3,786	3,882	5,932	2,016
),000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
),000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Motor Vehicle Dealers								
With and without adjusted gross income, total	43,652	43,818	6,837,113	460,799	233,683	228,687	306,260	68,705
ed gross income, total	40,676	40,839	6,514,367	476,465	247,651	231,023	306,260	68,705
r $2,000	2,804	2,804	144,925	3,239	1,878	1,370	19	3
00 under $5,000	7,672	7,672	385,787	26,472	9,692	17,148	2,978	423
00 under $10,000	13,778	13,914	991,094	98,004	41,380	57,543	41,439	6,489
000 under $20,000	10,327	10,343	1,599,027	142,274	67,372	75,272	93,114	16,683
000 under $50,000	5,502	5,510	2,632,205	159,962	98,768	61,665	128,913	30,257
000 under $100,000	491	492	554,749	32,402	20,839	11,626	27,566	9,264
,000 under $500,000	102	104	206,580	14,112	7,722	6,399	12,231	5,586
,000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	2,976	2,979	322,746	]15,666	[13,968	[2,336	-	-
Tire, Battery, and Accessory Dealers								
With and without adjusted gross income, total	18,252	18,270	1,431,800	199,200	113,341	88,818	134,841	30,573
ed gross income, total	17,256	17,269	1,384,822	208,983	120,529	91,324	134,841	30,573
r $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
00 under $5,000	4,540	4,540	142,905	15,625	4,119	12,948	2,563	367
00 under $10,000	3,846	3,846	261,354	26,568	17,430	9,252	9,787	1,503
000 under $20,000	5,061	5,061	391,902	68,642	35,306	34,088	44,136	7,979
000 under $50,000	2,594	2,596	449,311	79,928	52,915	27,524	63,562	15,264
000 under $100,000	212	223	77,583	13,307	10,323	3,031	11,526	3,951
,000 under $500,000	28	28	25,467	3,754	2,302	1,457	3,267	1,509
,000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

notes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE--Continued								
Gasoline Service Stations								
With and without adjusted gross income, total	199,335	205,939	20,864,895	1,706,193	995,759	723,666	950,560	177,090
Adjusted gross income, total	191,794	197,941	20,138,376	1,735,340	1,028,375	719,166	950,560	177,090
Under $2,000	15,297	15,729	889,802	16,927	4,201	12,853	149	23
$2,000 under $5,000	37,489	38,553	2,653,701	134,103	67,718	67,156	16,303	2,231
$5,000 under $10,000	74,434	76,320	6,218,415	548,257	295,261	257,175	236,094	36,641
$10,000 under $20,000	54,109	56,340	7,617,353	737,044	470,499	271,397	465,371	82,234
$20,000 under $50,000	10,008	10,455	2,490,745	263,578	174,285	91,436	202,225	44,641
$50,000 under $100,000	406	485	206,085	26,763	13,994	12,871	23,198	7,785
$100,000 under $500,000	51	59	62,275	8,668	2,417	6,278	7,220	3,535
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	7,541	7,998	726,519	[1]29,147	[1]32,616	4,500	-	-
Other Automotive Dealers								
With and without adjusted gross income, total	23,335	23,420	2,376,724	308,947	98,020	213,702	212,418	51,390
Adjusted gross income, total	22,128	22,203	2,209,054	318,490	108,304	212,965	212,418	51,390
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,728	3,730	205,608	14,498	2,298	12,657	1,760	234
$5,000 under $10,000	6,083	6,136	270,295	48,281	3,932	44,828	22,005	3,534
$10,000 under $20,000	7,310	7,311	596,330	101,065	30,320	71,886	63,824	11,437
$20,000 under $50,000	3,482	3,495	827,729	103,056	53,940	49,506	82,127	18,918
$50,000 under $100,000	486	490	200,050	31,666	15,595	16,265	26,712	8,676
$100,000 under $500,000	76	76	39,558	12,546	2,867	9,753	10,284	4,880
$500,000 under $1,000,000	1	1	33	681	3	677	466	276
$1,000,000 or more	3	3	535	5,896	[1]83	6,028	5,240	3,435
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Women's Ready-to-Wear and Accessory Stores, and Fur Shops								
With and without adjusted gross income, total	23,441	23,798	1,246,237	291,601	110,001	185,751	200,033	46,484
Adjusted gross income, total	22,002	22,359	1,207,310	297,907	116,163	184,987	200,033	46,484
Under $2,000	2,875	2,875	41,887	3,585	572	3,012	29	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	6,079	6,079	231,552	44,580	11,560	33,262	20,546	3,301
$10,000 under $20,000	6,739	6,841	355,619	97,808	41,495	57,795	64,432	12,070
$20,000 under $50,000	3,872	4,106	408,082	113,504	47,948	66,610	87,199	20,626
$50,000 under $100,000	375	395	80,622	23,282	10,505	12,919	19,576	6,809
$100,000 under $500,000	54	55	13,452	7,750	1,742	6,046	6,698	3,205
$500,000 under $1,000,000	1	1	553	577	1	575	511	316
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Apparel and Accessory Stores								
With and without adjusted gross income, total	32,859	33,205	2,161,843	412,561	203,857	215,727	285,665	66,632
Adjusted gross income, total	30,479	30,825	2,053,707	429,064	220,743	215,330	285,665	66,632
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	4,074	4,124	117,318	13,997	3,971	10,111	2,245	313
$5,000 under $10,000	7,892	7,958	378,892	56,779	25,918	31,979	24,339	3,748
$10,000 under $20,000	10,949	11,050	661,102	154,816	75,569	82,615	98,973	17,926
$20,000 under $50,000	5,165	5,215	650,074	149,678	86,076	65,782	115,282	27,195
$50,000 under $100,000	616	687	166,259	39,166	24,940	14,391	33,934	12,018
$100,000 under $500,000	77	85	36,708	10,629	5,208	5,447	9,111	4,280
$500,000 under $1,000,000	1	1	86	750	[1]55	806	679	410
$1,000,000 or more	1	1	3	1,229	-	1,229	1,102	742
No adjusted gross income	2,380	2,380	108,136	[1]16,503	[1]16,886	397	-	-
Furniture Stores								
With and without adjusted gross income, total	24,079	24,297	1,767,223	283,488	143,181	142,405	205,200	48,860
Adjusted gross income, total	22,399	22,424	1,640,797	310,811	158,389	154,494	205,200	48,860
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,959	2,959	113,326	9,382	2,559	7,141	1,303	199
$5,000 under $10,000	7,243	7,243	299,230	54,380	27,547	26,872	24,243	3,801
$10,000 under $20,000	7,286	7,286	459,299	101,603	48,199	54,126	63,384	11,377
$20,000 under $50,000	3,179	3,179	516,798	95,995	58,641	38,114	76,037	18,106
$50,000 under $100,000	537	561	157,668	36,066	17,887	18,396	30,701	10,688
$100,000 under $500,000	66	67	23,350	10,271	3,242	7,047	8,434	4,067
$500,000 under $1,000,000	1	1	47	648	5	643	607	386
$1,000,000 or more	1	1	36	1,304	10	1,293	481	235
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Home Furnishings and Equipment Stores, Except Appliances								
With and without adjusted gross income, total	23,139	23,211	993,388	251,383	94,746	161,917	156,750	34,620
Adjusted gross income, total	20,723	20,793	902,251	260,181	102,528	162,784	156,750	34,620
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	2,687	2,687	60,648	10,373	4,968	5,283	1,643	248
$5,000 under $10,000	7,051	7,051	182,287	54,521	21,283	35,272	24,310	3,876
$10,000 under $20,000	7,021	7,071	336,220	98,734	41,207	59,201	59,543	10,652
$20,000 under $50,000	2,489	2,509	246,622	70,622	30,212	41,481	51,944	11,774
$50,000 under $100,000	229	229	23,824	15,692	3,467	12,676	11,883	4,005
$100,000 under $500,000	35	35	3,076	5,122	496	4,638	3,577	1,568
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	1	21	4,256	[1]6	4,263	3,850	2,497
No adjusted gross income	2,416	2,418	91,137	[1]8,798	[1]7,782	[1]867	-	-

Footnotes at end of table.

VIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE--Continued								
Household Appliance, Radio, TV, and Music Stores								
With and without adjusted gross income, total	37,361	37,919	2,298,926	370,092	181,512	185,700	231,572	48,034
ted gross income, total	35,230	35,788	2,153,862	383,535	193,322	187,253	231,572	48,034
er $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
00 under $5,000	8,538	8,538	235,959	28,519	5,155	15,648	4,396	609
00 under $10,000	9,879	10,229	430,364	73,149	44,643	31,506	32,123	5,021
,000 under $20,000	10,838	10,950	736,222	149,546	67,954	82,552	93,646	16,774
,000 under $50,000	3,819	3,909	574,816	107,093	62,026	45,803	81,716	18,694
,000 under $100,000	330	334	120,201	20,409	11,503	8,961	17,181	5,774
0,000 under $500,000	19	21	16,096	2,731	1,475	1,261	2,510	1,162
0,000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Eating Places								
With and without adjusted gross income, total	178,889	184,889	7,788,413	1,418,204	628,336	805,751	823,679	165,322
ted gross income, total	165,506	170,755	7,243,826	1,476,218	675,664	816,295	823,679	165,322
er $2,000	23,703	24,552	507,188	26,470	8,398	18,208	25	4
00 under $5,000	36,169	37,045	1,028,678	128,405	57,105	72,108	22,919	3,301
00 under $10,000	57,235	58,902	1,904,688	428,660	177,942	258,857	180,268	27,160
,000 under $20,000	36,192	37,223	2,103,008	496,720	229,575	271,699	315,819	55,160
,000 under $50,000	11,119	11,788	1,378,652	307,158	162,769	146,144	233,023	51,893
,000 under $100,000	917	1,046	256,896	59,745	32,774	27,175	48,578	16,692
0,000 under $500,000	164	191	62,622	23,629	7,148	16,611	19,648	9,018
0,000 under $1,000,000	5	5	963	2,908	[1]27	2,949	1,636	977
00,000 or more	2	3	1,131	2,523	[1]20	2,544	1,763	1,117
justed gross income	13,383	14,134	544,587	[1]58,014	[1]47,328	[1]10,544	-	-
Drinking Places								
With and without adjusted gross income, total	93,323	95,247	3,486,348	696,540	335,802	364,903	418,298	80,344
ed gross income, total	85,472	87,244	3,281,825	726,351	359,760	370,756	418,298	80,344
r $2,000	9,959	10,234	233,315	11,436	6,385	5,856	101	14
00 under $5,000	21,322	21,372	531,935	74,158	33,764	40,565	14,744	2,140
00 under $10,000	27,369	27,845	968,867	199,932	103,354	97,605	97,248	15,332
.000 under $20,000	21,979	22,774	1,114,203	301,051	150,480	152,191	196,969	35,698
.000 under $50,000	4,555	4,729	382,698	117,412	59,308	58,564	90,343	20,088
.000 under $100,000	257	257	45,967	16,982	5,815	11,239	14,189	4,737
),000 under $500,000	31	33	4,840	5,380	654	4,736	4,704	2,335
),000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	7,851	8,003	204,523	[1]29,811	[1]23,958	[1]5,853	-	-
Drug and Proprietary Stores								
With and without adjusted gross income, total	21,998	22,218	2,739,543	394,021	299,539	98,775	280,962	65,307
ed gross income, total	21,151	21,329	2,667,104	400,336	304,721	99,884	280,962	65,307
r $2,000	1,782	1,782	106,410	3,479	1,279	2,297	429	63
00 under $5,000	3,429	3,429	291,640	26,749	20,273	6,897	12,214	1,868
00 under $10,000	8,413	8,486	912,788	125,506	93,081	33,513	77,233	14,048
000 under $20,000	6,854	6,933	1,169,436	200,545	159,879	43,155	153,080	35,784
000 under $50,000	647	673	174,697	40,718	28,627	12,262	35,060	12,196
000 under $100,000	26	26	12,133	3,339	1,582	1,760	2,946	1,348
,000 under $500,000	-	-	-	-	-	-	-	-
,000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	-
usted gross income								
Liquor Stores								
With and without adjusted gross income, total	23,568	24,323	3,067,652	316,674	180,029	139,998	218,792	49,351
ed gross income, total	22,636	23,389	3,009,498	321,900	185,216	139,975	218,792	49,351
r $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
00 under $5,000	3,073	3,123	215,269	10,689	7,216	3,529	1,823	248
00 under $10,000	5,084	5,144	476,687	38,240	24,248	14,636	17,356	2,714
000 under $20,000	8,016	8,243	1,008,068	114,375	64,870	50,395	73,965	13,385
000 under $50,000	4,598	4,905	982,066	123,159	73,874	50,965	97,289	22,321
000 under $100,000	409	458	185,074	26,722	11,683	15,057	22,264	7,697
,000 under $500,000	42	51	34,489	6,228	2,493	3,737	5,076	2,358
,000 under $1,000,000	2	3	7,402	1,159	608	552	1,019	628
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Antique and Secondhand Stores								
With and without adjusted gross income, total	49,232	49,848	640,797	453,913	43,179	415,621	277,965	61,163
ed gross income, total	46,370	46,986	590,191	460,107	48,926	416,052	277,965	61,163
r $2,000	7,997	7,997	67,654	8,514	[1]1,568	10,349	27	3
00 under $5,000	7,682	7,682	72,401	26,375	9,004	17,500	3,795	534
00 under $10,000	14,463	14,945	165,121	108,940	10,098	100,272	52,278	8,257
000 under $20,000	12,075	12,207	152,303	168,444	12,819	157,036	108,143	19,617
000 under $50,000	3,557	3,557	109,351	97,621	15,807	82,991	73,396	16,604
000 under $100,000	492	492	18,185	32,084	2,183	30,286	25,725	8,829
,000 under $500,000	101	103	5,152	15,559	584	15,046	12,274	5,882
,000 under $1,000,000	2	2	12	1,024	4	1,021	819	479
00,000 or more	1	1	12	1,546	[1]5	1,551	1,508	958
usted gross income	2,862	2,862	50,606	[1]6,194	[1]5,747	[1]431	-	-

notes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE--Continued								
Sporting Goods Stores and Bicycle Shops								
With and without adjusted gross income, total	27,548	27,654	937,865	277,857	81,417	200,228	173,476	35,661
Adjusted gross income, total	26,460	26,564	892,407	283,475	86,637	200,628	173,476	35,661
Under $2,000	2,618	2,618	37,814	2,692	972	1,720	-	-
$2,000 under $5,000	4,856	4,856	91,266	17,628	6,051	11,663	2,846	413
$5,000 under $10,000	7,510	7,510	178,218	56,811	8,005	49,991	26,385	4,218
$10,000 under $20,000	8,934	8,984	306,205	123,047	31,094	94,281	78,618	14,042
$20,000 under $50,000	2,382	2,426	239,013	70,399	35,528	35,020	54,867	12,880
$50,000 under $100,000	138	148	34,508	9,428	4,272	5,192	7,867	2,700
$100,000 under $500,000	22	22	5,383	3,470	715	2,761	2,893	1,408
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Jewelry Stores								
With and without adjusted gross income, total	15,175	15,483	619,337	182,165	104,559	79,876	116,492	24,523
Adjusted gross income, total	14,931	15,239	603,380	184,558	106,254	80,572	116,492	24,523
Under $2,000 / $2,000 under $5,000	2,963	3,029	26,994	8,050	1,499	6,877	1,559	230
$5,000 under $10,000	3,269	3,269	109,114	24,433	15,529	9,474	9,846	1,515
$10,000 under $20,000	6,667	6,909	240,120	88,852	48,952	40,540	55,616	10,004
$20,000 under $50,000	1,860	1,860	183,498	50,182	33,674	17,121	38,589	8,599
$50,000 under $100,000	142	142	32,921	8,762	5,099	3,770	7,309	2,448
$100,000 under $500,000	30	30	10,733	4,279	1,501	2,790	3,573	1,727
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Fuel and Ice Dealers								
With and without adjusted gross income, total	12,814	12,875	659,844	142,117	62,347	80,158	91,991	19,904
Adjusted gross income, total	12,731	12,792	644,285	144,220	64,034	80,571	91,991	19,904
Under $2,000 / $2,000 under $5,000	2,795	2,795	61,343	7,586	6,328	1,257	363	46
$5,000 under $10,000	4,626	4,646	127,348	35,261	11,887	23,449	20,113	3,185
$10,000 under $20,000	3,841	3,841	191,298	51,911	17,995	34,224	31,843	5,411
$20,000 under $50,000	1,340	1,370	196,102	37,476	20,171	17,282	29,357	6,761
$50,000 under $100,000	112	122	45,129	7,412	4,631	2,807	6,193	2,155
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	1	2	14,531	2,295	2,163	132	1,979	1,310
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Florists								
With and without adjusted gross income, total	18,325	18,464	776,588	174,255	75,750	100,048	110,203	22,831
Adjusted gross income, total	17,219	17,358	746,416	176,835	80,443	97,934	110,203	22,831
Under $2,000	2,798	2,798	29,137	2,639	[1]532	3,170	-	-
$2,000 under $5,000	2,867	2,867	68,135	10,193	3,165	7,011	2,206	310
$5,000 under $10,000	4,697	4,697	143,659	34,858	15,828	19,328	15,491	2,486
$10,000 under $20,000	4,829	4,895	244,605	66,302	30,579	36,643	42,810	7,738
$20,000 under $50,000	1,894	1,967	232,525	53,982	28,812	25,483	43,004	9,973
$50,000 under $100,000	124	124	25,481	7,447	2,072	5,403	5,507	1,796
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Retail Trade, not Elsewhere Classified								
With and without adjusted gross income, total	135,263	136,962	4,493,838	1,496,408	347,596	1,172,809	950,242	202,751
Adjusted gross income, total	128,295	129,783	4,242,372	1,530,865	380,164	1,173,481	950,242	202,751
Under $2,000	9,468	9,468	187,800	9,942	[1]2,223	12,517	-	-
$2,000 under $5,000	17,308	17,361	353,363	58,780	19,298	41,135	10,685	1,486
$5,000 under $10,000	39,293	39,836	900,425	294,813	57,200	246,932	132,065	20,386
$10,000 under $20,000	45,361	45,643	1,350,766	614,672	125,299	496,233	386,066	68,910
$20,000 under $50,000	15,421	15,914	1,174,563	427,248	152,155	278,883	322,262	72,846
$50,000 under $100,000	1,191	1,294	216,621	77,661	22,081	56,043	63,976	21,827
$100,000 under $500,000	243	253	56,915	39,639	6,628	33,354	29,907	14,023
$500,000 under $1,000,000	7	11	1,827	4,490	[1]150	4,641	2,915	1,786
$1,000,000 or more	3	3	92	3,620	[1]124	3,743	2,366	1,487
No adjusted gross income	6,968	7,179	251,466	[1]34,457	[1]32,568	[1]672	-	-
Retail Trade not Allocable								
With and without adjusted gross income, total	19,351	19,354	560,216	170,257	38,868	133,746	102,700	21,257
Adjusted gross income, total	18,427	18,430	514,111	177,142	42,788	136,512	102,700	21,257
Under $2,000	2,564	2,564	35,707	1,547	[1]133	1,892	-	-
$2,000 under $5,000	2,927	2,927	65,806	9,840	4,287	5,557	1,619	188
$5,000 under $10,000	6,401	6,401	158,775	48,218	13,508	35,417	20,059	3,175
$10,000 under $20,000	5,336	5,338	151,889	73,821	13,621	60,789	48,082	8,556
$20,000 under $50,000	1,035	1,036	78,781	29,977	6,994	23,441	21,659	5,030
$50,000 under $100,000	135	135	18,294	9,260	4,175	5,223	7,447	2,514
$100,000 under $500,000	28	28	4,806	3,767	347	3,443	3,220	1,398
$500,000 under $1,000,000	1	1	53	712	[1]11	750	614	396
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

IVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE								
With and without adjusted gross income, total	31,184	31,802	1,977,149	298,051	77,515	226,354	165,450	33,419
sted gross income, total	30,596	31,214	1,910,947	301,990	83,255	224,559	165,450	33,419
der $2,000	2,999	2,999	41,415	3,492	61	3,431	-	-
,000 under $5,000	6,054	6,337	93,285	21,623	6,000	15,619	2,513	315
,000 under $10,000	10,441	10,724	185,507	76,122	10,433	67,254	26,519	4,052
0,000 under $20,000	8,331	8,331	1,333,943	111,328	32,725	81,756	67,117	10,970
0,000 under $50,000	2,509	2,561	192,793	68,734	28,302	41,612	51,591	11,456
0,000 under $100,000	232	232	51,952	15,592	4,861	10,660	13,448	4,581
00,000 under $500,000	30	30	12,052	5,099	873	4,227	4,262	2,045
00,000 under $1,000,000	-	-	-	-	-	-	-	-
,000,000 or more	-	-	-	-	-	-	-	-
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
FINANCE, INSURANCE, AND REAL ESTATE								
With and without adjusted gross income, total	573,553	588,354	9,463,636	8,661,334	3,031,302	5,757,465	5,797,038	1,396,489
sted gross income, total	557,989	572,370	8,916,288	8,924,318	3,149,785	5,900,101	5,797,038	1,396,489
der $2,000	33,128	33,554	214,615	36,823	10,173	29,459	643	89
,000 under $5,000	60,561	62,684	410,279	214,417	68,722	151,534	39,942	5,823
,000 under $10,000	126,731	129,405	1,204,904	946,604	370,200	594,627	395,076	62,905
0,000 under $20,000	205,191	210,110	2,468,909	2,956,012	965,957	2,038,142	1,811,386	327,153
0,000 under $50,000	115,716	119,095	3,326,605	3,303,925	1,362,060	1,981,834	2,421,463	555,181
0,000 under $100,000	13,643	14,308	938,815	890,729	296,081	603,986	700,418	234,176
00,000 under $500,000	2,910	3,088	335,798	461,404	78,547	384,130	352,178	163,972
00,000 under $1,000,000	69	79	10,941	47,173	391	46,834	31,474	18,777
,000,000 or more	40	47	5,422	67,231	[1]2,346	69,555	44,458	28,413
djusted gross income	15,564	15,984	547,348	[1]262,984	[1]118,483	[1]142,636	-	-
Credit Agencies Other Than Banks								
With and without adjusted gross income, total	5,734	5,807	126,109	132,719	31,129	103,479	101,137	30,996
sted gross income, total	5,444	5,515	120,606	144,906	37,294	109,243	101,137	30,996
der $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $20,000	2,271	2,337	35,069	31,579	10,035	22,243	17,944	3,133
0,000 under $50,000	1,401	1,401	42,144	45,407	13,025	33,019	35,059	8,511
0,000 under $100,000	378	379	16,510	25,312	8,627	16,843	19,590	6,647
00,000 under $500,000	163	167	11,053	27,748	4,119	23,768	21,068	9,909
00,000 under $1,000,000	5	5	269	3,517	[1]72	3,589	1,846	1,144
,000,000 or more	1	1	70	2,631	[1]2,684	5,315	1,390	921
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Security Brokers, Dealers, and Flotation Companies								
With and without adjusted gross income, total	17,121	17,132	318,025	284,770	61,413	226,122	188,909	55,023
sted gross income, total	16,073	16,084	299,773	299,175	72,047	229,890	188,909	55,023
der $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
,000 under $10,000	5,419	5,419	45,023	41,353	13,225	28,288	14,568	2,256
0,000 under $20,000	5,330	5,330	40,422	75,875	16,073	61,179	46,627	8,508
0,000 under $50,000	3,073	3,073	81,252	86,519	22,776	64,581	60,206	13,554
0,000 under $100,000	498	509	48,492	33,895	9,506	24,624	26,626	8,946
00,000 under $500,000	204	204	65,560	34,239	8,729	25,568	25,100	11,983
00,000 under $1,000,000	5	5	651	3,374	[1]252	3,626	2,380	1,493
,000,000 or more	10	10	1,386	19,065	224	18,841	12,536	8,159
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services								
With and without adjusted gross income, total	9,046	9,083	146,089	209,278	40,079	173,270	143,650	46,256
sted gross income, total	8,608	8,644	136,754	217,960	48,852	173,165	143,650	46,256
der $2,000	-	-	-	-	-	-	-	-
,000 under $5,000	2,699	2,699	16,588	15,118	1,126	14,889	3,923	647
,000 under $10,000								
0,000 under $20,000	2,868	2,868	30,223	43,242	11,465	32,680	27,150	5,020
0,000 under $50,000	2,283	2,306	57,840	69,954	20,216	50,791	47,269	10,779
0,000 under $100,000	523	533	22,179	34,983	11,189	24,920	25,165	8,349
00,000 under $500,000	222	225	9,383	37,216	4,635	32,660	25,900	12,260
00,000 under $1,000,000	9	9	250	5,751	62	5,689	3,821	2,251
,000,000 or more	4	4	291	11,696	159	11,536	10,422	6,950
djusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Insurance Agents, Brokers, and Service								
With and without adjusted gross income, total	189,488	191,047	3,264,727	2,860,241	1,386,093	1,525,871	1,844,267	424,274
sted gross income, total	186,870	188,428	3,211,549	2,882,616	1,387,117	1,546,470	1,844,267	424,274
der $2,000	9,905	9,905	45,441	11,067	4,974	8,766	382	53
,000 under $5,000	20,004	20,026	129,097	71,999	29,892	43,744	12,879	1,896
,000 under $10,000	42,391	43,024	405,804	314,265	142,264	179,449	120,113	18,774
0,000 under $20,000	70,759	71,199	982,512	1,018,544	442,243	596,812	610,662	109,633
0,000 under $50,000	39,373	39,758	1,314,785	1,121,326	629,418	507,781	826,837	190,897
0,000 under $100,000	3,831	3,873	274,741	244,192	111,947	134,906	194,228	65,126
00,000 under $500,000	595	631	58,454	89,945	26,085	64,019	72,107	33,648
00,000 under $1,000,000	8	8	290	5,363	58	5,306	3,574	1,955
,000,000 or more	4	4	425	5,915	236	5,687	3,485	2,292
djusted gross income	2,618	2,619	53,178	[1]22,375	[1]1,024	[1]20,599	-	-

otnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2. 7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE--Continued								
Operators, Except Developers, and Lessors of Buildings								
With and without adjusted gross income, total	20,892	21,438	532,736	288,716	[1]32,122	326,248	224,517	66,364
Adjusted gross income, total	19,773	20,254	407,851	347,546	8,139	344,595	224,517	66,364
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	2,094	2,228	18,558	7,545	1,838	6,544	1,678	263
$5,000 under $10,000	5,914	5,916	53,365	43,206	[1]1,790	46,301	23,301	3,880
$10,000 under $20,000	5,805	6,018	84,066	81,590	[1]2,197	85,168	49,434	8,863
$20,000 under $50,000	3,163	3,216	107,779	89,829	12,711	78,529	63,304	14,357
$50,000 under $100,000	625	677	63,280	41,785	[1]941	43,026	31,718	10,690
$100,000 under $500,000	323	349	57,301	54,797	[1]709	54,071	39,353	18,546
$500,000 under $1,000,000	17	17	3,691	12,147	[1]317	12,471	7,680	4,692
$1,000,000 or more	10	11	1,718	14,344	[1]153	14,464	8,049	5,073
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Lessors of Real Property Other Than Buildings								
With and without adjusted gross income, total	24,203	24,251	55,335	423,380	[1]11,193	441,782	304,305	87,706
Adjusted gross income, total	23,804	23,849	54,094	431,486	[1]10,638	449,327	304,305	87,706
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	4,061	4,061	10,626	15,496	[1]118	17,110	4,083	601
$5,000 under $10,000	4,240	4,240	9,307	33,976	831	33,845	16,859	2,663
$10,000 under $20,000	8,059	8,059	13,597	113,233	[1]2,222	117,170	77,049	14,196
$20,000 under $50,000	4,256	4,279	9,877	121,333	[1]4,872	127,705	93,655	22,180
$50,000 under $100,000	1,067	1,081	5,692	75,407	[1]1,498	78,332	59,769	21,426
$100,000 under $500,000	340	346	2,594	54,652	[1]742	55,775	42,786	20,636
$500,000 under $1,000,000	6	6	171	4,084	[1]141	4,232	3,117	1,933
$1,000,000 or more	7	9	104	10,928	[1]55	10,949	6,978	4,070
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Agents, Brokers, and Managers								
With and without adjusted gross income, total	274,733	281,195	3,441,816	3,889,365	1,310,639	2,629,942	2,578,614	579,828
Adjusted gross income, total	266,157	272,611	3,267,126	3,999,779	1,339,426	2,710,968	2,578,614	579,828
Under $2,000	17,906	18,189	110,351	19,919	6,903	13,141	177	25
$2,000 under $5,000	27,882	29,024	169,195	95,492	34,221	63,813	17,248	2,494
$5,000 under $10,000	59,744	60,918	494,843	440,817	185,544	263,906	189,837	30,531
$10,000 under $20,000	100,447	102,923	949,527	1,450,356	429,350	1,040,550	896,793	162,355
$20,000 under $50,000	54,237	55,412	1,180,794	1,523,422	548,413	991,557	1,111,371	251,227
$50,000 under $100,000	5,148	5,339	291,449	334,440	113,137	224,117	261,093	85,334
$100,000 under $500,000	775	785	65,142	120,304	20,653	100,035	92,253	41,893
$500,000 under $1,000,000	13	16	5,163	8,952	1,243	7,729	5,931	3,469
$1,000,000 or more	5	5	662	6,077	[1]38	6,120	3,911	2,500
No adjusted gross income	8,576	8,584	174,690	[1]110,414	[1]28,787	[1]81,026	-	-
Subdividers and Developers								
With and without adjusted gross income, total	7,660	7,694	272,482	144,791	33,968	112,473	114,929	33,100
Adjusted gross income, total	7,282	7,312	213,677	169,071	42,962	127,757	114,929	33,100
Under $2,000 $2,000 under $5,000 $5,000 under $10,000	2,925	2,925	52,626	17,930	7,174	10,758	7,900	1,237
$10,000 under $20,000	1,774	1,774	25,941	25,983	6,211	20,636	15,173	2,723
$20,000 under $50,000	1,889	1,899	65,133	60,428	15,486	45,549	43,654	10,312
$50,000 under $100,000	536	546	43,218	35,069	8,612	26,589	27,748	9,216
$100,000 under $500,000	151	159	26,570	23,315	5,528	17,811	17,056	7,503
$500,000 under $1,000,000	5	7	141	3,300	[1]33	3,352	1,597	907
$1,000,000 or more	2	2	48	3,046	[1]16	3,062	1,801	1,202
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Operative Builders								
With and without adjusted gross income, total	5,591	5,595	748,163	96,537	36,482	58,964	77,311	20,062
Adjusted gross income, total	5,102	5,105	668,770	109,528	44,057	64,097	77,311	20,062
Under $2,000 $2,000 under $5,000 $5,000 under $10,000	1,381	1,381	114,742	7,331	[1]2,010	7,852	1,796	276
$10,000 under $20,000	1,807	1,807	155,788	24,636	11,896	12,743	14,821	2,545
$20,000 under $50,000	1,568	1,568	276,435	49,480	24,811	24,741	37,194	8,462
$50,000 under $100,000	291	292	97,860	18,960	6,842	12,150	16,044	5,356
$100,000 under $500,000	55	57	23,945	9,121	2,518	6,611	7,456	3,423
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Combinations of Real Estate, Insurance, Loans, and Law Offices								
With and without adjusted gross income, total	21,054	21,058	491,278	384,733	154,779	234,310	265,968	69,160
Adjusted gross income, total	20,579	20,583	471,725	391,850	158,761	237,274	265,968	69,160
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	2,392	2,392	19,406	8,911	5,751	3,552	1,556	219
$5,000 under $10,000	4,258	4,258	65,223	35,274	15,026	20,224	13,479	2,088
$10,000 under $20,000	6,396	6,396	131,834	94,880	34,091	62,142	55,533	10,108
$20,000 under $50,000	5,533	5,533	166,374	164,512	71,543	94,755	123,244	29,399
$50,000 under $100,000	1,006	1,006	71,215	64,505	27,108	37,997	53,184	18,207
$100,000 under $500,000	140	144	13,650	19,869	5,200	14,741	16,100	7,355
$500,000 under $1,000,000	4	4	229	2,571	173	2,398	2,079	1,278
$1,000,000 or more	1	1	718	1,142	[1]19	1,162	793	506
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

IVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES								
With and without adjusted gross income, total	2,509,164	2,592,524	42,422,854	36,767,195	15,244,117	22,110,443	24,546,211	6,121,397
ted gross income, total	2,458,606	2,539,206	41,317,206	37,111,129	15,403,435	22,290,145	24,546,211	6,121,397
ler $2,000	201,011	206,257	1,218,237	222,355	109,427	121,916	2,602	339
,000 under $5,000	365,757	376,823	2,990,326	1,283,974	642,949	666,123	271,090	39,511
,000 under $10,000	601,089	622,595	5,854,142	4,514,437	1,470,268	3,118,876	2,121,593	337,177
),000 under $20,000	778,847	803,109	9,601,900	10,938,773	2,847,256	8,237,887	6,885,074	1,244,691
),000 under $50,000	416,585	430,865	13,564,585	12,390,723	6,013,663	6,596,594	9,117,092	2,150,232
),000 under $100,000	81,807	85,380	6,230,225	5,371,323	3,416,742	2,046,762	4,260,052	1,467,154
)0,000 under $500,000	13,166	13,796	1,733,113	1,937,528	881,391	1,071,578	1,531,281	714,254
)0,000 under $1,000,000	234	260	61,758	154,534	11,806	142,855	110,967	65,564
,000,000 or more	110	121	62,920	297,482	9,933	287,554	246,460	102,475
ljusted gross income	50,558	53,318	1,105,648	[1]343,934	[1]159,318	[1]179,702	-	-
Hotels								
With and without adjusted gross income, total	7,824	8,085	270,756	62,084	11,752	50,442	47,383	11,922
ted gross income, total	6,806	7,067	238,751	74,347	18,286	56,105	47,383	11,922
ler $2,000								
,000 under $5,000	4,320	4,320	103,984	16,267	5,694	10,486	7,651	1,154
,000 under $10,000								
),000 under $20,000	1,758	1,976	58,486	25,140	6,868	18,284	16,084	2,816
),000 under $50,000	592	615	49,191	16,016	6,090	9,957	10,997	2,298
),000 under $100,000	99	119	18,040	7,554	991	6,577	6,090	2,042
)0,000 under $500,000	33	33	4,368	4,988	[1]268	5,328	3,326	1,536
)0,000 under $1,000,000	2	2	4,170	1,883	[1]346	2,231	955	614
,000,000 or more	2	2	512	2,499	[1]743	3,242	2,280	1,462
ljusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Tourist Courts and Motels								
With and without adjusted gross income, total	34,356	35,100	939,928	357,927	85,729	274,938	254,161	59,340
ted gross income, total	31,078	31,600	840,388	381,218	101,831	281,802	254,161	59,340
ler $2,000	4,757	4,757	51,484	4,449	[1]751	5,202	-	-
,000 under $5,000	5,535	5,535	98,386	18,668	[1]1,648	20,624	3,530	461
,000 under $10,000	7,156	7,156	156,193	54,291	20,306	34,425	29,098	4,491
),000 under $20,000	9,348	9,601	248,507	130,637	34,962	96,634	87,947	15,410
),000 under $50,000	3,534	3,679	177,855	102,930	34,087	69,348	81,204	18,449
),000 under $100,000	570	675	71,063	37,975	12,410	25,645	28,437	9,018
)0,000 under $500,000	171	189	35,840	27,938	2,594	25,466	20,912	9,774
)0,000 under $1,000,000	7	8	1,060	4,330	[1]129	4,458	3,033	1,737
,000,000 or more	-	-	-	-	-	-	-	-
ljusted gross income	3,278	3,500	99,540	[1]23,291	[1]16,102	[1]6,864	-	-
Trailer Parks and Camps								
With and without adjusted gross income, total	35,377	35,598	519,063	344,128	15,973	334,120	222,958	49,834
ted gross income, total	32,827	33,045	470,092	358,142	29,229	334,496	222,958	49,834
ler $2,000	4,447	4,447	33,515	5,110	[1]792	5,852	-	-
000 under $5,000	5,668	5,668	67,699	18,520	[1]493	19,604	3,098	425
000 under $10,000	9,091	9,091	91,550	67,496	[1]3,705	73,056	30,298	4,707
),000 under $20,000	9,848	9,915	132,374	133,162	14,129	120,650	85,581	15,250
),000 under $50,000	3,315	3,432	112,688	94,494	16,090	79,730	72,425	16,942
),000 under $100,000	383	417	24,515	25,802	3,853	22,170	20,652	6,967
)0,000 under $500,000	72	72	7,548	11,658	425	11,248	9,084	4,447
)0,000 under $1,000,000	3	3	203	1,900	[1]278	2,186	1,820	1,096
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Lodging Places								
With and without adjusted gross income, total	21,967	23,099	180,130	129,652	18,534	112,501	72,328	15,350
ted gross income, total	20,696	21,828	163,791	131,158	20,788	111,755	72,328	15,350
er $2,000	5,948	6,231	28,469	5,698	1,014	5,100	-	-
000 under $5,000	6,346	7,195	42,831	20,158	7,224	12,966	4,534	641
000 under $10,000	4,297	4,297	38,224	30,562	4,523	26,278	14,951	2,295
,000 under $20,000	3,163	3,163	41,063	43,384	5,053	38,829	29,113	5,479
,000 under $50,000	840	840	12,188	21,535	3,279	18,413	15,729	3,605
,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $500,000	30	30	328	5,032	[1]81	5,139	4,119	1,930
0,000 under $1,000,000	-	-	-	-	-	-	-	-
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Coin-operated Laundries and Dry Cleaning								
With and without adjusted gross income, total	27,809	29,894	535,384	265,471	47,288	221,158	160,952	31,906
ted gross income, total	25,529	27,614	508,615	270,380	51,005	221,984	160,952	31,906
er $2,000	3,315	3,741	40,387	3,160	595	2,563	433	61
00 under $5,000	5,378	5,729	85,653	18,094	6,339	11,777	3,658	469
00 under $10,000	6,078	6,495	113,074	43,426	6,943	36,974	18,615	2,728
,000 under $20,000	7,687	7,953	166,115	109,905	21,806	89,123	68,926	11,773
,000 under $50,000	2,882	3,477	95,601	81,066	15,523	66,587	58,394	12,863
,000 under $100,000	159	185	6,276	10,133	[1]433	10,595	7,477	2,463
),000 under $500,000	30	34	1,509	4,596	232	4,365	3,449	1,549
),000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

notes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
Other Laundries and Dry Cleaning Plants								
With and without adjusted gross income, total	46,316	47,025	1,167,628	379,638	177,900	205,073	202,077	36,987
Adjusted gross income, total	45,187	45,896	1,114,308	384,288	182,333	205,288	202,077	36,987
Under $2,000	5,712	5,712	64,154	6,231	2,028	4,206	72	-
$2,000 under $5,000	10,314	10,597	157,076	36,538	21,894	14,880	5,652	769
$5,000 under $10,000	14,659	14,801	327,390	109,107	58,037	52,079	46,265	7,118
$10,000 under $20,000	12,070	12,302	403,404	164,472	64,530	101,345	98,454	16,955
$20,000 under $50,000	2,327	2,349	150,568	60,456	33,588	27,523	45,412	9,867
$50,000 under $100,000	96	124	10,822	6,136	2,185	3,978	5,083	1,725
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Photographic Studios								
With and without adjusted gross income, total	40,384	40,810	404,314	413,575	73,461	346,158	261,461	53,418
Adjusted gross income, total	38,949	39,375	386,574	416,953	76,888	346,099	261,461	53,418
Under $2,000	3,730	3,730	23,989	3,142	[1]458	3,597	14	1
$2,000 under $5,000	6,522	6,522	38,526	22,595	4,484	19,216	7,444	1,111
$5,000 under $10,000	10,477	10,761	79,745	77,735	12,720	66,098	38,605	6,127
$10,000 under $20,000	14,768	14,910	155,526	201,902	40,651	163,889	131,323	23,704
$20,000 under $50,000	3,051	3,051	74,006	80,472	16,558	64,851	60,381	13,547
$50,000 under $100,000	353	353	7,824	22,012	2,219	20,012	17,022	5,646
$100,000 under $500,000	47	47	6,958	8,111	715	7,450	5,703	2,666
$500,000 under $1,000,000	1	1	-	984	[1]1	986	969	616
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Beauty Shops								
With and without adjusted gross income, total	209,551	210,946	1,873,997	1,759,208	464,337	1,316,534	1,026,962	185,353
Adjusted gross income, total	207,381	208,776	1,847,629	1,765,244	465,482	1,321,374	1,026,962	185,353
Under $2,000	27,230	27,230	112,554	29,212	19,756	9,512	448	61
$2,000 under $5,000	40,836	41,119	318,316	138,112	84,373	55,559	34,603	5,104
$5,000 under $10,000	60,735	61,135	476,588	458,825	115,234	351,553	225,250	35,313
$10,000 under $20,000	71,241	71,850	729,982	945,669	197,334	758,201	616,347	109,539
$20,000 under $50,000	7,104	7,187	200,358	175,236	47,475	129,631	134,448	29,430
$50,000 under $100,000	211	231	9,077	14,666	1,291	13,410	12,808	4,519
$100,000 under $500,000	24	24	754	3,524	19	3,508	3,058	1,387
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	2,170	2,170	26,368	[1]6,036	[1]1,145	[1]4,840	-	-
Barber Shops								
With and without adjusted gross income, total	114,918	115,592	798,275	775,469	399,354	380,677	360,082	60,753
Adjusted gross income, total	112,599	113,273	779,387	776,218	399,603	381,176	360,082	60,753
Under $2,000	13,023	13,306	46,062	16,600	15,568	1,029	23	3
$2,000 under $5,000	28,029	28,029	140,968	102,802	72,333	30,871	18,641	2,706
$5,000 under $10,000	49,664	49,730	348,491	363,881	203,864	162,637	157,438	24,548
$10,000 under $20,000	20,804	21,078	225,057	265,128	100,884	165,707	162,765	28,560
$20,000 under $50,000	1,065	1,116	18,636	25,927	6,946	19,048	19,581	4,118
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	1	1	5	890	1	889	850	523
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops								
With and without adjusted gross income, total	17,199	17,199	193,988	104,316	60,126	44,644	53,354	9,084
Adjusted gross income, total	16,916	16,916	192,722	104,479	60,289	44,644	53,354	9,084
Under $2,000	4,245	4,245	18,648	4,922	5,514	[1]540	59	8
$2,000 under $5,000	3,824	3,824	29,850	14,015	9,736	4,320	3,971	565
$5,000 under $10,000	5,781	5,781	77,799	40,951	23,441	17,514	20,187	3,193
$10,000 under $20,000	2,739	2,739	53,383	36,704	18,513	18,550	23,463	4,123
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	-	-	-
Funeral Service and Crematories								
With and without adjusted gross income, total	12,274	12,445	684,174	220,234	158,141	63,995	165,833	40,810
Adjusted gross income, total	11,776	11,947	669,317	222,987	160,661	64,230	165,833	40,810
Under $2,000	(*)	(*)	-	(*)	(*)	(*)	-	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,344	2,394	64,551	18,418	11,616	6,806	8,324	1,323
$10,000 under $20,000	4,339	4,339	195,184	63,318	43,543	20,041	42,605	7,697
$20,000 under $50,000	3,304	3,405	287,222	97,888	75,114	23,682	78,756	18,793
$50,000 under $100,000	556	576	91,675	36,072	27,606	8,753	31,867	11,248
$100,000 under $500,000	34	34	9,440	4,042	2,622	1,446	3,697	1,664
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

VIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
Other Personal Services								
With and without adjusted gross income, total	52,121	52,195	202,072	406,606	70,083	340,697	218,721	39,588
ted gross income, total	51,910	51,984	198,459	407,436	70,346	341,265	218,721	39,588
er $2,000	8,419	8,419	11,472	7,910	4,834	3,072	183	12
000 under $5,000	10,891	10,891	43,589	39,187	18,211	21,002	9,185	1,343
000 under $10,000	16,443	16,443	53,682	127,944	17,814	111,919	65,023	10,564
,000 under $20,000	14,645	14,645	48,981	187,673	18,589	170,925	111,813	19,531
,000 under $50,000	1,389	1,463	36,312	35,577	9,528	26,426	25,185	5,467
,000 under $100,000	114	114	4,250	7,697	1,258	6,586	6,124	2,111
0,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $1,000,000	-	-	-	-	-	-	-	-
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Advertising								
With and without adjusted gross income, total	19,178	19,229	494,849	274,694	96,162	184,084	174,392	41,365
ted gross income, total	18,468	18,519	487,413	275,792	98,394	182,776	174,392	41,365
er $2,000	3,325	3,325	37,599	7,959	4,581	3,675	1,280	197
000 under $5,000	4,516	4,516	63,411	32,622	14,315	19,923	11,665	1,917
000 under $10,000	6,675	6,675	157,309	95,301	28,872	67,760	58,240	10,513
,000 under $20,000	3,528	3,579	180,183	100,043	42,230	59,640	74,227	17,029
,000 under $50,000	356	356	33,165	22,970	6,731	16,477	16,830	5,343
,000 under $100,000	63	63	13,748	10,540	1,321	9,289	8,273	3,901
0,000 under $500,000	2	2	51	1,066	40	1,025	1,019	638
0,000 under $1,000,000	3	3	1,947	5,291	304	4,987	2,858	1,827
000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	-	-
justed gross income								
Services to Buildings								
With and without adjusted gross income, total	61,664	61,949	605,672	579,123	181,582	401,863	310,281	56,097
ted gross income, total	61,378	61,663	592,696	580,701	182,546	402,479	310,281	56,097
er $2,000	5,163	5,163	19,747	7,386	4,038	3,426	27	4
000 under $5,000	9,527	9,669	65,876	34,068	17,463	16,949	6,154	911
000 under $10,000	19,182	19,325	136,033	142,512	42,902	101,832	61,064	9,603
,000 under $20,000	25,610	25,610	268,111	342,393	89,985	253,830	201,975	35,710
,000 under $50,000	1,777	1,777	76,628	45,993	23,065	23,190	34,135	7,545
,000 under $100,000	110	110	20,316	7,105	4,744	2,360	5,899	1,855
0,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $1,000,000	-	-	-	-	-	-	-	-
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Consulting Services								
With and without adjusted gross income, total	101,292	102,124	935,210	2,010,721	414,704	1,626,978	1,363,368	364,416
ted gross income, total	98,826	99,601	889,092	2,059,421	430,203	1,659,436	1,363,368	364,416
er $2,000	4,164	4,164	10,648	4,354	3,083	1,272	21	3
000 under $5,000	6,671	6,671	50,852	25,461	13,456	12,938	6,653	1,017
000 under $10,000	17,748	18,032	123,623	131,237	46,668	90,691	51,112	8,127
,000 under $20,000	34,658	34,867	247,930	514,389	105,019	418,647	307,095	56,668
,000 under $50,000	30,256	30,493	299,712	879,672	170,388	720,248	623,833	144,202
,000 under $100,000	4,160	4,200	100,802	274,616	61,695	215,344	204,714	69,595
0,000 under $500,000	1,123	1,128	47,048	186,043	26,460	160,081	136,707	64,643
0,000 under $1,000,000	38	38	5,127	23,692	1,205	22,489	16,881	9,925
000,000 or more	8	8	3,350	19,957	2,229	17,726	16,352	10,236
justed gross income	2,466	2,523	46,118	[1]48,700	[1]15,499	[1]32,458	-	-
Other Business Services								
With and without adjusted gross income, total	190,215	193,434	1,907,680	2,364,237	496,604	1,904,999	1,518,325	339,977
ted gross income, total	186,456	189,624	1,808,227	2,402,414	520,673	1,918,754	1,518,325	339,977
er $2,000	14,650	14,792	86,779	17,040	5,980	11,998	391	55
000 under $5,000	26,623	26,906	148,329	95,404	41,977	54,720	21,686	3,186
000 under $10,000	47,637	49,618	358,197	360,663	98,025	269,705	175,866	28,221
,000 under $20,000	70,309	70,875	559,331	995,585	175,499	836,144	622,267	112,662
,000 under $50,000	24,621	24,765	504,996	679,351	161,841	527,481	500,739	113,475
,000 under $100,000	2,095	2,138	107,458	137,175	26,957	111,640	107,683	36,340
0,000 under $500,000	491	500	34,408	80,833	9,577	71,506	60,883	28,530
0,000 under $1,000,000	19	19	3,161	12,801	[1]603	13,416	10,416	6,235
000,000 or more	11	11	5,568	23,562	1,420	22,144	18,394	11,273
justed gross income	3,759	3,810	99,453	[1]38,177	[1]24,069	[1]13,755	-	-
Top and Body Repair Shops								
With and without adjusted gross income, total	28,552	28,552	1,039,847	240,370	138,304	104,132	129,724	23,825
ted gross income, total	27,415	27,415	994,040	245,876	144,137	103,803	129,724	23,825
er $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
000 under $5,000	5,094	5,094	124,498	19,454	13,523	5,928	2,286	316
000 under $10,000	9,789	9,789	251,599	70,170	28,416	42,045	28,898	4,583
,000 under $20,000	9,151	9,151	421,703	117,290	70,750	48,155	69,758	12,044
,000 under $50,000	1,173	1,173	147,549	31,721	25,961	5,911	25,177	5,610
,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
0,000 under $1,000,000	-	-	-	-	-	-	-	-
000,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

tnotes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
General Repair Shops								
With and without adjusted gross income, total	87,409	87,503	1,858,249	637,223	294,470	346,397	343,194	63,257
Adjusted gross income, total	83,618	83,690	1,779,580	646,788	302,835	347,599	343,194	63,257
Under $2,000	10,844	10,844	109,510	11,635	3,443	8,209	-	-
$2,000 under $5,000	23,461	23,461	324,252	82,889	50,860	32,643	12,186	1,802
$5,000 under $10,000	25,881	25,881	486,868	192,742	79,406	115,138	88,647	13,826
$10,000 under $20,000	20,122	20,172	584,972	264,545	118,764	146,413	166,936	29,306
$20,000 under $50,000	3,133	3,155	254,792	83,834	48,008	36,264	65,371	14,900
$50,000 under $100,000	173	173	19,080	10,575	2,374	8,341	9,513	3,192
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	3,791	3,813	78,669	[1]9,565	[1]8,365	[1]1,202	-	-
Tire, Paint, and Other Repair Shops								
With and without adjusted gross income, total	18,245	18,378	621,854	173,340	109,296	65,175	101,717	19,635
Adjusted gross income, total	18,109	18,176	613,670	173,958	109,691	65,398	101,717	19,635
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	4,247	4,247	72,228	15,658	12,254	3,406	2,508	314
$5,000 under $10,000	6,460	6,460	146,790	48,219	27,550	21,533	23,889	3,840
$10,000 under $20,000	5,048	5,115	200,164	68,583	40,084	28,663	43,706	7,712
$20,000 under $50,000	1,322	1,322	139,993	35,245	26,291	9,029	27,474	6,274
$50,000 under $100,000 / $100,000 under $500,000	65	65	14,302	5,077	2,205	2,897	4,137	1,495
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Automobile Services, Except Repair								
With and without adjusted gross income, total	27,381	28,689	565,366	325,400	51,495	279,380	206,318	43,320
Adjusted gross income, total	26,924	28,232	533,292	332,144	53,150	284,308	206,318	43,320
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,133	3,250	51,725	10,232	1,909	9,088	955	138
$5,000 under $10,000	9,002	9,211	142,690	68,495	16,366	53,361	32,842	4,725
$10,000 under $20,000	9,890	10,206	154,526	138,312	13,106	127,107	86,905	15,202
$20,000 under $50,000	2,653	2,750	131,866	72,789	16,659	57,380	54,970	11,794
$50,000 under $100,000	390	391	27,527	26,252	4,153	22,221	20,262	6,574
$100,000 under $500,000	76	78	6,853	10,901	449	10,486	8,961	4,034
$500,000 under $1,000,000	2	2	67	1,581	[1]20	1,601	1,183	724
$1,000,000 or more	1	1	49	1,125	7	1,118	240	129
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Radio and TV Repair Shops								
With and without adjusted gross income, total	45,101	45,167	524,843	396,121	114,559	283,547	212,768	37,531
Adjusted gross income, total	44,123	44,189	512,821	398,994	116,588	284,303	212,768	37,531
Under $2,000	3,539	3,539	20,111	3,214	2,529	700	-	-
$2,000 under $5,000	7,479	7,479	82,560	25,333	13,705	11,682	2,987	429
$5,000 under $10,000	15,621	15,621	167,570	119,602	32,182	87,954	50,717	7,946
$10,000 under $20,000	15,974	16,040	194,791	213,511	52,351	162,317	132,252	23,410
$20,000 under $50,000	1,498	1,498	45,006	36,599	15,104	21,631	26,160	5,519
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Reupholstery and Furniture Repair								
With and without adjusted gross income, total	29,027	29,027	365,083	210,178	73,068	140,328	108,287	19,015
Adjusted gross income, total	27,985	27,985	356,313	211,345	73,593	140,971	108,287	19,015
Under $2,000	2,525	2,525	24,233	3,229	1,377	1,643	77	10
$2,000 under $5,000	7,712	7,712	62,007	25,746	14,891	11,916	4,272	636
$5,000 under $10,000	10,039	10,039	138,575	76,124	29,610	48,130	34,891	5,520
$10,000 under $20,000	7,313	7,313	88,042	95,018	19,826	75,941	60,168	10,723
$20,000 under $50,000	394	394	42,010	10,967	7,754	3,214	8,646	2,011
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Repair Services, Except Automobile								
With and without adjusted gross income, total	111,512	111,731	1,175,167	955,285	286,050	677,059	533,803	96,754
Adjusted gross income, total	110,842	111,061	1,165,806	959,182	287,597	679,408	533,803	96,754
Under $2,000	9,849	9,849	63,046	10,674	4,258	6,481	234	34
$2,000 under $5,000	25,210	25,210	188,832	86,656	38,816	48,285	14,247	2,047
$5,000 under $10,000	35,652	35,652	361,888	270,748	95,330	176,759	128,661	20,049
$10,000 under $20,000	35,787	35,996	399,211	474,045	105,343	373,688	298,760	53,029
$20,000 under $50,000	4,145	4,155	127,185	104,139	37,757	67,256	81,004	17,884
$50,000 under $100,000	186	186	23,191	11,012	5,457	5,660	9,237	2,948
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

IDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
Motion Picture Production, Distribution, and Related Services								
With and without adjusted gross income, total	5,486	5,488	76,577	89,017	16,974	73,648	56,934	14,384
ed gross income, total	5,445	5,446	75,915	93,200	20,249	74,557	56,934	14,384
r $2,000								
00 under $5,000	2,186	2,186	23,981	12,987	5,346	8,545	5,129	912
00 under $10,000								
000 under $20,000	2,151	2,151	17,742	31,546	3,537	28,340	18,641	3,481
000 under $50,000	930	930	25,324	28,329	7,845	20,740	20,300	4,683
000 under $100,000	134	134	5,680	9,729	2,510	7,330	7,368	2,641
,000 under $500,000	41	41	3,098	7,682	1,091	6,595	4,611	2,164
,000 under $1,000,000	2	3	90	1,111	29	1,083	885	503
00,000 or more	1	1	-	1,816	[1]109	1,924	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Theatrical Producers, Bands, Orchestras, and Entertainers								
With and without adjusted gross income, total	70,546	71,338	456,097	744,413	109,273	648,707	466,378	111,775
ed gross income, total	68,828	69,574	424,527	754,056	114,688	652,849	466,378	111,775
r $2,000	9,694	9,836	50,856	9,610	482	10,556	8	1
00 under $5,000	11,044	11,044	51,699	37,251	10,833	26,621	7,242	1,060
00 under $10,000	22,802	23,228	93,711	168,178	27,939	143,671	88,267	14,550
000 under $20,000	18,525	18,642	96,053	258,555	28,046	235,566	165,041	30,069
000 under $50,000	5,800	5,845	54,935	164,981	11,815	155,746	119,880	27,375
000 under $100,000	708	720	30,025	46,364	9,216	37,733	34,635	11,704
,000 under $500,000	225	227	27,136	39,354	12,536	27,013	29,151	13,692
,000 under $1,000,000	19	21	5,096	12,295	3,025	9,268	8,397	4,895
00,000 or more	11	11	15,016	17,468	10,796	6,675	13,757	8,429
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Amusement and Recreation Services								
With and without adjusted gross income, total	105,656	106,357	1,041,835	1,589,568	[1]48,359	1,661,409	1,092,140	296,433
ed gross income, total	101,491	102,188	973,063	1,647,252	[1]19,194	1,688,689	1,092,140	296,433
r $2,000	8,294	8,294	36,576	9,470	[1]3,220	14,468	104	14
00 under $5,000	14,833	15,138	93,354	51,279	[1]373	52,669	14,686	2,285
00 under $10,000	30,056	30,079	199,192	230,148	[1]7,545	242,503	107,706	17,247
000 under $20,000	33,828	33,970	245,089	473,445	6,634	474,507	302,936	54,765
000 under $50,000	11,133	11,306	227,092	317,301	16,360	305,410	233,098	53,235
000 under $100,000	2,276	2,301	73,479	156,808	[1]2,745	160,655	119,099	41,092
,000 under $500,000	950	967	51,813	166,292	[1]17,985	185,567	118,494	56,938
,000 under $1,000,000	66	74	14,025	47,201	[1]3,367	50,655	30,471	18,051
00,000 or more	55	59	32,443	195,308	[1]6,953	202,255	165,546	52,806
usted gross income	4,165	4,169	68,772	[1]57,684	[1]29,165	[1]27,280	-	-
Offices of Physicians and Surgeons								
With and without adjusted gross income, total	154,986	156,309	7,949,557	6,520,050	4,759,087	1,923,621	5,012,827	1,593,265
ed gross income, total	154,170	155,491	7,909,541	6,535,131	4,744,841	1,952,498	5,012,827	1,593,265
r $2,000								
00 under $5,000	2,488	2,488	21,235	8,008	6,246	1,862	1,314	194
00 under $10,000	5,744	5,744	41,827	44,255	14,368	31,554	17,191	2,740
000 under $20,000	22,608	22,618	364,940	342,498	164,783	192,275	218,261	40,629
000 under $50,000	76,158	76,781	3,250,852	2,619,367	1,851,674	844,122	1,941,877	489,181
000 under $100,000	41,456	42,041	3,344,882	2,742,150	2,135,835	666,252	2,189,655	761,070
,000 under $500,000	5,693	5,794	875,958	761,137	567,161	203,474	631,565	291,512
,000 under $1,000,000	17	18	9,140	10,839	4,338	6,513	6,301	3,709
00,000 or more	6	7	707	6,877	436	6,446	6,663	4,230
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of Dentists and Dental Surgeons								
With and without adjusted gross income, total	84,975	85,329	4,221,305	2,346,248	2,045,253	356,083	1,717,143	442,720
ed gross income, total	84,286	84,640	4,203,803	2,349,603	2,040,403	364,250	1,717,143	442,720
r $2,000	1,880	1,880	26,091	2,104	1,705	402	-	-
00 under $5,000	2,572	2,572	28,765	9,604	8,373	1,230	1,783	274
00 under $10,000	5,853	5,855	89,727	44,745	29,302	15,582	24,499	3,559
000 under $20,000	17,782	17,925	533,182	275,232	225,706	56,176	176,777	32,268
000 under $50,000	48,425	48,610	2,694,605	1,498,875	1,328,208	207,771	1,099,008	260,558
000 under $100,000	7,360	7,380	752,557	464,757	408,181	67,157	370,062	125,525
,000 under $500,000	412	415	75,837	52,910	38,696	14,789	44,040	19,984
,000 under $1,000,000	2	3	3,039	1,376	232	1,143	974	552
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Offices of Chiropractors								
With and without adjusted gross income, total	14,782	14,938	267,357	188,253	131,225	59,920	118,104	24,412
ed gross income, total	14,760	14,916	265,613	188,915	131,689	60,118	118,104	24,412
r $2,000								
00 under $5,000	2,547	2,547	11,192	6,421	4,348	2,093	751	80
00 under $10,000	4,082	4,082	38,487	30,486	11,893	18,640	13,345	2,144
000 under $20,000	5,985	6,118	120,143	84,616	60,301	25,564	52,434	9,541
000 under $50,000	2,012	2,035	85,777	58,838	48,813	11,399	44,432	10,314
000 under $100,000	130	130	9,799	8,073	6,185	2,090	6,767	2,177
,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
,000 under $1,000,000	-	-	-	-	-	-	-	-
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

notes at end of table.

INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
Sanatoria, and Convalescent and Rest Homes								
With and without adjusted gross income, total	13,190	13,425	625,606	115,112	63,325	53,533	77,216	18,850
Adjusted gross income, total	12,246	12,464	566,753	122,553	67,156	57,140	77,216	18,850
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	5,032	5,092	63,664	17,717	7,956	11,053	5,132	778
$5,000 under $10,000	2,316	2,316	49,449	17,815	7,735	10,236	10,615	1,845
$10,000 under $20,000	2,464	2,490	159,045	33,509	18,618	15,099	19,773	3,465
$20,000 under $50,000	963	1,019	155,665	29,111	20,880	8,292	23,006	5,735
$50,000 under $100,000	238	292	66,253	15,315	8,320	7,020	12,303	4,106
$100,000 under $500,000	55	77	44,264	8,288	4,252	4,037	6,387	2,921
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Registered and Practical Nurses								
With and without adjusted gross income, total	63,617	63,617	266,331	515,957	220,766	300,651	305,344	57,986
Adjusted gross income, total	63,282	63,282	266,151	517,309	220,605	302,165	305,344	57,986
Under $2,000	6,012	6,012	8,950	7,909	6,421	1,435	35	5
$2,000 under $5,000	17,335	17,335	58,781	59,234	45,759	13,670	17,669	2,697
$5,000 under $10,000	22,367	22,367	118,292	165,481	100,701	66,050	89,709	15,286
$10,000 under $20,000	14,908	14,908	64,908	210,374	55,520	157,730	141,352	26,313
$20,000 under $50,000	2,533	2,533	14,681	64,696	11,711	54,016	48,582	10,639
$50,000 under $100,000	120	120	498	8,662	453	8,346	7,248	2,699
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Optometrists								
With and without adjusted gross income, total	14,206	14,256	698,319	314,261	254,806	66,817	230,526	56,083
Adjusted gross income, total	14,173	14,223	696,439	315,496	254,461	68,396	230,526	56,083
Under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	} 2,566	2,566	59,296	14,794	11,407	3,613	5,206	822
$5,000 under $10,000								
$10,000 under $20,000	4,743	4,743	159,088	72,534	54,780	19,287	48,588	8,740
$20,000 under $50,000	6,257	6,307	387,543	185,824	154,112	36,555	140,686	33,296
$50,000 under $100,000	561	561	78,274	36,241	30,065	6,893	30,625	10,688
$100,000 under $500,000	46	46	12,238	6,103	4,097	2,048	5,421	2,537
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Medical Services								
With and without adjusted gross income, total	24,546	24,742	267,518	396,401	145,567	258,351	266,794	61,260
Adjusted gross income, total	24,542	24,737	267,302	397,054	145,583	258,986	266,794	61,260
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,114	3,114	8,566	9,625	4,407	5,344	2,266	330
$5,000 under $10,000	4,824	4,824	29,076	35,446	13,325	23,062	18,707	3,138
$10,000 under $20,000	9,232	9,298	83,591	136,109	41,719	96,046	84,733	15,757
$20,000 under $50,000	5,924	6,041	118,812	171,385	70,013	105,473	126,588	29,376
$50,000 under $100,000	544	554	21,827	35,025	13,865	21,789	27,668	9,413
$100,000 under $500,000	55	57	3,994	8,652	1,785	6,929	6,832	3,246
$500,000 under $1,000,000	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Legal Services								
With and without adjusted gross income, total	129,570	129,786	3,461,592	3,542,691	1,838,762	1,753,824	2,572,275	720,966
Adjusted gross income, total	128,366	128,582	3,421,163	3,568,592	1,837,503	1,780,857	2,572,275	720,966
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000	3,687	3,687	40,641	15,128	16,259	[1]423	3,006	442
$5,000 under $10,000	12,678	12,678	136,055	100,159	59,806	42,465	44,855	7,438
$10,000 under $20,000	39,299	39,312	561,916	585,544	271,955	321,119	360,024	66,826
$20,000 under $50,000	57,870	58,055	1,677,488	1,778,522	914,675	888,173	1,298,734	311,193
$50,000 under $100,000	11,370	11,380	731,060	737,972	421,683	325,450	590,401	203,249
$100,000 under $500,000	2,169	2,177	263,599	322,518	148,239	176,021	254,526	119,143
$500,000 under $1,000,000	28	28	3,713	17,727	2,262	15,471	14,065	8,444
$1,000,000 or more	7	7	1,176	9,610	754	8,860	6,664	4,231
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Educational Services								
With and without adjusted gross income, total	99,590	101,203	443,563	1,218,586	128,060	1,112,550	763,798	156,793
Adjusted gross income, total	97,581	99,194	423,534	1,223,508	129,490	1,116,032	763,798	156,793
Under $2,000	6,943	6,943	25,461	6,820	5,344	1,478	17	3
$2,000 under $5,000	14,145	14,428	60,211	50,565	16,215	36,864	10,921	1,523
$5,000 under $10,000	23,481	23,765	93,615	177,697	31,340	152,688	89,572	14,370
$10,000 under $20,000	38,590	39,083	144,741	556,303	44,198	520,467	348,264	63,314
$20,000 under $50,000	13,635	14,178	74,818	371,122	26,778	348,610	267,452	59,876
$50,000 under $100,000	701	711	21,923	45,997	4,773	41,718	35,654	11,875
$100,000 under $500,000	82	82	2,563	12,193	764	11,471	9,507	4,338
$500,000 under $1,000,000	3	3	195	1,773	74	1,702	1,470	875
$1,000,000 or more	1	1	7	1,038	4	1,034	941	619
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

IDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

Industry and size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Taxable income	Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES--Continued								
Engineering Services								
With and without adjusted gross income, total	43,973	44,415	714,897	805,129	248,911	566,299	548,666	129,484
ed gross income, total	41,994	42,153	692,402	816,339	251,575	574,393	548,666	129,484
r $2,000	3,173	3,173	33,565	10,561	7,337	3,686	1,683	249
00 under $5,000								
00 under $10,000	4,418	4,418	53,037	33,460	13,022	22,881	12,393	1,915
000 under $20,000	19,595	19,661	185,535	292,917	72,766	221,986	181,225	33,009
000 under $50,000	13,470	13,542	295,790	368,622	114,519	258,037	263,906	59,531
000 under $100,000	1,121	1,141	78,958	74,528	30,868	44,422	59,384	20,391
,000 under $500,000	210	211	39,936	31,817	11,499	20,513	26,104	12,067
,000 under $1,000,000	7	7	5,581	4,434	1,564	2,868	3,971	2,322
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Architectural Services								
With and without adjusted gross income, total	20,747	20,748	524,680	362,152	164,883	200,149	247,140	61,686
ed gross income, total	20,098	20,098	504,709	369,534	164,819	207,596	247,140	61,686
r $2,000	-	-	-	-	-	-	-	-
00 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
00 under $10,000	4,069	4,069	54,846	29,521	16,146	13,402	11,710	1,901
000 under $20,000	9,000	9,000	121,578	131,644	38,602	94,424	79,022	14,369
000 under $50,000	4,623	4,623	181,665	129,245	62,597	67,793	94,786	21,469
000 under $100,000	693	693	92,504	45,981	28,705	17,622	37,762	12,671
,000 under $500,000	151	151	42,416	24,420	14,359	10,124	19,969	9,422
,000 under $1,000,000	4	4	2,977	2,458	1,513	943	2,016	1,145
00,000 or more	1	1	4	1,164	1	1,163	831	550
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Certified Public Accountants								
With and without adjusted gross income, total	19,902	19,902	499,004	478,462	225,548	259,460	338,835	83,532
ed gross income, total	19,874	19,874	498,146	479,710	225,018	261,236	338,835	83,532
r $2,000	1,943	1,943	35,076	13,974	12,124	1,876	5,556	860
00 under $5,000								
00 under $10,000								
000 under $20,000	7,521	7,521	112,216	115,053	49,587	67,922	74,589	13,867
000 under $50,000	9,278	9,278	266,811	267,219	123,123	147,231	193,950	44,995
000 under $100,000	1,006	1,006	71,187	65,960	34,137	32,668	50,569	17,304
,000 under $500,000	125	125	12,719	16,819	6,023	10,877	13,530	6,110
,000 under $1,000,000	1	1	137	685	24	662	641	396
00,000 or more	-	-	-	-	-	-	-	-
usted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Accounting, Auditing, and Bookkeeping Services								
With and without adjusted gross income, total	124,843	125,339	717,419	1,707,502	336,222	1,394,121	1,087,381	220,228
ed gross income, total	124,136	124,632	713,997	1,717,110	342,887	1,397,056	1,087,381	220,228
r $2,000	4,959	4,959	19,470	5,393	4,624	773	165	23
00 under $5,000	12,387	12,387	41,159	45,805	19,567	28,375	7,330	1,008
00 under $10,000	26,360	26,502	140,851	204,741	50,589	157,971	94,355	15,030
.000 under $20,000	58,375	58,575	238,823	848,878	124,855	734,584	531,594	96,948
.000 under $50,000	21,294	21,446	244,268	556,443	129,036	433,261	409,174	90,747
.000 under $100,000	684	684	24,423	43,291	12,574	31,157	34,786	11,637
),000 under $500,000	76	78	4,941	11,874	1,628	10,263	9,696	4,670
),000 under $1,000,000	1	1	62	685	14	672	281	165
00,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Other Services								
With and without adjusted gross income, total	167,334	169,112	891,323	2,513,900	376,949	2,173,969	1,671,937	401,730
ed gross income, total	165,468	167,246	884,404	2,527,431	384,948	2,179,416	1,671,937	401,730
er $2,000	13,589	13,589	32,106	16,363	6,415	10,215	75	12
00 under $5,000	21,608	21,608	62,285	73,992	23,155	55,138	17,391	2,543
00 under $10,000	32,803	32,803	116,596	240,618	34,757	210,797	116,190	18,716
,000 under $20,000	59,250	60,035	251,924	850,954	97,603	765,427	553,451	102,591
,000 under $50,000	33,853	34,736	300,601	955,258	147,901	819,602	689,471	159,454
,000 under $100,000	3,576	3,666	78,874	234,617	48,561	188,288	179,023	60,823
),000 under $500,000	763	782	37,394	125,725	22,975	103,610	91,866	43,604
),000 under $1,000,000	17	18	2,483	10,479	1,794	8,698	7,573	4,206
00,000 or more	9	9	2,141	19,425	1,787	17,641	16,897	9,781
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-
NATURE OF BUSINESS NOT ALLOCABLE								
With and without adjusted gross income, total	41,779	41,924	456,409	460,542	75,226	392,512	284,349	63,880
ted gross income, total	40,145	40,290	431,964	473,910	83,211	396,017	284,349	63,880
er $2,000	2,872	2,872	25,488	2,999	[1]595	3,590	-	-
00 under $5,000	6,250	6,250	50,069	21,203	7,487	13,720	3,750	486
00 under $10,000	12,478	12,620	131,219	90,521	20,856	71,103	40,972	6,470
,000 under $20,000	13,664	13,664	127,954	183,208	29,226	156,550	111,205	19,994
,000 under $50,000	4,160	4,162	66,992	111,843	14,359	98,456	81,467	18,313
,000 under $100,000	579	579	24,207	38,140	9,696	28,673	28,864	9,737
),000 under $500,000	134	135	5,865	20,745	2,367	18,487	14,447	6,637
),000 under $1,000,000	8	8	170	5,251	[1]185	5,438	3,644	2,243
00,000 or more	-	-	-	-	-	-	-	-
justed gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
gative amount.
E: Because of high sampling variability, not all industries are shown separately; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.8—SOURCE OF INCOME, BY INDUSTRY

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

Industry	Number of returns	Adjusted gross income (less deficit)	Net profit (less loss)		Net profit (less loss) from proprietorships in other industries		Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Pensions and annuities (taxable)	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss)	Payments to self-employed retirement plans
			Number of businesses	Amount	Number of businesses	Amount										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	8,906,722	99,105,217	9,744,640	34,450,038	-	-	1,674,260	48,561,517	3,202,740	5,352,010	4,764,648	862,326	855,571	417,749	506,450	398,554
Agriculture, forestry, and fishery	3,076,927	27,616,531	3,126,160	2,919,159	(1)	1,977,512	915,538	15,593,135	1,117,692	1,986,127	2,296,250	250,659	637,256	251,806	188,335	54,190
Farms	2,908,775	25,737,112	2,941,447	2,417,714	(1)	1,954,285	881,285	14,563,421	1,043,512	1,899,823	2,171,230	242,408	635,113	248,361	175,365	47,608
Field crop farms	1,033,246	9,145,942	1,040,526	1,853,349	149,470	510,415	275,272	4,678,201	292,042	736,038	506,666	79,296	318,628	64,541	91,786	15,297
Fruit, tree nut, and vegetable farms	138,047	1,773,155	138,722	125,006	22,492	137,535	56,607	927,495	148,985	166,337	172,545	30,250	29,349	9,372	[2]3,103	4,423
Livestock farms	1,511,149	11,882,189	1,514,841	637,067	208,158	949,229	403,807	6,882,591	482,400	829,557	1,263,788	101,980	249,506	162,294	79,624	22,778
Animal specialty farms	60,481	757,671	60,678	[2]106,062	19,379	89,395	15,627	624,292	50,824	31,087	61,245	5,024	2,450	3,587	[2]4,937	922
Other farms	185,587	2,441,247	186,680	[2]91,646	45,049	287,771	136,425	1,542,542	109,616	171,598	224,748	28,521	52,249	23,151	1,637	4,695
Miscellaneous agricultural services	17,064	161,097	17,070	51,151	4,346	8,514	3,363	77,055	3,522	10,009	7,450	2,488	1,006	234	[2]1,007	301
Offices of veterinarians and animal hospitals	16,873	331,822	17,010	221,687	4,376	[2]4,998	[2]1,574	88,543	7,608	12,244	9,434	56	2,310	12	2,662	4,379
Other animal husbandry services	42,838	620,920	43,305	[2]38,922	14,139	59,663	19,570	400,335	52,469	30,135	96,490	2,674	128	1,168	6,811	1,199
Horticultural services	58,445	470,113	58,467	192,246	7,855	[2]1,666	2,478	234,266	5,491	21,752	7,918	3,431	2,161	224	5,668	984
Hunting and trapping, and game propagation	1,456	8,143	1,456	10	878	2,328	847	3,249	1,269	313	427	-	[2]119	-	[2]122	55
Forestry	12,196	175,334	12,196	16,349	3,544	12,692	554	102,389	19,335	10,299	12,187	1,806	1,504	532	[2]1,153	466
Fishery	35,010	312,738	35,209	58,924	5,747	11,509	7,269	197,841	6,097	15,192	12,560	1,330	274	1,212	2,724	140
Mining	54,530	1,828,315	58,563	[2]17,795	(1)	60,039	133,775	609,230	393,417	186,715	355,427	14,394	11,824	118,392	[2]14,859	3,854
Metal mining	3,980	40,446	3,983	6,932	668	219	1,889	22,067	1,604	3,720	4,035	84	404	105	[2]234	94
Coal mining	1,106	18,320	1,119	7,443	211	[2]500	519	4,273	1,616	1,666	2,796	1	[2]80	[2]40	656	8
Crude petroleum and natural gas	45,942	1,718,808	49,893	[2]40,736	22,681	56,796	127,738	563,263	387,530	176,328	342,787	13,953	10,828	117,687	[2]15,424	3,689
Quarrying and mining, not elsewhere classified	3,520	53,444	3,568	8,566	744	2,452	4,000	20,133	3,581	5,525	7,135	361	644	906	64	63
Contract construction	734,228	6,575,646	735,846	3,499,669	(1)	42,297	63,800	2,445,176	40,792	258,454	188,284	21,843	45,268	4,967	21,474	9,589
Building construction	105,796	1,240,286	105,909	680,370	17,585	12,345	28,596	340,855	16,261	72,558	77,906	2,960	14,306	2,198	1,385	2,371
Heavy construction, except buildings	12,004	135,451	12,007	73,381	2,677	[2]4,425	2,655	44,493	1,373	7,967	6,614	10	311	347	3,079	57
General contractors not allocable	12,019	124,599	12,020	69,762	3,401	[2]992	[2]115	46,231	481	4,667	6,204	95	1,335	282	[2]1,342	606
Plumbing, heating, and air conditioning	62,149	636,744	62,153	370,019	9,808	7,021	2,604	208,123	4,364	26,516	10,951	1,934	7,207	71	1,208	1,104
Painting, paperhanging, and decorating	103,196	744,441	103,197	388,464	8,816	6,264	3,365	300,208	3,664	25,398	10,365	5,057	[2]620	97	4,501	968
Electrical work	45,741	493,529	45,827	252,748	7,544	2,682	[2]65	209,178	3,026	18,305	7,371	2,766	[2]682	[2]12	1,577	804
Masonry, stonework, and plastering	43,991	414,191	44,013	263,184	5,480	4,230	2,678	128,536	693	9,850	4,873	373	1,490	12	1,119	569
Carpentering and flooring	182,295	1,287,532	182,437	660,617	25,826	13,935	8,278	543,086	2,794	42,186	18,996	3,335	7,433	[2]508	3,940	1,172
Roofing and sheet metal work	24,367	217,089	24,391	122,562	1,112	815	1,595	82,986	645	5,671	2,870	247	739	506	1,595	246
Concrete work	13,130	135,537	13,130	87,304	1,571	[2]3,444	1,182	49,570	153	2,142	1,252	-	[2]132	3	[2]1,566	-
Water well drilling	6,618	68,165	6,618	35,059	1,612	882	462	21,306	99	4,749	3,109	766	689	13	1,267	353
Miscellaneous special trade contractors	80,642	754,906	80,759	344,239	16,821	8,124	7,421	327,055	2,798	26,299	28,065	1,535	9,244	2,099	7,984	1,023
Contractors not allocable	43,385	334,049	43,385	151,960	5,587	[2]633	4,965	146,881	4,494	13,484	12,318	2,765	2,920	432	[2]3,510	319
Manufacturing	185,059	1,993,384	186,019	745,285	(1)	30,215	21,493	970,507	45,846	84,166	68,442	15,137	12,438	5,463	11,350	4,244
Food and kindred products	9,376	91,955	9,398	48,572	2,805	1,894	1,714	26,174	1,540	3,893	4,456	1,121	1,525	1,414	[2]42	287
Textile mill products	767	13,002	767	5,343	29	[2]283	1,003	4,735	987	341	14	-	81	64	818	99
Apparel and other textile products	7,897	106,186	7,897	43,998	859	2,165	1,212	48,066	2,312	3,859	4,212	156	537	8	481	315
Lumber and wood products, except furniture	46,455	308,006	46,461	132,121	10,002	[2]336	4,940	138,117	3,238	9,100	18,475	1,195	831	142	2,447	358
Furniture and fixtures	5,712	57,680	5,714	28,976	349	31	1,575	21,755	853	2,743	937	-	881	83	12	109
Printing, publishing, and allied industries	30,398	384,255	30,528	136,047	5,640	11,071	[2]484	186,356	15,491	18,064	12,455	2,955	1,307	2,416	2,756	935
Chemicals and allied products	2,579	40,514	2,581	15,934	395	984	531	18,504	878	2,430	1,440	22	975	17	[2]950	142
Leather and leather products	1,352	14,677	1,352	4,243	304	2,149	136	6,628	209	641	414	60	41	-	187	-
Stone, clay, and glass products	9,660	113,166	9,802	29,232	1,387	2,764	4,503	64,339	3,253	2,991	3,761	590	2,826	8	[2]83	28
Primary metal industries	1,458	21,144	1,458	9,816	495	2,787	520	3,551	2,430	1,444	503	120	[2]311	-	406	59
Fabricated metal products	9,630	128,821	9,664	59,168	1,578	[2]1,899	144	60,201	2,156	5,507	3,523	535	[2]62	363	[2]142	415
Machinery, except electrical	20,444	239,393	20,446	95,121	3,036	3,598	1,161	121,249	2,275	12,659	2,579	57	2,141	[2]69	970	380
Electrical machinery, equipment, and supplies	3,846	51,735	3,848	10,441	804	171	175	31,724	2,178	2,433	3,377	607	137	10	881	5
Transportation equipment	4,358	52,385	4,358	18,019	465	1,344	1,105	21,434	919	5,391	1,800	1,898	[2]435	174	1,028	55
Manufacturing, not elsewhere classified	28,149	340,977	28,435	102,429	3,721	5,605	1,854	194,644	6,438	12,364	10,225	5,821	1,815	892	2,492	954
Manufacturing not allocable	3,310	36,376	3,310	5,825	418	286	1,745	25,648	1,074	694	1,286	-	321	69	[2]112	178

Footnotes at end of table.

Table 2.8—SOURCE OF INCOME, BY INDUSTRY—Continued

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

Industry	Number of returns	Adjusted gross income (less deficit)	Net profit (less loss)		Net profit (less loss) from proprietorships in other industries		Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Pensions and annuities (taxable)	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss)	Payments to self-employed retirement plans
			Number of businesses	Amount	Number of businesses	Amount										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services	297,896	2,625,598	300,158	995,258	(1)	43,842	26,256	1,339,574	45,596	88,590	83,601	14,461	8,862	2,866	2,268	4,623
Taxicabs	30,707	202,937	30,707	58,534	3,516	5,732	516	125,873	793	7,071	2,414	1,270	361	-	1,712	283
Other local transportation	19,478	176,963	19,761	56,500	9,398	13,575	2,182	89,674	1,127	6,921	4,487	936	1,627	-	1,470	456
Trucking, local and long distance	203,034	1,639,480	204,213	699,970	39,487	13,615	17,381	818,857	7,287	41,853	38,143	8,211	6,310	1,459	1,870	2,614
Public warehousing and motor freight terminals	2,921	29,162	2,925	10,246	1,195	530	416	12,410	1,462	3,689	1,800	264	88	7	[2]1,688	9
Water transportation	7,565	126,619	7,650	22,807	2,318	4,523	407	72,194	9,115	9,625	7,829	259	995	172	512	391
Air transportation	5,537	89,298	5,537	8,718	1,535	713	[2]1,773	52,745	14,519	4,158	14,347	974	[2]864	665	[2]3,187	283
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	-
Arrangement of transportation, except travel agencies	1,704	31,079	1,712	12,164	248	[2]40	382	12,291	1,976	1,956	2,013	230	65	-	112	3
Travel agencies	4,963	88,722	4,975	24,997	1,098	8,293	4,198	39,449	4,335	5,419	1,836	812	[2]856	21	1,154	289
Other transportation services	2,263	25,994	2,263	6,399	1,236	1,584	218	12,625	1,691	1,061	525	1,427	858	3	657	71
Communication	2,335	43,864	2,454	14,664	636	2,018	165	18,535	2,367	1,919	3,271	26	449	403	441	198
Electric, gas, and sanitary services	17,893	176,249	17,944	80,251	3,652	[2]5,617	2,603	86,904	1,273	6,057	6,723	52	1	97	[2]687	26
Wholesale trade	315,722	4,010,635	318,674	1,956,815	(1)	67,849	48,744	1,524,249	116,940	207,569	125,716	21,360	23,665	5,356	10,947	24,753
Motor vehicles and automotive equipment	19,395	259,216	19,489	138,597	2,243	2,936	2,730	94,247	5,111	10,873	5,496	606	2,213	149	527	502
Drugs, chemicals, and allied products	15,886	185,265	15,886	33,875	4,510	16,380	2,181	124,923	3,520	4,962	4,230	958	72	[2]60	1,528	1,146
Piece goods, notions, and apparel	14,208	203,126	14,208	112,815	1,374	6,132	4,155	66,826	4,368	9,863	2,158	294	1,139	2	761	2,052
Groceries and related products	37,605	439,650	37,776	268,470	4,765	261	[2]332	129,636	9,762	26,421	14,676	939	5,470	862	1,857	1,618
Farm product raw materials	11,430	152,379	11,545	72,996	4,373	2,751	7,288	37,980	8,278	10,394	11,776	521	5,559	975	[2]4,829	373
Electrical goods	8,307	116,572	8,309	54,623	1,198	3,603	1,058	40,531	4,054	9,334	2,483	362	1,754	11	460	1,211
Hardware, and plumbing and heating equipment	6,926	109,964	7,020	61,512	817	3,570	93	33,773	4,219	5,865	3,559	192	375	254	[2]169	939
Machinery, equipment, and supplies	26,916	364,897	26,991	182,239	6,970	5,269	7,767	138,305	11,128	19,691	12,579	479	281	60	[2]3,234	2,632
Alcoholic beverages	2,735	52,121	2,744	31,111	713	2,372	1,539	10,562	1,153	1,370	2,999	41	900	89	516	337
Lumber and construction materials	8,262	124,133	8,286	62,575	1,627	3,669	642	41,460	4,084	5,436	4,977	1,812	1,870	369	[2]538	933
Wholesale trade, not elsewhere classified	120,581	1,436,357	121,258	655,536	19,538	[2]34,217	17,566	570,706	39,311	77,321	45,219	8,586	[2]5,956	2,394	10,665	7,981
Wholesale trade not allocable	44,602	585,188	45,162	282,466	5,730	[2]191	4,600	239,588	22,412	26,914	16,113	6,596	[2]2,535	231	2,443	5,049
Retail trade	1,704,453	16,322,168	1,764,616	5,923,487	(1)	406,285	183,598	8,177,388	232,587	727,510	483,324	102,106	177,803	29,208	85,549	33,125
Building materials dealers	15,771	213,632	15,936	111,538	5,372	9,222	2,494	56,676	2,973	14,296	11,771	20	4,387	1,008	728	171
Hardware stores	19,309	233,124	19,440	138,358	3,282	7,808	1,939	46,517	7,397	17,954	7,173	727	8,208	253	[2]681	902
Farm equipment dealers	11,209	115,448	11,272	62,381	5,997	3,816	1,892	23,046	2,797	9,153	8,920	933	3,029	317	[2]67	339
Mail order houses	10,060	125,914	10,061	3,587	3,371	9,154	600	103,670	2,202	3,679	3,512	774	[2]639	39	983	63
Automatic merchandising machine operators	22,067	251,236	22,207	34,011	4,831	9,773	4,071	185,023	3,575	9,002	4,099	3,172	1,676	115	514	454
Direct selling establishments	367,874	3,521,702	374,090	127,922	67,788	100,747	32,475	3,145,965	24,171	70,961	37,610	25,918	8,215	4,455	18,846	2,387
Variety and other general merchandise stores	52,073	490,201	52,341	193,678	15,057	25,555	11,609	184,270	9,297	32,277	18,260	2,154	12,401	2,725	5,919	741
Grocery stores	155,601	1,196,696	157,386	616,907	32,047	36,267	9,618	369,456	13,356	71,323	38,154	5,227	29,977	2,289	14,447	2,145
Meat and fish markets	11,584	103,856	11,590	64,895	2,304	[2]2,667	2,381	24,926	1,526	8,148	2,053	21	2,570	116	70	212
Fruit stores and vegetable markets	8,341	39,035	8,341	17,962	1,037	[2]1,389	706	17,717	115	2,702	2,065	-	594	-	[2]1,249	-
Candy, nut, and confectionery stores	10,297	70,452	10,363	31,140	495	812	30	30,405	1,214	4,780	799	441	899	-	860	193
Retail bakeries	13,709	112,550	13,759	71,012	1,274	3,509	[2]169	27,147	1,394	4,745	3,839	1	1,702	-	[2]189	254
Dairy products and other food stores	10,523	97,544	10,620	46,086	2,415	6,873	955	34,678	558	3,612	3,359	1,599	974	373	[2]77	355
Motor vehicle dealers	43,652	460,799	43,818	233,683	9,196	11,034	12,011	138,739	6,251	27,722	17,850	471	11,373	1,265	1,971	390
Tire, battery, and accessory dealers	18,252	199,200	18,270	113,341	4,181	2,457	4,990	59,688	1,652	10,358	2,617	105	3,345	306	3,300	754
Gasoline service stations	199,335	1,706,193	205,939	995,759	30,617	41,485	9,533	551,095	8,958	54,419	20,292	5,346	19,272	1,425	11,841	5,184
Other automotive dealers	23,335	308,947	23,420	98,020	8,285	12,322	4,569	146,437	5,234	13,953	24,081	1,344	4,632	201	929	683
Women's ready-to-wear and accessory stores, and fur shops	23,441	291,601	23,798	110,001	5,058	23,173	5,735	118,743	7,379	18,434	6,653	1,535	3,502	158	439	480
Other apparel and accessory stores	32,859	412,561	33,205	203,857	5,841	22,886	5,141	120,923	12,237	28,479	18,005	1,935	3,946	1,572	306	1,338
Furniture stores	24,079	283,488	24,297	143,181	4,575	9,281	6,638	95,474	6,538	19,895	8,679	570	4,321	1,492	[2]10,483	873
Home furnishings and equipment stores, except appliances	23,139	251,383	23,211	94,746	3,863	11,093	1,955	121,751	5,106	11,596	8,150	2,705	[2]1,246	[2]189	996	1,007
Household appliance, radio, TV, and music stores	37,361	370,092	37,919	181,512	5,607	9,912	3,576	120,813	7,233	20,128	11,894	998	6,593	432	4,121	1,431
Eating places	178,889	1,418,204	184,889	628,336	34,876	50,018	15,451	575,925	15,433	58,696	66,134	6,149	12,403	1,630	3,912	2,119
Drinking places	93,323	696,540	95,247	335,802	11,717	12,508	5,318	254,268	4,847	36,979	31,103	4,860	10,813	478	3,729	1,157
Drug and proprietary stores	21,998	394,021	22,218	299,539	2,467	4,826	1,634	45,634	8,839	22,565	6,391	523	4,249	1,091	3,023	2,787
Liquor stores	23,568	316,674	24,323	180,029	6,776	11,501	5,205	72,525	5,340	18,440	17,104	982	6,248	488	2,165	1,109
Antique and secondhand stores	49,232	453,913	49,848	43,179	10,378	19,581	18,003	298,365	13,294	23,205	25,834	10,537	1,692	2,516	2,594	446
Sporting goods stores and bicycle shops	27,548	277,857	27,654	81,417	3,594	7,317	[2]412	166,002	3,887	9,125	7,031	1,049	899	765	4,565	439
Jewelry stores	15,175	182,165	15,483	104,559	1,731	2,824	171	61,616	4,864	7,881	3,615	10	94	-	[2]1,199	844
Fuel and ice dealers	12,814	142,117	12,875	62,347	3,157	4,498	[2]315	52,677	2,628	10,522	2,872	1,575	4,170	354	1,177	141

Footnotes at end of table.

Table 2.8—SOURCE OF INCOME, BY INDUSTRY—Continued

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

Industry	Number of returns	Adjusted gross income (less deficit)	Net profit (less loss)		Net profit (less loss) from proprietorships in other industries		Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Pensions and annuities (taxable)	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss)	Payments to self-employed retirement plans
			Number of businesses	Amount	Number of businesses	Amount										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail trade—Continued																
Florists	18,325	174,255	18,464	75,750	3,606	13,227	1,096	64,710	3,096	8,736	4,719	1,189	2,181	19	1,075	540
Cigar stores and stands	2,626	21,846	2,768	15,135	168	564	[2]851	4,251	83	1,252	573	141	455	[2]10	536	81
Newsstands	3,244	29,129	3,248	17,353	67	21	[2]97	9,446	875	1,880	344	100	[2]41	23	[2]668	58
Retail trade, not elsewhere classified	135,263	1,496,408	136,962	347,596	29,886	80,328	15,297	855,523	39,634	75,711	65,941	18,399	8,023	3,784	10,169	3,205
Retail trade not allocable	19,351	170,257	19,354	38,868	5,423	14,865	2,927	95,479	2,463	7,063	5,579	1,055	3,013	951	351	271
Wholesale and retail trade not allocable	31,184	298,051	31,802	77,515	5,206	5,614	3,903	174,814	6,235	16,185	13,348	3,749	893	189	1,424	710
Finance, insurance, and real estate	573,553	8,661,334	588,354	3,031,302	([1])	187,850	25,743	3,738,212	356,245	614,089	698,708	119,328	[2]28,204	26,502	18,992	31,949
Banking	1,283	23,515	1,283	8,128	352	[2]2,073	739	7,699	2,480	2,522	3,222	383	273	239	[2]28	68
Credit agencies other than banks	5,734	132,719	5,807	31,129	2,036	6,886	2,772	42,016	15,411	17,988	21,572	399	1,131	1,235	[2]5,931	399
Security brokers, dealers, and flotation companies	17,121	284,770	17,132	61,413	2,977	1,986	[2]941	115,074	44,213	20,314	41,877	3,492	466	3,245	[2]3,604	775
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	9,046	209,278	9,083	40,079	2,624	6,022	[2]5,940	71,556	28,652	17,167	48,763	3,870	[2]734	1,511	2,403	874
Insurance agents, brokers, and service	189,488	2,860,241	191,047	1,386,093	33,188	23,982	16,605	1,132,986	77,869	123,602	99,229	31,958	[2]1,287	4,190	16,737	13,979
Operators, except developers, and lessors of buildings	20,892	288,716	21,438	[2]32,122	7,381	9,434	[2]8,883	194,845	39,117	34,741	74,851	1,050	[2]11,854	1,235	[2]8,288	520
Lessors of real property other than buildings	24,203	423,380	24,251	[2]11,193	8,345	65,863	21,096	210,086	33,945	43,257	52,103	8,599	3,491	2,504	838	1,143
Agents, brokers, and managers	274,733	3,889,365	281,195	1,310,639	47,092	91,582	[2]12,746	1,773,481	109,140	297,140	310,164	66,124	[2]28,671	9,487	14,241	12,007
Title abstract companies	2,749	34,087	2,771	11,907	1,113	4,213	906	12,158	983	4,435	302	286	[2]1,838	208	637	111
Subdividers and developers	7,660	144,791	7,694	33,968	3,434	1,537	[2]8,489	63,197	10,297	18,870	31,016	3,298	[2]936	353	[2]6,670	282
Operative builders	5,591	96,537	5,595	36,482	1,914	1,631	3,078	26,111	1,921	10,383	14,670	79	3,765	15	[2]2,689	60
Combinations of real estate, insurance, loans, and law offices	21,054	384,733	21,058	154,779	4,727	4,514	8,006	127,732	16,927	34,111	30,960	1,390	5,977	2,711	1,982	2,133
Services	2,509,164	36,767,195	2,592,524	15,244,117	([1])	207,615	440,447	16,584,607	1,296,248	1,684,136	1,258,444	352,612	41,364	74,830	170,140	263,249
Hotels	7,824	62,084	8,085	11,752	2,611	3,442	[2]200	21,176	6,862	9,309	15,821	902	[2]1,832	617	[2]5,655	33
Tourist courts and motels	34,356	357,927	35,100	85,729	10,053	17,786	5,698	137,849	13,811	42,374	51,951	3,115	4,686	955	[2]3,287	284
Trailer parks and camps	35,377	344,128	35,598	15,973	11,453	26,637	7,527	214,936	8,659	29,617	39,084	5,511	[2]133	244	2,038	438
Other lodging places	21,967	129,652	23,099	18,534	3,912	3,250	[2]592	73,995	6,136	13,574	7,908	2,671	4,026	417	1,116	60
Coin-operated laundries and dry cleaning	27,809	265,471	29,894	47,288	10,578	32,577	1,249	137,042	4,518	13,087	11,667	4,093	8,970	340	7,615	602
Other laundries and dry cleaning plants	46,316	379,638	47,025	177,900	5,527	8,131	5,391	152,760	3,555	19,141	6,054	1,026	7,177	323	1,515	318
Photographic studios	40,384	413,575	40,810	73,461	3,729	8,677	948	297,905	10,713	12,211	7,467	4,815	[2]941	36	4,327	1,021
Beauty shops	209,551	1,759,208	210,946	464,337	42,595	80,552	24,137	1,078,808	8,585	69,727	22,233	13,779	7,918	2,040	8,755	1,687
Barber shops	114,918	775,469	115,592	399,354	14,218	14,056	8,791	299,427	4,098	29,610	11,766	2,997	6,653	434	2,845	1,053
Shoe repair shops, shoe shine parlors, and hat cleaning shops	17,199	104,316	17,199	60,126	1,414	3,858	1,007	32,114	60	6,485	860	1,048	756	1	[2]1,545	139
Funeral service and crematories	12,274	220,234	12,445	158,141	1,620	2,959	7,283	29,078	4,465	11,023	4,389	13	1,894	112	2,779	1,357
Garment pressing, alteration, and repair	10,286	72,152	10,286	22,405	1,208	2,252	[2]124	38,534	513	4,686	1,148	847	2,420	-	195	-
Other personal services	52,121	406,606	52,195	70,083	12,375	14,081	8,726	292,404	3,984	14,489	2,164	2,079	2,045	3	722	142
Advertising	19,178	274,694	19,229	96,162	1,935	[2]343	2,895	134,485	15,106	11,833	14,444	2,342	2,230	1,660	[2]568	1,624
Services to buildings	61,664	579,123	61,949	181,582	8,825	938	1,308	377,835	2,696	8,953	3,207	2,571	1,938	409	2,008	215
Consulting services	101,292	2,010,721	102,124	414,704	13,241	13,918	[2]36,131	1,123,852	157,462	128,953	173,061	61,348	[2]4,887	6,518	2,884	5,773
Other business services	190,215	2,364,237	193,434	496,604	40,442	71,117	16,549	1,517,550	67,371	101,052	97,619	26,801	1,833	2,506	2,601	5,674
Automobile parking	3,905	45,693	4,131	9,281	943	[2]499	2,657	24,579	1,855	2,811	4,271	396	1,252	141	[2]199	1
Top and body repair shops	28,552	240,370	28,552	138,304	2,262	1,434	3,154	87,903	695	5,762	2,491	520	969	17	1,187	180
General repair shops	87,409	637,223	87,503	294,470	9,991	13,916	6,399	282,915	2,836	19,250	12,120	488	6,209	254	2,010	796
Tire, paint, and other repair shops	18,245	173,340	18,378	109,296	2,932	3,773	692	48,744	1,067	7,247	2,113	91	674	88	686	248
Other automobile services, except repair	27,381	325,400	28,689	51,495	9,967	29,408	8,821	194,079	11,022	16,524	14,304	1,016	2,772	181	1,253	738
Radio and TV repair shops	45,101	396,121	45,167	114,559	3,329	4,373	132	256,241	695	12,478	1,036	5,969	1,660	41	922	881
Electrical repair shops, except radio and TV	24,601	221,018	24,743	71,480	3,094	[2]150	593	133,597	1,893	10,831	2,530	1,937	1,112	48	[2]24	935
Reupholstery and furniture repair	29,027	210,178	29,027	73,068	2,143	2,211	1,762	119,203	2,015	8,364	3,867	1,246	942	43	675	209
Other repair services, except automobile	111,512	955,285	111,731	286,050	17,191	10,112	2,989	583,988	4,898	40,410	11,114	9,802	8,859	1,694	3,193	1,902
Motion picture production, distribution, and related services	5,486	89,017	5,488	16,974	698	[2]479	[2]14,087	55,794	19,429	7,132	4,046	445	767	327	274	101
Theaters	3,566	41,190	3,650	11,659	479	2,736	1,770	17,517	1,643	2,152	2,448	17	1,742	47	[2]210	115
Theatrical producers, bands, orchestras, and entertainers	70,546	744,413	71,338	109,273	11,778	33,534	2,423	526,845	24,962	27,099	19,046	4,473	[2]849	3,047	8,127	1,895
Bowling alleys and billiard and pool parlors	12,631	95,731	12,966	34,815	3,709	6,825	780	41,307	1,754	4,590	3,609	864	1,800	572	437	172
Other amusement and recreation services	105,656	1,589,568	106,357	[2]48,359	29,869	97,384	82,402	989,761	176,127	85,444	184,417	9,225	8,459	9,129	19,061	1,846

Footnotes at end of table.

Table 2.8—SOURCE OF INCOME, BY INDUSTRY—Continued

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

Industry	Number of returns	Adjusted gross income (less deficit)	Net profit (less loss)		Net profit (less loss) from proprietorships in other industries		Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Pensions and annuities (taxable)	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss)	Payments to self-employed retirement plans
			Number of businesses	Amount	Number of businesses	Amount										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Offices of physicians and surgeons	154,986	6,520,050	156,309	4,759,087	16,398	[2]65,250	13,755	1,359,073	237,294	238,499	120,628	20,179	[2]28,567	5,182	22,828	120,139
Offices of dentists and dental surgeons	84,975	2,346,248	85,329	2,045,253	8,353	[2]18,191	[2]25,300	206,449	57,690	93,193	34,453	4,175	[2]4,205	1,464	6,355	48,639
Offices of osteopathic physicians	6,402	184,590	6,425	147,867	992	[2]3,675	3,252	19,975	4,091	10,435	4,061	1,349	872	95	[2]126	3,424
Offices of chiropractors	14,782	188,253	14,938	131,225	1,449	2,400	[2]1,212	39,973	1,856	8,317	4,500	1,321	1,132	263	1,370	2,261
Hospitals	109	3,482	119	1,531	43	1,564	[2]671	396	32	299	191	-	119	1	23	6
Medical laboratories	2,234	63,888	2,265	22,233	422	6,703	[2]384	28,171	2,708	2,224	2,936	365	[2]749	2	311	356
Dental laboratories	7,864	96,561	7,864	66,622	380	530	759	20,166	805	5,852	474	635	[2]51	4	1,432	145
Sanatoria, and convalescent and rest homes	13,190	115,112	13,425	63,325	1,701	[2]1,604	[2]1,963	43,687	983	7,644	5,936	734	[2]1,673	48	[2]259	33
Registered and practical nurses	63,617	515,957	63,617	220,766	5,222	7,394	5,923	243,195	7,101	23,783	852	8,116	244	50	3,993	820
Optometrists	14,206	314,261	14,256	254,806	1,177	[2]1,171	3,638	35,687	7,442	14,394	5,004	41	560	10	1,212	6,555
Other medical services	24,546	396,401	24,742	145,567	3,024	13,009	8,207	186,557	12,467	16,745	10,183	5,024	2,871	28	3,260	4,230
Legal services	129,570	3,542,691	129,786	1,838,762	14,452	[2]5,387	162,533	947,089	209,107	211,847	169,867	38,998	174	12,688	6,908	29,118
Educational services	99,590	1,218,586	101,203	128,060	21,081	56,378	26,914	891,741	28,599	51,961	26,554	18,516	3,041	1,372	7,474	1,875
Engineering services	43,973	805,129	44,415	248,911	6,145	[2]3,049	3,987	434,105	35,114	43,205	35,057	13,786	[2]1,234	3,751	1,577	3,388
Architectural services	20,747	362,152	20,748	164,883	2,076	1,776	3,154	154,853	14,811	14,767	10,333	1,854	[2]3,503	1,822	282	1,525
Certified public accountants	19,902	478,462	19,902	225,548	2,307	842	26,237	177,490	15,138	25,523	13,607	1,509	[2]1,629	423	320	3,391
Other accounting, auditing, and bookkeeping services	124,843	1,707,502	125,339	336,222	23,311	9,173	21,544	1,184,308	25,759	78,852	36,393	31,549	[2]3,472	618	9,397	4,245
Other services	167,334	2,513,900	169,112	376,949	23,930	70,631	25,197	1,693,123	108,973	103,919	89,446	38,483	[2]6,248	18,508	31,937	7,495
Nature of business not allocable	41,779	460,542	41,924	75,226	6,045	12,862	6,235	298,298	17,487	21,140	24,299	9,350	1,118	1,015	708	596

(*) Estimate is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
[1]Not shown because of duplication on returns with more than one business.
[2]Loss exceeds profit or income.
NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 2.9.—SOURCES OF INCOME OF FARM PROPRIETORS, BY SIZE OF NONFARM ADJUSTED GROSS INCOME AND SIZE OF FARM NET PROFIT OR LOSS

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

Size of nonfarm adjusted gross income and size of farm net profit or loss	Number of returns	Adjusted gross income (less deficit)	Farm net profit (less loss)	Nonfarm adjusted gross income (less deficit)										Income tax after credits	Number of farms	Farm business receipts, total
				Total	Business net profit (less loss)	Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss and adjustments)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
RETURNS WITH AND WITHOUT NONFARM ADJUSTED GROSS INCOME																
Returns with and without farm net profit, total	2,908,775	25,737,112	2,417,714	23,319,401	1,954,285	881,285	14,563,421	1,043,512	1,899,823	2,171,230	635,113	248,361	[1]77,629	3,493,581	2,941,447	40,912,787
Returns with farm net profit, total	1,583,592	13,146,609	5,738,387	7,408,222	516,807	231,066	4,281,626	343,865	979,817	754,475	442,420	80,328	[1]222,182	1,554,310	1,602,611	30,886,024
With profit $1 under $5,000	1,212,873	7,967,290	1,916,907	6,050,383	441,786	202,563	3,811,268	200,976	649,065	484,727	276,365	45,259	[1]61,626	849,336	1,224,800	13,219,284
With profit $5,000 under $25,000	356,903	4,546,870	3,301,315	1,245,555	72,595	45,426	441,990	108,496	292,778	235,409	150,661	26,522	[1]128,322	547,499	363,107	14,866,559
With profit $25,000 or more	13,816	632,449	520,165	112,284	2,426	[1]16,923	28,368	34,393	37,974	34,339	15,394	8,547	[1]32,234	157,475	14,704	2,800,181
Returns without farm net profit, total	1,325,183	12,590,503	[1]3,320,676	15,911,179	1,437,478	650,219	10,281,795	699,647	920,006	1,416,755	192,693	168,033	144,553	1,939,271	1,338,836	10,026,763
With loss under $25,000	1,313,760	12,110,233	[1]2,693,451	14,803,684	1,363,968	551,567	10,063,017	483,292	821,601	1,082,966	185,285	128,031	123,957	1,752,315	1,326,811	8,743,502
With loss $25,000 or more	11,423	480,270	[1]627,225	1,107,495	73,510	98,652	218,778	216,355	98,405	333,789	7,408	40,002	20,596	186,956	12,025	1,283,261
RETURNS WITHOUT NONFARM ADJUSTED GROSS INCOME																
Returns with and without farm net profit, total	229,404	440,827	732,795	[1]291,968	[1]92,476	[1]91,320	40,489	13,302	23,008	25,868	10,315	600	[1]221,754	49,992	231,082	5,974,134
Returns with farm net profit, total	192,406	720,863	869,362	[1]148,499	[1]40,771	[1]53,127	17,793	5,490	12,769	9,575	18,693	[1]1,215	[1]117,706	49,992	194,059	5,122,662
With profit $1 under $5,000	137,501	204,027	252,751	[1]48,724	[1]24,524	[1]14,075	7,932	1,326	3,653	4,114	1,402	[1]318	[1]28,234	2,656	138,684	1,852,566
With profit $5,000 under $25,000	52,283	443,777	506,640	[1]62,863	[1]10,231	[1]19,809	5,475	2,419	5,260	2,878	16,891	[1]157	[1]65,589	32,387	52,705	2,588,602
With profit $25,000 or more	2,622	73,059	109,971	[1]36,912	[1]6,016	[1]19,243	4,386	1,745	3,856	2,583	400	[1]740	[1]23,883	14,949	2,670	681,494
Returns without farm net profit, total	36,998	[1]280,036	[1]136,567	[1]143,469	[1]51,705	[1]38,193	22,696	7,812	10,239	16,293	[1]8,378	1,815	[1]104,048	-	37,023	851,472
With loss under $25,000	36,178	[1]192,105	[1]90,485	[1]101,620	[1]37,474	[1]28,315	19,049	3,900	7,426	6,288	[1]4,833	965	[1]68,626	-	36,190	693,927
With loss $25,000 or more	820	[1]87,931	[1]46,082	[1]41,849	[1]14,231	[1]9,878	3,647	3,912	2,813	10,005	[1]3,545	850	[1]35,422	-	833	157,545
RETURNS WITH NONFARM ADJUSTED GROSS INCOME																
Total																
Returns with and without farm net profit, total	2,679,371	25,296,285	1,684,916	23,611,369	2,046,761	972,605	14,522,932	1,030,210	1,876,815	2,145,362	624,798	247,761	144,125	3,443,589	2,710,365	34,938,653
Returns with farm net profit, total	1,391,186	12,425,746	4,869,025	7,556,721	557,578	284,193	4,263,833	338,375	967,048	744,900	423,727	81,543	[1]104,476	1,504,318	1,408,552	25,763,362
With profit $1 under $5,000	1,075,372	7,763,263	1,664,156	6,099,107	466,310	216,638	3,803,336	199,650	645,412	480,613	274,963	45,577	[1]33,392	846,680	1,086,116	11,366,718
With profit $5,000 under $25,000	304,620	4,103,093	2,794,675	1,308,418	82,826	65,235	436,515	106,077	287,518	232,531	133,770	26,679	[1]62,733	515,112	310,402	12,277,957
With profit $25,000 or more	11,194	559,390	410,194	149,196	8,442	2,320	23,982	32,648	34,118	31,756	14,994	9,287	[1]8,351	142,526	12,034	2,118,687
Returns without farm net profit, total	1,288,185	12,870,539	[1]3,184,109	16,054,648	1,489,183	688,412	10,259,099	691,835	909,767	1,400,462	201,071	166,218	248,601	1,939,271	1,301,813	9,175,291
With loss under $25,000	1,277,582	12,302,338	[1]2,602,966	14,905,304	1,401,442	579,882	10,043,968	479,392	814,175	1,076,678	190,118	127,066	192,583	1,752,315	1,290,621	8,049,575
With loss $25,000 or more	10,603	568,201	[1]581,143	1,149,344	87,741	108,530	215,131	212,443	95,592	323,784	10,953	39,152	56,018	186,956	11,192	1,125,716
$1 Under $5,000																
Returns with and without farm net profit, total	1,238,133	5,368,093	3,049,064	2,319,029	119,490	15,803	1,038,992	36,859	512,129	388,090	242,213	24,899	[1]59,446	350,774	1,249,999	21,335,746
Returns with farm net profit, total	914,844	5,081,328	3,577,102	1,504,226	65,066	16,844	620,668	25,305	384,807	276,119	211,573	15,269	[1]111,425	342,558	923,807	18,182,245
With profit $1 under $5,000	668,839	2,287,679	1,171,472	1,116,207	55,262	14,504	518,649	11,535	258,833	168,893	140,339	10,153	[1]61,961	70,674	674,444	7,817,991
With profit $5,000 under $25,000	239,184	2,545,911	2,170,428	375,483	9,610	2,394	100,132	12,877	119,625	104,705	68,780	4,885	[1]47,525	222,908	242,480	9,257,627
With profit $25,000 or more	6,821	247,738	235,202	12,536	194	[1]54	1,887	893	6,349	2,521	2,454	231	[1]1,939	48,976	6,883	1,106,627
Returns without farm net profit, total	323,289	286,765	[1]528,038	814,803	54,424	[1]1,041	418,324	11,554	127,322	111,971	30,640	9,630	51,979	8,216	326,192	3,153,501
With loss under $25,000	322,523	322,641	[1]490,550	813,191	55,027	[1]972	417,958	11,444	127,036	111,089	30,337	9,587	51,685	8,216	325,423	3,035,068
With loss $25,000 or more	766	[1]35,876	[1]37,488	1,612	[1]603	[1]69	366	110	286	882	303	43	294	-	769	118,433
$5,000 Under $10,000																
Returns with and without farm net profit, total	663,809	4,950,458	16,078	4,934,380	270,950	55,696	3,744,664	58,740	369,211	247,223	131,712	30,699	25,485	421,256	671,545	5,989,124
Returns with farm net profit, total	262,556	2,607,016	719,572	1,887,444	96,193	26,310	1,311,799	41,757	216,435	107,569	82,119	13,620	[1]8,358	267,031	266,069	3,911,062
With profit $1 under $5,000	222,566	1,895,024	291,407	1,603,617	82,951	17,923	1,185,924	29,644	146,729	72,657	51,072	8,787	7,930	164,927	224,836	2,035,363
With profit $5,000 under $25,000	38,154	630,356	360,150	270,206	11,962	8,944	123,441	10,977	63,773	32,828	29,931	4,404	[1]16,054	82,430	39,352	1,552,121
With profit $25,000 or more	1,836	81,636	68,015	13,621	1,280	[1]557	2,434	1,136	5,933	2,084	1,116	429	[1]234	19,674	1,881	323,578
Returns without farm net profit, total	401,253	2,343,442	[1]703,494	3,046,936	174,757	29,386	2,432,865	16,983	152,776	139,654	49,593	17,079	33,843	154,225	405,476	2,078,062
With loss under $25,000	400,686	2,363,618	[1]679,269	3,042,887	174,471	29,294	2,431,331	16,949	152,567	137,293	49,469	16,906	34,607	154,225	404,908	2,018,146
With loss $25,000 or more	567	[1]20,176	[1]24,225	4,049	286	92	1,534	34	209	2,361	124	173	[1]764	-	568	59,916

Footnotes at end of table.

Table 2.9.—SOURCES OF INCOME OF FARM PROPRIETORS, BY SIZE OF NONFARM ADJUSTED GROSS INCOME AND SIZE OF FARM NET PROFIT OR LOSS—Continued

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

Size of nonfarm adjusted gross income and size of farm net profit or loss	Number of returns	Adjusted gross income (less deficit)	Farm net profit (less loss)	Nonfarm adjusted gross income (less deficit)										Income tax after credits	Number of farms	Farm business receipts, total
				Total	Business net profit (less loss)	Partnership and Small Business Corporation net profit (less loss)	Wages and salaries	Dividends in adjusted gross income	Interest received	Net gain (less loss) from sales of capital assets	Rents (net income less loss)	Royalties (net income less loss)	Other income (less loss and adjustments)			
RETURNS WITH NONFARM ADJUSTED GROSS INCOME--Continued	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
$10,000 Under $25,000																
Returns with and without farm net profit, total	661,334	8,905,470	[1]668,530	9,574,000	564,603	209,834	7,460,950	133,589	489,518	463,741	145,184	56,503	50,078	1,073,038	669,042	4,849,004
Returns with farm net profit, total	183,871	3,055,605	428,304	2,627,301	175,091	72,567	1,835,219	63,755	220,300	160,557	81,484	16,656	1,672	425,929	187,275	2,570,585
With profit $1 under $5,000	161,214	2,463,287	170,291	2,292,996	153,751	52,153	1,698,406	41,812	155,656	117,136	52,691	11,087	10,304	318,790	163,377	1,241,674
With profit $5,000 under $25,000	21,090	507,933	198,373	309,560	19,420	18,865	133,500	19,635	56,584	38,642	21,784	4,693	[1]3,563	84,628	21,760	1,021,384
With profit $25,000 or more	1,567	84,385	59,640	24,745	1,920	1,549	3,313	2,308	8,060	4,779	7,009	876	[1]5,069	22,511	2,138	307,527
Returns without farm net profit, total	477,463	5,849,865	[1]1,096,834	6,946,699	389,512	137,267	5,625,731	69,834	269,218	303,184	63,700	39,847	48,406	647,109	481,767	2,278,419
With loss under $25,000	475,938	5,888,247	[1]1,032,632	6,920,879	388,282	137,345	5,620,361	67,209	265,926	293,931	61,177	37,924	48,724	647,109	480,206	2,122,347
With loss $25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$25,000 Under $50,000																
Returns with and without farm net profit, total	78,311	2,401,594	[1]217,806	2,619,400	516,198	219,318	1,184,207	127,062	201,364	244,740	63,183	37,955	25,373	447,878	80,266	1,394,762
Returns with farm net profit, total	22,070	827,867	93,972	733,895	131,881	66,389	297,549	51,874	72,877	72,385	30,421	10,731	[1]212	174,984	23,103	665,497
With profit $1 under $5,000	17,188	588,271	23,233	565,038	104,291	52,238	255,495	29,847	47,393	47,648	18,865	6,199	3,062	115,840	17,707	196,356
With profit $5,000 under $25,000	4,330	194,615	45,616	148,999	25,638	12,215	37,894	19,802	21,282	21,336	8,330	3,276	[1]774	44,761	4,745	293,052
With profit $25,000 or more	552	44,981	25,123	19,858	1,952	1,936	4,160	2,225	4,202	3,401	3,226	1,256	[1]2,500	14,383	651	176,089
Returns without farm net profit, total	56,241	1,573,727	[1]311,778	1,885,505	384,317	152,929	886,658	75,188	128,487	172,355	32,762	27,224	25,585	272,894	57,163	729,265
With loss under $25,000	54,306	1,585,201	[1]230,302	1,815,503	377,392	150,732	869,399	69,344	121,980	150,131	29,323	25,507	21,695	272,587	55,169	560,538
With loss $25,000 or more	1,935	[1]11,474	[1]81,476	70,002	6,925	2,197	17,259	5,844	6,507	22,224	3,439	1,717	3,890	307	1,994	168,727
$50,000 Under $100,000																
Returns with and without farm net profit, total	27,582	1,645,852	[1]227,095	1,872,947	412,391	241,734	642,519	154,851	132,049	205,164	28,640	29,973	25,626	430,581	28,626	760,736
Returns with farm net profit, total	6,110	446,594	32,721	413,873	68,518	69,967	131,383	44,347	36,659	37,458	11,956	9,016	4,569	133,082	6,423	307,564
With profit $1 under $5,000	4,453	306,623	6,143	300,480	54,884	56,935	99,325	30,044	21,259	23,972	7,388	3,398	3,275	88,906	4,605	54,217
With profit $5,000 under $25,000	1,409	110,520	14,708	95,812	11,865	12,425	27,104	11,987	12,377	9,928	3,318	4,585	2,223	33,805	1,537	117,457
With profit $25,000 or more	248	29,451	11,870	17,581	1,769	607	4,954	2,316	3,023	3,558	1,250	1,033	[1]929	10,371	281	135,890
Returns without farm net profit, total	21,472	1,199,258	[1]259,816	1,459,074	343,873	171,767	511,136	110,504	95,390	167,706	16,684	20,957	21,057	297,499	22,203	453,172
With loss under $25,000	18,495	1,121,167	[1]122,748	1,243,915	300,010	164,192	452,398	90,040	75,557	118,786	15,833	14,481	12,618	284,360	19,065	226,648
With loss $25,000 or more	2,977	78,091	[1]137,068	215,159	43,863	7,575	58,738	20,464	19,833	48,920	851	6,476	8,439	13,139	3,138	226,524
$100,000 or More																
Returns with and without farm net profit, total	10,202	2,024,818	[1]266,795	2,291,613	163,129	230,220	451,600	519,109	172,544	596,404	13,866	67,732	77,009	720,062	10,887	609,281
Returns with farm net profit, total	1,735	407,336	17,354	389,982	20,829	32,116	67,215	111,337	35,970	90,812	6,174	16,251	9,278	160,734	1,875	126,409
With profit $1 under $5,000	1,112	222,379	1,610	220,769	15,171	22,885	45,537	56,768	15,542	50,307	4,608	5,953	3,998	87,543	1,147	21,117
With profit $5,000 under $25,000	453	113,758	5,400	108,358	4,331	10,392	14,444	30,799	13,877	25,092	1,627	4,836	2,960	46,580	528	36,316
With profit $25,000 or more	170	71,199	10,344	60,855	1,327	[1]1,161	7,234	23,770	6,551	15,413	[1]61	5,462	2,320	26,611	200	68,976
Returns without farm net profit, total	8,467	1,617,482	[1]284,149	1,901,631	142,300	198,104	384,385	407,772	136,574	505,592	7,692	51,481	67,731	559,328	9,012	482,872
With loss under $25,000	5,634	1,021,464	[1]47,465	1,068,929	106,260	99,291	252,521	224,406	71,109	265,448	3,979	22,661	23,254	385,818	5,850	86,828
With loss $25,000 or more	2,833	596,018	[1]236,684	832,702	36,040	98,813	131,864	183,366	65,465	240,144	3,713	28,820	[1]4,477	173,510	3,162	396,044

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 3

Partnerships

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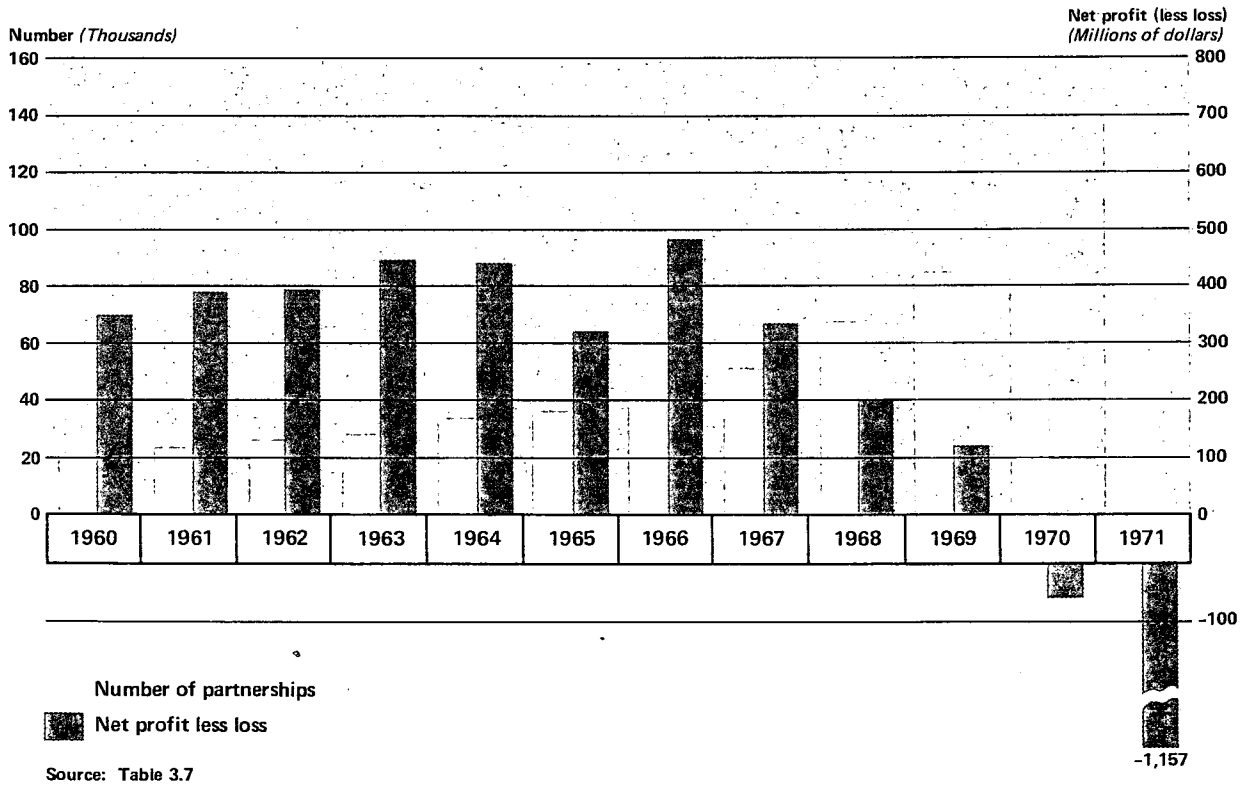
Chart 3A

Number and net profit (less loss) by year of organization



Source: Table 3.7

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnerships income statement. They were reportable only on the partners' returns and thus are not included here. In addition, the parties involved in joint production, extraction, investing, or use agreements that did not involve the active conduct of complete business operations could elect, under Code section 761, not to be considered a partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production, it is believed to be significant.

Balance Sheet Data

Asset and liability information for those partnerships with balance sheets is shown in table 3.6 classified by selected industry and in table 3.7 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Only about 63 percent of all partnerships are covered in these tables; the remainder failed to include balance sheets on their returns.

Partnership balance sheet data are normally published every two years in this series and were last published for 1969.

Year of Organization

Chart 3A shows the number of partnerships and their net profit (less loss) by year of organization, derived from table 3.7. The few part-year returns of partnerships organized in 1972 included in table 3.7 were omitted from the chart, as were years prior to 1960, since the data for these years are not presented on an annual basis in the table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	958,912	3,772,029	98,149,157	5,112,438	3,646,793	5,524,183	12,737,903	9,146,110	[2]	[2]	0.6	0.2	0.2	0.7	1.1
All nonfarm industries	849,621	3,476,821	91,664,808	4,602,115	3,452,979	5,203,555	12,149,296	8,746,015				Not available			
Agriculture, forestry, and fishery	121,318	325,117	7,639,041	549,129	211,436	333,545	720,602	528,570	5.9	4.9	7.7	6.6	6.7	16.2	0.2
Farms	109,291	295,208	6,484,349	510,323	193,814	320,628	588,607	400,095	5.4	4.8	7.3	5.3	6.3	18.1	3.1
Field crop farms	32,959	90,256	1,577,317	160,626	63,954	85,936	207,561	265,442	5.4	10.2	10.5	1.6	8.5	27.4	13.3
Fruit, tree nut, and vegetable farms	10,614	35,466	707,304	54,189	35,679	47,634	151,157	(*)	10.8	19.0	11.9	0.6	10.0	18.6	(*)
Livestock farms	55,537	143,774	3,808,255	261,438	81,610	167,135	185,992	106,734	4.2	1.0	6.8	13.2	10.8	10.2	34.1
Animal specialty farms	1,874	4,201	40,005	4,339	652	1,143	(*)	[3]3,281	23.0	3.4	4.3	[2]	25.4	(*)	31.0
Other farms	8,307	21,511	351,468	29,731	11,919	18,780	40,743	34,609	3.0	9.6	11.1	11.0	3.5	2.4	4.7
Agricultural services and hunting and trapping	8,898	20,905	1,008,736	27,758	13,109	10,205	99,242	121,201	2.3	3.3	1.0	9.1	4.6	2.7	3.6
Miscellaneous agricultrual services	2,581	6,694	372,934	12,789	4,867	4,086	39,310	28,822	3.3	14.7	8.3	15.1	18.7	12.7	30.7
Offices of veterinarians and animal hospitals	2,044	4,635	206,394	5,087	4,528	1,728	30,939	78,605	11.5	11.3	20.6	2.6	24.3	0.7	13.4
Other animal husbandry services	1,833	4,451	337,296	6,039	1,724	3,497	12,883	(*)	9.6	1.5	0.4	6.3	7.7	12.7	(*)
Horticultural services	2,308	4,817	87,872	3,663	1,909	637	15,851	16,409	7.9	11.6	13.7	18.5	10.8	7.7	18.2
Hunting and trapping, and game propagation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Forestry	1,534	4,072	(*)	(*)	(*)	(*)	(*)	(*)	27.5	(*)	(*)	(*)	(*)	(*)	(*)
Fishery	(*)	(*)	81,820	5,605	1,806	(*)	16,697	(*)	(*)	1.1	34.2	21.4	(*)	2.0	(*)
Mining	13,414	122,689	1,292,351	103,488	36,189	22,011	145,283	[3]869,720	3.3	0.8	1.1	7.1	6.2	5.2	16.4
Metal mining	355	1,463	32,641	3,754	1,393	(*)	6,717	(*)	19.7	14.8	28.6	25.1	(*)	25.5	(*)
Coal mining	793	1,964	286,909	23,023	5,043	1,852	49,961	31,592	19.2	8.1	20.7	3.8	10.2	4.2	28.3
Crude petroleum and natural gas	11,632	117,114	828,469	64,765	25,558	15,426	59,684	[3]502,862	1.7	0.3	6.2	5.6	21.0	4.8	14.3
Quarrying and mining, not elsewhere classified	634	2,148	144,332	11,946	4,195	2,782	28,921	(*)	25.8	5.7	6.9	14.6	14.9	3.0	(*)
Contract construction	53,047	123,427	8,338,018	160,257	130,552	65,366	1,579,907	855,788	3.0	2.0	4.0	2.8	9.6	0.7	3.0
General contractors	18,223	45,919	5,190,692	85,374	59,926	48,466	819,959	366,948	3.1	1.7	1.3	3.6	6.1	2.1	2.9
Building construction	15,220	37,945	3,555,284	32,780	38,514	37,052	477,191	253,621	1.2	3.5	10.4	10.6	6.1	4.5	6.3
Heavy construction, except buildings	1,188	3,685	709,992	26,168	10,289	5,422	122,355	45,934	2.8	2.3	10.9	6.7	3.7	0.1	3.8
General contractors not allocable	1,815	4,289	925,416	26,426	11,123	5,992	220,413	67,393	19.5	1.8	6.3	11.0	8.6	1.7	5.1
Special trade contractors	34,815	77,487	3,144,075	74,786	70,589	16,844	759,302	488,947	6.1	2.3	10.1	2.0	19.6	0.8	3.1
Plumbing, heating, and air conditioning	5,843	12,470	685,132	9,352	12,643	2,808	140,360	85,875	8.7	6.0	0.6	8.6	23.6	2.3	9.8
Painting, paperhanging, and decorating	4,132	8,839	189,927	3,944	4,335	(*)	52,335	45,620	15.3	7.0	12.7	9.2	(*)	8.5	27.0
Electrical work	2,882	6,214	346,634	4,364	7,720	1,157	91,454	51,370	1.6	14.0	2.7	13.5	22.8	17.9	24.9
Masonry, stonework, and plastering	3,992	9,402	370,699	5,708	8,397	1,448	115,012	63,049	5.5	4.1	18.0	9.2	10.7	8.4	5.7
Carpentering and flooring	4,116	9,117	237,511	3,329	4,625	(*)	59,075	39,864	26.4	22.2	23.0	24.6	(*)	17.9	15.8
Roofing and sheet metal work	2,764	6,198	247,074	4,692	4,851	601	59,595	45,727	24.8	12.5	4.9	6.4	6.2	0.4	33.8
Concrete work	1,880	5,059	257,775	(*)	5,890	(*)	66,561	29,923	1.8	12.8	(*)	22.1	(*)	0.5	15.0
Water well drilling	554	1,164	49,302	(*)	1,944	451	8,204	7,318	20.8	16.1	(*)	35.0	16.6	9.8	22.1
Miscellaneous special trade contractors	8,652	19,024	760,021	34,844	20,184	7,000	166,706	120,201	5.6	3.2	11.7	1.3	20.6	2.0	3.8
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	27,214	67,655	5,330,608	200,094	107,020	53,385	1,030,504	333,351	6.0	1.7	6.9	3.6	4.6	4.2	6.2
Food and kindred products	2,260	6,063	1,125,811	20,223	14,418	5,928	128,471	45,294	7.9	2.0	14.6	2.0	2.9	5.5	7.0
Textile mill products	(*)	(*)	123,490	5,755	2,449	769	24,433	1,537	(*)	2.7	0.1	1.8	8.3	5.3	12.9
Apparel and other textile products	1,359	3,349	561,345	4,530	12,877	2,855	194,797	35,625	23.0	3.0	10.8	3.5	1.1	0.8	1.6
Lumber and wood products, except furniture	4,720	10,883	913,494	48,242	20,476	18,871	154,720	55,853	16.2	3.2	12.1	7.7	0.9	6.0	21.1
Furniture and fixtures	976	2,446	125,068	2,204	2,479	1,355	28,760	(*)	17.7	0.5	28.3	9.0	31.6	13.5	(*)
Printing, publishing, and allied industries	4,271	11,071	453,974	11,462	10,760	(*)	117,546	55,932	30.2	9.1	22.3	10.3	(*)	8.5	1.2
Chemicals and allied products	706	2,537	259,925	44,348	4,267	6,946	27,528	[3]20,314	11.7	3.7	0.2	4.4	1.5	5.5	4.1
Leather and leather products	(*)	(*)	48,174	428	772	240	8,062	2,344	(*)	2.1	18.7	7.9	16.2	17.3	32.3
Stone, clay, and glass products	1,199	2,829	174,644	8,042	4,737	1,642	36,964	16,813	31.6	4.8	3.0	18.4	0.5	7.0	19.5
Primary metal industries	(*)	(*)	125,356	8,761	3,007	1,497	22,855	(*)	(*)	13.8	5.5	3.9	12.0	22.5	(*)
Fabricated metal products	2,710	7,470	411,410	10,120	9,746	3,135	102,189	51,358	2.1	5.2	9.9	2.6	5.6	2.9	24.1
Machinery, except electrical	2,440	5,573	233,237	7,904	5,665	2,044	59,410	31,948	23.1	19.0	25.0	22.8	16.8	24.5	4.8
Electrical machinery, equipment, and supplies	802	1,912	105,205	1,534	1,608	1,016	18,772	(*)	22.9	16.9	8.7	17.5	31.5	1.5	(*)
Transportation equipment	(*)	(*)	68,142	(*)	1,892	1,032	18,666	(*)	(*)	9.8	(*)	21.0	28.1	10.2	(*)
Manufacturing, not elsewhere classified	4,316	10,147	592,285	24,461	11,710	3,187	86,551	42,521	6.4	2.2	3.3	5.0	5.1	2.4	15.9
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	14,854	43,688	1,353,607	122,124	51,974	30,169	246,607	138,549	4.0	5.7	3.0	3.9	13.9	1.7	15.3
Local and highway passenger transit	941	2,258	52,954	(*)	2,703	847	16,083	(*)	5.7	30.9	(*)	32.7	28.6	8.8	(*)
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	674	1,670	(*)	(*)	(*)	(*)	(*)	(*)	8.4	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Transportation, communication, electric, gas, and sanitary services—Continued															
Trucking and warehousing	8,957	21,187	793,742	64,851	35,569	12,708	152,943	86,708	7.3	3.7	5.7	2.9	3.7	3.7	6.8
Trucking, local and long distance	8,241	19,018	698,939	58,029	30,605	9,953	130,780	73,264	7.7	2.7	2.8	4.2	0.8	3.3	6.5
Public warehousing and motor freight terminals	716	2,169	94,803	6,822	4,964	2,755	22,163	13,444	2.3	10.3	30.3	5.1	19.8	5.9	8.2
Water transportation	1,045	2,904	89,354	(*)	1,928	(*)	14,789	(*)	1.0	14.5	(*)	10.8	(*)	12.2	(*)
Air transportation	337	881	12,175	1,262	(*)	253	2,049	(*)	22.6	15.8	3.3	(*)	0.5	8.1	(*)
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	775	2,622	187,469	18,197	3,051	9,015	(*)	(*)	26.1	29.2	13.9	16.1	19.7	(*)	(*)
Arrangement of transportation, except travel agencies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Travel agencies	(*)	(*)	126,706	405	(*)	(*)	6,210	(*)	(*)	27.6	25.9	(*)	(*)	23.6	(*)
Other transportation services	428	1,734	(*)	17,765	(*)	8,885	(*)	(*)	(2)	(*)	14.9	(*)	19.4	(*)	(*)
Communication	694	2,435	(*)	(*)	1,696	1,926	(*)	(*)	34.8	(*)	(*)	34.9	9.5	(*)	(*)
Electric, gas, and sanitary services	2,095	11,284	138,646	19,190	6,270	2,497	30,414	(*)	1.4	7.5	31.9	26.6	27.7	10.3	(*)
Wholesale and retail trade	195,358	455,915	35,343,481	366,441	577,614	173,548	2,776,567	2,189,261	3.0	1.3	3.4	2.7	6.1	1.0	1.6
Wholesale trade	28,497	74,137	11,027,515	84,200	125,033	42,635	597,434	536,214	1.7	0.9	2.2	3.5	1.0	2.8	2.7
Motor vehicles and automotive equipment	1,958	4,846	511,129	4,372	6,978	1,913	45,704	45,728	3.5	3.9	19.3	0.6	9.0	2.0	14.5
Drugs, chemicals, and allied products	789	2,569	165,238	1,359	1,632	685	12,303	10,303	7.5	8.8	9.8	6.8	12.6	4.7	31.0
Piece goods, notions, and apparel	1,361	3,426	406,016	1,253	3,021	1,600	21,865	30,429	5.1	1.9	28.5	3.5	15.6	3.8	0.6
Groceries and related products	4,677	11,679	2,821,137	18,919	19,457	5,969	161,892	112,562	1.5	0.3	5.1	2.8	4.8	1.1	7.2
Farm product raw materials	2,418	6,212	2,244,520	12,416	7,197	11,966	52,239	42,411	1.5	1.4	1.5	3.5	0.5	4.7	5.6
Electrical goods	795	1,847	210,306	(*)	(*)	(*)	16,867	16,407	2.5	8.1	(*)	(*)	(*)	13.9	24.1
Hardware, and plumbing and heating equipment	1,020	2,505	273,696	1,878	3,651	1,289	23,369	19,248	4.2	3.1	13.7	7.4	0.2	9.3	9.6
Machinery, equipment, and supplies	2,964	7,552	528,817	6,216	6,201	2,895	46,044	41,606	6.3	5.0	7.4	7.4	5.4	5.0	1.1
Alcoholic beverages	534	1,486	596,558	3,254	17,896	1,485	30,995	20,790	1.4	0.4	0.2	0.1	8.6	1.2	4.0
Lumber and construction materials	1,470	4,148	530,118	8,495	5,588	3,034	32,946	33,055	23.0	12.0	6.8	20.1	24.3	21.1	13.1
Wholesale trade, not elsewhere classified	10,510	27,865	2,739,299	24,765	50,839	10,803	153,202	163,631	1.9	(2)	0.8	2.8	3.4	3.8	3.7
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	166,169	380,203	24,270,062	281,541	451,361	130,537	2,174,999	1,648,311	3.9	2.4	3.8	4.3	7.9	2.1	3.0
Building materials, hardware, and farm equipment	9,986	23,662	2,087,260	22,972	38,246	12,229	180,646	149,816	0.8	2.1	5.7	5.1	6.4	4.5	1.6
Building materials dealers	3,776	9,761	943,520	11,946	17,737	5,210	95,044	72,097	5.0	0.2	0.3	1.8	9.1	4.1	0.7
Hardware stores	3,863	8,654	506,696	5,137	12,042	2,840	43,356	51,187	6.6	1.8	10.9	3.7	25.8	2.5	7.6
Farm equipment dealers	2,347	5,247	637,044	5,889	8,467	4,179	42,246	26,532	6.2	8.2	12.0	14.2	24.8	12.8	3.5
General merchandise stores	8,748	20,221	1,039,009	19,248	21,113	5,485	90,576	81,000	12.2	10.0	6.6	9.7	1.3	4.7	13.2
Mail order houses	788	1,721	83,859	329	1,182	(*)	5,367	9,854	5.7	1.2	29.6	1.3	(*)	4.2	19.7
Automatic merchandising machine operators	1,620	3,794	127,279	9,816	4,142	1,999	9,226	7,683	4.6	9.3	0.6	12.9	21.3	31.8	2.8
Direct selling establishments	654	1,484	28,068	805	(*)	138	2,565	(*)	1.2	14.2	13.0	(*)	14.5	19.7	(*)
Variety and other general merchandise stores	5,686	13,222	799,803	8,298	15,428	3,204	73,418	61,160	19.2	13.8	18.5	15.7	6.4	8.9	22.7
Food stores	23,078	52,589	5,073,391	45,532	74,250	14,758	337,020	234,517	5.9	2.4	4.2	0.1	3.3	0.6	7.4
Grocery stores	16,539	37,417	4,284,218	33,881	60,702	11,500	256,483	173,793	3.8	2.4	9.1	0.2	10.6	0.5	3.9
Meat and fish markets	2,134	4,753	372,242	3,428	3,803	928	24,508	24,489	16.1	7.4	0.3	3.4	17.7	11.1	26.1
Fruit stores and vegetable markets	421	980	74,088	607	1,593	(*)	4,523	4,801	18.1	4.6	28.6	23.4	(*)	4.2	34.3
Candy, nut, and confectionery stores	517	1,078	50,554	633	1,171	(*)	3,868	5,393	7.0	9.5	26.3	8.7	(*)	9.6	13.7
Retail bakeries	2,057	5,278	156,220	3,637	4,702	1,197	34,154	18,468	28.4	11.9	7.4	5.8	2.6	6.8	26.8
Dairy products and other food stores	1,410	3,083	136,069	3,346	2,279	(*)	13,484	7,573	5.9	20.7	26.8	21.5	(*)	31.9	20.1
Automotive dealers and service stations	32,820	70,776	6,478,755	46,885	90,398	36,735	410,020	320,228	3.3	5.8	7.6	10.1	10.5	3.7	10.3
Motor vehicle dealers	5,891	13,226	2,807,614	11,826	20,299	18,879	158,572	92,225	0.5	3.5	0.9	1.2	3.0	2.7	9.3
Tire, battery, and accessory dealers	4,405	9,463	514,210	6,583	8,972	2,743	48,662	47,180	9.3	8.3	12.0	14.7	4.7	8.4	23.1
Gasoline service stations	18,873	40,109	2,676,704	23,422	55,135	6,577	178,236	163,605	8.3	7.2	20.4	12.7	31.1	4.0	9.0
Other automotive dealers	3,651	7,978	480,227	5,054	5,992	8,536	24,550	17,218	2.7	9.3	6.4	9.6	16.0	1.4	7.1
Apparel and accessory stores	11,430	29,270	1,366,649	12,345	27,178	6,825	141,404	134,403	4.0	3.9	3.2	0.4	16.8	4.5	6.4
Women's ready-to-wear and accessory stores, and fur shops	4,733	14,227	472,596	4,728	8,841	2,280	49,660	44,002	4.0	11.0	20.8	0.9	2.4	9.3	20.9
Other apparel and accessory stores	6,697	15,043	894,053	7,617	18,337	4,545	91,744	90,401	3.9	0.2	7.8	1.0	24.1	1.8	0.7
Furniture, home furnishings, and equipment	10,120	22,578	1,477,513	16,809	25,573	10,709	141,710	138,471	7.7	3.2	17.4	0.3	22.9	4.6	5.6
Furniture stores	3,673	8,893	767,658	8,187	12,262	4,579	74,644	62,906	13.9	7.7	23.1	9.1	3.7	11.8	9.5
Home furnishings and equipment stores, except appliances	2,315	4,760	208,588	3,213	4,112	(*)	25,761	23,776	12.9	12.0	25.4	1.3	(*)	6.1	18.9
Household appliance, radio, TV, and music stores	4,132	8,925	501,267	5,409	9,199	(*)	41,305	51,789	0.8	7.5	3.9	10.6	(*)	9.3	5.4
Eating and drinking places	34,362	79,983	2,759,139	70,756	102,296	23,679	532,436	251,707	2.1	3.0	2.2	7.2	9.5	8.0	4.7
Eating places	23,395	55,971	2,088,388	55,665	73,127	18,180	440,225	185,024	1.5	0.5	0.4	3.5	8.6	3.3	6.1
Drinking places	10,967	24,012	670,751	15,091	29,169	5,499	92,211	66,683	10.0	10.6	8.8	16.4	12.3	30.4	0.6

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade--Continued															
Retail trade—Continued															
Drug and proprietary stores	3,902	9,677	809,018	6,993	13,760	2,673	90,254	77,535	4.0	7.2	4.4	0.3	2.2	10.9	8.6
Liquor stores	4,564	10,067	833,222	6,461	17,309	3,622	37,403	51,617	6.6	1.8	5.7	0.1	6.6	7.5	0.2
Antique and secondhand stores	3,069	6,739	81,769	1,392	1,345	580	6,205	(*)	15.6	9.3	28.0	1.1	17.0	18.5	(*)
Sporting goods stores and bicycle shops	2,425	5,269	213,685	(*)	3,679	1,343	12,151	17,783	0.7	7.2	(*)	7.0	30.0	12.7	7.0
Jewelry stores	1,902	4,095	218,472	(*)	3,565	(*)	23,457	35,079	4.6	24.2	(*)	21.7	(*)	15.2	19.0
Fuel and ice dealers	1,071	2,367	184,393	4,206	4,513	691	14,722	(*)	4.9	12.0	11.3	31.4	34.9	5.8	(*)
Florists	2,810	6,144	187,565	3,976	5,219	(*)	28,540	22,283	7.0	8.9	20.9	9.7	(*)	11.4	10.3
Cigar stores and stands	270	544	37,336	207	(*)	75	3,643	(*)	0.5	23.9	11.5	(*)	10.0	10.4	(*)
Newsstands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade, not elsewhere classified	15,177	35,231	1,387,253	19,138	21,847	9,232	122,259	107,125	10.0	5.8	2.6	2.5	3.8	9.7	1.6
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	692	1,575	45,904	700	1,220	376	(*)	4,736	19.9	5.6	24.6	17.1	22.3	(*)	14.0
Finance, insurance, and real estate	353,327	2,103,093	18,980,271	2,802,862	2,043,236	4,443,242	1,497,153	[3]463,456	0.2	0.3	0.6	0.3	0.6	2.7	2.3
Finance	85,502	1,001,623	3,964,152	49,195	153,149	523,852	754,317	257,993	6.9	0.3	5.6	2.7	0.3	0.2	1.1
Banking	(*)	(*)	49,383	1,756	1,522	5,239	16,745	(*)	(*)	21.6	32.3	14.8	6.4	13.8	(*)
Credit agencies other than banks	2,411	15,432	359,071	2,315	3,031	15,193	20,462	31,638	22.2	2.1	5.6	13.2	8.7	6.2	24.7
Security and commodity brokers, dealers, exchanges, and services	5,212	49,002	2,404,580	16,078	86,454	228,382	695,738	377,401	17.4	0.4	4.2	2.1	1.0	0.7	4.3
Security underwriting syndicates	2,315	26,786	114,202	68	204	(*)	2,800	72,450	4.9	10.0	18.4	4.3	(*)	9.7	20.4
Security brokers, dealers, and flotation companies	2,689	19,848	2,183,681	15,290	83,898	224,273	673,871	267,799	34.4	0.4	4.6	2.7	0.5	0.6	[2]
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	(*)	(*)	106,697	720	2,352	4,108	19,067	37,152	(*)	7.2	1.9	18.0	27.3	3.2	3.3
Holding and investment companies	77,716	935,181	1,151,118	29,046	62,142	275,038	21,372	[3]157,720	0.5	1.7	19.8	8.0	5.4	19.5	31.2
Investment clubs	19,266	288,501	16,109	(*)	(*)	5,743	(*)	(*)	4.2	3.2	(*)	(*)	5.5	(*)	(*)
Common trust funds	1,582	273,852	530,737	115	317	(*)	(*)	232,315	24.2	2.1	23.9	11.8	(*)	(*)	0.4
Other holding and investment companies	56,868	372,828	604,272	27,835	60,049	268,687	20,953	[3]387,506	1.5	5.2	18.4	9.6	5.3	20.3	12.7
Insurance agents, brokers, and service	9,413	28,361	1,023,500	9,662	16,924	4,824	120,683	264,873	6.3	1.9	0.4	0.3	7.7	11.7	0.3
Real estate	258,412	1,073,109	13,992,619	2,744,005	1,873,163	3,914,566	622,153	[3]986,322	0.5	0.4	0.3	0.5	1.0	3.9	5.6
Operators, except developers, and lessors of buildings	208,976	876,541	10,855,498	2,646,090	1,749,083	3,580,433	469,402	[3]1,083,970	0.6	0.7	0.7	0.4	0.8	3.4	3.6
Lessors of real property other than buildings	24,527	98,022	270,314	38,916	48,744	83,838	(*)	(*)	0.2	4.9	7.4	2.3	3.7	(*)	(*)
Agents, brokers, and managers	10,770	38,334	575,739	27,520	21,808	52,354	44,508	79,187	8.6	0.3	15.0	12.2	2.9	27.8	6.8
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers	11,607	50,453	1,903,907	23,963	45,435	169,120	77,630	(*)	2.0	0.3	1.4	2.6	3.9	4.2	(*)
Operative builders	1,490	6,748	328,682	5,328	6,648	26,999	12,234	[3]2,258	32.6	3.5	11.1	8.9	16.7	9.8	4.7
Combinations of real estate, insurance, loans, and law offices	794	2,363	47,081	1,638	1,089	1,507	(*)	11,554	4.3	15.8	2.7	31.0	29.7	(*)	0.4
Services	172,269	508,812	19,571,373	797,443	482,361	395,343	4,715,994	6,403,931	1.1	1.0	1.6	1.3	3.1	0.1	1.9
Hotels, rooming houses, camps, and other lodgings	12,808	51,086	1,270,830	179,848	101,014	160,548	282,173	[3]22,383	2.5	0.8	6.2	2.8	5.0	0.2	5.7
Hotels	1,898	9,359	376,345	43,866	30,809	42,114	116,869	[3]38,703	13.6	1.9	3.6	10.2	8.4	3.0	2.7
Tourist courts and motels	6,320	25,874	701,310	96,702	52,125	75,966	147,420	33,217	0.4	2.7	6.3	3.3	0.3	1.1	1.8
Trailer parks and camps	3,283	12,328	143,809	28,692	13,689	32,681	10,678	[3]10,013	3.4	6.1	13.7	10.6	15.3	5.8	23.4
Other lodging places	(*)	(*)	49,366	10,588	4,391	9,787	7,206	[3]6,884	(*)	15.5	4.7	0.9	3.1	24.7	8.9
Personal services	28,673	62,814	1,162,504	60,098	36,924	14,693	285,352	216,702	2.0	3.2	2.3	11.5	9.7	9.5	[2]
Coin-operated laundries and dry cleaning	4,677	10,329	120,906	16,943	4,091	3,477	19,475	14,063	3.9	5.9	8.9	4.8	19.5	13.9	31.6
Other laundries and dry cleaning plants	5,455	13,079	344,659	16,022	13,798	4,308	119,889	44,716	5.5	4.5	2.6	15.6	28.0	7.2	3.2
Photographic studios	1,382	2,867	70,393	1,588	1,544	278	(*)	12,751	1.9	25.6	2.5	32.7	29.2	(*)	25.5
Beauty shops	7,237	14,724	173,412	6,279	5,634	(*)	62,792	28,358	12.2	9.4	27.7	13.8	(*)	0.1	15.4
Barber shops	5,081	10,828	88,904	1,914	2,062	284	18,732	37,907	12.0	0.1	3.4	23.5	22.9	11.8	1.7
Shoe repair shops, shoe shine parlors, and hat cleaning shops	443	1,200	12,857	(*)	383	(*)	3,376	(*)	0.6	21.4	(*)	31.7	(*)	13.3	(*)
Funeral service and crematories	2,289	5,178	266,555	12,831	7,176	3,802	30,960	61,036	7.4	2.2	8.4	8.6	3.7	10.9	8.0
Garment pressing, alteration, and repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	1,756	3,815	72,037	3,526	1,794	668	10,466	13,955	15.2	15.7	3.1	25.4	26.0	15.3	33.2
Business services	21,798	67,008	1,206,376	269,108	24,718	105,197	226,202	105,021	[2]	4.4	0.2	6.0	3.1	20.1	0.6
Advertising	1,375	3,373	138,751	2,390	2,177	1,248	18,945	25,976	6.5	6.7	10.2	2.2	27.1	33.4	4.2
Services to buildings	2,697	5,756	(*)	2,184	(*)	(*)	(*)	17,980	0.3	(*)	20.3	(*)	(*)	(*)	11.3
Consulting services	2,497	6,607	133,284	2,158	2,238	2,910	31,967	39,314	1.7	8.8	16.1	1.7	7.7	4.7	14.4
Other business services	15,229	51,272	825,465	262,376	16,375	100,290	124,161	21,751	0.3	1.6	0.2	2.2	3.3	6.2	24.7

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Automobile parking, repair, and services	17,887	41,463	866,494	43,729	25,270	16,239	118,682	134,920	2.7	4.7	4.6	2.4	9.9	15.6	12.3
Automobile parking	961	2,738	40,052	1,747	(*)	3,712	8,499	4,693	3.4	11.8	10.5	(*)	25.5	22.7	28.1
Top and body repair shops	3,421	7,146	174,508	3,463	3,993	983	29,098	31,616	3.4	6.1	18.8	4.9	17.8	2.9	12.2
General repair shops	8,630	19,406	430,805	9,466	10,115	3,190	55,587	73,008	5.6	13.1	14.9	23.3	4.6	25.1	0.6
Tire, paint, and other repair shops	956	2,052	(*)	1,074	(*)	(*)	(*)	6,554	3.5	(*)	23.4	(*)	(*)	(*)	0.6
Other automobile services, except repair	3,919	10,121	156,975	27,979	5,390	8,025	15,982	(*)	1.2	19.8	10.1	30.4	9.7	5.5	(*)
Repair services, except automobile	8,296	17,321	300,669	7,489	6,667	1,630	48,304	63,539	26.4	10.9	16.3	10.5	34.7	16.5	9.1
Radio and TV repair shops	1,611	3,319	50,403	(*)	938	117	4,228	10,173	34.6	25.3	(*)	16.5	2.1	17.0	14.7
Electrical repair shops, except radio and TV	1,704	3,566	82,723	1,487	1,735	(*)	(*)	(*)	9.0	4.1	7.0	5.2	(*)	(*)	(*)
Reupholstery and furniture repair	1,725	3,538	44,050	914	959	(*)	7,122	(*)	29.3	7.1	10.9	14.1	(*)	20.1	(*)
Other repair services, except automobile	3,256	6,898	123,493	3,979	3,035	(*)	23,866	25,806	29.8	16.3	20.6	10.5	(*)	13.3	26.4
Motion pictures	1,376	4,506	294,498	35,870	5,975	3,894	33,820	(*)	8.0	1.4	13.5	4.1	18.6	10.7	(*)
Production, distribution, and related services	529	2,035	176,877	30,666	1,409	1,861	11,505	(*)	14.4	0.7	14.8	9.0	25.9	21.6	(*)
Theaters	847	2,471	117,621	5,204	4,566	2,033	22,315	12,116	4.0	4.4	5.9	2.6	11.9	5.1	33.1
Amusement and recreation services, except motion pictures	10,000	37,308	612,718	41,600	23,729	(*)	151,374	(*)	13.3	0.9	12.8	3.6	(*)	1.3	(*)
Theatrical producers, bands, orchestras, and entertainers	2,008	16,560	137,076	3,443	2,336	(*)	34,322	13,774	7.7	3.2	1.1	0.8	(*)	1.0	31.4
Bowling alleys and billiard and pool parlors	1,679	4,318	127,968	9,011	6,824	2,990	30,112	(*)	7.3	5.3	12.5	3.2	17.8	7.2	(*)
Other amusement and recreation services	6,313	16,430	347,674	29,146	14,569	(*)	86,940	(*)	16.6	0.8	22.3	4.5	(*)	4.3	(*)
Medical and health services	22,078	69,690	4,415,223	54,767	87,047	27,653	969,531	1,998,622	0.3	2.0	6.6	0.7	1.7	0.3	2.4
Offices of physicians and surgeons	14,013	44,269	3,127,487	24,346	43,883	5,599	557,559	1,733,726	1.2	0.2	13.5	2.6	18.6	0.3	0.1
Offices of dentists and dental surgeons	2,221	5,035	255,245	4,262	4,485	1,290	48,468	110,949	30.2	23.1	5.8	31.0	1.4	17.3	24.0
Offices of osteopathic physicians	342	805	41,834	367	531	(*)	6,190	21,116	11.3	10.1	24.5	8.5	(*)	18.9	26.7
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	(*)	(*)	228,810	3,593	9,078	2,889	106,311	(*)	(*)	5.5	11.7	7.2	15.5	8.4	(*)
Medical laboratories	1,085	5,406	136,870	3,592	2,478	421	31,622	44,072	10.6	2.8	51.3	6.4	1.8	13.3	25.4
Dental laboratories	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sanatoria, and convalescent and rest homes	1,244	4,406	362,195	13,913	21,648	14,713	170,156	[3]3,061	10.8	1.8	9.0	1.9	8.1	0.4	32.6
Registered and practical nurses	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Optometrists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	973	2,951	113,362	1,409	1,926	814	21,722	(*)	10.2	12.9	21.5	5.8	12.3	1.9	(*)
Legal services	26,683	89,949	5,476,832	60,616	91,176	10,986	1,172,687	2,889,211	1.4	1.6	3.5	2.2	0.4	2.3	1.6
Educational services	2,922	9,771	68,043	2,449	(*)	(*)	11,354	(*)	5.6	0.1	1.4	(*)	(*)	21.6	(*)
Engineering services	3,242	8,534	811,425	6,745	15,582	2,304	302,869	146,846	3.4	7.5	10.3	4.7	14.8	6.1	12.5
Architectural services	3,587	9,037	720,943	5,952	11,534	2,848	195,085	163,602	0.9	10.6	4.3	10.9	13.1	6.4	17.2
Certified public accountants	6,560	24,858	1,985,721	21,971	41,742	10,345	805,370	565,971	5.3	3.9	1.4	5.7	8.7	4.3	4.8
Other accounting, auditing, and bookkeeping services	3,983	9,318	193,179	5,054	4,639	1,911	56,000	(*)	3.8	13.4	0.6	9.5	0.3	7.6	(*)
Other services	2,376	6,149	185,918	2,147	4,503	(*)	57,191	(*)	7.9	3.9	18.4	13.4	(*)	3.2	(*)
Nature of business not allocable	8,111	21,633	300,407	10,600	6,411	7,574	25,286	29,836	8.5	13.6	30.3	17.8	2.0	16.4	30.3

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

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 and 3 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than .05 percent.

[3]Loss exceeds profit.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations". Columns 3 and 10 refer to Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery							Mining		
		Total	Farms					Other agriculture, forestry, and fishery	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	958,912	121,318	109,291	32,959	10,614	55,537	10,181	12,027	13,414	11,632	1,782
Total receipts	99,802,234	8,258,526	7,075,388	1,874,670	756,924	4,011,095	432,699	1,183,138	1,378,948	893,001	485,947
Business receipts	96,277,784	7,639,041	6,484,349	1,577,317	707,304	3,808,255	391,473	1,154,692	1,292,351	828,469	463,882
Income from other partnerships, etc	210,117	2,767	2,451	1,223	395	825	8	316	8,114	7,996	118
Nonqualifying dividends	12,198	636	605	282	91	203	29	31	92	89	3
Interest	1,105,988	35,236	33,415	7,593	6,161	16,197	3,464	1,821	8,218	6,757	1,461
Rents	444,182	61,780	60,386	27,247	8,233	22,756	2,150	1,394	13,311	9,788	3,523
Royalties	128,299	7,676	7,583	2,480	155	4,487	461	93	27,026	25,993	1,033
Farm net profit	21,910	21,056	21,056	6,816	1,573	8,692	3,975	-	15	1	14
Net gain, noncapital assets	186,630	31,190	25,852	3,237	1,518	19,881	1,216	5,338	4,865	1,946	2,919
Other receipts	1,415,126	459,144	439,691	248,475	31,494	129,799	29,923	19,453	24,956	11,962	12,994
Total deductions	90,656,124	7,729,956	6,675,293	1,609,228	760,333	3,904,361	401,371	1,054,663	2,248,668	1,795,863	452,805
Cost of sales and operations, total	47,930,134	5,106,164	4,359,844	880,323	412,680	2,826,259	240,582	746,320	548,839	309,413	239,426
Inventory, beginning-of-year	5,086,492	421,364	377,141	41,971	3,789	303,992	27,389	44,223	11,338	2,537	8,801
Purchases	33,369,874	2,295,147	1,775,134	161,368	68,990	1,452,109	92,667	520,013	54,740	22,803	31,937
Cost of labor	4,113,595	668,222	565,689	201,878	143,919	179,604	40,288	102,533	120,865	44,891	75,974
Material and supplies	2,272,701	173,857	139,141	34,021	28,621	66,109	10,390	34,716	44,399	17,124	27,275
Other costs	8,598,805	1,999,889	1,905,250	481,991	170,631	1,155,343	97,285	94,639	327,761	225,394	102,367
Less: Inventory, end-of-year	5,511,333	452,315	402,511	40,906	3,270	330,898	27,437	49,804	10,264	3,336	6,928
Salaries and wages	8,624,308	52,380	22,918	5,683	7,238	6,388	3,609	29,462	24,418	14,793	9,625
Payments to partners	1,878,045	87,438	63,828	15,761	10,651	29,578	7,838	23,610	17,154	10,759	6,395
Rent	2,606,941	306,649	291,440	145,009	35,489	99,661	11,281	15,209	53,141	36,153	16,988
Interest	5,524,183	333,545	320,628	85,936	47,634	167,135	19,923	12,917	22,011	15,426	6,585
Taxes	3,646,793	211,436	193,814	63,954	35,679	81,610	12,571	17,622	36,189	25,558	10,631
Bad debts	182,872	3,336	1,616	627	44	758	187	1,720	1,963	1,691	272
Repairs	1,331,403	283,005	257,012	99,081	27,265	114,299	16,367	25,993	37,605	13,562	24,043
Depreciation	5,112,438	549,129	510,323	160,626	54,189	261,438	34,070	38,806	103,488	64,765	38,723
Amortization	40,730	104	99	34	35	24	6	5	226	22	204
Depletion	207,540	2,647	2,112	641	31	1,219	221	535	139,716	114,233	25,483
Retirement plans, etc	100,232	1,176	834	341	68	409	16	342	1,367	680	687
Employee benefit programs	103,108	1,032	680	165	146	286	83	352	1,430	235	1,195
Net loss from other partnerships, etc	479,186	8,464	8,184	258	2,828	3,369	1,729	280	85,466	83,596	1,870
Farm net loss	11,170	9,603	9,257	2,057	141	4,636	2,423	346	4	4	-
Net loss, noncapital assets	48,368	5,822	4,763	1,094	222	3,179	268	1,059	2,540	949	1,591
Other deductions	12,828,673	768,026	627,941	147,638	125,993	304,113	50,197	140,085	1,173,111	1,104,024	69,087
Net profit (less loss)	9,146,110	528,570	400,095	265,442	[1]3,409	106,734	31,328	128,475	[1]869,720	[1]902,862	33,142
Net profit	15,506,775	1,069,551	909,647	339,553	100,378	403,731	65,985	159,904	326,047	263,976	62,071
Net loss	6,360,665	540,981	509,552	74,111	103,787	296,997	34,657	31,429	1,195,767	1,166,838	28,929
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	641,383	79,552	71,565	24,144	6,201	35,767	5,453	7,987	6,690	5,651	1,039
Total receipts	83,653,858	6,594,077	5,566,728	1,584,218	604,453	3,051,475	326,582	1,027,349	1,135,605	718,658	416,947
Business receipts	80,787,398	6,116,246	5,112,592	1,332,537	572,603	2,911,844	295,608	1,003,654	1,077,141	670,161	406,980
Income from other partnerships, etc	199,573	2,354	2,069	1,174	254	633	8	285	7,727	7,609	118
Nonqualifying dividends	8,609	480	450	227	80	126	17	30	78	75	3
Interest	929,447	24,585	23,074	6,560	2,896	10,736	2,882	1,511	5,740	4,801	939
Rents	335,316	44,521	43,460	22,448	5,619	14,328	1,065	1,061	10,026	6,876	3,150
Royalties	106,883	6,157	6,154	2,309	33	3,447	365	3	20,359	19,368	991
Farm net profit	20,696	19,959	19,959	6,471	1,506	8,104	3,878	-	14	-	14
Net gain, noncapital assets	140,542	18,388	13,542	2,402	1,040	9,269	831	4,846	3,971	1,190	2,781
Other receipts	1,125,394	361,387	345,428	210,090	20,422	92,988	21,928	15,959	10,549	8,578	1,971
Total deductions	68,147,083	5,524,526	4,657,081	1,244,665	504,075	2,647,744	260,597	867,445	809,558	454,682	354,876
Cost of sales and operations, total	40,923,449	3,867,849	3,234,574	699,806	314,781	2,057,031	162,956	633,275	378,326	178,743	199,583
Inventory, beginning-of-year	4,130,254	310,460	272,690	30,398	1,388	222,930	17,974	37,770	9,651	2,071	7,580
Purchases	29,416,494	1,842,955	1,390,942	136,430	63,378	1,120,101	71,033	452,013	49,346	20,194	29,152
Cost of labor	3,318,159	482,473	398,162	156,479	106,851	111,954	22,878	84,311	101,731	37,767	63,964
Material and supplies	1,819,662	135,438	105,377	27,707	23,726	47,606	6,338	30,061	38,575	13,844	24,731
Other costs	6,666,145	1,419,591	1,349,166	379,943	121,899	784,103	63,221	70,425	187,642	107,674	79,968
Less: Inventory, end-of-year	4,427,265	323,068	281,763	31,151	2,461	229,663	18,488	41,305	8,619	2,807	5,812
Salaries and wages	7,354,935	42,688	14,836	4,364	4,039	4,351	2,082	27,852	12,058	5,961	6,097
Payments to partners	1,317,350	53,406	32,860	11,065	6,791	11,625	3,379	20,546	6,245	3,122	3,123
Rent	1,990,279	224,423	211,061	116,009	27,615	59,242	8,195	13,362	19,211	6,321	12,890
Interest	1,958,353	174,085	165,307	53,091	13,972	87,658	10,586	8,778	10,500	7,353	3,147
Taxes	2,318,704	147,270	133,547	48,429	21,263	55,556	8,299	13,723	27,058	18,511	8,547
Bad debts	103,754	2,655	1,237	494	26	548	169	1,418	689	445	244
Repairs	874,270	199,194	180,463	74,172	17,654	77,118	11,519	18,731	29,178	10,389	18,789
Depreciation	2,525,748	356,942	330,273	118,631	28,469	163,097	20,076	26,669	71,419	41,364	30,055
Amortization	11,585	50	48	32	10	6	-	2	204	-	204
Depletion	169,654	2,091	1,729	584	8	931	206	362	120,178	95,525	24,653
Retirement plans, etc	92,732	1,042	768	341	68	345	14	274	1,012	553	459
Employee benefit programs	90,789	827	493	130	86	200	77	334	1,337	216	1,121
Net loss from other partnerships, etc	25,488	1,842	1,834	111	466	1,255	2	8	1,751	1,727	24
Farm net loss	439	102	8	4	-	4	-	94	-	-	-
Net loss, noncapital assets	9,189	2,039	2,000	317	23	1,547	113	39	33	15	18
Other deductions	8,380,365	448,021	346,043	117,085	68,804	127,230	32,924	101,978	130,359	84,437	45,922
Net profit	15,506,775	1,069,551	909,647	339,553	100,378	403,731	65,985	159,904	326,047	263,976	62,071

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Contract construction							Manufacturing				
			Special trade contractors									
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Printing, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Number of partnerships	53,047	18,223	34,815	5,843	4,132	3,992	20,848	27,214	4,720	4,271	2,440	15,783
Total receipts	8,454,570	5,278,913	3,172,386	691,218	192,881	372,594	1,915,693	5,393,558	932,202	458,874	234,771	3,767,711
Business receipts	8,338,018	5,190,692	3,144,075	685,132	189,927	370,699	1,898,317	5,330,608	913,494	453,974	233,237	3,729,903
Income from other partnerships, etc	11,910	8,697	3,213	14	-	222	2,977	213	22	-	-	191
Nonqualifying dividends	114	99	15	5	-	-	10	68	4	1	7	56
Interest	13,310	9,986	3,324	1,151	344	142	1,687	8,121	2,198	802	241	4,880
Rents	38,676	27,741	10,935	2,621	2,228	1,170	4,916	14,693	5,095	974	384	8,240
Royalties	156	133	23	10	-	-	13	2,852	1,141	11	11	1,689
Farm net profit	14	11	3	-	-	3	-	52	-	-	-	52
Net gain, noncapital assets	11,417	8,351	3,048	69	201	8	2,770	3,378	2,121	58	340	859
Other receipts	40,955	33,203	7,750	2,216	181	350	5,003	33,573	8,127	3,054	551	21,841
Total deductions	7,598,782	4,911,965	2,683,439	605,343	147,261	309,545	1,621,290	5,060,207	876,349	402,942	202,823	3,578,093
Cost of sales and operations, total	6,215,776	4,199,772	2,013,576	495,878	103,295	245,108	1,169,295	3,727,093	612,920	251,909	131,219	2,731,045
Inventory, beginning-of-year	345,308	257,458	87,850	32,144	5,328	4,458	45,920	406,178	71,344	16,459	17,229	301,146
Purchases	1,207,014	512,650	694,364	242,101	23,573	39,905	388,785	2,128,378	306,644	110,583	61,409	1,649,742
Cost of labor	1,428,013	749,865	677,757	127,791	44,616	103,091	402,259	844,888	135,931	91,468	47,370	570,119
Material and supplies	1,179,444	821,747	357,424	72,303	20,961	58,887	205,273	251,315	44,052	16,012	11,040	180,211
Other costs	2,334,490	2,035,663	297,063	60,951	19,588	40,969	175,555	514,246	126,882	35,979	12,444	338,941
Less: Inventory, end-of-year	278,493	177,611	100,882	39,412	10,771	2,202	48,497	417,912	71,933	18,592	18,273	309,114
Salaries and wages	151,894	70,094	81,545	12,569	7,719	11,921	49,336	185,616	18,789	26,078	12,040	128,709
Payments to partners	139,427	52,476	86,892	12,316	6,170	7,520	60,886	102,829	11,308	17,630	8,413	65,478
Rent	118,219	78,000	40,098	4,883	1,327	2,322	31,566	85,598	22,301	10,299	3,720	49,278
Interest	65,366	48,466	16,844	2,808	1,120	1,448	11,468	53,385	18,871	2,868	2,044	29,602
Taxes	130,552	59,926	70,589	12,643	4,335	8,397	45,214	107,020	20,476	10,760	5,665	70,119
Bad debts	5,520	2,025	3,471	1,319	130	343	1,679	11,020	1,026	2,557	344	7,093
Repairs	85,492	50,330	35,162	2,338	794	2,596	29,434	81,363	24,340	3,360	4,080	49,583
Depreciation	160,257	85,374	74,786	9,352	3,944	5,708	55,782	200,094	48,242	11,462	7,904	132,486
Amortization	682	626	56	4	-	14	38	1,333	126	435	6	766
Depletion	908	472	436	195	-	6	235	24,530	23,777	-	15	738
Retirement plans, etc	7,118	3,645	3,473	640	95	329	2,409	8,174	377	1,165	341	6,291
Employee benefit programs	13,086	4,263	8,823	1,530	220	700	6,373	11,851	1,082	1,378	786	8,605
Net loss from other partnerships, etc	2,322	1,952	370	-	1	8	361	1,940	30	283	-	1,627
Farm net loss	22	5	17	-	-	-	17	1	-	-	-	1
Net loss, noncapital assets	2,464	2,313	151	5	37	1	108	987	529	18	18	422
Other deductions	499,677	252,226	247,150	48,863	18,074	23,124	157,089	457,373	72,155	62,740	26,228	296,250
Net profit (less loss)	855,788	366,948	488,947	85,875	45,620	63,049	294,403	333,351	55,853	55,932	31,948	189,618
Net profit	968,181	453,388	514,775	88,985	46,643	65,845	313,302	495,515	76,979	71,698	38,747	308,091
Net loss	112,393	86,440	25,828	3,110	1,023	2,796	18,899	162,164	21,126	15,766	6,799	118,473
PARTNERSHIPS WITH NET PROFIT												
Number of partnerships	43,063	13,936	29,120	5,045	3,555	3,708	16,812	19,871	3,925	3,022	1,928	10,996
Total receipts	7,261,188	4,382,876	2,876,894	644,001	185,845	354,068	1,692,980	4,544,048	698,686	401,238	196,461	3,247,663
Business receipts	7,166,478	4,313,480	2,851,580	638,420	183,510	352,211	1,677,439	4,498,432	688,826	397,292	195,234	3,217,080
Income from other partnerships, etc	11,880	8,667	3,213	14	-	222	2,977	190	11	-	-	179
Nonqualifying dividends	85	70	15	5	-	-	10	48	-	1	-	47
Interest	11,558	8,427	3,131	1,010	344	139	1,638	6,798	1,607	545	225	4,421
Rents	32,756	23,701	9,055	2,285	1,616	1,141	4,013	9,580	2,264	633	222	6,461
Royalties	156	133	23	10	-	-	13	1,717	150	11	11	1,545
Farm net profit	10	7	3	-	-	3	-	51	-	-	-	51
Net gain, noncapital assets	8,111	5,222	2,889	69	201	8	2,611	3,011	1,979	57	320	655
Other receipts	30,154	23,169	6,985	2,188	174	344	4,279	24,221	3,849	2,699	449	17,224
Total deductions	6,293,007	3,929,488	2,362,119	555,016	139,202	288,223	1,379,678	4,048,533	621,707	329,540	157,714	2,939,572
Cost of sales and operations, total	5,219,481	3,413,417	1,804,869	453,852	100,973	229,093	1,020,951	3,089,673	457,733	212,918	103,849	2,315,173
Inventory, beginning-of-year	296,695	216,692	80,003	31,156	4,965	3,942	39,940	307,756	50,517	13,5:3	9,985	233,701
Purchases	1,061,491	431,770	629,721	225,134	22,778	37,425	344,384	1,853,755	247,421	97,336	49,713	1,459,285
Cost of labor	1,187,020	586,403	600,317	115,366	43,596	99,203	342,152	689,836	102,318	76,923	39,050	471,545
Material and supplies	966,038	647,648	318,228	62,996	20,389	56,048	178,795	184,649	23,477	12,926	8,443	139,803
Other costs	1,933,963	1,664,817	268,413	57,529	19,503	34,184	157,197	377,004	85,388	26,581	7,620	257,415
Less: Inventory, end-of-year	225,726	133,913	91,813	38,329	10,258	1,709	41,517	323,327	51,388	14,401	10,962	246,576
Salaries and wages	119,791	49,286	70,505	12,303	7,193	10,580	40,429	140,259	12,594	22,678	9,673	95,314
Payments to partners	87,995	35,899	52,055	10,961	3,425	5,656	32,013	68,693	7,796	9,939	5,519	45,439
Rent	87,431	58,168	29,263	4,440	1,211	2,210	21,402	56,611	7,026	7,532	3,013	39,040
Interest	43,802	30,248	13,554	2,484	1,016	1,362	8,692	26,626	6,093	2,063	1,247	17,223
Taxes	110,446	48,805	61,627	11,391	4,247	7,899	38,090	83,969	14,698	8,847	4,515	55,909
Bad debts	4,476	1,338	3,138	1,269	130	280	1,459	8,983	944	2,226	272	5,541
Repairs	67,535	36,666	30,869	1,901	761	2,563	25,644	62,527	17,547	2,890	1,645	40,445
Depreciation	127,658	64,256	63,402	8,372	3,258	5,414	46,358	124,199	27,869	8,534	6,142	81,654
Amortization	678	626	52	4	-	14	34	789	101	348	6	334
Depletion	663	427	236	-	-	6	230	10,445	9,780	-	15	650
Retirement plans, etc	5,845	2,639	3,206	640	84	329	2,153	6,557	291	1,136	191	4,939
Employee benefit programs	11,656	3,607	8,049	1,505	220	626	5,698	9,265	757	1,280	607	6,621
Net loss from other partnerships, etc	907	537	370	-	1	8	361	370	29	-	-	341
Farm net loss	20	3	17	-	-	-	17	1	-	-	-	1
Net loss, noncapital assets	229	85	144	5	37	1	101	849	529	18	12	290
Other deductions	404,394	183,481	220,763	45,889	16,646	22,182	136,046	358,717	57,920	49,131	21,008	230,658
Net profit	968,181	453,388	514,775	88,985	46,643	65,845	313,302	495,515	76,979	71,698	38,747	308,091

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
											Food stores		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Number of partnerships	14,854	12,065	8,957	3,108	2,789	195,358	28,497	166,169	9,986	8,748	23,078	16,539	6,539
Total receipts	1,391,875	1,176,978	821,808	355,170	214,897	35,753,390	11,164,647	24,542,170	2,124,524	1,053,076	5,104,764	4,311,649	793,115
Business receipts	1,353,607	1,142,244	793,742	348,502	211,363	35,343,481	11,027,515	24,270,062	2,087,260	1,039,009	5,073,391	4,284,218	789,173
Income from other partnerships, etc	1,320	1,320	383	937	-	4,140	1,606	2,534	723	174	75	30	45
Nonqualifying dividends	4	4	4	-	-	1,442	254	1,188	426	22	466	447	19
Interest	2,220	1,644	1,091	553	576	42,012	12,568	29,400	4,345	1,764	2,272	2,015	257
Rents	10,139	9,277	7,819	1,458	862	112,261	26,822	85,216	9,906	4,917	11,243	9,266	1,977
Royalties	189	183	171	12	6	1,011	343	668	125	59	71	17	54
Farm net profit	4	4	4	-	-	433	311	122	12	45	55	55	-
Net gain, noncapital assets	3,019	2,001	1,347	654	1,018	12,163	2,613	9,540	810	712	3,336	2,622	714
Other receipts	21,373	20,301	17,247	3,054	1,072	236,447	92,615	143,440	20,917	6,374	13,855	12,979	876
Total deductions	1,253,326	1,058,020	735,100	322,920	195,306	33,564,129	10,628,433	22,893,859	1,974,708	972,076	4,870,247	4,137,856	732,391
Cost of sales and operations, total	650,202	568,218	365,214	203,004	81,984	26,588,228	9,106,339	17,451,045	1,557,992	703,100	4,047,714	3,508,179	539,535
Inventory, beginning-of-year	10,214	7,763	6,304	1,459	2,451	3,273,395	816,371	2,451,960	431,419	167,077	249,106	232,658	16,448
Purchases	187,142	175,069	128,650	46,419	12,073	25,395,803	8,638,794	16,726,360	1,484,983	666,721	3,975,111	3,467,138	507,973
Cost of labor	212,864	167,867	133,868	33,999	44,997	230,844	71,713	159,129	21,373	1,724	9,405	3,122	6,283
Material and supplies	40,873	35,248	31,825	3,423	5,625	261,014	75,638	185,053	19,191	3,039	26,424	16,236	10,188
Other costs	210,828	192,727	70,481	122,246	18,101	1,020,261	394,691	624,693	51,734	43,172	53,627	37,380	16,247
Less: Inventory, end-of-year	11,719	10,456	5,914	4,542	1,263	3,593,089	890,868	2,696,150	450,708	178,633	265,959	248,355	17,604
Salaries and wages	33,743	30,990	19,075	11,915	2,753	2,545,723	525,721	2,015,870	159,273	88,852	327,615	253,361	74,254
Payments to partners	36,833	26,957	21,748	5,209	9,876	456,415	97,188	358,589	33,999	18,006	46,619	32,500	14,119
Rent	36,531	29,252	22,032	7,220	7,279	530,621	72,939	457,081	17,127	21,212	55,564	38,072	17,492
Interest	30,169	25,746	12,708	13,038	4,423	173,548	42,635	130,537	12,229	5,485	14,758	11,500	3,258
Taxes	51,974	44,008	35,569	8,439	7,966	577,614	125,033	451,361	38,246	21,113	74,250	60,702	13,548
Bad debts	2,306	1,525	1,046	479	781	61,816	19,804	41,892	7,125	1,931	3,216	2,929	287
Repairs	61,035	53,240	44,976	8,264	7,795	156,784	36,189	120,474	9,884	5,543	21,805	16,346	5,459
Depreciation	122,124	96,592	64,851	31,741	25,532	366,441	84,200	281,541	22,972	19,248	45,532	33,881	11,651
Amortization	280	180	35	145	100	974	268	706	14	2	169	32	137
Depletion	217	188	67	121	29	1,536	1,092	444	58	3	46	18	28
Retirement plans, etc	1,067	932	634	298	135	11,502	5,766	5,732	649	538	1,054	793	261
Employee benefit programs	1,850	1,587	1,273	314	263	16,396	5,958	10,437	1,384	447	2,401	1,721	680
Net loss from other partnerships, etc	1,167	162	39	123	1,005	2,803	994	1,778	127	2	598	50	548
Farm net loss	-	-	-	-	-	83	1	82	-	-	11	11	-
Net loss, noncapital assets	878	783	750	33	95	3,465	667	2,798	26	200	211	209	2
Other deductions	222,950	177,660	145,083	32,577	45,290	2,070,180	503,639	1,563,492	113,603	86,394	228,684	177,552	51,132
Net profit (less loss)	138,549	118,958	86,708	32,250	19,591	2,189,261	536,214	1,648,311	149,816	81,000	234,517	173,793	60,724
Net profit	194,585	155,672	100,669	55,003	38,913	2,412,857	585,406	1,822,082	161,521	88,897	256,072	189,542	66,530
Net loss	56,036	36,714	13,961	22,753	19,322	223,596	49,192	173,771	11,705	7,897	21,555	15,749	5,806
PARTNERSHIPS WITH NET PROFIT													
Number of partnerships	10,425	8,394	6,519	1,875	2,031	146,049	21,459	124,165	7,603	6,253	18,738	13,754	4,984
Total receipts	1,153,396	975,652	705,828	269,824	177,744	32,041,326	10,238,323	21,758,684	1,942,390	939,978	4,545,486	3,853,089	692,397
Business receipts	1,122,657	947,272	682,082	265,190	175,385	31,676,000	10,112,908	21,519,325	1,908,974	927,462	4,516,990	3,828,343	688,647
Income from other partnerships, etc	1,320	1,320	383	937	-	3,568	1,550	2,018	723	174	56	28	28
Nonqualifying dividends	3	3	3	-	-	1,343	218	1,125	426	22	419	410	9
Interest	1,801	1,324	897	427	477	38,924	11,599	27,309	3,939	1,680	2,115	1,865	250
Rents	6,184	5,355	4,850	505	829	96,494	24,058	72,213	9,404	4,163	10,401	8,437	1,964
Royalties	7	1	1	-	6	787	145	642	105	59	70	16	54
Farm net profit	4	4	4	-	-	406	311	95	12	45	31	31	-
Net gain, noncapital assets	2,285	1,437	1,099	338	848	10,330	2,410	7,910	727	565	3,074	2,443	631
Other receipts	19,135	18,936	16,509	2,427	199	213,474	85,124	128,047	18,080	5,808	12,330	11,516	814
Total deductions	958,811	819,980	605,159	214,821	138,831	29,628,469	9,652,917	19,936,602	1,780,869	851,081	4,289,414	3,663,547	625,867
Cost of sales and operations, total	523,187	459,239	314,029	145,210	63,948	23,807,352	8,338,834	15,439,718	1,417,242	629,590	3,593,343	3,126,303	467,040
Inventory, beginning-of-year	8,070	5,722	5,349	373	2,348	2,811,537	712,341	2,094,945	376,333	147,369	216,332	202,425	13,907
Purchases	150,513	144,558	113,284	31,274	5,955	22,793,636	7,934,244	14,830,921	1,361,021	597,064	3,528,902	3,091,343	437,059
Cost of labor	181,131	144,116	114,804	29,312	37,015	204,104	63,616	140,486	18,582	1,544	8,149	2,495	5,654
Material and supplies	31,776	27,763	24,735	3,028	4,013	215,236	61,466	153,460	17,247	1,347	21,814	12,337	9,477
Other costs	159,054	143,361	61,457	81,904	15,693	893,866	348,552	544,440	43,290	40,485	48,040	32,650	15,390
Less: Inventory, end-of-year	7,357	6,281	5,600	681	1,076	3,111,027	781,385	2,324,534	399,231	158,219	229,894	215,447	14,447
Salaries and wages	28,383	25,871	15,884	9,987	2,512	2,191,677	469,863	1,717,872	141,511	77,105	284,161	220,455	63,706
Payments to partners	24,317	18,606	14,754	3,852	5,711	325,726	69,796	255,292	26,721	12,301	33,389	24,523	8,866
Rent	27,251	21,613	16,345	5,268	5,638	433,240	62,141	370,534	13,912	16,520	46,512	31,820	14,692
Interest	13,322	10,966	8,815	2,151	2,356	129,891	34,076	95,480	9,966	3,556	11,174	9,029	2,145
Taxes	41,767	36,635	29,386	7,249	5,132	499,320	113,623	384,498	33,501	19,082	64,796	53,179	11,617
Bad debts	1,636	1,057	660	397	579	47,340	14,088	33,135	6,088	1,700	2,458	2,296	162
Repairs	47,445	41,746	35,424	6,322	5,699	129,535	31,468	97,950	9,221	4,946	18,494	13,997	4,497
Depreciation	72,169	60,258	51,035	9,223	11,911	300,470	71,945	227,859	20,274	15,817	36,765	27,886	8,879
Amortization	154	54	35	19	100	636	102	534	13	2	154	18	136
Depletion	163	136	56	80	27	1,473	1,039	434	54	3	42	14	28
Retirement plans, etc	1,065	932	634	298	133	10,604	5,497	5,103	637	431	968	727	241
Employee benefit programs	1,725	1,498	1,186	312	227	14,360	5,323	9,036	1,308	315	2,123	1,452	671
Net loss from other partnerships, etc	82	80	7	73	2	2,074	698	1,345	125	2	597	49	548
Farm net loss	-	-	-	-	-	83	1	82	-	-	11	11	-
Net loss, noncapital assets	275	180	147	33	95	1,602	324	1,278	26	22	143	142	1
Other deductions	175,870	141,109	116,762	24,347	34,761	1,733,086	434,099	1,296,452	100,270	69,689	194,284	151,646	42,638
Net profit	194,585	155,672	100,669	55,003	38,913	2,412,857	585,406	1,822,082	161,521	88,897	256,072	189,542	66,530

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	32,820	5,891	18,873	8,056	11,430	10,120	23,395	10,967	4,564	31,061	692
Total receipts	6,539,866	2,839,149	2,693,682	1,007,035	1,385,937	1,512,718	2,107,333	681,325	837,014	3,195,613	46,573
Business receipts	6,478,755	2,807,614	2,676,704	994,437	1,366,649	1,477,513	2,088,388	670,751	833,222	3,155,124	45,904
Income from other partnerships, etc	479	36	422	21	19	241	105	52	-	666	-
Nonqualifying dividends	51	17	34	-	7	19	66	4	10	117	-
Interest	7,207	4,083	1,280	1,844	1,821	4,769	655	256	204	6,107	44
Rents	20,078	9,840	6,197	4,041	3,781	8,394	10,279	3,585	2,100	10,933	223
Royalties	250	54	196	-	-	28	104	-	-	31	-
Farm net profit	2	2	-	-	-	-	-	-	-	8	-
Net gain, noncapital assets	1,566	330	822	414	429	171	979	185	98	1,254	10
Other receipts	31,478	17,173	8,027	6,278	13,231	21,583	6,757	6,492	1,380	21,373	392
Total deductions	6,219,638	2,746,924	2,530,077	942,637	1,251,534	1,374,247	1,922,309	614,642	785,397	2,909,061	41,837
Cost of sales and operations, total	5,181,631	2,406,400	2,038,281	736,950	882,356	981,864	990,043	353,831	666,996	2,085,518	30,844
Inventory, beginning-of-year	500,724	259,200	84,039	157,485	286,334	223,757	35,165	23,160	79,073	456,145	5,064
Purchases	4,885,012	2,177,238	1,965,579	742,195	858,504	965,572	903,853	330,862	666,889	1,988,853	30,649
Cost of labor	54,221	44,068	4,585	5,568	7,459	13,668	33,839	3,575	96	13,769	2
Material and supplies	49,351	24,942	16,231	8,178	11,214	6,657	25,813	8,534	3,822	31,008	323
Other costs	316,166	229,719	59,564	26,883	16,484	19,278	28,493	10,111	4,066	81,562	877
Less: Inventory, end-of-year	623,843	328,767	91,717	203,359	297,639	247,068	37,120	22,411	86,950	485,819	6,071
Salaries and wages	355,799	114,504	173,651	67,644	133,945	128,042	406,386	88,636	37,307	290,015	4,132
Payments to partners	73,314	26,072	35,727	11,515	27,531	27,316	34,857	11,820	10,393	74,734	638
Rent	87,838	16,036	57,839	13,963	46,255	30,568	89,305	21,487	12,372	75,353	601
Interest	36,735	18,879	6,577	11,279	6,825	10,709	18,180	5,499	3,622	16,495	376
Taxes	90,398	20,299	55,135	14,964	27,178	25,573	73,127	29,169	17,309	54,998	1,220
Bad debts	9,585	4,353	3,188	2,044	2,097	6,564	1,019	568	506	9,281	120
Repairs	22,181	10,128	6,878	5,175	4,511	5,287	24,493	8,186	2,634	15,950	121
Depreciation	46,885	11,826	23,422	11,637	12,345	16,809	55,665	15,091	6,461	40,533	700
Amortization	51	20	-	31	62	91	191	18	53	55	-
Depletion	36	9	26	1	273	-	4	2	4	18	-
Retirement plans, etc	638	398	149	91	201	659	902	72	72	947	4
Employee benefit programs	1,645	990	380	275	556	714	1,642	119	120	1,409	1
Net loss from other partnerships, etc	98	40	58	-	421	157	75	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	13	-
Net loss, noncapital assets	299	194	85	20	1	35	1,039	577	127	283	-
Other deductions	312,447	116,776	128,681	66,990	106,977	139,859	225,381	79,567	27,142	243,438	3,049
Net profit (less loss)	320,228	92,225	163,605	64,398	134,403	138,471	185,024	66,683	51,617	286,552	4,736
Net profit	352,048	98,275	175,960	77,813	143,254	150,215	215,825	78,932	54,558	320,760	5,369
Net loss	31,820	6,050	12,355	13,415	8,851	11,744	30,801	12,249	2,941	34,208	633
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	24,956	4,865	15,168	4,923	9,116	7,548	16,878	8,067	3,784	21,222	425
Total receipts	5,794,203	2,609,152	2,363,313	821,738	1,258,706	1,375,911	1,743,070	573,268	776,325	2,809,347	44,319
Business receipts	5,742,914	2,580,555	2,349,740	812,619	1,240,274	1,342,734	1,730,152	564,077	773,005	2,772,743	43,767
Income from other partnerships, etc	463	36	406	21	19	241	104	52	-	186	-
Nonqualifying dividends	48	14	34	-	7	19	66	4	10	104	-
Interest	6,524	3,886	1,183	1,455	1,723	4,650	483	249	192	5,754	16
Rents	15,005	8,441	3,970	2,594	3,529	7,930	7,288	2,961	1,949	9,583	223
Royalties	250	54	196	-	-	28	104	-	-	26	-
Farm net profit	2	2	-	-	-	-	-	-	-	5	-
Net gain, noncapital assets	971	254	465	252	287	80	703	185	98	1,220	10
Other receipts	28,026	15,910	7,319	4,797	12,867	20,229	4,170	5,740	1,071	19,726	303
Total deductions	5,442,155	2,510,877	2,187,353	743,925	1,115,452	1,225,696	1,527,245	494,336	721,767	2,488,587	38,950
Cost of sales and operations, total	4,572,540	2,206,563	1,777,442	588,535	791,145	888,969	817,888	298,970	618,023	1,812,008	28,800
Inventory, beginning-of-year	416,824	228,076	70,509	118,239	252,289	190,431	25,788	19,880	71,412	378,287	4,251
Purchases	4,305,950	1,995,227	1,720,992	589,731	772,039	878,251	747,449	279,844	617,610	1,742,791	28,471
Cost of labor	49,076	41,103	3,098	4,875	6,018	12,221	29,624	3,171	88	12,013	2
Material and supplies	42,555	23,238	12,874	6,443	10,825	5,342	19,787	7,829	3,731	22,983	310
Other costs	283,496	211,930	47,811	23,755	15,186	16,451	23,980	7,051	2,541	63,920	874
Less: Inventory, end-of-year	525,361	293,011	77,842	154,508	265,212	213,727	28,740	18,805	77,359	407,986	5,108
Salaries and wages	310,540	104,545	148,684	57,311	121,836	115,622	314,182	69,967	32,155	250,793	3,942
Payments to partners	51,860	22,107	22,926	6,827	22,687	16,024	23,056	8,556	9,681	51,017	638
Rent	73,300	14,165	49,216	9,919	39,852	24,737	67,936	15,792	10,986	60,987	565
Interest	27,024	15,757	4,586	6,681	5,178	8,912	10,974	3,727	3,088	11,881	335
Taxes	78,656	18,171	48,370	12,115	23,488	22,607	56,894	23,000	15,085	47,389	1,199
Bad debts	8,085	3,979	2,535	1,571	1,759	5,334	456	429	371	6,455	117
Repairs	17,310	8,795	5,359	3,156	4,046	4,536	18,593	5,909	2,291	12,604	117
Depreciation	38,256	10,308	18,976	8,972	10,669	15,364	40,574	11,323	5,662	33,155	666
Amortization	25	19	-	6	62	90	108	5	20	55	-
Depletion	36	9	26	1	273	-	4	-	4	18	-
Retirement plans, etc	613	374	148	91	201	655	839	35	72	652	4
Employee benefit programs	1,515	897	358	260	521	640	1,209	112	108	1,185	1
Net loss from other partnerships, etc	47	40	7	-	124	78	72	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	13	-
Net loss, noncapital assets	267	182	70	15	1	35	426	62	51	245	-
Other deductions	262,023	104,966	108,650	48,407	93,610	122,093	174,034	56,449	23,891	200,109	2,535
Net profit	352,048	98,275	175,960	77,813	143,254	150,215	215,825	78,932	54,558	320,760	5,369

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	353,327	85,502	2,574	5,212	77,716	9,413	258,412	208,976	24,527	10,770	14,139
Total receipts	18,980,271	3,964,152	408,454	2,404,580	1,151,118	1,023,500	13,992,619	10,855,498	270,314	575,739	2,291,068
Business receipts	17,108,898	2,715,706	338,503	1,899,330	477,873	999,793	13,393,399	10,525,625	241,796	517,507	2,108,471
Income from other partnerships, etc	164,337	139,739	905	88,458	50,376	851	23,747	15,322	701	1,171	6,553
Nonqualifying dividends	9,577	8,648	261	1,880	6,507	167	762	526	151	18	67
Interest	965,151	772,045	53,364	227,621	491,060	9,883	183,223	115,643	6,620	10,322	50,638
Rents	111,152	27,488	3,479	1,080	22,929	2,505	81,159	12,308	7,204	16,812	44,835
Royalties	71,705	65,943	2	20,029	45,912	103	5,659	3,008	2,374	94	183
Farm net profit	304	228	-	-	228	-	76	1	72	-	3
Net gain, noncapital assets	100,013	31,180	279	7,329	23,572	85	68,748	50,994	970	9,260	7,524
Other receipts	449,134	203,175	11,661	158,853	32,661	10,113	235,846	132,071	10,426	20,555	72,794
Total deductions	19,443,727	3,706,159	370,142	2,027,179	1,308,838	758,627	14,978,941	11,939,468	254,387	496,552	2,288,534
Cost of sales and operations, total	2,651,394	621,973	230,031	21,152	370,790	193,137	1,836,284	125,521	8,375	147,104	1,555,284
Inventory, beginning-of-year	497,000	8,999	2,417	1,741	4,841	1,485	486,516	20,295	1,687	37,236	427,298
Purchases	1,097,887	522,174	230,553	-	291,621	27,806	547,907	30,938	4,735	60,342	451,892
Cost of labor	61,579	1,892	45	-	1,847	3,538	56,149	5,901	1,024	5,089	44,135
Material and supplies	122,560	362	33	2	327	2,593	119,605	8,438	360	6,119	104,688
Other costs	1,471,873	102,178	1,372	19,409	81,397	158,262	1,211,433	79,150	4,174	89,347	1,038,762
Less: Inventory, end-of-year	599,505	13,632	4,389	-	9,243	547	585,326	19,201	3,605	51,029	511,491
Salaries and wages	1,435,574	752,425	37,162	695,738	19,525	117,145	566,004	463,501	6,680	39,419	56,404
Payments to partners	346,205	189,222	11,477	146,386	31,359	43,542	113,441	66,610	2,189	14,179	30,463
Rent	507,137	108,715	6,894	88,317	13,504	17,914	380,508	351,309	6,096	11,754	11,349
Interest	4,443,242	523,852	20,432	228,382	275,038	4,824	3,914,566	3,580,433	83,838	52,354	197,941
Taxes	2,043,236	153,149	4,553	86,454	62,142	16,924	1,873,163	1,749,083	48,744	21,808	53,528
Bad debts	68,081	43,431	16,537	16,519	10,375	6,525	18,125	9,763	78	1,447	6,837
Repairs	476,383	10,269	383	4,758	5,128	1,621	464,493	442,154	6,732	6,996	8,611
Depreciation	2,802,862	49,195	4,071	16,078	29,046	9,662	2,744,005	2,646,090	38,916	27,520	31,479
Amortization	6,114	1,742	41	1,351	350	106	4,266	3,944	13	46	263
Depletion	37,226	35,103	1	13,689	21,413	22	2,101	666	1,395	26	14
Retirement plans, etc	28,176	25,324	1,296	23,657	371	1,127	1,725	1,187	23	79	436
Employee benefit programs	13,784	8,730	915	7,698	117	1,382	3,672	2,886	33	350	403
Net loss from other partnerships, etc	362,427	268,449	3,085	11,660	253,704	55	93,923	58,437	997	8,407	26,082
Farm net loss	799	601	-	-	601	-	198	198	-	-	-
Net loss, noncapital assets	27,601	11,337	-	4,635	6,702	5	16,259	12,710	299	49	3,201
Other deductions	4,193,486	902,642	33,264	660,705	208,673	344,636	2,946,208	2,424,976	49,979	165,014	306,239
Net profit (less loss)	[1]463,456	257,993	38,312	377,401	[1]157,720	264,873	[1]986,322	[1]1,083,970	15,927	79,187	2,534
Net profit	3,054,842	1,110,443	53,719	530,639	526,085	268,882	1,675,517	1,201,173	108,796	134,806	230,742
Net loss	3,518,298	852,450	15,407	153,238	683,805	4,009	2,661,839	2,285,143	92,869	55,619	228,208
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	198,269	43,469	1,951	4,062	37,456	8,314	146,486	115,466	16,197	6,719	8,104
Total receipts	12,656,077	3,545,682	392,639	2,171,515	981,528	988,519	8,121,876	5,739,581	217,322	476,278	1,688,695
Business receipts	11,119,644	2,431,458	329,520	1,711,356	390,582	965,151	7,723,035	5,529,460	195,554	427,575	1,570,446
Income from other partnerships, etc	155,952	133,828	482	86,974	46,372	851	21,273	13,737	694	1,161	5,681
Nonqualifying dividends	6,328	5,741	58	1,011	4,672	163	424	227	149	18	30
Interest	813,711	677,053	49,220	195,200	432,633	9,856	126,802	78,564	5,150	7,515	35,573
Rents	77,486	23,322	3,424	1,043	18,855	2,461	51,703	7,939	5,150	13,190	25,424
Royalties	63,229	58,399	2	18,264	40,133	103	4,727	2,567	2,001	28	131
Farm net profit	220	216	-	-	216	-	4	1	-	-	3
Net gain, noncapital assets	78,588	27,905	272	7,306	20,327	83	50,600	33,962	691	8,987	6,960
Other receipts	340,919	187,760	9,661	150,361	27,738	9,851	143,308	73,124	7,933	17,804	44,447
Total deductions	9,601,235	2,435,239	338,920	1,640,876	455,443	719,637	6,446,359	4,538,408	108,526	341,472	1,457,953
Cost of sales and operations, total	2,060,452	548,006	230,031	20,661	297,314	182,265	1,330,181	98,354	4,405	116,981	1,110,441
Inventory, beginning-of-year	289,294	5,194	2,417	1,741	1,036	1,478	282,622	10,058	992	22,889	248,683
Purchases	845,105	453,533	230,553	-	222,980	26,352	365,220	23,394	1,014	49,157	291,655
Cost of labor	49,136	1,409	45	-	1,364	3,538	44,189	2,573	438	4,482	36,696
Material and supplies	94,156	71	33	2	36	2,496	91,589	3,625	198	3,571	84,195
Other costs	1,105,463	96,864	1,372	18,918	76,574	148,941	859,658	67,420	2,567	69,960	719,711
Less: Inventory, end-of-year	322,702	9,065	4,389	-	4,676	540	313,097	8,716	804	33,078	270,499
Salaries and wages	1,010,080	618,911	33,849	576,052	9,010	113,571	277,598	208,403	4,138	30,684	34,373
Payments to partners	222,794	142,526	7,779	129,725	5,022	36,215	44,053	17,075	1,158	11,239	14,581
Rent	299,246	83,335	6,202	72,798	4,335	16,806	199,105	181,614	3,701	8,884	4,906
Interest	1,417,232	253,621	17,687	191,110	44,824	4,446	1,159,165	1,054,229	17,429	16,984	70,523
Taxes	1,014,193	94,331	4,073	74,270	15,988	16,549	903,313	840,355	27,595	11,176	24,187
Bad debts	20,257	9,486	5,850	2,405	1,231	6,086	4,685	2,581	20	601	1,483
Repairs	226,534	7,681	349	4,532	2,800	1,533	217,320	204,075	4,177	4,367	4,701
Depreciation	1,037,274	27,289	3,425	12,993	10,871	8,616	1,001,369	956,124	18,267	13,652	13,326
Amortization	2,926	1,369	40	1,259	70	106	1,451	1,297	7	26	121
Depletion	33,938	32,054	1	11,693	20,360	22	1,862	549	1,291	13	9
Retirement plans, etc	26,695	24,334	1,264	22,882	188	1,100	1,261	813	1	44	403
Employee benefit programs	11,432	7,911	879	7,015	17	1,358	2,163	1,519	17	305	322
Net loss from other partnerships, etc	13,040	8,554	379	6,528	1,647	55	4,431	2,768	281	974	408
Farm net loss	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,632	358	-	203	155	5	1,269	456	32	6	775
Other deductions	2,203,510	575,473	27,112	506,750	41,611	330,904	1,297,133	968,196	26,007	125,536	177,394
Net profit	3,054,842	1,110,443	53,719	530,639	526,085	268,882	1,675,517	1,201,173	108,796	134,806	230,742

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
of partnerships	172,269	12,808	6,320	6,488	28,673	10,132	7,237	5,081	6,223
receipts	19,884,260	1,339,093	742,053	597,040	1,177,132	470,965	175,209	89,787	441,171
ness receipts	19,571,373	1,270,830	701,310	569,520	1,162,504	465,565	173,412	88,904	434,623
me from other partnerships, etc	17,303	280	184	96	78	4	45	-	29
ualifying dividends	246	20	-	20	7	-	-	-	7
rest	31,346	4,675	2,572	2,103	1,520	454	34	5	1,027
s	81,799	33,295	17,801	15,494	7,017	3,065	1,263	664	2,025
lties	17,684	48	-	48	1	-	-	-	1
net profit	2	-	-	-	-	-	-	-	-
gain, noncapital assets	20,364	2,988	1,972	1,016	1,321	681	265	88	287
r receipts	144,143	26,957	18,214	8,743	4,684	1,196	190	126	3,172
deductions	13,480,329	1,361,476	708,836	652,640	960,430	412,186	146,851	51,880	349,513
of sales and operations, total	2,270,792	241,907	119,804	122,103	320,642	131,855	37,248	4,822	146,717
ventory, beginning-of-year	109,940	12,684	3,597	9,087	22,156	4,239	2,432	43	15,442
rchases	916,793	114,536	47,288	67,248	116,694	19,421	7,188	520	89,565
st of labor	539,767	48,063	28,764	19,299	96,833	56,160	16,881	2,003	21,789
terial and supplies	189,738	18,289	12,540	5,749	53,704	28,736	10,662	1,456	12,850
her costs	648,473	62,402	32,372	30,030	54,883	27,692	2,324	824	24,043
ss: Inventory, end-of-year	133,919	14,067	4,757	9,310	23,628	4,393	2,239	24	16,972
ries and wages	4,176,227	234,110	118,656	115,454	188,519	83,204	45,911	16,729	42,675
ents to partners	686,820	17,142	10,629	6,513	60,261	13,870	11,089	10,680	24,622
	962,674	79,424	43,529	35,895	64,978	26,188	14,817	7,299	16,674
rest	395,343	160,548	75,966	84,582	14,693	7,785	1,658	284	4,966
s	482,361	101,014	52,125	48,889	36,924	17,889	5,634	2,062	11,339
debts	28,520	3,724	1,887	1,837	3,856	402	23	2	3,429
irs	144,595	45,626	26,014	19,612	18,806	11,164	1,837	334	5,471
eciation	797,443	179,848	96,702	83,146	60,098	32,965	6,279	1,914	18,940
tization	30,998	669	130	539	118	62	4	-	52
etion	631	-	-	-	55	54	-	-	1
rement plans, etc	41,593	675	125	550	687	271	-	-	416
oyee benefit programs	43,636	1,188	352	836	1,860	931	65	164	700
loss from other partnerships, etc	12,018	3,277	2,802	475	149	117	-	-	32
net loss	432	-	-	-	-	-	-	-	-
loss, noncapital assets	4,589	40	34	6	381	265	106	-	10
r deductions	3,401,657	292,284	160,081	132,203	188,403	85,164	22,180	7,590	73,469
ofit (less loss)	6,403,931	[1]22,383	33,217	[1]55,600	216,702	58,779	28,358	37,907	91,658
profit	6,934,383	129,887	85,889	43,998	233,832	65,860	32,965	38,558	96,449
loss	530,452	152,270	52,672	99,598	17,130	7,081	4,607	651	4,791
PARTNERSHIPS WITH NET PROFIT									
of partnerships	133,003	6,773	3,661	3,112	21,835	7,200	5,772	4,155	4,708
receipts	17,994,271	802,799	508,573	294,226	1,027,006	391,935	143,526	77,919	413,626
ness receipts	17,742,876	762,389	478,769	283,620	1,014,886	387,769	142,760	77,128	407,229
me from other partnerships, etc	16,582	143	81	62	74	-	45	-	29
ualifying dividends	235	20	-	20	1	-	-	-	1
rest	26,004	2,771	2,003	768	1,415	397	30	5	983
s	57,976	16,313	12,150	4,163	5,196	2,308	280	664	1,944
lties	14,471	-	-	-	1	-	-	-	1
net profit	2	-	-	-	-	-	-	-	-
gain, noncapital assets	15,692	974	571	403	1,104	464	265	88	287
r receipts	120,433	20,189	14,999	5,190	4,329	997	146	34	3,152
deductions	11,059,888	672,912	422,684	250,228	793,174	326,075	110,561	39,361	317,177
of sales and operations, total	1,823,468	122,593	75,269	47,324	276,011	106,472	29,533	3,072	136,934
ventory, beginning-of-year	90,095	6,319	2,579	3,740	19,968	3,262	1,755	28	14,923
rchases	742,639	57,996	30,170	27,826	106,789	16,631	5,516	441	84,201
st of labor	417,614	20,548	16,363	4,185	78,494	43,495	13,601	770	20,628
terial and supplies	148,191	11,468	8,441	3,027	44,009	22,512	8,859	1,202	11,436
her costs	522,850	33,170	21,210	11,960	47,506	23,754	1,314	649	21,789
ss: Inventory, end-of-year	97,921	6,908	3,494	3,414	20,755	3,182	1,512	18	16,043
ries and wages	3,792,944	125,188	72,900	52,288	156,155	70,876	34,007	14,259	37,013
ents to partners	524,277	9,489	6,059	3,430	43,718	8,216	7,672	5,264	22,566
	838,077	46,303	28,638	17,665	51,948	20,008	11,592	6,226	14,122
rest	141,318	52,476	34,259	18,217	10,319	5,015	912	284	4,108
s	391,053	53,551	32,309	21,242	30,725	14,312	4,288	1,827	10,298
debts	17,431	1,389	868	521	3,455	266	22	2	3,165
irs	108,007	27,691	17,669	10,022	14,448	8,373	1,159	282	4,634
eciation	428,770	80,509	55,334	25,175	47,972	24,905	4,745	1,608	16,714
tization	6,146	90	71	19	57	1	4	-	52
etion	574	-	-	-	1	-	-	-	1
rement plans, etc	39,853	153	46	107	676	269	-	-	407
oyee benefit programs	40,156	404	196	208	1,508	664	65	122	657
loss from other partnerships, etc	5,422	43	43	-	-	-	-	-	-
net loss	7	-	-	-	-	-	-	-	-
loss, noncapital assets	2,512	32	30	2	130	120	-	-	10
r deductions	2,899,873	153,001	98,993	54,008	156,051	66,578	16,562	6,415	66,496
ofit	6,934,383	129,887	85,889	43,998	233,832	65,860	32,965	38,558	96,449

note at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Number of partnerships	21,798	17,887	13,007	8,630	4,377	4,880	8,296	11,376
Total receipts	1,249,411	878,036	672,258	432,356	239,902	205,778	302,721	965,483
Business receipts	1,206,376	866,494	669,467	430,805	238,662	197,027	300,669	907,216
Income from other partnerships, etc	87	112	18	5	13	94	-	2,082
Nonqualifying dividends	12	3	3	-	3	-	5	23
Interest	6,599	578	271	175	96	307	90	2,064
Rents	7,215	4,646	1,665	940	725	2,981	1,013	6,233
Royalties	2,322	18	-	-	-	18	-	6,258
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	11,096	1,458	220	136	84	1,238	86	2,050
Other receipts	15,704	4,727	614	295	319	4,113	858	39,557
Total deductions	1,144,390	743,116	561,080	359,348	201,732	182,036	239,182	921,340
Cost of sales and operations, total	290,920	401,825	346,064	222,246	123,818	55,761	128,024	225,205
Inventory, beginning-of-year	9,954	26,195	23,782	17,693	6,089	2,413	16,210	8,218
Purchases	111,608	304,631	265,269	175,140	90,129	39,362	99,574	81,707
Cost of labor	75,689	41,961	35,359	19,987	15,372	6,602	16,560	41,587
Material and supplies	23,656	30,940	28,431	13,370	15,061	2,509	11,298	9,481
Other costs	80,259	29,592	21,882	17,379	4,503	7,710	4,202	104,139
Less: Inventory, end-of-year	10,246	31,494	28,659	21,323	7,336	2,835	19,820	19,927
Salaries and wages	150,513	76,721	58,842	35,600	23,242	17,879	31,744	143,607
Payments to partners	44,459	31,629	28,906	19,968	8,938	2,723	17,605	17,852
Rent	35,258	39,725	18,763	12,462	6,301	20,962	7,289	81,599
Interest	105,197	16,239	4,502	3,190	1,312	11,737	1,630	39,016
Taxes	24,718	25,270	15,539	10,115	5,424	9,731	6,667	29,704
Bad debts	6,094	1,838	1,621	1,150	471	217	834	1,648
Repairs	11,962	10,398	3,905	2,835	1,070	6,493	1,764	17,292
Depreciation	269,108	43,729	14,003	9,466	4,537	29,726	7,489	77,470
Amortization	3,299	27	25	25	-	2	-	25,967
Depletion	168	-	-	-	-	-	-	323
Retirement plans, etc	2,566	169	86	46	40	83	131	1,528
Employee benefit programs	2,346	619	529	255	274	90	150	793
Net loss from other partnerships, etc	2,280	-	-	-	-	-	-	1,160
Farm net loss	-	277	7	-	7	270	-	155
Net loss, noncapital assets	686	163	152	139	13	11	6	899
Other deductions	194,816	94,487	68,136	41,851	26,285	26,351	35,849	257,122
Net profit (less loss)	105,021	134,920	111,178	73,008	38,170	23,742	63,539	44,143
Net profit	268,136	150,945	117,805	76,923	40,882	33,140	66,483	140,309
Net loss	163,115	16,025	6,627	3,915	2,712	9,398	2,944	96,166
PARTNERSHIPS WITH NET PROFIT								
Number of partnerships	14,672	13,643	10,244	6,896	3,348	3,399	6,322	6,457
Total receipts	982,955	751,473	582,570	373,049	209,521	168,903	272,127	715,825
Business receipts	948,712	741,549	580,237	371,776	208,461	161,312	270,196	670,230
Income from other partnerships, etc	30	109	18	5	13	91	-	1,900
Nonqualifying dividends	10	3	3	-	3	-	3	23
Interest	4,593	423	250	163	87	173	90	1,378
Rents	5,743	4,018	1,425	700	725	2,593	935	4,344
Royalties	2,320	18	-	-	-	18	-	4,860
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	9,317	1,013	214	130	84	799	77	1,873
Other receipts	12,230	4,340	423	275	148	3,917	626	31,217
Total deductions	714,819	600,528	464,765	296,126	168,639	135,763	205,644	575,516
Cost of sales and operations, total	259,046	334,597	292,158	185,914	106,244	42,439	114,461	144,216
Inventory, beginning-of-year	9,461	21,234	19,307	14,315	4,992	1,927	14,914	4,767
Purchases	104,319	253,353	223,808	147,608	76,200	29,545	89,011	49,411
Cost of labor	67,291	35,283	31,039	16,326	14,713	4,244	15,007	28,311
Material and supplies	16,749	22,437	20,606	9,074	11,532	1,831	9,572	6,053
Other costs	70,505	27,260	19,865	15,701	4,164	7,395	3,756	60,814
Less: Inventory, end-of-year	9,279	24,970	22,467	17,110	5,357	2,503	17,799	5,140
Salaries and wages	122,845	64,905	50,867	31,028	19,839	14,038	26,580	98,706
Payments to partners	29,534	17,506	15,308	10,611	4,697	2,198	11,686	12,797
Rent	27,527	33,897	15,948	10,899	5,049	17,949	5,380	59,051
Interest	17,284	8,977	3,329	2,219	1,110	5,648	1,357	6,913
Taxes	20,256	21,108	13,220	8,309	4,911	7,888	5,866	22,320
Bad debts	1,488	1,428	1,403	965	438	25	515	191
Repairs	8,458	8,805	3,107	2,176	931	5,698	1,368	11,508
Depreciation	75,209	31,904	11,716	7,862	3,854	20,188	6,653	42,237
Amortization	28	27	25	25	-	2	-	5,115
Depletion	165	-	-	-	-	-	-	323
Retirement plans, etc	2,454	169	86	46	40	83	131	1,135
Employee benefit programs	2,232	578	511	237	274	67	124	578
Net loss from other partnerships, etc	196	-	-	-	-	-	-	73
Farm net loss	-	7	7	-	7	-	-	-
Net loss, noncapital assets	68	11	-	-	-	11	6	462
Other deductions	148,029	76,609	57,080	35,835	21,245	19,529	31,517	169,891
Net profit	268,136	150,945	117,805	76,923	40,882	33,140	66,483	140,309

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
er of partnerships	22,078	14,013	8,065	26,683	6,829	10,543	6,560	3,983	5,298	8,111
. receipts	4,440,896	3,142,598	1,298,298	5,520,352	1,549,306	2,195,567	1,999,139	196,428	266,263	306,836
iness receipts	4,415,223	3,127,487	1,287,736	5,476,832	1,532,368	2,178,900	1,985,721	193,179	253,961	300,407
ome from other partnerships, etc	1,126	963	163	1,133	5,380	6,996	6,935	61	29	13
ualifying dividends	32	4	28	37	2	104	104	-	1	19
erest	2,239	1,260	979	7,813	2,600	2,859	2,679	180	309	374
its	6,343	3,099	3,244	9,832	2,045	2,602	1,410	1,192	1,558	371
alties	50	-	50	351	31	61	61	-	8,544	-
m net profit	2	-	2	-	-	-	-	-	-	30
gain, noncapital assets	663	125	538	381	112	185	185	-	24	221
er receipts	15,218	9,660	5,558	23,973	6,768	3,860	2,044	1,816	1,837	5,401
. deductions	2,442,274	1,408,872	1,033,402	2,631,141	1,238,858	1,571,255	1,433,168	138,087	226,867	277,000
t of sales and operations, total	215,390	31,842	183,548	62,010	326,290	18,698	16,866	1,832	39,881	171,646
nventory, beginning-of-year	4,776	1,461	3,315	-	4,818	768	744	24	4,161	11,755
urchases	43,338	10,204	33,134	1,238	14,172	1,925	1,810	115	27,370	86,970
ost of labor	86,147	9,630	76,517	4,274	115,669	10,539	9,996	543	2,445	6,553
aterial and supplies	28,868	6,872	21,996	536	6,055	437	237	200	6,474	9,501
ther costs	56,617	5,102	51,515	56,352	189,904	5,878	4,845	1,033	4,245	70,984
ess: Inventory, end-of-year	4,356	1,427	2,929	390	4,328	849	766	83	4,814	14,117
aries and wages	883,384	547,929	335,455	1,168,413	382,285	850,831	795,374	55,457	66,100	18,733
ments to partners	129,953	75,302	54,651	133,185	55,561	171,643	147,841	23,802	7,530	4,924
t	212,805	139,037	73,768	280,248	44,260	107,571	95,536	12,035	9,517	6,371
erest	27,653	5,599	22,054	10,986	5,152	12,256	10,345	1,911	1,973	7,574
es	87,047	43,883	43,164	91,176	27,116	46,381	41,742	4,639	6,344	6,411
. debts	4,467	734	3,733	2,673	1,125	2,002	1,976	26	259	310
airs	16,856	8,627	8,229	12,108	2,485	6,145	5,234	911	1,153	5,141
reciation	54,767	24,346	30,421	60,616	12,697	27,025	21,971	5,054	4,596	10,600
rtization	264	160	104	461	35	158	158	-	-	19
letion	13	13	-	59	8	5	-	5	-	129
irement plans, etc	10,327	8,192	2,135	12,891	6,999	5,546	5,248	298	74	59
loyee benefit programs	8,786	5,895	2,891	12,027	4,807	10,898	10,433	465	162	43
loss from other partnerships, etc	65	24	41	4,342	284	461	444	17	-	2,579
m net loss	-	-	-	-	-	-	-	-	-	226
loss, noncapital assets	719	255	464	1,666	19	10	10	-	-	22
er deductions	789,778	517,034	272,744	778,280	369,735	311,625	279,990	31,635	89,278	42,213
rofit (less loss)	1,998,622	1,733,726	264,896	2,889,211	310,448	624,312	565,971	58,341	39,396	29,836
profit	2,054,376	1,748,185	306,191	2,899,716	317,317	627,910	568,702	59,208	45,472	50,814
loss	55,754	14,459	41,295	10,505	6,869	3,598	2,731	867	6,076	20,978
PARTNERSHIPS WITH NET PROFIT										
r of partnerships	19,479	12,906	6,573	25,283	5,651	9,412	6,156	3,256	3,476	4,461
receipts	4,150,820	3,079,277	1,071,543	5,455,259	1,457,449	2,146,168	1,956,618	189,550	232,390	273,870
iness receipts	4,126,420	3,064,550	1,061,870	5,412,839	1,441,963	2,131,268	1,943,433	187,835	222,424	267,924
ome from other partnerships, etc	1,126	963	163	1,133	5,044	6,994	6,933	61	29	-
ualifying dividends	31	3	28	37	2	104	104	-	1	9
erest	2,127	1,246	881	7,671	2,452	2,817	2,637	180	267	326
its	6,168	3,018	3,150	9,529	2,025	2,427	1,255	1,172	1,278	293
alties	50	-	50	351	15	61	61	-	6,795	-
m net profit	2	-	2	-	-	-	-	-	-	30
gain, noncapital assets	647	125	522	381	99	185	185	-	22	166
er receipts	14,249	9,372	4,877	23,318	5,849	2,312	2,010	302	1,574	5,122
deductions	2,096,444	1,331,092	765,352	2,555,543	1,140,132	1,518,258	1,387,916	130,342	186,918	223,056
t of sales and operations, total	166,673	31,756	134,917	61,953	289,289	18,070	16,829	1,241	36,559	153,661
nventory, beginning-of-year	4,725	1,461	3,264	-	4,407	768	744	24	3,532	6,696
urchases	40,147	10,204	29,943	1,238	13,323	1,839	1,810	29	25,213	77,054
ost of labor	54,799	9,630	45,169	4,274	100,770	10,421	9,996	425	2,416	5,114
aterial and supplies	26,005	6,859	19,146	536	4,952	331	237	94	6,079	5,603
ther costs	45,075	5,029	40,046	56,295	169,562	5,501	4,808	693	3,406	66,712
ess: Inventory, end-of-year	4,078	1,427	2,651	390	3,725	790	766	24	4,087	7,518
aries and wages	780,307	525,390	254,917	1,151,097	372,149	833,227	779,924	53,303	61,785	17,055
ments to partners	98,294	52,863	45,431	101,218	40,470	155,755	133,034	22,721	3,810	3,897
t	186,984	134,271	52,713	273,509	41,757	104,219	92,796	11,423	7,502	4,789
erest	16,249	4,963	11,286	10,478	4,500	11,728	10,083	1,645	1,037	1,577
es	71,529	41,768	29,761	89,320	25,693	45,125	40,721	4,404	5,560	3,628
debts	3,155	728	2,427	2,616	948	1,993	1,967	26	253	287
airs	14,854	8,428	6,426	11,949	2,349	5,842	5,008	834	735	4,315
reciation	43,800	23,251	20,549	59,548	11,939	25,886	21,154	4,732	3,113	6,847
rtization	202	160	42	437	32	158	158	-	-	2
letion	13	13	-	59	8	5	-	5	-	129
irement plans, etc	9,777	8,158	1,619	12,816	6,922	5,546	5,248	298	74	59
loyee benefit programs	7,324	5,854	1,470	11,925	4,610	10,742	10,331	411	131	31
loss from other partnerships, etc	59	24	35	4,316	274	461	444	17	-	-
n net loss	-	-	-	-	-	-	-	-	-	226
loss, noncapital assets	108	107	1	1,666	19	10	10	-	-	18
er deductions	697,116	493,358	203,758	762,636	339,173	299,491	270,209	29,282	66,359	26,535
rofit	2,054,376	1,748,185	306,191	2,899,716	317,317	627,910	568,702	59,208	45,472	50,814

is exceeds profit.

t: Estimate for "Contractors not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	All industries							Agriculture, forestry, and fishery						
								Total						
Total	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570
Under $1,000	127,449	166,149	19,944	25,796	68,976	41,369	[1]2,092,915	16,236	33,739	3,077	18,883	14,669	3,742	[1]128,049
$1,000 under $2,500	64,245	127,655	93,411	32,539	37,952	9,393	[1]149,137	7,955	22,881	13,547	19,744	7,745	4,523	[1]24,080
$2,500 under $5,000	71,585	281,792	236,852	60,716	58,955	15,029	[1]109,613	9,121	41,924	32,979	25,469	10,024	4,003	[1]26,821
$5,000 under $10,000	96,089	733,949	641,922	148,356	111,858	34,248	4,708	13,140	115,728	95,962	48,625	16,522	6,421	4,819
$10,000 under $25,000	156,722	2,683,072	2,457,609	680,187	318,984	170,223	352,173	23,034	438,749	380,235	194,770	57,629	27,184	48,424
$25,000 under $50,000	126,140	4,697,461	4,429,287	1,525,235	448,065	416,748	671,792	20,821	828,454	746,958	404,719	94,941	60,966	106,335
$50,000 under $100,000	121,993	8,936,815	8,586,560	3,361,960	613,107	961,797	1,462,733	15,072	1,189,547	1,077,485	578,126	104,067	106,699	198,944
$100,000 under $200,000	97,999	14,051,567	13,639,602	5,860,147	763,472	1,692,716	2,351,869	9,421	1,399,616	1,269,127	742,999	105,321	157,254	166,878
$200,000 under $500,000	67,062	20,543,017	20,069,055	9,557,751	1,004,182	2,714,452	2,784,321	4,546	1,423,145	1,349,844	912,824	73,919	138,949	121,092
$500,000 under $1,000,000	18,175	12,587,118	12,244,532	6,503,193	615,605	1,713,876	1,109,882	1,274	890,100	831,971	634,165	35,852	97,165	12,235
$1,000,000 under $5,000,000	10,273	19,332,642	18,822,546	11,132,610	717,136	2,464,776	1,569,924	630	1,189,015	1,159,476	957,339	22,013	89,016	31,804
$5,000,000 or more	1,180	15,660,997	15,036,464	9,041,644	354,146	2,503,276	1,190,373	68	685,628	678,380	568,501	6,427	24,680	16,989
	Agriculture, forestry, and fishery--Continued													
	Farms													
	Total							Field crop farms						
Total	109,291	7,075,388	6,484,349	4,359,844	510,323	588,607	400,095	32,959	1,874,670	1,577,317	880,323	160,626	207,561	265,442
Under $1,000	14,491	31,879	2,653	18,454	12,968	3,563	[1]121,854	3,962	10,623	928	1,041	2,676	871	[1]2,599
$1,000 under $2,500	7,421	21,896	12,657	19,198	7,260	4,341	[1]22,053	2,925	11,258	4,877	8,703	2,743	3,376	[1]8,703
$2,500 under $5,000	8,104	37,945	29,105	24,112	9,289	3,526	[1]26,047	3,071	15,814	11,094	7,144	2,802	1,931	[1]2,220
$5,000 under $10,000	12,007	103,602	87,948	44,765	14,863	5,696	3,891	3,799	33,772	27,948	10,553	4,554	1,449	5,076
$10,000 under $25,000	20,912	403,504	345,114	184,178	53,713	24,115	43,261	6,746	138,228	108,486	50,514	18,124	7,535	27,444
$25,000 under $50,000	19,229	771,223	690,465	383,258	90,482	53,597	93,116	4,886	203,469	170,317	80,596	24,776	11,969	40,544
$50,000 under $100,000	13,699	1,087,811	976,465	547,906	100,878	90,585	166,211	3,944	352,263	289,751	144,190	31,051	36,019	79,841
$100,000 under $200,000	7,922	1,175,442	1,059,091	651,975	95,812	122,041	123,414	2,226	352,340	288,468	155,343	32,934	44,945	46,100
$200,000 under $500,000	3,842	1,207,723	1,135,662	773,658	68,049	107,097	96,971	1,004	333,340	293,119	166,229	23,491	40,728	48,513
$500,000 under $1,000,000	1,098	768,490	712,314	544,148	32,367	81,698	6,161	314	238,661	206,365	136,762	12,687	41,766	19,467
$1,000,000 under $5,000,000	511	944,158	917,879	751,613	18,492	70,640	24,058	78	132,218	123,432	81,479	4,213	12,946	6,984
$5,000,000 or more	55	521,715	514,996	416,579	6,150	21,708	12,966	4	52,684	52,532	37,769	575	4,026	4,995
	Fruit, tree nut, and vegetable farms							Livestock farms						
Total	10,614	756,924	707,304	412,680	54,189	151,157	[1]3,409	55,537	4,011,095	3,808,255	2,826,259	261,438	185,992	106,734
Under $1,000	1,925	2,782	482	604	2,922	1,474	[1]27,492	5,358	13,382	826	15,572	5,963	764	[1]85,620
$1,000 under $2,500	549	1,220	912	1,866	1,740	505	[1]5,590	3,018	7,254	5,331	7,659	2,054	374	[1]6,820
$2,500 under $5,000	690	3,049	2,666	994	2,179	381	[1]7,838	3,786	16,776	13,353	12,901	3,355	968	[1]12,429
$5,000 under $10,000	858	7,478	6,364	3,702	960	1,087	[1]79	6,333	53,101	45,528	26,638	8,231	2,693	[1]982
$10,000 under $25,000	1,907	35,290	30,402	18,850	4,932	5,645	[1]6,861	10,874	202,221	182,492	102,378	27,160	9,672	19,571
$25,000 under $50,000	1,949	77,165	72,570	39,419	6,814	11,759	8,739	11,027	433,543	396,396	236,318	53,455	25,682	36,759
$50,000 under $100,000	1,253	97,776	90,911	45,910	7,936	18,078	12,421	7,779	577,210	538,885	331,310	57,611	31,859	58,074
$100,000 under $200,000	942	142,739	132,048	70,757	9,641	33,443	24,679	4,114	583,362	548,384	373,362	45,648	32,409	44,248
$200,000 under $500,000	352	96,243	91,770	56,421	6,104	17,924	4,082	2,242	703,635	684,385	509,396	32,535	38,870	35,533
$500,000 under $1,000,000	97	74,619	67,450	36,536	4,456	15,639	[1]10,134	635	415,184	403,132	345,183	13,433	16,946	410
$1,000,000 under $5,000,000	86	175,173	168,945	120,868	5,920	39,188	3,231	328	602,715	592,289	522,218	7,398	14,720	12,582
$5,000,000 or more	6	43,390	42,784	16,753	585	6,034	1,433	43	402,712	397,254	343,324	4,595	11,035	5,408
	Farms--Continued													
	Other farms							Other agriculture, forestry, and fishery						
Total	10,181	432,699	391,473	240,582	34,070	43,897	31,328	12,027	1,183,138	1,154,692	746,320	38,806	131,995	128,475
Under $1,000	3,246	5,092	417	1,237	1,407	454	[1]6,143	1,745	1,860	424	429	1,701	179	[1]6,195
$1,000 under $2,500	929	2,164	1,537	970	723	86	[1]940	534	985	890	546	485	182	[1]2,027
$2,500 under $5,000	557	2,306	1,992	3,073	953	246	[1]3,560	1,017	3,979	3,874	1,357	735	477	[1]774
$5,000 under $10,000	1,017	9,251	8,108	3,872	1,118	467	[1]124	1,133	12,126	8,014	3,860	1,659	725	928
$10,000 under $25,000	1,385	27,765	23,734	12,436	3,497	1,263	3,107	2,122	35,245	35,121	10,592	3,916	3,069	5,163
$25,000 under $50,000	1,367	57,046	51,182	26,925	5,437	4,187	7,074	1,592	57,231	56,493	21,461	4,459	7,369	13,219
$50,000 under $100,000	723	60,562	56,918	26,496	4,280	4,629	15,875	1,373	101,736	101,020	30,220	3,189	16,114	32,733
$100,000 under $200,000	640	97,001	90,191	52,513	7,589	11,244	8,387	1,499	224,174	210,036	91,024	9,509	35,213	43,464
$200,000 under $500,000	244	74,505	66,388	41,612	5,919	9,575	8,843	704	215,422	214,182	139,166	5,870	31,852	24,121
$500,000 under $1,000,000	52	40,026	35,367	25,667	1,791	7,347	[1]3,582	176	121,610	119,657	90,017	3,485	15,467	6,074
$1,000,000 under $5,000,000	21	56,981	55,639	45,781	1,356	4,399	2,391	119	244,857	241,597	205,726	3,521	18,376	7,746
$5,000,000 or more								13	163,913	163,384	151,922	277	2,972	4,023

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business				
Mining							
Total							
Total	13,414	1,378,948	1,292,351	548,839	103,488	145,283	[1]869,720
Under $1,000	5,952	19,090	967	2,542	5,933	6,728	[1]958,353
$1,000 under $2,500	1,240	2,536	2,079	156	442	142	[1]863
$2,500 under $5,000	896	3,564	3,015	568	732	215	[1]1,340
$5,000 under $10,000	1,120	7,964	7,564	1,395	1,313	303	89
$10,000 under $25,000	1,162	25,559	20,657	13,474	2,579	3,855	[1]26,224
$25,000 under $50,000	601	23,854	22,293	12,587	2,275	1,976	[1]21,841
$50,000 under $100,000	935	74,946	67,100	43,164	4,887	8,741	[1]8,912
$100,000 under $200,000	501	79,544	73,405	51,548	6,579	12,135	[1]31,490
$200,000 under $500,000	533	172,590	163,470	80,463	12,259	18,243	[1]916
$500,000 under $1,000,000	267	180,638	174,122	74,942	14,987	24,286	13,468
$1,000,000 under $5,000,000	185	402,079	379,238	187,119	30,872	45,423	3,015
$5,000,000 or more	22	386,584	378,441	80,881	20,630	23,236	163,647
Crude petroleum and natural gas							
Total	11,632	893,001	828,469	309,413	64,765	59,684	[1]902,862
Under $1,000	5,577	18,836	921	390	4,772	4,855	[1]945,129
$1,000 under $2,500	1,063	2,256	1,800	88	416	142	443
$2,500 under $5,000	852	3,352	2,803	406	732	203	[1]762
$5,000 under $10,000	974	6,896	6,562	1,277	1,299	242	[1]40
$10,000 under $25,000	1,072	23,896	19,039	12,342	2,242	2,875	[1]23,596
$25,000 under $50,000	455	17,466	16,698	12,035	1,612	1,325	[1]23,720
$50,000 under $100,000	1,100	114,745	101,338	76,844	7,273	11,148	[1]38,281
$100,000 under $200,000	312	100,996	93,776	49,592	7,165	7,321	[1]10,493
$200,000 under $500,000	117	82,941	78,493	29,672	6,158	7,118	[1]3,118
$500,000 under $1,000,000	98	200,747	194,053	83,936	15,736	11,636	[1]15,680
$1,000,000 under $5,000,000	12	320,870	312,986	42,831	17,360	12,819	157,514
Mining--Continued							
Other mining							
Total	1,782	485,947	463,882	239,426	38,723	85,599	33,142
Under $1,000	375	254	46	2,152	1,161	1,873	[1]13,224
$1,000 under $2,500							
$2,500 under $5,000	457	3,223	3,111	1,480	377	1,053	[1]4,383
$5,000 under $10,000							
$10,000 under $25,000							
$25,000 under $50,000	482	46,133	44,762	18,420	4,856	10,379	[1]242
$50,000 under $100,000							
$100,000 under $200,000	221	71,594	69,694	30,871	5,094	10,922	9,577
$200,000 under $500,000	150	97,697	95,629	45,270	8,829	17,168	16,586
$500,000 under $1,000,000	87	201,332	185,185	103,183	15,136	33,787	18,695
$1,000,000 under $5,000,000	10	65,714	65,455	38,050	3,270	10,417	6,133
Contract construction							
Total							
Total	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788
Under $1,000	2,283	14,453	445	381	1,235	1,028	[1]5,586
$1,000 under $2,500	1,172	3,098	1,958	1,370	518	580	[1]618
$2,500 under $5,000	1,988	7,800	7,273	3,048	1,050	830	788
$5,000 under $10,000	3,140	24,096	23,688	9,142	1,691	2,811	4,889
$10,000 under $25,000	9,315	163,236	160,126	61,473	6,705	17,563	48,285
$25,000 under $50,000	10,838	389,149	384,726	169,152	14,906	53,473	102,218
$50,000 under $100,000	10,186	744,145	733,280	413,830	20,789	123,744	156,072
$100,000 under $200,000	7,581	1,076,635	1,063,289	712,251	25,960	226,518	153,034
$200,000 under $500,000	4,380	1,367,544	1,346,537	952,828	29,182	306,605	149,037
$500,000 under $1,000,000	1,160	821,330	809,260	629,112	12,883	164,151	64,715
$1,000,000 under $5,000,000	834	1,704,442	1,684,238	1,386,564	21,295	311,997	105,924
$5,000,000 or more	170	2,138,642	2,123,198	1,876,625	24,043	370,607	77,030
Contract construction--Continued							
General contractors							
Total	18,223	5,278,913	5,190,692	4,199,772	85,374	819,959	366,948
Under $1,000	1,218	12,805	94	171	1,085	855	[1]5,538
$1,000 under $2,500	1,018	4,274	3,057	1,922	1,068	1,052	[1]1,119
$2,500 under $5,000	885	6,921	6,654	2,660	403	1,026	1,511
$5,000 under $10,000	2,068	34,044	33,322	12,897	2,271	4,462	7,318
$10,000 under $25,000	2,793	102,842	100,817	45,869	4,248	12,940	23,475
$25,000 under $50,000	3,618	272,889	263,862	172,924	8,701	40,536	43,245
$50,000 under $100,000	3,203	464,706	455,028	315,863	10,237	77,421	60,012
$100,000 under $200,000	1,923	608,559	598,226	449,298	10,916	99,664	58,145
$200,000 under $500,000	736	532,182	522,084	420,514	7,711	75,624	39,426
$500,000 under $1,000,000	610	1,289,479	1,272,369	1,063,269	16,352	181,861	74,459
$1,000,000 under $5,000,000	151	1,950,212	1,935,179	1,714,385	22,382	324,518	66,014
$5,000,000 or more							
Special trade contractors							
Total							
Total	34,815	3,172,386	3,144,075	2,013,576	74,786	759,302	488,947
Under $1,000	1,065	1,648	351	210	150	173	[1]48
$1,000 under $2,500	862	1,540	1,396	620	257	29	[1]397
$2,500 under $5,000	1,280	5,084	4,778	1,876	243	329	1,686
$5,000 under $10,000	2,255	17,175	17,034	6,482	1,288	1,785	3,378
$10,000 under $25,000	7,247	129,192	126,804	48,576	4,434	13,101	40,967
$25,000 under $50,000	8,045	286,307	283,909	123,283	10,658	40,533	78,743
$50,000 under $100,000	6,568	471,256	469,418	240,906	12,088	83,208	112,827
$100,000 under $200,000	4,378	611,929	608,261	396,388	15,723	149,097	93,022
$200,000 under $500,000	2,450	757,567	746,893	502,335	18,266	206,641	90,874
$500,000 under $1,000,000	423	288,547	286,594	208,202	5,110	88,436	25,373
$1,000,000 under $5,000,000	223	413,711	410,618	322,458	4,908	129,881	31,506
$5,000,000 or more	19	188,430	188,019	162,240	1,661	46,089	11,016
Special trade contractors--Continued							
Plumbing, heating, and air conditioning							
Total	5,843	691,218	685,132	495,878	9,352	140,360	85,875
Under $1,000	398	994	871	624	27	170	[1]44
$1,000 under $2,500							
$2,500 under $5,000	1,063	16,247	16,065	8,500	476	997	3,851
$5,000 under $10,000							
$10,000 under $25,000	1,148	45,134	44,864	23,153	1,736	5,212	10,718
$25,000 under $50,000	1,294	87,266	86,353	51,982	1,553	9,070	19,487
$50,000 under $100,000	1,323	181,939	181,093	128,738	2,035	37,856	22,395
$100,000 under $200,000	463	144,392	141,742	103,985	2,247	32,670	14,174
$200,000 under $500,000	94	66,472	66,053	50,769	580	16,864	6,115
$500,000 under $1,000,000	55	108,076	107,471	91,185	611	28,901	6,290
$1,000,000 under $5,000,000	5	40,698	40,620	36,942	87	8,620	2,889
$5,000,000 or more							
Painting, paperhanging, and decorating							
Total	4,132	192,881	189,927	103,295	3,944	52,335	45,620
Under $1,000	531	1,275	1,273	502	80	95	290
$1,000 under $2,500							
$2,500 under $5,000	531	4,059	3,986	1,292	182	474	1,417
$5,000 under $10,000	1,190	23,156	21,535	6,258	762	2,651	7,788
$10,000 under $25,000	1,509	63,525	62,880	26,612	1,576	14,173	21,882
$25,000 under $50,000							
$50,000 under $100,000	339	66,304	65,844	42,518	1,034	22,472	11,463
$100,000 under $200,000	22	14,631	14,567	10,830	158	6,351	1,373
$200,000 under $500,000							
$500,000 under $1,000,000	10	19,931	19,842	15,283	152	6,119	1,407
$1,000,000 under $5,000,000							
$5,000,000 or more							

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business				
Contract construction--Continued							
Special trade contractors--Continued							
Masonry, stonework, and plastering							
Total	3,992	372,594	370,699	245,108	5,708	115,012	63,049
Under $1,000							
$1,000 under $2,500							
$2,500 under $5,000	532	2,872	2,683	1,087	217	319	980
$5,000 under $10,000							
$10,000 under $25,000	838	14,872	14,866	6,786	149	2,197	5,229
$25,000 under $50,000	914	31,320	30,941	14,041	749	6,176	10,231
$50,000 under $100,000	777	57,418	57,406	32,476	814	17,678	13,498
$100,000 under $200,000	529	74,320	73,789	50,131	1,565	26,768	12,846
$200,000 under $500,000	320	95,790	95,421	63,316	1,464	34,738	12,316
$500,000 under $1,000,000	57	36,186	35,967	26,319	388	14,961	2,941
$1,000,000 under $5,000,000	22	36,022	35,917	30,152	221	10,548	2,373
$5,000,000 or more	3	23,794	23,709	20,800	141	1,627	2,635
Contractors, not elsewhere classified							
Total	20,848	1,915,693	1,898,317	1,169,295	55,782	451,595	294,403
Under $1,000	663	1,321	212	113	101	99	156
$1,000 under $2,500	598	992	971	447	230	29	[1]483
$2,500 under $5,000	796	3,205	2,901	957	196	112	1,068
$5,000 under $10,000	1,235	9,554	9,488	3,574	871	1,016	841
$10,000 under $25,000	4,334	76,092	75,512	27,624	3,081	7,258	24,493
$25,000 under $50,000	4,828	171,465	170,336	70,820	6,995	21,700	44,249
$50,000 under $100,000	4,143	301,435	300,547	145,105	9,323	49,732	71,505
$100,000 under $200,000	2,305	323,694	321,570	195,780	11,489	74,916	51,353
$200,000 under $500,000	1,549	483,057	475,695	314,255	14,155	126,318	59,349
$500,000 under $1,000,000	250	171,258	170,007	120,284	3,984	50,260	14,944
$1,000,000 under $5,000,000	137	255,135	252,841	190,552	3,926	84,313	21,550
$5,000,000 or more	10	118,485	118,237	99,784	1,431	35,842	5,378
Manufacturing							
Total							
Total	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351
Under $1,000	1,889	1,341	508	312	1,050	4,674	[1]12,993
$1,000 under $2,500	1,236	2,163	2,051	1,404	356	185	[1]1,743
$2,500 under $5,000	1,442	5,575	5,387	2,470	1,417	410	[1]1,187
$5,000 under $10,000	2,558	20,053	19,738	9,559	1,842	1,674	780
$10,000 under $25,000	3,935	67,230	66,399	26,856	4,394	8,756	8,751
$25,000 under $50,000	4,420	166,222	163,090	76,218	18,192	26,246	12,813
$50,000 under $100,000	4,181	304,797	302,087	156,711	11,842	61,710	37,020
$100,000 under $200,000	3,058	431,960	428,102	265,930	12,026	92,279	52,881
$200,000 under $500,000	2,730	839,263	833,965	563,477	27,522	211,323	73,721
$500,000 under $1,000,000	967	670,658	663,006	471,539	15,520	157,421	47,797
$1,000,000 under $5,000,000	674	1,350,520	1,336,307	990,871	26,306	270,357	86,267
$5,000,000 or more	124	1,533,776	1,509,968	1,161,746	79,627	195,469	29,244
Lumber and wood products, except furniture							
Total	4,720	932,202	913,494	612,920	48,242	154,720	55,853
Under $1,000	412	967	238	66	155	47	[1]402
$1,000 under $2,500							
$2,500 under $5,000	529	3,327	3,278	1,685	557	267	[1]80
$5,000 under $10,000	707	13,302	12,762	3,427	1,017	1,077	4,581
$10,000 under $25,000	986	38,185	35,590	12,305	4,484	5,345	10,842
$25,000 under $50,000	780	58,970	58,436	28,968	3,396	11,134	9,263
$50,000 under $100,000	465	72,360	71,927	42,742	4,343	15,008	9,973
$100,000 under $200,000	540	163,116	162,324	96,924	12,261	37,314	12,401
$200,000 under $500,000	188	123,056	122,262	87,910	3,510	24,082	7,570
$500,000 under $1,000,000	95	195,761	192,175	153,721	5,094	30,647	8,220
$1,000,000 under $5,000,000	18	263,158	254,502	185,172	13,425	29,799	[1]6,515
$5,000,000 or more							
Printing, publishing, and allied industries							
Total	4,271	458,874	453,974	251,909	11,462	117,546	55,932
Under $1,000							
$1,000 under $2,500	733	1,753	1,739	722	268	151	[1]150
$2,500 under $5,000							
$5,000 under $10,000	442	3,387	3,383	1,797	187	276	308
$10,000 under $25,000	840	14,033	14,000	5,770	625	1,236	1,721
$25,000 under $50,000	601	22,673	22,623	8,756	825	2,546	4,989
$50,000 under $100,000	854	63,053	62,645	30,543	1,953	11,203	9,144
$100,000 under $200,000	374	54,492	54,489	32,112	1,680	14,105	3,361
$200,000 under $500,000	303	95,411	94,165	59,045	2,634	27,831	11,201
$500,000 under $1,000,000	78	54,735	53,222	34,246	1,332	17,176	3,175
$1,000,000 under $5,000,000	40	79,567	78,518	47,655	1,677	18,857	7,554
$5,000,000 or more	6	69,770	69,190	31,263	281	24,165	14,629
Machinery, except electrical							
Total	2,440	234,771	233,237	131,219	7,904	59,410	31,948
Under $1,000	575	2,645	2,550	985	333	687	[1]1,295
$1,000 under $2,500							
$2,500 under $5,000	798	24,265	24,148	8,018	1,387	3,213	6,322
$5,000 under $10,000	849	78,506	78,270	35,459	3,010	20,044	12,208
$10,000 under $25,000	147	41,292	41,208	26,581	1,060	12,563	7,002
$25,000 under $50,000	50	35,680	35,302	23,267	942	10,562	3,590
$50,000 under $100,000							
$100,000 under $200,000	21	52,383	51,759	36,909	1,172	12,341	4,121
$200,000 under $500,000							
$500,000 under $1,000,000							
$1,000,000 under $5,000,000							
$5,000,000 or more							
Manufacturing--Continued							
Manufacturing, not elsewhere classified							
Total	15,783	3,767,711	3,729,903	2,731,045	132,486	698,828	189,618
Under $1,000	1,346	478	375	243	908	4,139	[1]10,922
$1,000 under $2,500	706	1,246	1,204	1,174	150	82	[1]1,635
$2,500 under $5,000	928	3,686	3,513	1,705	1,142	360	[1]1,265
$5,000 under $10,000	1,454	11,643	11,404	5,368	965	934	298
$10,000 under $25,000	2,075	33,723	33,567	16,557	2,067	5,706	595
$25,000 under $50,000	2,348	87,271	86,799	48,241	12,181	15,879	[1]7,486
$50,000 under $100,000	2,018	143,850	142,230	82,696	4,032	29,801	12,937
$100,000 under $200,000	1,899	265,526	262,192	170,121	5,454	52,694	33,015
$200,000 under $500,000	1,740	539,444	536,268	380,927	11,567	133,615	43,117
$500,000 under $1,000,000	651	457,187	452,220	326,116	9,736	105,601	33,462
$1,000,000 under $5,000,000	519	1,031,418	1,022,372	758,126	18,541	209,208	67,935
$5,000,000 or more	99	1,192,239	1,177,759	939,771	65,743	140,809	19,567
Transportation, communication, electric, gas, and sanitary services							
Total							
Total	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549
Under $1,000	1,166	10,706	366	34	9,508	2,810	[1]10,685
$1,000 under $2,500	543	980	946	162	448	75	[1]528
$2,500 under $5,000	1,076	4,132	4,081	1,318	1,718	559	[1]2,167
$5,000 under $10,000	1,353	9,724	9,521	1,189	1,691	358	1,147
$10,000 under $25,000	3,263	63,951	56,998	15,697	8,510	6,153	4,638
$25,000 under $50,000	2,957	110,593	108,131	29,657	12,971	11,989	22,917
$50,000 under $100,000	1,566	107,692	106,830	30,523	13,449	12,767	14,131
$100,000 under $200,000	1,655	245,434	242,796	81,516	20,363	57,819	45,970
$200,000 under $500,000	838	271,055	266,069	140,909	25,036	50,933	17,229
$500,000 under $1,000,000	280	196,269	192,862	110,244	14,320	37,112	15,371
$1,000,000 under $5,000,000	148	263,506	257,399	155,207	13,022	54,037	26,998
$5,000,000 or more	9	107,833	107,608	83,746	1,088	11,995	3,528

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Transportation, communication, electric, gas, and sanitary services--Continued													
	Transportation													
	Total							Trucking and warehousing						
Total	12,065	1,176,978	1,142,244	568,218	96,592	198,857	118,958	8,957	821,808	793,742	365,214	64,851	152,943	86,708
Under $1,000	805	10,551	221	24	2,665	2,768	112	637	8,959	514	112	786	2,769	1,295
$1,000 under $2,500	411	727	694	158	412	67	[1]598							
$2,500 under $5,000	798	3,082	3,033	380	391	44	524	486	1,899	1,894	179	241	9	390
$5,000 under $10,000	1,130	8,260	8,183	1,119	1,553	201	609	778	5,740	5,710	885	945	131	191
$10,000 under $25,000	2,628	51,962	45,722	11,653	6,848	4,709	3,110	1,977	39,848	33,630	8,451	5,205	3,115	2,450
$25,000 under $50,000	2,576	96,234	93,776	25,758	11,631	9,937	18,814	2,303	86,004	83,750	21,012	10,661	8,119	17,896
$50,000 under $100,000	1,257	88,289	87,460	21,532	12,276	11,325	11,854	986	70,635	70,147	16,056	10,858	8,097	7,876
$100,000 under $200,000	1,362	201,199	199,076	66,074	16,126	47,045	38,245	988	141,271	139,480	52,467	10,909	30,929	21,930
$200,000 under $500,000	724	238,110	233,422	128,906	21,695	43,301	10,713	555	177,028	174,010	86,899	12,400	39,620	16,025
$500,000 under $1,000,000	244	171,179	168,382	99,067	12,284	30,924	12,269	161	111,325	109,503	60,106	5,826	24,456	8,227
$1,000,000 under $5,000,000	123	216,539	211,563	134,911	9,956	40,980	22,382	82	138,510	134,597	87,550	6,354	29,936	9,220
$5,000,000 or more	7	90,846	90,712	78,636	755	7,556	924	4	40,589	40,507	31,497	666	5,762	1,208
	Transportation--Continued													
	Other transportation							Communication, electric, gas, and sanitary services						
Total	3,108	355,170	348,502	203,004	31,741	45,914	32,250	2,789	214,897	211,363	81,984	25,532	47,750	19,591
Under $1,000	579	2,319	401	70	2,291	66	[1]1,781	493	408	397	14	6,879	50	[1]10,727
$1,000 under $2,500														
$2,500 under $5,000	664	3,703	3,612	435	758	105	552	501	2,514	2,386	1,008	1,465	672	[1]2,153
$5,000 under $10,000														
$10,000 under $25,000	651	12,114	12,092	3,202	1,643	1,594	660	1,016	26,348	25,631	7,943	3,002	3,496	5,631
$25,000 under $50,000	544	27,884	27,339	10,222	2,388	5,046	4,896							
$50,000 under $100,000								602	63,638	63,090	24,433	5,410	12,216	10,002
$100,000 under $200,000	374	59,928	59,596	13,607	5,217	16,116	16,315							
$200,000 under $500,000	169	61,082	59,412	42,007	9,295	3,681	[1]5,312	114	32,945	32,647	12,003	3,341	7,632	6,516
$500,000 under $1,000,000	83	59,854	58,879	38,961	6,458	6,468	4,042	36	25,090	24,480	11,177	2,036	6,188	3,102
$1,000,000 under $5,000,000	41	78,029	76,966	47,361	3,602	11,044	13,162	27	63,954	62,732	25,406	3,399	17,496	7,220
$5,000,000 or more	3	50,257	50,205	47,139	89	1,794	[1]284							
	Wholesale and retail trade													
	Total							Wholesale trade						
Total	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214
Under $1,000	6,595	23,552	2,077	2,342	1,562	3,470	[1]2,511	2,027	16,473	544	704	842	3,257	[1]590
$1,000 under $2,500	5,055	9,958	8,584	5,774	1,100	489	[1]3,725	707	2,064	1,157	603	105	166	[1]498
$2,500 under $5,000	6,820	31,135	25,860	16,893	1,342	3,089	[1]3,260	1,266	9,544	4,737	2,061	320	1,648	[1]1,311
$5,000 under $10,000	11,154	85,815	83,014	52,206	3,253	6,358	[1]4,836	1,546	11,323	11,169	6,719	332	161	[1]370
$10,000 under $25,000	25,232	438,624	418,660	257,749	12,896	29,538	24,939	3,457	67,788	60,428	34,939	1,900	4,780	6,769
$25,000 under $50,000	27,033	1,025,170	1,008,698	599,984	24,560	79,581	104,185	2,934	114,575	110,346	57,220	3,839	7,548	18,471
$50,000 under $100,000	36,210	2,668,324	2,634,849	1,693,783	45,358	213,736	264,338	3,944	291,164	288,671	169,399	4,683	17,094	46,595
$100,000 under $200,000	36,944	5,261,613	5,210,878	3,516,521	70,482	454,118	491,968	3,942	579,563	565,501	363,258	10,119	49,170	73,626
$200,000 under $500,000	28,126	8,658,482	8,573,201	6,141,179	92,106	784,758	638,383	4,367	1,408,862	1,389,327	1,014,018	17,445	106,695	107,306
$500,000 under $1,000,000	7,643	5,293,443	5,233,303	4,011,473	46,927	449,226	285,057	2,110	1,488,770	1,472,838	1,171,590	12,884	95,573	79,977
$1,000,000 under $5,000,000	4,169	7,585,521	7,510,460	6,176,300	49,099	529,828	292,141	1,930	3,794,106	3,763,419	3,189,248	22,589	207,182	145,426
$5,000,000 or more	377	4,671,753	4,633,897	4,114,024	17,756	222,376	102,582	267	3,380,415	3,359,378	3,096,580	9,142	104,160	58,191
	Retail trade													
	Total							Building materials, hardware, and farm equipment						
Total	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	9,986	2,124,524	2,087,260	1,557,992	22,972	180,646	149,816
Under $1,000	4,392	6,971	1,431	1,555	708	48	[1]1,422							
$1,000 under $2,500	4,348	7,894	7,427	5,171	995	323	[1]3,227	485	1,778	907	654	33	172	426
$2,500 under $5,000	5,465	21,200	20,772	14,550	1,022	1,441	[1]4,487							
$5,000 under $10,000	9,520	73,729	71,082	45,315	2,901	6,197	[1]4,754							
$10,000 under $25,000	21,687	369,190	356,813	221,883	10,863	24,747	17,914	1,213	19,711	16,731	13,217	685	1,017	[1]563
$25,000 under $50,000	24,011	907,132	894,890	541,389	20,643	71,312	85,226	1,149	44,353	43,731	27,541	493	2,361	4,795
$50,000 under $100,000	32,222	2,373,553	2,342,571	1,523,469	40,578	196,222	216,212	2,073	153,821	151,708	104,664	2,102	11,736	11,728
$100,000 under $200,000	32,958	4,676,397	4,639,724	3,148,100	60,336	404,948	417,988	2,035	280,406	277,386	191,811	3,760	23,480	25,992
$200,000 under $500,000	23,696	7,227,812	7,162,356	5,112,031	74,416	675,935	529,481	2,131	665,346	654,708	486,870	6,692	55,393	52,844
$500,000 under $1,000,000	5,524	3,799,320	3,755,169	2,836,328	34,000	353,129	204,414	643	446,059	438,909	344,006	3,990	37,689	25,252
$1,000,000 under $5,000,000	2,236	3,787,634	3,743,308	2,983,810	26,465	322,481	146,575	246	395,028	387,448	305,749	3,594	35,726	20,609
$5,000,000 or more	110	1,291,338	1,274,519	1,017,444	8,614	118,216	44,391	11	118,022	115,732	83,480	1,623	13,072	8,733

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	General merchandise stores							Food stores						
								Total						
Total	8,748	1,053,076	1,039,009	703,100	19,248	90,576	81,000	23,078	5,104,764	5,073,391	4,047,714	45,532	337,020	234,517
Under $1,000	709	295	288	285	82	3	[1]385							
$1,000 under $2,500	884	2,656	2,639	1,673	260	160	[1]401	532	1,636	1,614	1,280	72	37	[1]409
$2,500 under $5,000														
$5,000 under $10,000	620	4,731	4,657	2,814	310	547	[1]958	514	3,937	3,928	2,714	206	24	91
$10,000 under $25,000	1,323	21,058	20,762	11,373	1,387	632	1,606	2,031	34,395	33,557	22,523	1,057	1,532	2,194
$25,000 under $50,000	1,293	50,573	49,020	28,785	2,838	3,408	6,061	3,183	122,076	121,758	86,996	2,261	6,012	9,525
$50,000 under $100,000	1,382	95,721	94,742	54,637	2,224	7,163	7,776	4,911	366,407	363,951	268,517	6,707	19,961	24,437
$100,000 under $200,000	1,289	181,673	181,190	125,959	2,402	12,448	15,715	5,152	756,699	751,417	595,873	7,121	39,244	47,348
$200,000 under $500,000	873	251,817	249,026	174,630	4,456	20,968	19,558	4,691	1,456,883	1,449,592	1,152,954	11,755	92,007	77,320
$500,000 under $1,000,000	268	183,398	180,118	125,473	2,694	17,636	12,856	1,431	984,010	977,787	792,349	7,388	70,791	36,918
$1,000,000 under $5,000,000	103	186,059	182,670	128,444	2,038	19,472	11,393	605	1,006,209	999,539	816,400	6,505	74,945	31,070
$5,000,000 or more	4	75,095	73,897	49,027	557	8,139	7,779	28	372,512	370,248	308,108	2,460	32,467	6,023
	Food stores--Continued													
	Grocery stores							Other food stores						
Total	16,539	4,311,649	4,284,218	3,508,179	33,881	256,483	173,793	6,539	793,115	789,173	539,535	11,651	80,537	60,724
Under $1,000	442	2,513	2,487	2,150	13	24	[1]189	604	3,060	3,055	1,844	265	37	[1]129
$1,000 under $2,500														
$2,500 under $5,000														
$5,000 under $10,000	1,104	18,929	18,789	15,259	318	408	168	927	15,466	14,768	7,264	739	1,124	2,026
$10,000 under $25,000	1,945	75,170	75,077	62,553	911	893	3,488	1,238	46,906	46,681	24,443	1,350	5,119	6,037
$25,000 under $50,000	3,493	262,952	261,399	208,963	4,688	7,751	12,834	1,418	103,455	102,552	59,554	2,019	12,210	11,603
$50,000 under $100,000	3,959	586,346	581,593	476,317	4,938	23,966	34,588	1,193	170,353	169,824	119,556	2,183	15,278	12,760
$100,000 under $200,000	3,736	1,181,348	1,175,059	961,052	8,310	64,088	57,202	955	275,535	274,533	191,902	3,445	27,919	20,118
$200,000 under $500,000	1,262	869,228	863,340	706,896	6,203	58,424	31,034	169	114,782	114,447	85,453	1,185	12,367	5,884
$500,000 under $1,000,000	572	956,867	950,395	779,565	6,079	69,443	28,786	35	63,558	63,313	49,519	465	6,483	2,425
$1,000,000 under $5,000,000	26	358,296	356,079	295,424	2,421	31,486	5,882							
$5,000,000 or more														
	Automotive dealers and service stations													
	Total							Motor vehicle dealers						
Total	32,820	6,539,866	6,478,755	5,181,631	46,885	410,020	320,228	5,891	2,839,149	2,807,614	2,406,400	11,826	158,572	92,225
Under $1,000	719	2,529	219	258	115	-	[1]275							
$1,000 under $2,500	976	2,767	2,460	1,966	317	47	[1]731	573	2,988	2,394	2,445	278	436	[1]1,360
$2,500 under $5,000														
$5,000 under $10,000	1,372	10,540	10,149	8,609	642	991	[1]2,866							
$10,000 under $25,000	3,257	57,325	56,377	43,881	962	2,413	1,056	515	9,170	8,953	6,596	54	213	1,104
$25,000 under $50,000	3,716	137,390	136,596	98,970	1,602	5,983	8,778	575	21,192	21,008	13,892	146	202	2,189
$50,000 under $100,000	6,660	495,048	488,582	366,095	5,913	21,522	41,074	630	50,098	46,655	32,651	988	3,056	5,490
$100,000 under $200,000	7,911	1,133,784	1,127,049	849,596	10,083	66,417	84,313	591	83,399	82,217	65,529	514	2,189	6,447
$200,000 under $500,000	5,919	1,804,033	1,790,203	1,381,668	13,623	125,031	103,403	1,451	471,399	466,214	392,005	2,317	18,926	22,153
$500,000 under $1,000,000	1,407	981,195	970,442	805,497	5,442	62,636	39,023	823	599,443	594,223	514,211	1,999	32,139	19,591
$1,000,000 under $5,000,000	830	1,453,613	1,440,012	1,236,230	6,621	93,089	37,422	689	1,233,852	1,223,081	1,065,836	4,467	75,224	29,983
$5,000,000 or more	53	461,642	456,666	388,861	1,565	31,891	9,031	44	367,608	362,869	313,235	1,063	26,187	6,628
	Gasoline service stations							Other automotive dealers						
Total	18,873	2,693,682	2,676,704	2,038,281	23,422	178,236	163,605	8,056	1,007,035	994,437	736,950	11,637	73,212	64,398
Under $1,000	(*)	(*)	-	-	(*)	-	(*)	410	258	203	249	111	-	[1]804
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	579	1,466	1,395	1,252	170	-	[1]670
$2,500 under $5,000	-	-	-	-	-	-	-							
$5,000 under $10,000	489	3,549	3,543	2,851	226	318	[1]455	663	5,047	5,021	3,946	252	253	[1]1,214
$10,000 under $25,000	1,501	25,675	25,586	20,093	330	1,368	458	1,241	22,480	21,838	17,192	578	832	[1]506
$25,000 under $50,000	2,172	80,657	80,206	59,378	981	4,061	5,112	969	35,541	35,382	25,700	475	1,720	1,477
$50,000 under $100,000	4,487	326,450	324,865	251,089	3,343	13,221	22,949	1,543	118,500	117,062	82,355	1,582	5,245	12,635
$100,000 under $200,000	6,112	872,003	867,277	657,444	7,337	51,568	61,900	1,208	178,382	177,555	126,623	2,232	12,660	15,966
$200,000 under $500,000	3,360	995,960	990,487	743,413	8,430	79,851	59,354	1,108	336,674	333,502	246,250	2,876	26,254	21,896
$500,000 under $1,000,000	328	206,446	204,842	160,603	1,508	15,421	9,260	256	175,306	171,377	130,683	1,935	15,076	10,172
$1,000,000 under $5,000,000	64	99,604	98,939	76,169	831	8,334	3,168	79	133,381	131,102	102,700	1,426	11,172	5,446
$5,000,000 or more	7	80,810	80,687	67,151	399	4,063	1,228							

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	Apparel and accessory stores							Furniture, home furnishings, and equipment						
Total	11,430	1,385,937	1,366,649	882,356	12,345	141,404	134,403	10,120	1,512,718	1,477,513	981,864	16,809	141,710	138,471
Under $1,000	559	1,291	1,288	983	59	72	[1]581	712	2,927	805	717	88	10	1,317
$1,000 under $2,500														
$2,500 under $5,000	665	4,832	4,795	2,304	24	131	808	841	5,307	5,271	3,157	44	436	128
$5,000 under $10,000	1,513	25,302	25,153	15,462	509	1,575	461	1,148	22,002	17,996	11,616	349	373	4,848
$10,000 under $25,000	1,868	69,368	68,735	46,776	732	3,635	6,237	1,280	50,835	48,761	29,290	1,056	2,775	3,545
$25,000 under $50,000	2,412	182,410	178,147	120,464	1,845	13,463	12,593	2,123	157,841	155,932	94,532	2,521	10,546	17,340
$50,000 under $100,000	2,593	359,103	356,091	229,608	3,339	30,243	40,836	2,136	296,709	292,727	191,837	4,767	24,990	33,858
$100,000 under $200,000	1,487	438,139	432,355	276,918	3,477	46,485	49,323	1,467	448,037	440,980	290,137	4,446	42,883	42,926
$200,000 under $500,000	263	173,477	170,645	107,532	1,332	24,128	14,076	308	213,473	207,140	139,724	1,889	25,891	16,160
$500,000 under $1,000,000	70	132,015	129,440	82,309	1,028	21,672	10,650	101	168,597	163,674	110,721	1,234	22,712	9,372
$1,000,000 under $5,000,000								4	146,990	144,227	110,133	415	11,094	8,977
$5,000,000 or more														
	Eating places							Drinking places						
Total	23,395	2,107,333	2,088,388	990,043	55,665	440,225	185,024	10,967	681,325	670,751	353,831	15,091	92,211	66,683
Under $1,000	794	1,135	1,065	623	723	150	[1]1,235	441	551	500	234	127	49	[1]856
$1,000 under $2,500	927	3,578	3,495	1,723	207	221	2	1,059	7,023	6,656	3,592	273	750	[1]411
$2,500 under $5,000	1,592	12,604	12,502	7,554	604	1,915	[1]1,125	2,074	34,713	33,731	17,951	1,456	2,613	[1]516
$5,000 under $10,000	4,771	81,178	80,396	41,745	2,539	12,155	2,384	2,769	105,100	102,837	51,931	3,375	11,748	13,535
$10,000 under $25,000	4,701	176,064	174,898	84,161	5,050	22,982	20,892	2,674	194,121	191,094	98,881	4,160	27,151	25,349
$25,000 under $50,000	4,651	343,220	341,420	169,645	9,222	58,354	37,447	1,558	214,733	212,532	106,077	3,658	33,240	19,182
$50,000 under $100,000	3,528	493,601	488,160	226,187	13,557	101,792	48,665	371	105,910	104,824	63,766	1,743	14,019	9,690
$100,000 under $200,000	1,990	604,157	600,391	280,857	13,965	144,431	46,570	16	10,692	10,597	6,301	171	1,674	607
$200,000 under $500,000	383	264,012	261,735	117,399	5,861	64,779	23,590	5	8,482	7,980	5,098	128	967	103
$500,000 under $1,000,000	58	127,784	124,326	60,149	3,937	33,446	7,834	-	-	-	-	-	-	-
$1,000,000 under $5,000,000														
$5,000,000 or more														
	Liquor stores							Other retail trade						
Total	4,564	837,014	833,222	666,996	6,461	37,403	51,617	31,061	3,195,613	3,155,124	2,085,518	40,533	303,784	286,552
Under $1,000	705	7,473	7,216	5,898	195	262	[1]246	1,726	723	552	687	138	26	[1]1,801
$1,000 under $2,500								1,778	2,997	2,857	2,217	51	6	[1]797
$2,500 under $5,000								2,036	7,617	7,580	5,640	302	601	[1]2,969
$5,000 under $10,000								3,166	24,496	22,843	14,415	840	1,329	[1]556
$10,000 under $25,000								4,270	69,877	68,536	40,709	1,833	2,507	6,384
$25,000 under $50,000	1,017	66,900	66,614	50,770	646	3,934	3,478	3,787	140,872	138,219	79,024	3,139	11,757	11,162
$50,000 under $100,000	1,370	195,313	194,371	152,952	2,067	7,986	11,260	4,584	328,565	320,716	203,179	5,335	23,043	35,686
$100,000 under $200,000	1,247	368,271	366,618	292,312	2,626	16,134	25,593	5,386	764,376	758,801	478,200	9,582	65,108	90,819
$200,000 under $500,000	172	115,055	114,648	93,697	611	5,369	7,325	3,520	1,085,219	1,073,659	711,919	11,633	118,584	102,254
$500,000 under $1,000,000	53	84,002	83,755	71,367	316	3,718	4,207	633	427,949	423,148	304,350	4,622	42,536	28,607
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	169	267,988	264,537	190,667	2,402	28,914	16,832
$5,000,000 or more								6	74,934	73,676	54,511	656	9,373	931
	Finance, insurance, and real estate													
	Total							Finance						
								Total						
Total	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	[1]463,456	85,502	3,964,152	2,715,706	621,973	49,195	754,317	257,993
Under $1,000	79,972	16,377	9,275	215	23,327	3,899	[1]903,452	49,739	6,934	522	32	5,994	1,679	[1]461,690
$1,000 under $2,500	37,182	63,639	47,540	554	19,919	1,746	[1]101,361	8,389	14,173	1,324	77	513	475	[1]32,222
$2,500 under $5,000	40,129	146,754	119,418	1,695	35,917	1,823	[1]69,762	6,067	22,007	2,536	-	1,316	685	[1]29,090
$5,000 under $10,000	47,149	339,823	281,038	5,410	70,672	3,459	[1]18,494	7,027	50,064	5,022	234	1,925	1,064	[1]350
$10,000 under $25,000	60,658	979,325	859,470	19,255	189,845	17,373	125,175	6,322	97,478	18,184	1,444	2,778	3,101	23,160
$25,000 under $50,000	33,168	1,183,637	1,047,770	46,616	222,936	31,399	111,228	3,288	116,768	27,293	209	2,765	4,852	50,428
$50,000 under $100,000	24,543	1,722,998	1,572,339	70,926	326,097	72,523	116,092	2,178	154,269	57,879	1,858	4,826	5,397	67,739
$100,000 under $200,000	15,168	2,152,098	1,982,140	157,137	429,895	103,112	26,405	1,025	148,744	61,073	2,011	3,457	9,722	58,914
$200,000 under $500,000	10,117	3,085,167	2,860,890	317,763	612,652	208,010	[1]81,970	781	230,297	107,828	11,954	4,694	21,771	81,394
$500,000 under $1,000,000	3,071	2,109,115	1,950,081	283,848	389,807	137,494	[1]104,180	271	185,638	103,328	19,579	1,727	15,944	81,832
$1,000,000 under $5,000,000	1,958	3,604,447	3,312,305	841,306	407,614	248,199	130,368	301	614,987	446,499	100,796	5,561	86,695	191,453
$5,000,000 or more	212	3,576,891	3,066,632	906,669	74,181	668,116	306,495	114	2,322,793	1,884,218	483,779	13,639	602,932	226,425

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Finance, insurance, and real estate--Continued													
	Finance--Continued													
	Banking and other credit agencies							Security and commodity brokers, dealers, exchanges, and services						
Total	2,574	408,454	338,503	230,031	4,071	37,207	38,312	5,212	2,404,580	1,899,330	21,152	16,078	695,738	377,401
Under $1,000	563	548	158	-	344	-	[1]10,466	1,297	237	39	2	-	4	[1]27,117
$1,000 under $2,500								586	905	438	-	32	1	[1]734
$2,500 under $5,000	547	2,237	383	-	44	-	1,578	755	4,287	2,834	-	25	158	1,130
$5,000 under $10,000														
$10,000 under $25,000	797	18,596	7,054	-	356	2,453	6,517	856	13,646	10,552	60	165	326	8,524
$25,000 under $50,000								778	42,973	36,942	-	199	1,341	25,498
$50,000 under $100,000	530	54,694	36,942	1,317	1,573	8,111	21,392	260	38,629	37,011	-	108	1,183	28,693
$100,000 under $200,000	100	25,656	17,643	6,178	647	2,995	5,823	291	92,084	73,676	-	737	14,662	20,730
$200,000 under $500,000	24	16,864	12,756	3,673	90	2,083	4,663	125	88,240	67,355	161	391	12,153	37,681
$500,000 under $1,000,000	9	19,613	9,888	1,127	91	1,436	4,826	176	372,516	323,184	2,792	1,708	83,107	101,105
$1,000,000 under $5,000,000	4	270,246	253,679	217,736	926	20,129	3,979	88	1,751,063	1,347,299	18,137	12,713	582,803	181,891
$5,000,000 or more														
	Finance--Continued													
	Holding and investment companies							Insurance agents, brokers, and service						
Total	77,716	1,151,118	477,873	370,790	29,046	21,372	[1]57,720	9,413	1,023,500	999,793	193,137	9,662	120,683	264,873
Under $1,000	48,187	6,652	483	30	5,650	1,675	[1]424,747	777	919	914	23	49	14	[1]149
$1,000 under $2,500	7,495	12,765	728	77	481	474	[1]30,848							
$2,500 under $5,000	5,309	19,270	1,347	-	[1]1,301	662	[1]29,808	661	2,404	2,333	40	81	97	296
$5,000 under $10,000	6,483	46,277	2,994	234	1,871	929	[1]2,340	661	4,774	4,707	156	74	440	2,214
$10,000 under $25,000	5,020	77,029	3,887	1,384	2,454	1,925	12,212	1,853	32,861	32,760	1,376	911	2,921	15,856
$25,000 under $50,000	2,561	91,332	11,702	209	2,561	3,049	38,880	1,794	65,312	64,584	7,453	840	5,806	30,101
$50,000 under $100,000	1,433	97,630	11,610	571	3,588	1,346	37,754	2,086	153,538	152,185	9,833	2,880	21,567	52,255
$100,000 under $200,000	578	82,730	8,729	1,981	2,822	3,338	20,771	792	106,439	104,552	22,509	2,088	15,369	36,627
$200,000 under $500,000	390	112,557	16,509	5,776	3,310	4,114	54,841	639	196,579	192,578	65,865	1,745	43,034	43,481
$500,000 under $1,000,000	122	80,534	23,217	15,745	1,246	1,708	39,488	97	65,412	64,692	19,563	464	10,846	11,920
$1,000,000 under $5,000,000	116	222,858	113,427	96,877	3,762	2,152	85,522	49	82,551	79,947	25,006	423	15,468	18,840
$5,000,000 or more	22	301,484	283,240	247,906	-	-	40,555	4	312,711	300,541	41,313	107	5,121	53,432
	Real estate													
	Total							Operators, except developers, and lessors of buildings						
Total	258,412	13,992,619	13,393,399	1,836,284	2,744,005	622,153	[1]986,322	208,976	10,855,498	10,525,625	125,521	2,646,090	469,402	[1]1,083,970
Under $1,000	29,896	9,371	8,682	160	17,314	2,206	[1]441,189	19,613	7,271	6,866	34	15,505	1,678	[1]316,743
$1,000 under $2,500	28,353	48,619	45,373	477	19,376	1,271	[1]69,563	22,124	38,302	36,750	57	17,122	502	[1]52,892
$2,500 under $5,000	33,401	122,343	114,549	1,655	34,520	1,041	[1]40,968	27,404	100,577	95,657	325	31,499	283	[1]35,641
$5,000 under $10,000	39,461	284,985	271,309	5,020	68,673	1,955	[1]20,358	33,052	238,379	230,270	773	64,017	1,398	[1]26,274
$10,000 under $25,000	52,483	848,986	808,526	16,435	186,156	11,351	86,159	44,121	715,104	693,933	865	175,798	6,697	47,105
$25,000 under $50,000	28,086	1,001,557	955,893	38,954	219,331	20,741	30,699	23,709	849,555	825,053	5,792	211,001	16,562	[1]9,533
$50,000 under $100,000	20,279	1,415,191	1,362,275	59,235	318,391	45,559	[1]3,902	16,955	1,179,507	1,151,181	7,052	305,861	30,648	[1]51,473
$100,000 under $200,000	13,351	1,896,915	1,816,515	132,617	424,350	78,021	[1]69,136	11,308	1,599,125	1,553,718	9,888	411,476	58,203	[1]113,558
$200,000 under $500,000	8,697	2,658,291	2,560,484	239,944	606,213	143,205	[1]206,845	7,342	2,240,725	2,176,297	27,615	590,465	119,776	[1]235,839
$500,000 under $1,000,000	2,703	1,858,065	1,782,061	244,706	387,616	110,704	[1]197,932	2,173	1,491,062	1,447,594	9,126	380,115	95,150	[1]205,903
$1,000,000 under $5,000,000	1,608	2,906,909	2,785,859	715,504	401,630	146,036	[1]79,925	1,131	1,965,757	1,903,630	35,793	387,827	118,492	[1]93,951
$5,000,000 or more	94	941,387	881,873	381,577	60,435	60,063	26,638	44	430,134	404,676	28,201	55,404	20,013	10,732
	Lessors of real property other than buildings							Agents, brokers, and managers						
Total	24,527	270,314	241,796	8,375	38,916	7,704	15,927	10,770	575,739	517,507	147,104	27,520	44,508	79,187
Under $1,000	4,428	1,612	1,491	73	1,469	22	[1]30,326	2,362	217	201	20	86	1	[1]25,035
$1,000 under $2,500	4,633	7,706	6,792	208	1,836	767	[1]12,852	1,043	1,683	1,212	75	319	1	[1]2,402
$2,500 under $5,000	4,513	16,344	14,655	683	2,780	324	[1]4,147	885	3,345	2,962	244	152	268	18
$5,000 under $10,000	4,385	31,512	28,183	897	4,344	128	3,827	914	6,887	6,179	395	213	331	2,088
$10,000 under $25,000	4,257	63,124	57,731	1,456	7,452	172	22,517	1,778	31,973	27,186	3,424	1,230	3,391	6,678
$25,000 under $50,000	1,363	47,077	41,830	1,100	5,431	328	16,806	1,184	41,916	38,200	6,789	1,336	1,514	11,910
$50,000 under $100,000	734	52,659	49,653	741	5,562	3,569	19,716	1,194	85,192	75,747	9,539	3,607	5,074	21,367
$100,000 under $200,000	123	16,107	15,162	382	3,709	927	124	892	132,799	115,572	25,243	6,709	13,107	36,774
$200,000 under $500,000	79	22,906	19,814	1,759	5,222	1,164	[1]791	366	106,685	98,233	26,924	5,031	8,898	20,531
$500,000 under $1,000,000	9	6,200	4,422	1,015	548	116	25	104	71,332	66,709	31,317	4,128	6,918	4,784
$1,000,000 under $5,000,000	3	5,067	2,063	61	563	187	1,028	48	93,710	85,306	43,134	4,709	5,005	2,474
$5,000,000 or more	-	-	-	-	-	-	-							

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate--Continued													
	Real estate--Continued							Services						
	Other real estate							Total						
Total	14,139	2,291,068	2,108,471	1,555,284	31,479	100,539	2,534	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931
Under $1,000	3,493	271	124	33	254	505	[1]69,085	11,010	41,816	2,793	775	11,215	14,433	[1]60,123
$1,000 under $2,500	553	928	619	137	99	1	[1]11,417	8,978	20,985	15,306	2,955	7,110	1,648	[1]16,142
$2,500 under $5,000	599	2,077	1,275	403	89	166	[1]1,198	9,450	38,291	36,277	7,966	6,578	3,719	[1]5,116
$5,000 under $10,000	1,110	8,207	6,677	2,955	99	98	1	15,723	124,847	115,503	18,999	14,117	12,112	15,608
$10,000 under $25,000	2,327	38,785	29,676	10,690	1,676	1,091	9,859	28,974	488,169	476,919	86,471	34,983	59,412	115,170
$25,000 under $50,000	1,830	63,009	50,810	25,273	1,563	2,337	11,516	25,378	936,545	913,855	173,824	55,991	147,101	228,822
$50,000 under $100,000	1,396	97,833	85,694	41,903	3,361	6,268	6,488	28,358	2,058,047	2,027,059	341,746	81,809	355,836	676,406
$100,000 under $200,000	1,028	148,884	132,063	97,104	2,456	5,784	7,524	23,406	3,367,963	3,333,287	316,756	92,496	584,218	1,435,054
$200,000 under $500,000	910	287,975	266,140	183,646	5,495	13,367	9,254	15,664	4,687,355	4,636,847	425,397	130,964	992,275	1,861,440
$500,000 under $1,000,000	417	289,471	263,336	203,248	2,825	8,520	3,162	3,474	2,399,181	2,363,888	272,424	85,034	644,399	771,396
$1,000,000 under $5,000,000	427	855,297	805,513	641,330	8,557	22,352	11,435	1,657	3,188,526	3,138,654	400,856	146,752	914,044	891,084
$5,000,000 or more	49	498,331	466,544	348,562	5,005	40,050	14,995	197	2,532,535	2,510,985	222,623	130,394	986,797	490,332
	Services--Continued													
	Hotels, rooming houses, camps, and other lodgings													
	Total							Tourists courts and motels						
Total	12,808	1,339,093	1,270,830	241,907	179,848	282,173	[1]22,383	6,320	742,053	701,310	119,804	96,702	147,420	33,217
Under $1,000	715	487	179	26	1,203	203	[1]15,945							
$1,000 under $2,500	894	1,669	1,559	247	2,725	204	[1]3,965	465	751	521	42	2,210	308	[1]7,918
$2,500 under $5,000	873	3,687	3,366	308	1,455	177	[1]2,472							
$5,000 under $10,000	1,574	11,969	11,631	1,140	3,703	1,001	[1]5,510	895	5,689	5,542	547	2,074	413	[1]2,490
$10,000 under $25,000	2,331	39,980	37,387	3,734	7,190	3,954	[1]451	966	16,981	15,394	2,135	2,325	2,122	149
$25,000 under $50,000	2,200	89,967	77,663	13,707	14,871	12,549	[1]488	1,092	49,702	38,599	5,228	7,116	8,030	2,890
$50,000 under $100,000	1,574	121,150	115,024	16,072	19,608	16,751	8,847	1,082	84,973	81,466	10,384	12,824	12,018	10,906
$100,000 under $200,000	1,290	195,311	187,817	19,168	28,037	29,289	21,408	972	144,359	138,771	15,081	19,425	22,792	18,877
$200,000 under $500,000	908	282,705	268,895	46,874	33,965	56,428	9,015	591	181,358	172,670	29,499	21,820	36,930	8,710
$500,000 under $1,000,000	285	205,548	196,068	43,421	24,030	51,349	[1]6,219	183	130,319	124,472	27,682	14,503	32,103	[1]634
$1,000,000 under $5,000,000	152	284,158	272,970	69,418	34,743	75,353	[1]16,637	74	127,921	123,875	29,206	14,405	32,704	2,727
$5,000,000 or more	12	102,462	98,271	27,792	8,318	34,915	[1]9,966	-	-	-	-	-	-	-
	Hotels, rooming houses, camps, and other lodgings--Continued							Personal services						
	Other lodging places							Total						
Total	6,488	597,040	569,520	122,103	83,146	134,753	[1]55,600	28,673	1,177,132	1,162,504	320,642	60,098	285,352	216,702
Under $1,000	517	242	160	25	1,175	15	[1]10,625	1,147	602	410	119	301	-	[1]1,311
$1,000 under $2,500	627	1,163	1,057	206	543	84	[1]1,367	1,502	2,990	2,716	555	370	138	[1]308
$2,500 under $5,000	564	2,473	2,221	177	1,056	167	[1]2,166	2,029	8,165	7,977	1,395	1,025	679	1,285
$5,000 under $10,000	988	7,494	7,234	724	2,028	598	[1]3,326	3,738	28,677	28,410	3,597	1,790	3,608	5,832
$10,000 under $25,000	1,365	22,999	21,993	1,599	4,865	1,832	[1]600	8,960	150,423	148,967	19,854	8,541	21,404	46,128
$25,000 under $50,000	1,108	40,265	39,064	8,479	7,755	4,519	[1]3,378	5,182	184,753	182,960	42,646	11,106	46,801	28,645
$50,000 under $100,000	492	36,177	33,558	5,688	6,784	4,733	[1]2,059	3,756	254,356	252,275	60,196	17,103	66,856	44,199
$100,000 under $200,000	318	50,952	49,046	4,087	8,612	6,497	2,531	1,580	220,268	216,488	67,567	7,309	55,688	48,227
$200,000 under $500,000	317	101,347	96,225	17,375	12,145	19,498	305	662	209,311	206,141	76,477	8,411	50,816	32,930
$500,000 under $1,000,000	102	75,229	71,596	15,739	9,527	19,246	[1]5,585	89	62,371	61,505	25,062	2,488	20,028	7,437
$1,000,000 under $5,000,000	78	156,237	149,095	40,212	20,338	42,649	[1]19,364							
$5,000,000 or more	12	102,462	98,271	27,792	8,318	34,915	[1]9,966	28	55,216	54,655	23,174	1,654	19,334	3,638
	Personal services--Continued													
	Laundries and dry cleaning plants							Beauty shops						
Total	10,132	470,965	465,565	131,855	32,965	139,364	58,779	7,237	175,209	173,412	37,248	6,279	62,792	28,358
Under $1,000	1,018	1,462	1,176	98	393	114	[1]539	575	861	854	188	68	8	[1]69
$1,000 under $2,500														
$2,500 under $5,000	925	3,699	3,555	437	671	397	192	532	2,289	2,249	665	209	183	435
$5,000 under $10,000	971	7,433	7,271	939	993	862	[1]396	1,220	9,366	9,357	1,519	381	1,325	2,586
$10,000 under $25,000	2,478	42,284	41,554	5,963	4,918	5,995	4,662	2,548	44,017	43,620	6,901	1,516	9,355	13,118
$25,000 under $50,000	2,034	73,336	72,423	15,869	6,964	14,259	11,555	1,468	51,881	51,421	11,172	1,797	21,373	5,989
$50,000 under $100,000	1,723	113,617	112,266	24,429	9,885	28,341	19,387							
$100,000 under $200,000	717	98,394	98,127	32,282	3,387	36,638	16,088	893	64,649	63,780	15,520	2,252	29,251	6,111
$200,000 under $500,000	201	60,224	59,623	22,284	2,905	23,420	4,388							
$500,000 under $1,000,000	48	34,402	33,774	15,521	1,649	14,632	1,670	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	17	36,114	35,796	14,033	1,200	14,706	1,772	(*) -	(*) -	(*) -	(*) -	(*) -	(*) -	(*) -
$5,000,000 or more														

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services--Continued													
	Personal services--Continued													
	Barber shops							Other personal services						
Total	5,081	89,787	88,904	4,822	1,914	18,732	37,907	6,223	441,171	434,623	146,717	18,940	64,464	91,658
Under $1,000								528	195	193	102	91	-	[1]1,062
$1,000 under $2,500	528	1,474	1,370	66	62	72	645	572	1,777	1,706	513	202	43	64
$2,500 under $5,000														
$5,000 under $10,000	796	6,331	6,330	383	177	1,023	2,031	751	5,547	5,452	756	239	398	1,611
$10,000 under $25,000	3,050	50,021	49,735	2,171	996	4,862	26,360	884	14,101	14,058	4,819	1,111	1,192	1,988
$25,000 under $50,000								1,061	38,804	38,682	13,511	1,937	4,078	5,357
$50,000 under $100,000	707	31,961	31,469	2,202	679	12,775	8,871	1,191	85,995	85,503	24,199	5,388	14,839	17,639
$100,000 under $200,000								731	102,968	100,280	31,442	3,279	9,088	30,220
$200,000 under $500,000	-	-	-	-	-	-	-	454	146,859	144,290	53,976	5,456	26,099	28,396
$500,000 under $1,000,000	-	-	-	-	-	-	-	41	27,969	27,731	9,541	839	5,396	5,767
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	10	16,956	16,728	7,858	398	3,331	1,678
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business services							Automobile parking, repair, and services						
								Total						
Total	21,798	1,249,411	1,206,376	290,920	269,108	226,202	105,021	17,887	878,036	866,494	401,825	43,729	118,682	134,920
Under $1,000	3,297	10,058	921	258	3,355	765	[1]13,566							
$1,000 under $2,500	2,039	4,588	3,443	375	2,375	1,235	[1]13,898	1,221	1,637	1,546	260	695	153	[1]1,336
$2,500 under $5,000	1,630	6,536	6,304	1,002	1,888	1,450	[1]3,810	1,371	5,394	5,093	1,444	958	93	630
$5,000 under $10,000	3,064	27,459	22,229	4,013	4,212	1,954	6,725	1,639	13,006	12,878	3,595	2,133	1,515	[1]895
$10,000 under $25,000	3,921	65,042	61,660	10,908	6,969	9,878	13,492	4,295	75,313	74,424	25,888	5,356	4,352	18,710
$25,000 under $50,000	3,309	121,470	117,637	15,989	11,650	17,678	33,248	3,856	135,425	133,791	51,860	5,548	11,865	28,111
$50,000 under $100,000	2,267	157,671	155,106	35,551	12,248	23,149	50,341	3,623	252,468	248,490	126,432	7,025	30,638	41,440
$100,000 under $200,000	1,217	160,342	158,259	39,588	11,514	30,343	37,873	1,251	181,005	179,900	87,411	7,172	29,924	30,965
$200,000 under $500,000	723	209,870	205,481	52,182	31,948	46,634	24,763	551	149,962	147,802	74,335	8,657	30,225	14,565
$500,000 under $1,000,000	220	155,288	150,944	51,907	30,375	47,962	6,822	68	46,421	45,428	23,787	3,352	8,081	2,201
$1,000,000 under $5,000,000	99	214,605	209,290	74,030	72,857	31,990	[1]3,481	12	17,405	17,142	6,813	2,833	1,836	529
$5,000,000 or more	12	116,482	115,102	5,117	79,717	13,164	[1]33,488	-	-	-	-	-	-	-
	Automobile parking, repair, and services--Continued													
	Automobile repair shops													
	Total							General automobile repair shops						
Total	13,007	672,258	669,467	346,064	14,003	94,201	111,178	8,630	432,356	430,805	222,246	9,466	55,587	73,008
Under $1,000	375	618	531	184	150	92	[1]51							
$1,000 under $2,500								506	1,618	1,530	574	101	1	336
$2,500 under $5,000	664	2,479	2,473	1,133	66	13	497							
$5,000 under $10,000	794	6,377	6,280	2,744	365	558	[1]305	574	4,631	4,536	1,809	336	251	[1]61
$10,000 under $25,000	3,005	52,854	52,725	23,835	1,260	2,625	12,579	1,988	34,186	34,065	16,855	670	1,837	7,337
$25,000 under $50,000	3,500	121,027	120,763	48,892	3,079	10,641	26,392	2,442	83,861	83,633	32,885	2,236	7,383	18,841
$50,000 under $100,000	3,302	228,766	228,201	120,602	4,198	26,381	40,087	2,298	157,669	157,427	84,314	3,094	18,429	26,100
$100,000 under $200,000	975	137,836	137,099	75,209	2,263	27,225	19,332	623	84,091	83,828	45,232	1,224	16,148	14,448
$200,000 under $500,000	348	90,188	89,485	51,453	1,471	21,255	10,352	171	44,911	44,526	25,730	819	8,601	4,674
$500,000 under $1,000,000	39	24,716	24,547	17,254	238	4,686	1,966	24	15,327	15,211	11,229	93	2,355	1,060
$1,000,000 under $5,000,000	5	7,397	7,363	4,758	913	725	329	4	6,062	6,049	3,618	893	582	273
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Automobile repair shops--Continued							Automobile parking and other services						
	Other automobile repair													
Total	4,377	239,902	238,662	123,818	4,537	38,614	38,170	4,880	205,778	197,027	55,761	29,726	24,481	23,742
Under $1,000								846	1,019	1,015	76	545	61	[1]1,285
$1,000 under $2,500	533	1,479	1,474	743	115	104	110							
$2,500 under $5,000								707	2,915	2,620	311	892	80	133
$5,000 under $10,000								845	6,629	6,598	851	1,768	957	[1]590
$10,000 under $25,000	1,237	20,414	20,404	7,915	619	1,095	4,998							
$25,000 under $50,000	1,058	37,166	37,130	16,007	843	3,258	7,551	1,646	36,857	34,727	5,021	6,565	2,951	7,850
$50,000 under $100,000														
$100,000 under $200,000	1,356	124,842	124,045	66,265	2,143	19,029	18,871	597	66,871	63,090	18,032	7,736	6,956	12,986
$200,000 under $500,000	177	45,277	44,959	25,723	652	12,654	5,678	203	59,774	58,317	22,882	7,186	8,970	4,213
$500,000 under $1,000,000								29	21,705	20,881	6,533	3,114	3,395	235
$1,000,000 under $5,000,000	16	10,724	10,650	7,165	165	2,474	962	7	10,008	9,779	2,055	1,920	1,111	200
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services--Continued													
	Repair services, except automobile							Amusement and recreation services, including motion pictures						
Total	8,296	302,721	300,669	128,024	7,489	48,304	63,539	11,376	965,483	907,216	225,205	77,470	185,194	44,143
Under $1,000	486	259	225	100	47	16	[1]29	1,753	6,908	331	182	4,990	1,485	[1]7,057
$1,000 under $2,500	927	1,631	1,627	883	119	13	[1]167	968	1,728	1,625	497	596	16	[1]934
$2,500 under $5,000	795	3,117	2,619	1,198	117	97	344	844	3,613	3,410	2,389	708	521	[1]3,536
$5,000 under $10,000	690	4,773	4,760	1,795	210	355	775	1,636	13,243	11,685	3,635	865	1,344	578
$10,000 under $25,000	1,764	28,300	28,263	10,492	693	1,546	6,694	2,268	37,801	37,372	10,048	2,735	4,441	3,742
$25,000 under $50,000	1,880	67,996	67,440	24,492	1,894	7,585	18,280	1,420	53,473	53,018	13,059	4,287	4,804	3,500
$50,000 under $100,000	1,193	87,341	86,909	34,916	1,889	16,633	20,815	1,137	89,029	82,836	25,942	6,582	17,857	[1]1,654
$100,000 under $200,000	396	54,764	54,410	21,425	1,749	9,986	9,953	652	94,315	90,460	17,191	7,978	18,032	[1]17,583
$200,000 under $500,000	144	37,707	37,666	22,975	575	6,334	4,806	455	145,521	137,950	27,490	8,313	27,749	20,957
$500,000 under $1,000,000	21	16,833	16,750	9,748	196	5,739	2,068	134	101,406	92,034	24,038	5,547	22,992	9,767
$1,000,000 under $5,000,000								83	198,686	182,149	38,886	10,210	44,837	7,507
$5,000,000 or more	-	-	-	-	-	-	-	26	219,760	214,346	61,848	24,659	41,116	28,856
	Medical and health services													
	Total							Offices of physicians and surgeons						
Total	22,078	4,440,896	4,415,223	215,390	54,767	969,531	1,998,622	14,013	3,142,598	3,127,487	31,842	24,346	557,559	1,733,726
Under $1,000	1,168	4,755	211	-	886	8,318	[1]25,027	824	2,860	168	-	242	6,461	[1]10,629
$1,000 under $2,500	628	2,048	1,918	67	40	487	256	-	-	-	-	-	-	-
$2,500 under $5,000								541	2,704	2,576	-	78	173	1,618
$5,000 under $10,000	661	4,879	4,593	175	200	496	2,318	515	8,003	7,850	160	44	1,469	4,122
$10,000 under $25,000	1,236	20,723	20,527	1,488	653	3,844	6,170	703	26,056	26,041	99	453	3,906	13,269
$25,000 under $50,000	1,958	71,776	71,721	5,371	3,102	11,928	24,018	1,175	89,552	88,711	800	1,424	13,982	51,359
$50,000 under $100,000	3,033	223,233	221,977	18,773	4,963	43,029	86,442	5,102	763,079	760,856	4,084	6,362	105,011	482,126
$100,000 under $200,000	6,894	1,009,831	1,005,931	28,734	10,172	149,125	571,795	4,322	1,248,857	1,245,155	13,999	10,096	181,042	749,345
$200,000 under $500,000	5,270	1,539,011	1,533,400	41,912	17,367	268,167	831,040	596	398,124	396,458	4,984	2,888	73,304	214,590
$500,000 under $1,000,000	835	565,540	562,105	25,097	7,920	134,339	244,640	221	412,007	409,790	5,464	2,479	102,728	168,828
$1,000,000 under $5,000,000	365	694,752	691,188	63,147	7,987	223,712	192,461	14	191,356	189,882	2,252	280	69,483	59,098
$5,000,000 or more	30	304,348	301,652	30,626	1,477	126,086	64,509							
	Medical and health services--Continued													
	Other medical and health services							Legal services						
Total	8,065	1,298,298	1,287,736	183,548	30,421	411,972	264,896	26,683	5,520,352	5,476,832	62,010	60,616	1,172,687	2,889,211
Under $1,000	564	2,263	410	-	647	1,897	[1]14,536	483	6,747	92	-	101	2,599	706
$1,000 under $2,500								750	1,638	1,594	48	84	18	316
$2,500 under $5,000	528	3,855	3,568	242	159	770	1,094	671	5,014	4,969	57	130	621	2,299
$5,000 under $10,000	721	12,720	12,677	1,328	609	2,375	2,048	1,414	24,140	23,532	304	709	4,102	7,454
$10,000 under $25,000	1,255	45,720	45,680	5,272	2,649	8,022	10,749	2,962	116,586	115,162	860	1,408	19,327	55,895
$25,000 under $50,000	1,858	133,681	133,266	17,973	3,539	29,047	35,083	7,465	554,274	547,338	4,713	7,025	82,248	306,994
$50,000 under $100,000	1,792	246,752	245,075	24,650	3,810	44,114	89,669	6,756	963,106	955,843	5,232	11,669	148,920	544,130
$100,000 under $200,000	948	290,154	288,245	27,913	7,271	87,125	81,695	4,377	1,327,765	1,319,476	17,993	13,319	252,507	696,648
$200,000 under $500,000	239	167,416	165,647	20,113	5,032	61,035	30,050	1,107	749,148	745,417	10,500	7,262	169,342	385,116
$500,000 under $1,000,000	144	282,745	281,398	57,683	5,508	120,984	23,633	633	1,201,241	1,194,517	14,640	12,745	318,617	612,413
$1,000,000 under $5,000,000	16	112,992	111,770	28,374	1,197	56,603	5,411	65	570,693	568,892	7,663	6,164	174,386	277,240
$5,000,000 or more														
	Engineering and architectural services							Accounting, auditing, and bookkeeping services						
								Total						
Total	6,829	1,549,306	1,532,368	326,290	12,697	497,954	310,448	10,543	2,195,567	2,178,900	18,698	27,025	861,370	624,312
Under $1,000	511	360	82	4	80	171	[1]970	407	2,668	84	3	30	711	941
$1,000 under $2,500	929	5,887	5,766	405	211	486	1,230	618	5,024	1,108	81	84	-	4,053
$2,500 under $5,000								617	2,448	2,424	-	208	136	1,034
$5,000 under $10,000	488	8,338	8,321	514	120	1,169	3,006	458	3,160	3,092	-	99	238	1,220
$10,000 under $25,000	841	30,380	30,243	1,749	420	3,804	12,470	972	16,682	16,435	539	567	2,546	6,184
$25,000 under $50,000	1,371	100,118	99,841	5,826	996	16,656	34,287	1,103	41,096	40,959	52	1,013	6,594	18,961
$50,000 under $100,000	1,208	175,773	173,083	17,464	2,475	38,730	68,677	2,410	182,335	181,330	2,183	4,142	38,803	71,983
$100,000 under $200,000	920	290,486	286,950	57,508	2,775	88,651	64,877	1,897	276,420	274,288	529	4,190	73,427	113,019
$200,000 under $500,000	351	254,134	252,191	52,536	1,658	96,119	43,831	1,591	474,753	472,980	5,463	5,051	157,914	159,988
$500,000 under $1,000,000	181	338,055	332,971	103,381	2,103	122,010	48,583	353	237,799	236,752	4,479	2,171	88,789	74,643
$1,000,000 under $5,000,000	29	345,775	342,920	86,903	1,859	130,158	34,457	97	174,918	174,307	5,369	1,469	75,588	45,394
$5,000,000 or more								20	778,264	775,141	-	8,001	416,624	126,892

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services--Continued													
	Accounting, auditing, and bookkeeping services--Continued													
	Certified public accountants							Other accounting, auditing, and bookkeeping services						
Total	6,560	1,999,139	1,985,721	16,866	21,971	805,370	565,971	3,983	196,428	193,179	1,832	5,054	56,000	58,341
Under $1,000								406	1,596	84	3	30	711	[1]66
$1,000 under $2,500								486	830	829	81	65	-	122
$2,500 under $5,000	535	9,305	4,249	-	135	665	6,544	851	4,313	4,288	-	275	256	1,712
$5,000 under $10,000								794	13,938	13,693	539	483	1,999	5,120
$10,000 under $25,000	647	24,693	24,566	-	521	3,859	11,959	456	16,403	16,393	52	492	2,735	7,002
$25,000 under $50,000	1,810	138,484	137,528	2,183	2,328	29,953	51,505	874	81,712	80,462	529	2,953	19,658	30,475
$50,000 under $100,000	1,623	238,559	237,628	-	3,051	62,619	103,022	100	30,383	30,275	628	209	10,973	8,786
$100,000 under $200,000	1,491	444,370	442,705	4,835	4,842	146,941	151,202	13	8,345	8,334	-	70	3,245	2,036
$200,000 under $500,000	340	229,454	228,418	4,479	2,101	85,544	72,607							
$500,000 under $1,000,000	95	171,625	171,038	5,369	1,453	74,229	44,567	3	38,908	38,821	-	477	16,423	3,154
$1,000,000 under $5,000,000	19	742,649	739,589	-	7,540	401,560	124,565							
$5,000,000 or more														
	Services--Continued							Nature of business not allocable						
	Other services													
Total	5,298	266,263	253,961	39,881	4,596	68,545	39,396	8,111	306,836	300,407	171,646	10,600	25,286	29,836
Under $1,000	663	8,752	124	61	110	13	3,084	2,346	5,075	436	312	477	585	[1]11,163
$1,000 under $2,500	838	2,667	2,476	159	333	102	9	884	1,415	1,400	420	314	5	[1]77
$2,500 under $5,000								663	2,617	2,562	1,289	177	381	[1]748
$5,000 under $10,000	927	7,696	6,402	622	584	494	1,328	752	5,899	5,894	1,831	757	752	706
$10,000 under $25,000	1,325	21,427	20,031	2,702	1,450	2,176	4,041	1,149	18,229	18,145	4,442	1,443	389	3,015
$25,000 under $50,000	667	23,623	23,261	4,039	692	4,166	6,182	924	33,837	33,766	12,478	1,293	4,017	5,115
$50,000 under $100,000	794	72,900	72,741	23,589	459	3,970	19,302	1,207	103,023	102,109	48,640	5,159	11,304	19,811
$100,000 under $200,000														
$200,000 under $500,000	76	29,320	29,154	6,527	659	8,359	3,395	128	38,416	38,232	22,911	542	3,356	6,305
$500,000 under $1,000,000								39	26,384	26,039	15,446	275	2,622	4,023
$1,000,000 under $5,000,000	8	99,878	99,772	2,182	309	49,265	2,055	19	71,941	71,824	63,877	163	1,875	2,849
$5,000,000 or more														

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

[1] Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts." See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	958,912	723,050	85,996,210	79,903,231	5,112,438	6.4	404,218	65,195,279	4,174,444	75,981,589	20,454,011
$2,000	650,289	414,427	23,353,878	19,706,061	312,207	1.6	201,934	14,836,733	160,003	3,606,338	1,341,077
0 under $4,000	120,474	120,474	12,487,869	10,896,380	343,295	3.2	71,789	8,749,846	205,724	3,714,595	1,361,359
0 under $6,000	56,756	56,756	7,466,246	6,677,576	278,439	4.2	34,763	5,427,569	170,620	3,115,175	1,116,118
0 under $10,000	49,150	49,150	8,479,524	7,781,304	380,152	4.9	31,576	6,420,679	245,260	4,465,578	1,600,747
00 or more	82,243	82,243	34,208,693	34,841,910	3,798,345	10.9	64,156	29,760,452	3,392,837	61,079,903	15,034,710
AGRICULTURE, FORESTRY, AND FISHERY											
Total	121,318	102,770	6,932,389	6,959,109	549,129	7.9	28,291	3,316,657	216,419	2,607,352	1,182,589
$2,000	62,915	44,367	836,748	748,769	34,674	4.6	11,005	300,013	8,709	162,169	71,255
0 under $4,000	18,991	18,991	860,856	807,116	55,378	6.9	4,867	311,875	13,749	194,840	96,137
0 under $6,000	13,086	13,086	778,109	732,574	64,952	8.9	3,606	278,641	18,351	250,669	123,475
0 under $10,000	12,519	12,519	1,043,238	1,041,816	97,506	9.4	3,401	389,380	26,869	324,562	144,238
00 or more	13,807	13,807	3,413,438	3,628,834	296,619	8.2	5,412	2,036,748	148,741	1,675,112	747,484
Farms											
Total	109,291	92,718	5,911,806	6,034,741	510,323	8.5	23,017	2,605,232	190,945	2,320,179	1,050,629
$2,000	55,368	38,795	627,509	586,006	30,322	5.2	8,558	189,805	6,479	132,383	58,126
0 under $4,000	17,036	17,036	688,742	659,621	49,735	7.5	3,652	194,445	10,299	155,144	76,864
0 under $6,000	12,011	12,011	601,380	565,704	59,320	10.5	2,862	146,569	14,342	199,503	102,928
0 under $10,000	11,705	11,705	900,588	907,671	90,970	10.0	2,975	301,960	23,536	287,788	127,386
00 or more	13,171	13,171	3,093,587	3,315,739	279,976	8.4	4,970	1,772,453	136,289	1,545,361	685,325
Field crop farms											
Total	32,959	28,219	1,455,161	1,482,979	160,626	10.8	6,566	637,593	58,087	712,948	384,407
$2,000	17,007	12,267	120,199	104,654	8,946	8.5	2,372	27,069	1,755	37,263	18,110
0 under $4,000	5,264	5,264	140,389	128,415	15,500	12.1	879	40,855	2,530	40,840	21,546
0 under $6,000	2,825	2,825	119,540	112,874	13,875	12.3	707	31,184	3,475	55,998	32,454
0 under $10,000	3,501	3,501	236,508	241,558	27,600	11.4	982	69,489	7,878	93,744	48,202
00 or more	4,362	4,362	838,525	895,478	94,705	10.6	1,626	468,996	42,449	485,103	264,095
ruit, tree nut, and vegetable farms											
Total	10,614	9,050	671,417	715,327	54,189	7.6	4,673	452,389	36,699	571,714	231,527
$2,000	5,474	3,910	74,021	72,887	3,199	4.4	1,867	23,918	1,450	34,032	13,879
0 under $4,000	1,791	1,791	64,036	63,578	5,318	8.4	892	28,212	2,650	47,430	21,426
0 under $6,000	1,040	1,040	49,400	45,626	5,035	11.0	511	16,678	2,619	50,683	21,339
0 under $10,000	942	942	69,413	74,036	7,271	9.8	492	40,766	3,711	52,972	24,872
00 or more	1,367	1,367	414,547	459,200	33,366	7.3	911	342,815	26,269	386,597	150,011
Livestock farms											
Total	55,537	48,217	3,411,005	3,449,247	261,438	7.6	9,913	1,374,233	85,366	899,475	380,674
$2,000	26,390	19,070	388,244	365,639	15,640	4.3	3,331	117,244	2,569	45,014	20,502
0 under $4,000	8,808	8,808	435,087	418,755	25,680	6.1	1,629	114,551	4,446	59,699	31,807
0 under $6,000	7,230	7,230	382,520	359,350	35,797	10.0	1,490	87,373	7,470	80,434	41,773
0 under $10,000	6,512	6,512	534,978	528,805	50,272	9.5	1,257	171,892	9,965	112,254	45,288
00 or more	6,597	6,597	1,670,176	1,776,698	134,049	7.5	2,206	883,173	60,916	602,074	241,304
Other farms											
Total	10,181	7,232	374,223	387,188	34,070	8.8	1,865	141,017	10,793	136,042	54,021
$2,000	6,497	3,548	45,045	42,826	2,537	5.9	988	21,574	705	16,074	5,635
0 under $4,000	1,173	1,173	49,230	48,873	3,237	6.6					
0 under $6,000	916	916	49,920	47,854	4,613	9.6	406	22,161	1,451	19,563	9,447
0 under $10,000	750	750	59,689	63,272	5,827	9.2					
00 or more	845	845	170,339	184,363	17,856	9.7	471	97,282	8,637	100,405	38,939
Other Agriculture, Forestry, and Fishery											
Total	12,027	10,052	1,020,583	924,368	38,806	4.2	5,274	711,425	25,474	287,173	131,960
$2,000	7,547	5,572	209,239	162,763	4,352	2.7	2,447	110,208	2,230	29,786	13,129
0 under $4,000	1,955	1,955	172,114	147,495	5,643	3.8	1,215	117,430	3,450	39,696	19,273
0 under $6,000	1,075	1,075	176,729	166,870	5,632	3.4					
0 under $10,000	814	814	142,650	134,145	6,536	4.9	744	132,072	4,009	51,166	20,547
00 or more	636	636	319,851	313,095	16,643	5.3	868	351,715	15,785	166,525	79,011

otnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Total	13,414	8,714	1,201,480	1,606,271	103,488	6.4	4,996	1,039,284	87,912	1,267,401	563,742
Under $2,000	10,181	5,481	68,161	294,599	3,877	1.3	2,542	48,746	1,999	165,168	50,343
$2,000 under $4,000	960	960	40,951	86,622	2,736	3.2	1,083	58,527	3,977	73,596	46,224
$4,000 under $6,000	464	464	41,801	88,312	2,401	2.7					
$6,000 under $10,000	623	623	61,816	111,800	5,088	4.6	438	45,997	3,749	50,784	19,950
$10,000 or more	1,186	1,186	988,751	1,024,938	89,386	8.7	933	886,014	78,187	977,853	447,225
Crude Petroleum and Natural Gas											
Total	11,632	7,326	774,264	1,194,518	64,765	5.4	4,201	710,703	58,575	919,785	387,490
Under $2,000	9,316	5,010	58,649	284,856	3,520	1.2	2,262	40,618	1,699	159,901	47,524
$2,000 under $4,000	910	910	37,502	83,826	2,616	3.1	718	28,991	2,108	31,585	13,230
$4,000 under $6,000	651	651	51,934	141,219	4,636	3.3	552	44,579	4,007	57,403	24,714
$6,000 under $10,000											
$10,000 or more	755	755	626,179	684,617	53,993	7.9	669	596,515	50,761	670,896	302,022
Other Mining											
Total	1,782	1,388	427,216	411,753	38,723	9.4	795	328,581	29,337	347,616	176,252
Under $2,000	915	521	12,961	12,539	477	3.8	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	436	436	51,683	58,893	2,853	4.8	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more	431	431	362,572	340,321	35,393	10.4	(*)	(*)	(*)	(*)	(*)
CONTRACT CONSTRUCTION											
Total	53,047	40,813	6,368,488	5,769,343	160,257	2.8	20,378	4,520,323	108,224	1,006,136	535,352
Under $2,000	38,941	26,707	1,807,543	1,510,591	19,169	1.3	12,017	1,000,384	8,807	90,452	42,759
$2,000 under $4,000	6,811	6,811	1,002,243	897,689	19,022	2.1	3,505	647,336	10,058	103,232	46,270
$4,000 under $6,000	2,206	2,206	533,126	486,998	10,844	2.2	1,452	399,657	7,108	70,122	27,960
$6,000 under $10,000	2,187	2,187	608,623	557,703	16,867	3.0	1,489	478,663	11,432	115,923	52,888
$10,000 or more	2,902	2,902	2,416,953	2,316,362	94,355	4.1	1,915	1,994,283	70,819	626,407	365,475
General Contractors											
Total	18,223	12,639	3,558,326	3,365,919	85,374	2.5	6,357	2,705,811	62,131	557,049	290,592
Under $2,000	12,816	7,232	764,566	689,688	5,496	0.8	3,152	453,712	2,491	25,922	12,700
$2,000 under $4,000	2,174	2,174	451,289	417,757	6,126	1.5	1,025	302,767	3,057	38,269	13,373
$4,000 under $6,000	802	802	237,451	220,605	3,960	1.8	556	180,360	2,777	31,518	12,001
$6,000 under $10,000	1,065	1,065	348,688	327,237	8,363	2.6	719	286,013	5,738	65,734	28,089
$10,000 or more	1,366	1,366	1,756,332	1,710,632	61,429	3.6	905	1,482,959	48,068	395,606	224,429
Special Trade Contractors											
Total	34,815	28,172	2,808,329	2,401,446	74,786	3.1	14,019	1,812,679	45,996	448,276	244,544
Under $2,000	26,118	19,475	1,042,977	820,903	13,673	1.7	8,865	546,672	6,316	64,530	30,059
$2,000 under $4,000	4,637	4,637	550,954	479,932	12,896	2.7	2,480	344,569	7,001	64,963	32,897
$4,000 under $6,000	1,404	1,404	295,675	266,393	6,884	2.6	896	219,297	4,331	38,604	15,959
$6,000 under $10,000	1,122	1,122	259,935	230,466	8,504	3.7	770	192,650	5,694	50,189	24,799
$10,000 or more	1,534	1,534	658,788	603,752	32,829	5.4	1,008	509,491	22,654	229,990	140,830
Plumbing, heating, and air conditioning											
Total	5,843	4,848	602,298	529,257	9,352	1.8	2,813	409,809	6,434	65,031	32,152
Under $2,000	4,297	3,302	238,416	194,300	2,600	1.3	1,769	137,908	1,373	15,047	8,190
$2,000 under $4,000	1,133	1,133	154,858	138,494	3,215	2.3	702	103,651	2,088	19,175	9,227
$4,000 under $6,000	413	413	209,024	196,463	3,537	1.8	342	168,250	2,973	30,809	14,735
$6,000 under $10,000											
$10,000 or more											
Painting, paperhanging, and decorating											
Total	4,132	3,073	171,814	136,111	3,944	2.9	963	84,732	1,262	10,105	4,705
Under $2,000	3,628	2,569	78,557	53,055	1,563	2.9	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	504	504	93,257	83,056	2,381	2.9	(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CONTRACT CONSTRUCTION--Continued											
Special Trade Contractors--Continued											
Contractors, not elsewhere classified											
Total	20,848	16,916	1,695,450	1,452,653	55,782	3.8	8,876	1,139,735	35,234	339,622	188,695
Under $2,000	14,967	11,035	571,766	450,443	7,841	1.7	5,346	318,544	3,653	37,818	16,225
$2,000 under $4,000	2,833	2,833	294,931	255,640	7,931	3.1	1,453	188,267	4,054	38,899	19,770
$4,000 under $6,000	906	906	175,291	157,457	4,494	2.9	631	139,389	3,059	24,451	9,717
$6,000 under $10,000	803	803	143,094	124,365	6,017	4.8	560	108,017	4,144	30,836	13,155
$10,000 or more	1,339	1,339	510,368	464,748	29,499	6.3	886	385,518	20,324	207,618	129,828
MANUFACTURING											
Total	27,214	22,685	4,985,346	4,743,992	200,094	4.2	14,289	4,218,278	163,919	1,902,325	825,648
Under $2,000	17,560	13,031	763,212	675,544	10,241	1.5	8,047	575,313	6,143	105,702	60,762
$2,000 under $4,000	3,734	3,734	502,374	454,479	10,745	2.4	2,113	381,492	6,280	75,864	36,623
$4,000 under $6,000	1,902	1,902	376,884	345,919	9,571	2.8	1,210	294,669	6,114	59,655	30,615
$6,000 under $10,000	1,607	1,607	478,887	445,749	12,225	2.7	1,182	405,546	8,953	107,109	53,076
$10,000 or more	2,411	2,411	2,863,989	2,822,301	157,312	5.6	1,737	2,561,258	136,429	1,553,995	644,572
Lumber and Wood Products, Except Furniture											
Total	4,720	4,104	867,269	832,893	48,242	5.8	1,811	642,710	30,911	318,147	124,394
Under $2,000	2,229	1,613	92,986	80,799	1,511	1.9	937	105,052	1,341	23,717	12,356
$2,000 under $4,000	777	777	69,440	59,651	2,127	3.6					
$4,000 under $6,000	394	394	52,558	44,563	1,974	4.4	439	71,053	2,885	22,302	11,760
$6,000 under $10,000	444	444	56,172	52,465	3,431	6.5					
$10,000 or more	876	876	596,113	595,415	39,199	6.6	435	466,605	26,685	272,128	100,278
Printing, Publishing, and Allied Industries											
Total	4,271	3,612	388,717	354,996	11,462	3.2	2,281	327,106	9,000	115,041	59,416
Under $2,000	2,950	2,291	81,846	70,440	1,636	2.3	1,339	60,625	801	13,434	7,206
$2,000 under $4,000	582	582	64,811	60,102	1,660	2.8	607	90,676	2,107	22,949	11,480
$4,000 under $6,000	393	393	58,318	54,094	1,912	3.5					
$6,000 under $10,000	346	346	183,742	170,360	6,254	3.7	335	175,805	6,092	78,658	40,730
$10,000 or more											
Machinery, Except Electrical											
Total	2,440	2,167	227,184	197,246	7,904	4.0	1,559	184,501	6,439	72,202	39,192
Under $2,000	1,423	1,150	45,381	36,049	1,223	3.4	1,140	68,797	1,968	22,289	11,743
$2,000 under $4,000	489	489	45,944	35,948	1,439	4.0					
$4,000 under $6,000	528	528	135,859	125,249	5,242	4.2	419	115,704	4,471	49,913	27,449
$6,000 under $10,000											
$10,000 or more											
Manufacturing, not Elsewhere Classified											
Total	15,783	12,802	3,502,176	3,358,857	132,486	3.9	8,638	3,063,961	117,569	1,396,935	602,646
Under $2,000	10,958	7,977	542,999	488,256	5,871	1.2	5,209	417,945	3,836	67,996	41,081
$2,000 under $4,000	1,886	1,886	322,179	298,778	5,519	1.8	1,150	256,295	3,439	43,663	20,636
$4,000 under $6,000	891	891	237,984	220,470	4,492	2.0	631	197,424	3,222	33,491	16,523
$6,000 under $10,000	775	775	355,885	331,350	5,904	1.8	591	307,180	4,455	64,325	30,172
$10,000 or more	1,273	1,273	2,043,129	2,020,003	110,700	5.5	1,057	1,885,117	102,617	1,187,460	494,234
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	14,854	12,823	1,265,307	1,175,394	122,124	10.4	5,831	831,628	81,419	885,611	344,294
Under $2,000	7,331	5,300	193,175	161,045	4,809	3.0	2,370	111,633	2,119	32,683	13,656
$2,000 under $4,000	2,550	2,550	143,557	129,441	7,507	5.8	1,045	72,785	3,203	34,497	15,606
$4,000 under $6,000	1,395	1,395	88,256	80,421	6,658	8.3	544	38,927	2,485	25,430	10,829
$6,000 under $10,000	1,226	1,226	119,094	105,341	9,608	9.1	723	87,446	5,883	79,152	41,399
$10,000 or more	2,352	2,352	721,225	699,146	93,542	13.4	1,149	520,837	67,729	713,849	262,804
Transportation											
Total	12,065	10,657	1,068,789	995,891	96,592	9.7	4,537	674,711	59,048	626,225	281,253
Under $2,000	5,681	4,273	171,442	145,939	3,916	2.7	1,841	97,261	1,594	27,261	11,504
$2,000 under $4,000	2,269	2,269	133,729	120,970	6,644	5.5	1,174	93,629	4,167	46,764	19,617
$4,000 under $6,000	967	967	64,584	60,978	4,751	7.8					
$6,000 under $10,000	1,121	1,121	105,650	95,220	8,824	9.3	618	74,002	5,099	63,245	33,716
$10,000 or more	2,027	2,027	593,384	572,784	72,457	12.6	904	409,819	48,188	488,955	216,416

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued											
Transportation—Continued											
Trucking and warehousing											
Total	8,957	8,010	753,938	698,998	64,851	9.3	3,196	446,794	32,529	325,043	166,240
Under $2,000	3,645	2,698	66,104	53,595	2,732	5.1	1,010	29,930	1,034	16,979	6,746
$2,000 under $4,000	1,794	1,794	82,808	73,795	5,231	7.1	959	61,188	3,467	38,646	17,020
$4,000 under $6,000	908	908	60,433	56,714	4,494	7.9					
$6,000 under $10,000	842	842	81,152	75,213	6,833	9.1	473	57,731	3,956	42,890	24,120
$10,000 or more	1,768	1,768	463,441	439,681	45,561	10.4	754	297,945	24,072	226,528	118,354
Other transportation											
Total	3,108	2,647	314,851	296,893	31,741	10.7	1,341	227,917	26,519	301,182	115,013
Under $2,000	2,036	1,575	105,338	92,344	1,184	1.3	1,032	97,039	1,199	15,795	7,064
$2,000 under $4,000	534	534	55,072	51,439	1,670	3.2					
$4,000 under $6,000											
$6,000 under $10,000	538	538	154,441	153,110	28,887	18.9	309	130,878	25,320	285,387	107,949
$10,000 or more											
Communication, Electric, Gas, and Sanitary Services											
Total	2,789	2,166	196,518	179,503	25,532	14.2	1,294	156,917	22,371	259,386	63,041
Under $2,000	1,650	1,027	21,733	15,106	893	5.9	529	14,372	525	5,422	2,152
$2,000 under $4,000	709	709	33,500	27,914	2,770	9.9	415	18,083	1,521	13,163	6,818
$4,000 under $6,000											
$6,000 under $10,000	430	430	141,285	136,483	21,869	16.0	350	124,462	20,325	240,801	54,071
$10,000 or more											
WHOLESALE AND RETAIL TRADE											
Total	195,358	157,635	32,943,644	31,295,420	366,441	1.2	85,960	23,935,515	246,015	3,165,515	1,507,667
Under $2,000	148,524	110,801	12,030,346	11,215,810	79,427	0.7	55,706	7,439,549	40,907	646,866	320,357
$2,000 under $4,000	26,058	26,058	6,488,507	6,104,620	73,049	1.2	16,038	4,583,513	45,067	587,238	283,815
$4,000 under $6,000	9,010	9,010	3,473,646	3,316,601	43,844	1.3	5,670	2,601,276	27,617	344,955	169,191
$6,000 under $10,000	6,425	6,425	3,673,977	3,525,591	48,802	1.4	4,533	2,898,253	34,746	442,418	200,496
$10,000 or more	5,341	5,341	7,277,168	7,132,798	121,319	1.7	4,013	6,412,924	97,678	1,144,038	533,808
Wholesale Trade											
Total	28,497	20,298	10,023,287	9,676,884	84,200	0.9	13,517	8,321,531	65,706	773,332	405,346
Under $2,000	19,981	11,782	2,265,610	2,151,787	9,149	0.4	7,275	1,741,462	5,492	88,135	50,120
$2,000 under $4,000	3,622	3,622	1,557,654	1,477,539	10,515	0.7	2,511	1,230,997	7,371	90,245	49,627
$4,000 under $6,000	1,695	1,695	1,071,898	1,029,493	8,254	0.8	1,252	882,229	6,013	63,638	32,373
$6,000 under $10,000	1,510	1,510	1,471,181	1,421,233	11,601	0.8	1,151	1,179,883	8,834	101,217	53,754
$10,000 or more	1,689	1,689	3,656,944	3,596,832	44,681	1.2	1,328	3,286,960	37,996	430,097	219,472
Retail Trade											
Total	166,169	136,868	22,875,849	21,578,807	281,541	1.3	72,087	15,579,426	179,721	2,384,178	1,098,263
Under $2,000	127,981	98,680	9,742,101	9,043,655	70,087	0.8	48,188	5,679,774	35,273	556,931	269,513
$2,000 under $4,000	22,339	22,339	4,923,479	4,621,301	62,300	1.3	13,438	3,347,606	37,480	493,604	231,921
$4,000 under $6,000	7,299	7,299	2,395,146	2,280,645	35,510	1.6	4,410	1,715,093	21,562	280,838	136,649
$6,000 under $10,000	4,908	4,908	2,200,781	2,102,637	37,150	1.8	3,376	1,716,871	25,868	340,525	146,571
$10,000 or more	3,642	3,642	3,614,342	3,530,569	76,494	2.2	2,675	3,120,082	59,538	712,280	313,609
Building materials, hardware, and farm equipment											
Total	9,986	8,717	2,029,271	1,917,844	22,972	1.2	5,191	1,468,874	16,382	224,038	115,362
Under $2,000	7,037	5,768	649,872	600,728	4,437	0.7	3,118	398,069	2,599	43,937	23,946
$2,000 under $4,000	1,634	1,634	502,668	471,909	4,692	1.0	1,569	571,444	5,232	72,797	37,349
$4,000 under $6,000	635	635	258,520	247,929	3,075	1.2					
$6,000 under $10,000	680	680	618,211	597,278	10,768	1.8	504	499,361	8,551	107,304	54,067
$10,000 or more											
General merchandise stores											
Total	8,748	6,671	958,583	896,393	19,248	2.1	3,716	711,070	11,202	132,541	72,102
Under $2,000	6,854	4,777	367,703	335,824	3,356	1.0	3,103	336,968	2,865	37,560	20,951
$2,000 under $4,000	691	691	122,393	115,110	1,965	1.7					
$4,000 under $6,000	792	792	197,351	189,387	5,096	2.7	613	374,102	8,337	94,981	51,151
$6,000 under $10,000	411	411	271,136	256,072	8,831	3.4					
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade--Continued											
Food stores											
Total	23,078	20,075	4,853,977	4,661,165	45,532	1.0	9,588	3,066,213	27,316	384,949	191,634
Under $2,000	16,607	13,604	1,743,182	1,646,765	11,138	0.7	5,787	855,368	4,940	80,016	43,405
$2,000 under $4,000	3,779	3,779	1,000,150	955,870	10,382	1.1	2,051	593,319	5,561	78,885	35,735
$4,000 under $6,000	1,394	1,394	609,369	589,156	6,784	1.2	814	402,471	3,998	63,205	34,274
$6,000 under $10,000	787	787	528,567	508,672	5,921	1.2	936	1,215,055	12,817	162,843	78,220
$10,000 or more	511	511	972,709	960,702	11,307	1.2					
Grocery stores											
Total	16,539	14,287	4,101,674	3,962,858	33,881	0.9	6,870	2,627,255	20,764	306,830	153,367
Under $2,000	11,849	9,597	1,410,550	1,341,854	7,796	0.6	4,027	661,830	3,229	55,527	30,244
$2,000 under $4,000	2,687	2,687	815,893	784,828	7,356	0.9	1,453	486,698	3,948	59,499	27,069
$4,000 under $6,000	1,000	1,000	518,007	503,777	4,899	1.0	653	355,096	3,209	53,753	30,457
$6,000 under $10,000	570	570	451,743	437,582	4,254	1.0	737	1,123,631	10,378	138,051	65,597
$10,000 or more	433	433	905,481	894,817	9,576	1.1					
Other food stores											
Total	6,539	5,788	752,303	698,307	11,651	1.7	2,718	438,958	6,552	78,119	38,267
Under $2,000	4,758	4,007	332,632	304,911	3,342	1.1	1,760	193,538	1,711	24,489	13,161
$2,000 under $4,000	1,092	1,092	184,257	171,042	3,026	1.8	598	106,621	1,613	19,386	8,666
$4,000 under $6,000	394	394	91,362	85,379	1,885	2.2	360	138,799	3,228	34,244	16,440
$6,000 under $10,000	295	295	144,052	136,975	3,398	2.5					
$10,000 or more											
Automotive dealers and service stations											
Total	32,820	26,797	6,112,169	5,868,676	46,885	0.8	12,030	3,944,762	25,871	355,576	157,033
Under $2,000	26,682	20,659	2,996,010	2,839,566	14,013	0.5	8,748	1,605,127	6,239	89,706	42,429
$2,000 under $4,000	4,029	4,029	1,291,218	1,231,132	10,989	0.9	1,969	808,976	5,289	77,701	37,807
$4,000 under $6,000	826	826	488,629	475,577	4,028	0.8	518	393,576	2,522	33,212	15,926
$6,000 under $10,000	677	677	496,388	484,425	4,948	1.0	795	1,137,083	11,821	154,957	60,871
$10,000 or more	606	606	839,924	837,976	12,907	1.5					
Motor vehicle dealers											
Total	5,891	4,791	2,671,161	2,617,460	11,826	0.5	2,735	2,184,554	8,841	138,305	71,874
Under $2,000	4,446	3,346	961,511	930,197	2,319	0.2	1,585	679,892	1,156	25,825	15,097
$2,000 under $4,000	1,024	1,024	861,445	842,942	3,387	0.4	599	455,086	1,681	31,611	18,454
$4,000 under $6,000											
$6,000 under $10,000	421	421	848,205	844,321	6,120	0.7	551	1,049,576	6,004	80,869	38,323
$10,000 or more											
Gasoline service stations											
Total	18,873	15,968	2,506,233	2,368,709	23,422	1.0	5,725	1,105,644	9,218	120,950	50,628
Under $2,000	15,579	12,674	1,584,934	1,486,796	8,249	0.6	4,532	649,950	3,055	41,942	18,710
$2,000 under $4,000	2,417	2,417	530,127	499,286	6,526	1.3	814	198,267	2,119	24,915	11,640
$4,000 under $6,000	390	390	96,839	93,722	1,941	2.1	379	257,427	4,044	54,093	20,278
$6,000 under $10,000	487	487	294,333	288,905	6,706	2.3					
$10,000 or more											
Other automotive dealers											
Total	8,056	6,038	934,775	882,507	11,637	1.3	3,570	654,564	7,812	96,321	34,531
Under $2,000	6,657	4,639	449,565	422,573	3,445	0.8	2,631	275,285	2,028	21,939	8,622
$2,000 under $4,000	1,024	1,024	291,436	270,759	3,163	1.2	556	155,623	1,489	21,175	7,713
$4,000 under $6,000											
$6,000 under $10,000	375	375	193,774	189,175	5,029	2.7	383	223,656	4,295	53,207	18,196
$10,000 or more											
Apparel and accessory stores											
Total	11,430	9,777	1,289,317	1,180,730	12,345	1.0	6,600	1,022,876	9,535	126,721	64,412
Under $2,000	9,676	8,023	734,895	669,798	4,911	0.7	5,221	548,471	3,421	50,865	25,576
$2,000 under $4,000	1,228	1,228	272,773	248,282	3,335	1.3	920	219,765	2,461	28,967	15,154
$4,000 under $6,000	526	526	281,649	262,650	4,099	1.6	459	254,640	3,653	46,889	23,682
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued											
Furniture, home furnishings, and equipment											
Total	10,120	8,342	1,314,476	1,215,537	16,809	1.4	5,227	993,510	12,612	157,069	68,307
Under $2,000	7,807	6,029	566,160	511,374	4,400	0.9	3,599	386,857	2,815	39,047	18,236
$2,000 under $4,000	1,436	1,436	333,080	306,111	3,996	1.3	1,244	350,236	4,000	49,736	23,391
$4,000 under $6,000	410	410	135,204	127,122	1,958	1.5					
$6,000 under $10,000	467	467	280,032	270,930	6,455	2.4	384	256,417	5,797	68,286	26,680
$10,000 or more											
Eating places											
Total	23,395	19,386	1,945,059	1,792,290	55,665	3.1	9,274	1,296,745	37,230	469,923	179,366
Under $2,000	15,989	11,980	595,096	530,196	8,588	1.6	4,623	292,124	3,146	62,172	20,402
$2,000 under $4,000	3,799	3,799	384,052	352,661	10,837	3.1	2,143	237,002	6,183	77,891	31,551
$4,000 under $6,000	1,190	1,190	197,938	182,254	5,922	3.2	677	130,022	3,471	44,473	20,867
$6,000 under $10,000	1,416	1,416	303,253	281,366	10,833	3.9	1,004	231,536	7,798	91,879	33,905
$10,000 or more	1,001	1,001	464,720	445,813	19,485	4.4	827	406,061	16,632	193,508	72,641
Drinking places											
Total	10,967	9,835	639,406	582,387	15,091	2.6	4,222	306,178	7,702	114,265	39,324
Under $2,000	8,779	7,647	391,114	353,344	6,010	1.7	3,108	166,036	2,528	48,349	18,772
$2,000 under $4,000	1,359	1,359	116,202	104,292	3,774	3.6	626	58,193	1,770	19,514	7,869
$4,000 under $6,000	829	829	132,090	124,751	5,307	4.3	488	81,949	3,404	46,402	12,683
$6,000 under $10,000											
$10,000 or more											
Liquor stores											
Total	4,564	4,038	795,569	750,865	6,461	0.9	2,786	600,682	4,744	73,648	31,107
Under $2,000	3,412	2,886	422,211	396,268	2,117	0.5	1,916	310,840	1,464	26,651	11,620
$2,000 under $4,000	787	787	213,113	200,936	2,084	1.0					
$4,000 under $6,000	365	365	160,245	153,661	2,260	1.5	870	289,842	3,280	46,997	19,487
$6,000 under $10,000											
$10,000 or more											
Other retail trade											
Total	31,061	23,230	2,938,022	2,712,920	40,533	1.5	13,453	2,168,516	27,127	345,448	179,616
Under $2,000	25,138	17,307	1,275,858	1,159,792	11,117	1.0	9,322	870,941	6,305	91,495	51,840
$2,000 under $4,000	3,597	3,597	687,830	634,998	10,246	1.6	2,533	537,724	7,138	88,141	42,099
$4,000 under $6,000	1,269	1,269	342,766	317,267	6,069	1.9	828	248,958	3,997	50,552	26,252
$6,000 under $10,000	630	630	277,158	260,599	4,697	1.8	770	510,893	9,687	115,260	59,425
$10,000 or more	427	427	354,410	340,264	8,404	2.5					
FINANCE, INSURANCE, AND REAL ESTATE											
Total	353,327	234,955	14,746,835	16,215,349	2,802,862	17.3	159,478	13,102,776	2,595,351	57,274,535	12,540,728
Under $2,000	232,813	114,441	1,886,535	1,759,907	95,495	5.4	60,648	1,397,529	55,778	1,853,090	508,210
$2,000 under $4,000	39,119	39,119	825,633	758,559	111,011	14.6	28,151	625,237	80,784	2,115,798	602,907
$4,000 under $6,000	20,048	20,048	645,754	621,517	98,107	15.8	15,877	520,593	77,584	1,922,828	556,801
$6,000 under $10,000	17,134	17,134	908,783	878,776	132,792	15.1	14,204	789,972	110,137	2,777,806	826,111
$10,000 or more	44,213	44,213	10,480,130	12,196,590	2,365,457	19.4	40,598	9,769,445	2,271,068	48,605,013	10,046,699
Finance											
Total	85,502	10,671	1,994,779	2,423,627	49,195	2.0	7,096	1,693,986	39,656	660,828	147,432
Under $2,000	82,833	8,002	370,454	433,979	4,842	1.1	5,050	342,310	3,193	131,219	22,725
$2,000 under $4,000	1,159	1,159	60,818	80,082	3,370	4.2	863	43,710	2,612	54,014	19,312
$4,000 under $6,000	512	512	41,227	54,366	2,535	4.7	662	92,861	4,209	98,187	17,642
$6,000 under $10,000	390	390	81,719	97,033	3,072	3.2					
$10,000 or more	608	608	1,440,561	1,758,167	35,376	2.0	521	1,215,105	29,642	377,408	87,753
Banking and other credit agencies											
Total	2,574	1,219	326,577	340,796	4,071	1.2	993	324,075	3,891	42,882	13,899
Under $2,000	2,345	990	262,384	258,619	534	0.2	808	260,460	453	6,676	3,306
$2,000 under $4,000	229	229	64,193	82,177	3,537	4.3	185	63,615	3,438	36,206	10,593
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
FINANCE, INSURANCE, AND REAL ESTATE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance—Continued											
Security and commodity brokers, dealers, exchanges, and services											
Total	5,212	889	1,607,538	1,804,052	16,078	0.9	633	1,326,405	13,943	97,851	34,818
Under $2,000	4,950	627	133,662	106,144	664	0.6	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	262	262	1,473,876	1,697,908	15,414	0.9	(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
Holding and investment companies											
Total	77,716	8,563	60,664	278,779	29,046	10.4	5,470	43,506	21,822	520,095	98,715
Under $2,000	75,682	6,529	17,033	107,415	4,109	3.8	3,956	11,095	2,576	122,797	18,442
$2,000 under $4,000	911	911	9,031	32,334	2,625	8.1					
$4,000 under $6,000	438	438	4,917	20,253	2,170	10.7	963	9,238	3,421	89,638	21,615
$6,000 under $10,000	685	685	29,683	118,777	20,142	17.0	551	23,173	15,825	307,660	58,658
$10,000 or more											
Insurance Agents, Brokers, and Service											
Total	9,413	5,846	635,062	474,085	9,662	2.0	3,324	415,919	5,717	58,846	22,268
Under $2,000	8,164	4,597	335,212	234,675	2,604	1.1	2,524	233,768	1,579	17,521	7,705
$2,000 under $4,000	622	622	87,814	64,982	1,657	2.5	414	63,599	1,099	16,190	4,403
$4,000 under $6,000											
$6,000 under $10,000	627	627	212,036	174,428	5,401	3.1	386	118,552	3,039	25,135	10,160
$10,000 or more											
Real Estate											
Total	258,412	218,438	12,116,994	13,317,637	2,744,005	20.6	149,058	10,992,871	2,549,978	56,554,861	12,371,028
Under $2,000	141,816	101,842	1,180,869	1,091,253	88,049	8.1	53,074	821,451	51,006	1,704,350	477,780
$2,000 under $4,000	37,338	37,338	677,001	613,495	105,984	17.3	26,874	517,928	77,073	2,045,594	579,192
$4,000 under $6,000	19,255	19,255	561,094	532,683	94,288	17.7	15,306	456,418	74,845	1,869,009	545,435
$6,000 under $10,000	16,581	16,581	782,206	749,182	128,456	17.1	13,789	686,014	106,871	2,718,420	813,910
$10,000 or more	43,422	43,422	8,915,824	10,331,024	2,327,228	22.5	40,015	8,511,060	2,240,183	48,217,488	9,954,711
Operators, except developers, and lessors of buildings											
Total	208,976	193,359	10,319,652	11,437,632	2,646,090	23.1	135,809	9,517,215	2,469,115	54,876,424	12,030,662
Under $2,000	99,312	83,695	547,550	523,989	76,063	14.5	44,653	379,945	44,898	1,553,333	422,493
$2,000 under $4,000	33,795	33,795	495,298	440,825	96,465	21.9	24,598	368,212	70,981	1,915,800	542,221
$4,000 under $6,000	18,094	18,094	424,543	388,520	88,682	22.8	14,523	346,514	71,055	1,804,048	528,037
$6,000 under $10,000	15,862	15,862	642,694	610,050	122,875	20.1	13,308	560,650	103,149	2,629,674	786,872
$10,000 or more	41,913	41,913	8,209,567	9,474,248	2,262,005	23.9	38,727	7,861,894	2,179,032	46,973,569	9,751,039
Lessors of real property other than buildings											
Total	24,527	15,453	188,520	188,987	38,916	20.6	6,672	108,296	27,708	463,581	160,333
Under $2,000	20,529	11,455	79,095	57,191	7,649	13.4	4,249	31,405	3,076	69,444	37,410
$2,000 under $4,000	2,407	2,407	32,691	31,871	6,416	20.1	1,291	14,814	3,404	60,455	22,950
$4,000 under $6,000	590	590	13,376	14,672	2,842	19.4					
$6,000 under $10,000	420	420	16,371	13,732	3,282	23.9	643	18,829	3,914	72,582	32,717
$10,000 or more	581	581	46,987	71,521	18,727	26.2	489	43,248	17,314	261,100	67,256
Agents, brokers, and managers											
Total	10,770	5,061	401,771	368,719	27,520	7.5	3,322	314,892	25,002	512,914	97,926
Under $2,000	9,363	3,654	175,763	137,049	2,101	1.5	2,121	120,530	1,336	29,150	9,784
$2,000 under $4,000	828	828	73,284	67,298	2,609	3.9	724	64,821	2,305	35,474	10,854
$4,000 under $6,000											
$6,000 under $10,000	579	579	152,724	164,372	22,810	13.9	477	129,541	21,361	448,290	77,288
$10,000 or more											
Other real estate											
Total	14,139	4,565	1,207,051	1,322,299	31,479	2.4	3,255	1,052,468	28,153	701,942	82,107
Under $2,000	12,612	3,038	378,461	373,024	2,236	0.6	2,051	289,571	1,696	52,423	8,093
$2,000 under $4,000	495	495	97,859	94,540	1,397	1.5					
$4,000 under $6,000	570	570	203,539	216,127	3,311	1.5	677	173,913	2,413	71,909	8,883
$6,000 under $10,000											
$10,000 or more	462	462	527,192	638,608	24,535	3.8	527	588,984	24,044	577,610	65,131

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES											
Total	172,269	138,388	17,354,606	11,965,235	797,443	6.7	83,997	14,152,867	672,510	7,820,787	2,943,258
Under $2,000	125,123	91,242	5,666,175	3,252,461	62,733	1.9	48,985	3,934,638	35,287	535,827	272,451
$2,000 under $4,000	21,436	21,436	2,587,497	1,626,201	61,548	3.8	15,033	2,080,995	43,523	560,721	263,333
$4,000 under $6,000	8,609	8,609	1,515,907	993,941	41,880	4.2	6,017	1,256,024	29,370	397,189	163,619
$6,000 under $10,000	7,315	7,315	1,568,804	1,101,029	56,462	5.1	5,581	1,314,204	43,293	566,069	261,825
$10,000 or more	9,786	9,786	6,016,223	4,991,603	574,820	11.5	8,381	5,567,006	521,037	5,760,981	1,982,030
Hotels, Rooming Houses, Camps, and Other Lodgings											
Total	12,808	11,963	1,231,585	1,311,619	179,848	13.7	7,584	1,080,676	155,996	2,715,751	714,790
Under $2,000	4,348	3,503	44,322	41,524	3,839	9.2	1,684	24,620	2,007	52,450	18,743
$2,000 under $4,000	2,592	2,592	67,172	67,274	7,380	11.0	1,531	44,271	4,485	107,186	32,983
$4,000 under $6,000	890	890	43,794	42,247	4,344	10.3	434	31,120	2,082	50,269	21,280
$6,000 under $10,000	1,445	1,445	96,256	90,100	11,161	12.4	1,084	81,469	8,485	166,187	60,813
$10,000 or more	3,533	3,533	980,041	1,070,474	153,124	14.3	2,851	899,196	138,937	2,339,659	580,971
Tourist courts and motels											
Total	6,320	5,996	689,856	690,348	96,702	14.0	3,965	611,867	83,390	1,439,198	421,655
Under $2,000	1,493	1,169	16,261	16,178	1,461	9.0	506	10,211	739	25,421	12,264
$2,000 under $4,000	1,273	1,273	30,681	28,764	3,730	13.0					
$4,000 under $6,000	407	407	26,350	23,825	2,094	8.8	973	37,596	3,270	88,832	34,025
$6,000 under $10,000	902	902	66,325	60,292	7,159	11.9	680	57,965	5,459	101,715	45,915
$10,000 or more	2,245	2,245	550,239	561,289	82,258	14.7	1,806	506,095	73,922	1,223,230	329,451
Other lodging places											
Total	6,488	5,967	541,729	621,271	83,146	13.4	3,619	468,809	72,606	1,276,553	293,135
Under $2,000	2,855	2,334	28,061	25,346	2,378	9.4	1,178	14,409	1,268	27,029	6,479
$2,000 under $4,000	1,319	1,319	36,491	38,510	3,650	9.5	745	25,260	2,161	39,454	10,687
$4,000 under $6,000	483	483	17,444	18,422	2,250	12.2					
$6,000 under $10,000	543	543	29,931	29,808	4,002	13.4	651	36,039	4,162	93,641	24,449
$10,000 or more	1,288	1,288	429,802	509,185	70,866	13.9	1,045	393,101	65,015	1,116,429	251,520
Personal Services											
Total	28,673	24,392	1,094,682	910,710	60,098	6.6	11,332	727,629	40,221	457,085	231,589
Under $2,000	20,874	16,593	358,847	275,331	10,538	3.8	6,228	163,034	4,699	59,391	28,974
$2,000 under $4,000	3,458	3,458	177,310	143,445	10,340	7.2	2,114	123,955	6,366	73,982	40,187
$4,000 under $6,000	1,678	1,678	129,465	112,610	7,986	7.1	981	84,419	4,671	42,877	19,521
$6,000 under $10,000	1,507	1,507	167,368	140,738	11,242	8.0	1,043	124,625	7,669	113,772	57,981
$10,000 or more	1,156	1,156	261,692	238,586	19,992	8.4	966	231,596	16,816	167,063	84,926
Laundries and dry cleaning plants											
Total	10,132	8,929	449,650	398,207	32,965	8.3	4,639	313,407	21,858	239,199	130,701
Under $2,000	5,325	4,122	91,988	74,332	3,525	4.7	1,520	44,607	1,409	22,529	11,163
$2,000 under $4,000	2,402	2,402	97,301	82,025	7,108	8.7	1,509	71,337	4,527	53,298	30,774
$4,000 under $6,000	857	857	45,274	41,441	4,183	10.1	541	27,540	2,591	25,892	11,420
$6,000 under $10,000	920	920	84,930	77,962	7,037	9.0	558	55,728	4,154	60,635	34,970
$10,000 or more	628	628	130,157	122,447	11,112	9.1	511	114,195	9,177	76,845	42,374
Beauty shops											
Total	7,237	6,368	163,231	139,040	6,279	4.5	2,798	76,851	3,198	31,153	12,865
Under $2,000	6,556	5,687	117,338	93,327	3,405	3.6	2,522	57,942	1,905	17,531	7,826
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	681	681	45,893	45,713	2,874	6.3	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
Other personal services											
Total	6,223	5,295	407,023	327,992	18,940	5.8	3,100	321,491	14,792	182,743	86,393
Under $2,000	4,000	3,072	85,778	70,303	1,965	2.8	1,391	44,605	1,012	15,341	8,355
$2,000 under $4,000	610	610	55,418	39,463	1,985	5.0	469	45,355	1,507	18,679	8,847
$4,000 under $6,000	601	601	65,668	55,294	2,831	5.1					
$6,000 under $10,000	491	491	70,973	51,086	3,426	6.7	792	116,479	4,781	60,307	27,673
$10,000 or more	521	521	129,186	111,846	8,733	7.8	448	115,052	7,492	88,416	41,518

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Business Services											
Total	21,798	14,404	1,040,830	1,021,275	269,108	26.4	9,105	878,479	260,200	2,237,455	890,299
Under $2,000	17,051	9,657	357,357	285,356	5,314	1.9	5,362	263,575	2,868	72,541	42,774
$2,000 under $4,000	2,130	2,130	102,993	88,187	6,487	7.4	1,437	74,153	4,505	49,199	21,172
$4,000 under $6,000	601	601	55,437	45,890	3,026	6.6	406	40,555	2,007	48,980	7,369
$6,000 under $10,000	652	652	81,472	82,723	5,402	6.5	604	73,879	4,980	63,518	36,396
$10,000 or more	1,364	1,364	443,571	519,119	248,879	47.9	1,296	426,317	245,840	2,003,217	782,588
Automobile Parking, Repair, and Services											
Total	17,887	14,890	794,226	682,541	43,729	6.4	7,143	478,245	32,277	307,057	125,942
Under $2,000	13,993	10,996	414,755	339,079	7,912	2.3	4,343	192,090	3,426	49,129	17,766
$2,000 under $4,000	1,990	1,990	156,611	139,484	5,726	4.1	1,493	113,850	4,279	41,478	15,082
$4,000 under $6,000	776	776	59,143	55,584	3,744	6.7	827	73,875	4,963	60,358	17,721
$6,000 under $10,000	595	595	59,877	53,983	4,621	8.6					
$10,000 or more	533	533	103,840	94,411	21,726	23.0	480	98,430	19,609	156,092	75,373
Automobile repair shops											
Total	13,007	10,893	606,670	508,208	14,003	2.8	4,926	341,782	8,791	92,700	35,610
Under $2,000	11,158	9,044	383,305	313,320	6,221	2.0	3,570	179,292	2,836	35,264	13,470
$2,000 under $4,000	1,358	1,358	143,700	123,939	3,750	3.0	997	103,634	2,685	24,824	10,581
$4,000 under $6,000	491	491	79,665	70,949	4,032	5.7	359	58,856	3,270	32,612	11,559
$6,000 under $10,000											
$10,000 or more											
General automobile repair shops											
Total	8,630	7,190	386,079	321,978	9,466	2.9	3,299	222,837	5,980	60,870	25,725
Under $2,000	7,532	6,092	269,996	221,435	4,382	2.0	2,473	137,214	2,023	26,991	10,980
$2,000 under $4,000	812	812	73,517	62,055	2,185	3.5					
$4,000 under $6,000	286	286	42,566	38,488	2,899	7.5	826	85,623	3,957	33,879	14,745
$6,000 under $10,000											
$10,000 or more											
Other automobile repair											
Total	4,377	3,703	220,591	186,230	4,537	2.4	1,627	118,945	2,811	31,830	9,885
Under $2,000	3,626	2,952	113,309	91,885	1,839	2.0	1,097	42,078	813	8,273	2,490
$2,000 under $4,000	751	751	107,282	94,345	2,698	2.9	530	76,867	1,998	23,557	7,395
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											
Automobile parking and other services											
Total	4,880	3,997	187,556	174,333	29,726	17.1	2,217	136,463	23,486	214,357	90,332
Under $2,000	2,835	1,952	31,450	25,759	1,691	6.6	773	12,798	590	13,865	4,296
$2,000 under $4,000	632	632	12,911	15,545	1,976	12.7	496	10,216	1,594	16,654	4,501
$4,000 under $6,000	407	407	12,979	14,909	2,038	13.7	491	28,288	3,180	43,594	13,139
$6,000 under $10,000	503	503	41,735	38,085	3,897	10.2					
$10,000 or more	503	503	88,481	80,035	20,124	25.1	457	85,161	18,122	140,244	68,396
Repair Services, Except Automobile											
Total	8,296	6,703	277,442	220,254	7,489	3.4	3,430	181,443	4,237	41,476	20,617
Under $2,000	7,273	5,680	154,840	121,336	3,294	2.7	2,781	97,743	1,734	22,227	11,969
$2,000 under $4,000	694	694	63,952	48,929	1,893	3.9	649	83,700	2,503	19,249	8,648
$4,000 under $6,000	329	329	58,650	49,989	2,302	4.6					
$6,000 under $10,000											
$10,000 or more											
Amusement and Recreation Services, Including Motion Pictures											
Total	11,376	8,077	664,121	684,138	77,470	11.3	4,407	521,820	46,684	537,178	275,319
Under $2,000	8,451	5,152	118,703	110,796	3,260	2.9	2,328	61,515	1,272	19,402	9,121
$2,000 under $4,000	1,164	1,164	53,813	48,999	3,380	6.9	577	35,567	1,665	28,271	17,553
$4,000 under $6,000	456	456	46,439	44,694	2,282	5.1	761	104,600	4,954	74,871	41,626
$6,000 under $10,000	445	445	74,753	73,622	3,694	5.0					
$10,000 or more	860	860	370,413	406,027	64,854	16.0	741	320,138	38,793	414,634	207,019

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Medical and Health Services											
Total	22,078	18,074	3,618,885	1,990,114	54,767	2.8	13,146	2,967,854	46,497	680,805	269,399
Under $2,000	15,878	11,874	1,599,347	697,018	8,582	1.2	8,131	1,203,848	5,998	100,370	55,641
$2,000 under $4,000	3,156	3,156	673,974	344,864	8,948	2.6	2,499	555,939	7,146	107,140	57,434
$4,000 under $6,000	1,266	1,266	332,539	187,602	6,223	3.3	1,020	289,469	5,067	76,104	35,072
$6,000 under $10,000	876	876	286,805	174,153	6,563	3.8	650	226,324	4,936	61,790	25,783
$10,000 or more	902	902	726,220	586,477	24,451	4.2	846	692,274	23,350	335,401	95,469
Offices of physicians and surgeons											
Total	14,013	11,241	2,467,217	1,065,228	24,346	2.3	8,393	1,982,280	19,841	269,770	139,151
Under $2,000	10,562	7,790	1,277,220	488,020	5,452	1.1	5,601	973,650	4,085	64,773	38,488
$2,000 under $4,000	1,818	1,818	476,346	199,295	5,196	2.6	1,461	387,454	4,158	60,410	31,984
$4,000 under $6,000	733	733	226,708	106,327	3,473	3.3	585	195,116	2,799	37,800	20,012
$6,000 under $10,000	900	900	486,943	271,586	10,225	3.8	746	426,060	8,799	106,787	48,667
$10,000 or more											
Other medical and health services											
Total	8,065	6,833	1,151,668	924,886	30,421	3.3	4,753	985,574	26,656	411,035	130,248
Under $2,000	5,316	4,084	322,127	208,998	3,130	1.5	2,530	230,198	1,913	35,597	17,153
$2,000 under $4,000	1,338	1,338	197,628	145,569	3,752	2.6	1,038	168,485	2,988	46,730	25,450
$4,000 under $6,000	847	847	204,244	159,595	5,171	3.2	652	176,624	4,022	51,622	21,945
$6,000 under $10,000	564	564	427,669	410,724	18,368	4.5	533	410,267	17,733	277,086	65,700
$10,000 or more											
Legal Services											
Total	26,683	22,150	5,105,377	2,466,813	60,616	2.5	14,520	4,030,742	48,028	491,883	252,464
Under $2,000	19,583	15,050	1,627,623	725,923	12,266	1.7	9,071	1,056,091	7,565	93,670	51,651
$2,000 under $4,000	3,675	3,675	789,717	385,853	10,220	2.6	2,673	622,606	7,594	77,847	43,490
$4,000 under $6,000	1,564	1,564	507,488	255,869	7,613	3.0	1,234	425,768	6,033	59,992	30,854
$6,000 under $10,000	1,017	1,017	486,141	237,425	7,800	3.3	779	411,115	6,074	59,171	29,302
$10,000 or more	844	844	1,694,408	861,743	22,717	2.6	763	1,515,162	20,762	201,203	97,167
Engineering and Architectural Services											
Total	6,829	4,798	1,233,650	989,210	12,697	1.3	4,037	1,138,603	11,496	107,781	51,106
Under $2,000	5,410	3,379	354,979	253,510	2,163	0.9	2,711	311,632	1,589	18,540	10,389
$2,000 under $4,000	967	967	289,476	224,215	3,501	1.6	898	269,058	3,226	29,370	14,342
$4,000 under $6,000	452	452	589,195	511,485	7,033	1.4	428	557,913	6,681	59,871	26,375
$6,000 under $10,000											
$10,000 or more											
Accounting, Auditing, and Bookkeeping Services											
Total	10,543	9,153	2,110,150	1,527,470	27,025	1.8	7,428	1,998,044	23,841	207,816	97,810
Under $2,000	7,608	6,218	502,265	288,607	3,898	1.4	4,885	449,344	3,242	37,655	22,383
$2,000 under $4,000	1,491	1,491	311,259	204,557	4,155	2.0	1,353	289,853	3,694	38,171	18,442
$4,000 under $6,000	735	735	182,871	125,119	3,583	2.9	590	167,662	2,886	22,944	12,206
$6,000 under $10,000	709	709	1,113,755	909,187	15,389	1.7	600	1,091,185	14,019	109,046	44,779
$10,000 or more											
Certified public accountants											
Total	6,560	6,022	1,926,799	1,395,827	21,971	1.6	5,192	1,846,475	20,738	182,202	86,876
Under $2,000	4,154	3,616	413,021	235,384	2,598	1.1	2,955	370,896	2,164	27,391	17,902
$2,000 under $4,000	1,244	1,244	294,607	193,569	3,454	1.8	1,194	279,185	3,288	34,338	17,173
$4,000 under $6,000	607	607	164,494	111,372	2,879	2.6	508	154,725	2,447	18,099	9,398
$6,000 under $10,000	555	555	1,054,677	855,502	13,040	1.5	535	1,041,669	12,839	102,374	42,403
$10,000 or more											
Other accounting, auditing, and bookkeeping services											
Total	3,983	3,131	183,351	131,643	5,054	3.8	2,236	151,569	3,103	25,614	10,934
Under $2,000	3,454	2,602	89,244	53,223	1,300	2.4	1,930	78,448	1,078	10,264	4,481
$2,000 under $4,000	529	529	94,107	78,420	3,754	4.8	306	73,121	2,025	15,350	6,453
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Other Services											
Total	5,298	3,784	183,658	161,091	4,596	2.9	1,865	149,332	3,033	36,500	13,923
Under $2,000	4,654	3,140	133,137	113,981	1,667	1.5	1,461	111,146	887	10,452	3,040
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	644	644	50,521	47,110	2,929	6.2	-	-	-	-	-
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
NATURE OF BUSINESS NOT ALLOCABLE											
Total	8,111	4,267	198,115	173,118	10,600	6.1	998	77,951	2,675	51,927	10,733
Under $2,000	6,901	3,057	101,983	87,335	1,782	2.0	614	28,928	254	14,381	1,284
$2,000 under $4,000	851	851	49,014	42,946	2,481	5.8					
$4,000 under $6,000							384	49,023	2,421	37,546	9,449
$6,000 under $10,000	359	359	47,118	42,837	6,337	14.8					
$10,000 or more											

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

NOTE: Estimates for "Masonry, stonework, and plastering," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery							Mining		
		Total	Farms					Other agriculture, forestry, and fishery	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of partnerships	600,423	37,907	30,687	8,361	5,683	13,853	2,790	7,220	8,243	7,079	1,164
Number of partners	2,656,593	114,885	96,806	23,399	23,384	42,727	7,296	18,079	65,362	61,291	4,071
Total assets	135,407,548	4,953,834	4,531,648	1,233,017	973,556	2,065,629	259,446	422,186	2,439,797	2,076,559	363,238
Cash	6,658,774	318,245	274,881	84,802	69,186	109,956	10,937	43,364	206,428	172,816	33,612
Notes and accounts receivable	13,581,260	303,268	250,460	68,344	52,636	112,148	17,332	52,808	260,045	211,939	48,106
Less: Allowance for bad debts	98,436	744	242	3	3	227	9	502	543	426	117
Inventories	6,684,742	550,850	501,685	44,792	7,514	433,924	15,455	49,165	45,082	30,421	14,661
Investments in Government obligations	1,584,903	17,737	16,821	3,541	2,009	10,677	594	916	7,745	4,999	2,746
Other current assets	4,162,719	122,225	105,758	15,837	24,050	52,811	13,060	16,467	32,308	22,094	10,214
Mortgage and real estate loans	2,914,829	97,511	93,663	14,304	26,140	39,203	14,016	3,848	8,040	6,066	1,974
Other investments	12,936,876	193,019	174,097	53,489	21,879	92,976	5,753	18,922	166,423	147,268	19,155
Depreciable assets	80,574,089	2,636,414	2,346,775	719,216	577,167	912,467	137,925	289,639	1,323,866	975,688	348,178
Less: Accumulated depreciation	20,634,573	1,189,705	1,057,112	385,708	232,605	383,554	55,245	132,593	572,561	396,309	176,252
Depletable assets	1,066,240	52,533	36,895	15,240	2,413	17,644	1,598	15,638	436,042	413,403	22,639
Less: Accumulated depletion	259,221	14,597	10,779	5,891	672	3,824	392	3,818	130,152	121,190	8,962
Land	21,008,350	1,690,577	1,638,186	573,848	382,195	591,411	90,732	52,391	77,602	61,383	16,219
Intangible assets (amortizable)	845,533	4,981	2,547	492	1,692	324	39	2,434	349,203	348,548	655
Less: Accumulated amortization	293,006	2,095	1,048	217	650	171	10	1,047	81,888	81,741	147
Other assets	4,674,469	173,615	159,061	30,931	40,605	79,864	7,661	14,554	312,157	281,600	30,557
Total liabilities	135,407,548	4,953,834	4,531,648	1,233,017	973,556	2,065,629	259,446	422,186	2,439,797	2,076,559	363,238
Accounts payable	10,885,655	185,812	150,906	28,882	34,151	79,414	8,459	34,906	150,681	123,805	26,876
Mortgages, notes, and bonds payable in less than one year	13,870,772	1,019,127	954,474	208,157	108,024	604,061	34,232	64,653	107,150	74,100	33,050
Other current liabilities	4,241,922	81,447	71,075	19,662	15,597	33,508	2,308	10,372	68,712	62,469	6,243
Mortgages, notes, and bonds payable in one year or more	64,935,052	1,647,878	1,561,969	443,725	443,152	553,216	121,876	85,909	215,248	178,929	36,319
Other liabilities	6,306,565	233,363	217,259	56,777	49,028	91,014	20,440	16,104	77,386	56,346	21,040
Partners' capital accounts (+ or -)	35,167,582	1,786,207	1,575,965	475,814	323,604	704,416	72,131	210,242	1,820,620	1,580,910	239,710
Total receipts	79,907,646	4,267,934	3,368,717	894,142	534,309	1,761,990	178,276	899,217	1,246,872	844,026	402,846
Business receipts	77,129,993	3,987,560	3,107,490	758,071	497,394	1,687,683	164,342	880,070	1,164,782	783,344	381,438
Income from other partnerships, etc	193,474	2,046	1,730	543	395	784	8	316	6,925	6,842	83
Nonqualifying dividends	7,831	312	312	201	59	50	2	-	70	70	-
Interest	918,466	21,070	19,290	4,134	4,844	8,402	1,910	1,780	7,556	6,150	1,406
Rents	359,461	38,222	37,009	16,323	7,107	12,251	1,328	1,213	12,569	9,365	3,204
Royalties	109,328	5,521	5,428	1,408	50	3,599	371	93	25,663	24,744	919
Farm net profit	1,820	1,366	1,366	362	321	588	95	-	4	1	3
Net gain, noncapital assets	155,765	18,865	13,740	1,520	1,493	10,004	723	5,125	4,647	1,737	2,910
Other receipts	1,031,508	192,972	182,352	111,580	22,646	38,629	9,497	10,620	24,656	11,773	12,883
Total deductions	73,746,308	4,236,304	3,424,335	812,832	563,851	1,871,231	176,421	811,969	2,118,974	1,732,209	386,765
Cost of sales and operations	37,040,289	2,809,818	2,236,649	455,705	294,684	1,383,580	102,680	573,169	500,782	295,334	205,448
Salaries and wages	7,487,234	41,132	18,594	4,844	6,645	5,380	1,725	22,538	20,798	12,562	8,236
Payments to partners	1,518,891	55,844	35,688	9,062	5,833	14,166	6,627	20,156	15,615	10,282	5,333
Rent	2,171,401	168,633	157,053	76,211	24,530	50,519	5,793	11,580	50,200	35,623	14,577
Interest	5,118,669	173,910	163,800	43,527	38,922	72,380	8,971	10,110	20,885	14,691	6,194
Taxes	3,078,450	99,958	86,493	28,738	25,630	27,067	5,058	13,465	32,976	24,305	8,671
Bad debts	161,697	2,540	1,241	384	44	649	164	1,299	1,921	1,672	249
Repairs	977,710	119,389	100,952	44,640	17,821	33,346	5,145	18,437	32,540	11,839	20,701
Depreciation	4,328,374	230,005	201,884	62,640	38,075	89,243	11,926	28,121	93,596	60,958	32,638
Amortization	39,773	104	99	34	35	24	6	5	218	14	204
Depletion	193,583	2,069	1,534	390	18	1,044	82	535	132,169	111,294	20,875
Retirement plans, etc	95,116	1,015	693	302	68	316	7	322	1,350	680	670
Employee benefit programs	95,418	864	566	138	124	233	71	298	1,405	219	1,186
Net loss from other partnerships, etc	414,441	6,975	6,695	191	2,738	2,064	1,702	280	78,930	77,060	1,870
Farm net loss	3,517	3,203	3,011	-	96	2,568	347	192	-	-	-
Net loss, noncapital assets	41,505	3,032	2,050	705	193	1,126	26	982	2,345	754	1,591
Other deductions	10,980,240	517,813	407,333	85,321	108,395	187,526	26,091	110,480	1,133,244	1,074,922	58,322
Net profit (less loss)	6,161,338	31,630	[1]55,618	81,310	[1]29,542	[1]109,241	1,855	87,248	[1]872,102	[1]888,183	16,081
Net profit	12,052,946	433,394	319,327	130,725	64,395	102,841	21,366	114,067	291,919	247,974	43,945
Net loss	5,891,608	401,764	374,945	49,415	93,937	212,082	19,511	26,819	1,164,021	1,136,157	27,864

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Contract construction							Manufacturing				
	Total	General contractors	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
			Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified					
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	29,774	11,153	18,619	3,410	1,642	1,927	11,640	18,636	2,166	2,907	1,881	11,682
Number of partners	72,739	30,935	41,797	7,311	3,494	5,027	25,965	48,760	5,311	8,107	4,446	30,896
Total assets	2,706,133	1,973,616	731,328	146,596	21,249	62,659	500,824	2,703,684	565,833	184,358	96,520	1,856,973
Cash	310,648	190,691	119,877	24,658	3,865	8,040	83,314	233,388	40,444	28,992	15,223	148,729
Notes and accounts receivable	665,678	460,252	205,388	40,320	5,385	29,271	130,412	475,632	61,160	43,791	16,430	354,251
Less: Allowance for bad debts	1,842	822	1,020	300	33	120	567	6,862	313	960	247	5,342
Inventories	429,072	363,197	65,875	20,506	1,341	1,770	42,258	419,297	56,199	15,530	16,063	331,505
Investments in Government obligations	29,367	24,977	4,390	537	938	450	2,465	17,845	2,181	651	564	14,449
Other current assets	168,430	144,304	24,123	7,100	304	612	16,107	60,829	20,204	4,988	4,707	30,930
Mortgage and real estate loans	23,581	20,328	3,253	5	19	1,042	2,187	16,326	1,690	7,909	1,259	5,468
Other investments	113,784	84,146	29,550	7,225	674	3,018	18,633	98,068	16,913	8,426	2,446	70,283
Depreciable assets	1,094,437	645,010	448,616	65,050	10,115	33,646	339,805	1,908,415	319,291	115,603	72,576	1,400,945
Less: Accumulated depreciation	553,267	308,267	244,784	32,169	4,705	19,074	188,836	828,047	124,686	59,563	39,262	604,536
Depletable assets	11,651	4,205	7,446	424	22	933	6,067	140,630	138,225	573	415	1,417
Less: Accumulated depletion	4,626	1,437	3,189	322	9	508	2,350	19,787	18,502	349	30	906
Land	166,633	122,205	44,092	5,309	806	2,770	35,207	75,582	22,324	3,317	4,258	45,683
Intangible assets (amortizable)	3,764	732	3,032	177	-	77	2,778	14,256	10	4,335	18	9,893
Less: Accumulated amortization	2,670	354	2,316	153	-	37	2,126	3,478	1	1,336	3	2,138
Other assets	251,493	224,449	26,995	8,229	2,527	769	15,470	101,590	30,694	12,451	2,103	56,342
Total liabilities	2,706,133	1,973,616	731,328	146,596	21,249	62,659	500,824	2,703,684	565,833	184,358	96,520	1,856,973
Accounts payable	460,058	342,253	117,786	29,342	2,650	17,203	68,591	324,264	31,990	24,569	10,109	257,596
Mortgages, notes, and bonds payable in less than one year	358,117	282,750	75,211	15,460	2,734	4,715	52,302	222,170	53,926	13,486	10,118	144,640
Other current liabilities	176,338	132,271	44,062	8,707	1,050	1,843	32,462	79,558	10,631	9,682	3,086	56,159
Mortgages, notes, and bonds payable in one year or more	419,742	332,910	86,085	11,731	3,467	3,959	66,928	544,777	205,377	32,267	14,430	292,703
Other liabilities	527,367	478,860	48,506	14,495	641	4,948	28,422	70,172	18,050	4,438	6,679	41,005
Partners' capital accounts (+ or -)	764,511	404,572	359,678	66,861	10,707	29,991	252,119	1,462,743	245,859	99,916	52,098	1,064,870
Total receipts	6,758,846	4,533,938	2,223,055	499,698	99,741	227,962	1,395,654	4,819,264	738,776	407,350	200,854	3,472,284
Business receipts	6,656,656	4,453,069	2,201,754	495,073	99,219	227,096	1,380,366	4,764,544	723,694	402,552	199,580	3,438,718
Income from other partnerships, etc.	11,580	8,575	3,005	14	-	34	2,957	202	11	-	-	191
Nonqualifying dividends	111	98	13	4	-	-	9	63	3	1	7	52
Interest	11,644	9,025	2,619	651	294	113	1,561	7,568	1,810	780	240	4,738
Rents	30,284	23,676	6,608	1,825	60	488	4,235	11,291	3,509	908	325	6,549
Royalties	154	131	23	10	-	-	13	2,736	1,112	11	11	1,602
Farm net profit	8	5	3	-	-	3	-	52	-	-	-	52
Net gain, noncapital assets	9,953	7,325	2,610	59	12	8	2,531	2,082	1,090	58	149	785
Other receipts	38,456	32,034	6,420	2,062	156	220	3,982	30,726	7,547	3,040	542	19,597
Total deductions	6,166,673	4,250,914	1,913,781	440,528	78,076	196,099	1,199,078	4,545,821	706,404	360,081	172,252	3,307,084
Cost of sales and operations	5,167,286	3,687,669	1,478,384	364,554	59,164	162,147	892,519	3,375,813	510,096	225,507	113,131	2,527,079
Salaries and wages	102,178	55,753	46,170	9,585	2,515	3,952	30,118	169,274	14,420	24,195	8,701	121,958
Payments to partners	85,390	37,526	47,846	6,695	2,510	3,831	34,810	90,708	8,170	16,033	8,336	58,169
Rent	103,557	71,648	31,788	3,319	836	1,386	26,247	77,814	19,338	9,226	3,616	45,634
Interest	52,207	40,924	11,227	2,005	297	743	8,182	49,301	16,977	2,455	1,793	28,076
Taxes	99,459	48,904	50,532	9,037	2,446	5,010	34,039	93,035	14,434	9,539	4,519	64,543
Bad debts	4,464	1,414	3,026	1,084	101	335	1,506	10,444	794	2,542	343	6,765
Repairs	64,311	40,831	23,480	1,624	330	1,561	19,965	65,515	15,136	2,902	1,787	45,690
Depreciation	117,045	67,145	49,803	6,801	1,483	3,234	38,285	172,539	31,676	9,297	6,739	124,827
Amortization	107	55	52	-	-	14	38	1,333	126	435	6	766
Depletion	728	397	331	195	-	6	130	24,484	23,737	-	15	732
Retirement plans, etc.	6,699	3,488	3,211	593	84	236	2,298	8,052	377	1,132	329	6,214
Employee benefit programs	11,596	4,008	7,588	1,251	204	588	5,545	11,158	883	1,372	669	8,234
Net loss from other partnerships, etc.	1,922	1,552	370	-	1	8	361	1,940	30	283	-	1,627
Farm net loss	5	5	-	-	-	-	-	1	-	-	-	1
Net loss, noncapital assets	2,376	2,262	114	5	-	1	108	917	529	18	18	352
Other deductions	347,343	187,333	159,859	33,780	8,105	13,047	104,927	393,493	49,681	55,145	22,250	266,417
Net profit (less loss)	592,173	283,024	309,274	59,170	21,665	31,863	196,576	273,443	32,372	47,269	28,602	165,200
Net profit	693,921	364,219	329,702	61,462	22,336	34,200	211,704	421,204	51,574	61,615	30,826	277,189
Net loss	101,748	81,195	20,428	2,292	671	2,337	15,128	147,761	19,202	14,346	2,224	111,989

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food Stores		
											Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Number of partnerships	7,930	6,148	4,378	1,770	1,782	121,116	20,994	99,629	6,548	5,651	12,145	8,671	3,474
Number of partners	22,499	16,020	10,199	5,821	6,479	294,327	57,332	235,907	16,261	13,588	27,230	19,384	7,846
Total assets	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Cash	73,229	58,093	32,490	25,603	15,136	1,030,574	308,441	719,488	79,011	46,277	87,917	73,734	14,183
Notes and accounts receivable	82,953	59,915	31,614	28,301	23,038	1,626,575	765,477	859,577	155,822	42,942	44,945	37,127	7,818
Less: Allowance for bad debts	726	499	382	117	227	26,675	10,042	16,619	2,264	806	796	774	22
Inventories	11,328	9,252	4,897	4,355	2,076	2,720,759	765,861	1,950,734	322,967	118,449	161,046	150,820	10,226
Investments in Government obligations	4,358	3,784	2,919	865	574	44,257	22,381	21,872	4,433	3,393	1,600	901	699
Other current assets	11,519	7,115	4,784	2,331	4,404	138,550	51,038	86,434	7,951	5,958	11,672	9,818	1,854
Mortgage and real estate loans	1,655	931	660	271	724	42,819	13,479	29,340	3,885	8,349	2,238	1,081	1,157
Other investments	23,912	13,548	7,867	5,681	10,364	269,808	109,641	158,765	20,733	20,385	20,009	17,751	2,258
Depreciable assets	1,187,814	626,976	325,282	301,694	560,838	3,196,037	779,383	2,408,649	224,880	133,268	387,829	309,603	78,226
Less: Accumulated depreciation	344,879	281,686	166,240	115,446	63,193	1,524,322	409,296	1,110,968	115,911	72,373	193,126	154,761	38,365
Depletable assets	3,860	3,710	2,231	1,479	150	24,939	13,451	11,488	977	1,016	3,155	1,226	1,929
Less: Accumulated depletion	337	337	150	187	-	14,636	9,793	4,843	227	315	1,221	866	355
Land	26,862	15,380	11,577	3,803	11,482	405,233	102,040	300,736	33,419	10,987	31,711	27,723	3,988
Intangible assets (amortizable)	4,089	1,254	364	890	2,835	20,368	1,820	18,548	469	2,191	796	591	205
Less: Accumulated amortization	962	215	22	193	747	7,091	759	6,332	185	1,849	368	250	118
Other assets	50,169	27,417	10,710	16,707	22,752	284,562	63,502	220,764	12,597	8,489	28,295	21,397	6,898
Total liabilities	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Accounts payable	55,600	45,446	22,742	22,704	10,154	1,412,314	623,116	787,516	112,714	42,638	83,742	73,829	9,913
Mortgages, notes, and bonds payable in less than one year	71,669	52,678	31,533	21,145	18,991	994,295	333,910	657,848	99,984	27,324	32,082	26,716	5,366
Other current liabilities	16,087	11,371	5,451	5,920	4,716	247,000	76,318	170,357	14,582	11,841	21,579	17,662	3,917
Mortgages, notes, and bonds payable in one year or more	297,023	249,746	66,666	183,080	47,277	1,114,536	248,296	862,246	77,365	36,309	119,464	97,873	21,591
Other liabilities	25,561	17,243	11,127	6,116	8,318	201,262	52,513	148,321	14,689	10,191	13,237	9,543	3,694
Partners' capital accounts (+ or -)	668,904	168,154	131,082	37,072	500,750	4,262,350	1,232,471	3,021,345	429,223	198,058	315,598	269,498	46,100
Total receipts	997,210	812,198	537,179	275,019	185,012	27,620,327	9,752,966	17,829,502	1,650,232	806,737	3,401,443	2,907,373	494,070
Business receipts	967,729	786,007	515,916	270,091	181,722	27,295,422	9,637,215	17,620,975	1,620,390	795,400	3,378,897	2,887,772	491,125
Income from other partnerships, etc.	953	953	16	937	-	3,284	1,601	1,683	341	174	41	13	28
Nonqualifying dividends	3	3	3	-	-	808	218	590	119	19	244	242	2
Interest	2,178	1,602	1,066	536	576	36,608	12,007	24,557	3,406	1,422	1,678	1,496	182
Rents	9,605	8,957	7,500	1,457	648	85,182	21,880	63,079	7,883	4,192	8,177	6,885	1,292
Royalties	13	13	1	12	-	591	269	322	92	35	15	4	11
Farm net profit	4	4	4	-	-	109	8	101	4	45	42	42	-
Net gain, noncapital assets	2,701	1,683	1,046	637	1,018	8,151	1,858	6,283	719	331	1,404	691	713
Other receipts	14,024	12,976	11,627	1,349	1,048	190,172	77,910	111,912	17,278	5,119	10,945	10,228	717
Total deductions	908,385	735,504	483,885	251,619	172,881	26,006,643	9,298,381	16,674,661	1,540,793	746,561	3,261,518	2,801,611	459,907
Cost of sales and operations	490,854	416,665	256,060	160,605	74,189	20,636,358	7,977,945	12,634,077	1,206,170	535,081	2,684,207	2,352,211	331,996
Salaries and wages	20,880	18,173	11,923	6,250	2,707	2,009,216	468,617	1,536,776	132,799	73,939	235,997	187,878	48,119
Payments to partners	26,556	18,310	13,960	4,350	8,246	361,776	86,178	274,965	27,405	13,474	36,045	24,269	11,776
Rent	28,112	22,196	16,597	5,599	5,916	412,161	63,877	347,770	14,334	17,211	41,400	28,454	12,946
Interest	24,226	20,161	7,624	12,537	4,065	137,661	36,979	100,347	10,449	4,287	10,565	8,525	2,040
Taxes	38,001	30,738	24,118	6,620	7,263	404,221	103,383	300,069	27,131	16,324	44,087	35,885	8,202
Bad debts	1,800	1,036	851	185	764	47,932	14,812	33,095	5,647	1,507	2,307	2,082	225
Repairs	35,813	29,883	24,474	5,409	5,930	109,798	28,664	81,059	7,839	3,337	14,315	11,043	3,272
Depreciation	85,983	62,719	34,656	28,063	23,264	265,582	69,777	195,196	17,513	12,121	30,212	23,112	7,100
Amortization	218	147	2	145	71	823	264	559	6	2	43	31	12
Depletion	108	108	67	41	-	1,434	1,041	393	50	3	35	7	28
Retirement plans, etc.	944	809	517	292	135	10,846	5,532	5,310	609	522	968	726	242
Employee benefit programs	1,786	1,529	1,230	299	257	14,918	5,645	9,273	1,221	431	2,055	1,432	623
Net loss from other partnerships, etc.	1,098	93	39	54	1,005	1,980	854	1,095	19	2	23	22	1
Farm net loss	-	-	-	-	-	67	1	66	-	-	-	-	-
Net loss, noncapital assets	839	744	711	33	95	2,270	530	1,740	22	200	181	179	2
Other deductions	151,167	112,193	91,056	21,137	38,974	1,589,600	434,282	1,152,871	89,579	68,120	159,078	125,755	33,323
Net profit (less loss)	88,825	76,694	53,294	23,400	12,131	1,613,684	454,585	1,154,841	109,439	60,176	139,925	105,762	34,163
Net profit	138,964	107,604	62,201	45,403	31,360	1,777,524	493,989	1,278,645	117,691	65,781	156,830	118,772	38,058
Net loss	50,139	30,910	8,907	22,003	19,229	163,840	39,404	123,804	8,252	5,605	16,905	13,010	3,895

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Wholesale and retail trade--Continued										
	Retail trade--Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	17,828	3,598	8,675	5,555	8,360	6,854	13,113	5,629	3,270	20,231	493
Number of partners	39,351	8,422	18,698	12,231	22,811	15,516	33,297	12,647	7,340	47,866	1,088
Total assets	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Cash	111,526	48,293	35,977	27,256	87,849	65,939	52,833	19,872	28,006	140,258	2,645
Notes and accounts receivable	166,618	87,492	33,885	45,241	72,098	187,832	18,694	3,555	7,109	159,962	1,521
Less: Allowance for bad debts	4,631	2,439	1,402	790	1,565	3,644	165	-	6	2,742	14
Inventories	480,351	297,669	39,132	143,550	214,965	189,257	26,321	10,940	62,270	364,168	4,164
Investments in Government obligations	2,150	1,151	515	484	2,908	2,630	866	33	43	3,816	4
Other current assets	18,596	11,522	3,547	3,527	5,572	5,951	11,898	1,945	2,114	14,777	1,078
Mortgage and real estate loans	2,642	544	1,006	1,092	3,048	985	4,322	53	63	3,755	-
Other investments	14,280	10,225	1,367	2,688	23,742	17,115	11,011	1,044	2,207	28,239	1,402
Depreciable assets	361,027	138,887	123,130	99,010	127,895	158,841	471,498	118,277	73,788	351,346	8,005
Less: Accumulated depreciation	158,724	72,250	51,788	34,686	65,237	68,534	180,233	40,867	31,227	184,736	4,058
Depletable assets	1,304	613	594	97	546	845	1,289	448	593	1,315	-
Less: Accumulated depletion	621	190	411	20	250	188	648	339	279	755	-
Land	71,577	27,746	15,123	28,708	10,089	21,936	54,041	12,647	11,573	42,756	2,457
Intangible assets (amortizable)	1,025	202	626	197	97	80	8,180	633	662	4,415	-
Less: Accumulated amortization	620	133	456	31	48	58	1,809	297	189	909	-
Other assets	33,271	18,106	4,839	10,326	14,676	9,455	38,193	24,406	23,941	27,441	296
Total liabilities	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Accounts payable	116,396	39,822	27,127	49,447	87,213	112,334	47,960	8,816	27,507	148,196	1,682
Mortgages, notes, and bonds payable in less than one year	258,363	187,010	11,908	59,445	31,045	47,158	67,657	8,906	8,568	76,761	2,537
Other current liabilities	36,692	20,460	7,679	8,553	13,717	17,160	20,729	6,081	5,061	22,915	325
Mortgages, notes, and bonds payable in one year or more	150,036	47,424	38,422	64,190	46,032	74,032	168,732	43,734	27,759	118,783	3,994
Other liabilities	28,509	10,115	9,352	9,042	11,600	24,169	8,745	1,053	2,768	33,360	428
Partners' capital accounts (+ or -)	509,775	262,607	111,196	135,972	306,778	313,589	202,468	83,760	109,005	553,091	8,534
Total receipts	4,552,343	2,442,534	1,331,777	778,032	1,150,259	1,214,204	1,500,719	363,334	667,208	2,523,023	37,859
Business receipts	4,508,718	2,416,446	1,325,985	766,287	1,135,449	1,185,472	1,485,072	356,461	664,083	2,491,033	37,232
Income from other partnerships, etc	105	36	48	21	19	239	58	52	-	654	-
Nonqualifying dividends	17	16	1	-	7	5	66	4	10	99	-
Interest	6,268	3,759	733	1,776	1,774	3,833	627	136	179	5,234	44
Rents	13,287	6,881	2,564	3,842	3,230	5,347	8,230	2,147	1,633	8,953	223
Royalties	48	17	31	-	-	28	104	-	-	-	-
Farm net profit	2	2	-	-	-	-	-	-	-	8	-
Net gain, noncapital assets	1,194	257	531	406	423	160	904	185	29	934	10
Other receipts	22,704	15,120	1,884	5,700	9,357	19,120	5,658	4,349	1,274	16,108	350
Total deductions	4,346,437	2,367,265	1,254,137	725,035	1,036,666	1,108,992	1,381,696	332,059	627,717	2,292,222	33,601
Cost of sales and operations	3,655,787	2,079,106	1,008,643	568,038	724,587	792,704	693,269	180,065	533,032	1,629,175	24,336
Salaries and wages	241,102	101,042	86,564	53,496	117,042	106,271	302,856	53,588	30,338	242,844	3,823
Payments to partners	54,615	22,656	21,486	10,473	21,595	20,327	24,282	6,646	9,364	61,212	633
Rent	54,512	13,727	30,227	10,558	40,482	24,972	69,048	13,045	9,884	62,882	514
Interest	27,852	16,140	3,018	8,694	5,504	7,962	14,456	3,465	2,540	13,267	335
Taxes	53,887	16,446	26,987	10,454	21,722	18,385	49,110	15,311	12,578	41,534	769
Bad debts	7,447	4,008	1,667	1,772	1,954	4,859	917	363	388	7,706	25
Repairs	12,274	6,249	3,215	2,810	3,768	4,016	17,491	4,418	1,954	11,647	75
Depreciation	28,391	9,393	10,315	8,683	10,184	13,316	40,223	8,580	5,153	29,503	609
Amortization	45	20	-	25	62	91	184	18	53	55	-
Depletion	4	3	-	1	273	-	4	2	4	18	-
Retirement plans, etc	575	392	95	88	179	514	886	67	65	925	4
Employee benefit programs	1,537	949	326	262	508	621	1,363	84	106	1,347	-
Net loss from other partnerships, etc	98	40	58	-	421	157	75	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	8	-
Net loss, noncapital assets	282	192	70	20	1	35	179	495	127	218	-
Other deductions	207,971	96,902	61,466	49,603	88,384	114,762	167,353	45,912	21,852	189,860	2,447
Net profit (less loss)	205,906	75,269	77,640	52,997	113,593	105,212	119,023	31,275	39,491	230,801	4,258
Net profit	227,511	79,811	85,656	62,044	120,321	112,391	141,793	39,056	41,519	255,752	4,890
Net loss	21,605	4,542	8,016	9,047	6,728	7,179	22,770	7,781	2,028	24,951	632

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors or buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of partnerships	259,356	66,926	2,215	4,579	60,132	6,266	186,164	153,896	12,623	7,852	11,793
Number of partners	1,659,902	766,334	15,872	44,487	705,975	20,111	873,457	726,794	61,454	31,123	54,086
Total assets	102,670,480	28,008,433	1,138,519	9,446,520	17,423,394	765,691	73,896,356	64,312,738	2,359,380	1,399,021	5,825,217
Cash	3,311,268	1,251,550	145,909	413,167	692,474	194,879	1,864,839	1,547,293	67,804	66,421	183,321
Notes and accounts receivable	9,118,982	6,018,149	618,477	3,739,767	1,659,905	229,018	2,871,815	1,596,596	113,394	160,146	1,001,679
Less: Allowance for bad debts	38,812	23,469	9,878	373	13,218	2,384	12,959	6,760	17	621	5,561
Inventories	2,357,028	813,360	32,566	531,057	249,737	2,790	1,540,878	317,405	21,886	102,147	1,099,440
Investments in Government obligations	1,408,220	1,262,516	130,187	300,825	831,504	44,939	100,765	81,760	8,772	4,684	5,549
Other current assets	3,444,886	2,314,129	55,411	770,883	1,487,835	81,824	1,048,933	748,353	31,821	36,538	232,221
Mortgage and real estate loans	2,649,946	1,764,764	45,950	9,865	1,708,949	1,850	883,332	624,867	34,818	57,526	166,121
Other investments	11,682,206	9,798,409	56,133	3,138,731	6,603,545	92,606	1,791,191	1,180,380	58,699	73,352	478,760
Depreciable assets	60,183,293	1,230,745	43,738	98,945	1,088,062	61,358	58,891,190	56,888,959	494,074	577,616	930,541
Less: Accumulated depreciation	12,610,511	157,563	14,088	35,369	108,106	22,858	12,430,090	12,084,088	164,408	99,130	82,464
Depletable assets	358,521	184,833	69	79,311	105,453	128	173,560	108,159	38,758	14,742	11,901
Less: Accumulated depletion	62,059	50,165	35	26,401	23,729	65	11,829	8,395	2,541	128	765
Land	17,659,508	2,442,367	8,022	7,803	2,426,542	12,362	15,204,779	11,733,284	1,621,314	354,680	1,495,501
Intangible assets (amortizable)	217,967	28,469	25	8,065	20,379	2,421	187,077	177,793	4,470	689	4,125
Less: Accumulated amortization	49,044	11,922	15	4,292	7,615	483	36,639	35,008	677	236	718
Other assets	3,039,081	1,142,261	26,048	414,536	701,677	67,306	1,829,514	1,442,140	31,213	50,595	305,566
Total liabilities	102,670,480	28,008,433	1,138,519	9,446,520	17,423,394	765,691	73,896,356	64,312,738	2,359,380	1,399,021	5,825,217
Accounts payable	7,741,279	5,918,455	470,337	4,719,201	728,917	203,439	1,619,385	1,238,813	29,977	75,641	274,954
Mortgages, notes, and bonds payable in less than one year	10,179,720	3,046,549	147,524	1,624,740	1,274,285	18,997	7,114,174	5,732,929	160,527	186,805	1,033,913
Other current liabilities	2,805,009	1,484,523	58,874	795,166	630,483	13,280	1,307,206	1,111,156	28,079	32,024	135,947
Mortgages, notes, and bonds payable in one year or more	56,281,384	3,650,286	111,843	433,472	3,104,971	109,918	52,521,180	48,151,379	1,113,306	678,505	2,577,990
Other liabilities	4,721,371	2,633,298	38,901	391,563	2,202,834	130,350	1,957,723	1,390,418	81,094	100,463	385,748
Partners' capital accounts (+ or -)	20,941,717	11,275,322	311,040	1,482,378	9,481,904	289,707	9,376,688	6,688,043	946,397	325,583	1,416,665
Total receipts	17,166,488	3,302,198	399,248	2,295,577	607,373	850,699	13,013,591	10,188,985	171,109	477,423	2,176,074
Business receipts	15,549,109	2,259,214	332,720	1,817,161	109,333	828,217	12,461,678	9,880,393	152,039	429,642	1,999,604
Income from other partnerships, etc.	151,801	132,989	482	88,431	44,076	573	18,239	10,583	701	1,171	5,784
Nonqualifying dividends	6,271	5,718	59	1,762	3,897	157	396	334	2	16	44
Interest	802,629	623,800	50,978	221,883	350,939	9,650	169,179	106,604	4,497	9,480	48,598
Rents	102,286	23,407	3,479	948	18,980	2,299	76,580	11,655	6,188	15,334	43,403
Royalties	57,078	52,871	2	17,922	34,947	103	4,104	2,536	1,346	94	128
Farm net profit	275	199	-	-	199	-	76	1	72	-	3
Net gain, noncapital assets	90,143	28,616	279	6,662	21,675	74	61,453	46,758	945	7,115	6,635
Other receipts	406,896	175,384	11,249	140,808	23,327	9,626	221,886	130,121	5,319	14,571	71,875
Total deductions	17,971,394	3,186,440	363,495	1,968,605	854,340	639,765	14,145,189	11,333,607	194,143	430,894	2,186,545
Cost of sales and operations	2,142,256	264,571	226,764	21,152	16,655	140,979	1,736,706	116,982	5,526	127,369	1,486,829
Salaries and wages	1,375,789	729,853	36,535	676,340	16,978	102,411	543,525	452,730	3,484	35,691	51,620
Payments to partners	312,244	174,460	10,922	143,665	19,873	36,641	101,143	63,184	1,675	10,738	25,546
Rent	489,154	104,509	6,776	85,894	11,839	14,288	370,357	344,121	4,939	10,546	10,751
Interest	4,286,584	513,090	20,222	224,578	268,290	3,816	3,769,678	3,448,876	77,407	49,619	193,776
Taxes	1,891,321	141,099	4,520	81,988	54,591	15,522	1,734,700	1,630,815	32,342	19,933	51,610
Bad debts	66,045	42,457	16,323	16,426	9,708	5,640	17,948	9,752	78	1,447	6,671
Repairs	427,811	8,940	374	4,467	4,099	1,036	417,835	401,011	4,108	4,858	7,858
Depreciation	2,639,880	45,889	3,905	15,665	26,319	6,427	2,587,564	2,504,145	28,547	25,671	29,201
Amortization	6,076	1,741	41	1,350	350	106	4,229	3,934	13	19	263
Depletion	31,843	29,995	1	12,959	17,035	22	1,826	624	1,162	26	14
Retirement plans, etc.	27,843	25,029	1,296	23,455	278	1,116	1,698	1,169	23	79	427
Employee benefit programs	13,040	8,371	913	7,352	106	1,271	3,398	2,853	13	171	361
Net loss from other partnerships, etc.	310,860	223,477	3,085	11,625	208,767	55	87,328	51,842	997	8,407	26,082
Farm net loss	15	-	-	-	-	-	15	15	-	-	-
Net loss, noncapital assets	25,593	10,406	-	4,635	5,771	5	15,182	11,748	184	49	3,201
Other deductions	3,925,040	862,553	31,818	637,054	193,681	310,430	2,752,057	2,289,806	33,645	136,271	292,335
Net profit (less loss)	[1]804,906	115,758	35,753	326,972	[1]246,967	210,934	[1]1,131,598	[1]1,144,622	[1]23,034	46,529	[1]10,471
Net profit	2,556,165	897,888	50,741	474,516	372,631	214,621	1,443,656	1,065,484	63,101	100,816	214,255
Net loss	3,361,071	782,130	14,988	147,544	619,598	3,687	2,575,254	2,210,106	86,135	54,287	224,726

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Number of partnerships	114,478	8,682	4,602	4,080	14,500	5,843	3,708	1,015	3,934
Number of partners	369,065	39,871	21,901	17,970	33,126	14,258	7,664	2,208	8,996
Total assets	10,339,658	2,908,896	1,442,317	1,466,579	425,129	186,613	29,421	3,345	205,750
Cash	1,162,719	79,605	43,130	36,475	47,976	16,339	4,600	205	26,832
Notes and accounts receivable	1,026,497	73,640	38,625	35,015	49,245	17,727	483	-	31,035
Less: Allowance for bad debts	22,188	1,467	422	1,045	459	97	-	-	362
Inventories	135,243	21,626	8,649	12,977	19,495	5,031	1,125	16	13,323
Investments in Government obligations	55,374	5,550	4,240	1,310	1,164	596	12	-	556
Other current assets	169,330	31,681	16,134	15,547	6,352	3,451	537	24	2,340
Mortgage and real estate loans	69,104	33,556	12,258	21,298	901	844	49	-	8
Other investments	382,362	68,838	18,756	50,082	16,394	8,279	-	-	8,115
Depreciable assets	8,985,967	2,804,510	1,496,312	1,308,198	460,255	240,480	31,689	4,418	183,668
Less: Accumulated depreciation	3,000,357	729,070	435,885	293,185	232,629	130,749	13,401	1,978	86,501
Depletable assets	32,246	11,198	7,301	3,897	1,589	1,381	1	-	207
Less: Accumulated depletion	12,899	3,625	3,531	94	1,149	1,148	1	-	-
Land	816,685	424,812	191,565	233,247	32,933	14,032	2,473	-	16,428
Intangible assets (amortizable)	230,802	18,124	7,738	10,386	1,290	137	84	-	1,069
Less: Accumulated amortization	145,745	5,288	1,202	4,086	304	47	41	-	216
Other assets	454,518	75,206	38,649	36,557	22,076	10,357	1,811	660	9,248
Total liabilities	10,339,658	2,908,896	1,442,317	1,466,579	425,129	186,613	29,421	3,345	205,750
Accounts payable	544,219	96,701	49,240	47,461	27,519	14,415	2,142	23	10,939
Mortgages, notes, and bonds payable in less than one year	889,652	233,659	105,793	127,866	42,544	25,068	2,545	298	14,633
Other current liabilities	762,610	69,338	29,167	40,171	8,315	4,419	892	56	2,948
Mortgages, notes, and bonds payable in one year or more	4,346,371	1,870,866	889,121	981,745	112,086	56,800	8,579	1,013	45,694
Other liabilities	444,375	69,607	32,898	36,709	9,216	5,763	436	4	3,013
Partners' capital accounts (+ or -)	3,352,431	568,725	336,098	232,627	225,449	80,148	14,827	1,951	128,523
Total receipts	16,887,315	1,204,027	670,550	533,477	812,282	343,708	91,637	19,144	357,793
Business receipts	16,606,597	1,141,117	631,803	509,314	801,826	339,921	91,135	19,047	351,723
Income from other partnerships, etc	16,670	248	184	64	33	4	-	-	29
Nonqualifying dividends	192	8	-	8	1	-	-	-	1
Interest	28,942	4,406	2,315	2,091	1,304	330	33	-	941
Rents	69,739	31,155	16,501	14,654	3,676	1,858	82	80	1,656
Royalties	17,572	45	-	45	1	-	-	-	1
Farm net profit	2	-	-	-	-	-	-	-	-
Net gain, noncapital assets	19,091	2,714	1,966	748	1,124	572	265	-	287
Other receipts	128,510	24,334	17,781	6,553	4,317	1,023	122	17	3,155
Total deductions	11,660,609	1,240,629	644,781	595,848	679,990	304,339	77,245	10,758	287,648
Cost of sales and operations	1,837,558	218,146	106,082	112,064	245,281	106,570	17,959	699	120,053
Salaries and wages	3,736,871	220,023	110,686	109,337	126,879	62,958	22,920	3,410	37,591
Payments to partners	567,842	14,726	8,807	5,919	39,001	8,927	8,102	2,182	19,790
Rent	838,678	77,640	42,157	35,483	40,994	16,982	8,744	1,827	13,441
Interest	368,980	148,938	71,440	77,498	10,349	5,945	791	51	3,562
Taxes	416,024	88,879	46,453	42,426	25,205	12,561	2,835	300	9,509
Bad debts	26,314	3,606	1,814	1,792	3,309	321	23	-	2,965
Repairs	121,337	40,582	23,043	17,539	13,546	8,099	900	83	4,464
Depreciation	720,705	162,476	87,199	75,277	42,383	22,852	3,405	407	15,719
Amortization	30,877	666	127	539	117	61	4	-	52
Depletion	620	-	-	-	55	54	-	-	1
Retirement plans, etc	38,312	662	125	537	625	234	-	-	391
Employee benefit programs	40,624	1,174	352	822	1,574	847	30	4	693
Net loss from other partnerships, etc	9,250	901	426	475	94	94	-	-	-
Farm net loss	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	4,112	40	34	6	381	265	106	-	10
Other deductions	2,902,505	262,170	146,036	116,134	130,197	57,569	11,426	1,795	59,407
Net profit (less loss)	5,226,706	[1]36,602	25,769	[1]62,371	132,292	39,369	14,392	8,386	70,145
Net profit	5,715,769	108,056	74,539	33,517	144,402	44,428	17,492	8,606	73,876
Net loss	489,063	144,658	48,770	95,888	12,110	5,059	3,100	220	3,731

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services--Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of partnerships	15,903	9,744	6,435	4,395	2,040	3,309	4,723	7,147
Number of partners	51,582	23,553	14,188	9,888	4,300	9,365	10,020	30,543
Total assets	2,007,161	407,142	124,421	83,835	40,586	282,721	67,814	1,651,339
Cash	91,062	29,919	17,932	12,563	5,369	11,987	11,643	59,911
Notes and accounts receivable	252,386	42,887	14,860	9,679	5,181	28,027	14,203	52,248
Less: Allowance for bad debts	2,405	337	169	113	56	168	34	841
Inventories	10,034	18,212	15,827	13,062	2,765	2,385	12,964	25,930
Investments in Government obligations	9,616	341	14	-	14	327	863	2,377
Other current assets	23,595	5,420	1,523	793	730	3,897	562	13,286
Mortgage and real estate loans	22,087	462	20	20	-	442	35	398
Other investments	98,164	7,905	830	697	133	7,075	688	19,200
Depreciable assets	2,250,475	325,410	93,161	61,040	32,121	232,249	42,108	1,555,450
Less: Accumulated depreciation	897,715	126,243	35,804	25,807	9,997	90,439	21,104	305,885
Depletable assets	4,083	6,288	750	505	245	5,538	144	4,641
Less: Accumulated depletion	2,528	1,276	232	88	144	1,044	69	2,486
Land	92,491	86,620	12,949	9,489	3,460	73,671	3,357	76,095
Intangible assets (amortizable)	8,524	556	12	12	-	544	-	178,770
Less: Accumulated amortization	1,888	264	1	1	-	263	-	131,137
Other assets	49,180	11,242	2,749	1,984	765	8,493	2,454	103,382
Total liabilities	2,007,161	407,142	124,421	83,835	40,586	282,721	67,814	1,651,339
Accounts payable	101,964	24,757	14,719	8,963	5,756	10,038	6,088	83,224
Mortgages, notes, and bonds payable in less than one year	198,648	43,788	10,154	7,289	2,865	33,634	2,830	86,028
Other current liabilities	192,021	13,595	3,693	2,655	1,038	9,902	1,575	317,664
Mortgages, notes, and bonds payable in one year or more	1,029,253	154,494	28,893	19,983	8,910	125,601	11,497	684,475
Other liabilities	58,346	12,045	2,501	1,678	823	9,544	3,574	25,223
Partners' capital accounts (+ or -)	426,929	158,463	64,461	43,267	21,194	94,002	42,250	454,725
Total receipts	1,063,885	563,374	394,516	265,726	128,790	168,858	210,010	857,219
Business receipts	1,022,546	553,398	392,665	264,770	127,895	160,733	208,762	802,959
Income from other partnerships, etc.	82	99	5	5	-	94	-	1,950
Nonqualifying dividends	12	3	3	-	3	-	5	-
Interest	6,432	518	211	121	90	307	81	1,993
Rents	6,547	3,543	1,167	556	611	2,376	34	5,659
Royalties	2,322	18	-	-	-	18	-	6,165
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	10,929	1,363	135	51	84	1,228	53	1,599
Other receipts	15,015	4,432	330	223	107	4,102	767	36,894
Total deductions	1,001,102	484,434	333,791	222,883	110,908	150,643	167,486	820,703
Cost of sales and operations	233,481	249,004	207,217	139,459	67,758	41,787	89,873	198,790
Salaries and wages	127,489	45,193	30,987	18,736	12,251	14,206	22,706	133,067
Payments to partners	32,303	22,623	20,285	14,503	5,782	2,338	13,592	13,896
Rent	30,656	31,011	10,927	7,714	3,213	20,084	5,286	73,743
Interest	104,033	13,545	3,078	2,214	864	10,467	1,064	38,187
Taxes	21,272	17,415	9,242	6,311	2,931	8,173	4,350	27,182
Bad debts	5,880	1,334	1,120	722	398	214	543	1,645
Repairs	10,632	7,575	2,319	1,813	506	5,256	1,267	14,030
Depreciation	263,356	35,221	9,647	6,759	2,888	25,574	4,712	72,006
Amortization	3,299	2	-	-	-	2	-	25,967
Depletion	165	-	-	-	-	-	-	323
Retirement plans, etc.	2,409	152	69	46	23	83	130	1,515
Employee benefit programs	2,318	565	475	252	223	90	115	756
Net loss from other partnerships, etc.	2,280	-	-	-	-	-	-	1,160
Farm net loss	-	-	-	-	-	-	-	-
Net loss, noncapital assets	678	29	18	5	13	11	6	569
Other deductions	160,851	60,765	38,407	24,349	14,058	22,358	23,842	217,867
Net profit (less loss)	62,783	78,940	60,725	42,843	17,882	18,215	42,524	36,516
Net profit	221,638	91,546	65,216	45,209	20,007	26,330	44,671	117,390
Net loss	158,855	12,606	4,491	2,366	2,125	8,115	2,147	80,874

Footnote at end of table.

TNERSHIPS WITH BALANCE SHEETS

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services--Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
er of partnerships	18,347	11,911	6,436	18,243	5,529	8,768	5,990	2,778	2,892	2,983
er of partners	59,810	38,076	21,734	66,413	14,540	30,039	23,329	6,710	9,568	9,054
l assets	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
sh	147,977	97,396	50,581	435,988	91,446	153,212	142,877	10,335	13,980	12,275
tes and accounts receivable	167,322	92,055	75,267	168,951	99,192	95,771	89,845	5,926	10,652	21,630
Less: Allowance for bad debts	11,512	6,735	4,777	1,820	1,377	1,930	1,898	32	6	44
ventories	8,334	2,281	6,053	4,011	5,773	6,588	6,324	264	2,276	16,083
vestments in Government obligations	2,132	1,565	567	21,355	7,235	4,537	4,537	-	204	-
her current assets	21,166	6,369	14,797	35,713	14,321	15,663	14,860	803	1,571	14,642
rtgage and real estate loans	5,658	1,268	4,390	4,532	227	606	601	5	642	5,847
her investments	27,803	18,689	9,114	63,968	24,745	46,705	36,700	10,005	7,952	7,294
preciable assets	701,207	271,008	430,199	493,614	108,296	208,141	182,505	25,636	36,501	57,846
Less: Accumulated depreciation	270,895	139,973	130,922	253,433	51,489	97,971	87,025	10,946	13,923	10,924
pletable assets	2,091	497	1,594	1,401	499	312	312	-	-	5,818
Less: Accumulated depletion	1,166	240	926	306	122	172	172	-	-	128
nd	62,873	14,936	47,937	17,561	8,628	5,354	3,975	1,379	5,961	89,668
tangible assets (amortizable)	7,681	524	7,157	2,192	486	12,846	10,034	2,812	333	103
Less: Accumulated amortization	1,655	322	1,333	953	361	3,870	3,165	705	25	33
her assets	56,869	17,997	38,872	52,574	26,104	53,283	47,010	6,273	2,148	7,284
l liabilities	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
counts payable	55,605	13,885	41,720	68,278	51,695	20,350	18,494	1,856	8,038	11,428
rtgages, notes, and bonds payable in less han one year	78,335	23,180	55,155	75,024	51,842	73,725	65,881	7,844	3,229	28,872
her current liabilities	56,192	15,380	40,812	58,384	24,563	19,465	18,632	833	1,498	5,161
rtgages, notes, and bonds payable in one ear or more	314,828	55,507	259,321	72,098	27,968	54,325	41,392	12,933	14,481	68,093
her liabilities	63,300	44,514	18,786	98,339	32,372	69,024	63,404	5,620	3,329	5,708
rtners' capital accounts (+ or -)	357,625	224,849	132,776	673,225	145,163	262,186	239,517	22,669	37,691	108,099
l receipts	3,945,932	2,767,523	1,178,409	4,442,131	1,455,483	2,111,229	1,945,963	165,266	221,743	143,390
siness receipts	3,922,916	2,754,906	1,168,010	4,408,532	1,438,944	2,095,857	1,932,621	163,236	209,740	137,594
come from other partnerships, etc	1,126	963	163	917	5,190	6,996	6,935	61	29	13
nqualifying dividends	32	4	28	24	2	104	104	-	1	1
terest	2,039	1,127	912	6,491	2,563	2,815	2,645	170	300	271
nts	5,995	2,772	3,223	8,014	1,934	1,424	1,404	20	1,450	283
yalties	50	-	50	335	31	61	61	-	8,544	-
rm net profit	2	-	2	-	-	-	-	-	-	-
et gain, noncapital assets	656	125	531	353	112	164	164	-	24	132
ther receipts	13,116	7,626	5,490	17,465	6,707	3,808	2,029	1,779	1,655	5,096
al deductions	2,218,042	1,259,032	959,010	2,170,774	1,172,433	1,514,775	1,397,831	116,944	190,241	131,505
ost of sales and operations	198,224	27,366	170,858	55,492	306,424	17,549	16,275	1,274	25,294	79,564
alaries and wages	809,851	496,080	313,771	993,838	366,382	830,464	780,909	49,555	60,979	11,096
ayments to partners	116,007	68,074	47,933	100,362	47,889	160,929	141,029	19,900	6,514	2,916
ent	193,375	124,195	69,180	233,543	41,740	103,451	92,984	10,467	7,239	3,092
nterest	26,007	4,898	21,109	8,876	4,824	11,596	10,140	1,456	1,561	4,915
axes	80,304	39,602	40,702	76,091	25,907	44,189	40,827	3,362	5,230	3,455
ad debts	4,461	728	3,733	2,335	984	1,977	1,961	16	240	237
epairs	15,027	7,545	7,482	9,610	2,371	5,906	5,166	740	791	1,196
epreciation	49,615	21,708	27,907	50,741	11,925	24,924	21,125	3,799	3,346	3,039
mortization	261	157	104	372	35	158	158	-	-	17
epletion	13	13	-	56	8	-	-	-	-	128
etirement plans, etc	9,367	7,310	2,057	11,133	6,916	5,329	5,048	281	74	55
mployee benefit programs	8,424	5,603	2,821	10,487	4,397	10,652	10,224	428	162	27
et loss from other partnerships, etc	65	24	41	4,005	284	461	444	17	-	1,486
rm net loss	-	-	-	-	-	-	-	-	-	226
et loss, noncapital assets	714	250	464	1,666	19	10	10	-	-	21
ther deductions	706,327	455,479	250,848	612,167	352,328	297,180	271,531	25,649	78,811	20,035
profit (less loss)	1,727,890	1,508,491	219,399	2,271,357	283,050	596,454	548,132	48,322	31,502	11,885
let profit	1,783,007	1,522,816	260,191	2,280,315	289,049	599,951	550,784	49,167	35,744	24,086
let loss	55,117	14,325	40,792	8,958	5,999	3,497	2,652	845	4,242	12,201

Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	958,912	600,423	63,993	117,353	88,134	84,836	83,748	80,508	36,733	22,585	19,623	2,910
Number of partners	3,772,029	2,656,593	262,772	363,785	293,854	269,225	300,217	345,877	216,413	177,925	268,569	157,956
Total assets	-	135,407,548	-	481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268	38,817,511	44,183,524
Cash	-	6,658,774	-	120,107	250,936	405,739	621,635	1,065,361	741,101	707,078	1,230,898	1,515,919
Notes and accounts receivable	-	13,581,260	-	37,402	138,484	278,882	578,784	1,320,828	1,267,225	1,401,063	2,719,331	5,839,261
Less: Allowance for bad debts	-	98,436	-	531	2,070	2,731	7,431	21,900	17,237	12,050	22,234	12,252
Inventories	-	6,684,742	-	50,046	162,462	332,678	579,163	1,018,264	773,235	712,998	1,621,731	1,434,165
Investments in Government obligations	-	1,584,903	-	980	798	5,238	16,406	28,690	52,201	83,990	255,628	1,140,972
Other current assets	-	4,162,719	-	11,295	25,569	60,169	120,045	257,230	261,470	306,211	941,166	2,179,564
Mortgage and real estate loans	-	2,914,829	-	2,257	23,039	70,920	125,747	278,723	414,104	463,077	754,868	782,094
Other investments	-	12,936,876	-	33,588	98,329	132,141	299,437	630,543	636,017	830,414	2,397,054	7,879,353
Depreciable assets	-	80,574,089	-	471,618	1,111,498	2,144,602	3,881,024	7,595,733	7,666,992	10,003,081	26,977,357	20,722,184
Less: Accumulated depreciation	-	20,634,573	-	291,564	556,247	979,179	1,666,608	2,906,035	2,492,766	2,709,106	5,764,172	3,268,896
Depletable assets	-	1,066,240	-	9,590	15,980	22,170	38,039	98,121	87,722	99,179	339,540	355,899
Less: Accumulated depletion	-	259,221	-	6,906	8,963	12,403	9,046	25,678	20,440	25,915	81,651	68,219
Land	-	21,008,350	-	22,505	171,850	503,976	1,220,521	2,981,909	3,178,194	3,413,211	6,088,699	3,427,485
Intangible assets (amortizable)	-	845,533	-	2,756	18,289	11,100	40,825	57,056	28,337	60,393	189,965	436,812
Less: Accumulated amortization	-	293,006	-	1,141	17,291	4,150	28,501	39,389	10,949	24,896	93,831	72,858
Other assets	-	4,674,469	-	19,724	53,519	110,123	213,314	318,028	352,018	452,540	1,263,162	1,892,041
Total liabilities	-	135,407,548	-	481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268	38,817,511	44,183,524
Accounts payable	-	10,885,655	-	109,705	190,347	210,439	410,022	658,755	615,902	702,871	1,706,225	6,281,389
Mortgages, notes, and bonds payable in less than one year	-	13,870,772	-	84,675	190,625	299,191	547,472	1,242,814	1,187,632	1,627,540	4,223,256	4,467,567
Other current liabilities	-	4,241,922	-	34,614	45,925	88,222	146,241	275,303	275,268	351,345	848,724	2,176,280
Mortgages, notes, and bonds payable in one year or more	-	64,935,052	-	90,599	248,806	682,303	1,725,041	4,308,518	5,779,811	8,521,221	24,913,336	18,665,417
Other liabilities	-	6,306,565	-	54,950	84,465	130,819	256,573	553,721	535,399	707,659	1,604,440	2,378,539
Partners' capital accounts (+ or -)	-	35,167,582	-	107,183	726,014	1,668,301	2,938,005	5,618,373	4,523,212	3,850,632	5,521,530	10,214,332
Total receipts	99,802,234	79,907,646	4,100,976	3,881,374	4,963,559	6,128,422	8,469,152	12,512,642	8,808,088	8,163,540	13,630,721	9,249,172
Business receipts	96,277,784	77,129,993	3,963,699	3,820,815	4,900,717	6,053,444	8,317,540	12,182,921	8,504,435	7,849,236	13,128,232	8,408,954
Income from other partnerships, etc	210,117	193,474	3,727	5,938	3,092	4,772	14,691	14,083	17,221	17,301	22,501	90,148
Nonqualifying dividends	12,198	7,831	686	48	226	201	564	994	456	606	2,350	1,700
Interest	1,105,988	918,466	26,498	3,603	9,153	14,875	29,763	74,852	82,895	95,890	175,763	405,174
Rents	444,182	359,461	11,374	3,872	10,671	12,859	25,997	61,258	51,247	46,962	80,604	54,617
Royalties	128,299	109,328	7,760	3,096	6,349	1,794	5,571	19,977	18,359	11,175	17,372	17,875
Farm net profit	21,910	1,820	314	12	354	14	38	46	185	57	800	-
Net gain, noncapital assets	186,630	155,765	35,403	4,415	8,468	5,564	9,731	13,981	15,381	16,113	25,501	21,208
Other receipts	1,415,126	1,031,508	51,515	39,575	24,529	34,899	65,257	144,530	117,909	126,200	177,598	249,496
Total deductions	90,656,124	73,746,308	3,582,000	2,823,806	3,802,464	5,025,678	7,399,640	11,191,582	8,213,818	7,829,495	14,139,437	9,738,388
Cost of sales and operations	47,930,134	37,040,289	2,266,183	1,236,136	2,006,753	2,828,337	4,229,507	6,684,099	4,787,975	4,185,581	6,161,887	2,653,831
Salaries and wages	8,624,308	7,487,234	293,783	389,472	504,108	585,476	822,172	1,078,820	712,529	638,207	1,121,522	1,341,145
Payments to partners	1,878,045	1,518,891	71,191	174,926	155,775	186,650	193,655	206,977	116,876	83,332	127,558	201,951
Rent	2,606,941	2,171,401	109,446	177,933	183,371	209,972	241,288	322,824	190,530	171,149	304,871	260,017
Interest	5,524,183	5,118,669	97,040	16,465	37,191	66,101	155,440	358,339	451,636	662,927	1,797,772	1,475,758
Taxes	3,646,793	3,078,450	89,353	64,259	100,663	147,972	240,061	407,069	354,428	374,970	778,631	521,044
Bad debts	182,872	161,697	13,691	4,776	6,386	6,949	22,834	27,150	21,090	13,707	22,964	22,150
Repairs	1,331,403	977,710	32,682	24,238	41,473	51,916	94,969	146,117	114,312	124,424	232,516	115,063
Depreciation	5,112,438	4,328,374	92,433	51,089	99,867	157,608	251,730	458,526	427,936	527,809	1,323,931	937,445
Amortization	40,730	39,773	2,261	321	166	2,024	390	490	3,519	7,664	17,396	5,542
Depletion	207,540	193,583	6,800	2,075	1,344	5,977	2,490	9,135	14,725	14,429	48,189	88,419
Retirement plans, etc	100,232	95,116	2,400	3,084	2,950	3,383	5,011	9,248	6,650	8,617	18,714	35,059
Employee benefit programs	103,108	95,418	3,034	2,711	4,505	6,457	8,115	14,712	10,385	12,848	14,943	17,708
Net loss from other partnerships, etc	479,186	414,441	23,716	25,160	14,520	26,632	31,421	51,442	35,818	40,773	73,571	91,388
Farm net loss	11,170	3,517	225	349	131	246	1,079		176	12	1,284	15
Net loss, noncapital assets	48,368	41,505	6,914	861	9,357	2,717	1,494	1,983	3,482	3,613	7,593	3,491
Other deductions	12,828,673	10,980,240	470,848	649,951	633,904	737,261	1,097,984	1,414,651	961,751	959,433	2,086,095	1,968,362
Net profit (less loss)	9,146,110	6,161,338	518,976	1,057,568	1,161,095	1,102,744	1,069,512	1,321,060	594,270	334,045	[1]508,716	[1]489,216
Net profit	15,506,775	12,052,946	734,468	1,227,579	1,281,480	1,268,735	1,486,718	1,812,498	1,075,961	928,523	1,228,891	1,008,093
Net loss	6,360,665	5,891,608	215,492	170,011	120,385	165,991	417,206	491,438	481,691	594,478	1,737,607	1,497,309

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
GRICULTURE, FORESTRY, AND FISHERY												
r of partnerships	121,318	37,907	4,466	5,855	4,961	5,725	6,107	6,267	2,560	1,309	623	34
r of partners	325,117	114,885	10,480	14,977	11,390	14,181	16,701	23,956	10,244	5,869	5,303	1,784
assets	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
l	-	318,245	-	4,616	11,381	20,215	37,593	87,067	44,825	41,708	59,961	10,879
es and accounts receivable	-	303,268	-	1,058	3,913	6,456	19,033	37,402	37,361	56,624	107,032	34,389
ess: Allowance for bad debts	-	744	-	-	-	3	9	356	81	194	69	32
ntories	-	550,850	-	1,391	5,144	19,184	32,739	96,741	85,199	100,413	152,966	57,073
stments in Government obligations	-	17,737	-	-	-	-	1,309	4,018	669	2,710	5,349	3,682
er current assets	-	122,225	-	622	1,023	2,827	4,527	22,132	14,699	17,930	27,823	30,642
tgage and real estate loans	-	97,511	-	-	907	2,344	6,272	12,418	21,455	12,355	36,009	5,751
er investments	-	193,019	-	76	1,532	3,548	9,407	19,722	30,072	33,955	62,300	32,407
reciable assets	-	2,636,414	-	33,437	92,430	189,973	316,868	577,213	452,970	436,483	421,757	115,283
ess: Accumulated depreciation	-	1,189,705	-	20,555	47,123	98,269	162,483	276,279	188,737	194,251	169,030	32,978
letable assets	-	52,533	-	212	1,356	1,748	8,462	10,279	989	8,608	18,905	1,974
ess: Accumulated depletion	-	14,597	-	100	630	584	1,589	3,659	93	1,287	6,287	368
l	-	1,690,577	-	2,521	12,415	49,432	142,846	343,803	352,925	349,662	366,264	70,709
angible assets (amortizable)	-	4,981	-	-	77	456	360	2,670	167	597	654	-
ess: Accumulated amortization	-	2,095	-	-	38	134	130	1,217	63	474	39	-
er assets	-	173,615	-	254	1,248	6,424	13,800	35,967	31,662	34,916	40,909	8,435
liabilities	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
ounts payable	-	185,812	-	8,086	4,763	5,492	17,483	42,962	24,128	24,491	43,596	14,811
tgages, notes, and bonds payable in ss than one year	-	1,019,127	-	7,745	13,984	37,353	58,742	181,498	169,938	187,817	272,377	89,673
er current liabilities	-	81,447	-	460	2,065	2,271	9,190	23,379	10,897	15,787	15,128	2,270
tgages, notes, and bonds payable in e year or more	-	1,647,878	-	6,914	10,077	51,401	136,096	274,531	276,823	335,973	417,963	138,100
er liabilities	-	233,363	-	2,153	6,205	14,904	14,975	50,561	40,450	25,138	69,122	9,855
tners' capital accounts (+ or -)	-	1,786,207	-	[1]1,826	46,541	92,196	192,519	394,990	361,783	310,549	306,318	83,137
receipts	8,258,526	4,267,934	253,730	134,212	199,431	268,689	464,872	780,666	591,689	637,074	716,100	221,471
iness receipts	7,639,041	3,987,560	238,346	120,524	193,468	253,840	433,563	729,523	545,018	592,462	668,155	212,661
ome from other partnerships, etc	2,767	2,046	-	-	-	469	-	115	66	580	813	3
qualifying dividends	636	312	36	3	2	-	23	21	118	48	50	11
erest	35,236	21,070	306	29	189	265	1,598	2,177	2,787	3,361	7,383	2,975
ts	61,780	38,222	1,679	243	547	945	2,986	7,949	6,150	8,718	7,007	1,998
alties	7,676	5,521	120	19	93	11	740	371	565	658	2,652	292
m net profit	21,056	1,366	296	12	330	11	38	5	95	13	566	-
gain, noncapital assets	31,190	18,865	5,148	207	461	1,337	2,329	1,184	1,468	2,213	4,050	468
er receipts	459,144	192,972	7,799	13,175	4,341	11,811	23,595	39,321	35,422	29,021	25,424	3,063
deductions	7,729,956	4,236,304	207,457	131,846	176,755	246,213	441,176	755,907	595,403	647,403	787,175	246,969
t of sales and operations	5,106,164	2,809,818	139,562	89,709	126,170	152,870	277,631	493,684	393,329	454,440	520,084	162,339
aries and wages	52,380	41,132	3,597	1,357	2,667	5,025	6,556	6,133	4,733	4,324	4,087	2,653
ments to partners	87,438	55,844	2,370	1,014	2,884	6,825	11,451	11,833	8,912	5,466	4,069	1,020
t	306,649	168,633	11,516	11,002	6,263	13,636	22,972	31,991	30,791	18,318	19,160	2,984
erest	333,545	173,910	9,961	1,962	2,195	6,108	13,658	26,400	27,972	30,410	42,211	13,033
es	211,436	99,958	4,336	2,128	3,160	6,641	10,974	22,046	14,774	15,768	16,669	3,462
debts	3,336	2,540	362	44	1	89	346	311	145	463	494	285
airs	283,005	119,389	6,122	2,448	5,172	6,367	16,520	24,807	18,011	19,108	18,410	2,424
reciation	549,129	230,005	10,404	4,190	9,248	16,040	29,406	46,109	37,466	34,775	33,585	8,782
rtization	104	104	6	-	-	1	18	35	24	-	20	-
letion	2,647	2,069	24	1	50	362	188	370	69	150	791	64
irement plans, etc	1,176	1,015	27	-	41	58	56	90	116	107	229	291
loyee benefit programs	1,032	864	9	29	52	11	39	91	56	232	216	129
loss from other partnerships, etc	8,464	6,975	376	-	-	-	1,711	-	1,137	644	883	2,224
m net loss	9,603	3,203	225	349	131	18	1,018	-	174	4	1,284	-
loss, noncapital assets	5,822	3,032	352	234	21	31	33	132	180	956	1,026	67
er deductions	768,026	517,813	18,208	17,379	18,700	32,131	48,599	91,875	57,514	62,238	123,957	47,212
rofit (less loss)	528,570	31,630	46,273	2,366	22,676	22,476	23,696	24,759	[1]3,714	[1]10,329	[1]71,075	[1]25,498
profit	1,069,551	433,394	55,347	22,512	31,316	41,151	59,197	96,572	44,506	40,718	29,848	12,227
loss	540,981	401,764	9,074	20,146	8,640	18,675	35,501	71,813	48,220	51,047	100,923	37,725

tnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,414	8,243	556	2,821	1,182	1,126	666	629	537	288	345	93
Number of partners	122,689	65,362	2,393	20,771	5,614	6,974	3,786	3,134	3,343	7,229	7,038	5,080
Total assets	-	2,439,797	-	7,207	19,042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Cash	-	206,428	-	1,079	2,209	5,978	15,435	11,121	22,475	25,286	47,353	75,492
Notes and accounts receivable	-	260,045	-	586	1,351	7,364	6,665	9,390	31,547	32,245	99,155	71,742
Less: Allowance for bad debts	-	543	-	-	-	-	-	-	25	19	499	-
Inventories	-	45,082	-	-	639	190	512	893	4,027	3,189	15,980	19,652
Investments in Government obligations	-	7,745	-	-	-	-	-	3	1,186	2,792	3,581	183
Other current assets	-	32,308	-	91	79	634	371	1,832	2,353	3,432	18,044	5,472
Mortgage and real estate loans	-	8,040	-	-	-	323	-	-	457	1,234	4,805	1,221
Other investments	-	166,423	-	32	1,626	3,657	1,825	12,738	13,220	15,443	75,001	42,881
Depreciable assets	-	1,323,866	-	23,028	27,612	57,664	18,412	79,699	108,972	124,434	327,541	556,504
Less: Accumulated depreciation	-	572,561	-	18,634	17,507	37,500	11,249	44,296	47,870	60,336	167,980	167,189
Depletable assets	-	436,042	-	5,377	3,855	10,936	2,577	11,662	50,304	48,811	204,539	97,981
Less: Accumulated depletion	-	130,152	-	4,638	1,841	8,957	502	3,696	13,826	16,677	56,144	23,871
Land	-	77,602	-	-	215	233	1,307	3,988	8,431	8,684	37,305	17,439
Intangible assets (amortizable)	-	349,203	-	-	16,150	-	-	192	851	2,094	21,463	308,453
Less: Accumulated amortization	-	81,888	-	-	16,150	-	-	123	816	360	18,022	46,417
Other assets	-	312,157	-	286	804	3,160	13,187	14,062	15,451	12,681	49,172	203,354
Total liabilities	-	2,439,797	-	7,207	19,042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Accounts payable	-	150,681	-	495	3,210	2,386	3,712	4,682	21,045	21,124	61,194	32,833
Mortgages, notes, and bonds payable in less than one year	-	107,150	-	286	4,825	785	3,414	3,953	13,912	19,526	29,675	30,774
Other current liabilities	-	68,712	-	25	394	2,757	364	518	1,582	2,396	7,287	53,389
Mortgages, notes, and bonds payable in one year or more	-	215,248	-	14,671	8,532	4,370	114	5,358	14,223	26,801	89,062	52,117
Other liabilities	-	77,386	-	2,021	347	4,167	1,389	1,087	1,966	4,941	27,293	34,175
Partners' capital accounts (+ or -)	-	1,820,620	-	[1]10,291	1,734	29,217	39,547	81,867	144,009	128,145	446,783	959,609
Total receipts	1,378,948	1,246,872	38,362	11,854	16,078	51,600	61,160	86,970	130,161	140,140	334,329	376,218
Business receipts	1,292,351	1,164,782	28,681	11,621	15,204	49,254	57,397	82,765	120,148	131,158	313,522	355,032
Income from other partnerships, etc	8,114	6,925	-	3	-	-	-	2,747	2,904	174	1,097	-
Nonqualifying dividends	92	70	-	-	-	8	-	-	1	24	15	22
Interest	8,218	7,556	51	14	10	54	139	138	781	1,061	2,915	2,393
Rents	13,311	12,569	332	-	5	678	10	263	885	948	2,694	6,754
Royalties	27,026	25,663	7,411	6	665	831	2,462	231	2,604	3,589	7,286	578
Farm net profit	15	4	-	-	-	-	-	-	-	3	1	-
Net gain, noncapital assets	4,865	4,647	1,813	195	59	91	43	410	185	796	873	182
Other receipts	24,956	24,656	74	15	135	684	1,109	416	2,653	2,387	5,926	11,257
Total deductions	2,248,668	2,118,974	42,421	43,635	36,380	76,547	262,687	223,257	226,360	189,879	518,468	499,340
Cost of sales and operations	548,839	500,782	7,260	4,206	4,248	26,135	30,516	41,309	89,294	67,656	147,763	82,395
Salaries and wages	24,418	20,798	1,543	22	1,430	726	3,927	816	1,955	1,674	5,254	3,451
Payments to partners	17,154	15,615	1,064	291	607	936	2,806	1,447	3,240	1,817	2,946	461
Rent	53,141	50,200	1,108	248	231	1,725	10,330	10,111	4,303	3,649	14,513	3,982
Interest	22,011	20,885	797	25	1,820	449	381	553	1,754	2,741	6,167	6,198
Taxes	36,189	32,976	1,190	643	719	1,287	1,350	2,133	4,187	3,844	10,208	7,415
Bad debts	1,963	1,921	20	14	-	317	6	80	280	116	1,010	78
Repairs	37,605	32,540	1,556	1,208	584	1,012	1,906	2,608	4,000	5,584	10,629	3,453
Depreciation	103,488	93,596	4,666	939	1,846	3,957	1,705	6,329	10,033	10,948	27,554	25,619
Amortization	226	218	3	-	-	-	-	-	-	14	201	-
Depletion	139,716	132,169	4,799	1,239	928	5,008	2,167	5,236	10,449	12,310	33,545	56,488
Retirement plans, etc	1,367	1,350	35	-	-	29	9	-	39	81	915	242
Employee benefit programs	1,430	1,405	15	-	12	8	38	112	233	138	697	152
Net loss from other partnerships, etc	85,466	78,930	2,392	2,867	963	2,119	8,401	12,624	10,568	5,854	12,178	20,964
Farm net loss	4	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	2,540	2,345	-	-	-	-	-	2	7	748	1,588	-
Other deductions	1,173,111	1,133,244	15,973	31,933	22,992	32,839	199,145	139,897	86,018	72,705	243,300	288,442
Net profit (less loss)	[1]869,720	[1]872,102	[1]4,059	[1]31,781	[1]20,302	[1]24,947	[1]201,527	[1]136,287	[1]96,199	[1]49,739	[1]184,139	[1]123,122
Net profit	326,047	291,919	8,696	1,274	2,800	9,618	12,510	14,699	23,115	19,066	43,777	156,364
Net loss	1,195,767	1,164,021	12,755	33,055	23,102	34,565	214,037	150,986	119,314	68,805	227,916	279,486

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONTRACT CONSTRUCTION												
r of partnerships	53,047	29,774	4,722	10,125	4,792	3,651	2,216	2,464	956	464	333	51
r of partners	123,427	72,739	10,253	22,641	10,438	11,874	4,903	7,184	2,550	1,327	1,372	197
assets	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
h	-	310,648	-	10,966	20,232	26,865	19,607	59,780	48,945	39,697	48,009	36,547
es and accounts receivable	-	665,678	-	4,284	14,105	17,751	35,974	91,290	101,601	90,971	178,367	131,335
ss: Allowance for bad debts	-	1,842	-	14	7	233	197	297	407	237	425	25
ntories	-	429,072	-	1,973	9,132	15,479	25,440	39,567	50,351	44,399	103,889	138,842
estments in Government obligations	-	29,367	-	-	-	77	10	528	709	4,315	10,117	13,611
er current assets	-	168,430	-	468	1,493	7,566	8,086	24,712	13,930	22,239	54,331	35,605
tgage and real estate loans	-	23,581	-	-	-	890	1,054	4,373	1,962	3,271	6,233	5,798
er investments	-	113,784	-	243	119	2,738	4,762	18,554	15,748	17,301	39,375	14,944
reciable assets	-	1,094,437	-	37,343	59,672	100,957	93,079	247,875	128,168	116,842	216,167	94,334
ess: Accumulated depreciation	-	553,267	-	18,628	31,169	49,868	45,634	132,906	64,749	58,423	116,167	35,723
letable assets	-	11,651	-	755	403	20	6,220	1,240	1,471	405	1,128	9
ess: Accumulated depletion	-	4,626	-	114	298	-	2,407	754	760	76	217	-
d	-	166,633	-	386	4,857	5,491	14,289	36,555	24,022	21,704	46,742	12,587
angible assets (amortizable)	-	3,764	-	455	44	-	67	2,199	3	494	425	77
ess: Accumulated amortization	-	2,670	-	105	44	-	48	1,916	1	230	289	37
er assets	-	251,493	-	1,306	947	3,145	2,293	11,773	8,829	20,693	40,371	162,136
liabilities	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
ounts payable	-	460,058	-	8,367	16,740	16,300	30,283	49,037	69,080	61,731	133,345	75,175
tgages, notes, and bonds payable in ss than one year	-	358,117	-	8,799	15,174	27,219	30,714	64,360	56,373	48,053	95,136	12,289
er current liabilities	-	176,338	-	2,328	3,121	5,039	4,247	18,109	21,599	20,093	58,206	43,596
tgages, notes, and bonds payable in e year or more	-	419,742	-	4,037	8,119	22,083	22,855	80,781	32,887	56,567	121,740	70,673
er liabilities	-	527,367	-	2,974	1,857	3,600	11,060	15,218	17,726	30,952	75,677	368,303
tners' capital accounts (+ or -)	-	764,511	-	12,813	34,475	56,637	63,436	175,068	132,157	105,969	143,952	40,004
receipts	8,454,570	6,758,846	606,901	449,781	458,532	466,111	549,393	1,004,643	715,337	800,971	1,104,739	602,438
iness receipts	8,338,018	6,656,656	602,358	448,867	457,580	463,621	541,460	981,277	700,096	786,208	1,086,218	588,971
ome from other partnerships, etc	11,910	11,580	40	329	19	1,310	2,338	76	2,392	2,960	2,099	17
qualifying dividends	114	111	-	4	-	-	-	2	27	51	26	1
erest	13,310	11,644	443	265	206	224	1,733	1,142	1,479	1,593	2,946	1,613
ts	38,676	30,284	737	30	351	599	1,347	8,893	4,209	5,801	7,672	645
alties	156	154	-	-	-	-	-	22	1	10	121	-
m net profit	14	8	-	-	-	-	-	-	3	1	4	-
gain, noncapital assets	11,417	9,953	1,162	109	44	75	1,149	2,090	605	461	1,178	3,080
er receipts	40,955	38,456	2,161	177	332	282	1,366	11,141	6,525	3,886	4,475	8,111
deductions	7,598,782	6,166,673	541,502	366,420	393,932	404,105	489,429	893,697	674,884	752,131	1,066,810	583,763
t of sales and operations	6,215,776	5,167,286	462,544	271,181	311,811	311,296	391,039	728,156	578,458	662,151	934,555	516,095
aries and wages	151,894	102,178	8,947	5,601	9,662	6,028	8,130	14,341	10,119	12,074	10,411	16,865
ments to partners	139,427	85,390	7,083	26,305	12,083	11,679	7,893	9,058	4,595	2,866	3,524	304
t	118,219	103,557	11,987	5,610	6,582	8,841	8,001	15,675	8,442	10,586	21,012	6,821
erest	65,366	52,207	2,800	1,533	2,346	3,569	3,395	10,481	5,704	5,880	11,419	5,080
es	130,552	99,459	8,803	6,846	7,805	9,777	11,682	19,466	10,597	10,297	12,495	1,691
debts	5,520	4,464	65	121	471	500	412	770	955	405	746	19
airs	85,492	64,311	3,550	2,464	3,095	4,766	6,482	12,865	5,418	6,238	14,531	4,902
reciation	160,257	117,045	5,281	5,934	8,182	12,053	11,350	21,724	12,424	11,617	21,240	7,240
rtization	682	107	35	5	-	8	2	23	28	6	-	-
letion	908	728	-	13	-	220	-	15	93	203	139	45
irement plans, etc	7,118	6,699	675	400	148	98	1,275	899	652	806	1,431	315
loyee benefit programs	13,086	11,596	749	456	705	1,887	791	1,889	779	3,108	796	436
loss from other partnerships, etc	2,322	1,922	-	-	-	-	4	141	79	365	882	451
m net loss	22	5	-	-	-	2	3	-	-	-	-	-
loss, noncapital assets	2,464	2,376	24	3	-	2,146	1	68	25	83	17	9
er deductions	499,677	347,343	28,959	39,948	31,042	31,235	38,969	58,126	36,516	25,446	33,612	23,490
rofit (less loss)	855,788	592,173	65,399	83,361	64,600	62,006	59,964	110,946	40,453	48,840	37,929	18,675
profit	968,181	693,921	73,877	89,418	70,085	68,510	64,708	118,865	58,633	58,595	59,968	31,262
loss	112,393	101,748	8,478	6,057	5,485	6,504	4,744	7,919	18,180	9,755	22,039	12,587

tnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	27,214	18,636	2,086	5,095	4,085	2,545	1,962	1,507	660	377	283	36
Number of partners	67,655	48,760	5,092	12,007	10,284	5,789	4,741	3,973	2,154	1,984	2,428	308
Total assets	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	261,284	551,208	1,080,372
Cash	-	233,388	-	4,263	11,402	14,753	23,454	34,833	37,022	32,634	54,628	20,399
Notes and accounts receivable	-	475,632	-	2,079	13,239	16,632	31,249	51,536	55,636	63,680	141,004	100,577
Less: Allowance for bad debts	-	6,862	-	11	44	267	659	440	637	893	2,577	1,334
Inventories	-	419,297	-	3,147	7,822	13,477	19,783	38,269	38,449	52,168	120,776	125,406
Investments in Government obligations	-	17,845	-	282	-	-	1,828	187	988	3,445	5,723	5,392
Other current assets	-	60,829	-	242	533	1,760	5,680	4,052	8,838	6,834	15,910	16,980
Mortgage and real estate loans	-	16,326	-	-	1,091	-	175	899	650	3,009	1,536	8,966
Other investments	-	98,068	-	83	58	12	2,959	4,640	10,847	16,243	25,655	37,571
Depreciable assets	-	1,908,415	-	31,483	57,302	79,091	104,059	185,638	144,368	152,601	270,895	882,978
Less: Accumulated depreciation	-	828,047	-	21,137	26,491	40,265	53,811	90,812	85,861	89,824	143,763	276,083
Depletable assets	-	140,630	-	-	24	395	-	1,174	1,748	1,583	17,256	118,450
Less: Accumulated depletion	-	19,787	-	-	3	37	-	601	699	406	6,269	11,772
Land	-	75,582	-	230	2,511	3,584	3,029	10,066	14,392	11,151	20,935	9,684
Intangible assets (amortizable)	-	14,256	-	104	107	616	822	458	1,769	1,353	2,635	6,392
Less: Accumulated amortization	-	3,478	-	51	14	200	106	139	318	178	1,281	1,191
Other assets	-	101,590	-	878	1,743	2,664	8,543	8,075	5,701	7,884	28,145	37,957
Total liabilities	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	261,284	551,208	1,080,372
Accounts payable	-	324,264	-	3,259	13,258	10,846	25,352	41,329	29,144	37,395	105,586	58,095
Mortgages, notes, and bonds payable in less than one year	-	222,170	-	3,464	10,766	6,598	11,642	24,048	23,515	21,419	56,589	64,129
Other current liabilities	-	79,558	-	1,799	2,577	4,479	4,635	9,238	7,519	9,210	19,854	20,247
Mortgages, notes, and bonds payable in one year or more	-	544,777	-	1,318	14,123	15,690	29,846	42,939	30,407	28,108	70,965	311,381
Other liabilities	-	70,172	-	1,189	5,289	1,118	3,842	6,508	10,934	8,971	22,737	9,584
Partners' capital accounts (+ or -)	-	1,462,743	-	10,563	23,267	53,484	71,688	123,773	131,374	156,181	275,477	616,936
Total receipts	5,393,558	4,819,264	251,078	116,125	220,231	264,315	393,007	600,163	519,828	592,448	1,202,188	659,881
Business receipts	5,330,608	4,764,544	248,238	115,976	218,626	263,762	391,781	597,109	514,747	585,317	1,188,778	640,210
Income from other partnerships, etc	213	202	76	-	-	-	-	3	4	9	110	-
Nonqualifying dividends	68	63	10	-	-	-	-	1	7	3	27	15
Interest	8,121	7,568	418	6	69	125	81	491	1,106	1,317	2,602	1,353
Rents	14,693	11,291	242	5	543	181	439	674	1,139	1,416	3,643	3,009
Royalties	2,852	2,736	-	-	-	-	42	127	60	122	43	2,342
Farm net profit	52	52	-	-	-	-	-	2	49	1	-	-
Net gain, noncapital assets	3,378	2,082	608	8	18	51	214	132	186	247	520	98
Other receipts	33,573	30,726	1,486	130	975	196	450	1,624	2,530	4,016	6,465	12,854
Total deductions	5,060,207	4,545,821	241,340	96,376	192,373	238,788	357,553	554,743	477,358	551,808	1,136,176	699,306
Cost of sales and operations	3,727,093	3,375,813	186,140	58,905	112,900	171,719	262,939	422,630	367,666	438,536	890,612	463,766
Salaries and wages	185,616	169,274	7,068	1,619	7,648	3,175	10,712	18,351	19,100	19,469	55,068	27,064
Payments to partners	102,829	90,708	2,695	5,982	12,400	18,532	12,564	12,068	8,355	7,241	10,293	578
Rent	85,598	77,814	3,964	4,941	6,392	4,130	7,875	7,555	6,007	6,058	11,206	19,686
Interest	53,385	49,301	2,900	511	1,282	2,004	2,232	4,450	3,147	3,160	8,175	21,440
Taxes	107,020	93,035	4,740	2,870	4,205	5,217	8,756	14,887	10,616	11,238	19,597	10,909
Bad debts	11,020	10,444	402	99	1,161	517	1,444	750	1,001	1,338	2,619	1,113
Repairs	81,363	65,515	1,716	1,322	3,544	2,238	4,325	6,762	5,455	6,114	12,251	21,788
Depreciation	200,094	172,539	8,053	3,288	5,872	7,272	8,458	16,912	11,342	11,086	21,350	78,906
Amortization	1,333	1,333	4	-	10	62	40	34	239	47	304	593
Depletion	24,530	24,484	-	-	-	-	-	231	1,065	439	11,292	11,457
Retirement plans, etc	8,174	8,052	380	-	91	34	93	534	904	958	2,669	2,389
Employee benefit programs	11,851	11,158	387	5	263	404	779	1,240	1,350	2,380	2,950	1,400
Net loss from other partnerships, etc	1,940	1,940	-	-	-	-	-	-	12	13	312	1,603
Farm net loss	1	1	-	-	-	-	-	-	-	1	-	-
Net loss, noncapital assets	987	917	62	-	17	11	97	20	13	37	647	13
Other deductions	457,373	393,493	22,829	16,834	36,588	23,473	37,239	48,319	41,086	43,693	86,831	36,601
Net profit (less loss)	333,351	273,443	9,738	19,749	27,858	25,527	35,454	45,420	42,470	40,640	66,012	139,425
Net profit	495,515	421,204	21,238	22,729	37,526	31,128	43,583	52,901	47,218	45,786	89,945	29,150
Net loss	162,164	147,761	11,500	2,980	9,668	5,601	8,129	7,481	4,748	5,146	23,933	68,575

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
NSPORTATION, COMMUNICATION, ELECTRIC GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
of partnerships	14,854	7,930	1,363	1,811	1,600	961	948	782	225	102	123	15
of partners	43,688	22,499	3,094	4,368	4,585	2,422	2,235	2,077	993	661	1,840	224
assets	-	1,134,844	-	8,417	25,173	33,404	70,244	111,777	77,571	72,545	254,619	481,094
	-	73,229	-	2,104	2,716	4,277	12,049	21,991	4,794	5,684	17,457	2,157
s and accounts receivable	-	82,953	-	469	1,942	4,311	4,917	15,136	9,962	14,740	30,482	994
ss: Allowance for bad debts	-	726	-	-	-	-	19	8	63	378	200	58
ntories	-	11,328	-	8	1,377	42	277	2,350	514	2,252	3,725	783
stments in Government obligations	-	4,358	-	-	-	68	-	-	332	373	3,585	-
r current assets	-	11,519	-	75	389	318	1,061	1,109	1,330	2,322	4,488	427
gage and real estate loans	-	1,655	-	185	-	-	32	-	936	232	270	-
r investments	-	23,912	-	4	27	1,630	46	1,769	1,245	2,705	15,018	1,468
eciable assets	-	1,187,814	-	11,406	30,143	30,417	98,082	114,375	74,648	75,810	242,876	510,057
ss: Accumulated depreciation	-	344,879	-	6,369	12,993	10,349	57,113	53,823	38,495	39,639	87,911	38,187
etable assets	-	3,860	-	7	-	149	-	2	1,213	1,650	839	-
ss: Accumulated depletion	-	337	-	4	-	-	-	-	89	9	235	-
	-	26,862	-	180	216	149	2,270	5,154	10,441	2,381	5,768	303
ngible assets (amortizable)	-	4,089	-	-	-	14	127	35	756	142	3,015	-
ss: Accumulated amortization	-	962	-	-	-	12	2	14	475	28	431	-
r assets	-	50,169	-	352	1,356	2,390	8,517	3,701	10,522	4,308	15,873	3,150
liabilities	-	1,134,844	-	8,417	25,173	33,404	70,244	111,777	77,571	72,545	254,619	481,094
unts payable	-	55,600	-	1,082	1,616	4,071	4,937	14,078	4,872	7,366	16,355	1,223
gages, notes, and bonds payable in s than one year	-	71,669	-	551	2,796	6,906	6,427	12,823	6,594	10,233	21,824	3,515
r current liabilities	-	16,087	-	149	1,430	971	1,189	2,396	1,526	2,494	5,470	462
gages, notes, and bonds payable in year or more	-	297,023	-	1,324	7,581	4,625	20,835	20,592	13,788	25,629	144,513	58,136
r liabilities	-	25,561	-	199	1,068	6,018	2,804	810	4,996	3,719	3,609	2,338
ners' capital accounts (+ or -)	-	668,904	-	5,112	10,682	10,813	34,052	61,078	45,795	23,104	62,848	415,420
receipts	1,391,875	997,210	63,800	62,106	50,858	80,638	139,640	197,482	99,280	95,614	190,259	17,533
ness receipts	1,353,607	967,729	63,121	61,905	47,746	80,215	138,839	189,800	94,482	92,018	183,065	16,538
me from other partnerships, etc	1,320	953	-	-	-	-	-	4	14	933	2	-
ualifying dividends	4	3	-	-	-	-	1	-	-	2	-	-
rest	2,220	2,178	96	39	-	12	283	121	157	391	1,048	31
s	10,139	9,605	7	-	2,290	40	385	1,004	988	570	4,294	27
lties	189	13	-	-	-	-	-	-	1	-	12	-
net profit	4	4	-	-	-	-	-	-	-	4	-	-
gain, noncapital assets	3,019	2,701	325	53	597	28	13	453	470	174	378	210
r receipts	21,373	14,024	251	109	225	343	119	6,100	3,168	1,522	1,460	727
deductions	1,253,326	908,385	60,257	44,412	43,804	69,938	119,415	174,117	91,038	86,408	189,336	29,660
of sales and operations	650,202	490,854	32,392	21,787	18,051	36,088	65,350	106,627	48,372	50,881	107,433	3,873
ries and wages	33,743	20,880	1,813	37	811	1,667	3,811	2,914	4,379	1,634	3,814	-
ents to partners	36,833	26,556	2,238	4,021	3,930	2,184	4,761	3,583	2,831	1,109	1,624	275
	36,531	28,112	2,059	2,823	1,743	1,659	3,798	4,548	2,258	2,543	6,604	77
rest	30,169	24,226	1,180	238	559	723	2,189	1,764	1,496	2,096	9,522	4,459
s	51,974	38,001	2,241	1,509	926	2,044	5,472	9,463	5,177	3,643	5,451	2,075
debts	2,306	1,800	612	14	34	42	328	153	96	194	300	27
irs	61,035	35,813	2,869	2,233	2,186	2,204	5,006	7,860	5,163	3,702	4,452	138
eciation	122,124	85,983	3,139	1,772	4,687	4,449	9,262	11,618	6,758	7,336	22,313	14,649
tization	280	218	-	-	-	2	17	-	73	3	116	7
etion	217	108	-	11	-	-	-	-	37	15	45	-
rement plans, etc	1,067	944	68	4	-	2	57	164	315	108	187	39
oyee benefit programs	1,850	1,786	80	1	-	8	221	619	259	286	312	-
loss from other partnerships, etc	1,167	1,098	-	-	-	-	-	3	-	6	1,089	-
net loss	-	-	-	-	-	-	-	-	-	-	-	-
loss, noncapital assets	878	839	526	100	44	1	54	5	100	5	4	-
r deductions	222,950	151,167	11,040	9,862	10,833	18,865	19,089	24,796	13,724	12,847	26,070	4,041
ofit (less loss)	138,549	88,825	3,543	17,694	7,054	10,700	20,225	23,365	8,242	9,206	923	[1]12,127
profit	194,585	138,964	6,712	18,850	8,162	12,328	21,673	24,807	10,631	12,376	20,716	2,709
loss	56,036	50,139	3,169	1,156	1,108	1,628	1,448	1,442	2,389	3,170	19,793	14,836

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	195,358	121,116	17,590	25,673	20,480	20,218	18,312	12,790	4,018	1,404	599	32
Number of partners	455,915	294,327	39,235	59,046	47,484	46,307	48,797	32,810	11,608	4,948	3,878	214
Total assets	-	8,231,757	-	107,899	347,137	737,094	1,308,409	1,967,739	1,365,071	953,112	1,026,621	418,675
Cash	-	1,030,574	-	24,829	59,333	115,471	185,501	272,753	158,188	99,903	76,339	38,257
Notes and accounts receivable	-	1,626,575	-	10,245	32,345	90,945	168,290	344,985	291,135	246,422	302,075	140,133
Less: Allowance for bad debts	-	26,675	-	291	942	1,208	2,633	6,224	4,666	4,618	5,088	1,005
Inventories	-	2,720,759	-	35,991	121,283	248,371	442,263	673,122	450,671	297,849	319,404	131,805
Investments in Government obligations	-	44,257	-	3	79	1,170	3,011	3,953	7,492	9,874	10,655	8,020
Other current assets	-	138,550	-	1,317	5,966	9,168	25,760	27,376	20,053	20,824	22,443	5,643
Mortgage and real estate loans	-	42,819	-	16	48	4,129	2,100	5,648	3,084	8,335	12,350	7,109
Other investments	-	269,808	-	599	2,580	7,781	20,419	53,572	50,667	49,648	59,690	24,852
Depreciable assets	-	3,196,037	-	67,753	206,485	344,144	585,767	822,292	498,510	295,355	276,551	99,180
Less: Accumulated depreciation	-	1,524,322	-	37,589	106,399	160,004	260,129	405,776	237,151	143,329	123,884	50,061
Depletable assets	-	24,939	-	759	1,123	2,553	5,106	12,153	1,765	1,335	145	-
Less: Accumulated depletion	-	14,636	-	507	347	1,221	1,648	9,772	818	320	3	-
Land	-	405,233	-	541	7,073	31,103	66,512	110,372	89,175	46,034	48,059	6,364
Intangible assets (amortizable)	-	20,368	-	741	596	7,671	2,175	3,453	1,091	3,572	1,069	-
Less: Accumulated amortization	-	7,091	-	313	523	3,070	857	954	536	577	261	-
Other assets	-	284,562	-	3,805	18,437	40,091	66,772	60,786	36,411	22,805	27,077	8,378
Total liabilities	-	8,231,757	-	107,899	347,137	737,094	1,308,409	1,967,739	1,365,071	953,112	1,026,621	418,675
Accounts payable	-	1,412,314	-	15,485	53,209	110,773	191,956	274,510	215,638	172,094	236,990	141,659
Mortgages, notes, and bonds payable in less than one year	-	994,295	-	10,507	34,102	68,828	124,099	184,865	182,935	136,958	180,436	71,565
Other current liabilities	-	247,000	-	4,836	13,806	25,511	35,720	53,918	38,292	25,543	33,662	15,712
Mortgages, notes, and bonds payable in one year or more	-	1,114,536	-	10,382	49,309	107,567	215,356	277,735	159,664	114,045	126,358	54,120
Other liabilities	-	201,262	-	9,168	12,485	23,218	27,854	31,860	27,834	25,151	27,799	15,893
Partners' capital accounts (+ or -)	-	4,262,350	-	57,521	184,226	401,197	713,424	1,144,851	740,708	479,321	421,376	119,726
Total receipts	35,753,390	27,620,327	1,661,013	883,044	1,741,871	2,683,098	4,035,068	5,936,001	3,785,292	2,698,991	3,084,547	1,111,402
Business receipts	35,343,481	27,295,422	1,641,520	873,682	1,732,964	2,666,389	4,002,179	5,862,642	3,728,185	2,656,147	3,036,273	1,095,441
Income from other partnerships, etc	4,140	3,284	343	45	495	2	352	64	304	470	895	314
Nonqualifying dividends	1,442	808	12	7	17	26	166	147	82	139	212	-
Interest	42,012	36,608	1,582	47	497	2,265	2,300	6,952	7,162	6,717	6,545	2,541
Rents	112,261	85,182	3,836	1,336	2,307	5,543	9,967	21,597	14,262	9,693	12,404	4,237
Royalties	1,011	591	33	-	-	-	-	38	171	103	218	28
Farm net profit	433	109	18	-	24	3	-	6	35	17	6	-
Net gain, noncapital assets	12,163	8,151	2,745	152	113	979	439	1,001	1,065	822	480	355
Other receipts	236,447	190,172	10,924	7,775	5,454	7,891	19,665	43,554	34,026	24,883	27,514	8,486
Total deductions	33,564,129	26,006,643	1,577,129	809,617	1,601,591	2,476,564	3,734,527	5,551,893	3,597,542	2,592,262	2,994,389	1,071,129
Cost of sales and operations	26,588,228	20,636,358	1,217,885	572,617	1,193,121	1,875,795	2,839,593	4,381,383	2,926,333	2,158,435	2,531,544	939,652
Salaries and wages	2,545,723	2,009,216	130,552	71,613	123,993	190,266	331,315	465,480	275,208	176,826	190,881	53,082
Payments to partners	456,415	361,776	20,576	22,180	43,480	57,621	70,439	76,559	35,605	18,477	15,186	1,653
Rent	530,621	412,161	33,659	33,893	52,571	64,271	73,491	68,566	32,927	21,810	25,094	5,879
Interest	173,548	137,661	9,127	1,829	4,790	10,806	19,758	30,587	20,621	15,170	18,821	6,152
Taxes	577,614	404,221	27,631	14,602	30,230	47,516	68,835	91,300	50,603	30,903	31,797	10,804
Bad debts	61,816	47,932	3,710	973	2,305	3,486	5,739	11,431	8,847	5,153	5,594	694
Repairs	156,784	109,798	7,428	4,472	8,626	11,880	17,198	23,199	13,534	9,537	9,534	4,390
Depreciation	366,441	265,582	17,276	7,787	18,656	30,787	45,520	62,158	33,888	20,790	21,337	7,383
Amortization	974	823	84	132	98	172	81	124	96	20	16	-
Depletion	1,536	1,434	129	-	44	273	5	768	46	49	120	-
Retirement plans, etc	11,502	10,846	311	217	95	246	521	1,523	1,168	1,059	2,933	2,773
Employee benefit programs	16,396	14,918	693	156	811	907	1,423	3,293	2,866	1,836	1,926	1,007
Net loss from other partnerships, etc	2,803	1,980	72	-	-	9	423	478	177	77	685	59
Farm net loss	83	67	-	-	-	-	58	-	2	7	-	-
Net loss, noncapital assets	3,465	2,270	980	3	102	227	215	92	279	112	235	25
Other deductions	2,070,180	1,589,600	107,016	79,143	122,669	182,302	259,913	334,952	195,342	132,001	138,686	37,576
Net profit (less loss)	2,189,261	1,613,684	83,884	73,427	140,280	206,534	300,541	384,108	187,750	106,729	90,158	40,273
Net profit	2,412,857	1,777,524	113,849	94,771	160,208	226,776	326,386	399,377	196,999	115,958	100,406	42,794
Net loss	223,596	163,840	29,965	21,344	19,928	20,242	25,845	15,269	9,249	9,229	10,248	2,521

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
LESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
of partnerships	28,497	20,994	2,439	4,522	2,727	2,956	3,147	2,945	1,322	595	320	21
of partners	74,137	57,332	6,261	12,294	7,746	7,004	7,735	7,609	3,967	2,158	2,443	115
assets	-	2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
	-	308,441	-	7,672	8,176	17,317	33,428	78,287	60,555	43,935	42,898	16,173
s and accounts receivable	-	765,477	-	3,395	9,485	24,248	51,656	125,253	126,679	129,680	206,030	89,051
ss: Allowance for bad debts	-	10,042	-	20	121	266	456	1,920	1,893	1,769	2,967	630
ntories	-	765,861	-	3,070	16,219	30,605	63,073	123,448	122,517	117,064	175,609	114,256
stments in Government obligations	-	22,381	-	-	-	-	125	812	2,339	4,504	6,581	8,020
r current assets	-	51,038	-	290	408	1,738	6,936	8,476	4,892	9,077	14,779	4,442
gage and real estate loans	-	13,479	-	-	-	396	1,458	718	800	3,852	6,240	15
r investments	-	109,641	-	-	1,350	3,462	5,372	15,649	19,158	24,176	32,983	7,491
eciable assets	-	779,383	-	9,242	22,449	42,509	82,617	178,603	168,085	112,239	116,022	47,617
ss: Accumulated depreciation	-	409,296	-	5,739	11,754	21,235	44,826	98,917	91,410	61,171	51,270	22,974
etable assets	-	13,451	-	-	741	652	270	10,645	545	531	67	-
ss: Accumulated depletion	-	9,793	-	-	48	325	24	9,111	238	46	1	-
	-	102,040	-	176	869	3,751	12,161	17,298	28,915	15,946	20,658	2,266
ngible assets (amortizable)	-	1,820	-	605	29	48	271	140	225	28	474	-
ss: Accumulated amortization	-	759	-	233	19	32	198	47	122	14	94	-
r assets	-	63,502	-	529	1,315	3,782	10,418	11,448	10,245	8,883	11,460	5,422
liabilities	-	2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
unts payable	-	623,116	-	2,485	7,944	24,389	37,867	79,803	96,804	94,174	176,652	102,998
gages, notes, and bonds payable in s than one year	-	333,910	-	1,605	6,792	11,067	28,488	33,358	40,950	53,209	99,572	58,869
r current liabilities	-	76,318	-	1,714	2,586	2,595	8,565	14,042	13,298	10,284	16,394	6,840
gages, notes, and bonds payable in year or more	-	248,296	-	1,120	4,979	17,652	24,788	36,431	39,875	34,503	54,120	34,828
r liabilities	-	52,513	-	1,052	5,336	2,727	2,887	5,577	6,564	9,185	13,436	5,749
ners' capital accounts (+ or -)	-	1,232,471	-	11,011	21,462	48,220	119,686	291,571	253,801	205,560	219,295	61,865
receipts	11,164,647	9,752,966	465,870	148,949	254,971	501,877	894,559	1,769,517	1,584,674	1,446,554	1,974,766	711,229
ness receipts	11,027,515	9,637,215	460,969	145,614	253,240	497,947	884,095	1,741,992	1,564,124	1,433,270	1,952,304	703,660
me from other partnerships, etc	1,606	1,601	327	-	15	2	154	7	144	250	702	-
ualifying dividends	254	218	-	-	-	-	5	5	16	37	155	-
rest	12,568	12,007	317	25	85	374	372	1,614	2,292	2,221	3,263	1,444
s	26,822	21,880	654	14	209	1,195	1,563	6,914	3,801	2,674	4,278	578
lties	343	269	4	-	-	-	-	13	21	56	174	1
net profit	311	8	-	-	-	-	-	4	2	-	2	-
gain, noncapital assets	2,613	1,858	277	7	13	398	66	239	329	191	279	59
r receipts	92,615	77,910	3,322	3,289	1,409	1,961	8,304	18,729	13,945	7,855	13,609	5,487
deductions	10,628,433	9,298,381	439,385	129,258	236,115	467,758	834,202	1,663,070	1,514,681	1,397,538	1,923,809	692,565
of sales and operations	9,106,339	7,977,945	367,097	91,204	194,222	385,457	676,789	1,398,393	1,298,679	1,223,905	1,698,459	643,740
ries and wages	525,721	468,617	25,104	8,009	10,339	21,326	51,662	99,097	82,393	67,489	88,482	14,716
ents to partners	97,188	86,178	3,600	6,598	5,233	9,445	14,717	17,598	11,408	8,517	8,220	842
	72,939	63,877	3,735	3,334	3,132	6,755	8,193	12,028	8,166	6,837	9,794	1,903
rest	42,635	36,979	2,362	354	712	1,672	2,809	5,124	5,344	5,547	9,021	4,034
s	125,033	103,383	6,581	1,182	2,507	5,127	8,838	21,562	19,592	13,557	18,177	6,260
debts	19,804	14,812	1,037	339	53	724	1,594	2,631	2,688	2,222	3,243	281
irs	36,189	28,664	1,125	431	1,117	1,232	3,015	5,406	4,644	4,407	5,228	2,059
eciation	84,200	69,777	3,486	1,118	2,607	4,675	7,559	15,953	12,575	8,451	9,914	3,439
tization	268	264	7	118	7	71	8	11	23	15	4	-
etion	1,092	1,041	129	-	14	-	-	738	15	38	107	-
rement plans, etc	5,766	5,532	129	182	69	41	196	431	584	476	1,981	1,443
oyee benefit programs	5,958	5,645	199	18	359	207	337	783	1,132	813	1,280	517
loss from other partnerships, etc	994	854	1	-	-	9	136	107	32	58	509	2
net loss	1	1	-	-	-	-	-	-	-	1	-	-
loss, noncapital assets	667	530	252	-	48	4	10	51	108	11	21	25
r deductions	503,639	434,282	24,541	16,371	15,696	31,013	58,339	83,157	67,298	55,194	69,369	13,304
ofit (less loss)	536,214	454,585	26,485	19,691	18,856	34,119	60,357	106,447	69,993	49,016	50,957	18,664
profit	585,406	493,989	31,259	23,809	22,612	36,801	65,249	110,103	74,115	53,436	56,837	19,768
loss	49,192	39,404	4,774	4,118	3,756	2,682	4,892	3,656	4,122	4,420	5,880	1,104

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Retail Trade												
Number of partnerships	166,169	99,629	15,061	20,975	17,709	17,174	15,143	9,780	2,691	806	279	11
Number of partners	380,203	235,907	32,794	46,356	39,606	39,127	41,017	25,071	7,623	2,779	1,435	99
Total assets	-	5,647,633	-	88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Cash	-	719,488	-	17,137	50,846	97,165	151,721	193,676	97,474	55,944	33,441	22,084
Notes and accounts receivable	-	859,577	-	6,850	22,776	66,514	116,457	219,143	164,102	116,608	96,045	51,082
Less: Allowance for bad debts	-	16,619	-	271	821	942	2,177	4,303	2,760	2,849	2,121	375
Inventories	-	1,950,734	-	32,477	104,695	217,040	378,690	548,908	327,301	180,279	143,795	17,549
Investments in Government obligations	-	21,872	-	3	79	1,170	2,886	3,141	5,149	5,370	4,074	-
Other current assets	-	86,434	-	1,027	5,558	7,430	18,801	18,860	15,159	10,734	7,664	1,201
Mortgage and real estate loans	-	29,340	-	16	48	3,733	642	4,930	2,284	4,483	6,110	7,094
Other investments	-	158,765	-	599	1,230	4,319	15,047	36,588	31,442	25,472	26,707	17,361
Depreciable assets	-	2,408,649	-	58,468	183,434	300,165	502,213	639,511	329,701	183,065	160,529	51,563
Less: Accumulated depreciation	-	1,110,968	-	31,844	94,186	138,205	214,791	304,555	145,572	82,114	72,614	27,087
Depletable assets	-	11,488	-	759	382	1,901	4,836	1,508	1,220	804	78	-
Less: Accumulated depletion	-	4,843	-	507	299	896	1,624	661	580	274	2	-
Land	-	300,736	-	365	6,204	26,985	54,317	91,018	60,260	30,088	27,401	4,098
Intangible assets (amortizable)	-	18,548	-	136	567	7,623	1,904	3,313	866	3,544	595	-
Less: Accumulated amortization	-	6,332	-	80	504	3,038	659	907	414	563	167	-
Other assets	-	220,764	-	3,226	17,094	36,309	56,246	49,319	26,143	13,854	15,617	2,956
Total liabilities	-	5,647,633	-	88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Accounts payable	-	787,516	-	12,936	45,176	86,121	153,882	194,075	118,419	77,908	60,338	38,661
Mortgages, notes, and bonds payable in less than one year	-	657,848	-	8,682	27,310	56,862	95,569	151,476	141,404	82,985	80,864	12,696
Other current liabilities	-	170,357	-	3,122	11,189	22,916	27,140	39,802	24,882	15,166	17,268	8,872
Mortgages, notes, and bonds payable in one year or more	-	862,246	-	9,262	44,330	88,265	190,533	239,345	119,466	79,515	72,238	19,292
Other liabilities	-	148,321	-	8,031	7,149	20,490	24,966	26,279	21,263	15,636	14,363	10,144
Partners' capital accounts (+ or -)	-	3,021,345	-	46,328	161,949	352,619	592,419	848,512	486,341	273,235	202,081	57,861
Total receipts	24,542,170	17,829,502	1,193,726	732,417	1,483,293	2,173,718	3,133,146	4,155,889	2,196,451	1,250,908	1,109,781	400,173
Business receipts	24,270,062	17,620,975	1,179,141	726,397	1,476,117	2,160,939	3,110,723	4,110,331	2,159,976	1,221,601	1,083,969	391,781
Income from other partnerships, etc	2,534	1,683	16	45	480	-	198	57	160	220	193	314
Nonqualifying dividends	1,188	590	12	7	17	26	161	142	66	102	57	-
Interest	29,400	24,557	1,265	22	412	1,891	1,928	5,338	4,840	4,482	3,282	1,097
Rents	85,216	63,079	3,182	1,322	2,098	4,348	8,404	14,468	10,453	7,019	8,126	3,659
Royalties	668	322	29	-	-	-	-	25	150	47	44	27
Farm net profit	122	101	18	-	24	3	-	2	33	17	4	-
Net gain, noncapital assets	9,540	6,283	2,468	145	100	581	373	752	736	631	201	296
Other receipts	143,440	111,912	7,595	4,479	4,045	5,930	11,359	24,774	20,037	16,789	13,905	2,999
Total deductions	22,893,859	16,674,661	1,136,423	678,639	1,363,400	2,001,689	2,894,087	3,878,978	2,079,021	1,193,280	1,070,580	378,564
Cost of sales and operations	17,451,045	12,634,077	849,746	481,215	997,984	1,483,956	2,158,458	2,975,388	1,624,647	933,686	833,085	295,912
Salaries and wages	2,015,870	1,536,776	105,399	62,718	113,234	168,940	278,492	365,601	192,394	109,233	102,399	38,366
Payments to partners	358,589	274,965	16,976	15,582	38,247	47,703	55,722	58,827	24,171	9,960	6,966	811
Rent	457,081	347,770	29,924	30,476	49,281	57,501	65,192	56,445	24,713	14,962	15,300	3,976
Interest	130,537	100,347	6,763	1,461	4,078	9,060	16,941	25,332	15,229	9,565	9,800	2,118
Taxes	451,361	300,069	21,046	13,321	27,591	42,376	59,826	69,448	30,957	17,340	13,620	4,544
Bad debts	41,892	33,095	2,673	634	2,240	2,762	4,145	8,790	6,156	2,931	2,351	413
Repairs	120,474	81,059	6,303	4,032	7,509	10,646	14,167	17,755	8,882	5,128	4,306	2,331
Depreciation	281,541	195,196	13,771	6,655	15,952	26,009	37,859	45,979	21,268	12,336	11,423	3,944
Amortization	706	559	77	14	91	101	73	113	73	5	12	-
Depletion	444	393	-	-	30	273	5	30	31	11	13	-
Retirement plans, etc	5,732	5,310	182	35	26	205	325	1,092	580	583	952	1,330
Employee benefit programs	10,437	9,273	494	138	452	700	1,086	2,510	1,734	1,023	646	490
Net loss from other partnerships, etc	1,778	1,095	71	-	-	-	287	340	145	19	176	57
Farm net loss	82	66	-	-	-	-	58	-	2	6	-	-
Net loss, noncapital assets	2,798	1,740	728	3	54	223	205	41	171	101	214	-
Other deductions	1,563,492	1,152,871	82,270	62,355	106,631	151,234	201,246	251,287	127,868	76,391	69,317	24,272
Net profit (less loss)	1,648,311	1,154,841	57,303	53,778	119,893	172,029	239,059	276,911	117,430	57,628	39,201	21,609
Net profit	1,822,082	1,278,645	82,410	70,506	136,065	189,589	260,012	288,524	122,507	62,437	43,569	23,026
Net loss	173,771	123,804	25,107	16,728	16,172	17,560	20,953	11,613	5,077	4,809	4,368	1,417

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NANCE, INSURANCE, AND REAL ESTATE												
· of partnerships	353,327	259,356	18,603	24,488	30,336	35,642	42,199	47,556	24,978	16,961	16,125	2,468
· of partners	2,103,093	1,659,902	154,447	123,245	147,536	137,622	181,355	234,733	167,639	140,924	228,753	143,648
assets	-	102,670,480	-	116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512	11,896,003	32,244,818	37,148,183
	-	3,311,268	-	19,866	46,010	81,636	167,741	347,471	294,347	349,754	774,947	1,229,496
s and accounts receivable	-	9,118,982	-	8,595	43,645	82,471	215,897	609,414	626,170	781,348	1,606,483	5,144,959
ss: Allowance for bad debts	-	38,812	-	183	261	868	947	11,712	8,322	3,725	5,896	6,898
ntories	-	2,357,028	-	1,540	7,221	18,111	38,484	143,441	131,483	194,340	874,775	947,633
stments in Government obligations	-	1,408,220	-	356	33	3,446	7,703	15,407	31,116	55,298	197,219	1,097,642
r current assets	-	3,444,886	-	4,946	9,284	29,844	55,594	144,073	178,382	201,102	757,028	2,064,633
gage and real estate loans	-	2,649,946	-	2,015	19,911	61,527	108,442	242,274	374,010	420,431	669,486	751,850
r investments	-	11,682,206	-	29,323	81,205	97,115	216,952	440,320	472,965	641,145	2,018,643	7,684,538
eciable assets	-	60,183,293	-	77,288	324,479	875,696	1,984,043	4,515,296	5,517,680	7,912,433	23,357,070	15,619,308
ss: Accumulated depreciation	-	12,610,511	-	48,669	154,817	354,450	736,155	1,416,056	1,528,872	1,817,327	4,425,249	2,128,916
etable assets	-	358,521	-	253	5,180	4,417	7,302	54,103	26,273	34,725	88,783	137,485
ss: Accumulated depletion	-	62,059	-	183	3,744	219	62	3,540	4,097	5,926	12,080	32,208
	-	17,659,508	-	16,832	131,939	369,605	925,948	2,328,249	2,536,057	2,815,689	5,332,487	3,202,702
ngible assets (amortizable)	-	217,967	-	707	1,050	970	6,418	11,798	19,027	22,278	73,953	81,766
ss: Accumulated amortization	-	49,044	-	426	356	221	680	7,079	7,032	5,389	15,227	12,634
r assets	-	3,039,081	-	4,087	13,269	23,845	59,199	120,306	199,325	299,827	952,396	1,366,827
liabilities	-	102,670,480	-	116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512	11,896,003	32,244,818	37,148,183
unts payable	-	7,741,279	-	55,250	74,069	26,912	89,749	162,910	197,864	312,377	958,767	5,863,381
gages, notes, and bonds payable in s than one year	-	10,179,720	-	29,826	53,264	75,299	229,383	651,463	642,140	1,084,988	3,349,273	4,064,084
r current liabilities	-	2,805,009	-	5,279	9,846	26,531	65,922	129,913	162,476	232,054	629,988	1,543,000
gages, notes, and bonds payable in year or more	-	56,281,384	-	23,697	107,191	371,419	1,125,405	3,289,465	4,885,944	7,398,080	22,604,692	16,475,491
r liabilities	-	4,721,371	-	30,129	41,869	59,944	160,343	361,359	403,752	556,725	1,262,888	1,844,362
ners' capital accounts (+ or -)	-	20,941,717	-	[1]27,834	237,809	732,820	1,385,077	2,938,655	2,566,336	2,311,779	3,439,210	7,357,865
receipts	18,980,271	17,166,488	519,366	159,098	237,490	371,056	738,399	1,580,027	1,595,043	1,995,150	4,998,577	4,972,282
ness receipts	17,108,898	15,549,109	445,554	147,938	216,602	351,222	691,739	1,452,922	1,458,652	1,843,727	4,707,189	4,233,564
me from other partnerships, etc	164,337	151,801	3,220	1,614	2,180	1,675	10,710	8,362	10,852	10,077	15,048	88,063
ualifying dividends	9,577	6,271	625	30	204	164	359	804	204	335	1,985	1,561
rest	965,151	802,629	22,751	2,722	6,758	10,440	20,814	59,484	65,348	77,588	146,539	390,185
s	111,152	102,286	922	525	2,294	1,315	3,088	8,880	14,707	11,742	26,693	32,120
lties	71,705	57,078	68	1,272	2,670	494	10	11,827	14,198	6,061	5,848	14,630
net profit	304	275	-	-	-	-	-	33	3	-16	223	-
gain, noncapital assets	100,013	90,143	21,057	2,171	3,604	889	3,596	8,308	10,870	9,405	15,703	14,540
r receipts	449,134	406,896	25,169	2,826	3,178	4,857	8,083	29,407	20,209	36,199	79,349	197,619
deductions	19,443,727	17,971,394	457,190	141,452	208,949	328,054	645,397	1,425,958	1,569,267	2,094,621	5,755,656	5,344,850
of sales and operations	2,651,394	2,142,256	131,710	29,185	46,367	60,910	95,063	207,980	220,676	186,143	765,050	399,172
ries and wages	1,435,574	1,375,789	26,791	11,260	9,377	14,149	46,633	64,848	65,488	127,365	272,020	737,858
ents to partners	346,205	312,244	11,390	7,249	5,361	13,959	11,997	19,834	17,650	23,548	55,744	145,512
	507,137	489,154	5,173	7,143	11,519	20,068	8,646	69,888	33,098	51,519	114,518	167,582
rest	4,443,242	4,286,584	62,496	4,852	15,819	31,686	97,028	254,752	362,101	562,566	1,601,277	1,294,007
s	2,043,236	1,891,321	24,726	7,038	18,652	37,012	85,226	185,633	212,316	258,473	612,957	449,288
debts	68,081	66,045	7,529	964	1,160	1,080	11,718	9,075	6,965	4,377	5,688	17,489
irs	476,383	427,811	4,185	2,651	7,548	11,332	26,789	48,357	50,631	61,315	144,070	70,933
eciation	2,802,862	2,639,880	23,844	4,533	16,631	41,611	92,078	213,010	262,556	363,637	1,027,556	594,424
tization	6,114	6,076	57	136	14	27	38	91	900	970	2,452	1,391
etion	37,226	31,843	1,820	805	260	114	118	2,385	2,888	1,244	2,114	20,095
rement plans, etc	28,176	27,843	318	22	2	147	62	643	552	1,797	1,896	22,404
oyee benefit programs	13,784	13,040	229	30	26	151	397	728	651	734	1,946	8,148
loss from other partnerships, etc	362,427	310,860	20,758	22,207	13,523	22,598	19,826	34,495	23,465	32,376	55,717	65,895
net loss	799	15	-	-	-	-	-	-	-	-	-	15
loss, noncapital assets	27,601	25,593	4,593	265	8,548	148	675	371	2,705	986	4,020	3,282
r deductions	4,193,486	3,925,040	131,571	43,112	54,142	73,062	149,103	313,868	306,625	417,571	1,088,631	1,347,355
ofit (less loss)	[1]463,456	[1]804,906	62,176	17,646	28,541	43,002	93,002	154,069	25,776	[1]99,471	[1]757,079	[1]372,568
profit	3,054,842	2,556,165	178,344	58,162	69,116	99,051	198,853	353,260	283,520	303,523	455,007	557,329
loss	3,518,298	3,361,071	116,168	40,516	40,575	56,049	105,851	199,191	257,744	402,994	1,212,086	929,897

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partnerships	172,269	114,478	14,173	40,250	20,427	14,560	11,097	8,265	2,714	1,640	1,173	179
Number of partners	508,812	369,065	35,881	103,996	55,919	42,932	36,499	37,140	17,562	14,782	17,857	6,497
Total assets	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Cash	-	1,162,719	-	51,813	96,905	135,125	158,884	229,801	127,427	109,708	151,524	101,532
Notes and accounts receivable	-	1,026,497	-	9,122	27,278	51,967	96,409	154,523	108,840	113,252	249,974	215,132
Less: Allowance for bad debts	-	22,188	-	32	816	152	2,967	2,862	3,005	1,974	7,480	2,900
Inventories	-	135,243	-	5,751	8,801	16,222	19,655	15,207	11,293	15,488	29,855	12,971
Investments in Government obligations	-	55,374	-	339	686	477	2,545	4,594	9,709	5,183	19,399	12,442
Other current assets	-	169,330	-	3,512	6,802	7,790	18,952	21,435	21,774	28,775	40,128	20,162
Mortgage and real estate loans	-	69,104	-	41	1,082	222	5,994	13,111	11,550	14,205	21,500	1,399
Other investments	-	382,362	-	2,744	11,119	15,660	38,554	79,009	40,693	52,831	101,060	40,692
Depreciable assets	-	8,985,967	-	187,756	312,273	460,602	675,210	1,043,886	736,193	881,624	1,844,105	2,844,318
Less: Accumulated depreciation	-	3,000,357	-	118,711	158,939	226,431	338,912	485,850	300,134	303,450	528,216	539,714
Depletable assets	-	32,246	-	2,134	4,039	1,952	8,372	6,389	479	2,062	6,819	-
Less: Accumulated depletion	-	12,899	-	1,360	2,100	1,385	2,838	3,528	58	1,214	416	-
Land	-	816,685	-	1,815	11,933	38,053	62,581	138,364	133,909	147,964	226,886	55,180
Intangible assets (amortizable)	-	230,802	-	749	265	1,373	30,856	36,251	4,673	29,863	86,648	40,124
Less: Accumulated amortization	-	145,745	-	246	166	513	26,678	27,947	1,708	17,660	58,248	12,579
Other assets	-	454,518	-	8,736	15,359	28,166	40,426	63,235	42,464	47,665	106,803	101,664
Total liabilities	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Accounts payable	-	544,219	-	17,376	22,819	32,971	46,322	66,596	52,099	65,100	146,872	94,064
Mortgages, notes, and bonds payable in less than one year	-	889,652	-	23,049	55,232	74,785	81,613	107,269	91,680	113,508	214,375	128,141
Other current liabilities	-	762,610	-	19,370	12,654	20,229	24,923	37,735	30,297	43,349	76,449	497,604
Mortgages, notes, and bonds payable in one year or more	-	4,346,371	-	28,256	43,532	102,683	172,471	303,467	352,533	520,040	1,317,990	1,505,399
Other liabilities	-	444,375	-	6,808	15,339	16,980	32,515	86,296	27,610	50,922	113,876	94,029
Partners' capital accounts (+ or -)	-	3,352,431	-	59,304	184,945	281,480	429,199	684,255	389,880	331,403	420,779	571,186
Total receipts	19,884,260	16,887,315	694,321	2,053,052	2,024,682	1,922,914	2,071,874	2,313,511	1,358,348	1,197,940	1,962,818	1,287,855
Business receipts	19,571,373	16,606,597	683,558	2,028,219	2,004,247	1,909,494	2,044,987	2,273,730	1,330,673	1,157,118	1,908,124	1,266,447
Income from other partnerships, etc	17,303	16,670	48	3,947	398	1,316	1,291	2,712	685	2,098	2,424	1,751
Nonqualifying dividends	246	192	3	3	3	3	15	19	17	4	35	90
Interest	31,346	28,942	851	474	1,362	1,490	2,728	4,344	4,019	3,851	5,740	4,083
Rents	81,799	69,739	3,619	1,733	2,334	3,492	7,775	11,997	8,752	8,025	16,185	5,827
Royalties	17,684	17,572	128	1,799	2,921	458	2,317	7,361	759	632	1,192	5
Farm net profit	2	2	-	-	-	-	-	-	-	2	-	-
Net gain, noncapital assets	20,364	19,091	2,475	1,520	3,572	2,114	1,896	402	530	1,993	2,314	2,275
Other receipts	144,143	128,510	3,639	15,357	9,845	4,547	10,865	12,946	12,913	24,217	26,804	7,377
Total deductions	13,480,329	11,660,609	442,872	1,179,780	1,137,470	1,171,982	1,337,093	1,594,433	970,793	908,221	1,655,015	1,262,950
Cost of sales and operations	2,270,792	1,837,558	80,400	185,014	187,738	189,099	262,039	292,246	156,192	163,782	234,509	86,539
Salaries and wages	4,176,227	3,736,871	113,119	296,883	347,404	362,094	408,199	505,155	330,703	294,385	578,855	500,074
Payments to partners	686,820	567,842	22,891	107,066	74,370	74,914	71,702	72,589	35,513	22,519	34,130	52,148
Rent	962,674	838,678	39,833	111,947	97,385	95,256	105,458	114,407	72,578	56,528	92,324	52,962
Interest	395,343	368,980	7,746	5,460	8,348	10,518	16,637	27,378	28,353	40,144	99,007	125,389
Taxes	482,361	416,024	15,634	28,415	34,808	38,098	47,388	61,566	45,710	40,150	68,862	35,393
Bad debts	28,520	26,314	970	2,437	1,250	918	2,841	4,561	2,726	1,656	6,510	2,445
Repairs	144,595	121,337	4,909	7,350	10,696	11,955	16,463	19,646	11,992	12,804	18,487	7,035
Depreciation	797,443	720,705	19,406	22,406	34,671	40,825	53,624	80,633	53,218	67,426	148,075	200,421
Amortization	30,998	30,877	2,072	48	44	1,752	194	183	2,159	6,587	14,287	3,551
Depletion	631	620	28	6	62	-	12	2	78	19	143	270
Retirement plans, etc	41,593	38,312	586	2,441	2,573	2,741	2,930	5,395	2,902	3,701	8,437	6,606
Employee benefit programs	43,636	40,624	872	2,034	2,632	3,081	4,425	6,736	4,181	4,127	6,100	6,436
Net loss from other partnerships, etc	12,018	9,250	118	86	34	1,906	594	2,677	380	1,438	1,825	192
Farm net loss	432	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	4,589	4,112	377	256	625	153	419	1,293	156	682	56	95
Other deductions	3,401,657	2,902,505	133,911	407,931	334,830	338,672	344,168	399,966	223,952	192,273	343,408	183,394
Net profit (less loss)	6,403,931	5,226,706	251,449	873,272	887,212	750,932	734,781	719,078	387,555	289,719	307,803	24,905
Net profit	6,934,383	5,715,769	275,401	917,083	899,052	773,200	755,621	750,723	409,030	332,359	427,042	176,258
Net loss	530,452	489,063	23,952	43,811	11,840	22,268	20,840	31,645	21,475	42,640	119,239	151,353

[1] Negative amount.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

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

of organization	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners			Partnerships	Partners		
	All industries				Agriculture, forestry, and fishery							
					Total				Farms			
Total	958,912	3,772,029	96,277,784	9,146,110	121,318	325,117	7,639,041	528,570	109,291	295,208	6,484,349	400,095
own	105,026	373,673	7,464,379	1,038,696	22,805	55,841	1,115,480	124,485	22,049	52,764	1,038,191	118,225
id prior	3,805	45,492	1,794,035	403,384	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
)	3,467	13,981	1,066,680	204,531	604	1,414	33,133	9,278	556	1,308	28,374	9,059
)	12,083	48,479	2,541,529	447,679	1,663	5,096	114,545	20,419	1,624	4,946	103,422	19,085
)	51,926	172,648	11,022,712	1,475,845	7,741	20,470	909,587	101,095	7,434	19,645	816,028	95,770
)	130,645	497,506	19,339,007	3,257,594	18,588	46,321	1,461,580	164,724	17,272	42,936	1,218,373	135,572
	20,810	109,099	2,214,239	351,494	2,942	7,802	195,992	22,149	2,746	7,407	143,798	20,288
	22,648	161,088	2,360,797	392,356	3,134	7,655	239,224	28,898	2,767	6,827	211,874	24,347
	26,266	109,387	2,646,417	393,087	3,330	9,298	299,835	13,178	3,101	8,775	257,500	10,674
	27,660	107,355	2,884,529	449,110	2,804	6,536	146,328	23,978	2,554	6,012	118,929	17,351
	34,037	139,116	3,447,285	444,730	3,844	8,877	230,084	7,984	3,619	8,403	199,605	3,978
	38,128	144,927	3,907,432	323,983	5,176	12,500	331,060	16,481	4,649	11,360	310,378	15,193
	39,819	163,450	4,093,127	486,721	4,301	9,994	247,191	17,605	3,785	8,755	192,984	9,948
	50,608	202,334	4,619,258	339,143	6,100	22,067	306,703	32,571	5,334	20,173	269,128	31,260
	66,537	270,409	6,240,254	200,271	7,173	20,167	409,064	13,417	6,239	17,943	295,718	4,705
	83,860	335,705	7,246,586	120,616	8,819	23,237	468,192	21,525	7,288	19,904	372,048	5,472
	99,873	361,342	7,691,153	[1]55,182	10,378	28,336	583,306	9,285	8,607	23,564	486,613	[1]9,281
	139,708	491,629	5,589,543	[1]1,157,067	11,633	33,438	523,141	[1]95,732	9,404	28,465	408,202	[1]108,131
	2,006	24,409	108,822	29,119	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Contract construction				Manufacturing				Wholesale and retail trade			
									Total			
Total	53,047	123,427	8,338,018	855,788	27,214	67,655	5,330,608	333,351	195,358	455,915	35,343,481	2,189,261
own	5,927	13,597	540,807	76,758	2,276	6,081	256,106	23,847	20,787	48,336	3,086,870	205,923
id prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	977	4,748	287,949	14,562
)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	776	2,156	389,009	18,652
)	(*)	(*)	(*)	(*)	529	1,553	169,684	12,097	2,610	10,180	1,108,267	63,666
)	2,334	6,178	613,096	60,884	2,433	6,429	1,074,063	89,665	14,035	33,614	5,394,653	339,976
)	6,023	13,337	1,267,574	144,795	3,977	10,044	1,253,990	119,770	27,357	64,411	8,220,379	545,262
	938	2,003	157,422	25,151	457	1,146	156,799	15,726	4,108	9,878	891,495	57,818
	548	1,144	125,729	17,706	548	1,248	129,478	7,009	4,143	9,206	829,300	54,790
	1,155	2,467	138,650	22,235	451	1,102	126,346	15,784	4,665	10,505	888,351	63,587
	1,119	2,317	221,429	18,874	543	1,316	115,033	8,068	3,314	7,680	937,886	56,930
	1,382	3,056	405,817	36,087	384	1,020	117,308	2,912	5,384	12,203	1,142,244	84,646
	1,712	3,732	292,155	26,467	793	1,988	316,131	21,173	5,664	13,103	1,075,815	74,048
	2,012	4,365	414,404	30,436	971	2,410	302,028	5,926	6,934	15,227	1,259,808	81,574
	2,256	5,027	594,015	55,447	1,248	2,727	141,920	14,177	8,196	17,911	1,322,912	91,947
	3,337	7,132	821,107	61,755	1,816	4,202	257,108	[1]1,216	10,654	25,798	1,631,103	94,136
	4,883	10,976	915,509	83,563	2,959	7,713	289,930	[1]7,170	15,680	35,770	2,081,788	123,723
	6,312	14,254	1,009,424	93,939	3,289	8,273	256,775	720	24,608	54,508	2,688,796	131,713
	12,323	27,334	659,916	88,315	4,202	9,439	217,178	[1]4,962	35,214	80,072	2,079,311	85,915
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Wholesale and retail trade--Continued								Finance, insurance, and real estate			
	Wholesale trade				Retail trade				Total			
Total	28,497	74,137	11,027,515	536,214	166,169	380,203	24,270,062	1,648,311	353,327	2,103,093	17,108,898	[1]463,456
own	2,645	7,571	845,496	36,272	18,039	40,558	2,236,780	169,231	32,448	170,615	1,028,953	134,899
nd prior	(*)	(*)	(*)	(*)	795	4,247	189,708	10,793	1,268	19,931	573,951	82,929
9	(*)	(*)	(*)	(*)	542	1,472	185,309	11,950	1,231	6,281	263,547	66,476
9	(*)	(*)	(*)	(*)	2,229	9,005	614,639	42,203	4,606	18,317	487,558	112,324
9	2,572	6,781	2,375,296	107,370	11,368	26,547	3,012,410	230,613	15,700	70,585	816,776	177,167
9	5,263	13,631	2,915,577	153,965	22,031	50,653	5,295,529	390,445	47,576	276,295	2,134,804	506,269
	528	2,088	274,434	11,963	3,580	7,790	617,061	45,855	7,948	73,135	283,605	40,806
	832	1,946	220,624	13,793	3,311	7,260	608,676	40,997	9,109	123,594	439,428	86,838
	376	976	152,121	9,928	4,289	9,529	736,230	53,659	11,490	69,453	541,659	74,171
	544	1,323	330,635	14,833	2,770	6,357	607,251	42,097	13,417	67,014	607,063	72,881
	839	2,094	335,935	19,428	4,456	9,930	799,724	64,663	16,007	91,571	784,948	63,236
	838	1,931	247,821	17,471	4,826	11,172	827,994	56,577	16,756	86,537	948,269	53,983
	883	2,162	274,956	14,438	6,049	13,061	983,690	67,169	18,393	101,686	874,258	4,409
	949	2,193	353,945	16,761	7,152	15,528	964,919	74,687	21,942	116,465	1,271,882	[1]66,438
	1,325	3,373	366,603	26,108	9,271	22,309	1,258,562	67,934	29,176	172,819	1,680,446	[1]273,223
	2,152	5,150	463,770	22,799	13,519	30,598	1,615,614	100,802	33,690	206,628	1,914,235	[1]405,673
	3,221	7,345	542,824	20,924	21,299	46,987	2,145,193	111,114	30,720	180,166	1,549,481	[1]521,642
	4,680	13,009	519,019	18,341	30,446	66,799	1,558,476	67,118	40,471	232,201	855,930	696,528
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,379	19,800	52,105	23,660
	Finance, insurance, and real estate--Continued											
	Finance								Real estate			
	Total				Holding and investment companies				Total			
Total	85,502	1,001,623	2,715,706	257,993	77,716	935,181	477,873	[1]157,720	258,412	1,073,109	13,393,399	[1]986,322
own	9,256	97,724	387,190	79,256	8,550	91,840	291,386	35,355	22,493	71,369	488,316	19,190
nd prior	369	5,462	426,423	56,003	(*)	(*)	(*)	(*)	895	14,425	25,383	215
9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	905	3,277	25,926	4,470
9	1,048	7,188	374,036	80,578	971	6,106	1,087	5,342	3,448	10,032	98,178	27,199
9	3,355	34,729	334,609	43,513	2,893	32,026	9,406	39,505	11,808	34,404	388,667	107,940
9	10,834	136,811	409,916	131,976	9,812	126,131	9,900	90,253	34,315	132,502	1,502,046	304,531
	2,351	49,421	16,740	5,633	2,189	48,586	2,566	3,798	5,500	23,457	258,736	32,869
	2,906	90,223	17,320	33,706	2,671	89,063	5,081	26,902	6,051	32,968	408,669	48,224
	2,743	33,415	22,042	20,828	2,505	32,260	669	15,164	8,553	35,579	508,751	48,355
	2,987	28,711	24,427	15,315	2,783	28,114	3,787	7,689	10,192	37,791	573,074	55,005
	3,474	45,953	26,810	23,922	3,353	45,517	1,165	14,702	12,199	44,671	736,280	31,206
	3,309	35,190	21,964	14,045	3,047	33,756	2,308	9,516	13,019	50,358	892,197	23,699
	4,620	47,576	26,054	4,255	4,445	45,545	3,522	5,461	13,310	52,974	822,106	[1]6,517
	4,784	46,090	41,269	8,424	4,434	44,654	5,452	[1]4,140	16,742	69,540	1,206,849	[1]83,440
	7,831	80,720	75,468	[1]10,981	7,530	78,574	40,083	[1]14,888	21,024	88,376	1,530,264	[1]267,659
	8,951	94,597	47,312	[1]61,239	8,725	93,409	12,421	[1]73,487	23,751	109,591	1,816,006	[1]358,986
	6,656	58,972	115,154	[1]86,138	6,026	55,336	75,441	[1]88,807	23,301	118,711	1,379,113	[1]446,358
	8,533	87,122	82,566	[1]183,895	7,188	77,420	9,140	[1]234,160	30,764	142,285	726,141	[1]524,723
	1,237	19,001	45,408	25,202	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

Year of organization	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Finance, insurance, and real estate--Continued							
	Real estate--Continued				Services			
	Operators, except developers, and lessors of buildings							
Total	208,976	876,541	10,525,625	[1]1,083,970	172,269	508,812	19,571,373	6,403,931
Not shown	16,863	54,166	376,120	[1]1,938	14,075	41,696	1,134,969	435,500
1919 and prior	684	13,354	21,358	[1]340	712	8,711	754,599	285,536
1920-29	795	2,847	20,044	2,189	393	2,553	271,253	99,866
1930-39	2,968	8,875	67,632	21,609	2,029	9,615	519,528	219,204
1940-49	9,687	28,357	333,133	92,383	7,894	27,424	1,873,955	656,650
1950-59	28,226	112,807	1,276,014	250,276	23,709	74,318	4,446,987	1,690,792
1960	4,523	19,429	220,011	27,437	3,821	11,749	476,203	181,336
1961	4,977	28,504	361,118	37,087	4,327	11,582	536,260	184,655
1962	6,994	29,942	456,597	31,553	4,376	12,118	553,981	195,407
1963	8,343	29,945	521,773	39,948	5,596	15,642	793,700	258,847
1964	10,081	37,041	613,498	25,637	6,272	18,671	686,318	247,303
1965	10,902	40,845	771,157	7,502	7,221	20,964	861,236	293,775
1966	11,082	41,311	696,274	[1]14,121	5,887	17,528	744,757	225,227
1967	13,132	56,548	1,019,228	[1]99,177	9,122	25,696	845,429	240,965
1968	17,449	73,100	1,168,550	[1]61,833	12,665	34,264	1,248,626	337,926
1969	19,122	88,643	1,228,951	[1]349,444	15,293	41,594	1,394,212	333,410
1970	18,717	93,377	902,993	[1]422,576	20,349	54,949	1,361,755	316,072
1971	24,343	116,780	466,761	[1]467,935	28,280	76,465	1,052,533	197,653
1972[2]	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.
[2]Represents part-year returns with accounting periods ending January-June 1972.
NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.8--RECEIPTS AND NET PROFIT, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

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

th accounting period ended	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)
	All industrial divisions			Agriculture, forestry, and fishery			Mining			Contract construction		
All returns, total	958,912	96,277,784	9,146,110	121,318	7,639,041	528,570	13,414	1,292,351	[1]869,720	53,047	8,338,018	855,788
returns, total	833,724	91,241,942	9,879,649	114,947	7,368,608	644,499	11,970	1,235,268	[1]498,390	42,583	7,722,641	773,447
ndar year returns	792,902	77,041,462	7,708,042	111,668	6,622,340	590,900	11,518	1,049,528	[1]518,652	41,098	6,982,620	721,190
alendar year returns, total	40,822	14,200,480	2,171,607	3,279	746,268	53,599	452	185,740	20,262	1,485	740,021	52,257
ly 1971	2,483	788,178	98,083	213	54,665	7,325	76	40,637	10,443	84	24,723	906
gust 1971	3,148	962,320	160,446	201	60,888	6,119				44	59,111	5,006
ptember 1971	5,187	1,914,714	299,317	182	72,625	1,625	85	25,179	2,270	183	105,815	3,609
tober 1971	3,318	786,482	153,324							68	25,109	4,370
vember 1971	2,203	503,469	59,360	348	61,505	2,370	144	11,071	[1]1,850	26	27,611	1,829
nuary 1972	4,822	1,946,664	304,253	518	61,955	1,799				183	75,338	3,992
bruary 1972	3,062	963,204	164,704	477	136,431	10,183	78	51,446	2,755	129	60,607	5,309
rch 1972	4,476	1,716,179	253,315	518	106,763	9,355				276	154,354	11,964
ril 1972	2,690	848,701	139,597	211	43,819	3,456				32	42,383	3,123
y 1972	2,996	993,589	152,619				28	29,437	5,918	155	78,982	4,981
ne 1972	6,437	2,776,980	386,589	611	147,617	11,367	41	27,970	726	305	85,988	7,168
ear returns, total	125,188	5,035,842	[1]733,539	6,371	270,433	[1]115,929	1,444	57,083	[1]371,330	10,464	615,377	82,341
mber 1971	94,482	3,107,995	[1]959,998	5,057	197,574	[1]121,089	1,148	35,086	[1]361,105	7,963	356,001	49,880
-November 1971	14,325	1,065,364	98,387	702	45,144	1,450	188	15,2[illegible]	[1]5,631	1,106	141,726	11,377
ary-June 1972	16,381	862,483	128,072	612	27,715	3,710	108	6,754	[1]4,594	1,395	117,650	21,084
	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
All returns, total	27,214	5,330,608	333,351	14,854	1,353,607	138,549	195,358	35,343,481	2,189,261	28,497	11,027,515	536,214
returns, total	23,522	5,064,328	336,972	12,151	1,270,011	141,274	158,399	33,272,117	2,128,157	23,835	10,535,931	523,662
ndar year returns	21,854	3,791,558	247,469	11,613	1,120,893	122,144	147,968	27,961,281	1,832,431	21,410	7,923,706	411,198
alendar year returns, total	1,668	1,272,770	89,503	538	149,118	19,130	10,431	5,310,836	295,726	2,425	2,612,225	112,464
ly 1971	123	83,415	4,414				692	377,965	15,146	201	241,948	5,977
gust 1971	215	83,451	9,031				597	323,053	15,050	174	213,100	7,681
ptember 1971	285	129,410	11,556	141	23,734	2,640	1,046	471,938	23,045	283	259,721	6,002
tober 1971	96	86,626	3,420				705	268,409	16,786	87	101,020	4,170
vember 1971	73	53,652	3,521				496	193,110	10,680	143	82,020	3,065
nuary 1972	231	196,990	13,434				1,580	932,076	55,705	166	424,086	20,598
bruary 1972	61	68,028	4,734	74	52,941	1,799	906	386,731	30,280	187	166,206	6,205
rch 1972	200	161,487	15,627				1,239	662,503	42,472	365	331,447	22,430
ril 1972	59	45,133	4,560	63	23,901	3,685	677	320,821	20,168	190	206,839	8,690
y 1972	177	75,620	6,249				636	316,616	24,228	172	141,862	8,536
ne 1972	148	288,958	12,957	260	48,542	11,006	1,857	1,057,614	42,166	457	443,976	19,110
ear returns, total	3,692	266,280	[1]3,621	2,703	83,596	[1]2,725	36,959	2,071,364	61,104	4,662	491,584	12,552
mber 1971	2,827	125,955	[1]7,836	2,230	65,510	[1]5,180	26,641	1,203,288	28,173	3,154	236,420	3,512
-November 1971	393	73,577	2,288	267	14,497	1,252	4,813	480,019	17,211	775	146,110	3,847
ary-June 1972	472	66,748	1,927	206	3,589	1,203	5,505	388,057	15,720	733	109,054	5,193
	Wholesale and retail trade--Continued			Finance, insurance, and real estate			Services					
	Retail trade											
All returns, total	166,169	24,270,062	1,648,311	353,327	17,108,898	[1]463,456	172,269	19,571,373	6,403,931			
l returns, total	133,962	22,691,138	1,599,727	317,058	16,319,147	90,041	146,403	18,729,897	6,230,355			
ndar year returns	125,961	19,996,234	1,417,210	302,700	14,442,426	[1]340,742	137,956	14,843,267	5,023,317			
alendar year returns, total	8,001	2,694,904	182,517	14,358	1,876,721	430,783	8,447	3,886,630	1,207,038			
ly 1971	489	134,766	8,804	985	69,210	16,622	294	130,888	42,296			
gust 1971	422	109,305	7,356	1,254	122,483	46,503	788	300,201	77,478			
ptember 1971	763	212,217	17,043	2,094	365,054	47,818	1,237	749,697	209,354			
tober 1971	617	166,146	12,506	1,437	138,874	68,982	691	209,245	57,560			
vember 1971	353	111,090	7,615	1,150	133,609	22,041	238	69,794	22,665			
nuary 1972	1,414	507,990	35,107	1,455	153,629	37,609	750	501,812	188,849			
bruary 1972	719	220,525	24,075	857	93,925	26,803	562	188,591	87,200			
rch 1972	874	331,056	20,042	1,224	144,141	27,988	988	417,870	143,752			
ril 1972	486	113,417	11,221	1,015	139,715	27,667	615	213,033	72,776			
y 1972	464	174,754	15,692	962	165,538	33,058	797	315,071	78,909			
ne 1972	1,400	613,638	23,056	1,925	350,543	75,692	1,487	790,428	226,199			
year returns, total	32,207	1,578,924	48,584	36,269	789,751	[1]553,497	25,866	841,476	173,576			
mber 1971	23,443	966,664	24,661	28,849	581,880	[1]590,114	18,708	526,559	51,508			
y-November 1971	3,992	333,257	13,396	2,897	83,596	[1]8,053	3,783	206,631	78,525			
ary-June 1972	4,772	279,003	10,527	4,523	124,275	44,670	3,375	108,286	43,543			

ss exceeds profit.

E: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 4

Small Business Corporations

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Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

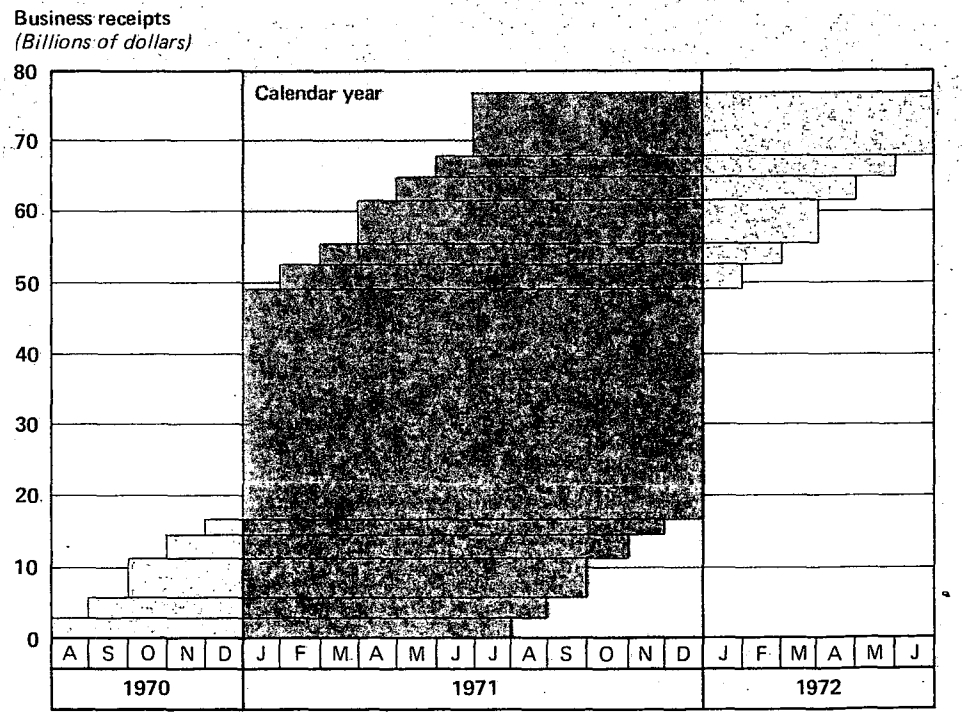
The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not

Chart 4A

Full-year
Small Business
Corporation Returns

Business receipts by accounting periods

The accounting years in this report ended from July 1971 through June 1972 – but most of the receipts were attributable to calendar year 1971.



Source: Table 4.4

be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains.

Accounting Periods

Chart 4A shows the distribution of the business receipts of full-year Small Business Corporations by accounting period. The chart is drawn as though receipts were evenly distributed throughout the accounting period; the actual timing of the receipts is not reported on tax returns.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing	
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	262,066	12,040	2,322	119	280	1,228	695	27,556	28,606	2,213
Total receipts	79,788,892	2,332,672	631,861	4,573	164,764	243,095	219,429	10,315,985	11,739,210	2,017,122
Business receipts	78,081,121	2,198,153	604,455	4,104	163,867	233,074	203,410	10,194,218	11,621,374	1,996,917
Dividends, domestic corporations	10,153	1,420	441	79	3	79	280	697	1,707	236
Dividends, foreign corporations	194	5	4	4	-	-	-	2	88	40
Interest on Government obligations:										
United States	8,041	413	60	-	27	9	24	932	1,377	222
State and local	4,300	39	16	-	-	-	16	545	693	33
Other interest	150,646	7,697	1,793	22	140	541	1,090	13,393	15,852	2,993
Rents	217,542	11,427	4,093	-	159	1,962	1,972	28,289	16,563	3,854
Royalties	9,828	1,022	1,993	7	4	1,662	320	93	4,253	81
Net short-term capital gain reduced by net long-term capital loss	6,550	1,023	12	-	-	12	-	283	69	25
Net long-term capital gain reduced by net short-term capital loss	232,393	42,133	5,242	-	40	1,475	3,727	11,310	31,430	4,073
Net gain, noncapital assets	398,395	6,903	3,678	-	22	1,187	2,469	10,626	8,525	2,705
Other receipts	669,729	62,437	10,074	357	502	3,094	6,121	55,597	37,279	5,943
Total deductions	77,624,000	2,311,472	604,864	7,140	157,313	239,528	200,883	10,017,831	11,340,623	1,951,631
Cost of sales and operations	55,575,110	1,591,690	351,647	2,485	109,645	128,102	111,415	8,048,815	8,354,563	1,605,239
Compensation of officers	4,094,782	83,176	26,441	344	3,008	14,502	8,587	518,339	704,426	52,966
Repairs	469,728	56,459	20,537	13	4,647	4,736	11,141	52,737	66,642	15,183
Bad debts	193,619	2,030	2,387	-	13	1,407	967	16,323	25,378	2,688
Rents	1,392,524	59,643	11,349	105	2,436	2,917	5,891	55,145	158,465	15,374
Taxes	1,689,567	55,620	18,869	603	3,856	6,560	7,850	206,301	287,044	36,232
Interest	779,299	80,201	9,146	83	1,212	3,949	3,902	70,950	83,218	11,498
Contributions	23,388	506	427	-	63	34	330	3,137	4,286	482
Amortization	9,248	190	20	5	-	15	-	335	2,650	441
Depreciation	1,483,938	125,582	38,871	559	8,335	14,718	15,259	170,512	235,897	36,022
Depletion	19,370	387	12,828	277	2,963	5,432	4,156	445	3,533	692
Advertising	593,672	6,658	888	-	43	501	344	24,860	64,812	13,481
Pension, profit-sharing, stock bonus, annuity plans	236,664	2,069	1,699	-	266	808	625	37,828	48,328	4,902
Employee benefit programs	168,935	1,590	2,483	-	638	390	1,455	25,948	49,726	3,381
Net loss, noncapital assets	39,827	3,282	2,107	1,429	20	560	98	2,280	4,094	315
Other deductions	10,854,329	242,389	105,165	1,237	20,168	54,897	28,863	783,876	1,247,561	152,715
Total receipts less total deductions	2,164,892	21,200	26,997	[1]2,567	7,451	3,567	18,546	298,154	398,587	65,491
Net income (less deficit)	2,160,592	21,161	26,981	[1]2,567	7,451	3,567	18,530	297,609	397,894	65,458
Net income	3,367,624	139,673	52,140	251	9,878	21,701	20,310	410,647	573,961	75,917
Deficit	1,207,032	118,512	25,159	2,818	2,427	18,134	1,780	113,038	176,067	10,459
Income tax	1,788	405	7	-	-	-	7	82	50	10
Distributions to stockholders in cash and property except own stock	1,294,221	42,121	20,857	-	6,266	6,663	7,928	141,840	230,429	31,043
RETURNS WITH NET INCOME										
Number of returns	162,546	6,250	1,236	1	130	656	448	17,581	18,409	1,457
Total receipts	64,960,752	1,670,993	513,597	2,698	124,171	194,189	192,539	8,354,738	9,875,995	1,744,194
Business receipts	63,586,432	1,569,391	491,338	2,584	123,294	186,898	178,562	8,256,050	9,781,474	1,726,435
Dividends, domestic corporations	9,013	1,168	441	79	3	79	280	663	1,551	193
Dividends, foreign corporations	155	-	4	4	-	-	-	2	70	40
Interest on Government obligations:										
United States	7,533	304	60	-	27	9	24	913	1,326	196
State and local	3,616	39	16	-	-	-	16	511	589	32
Other interest	120,689	5,887	1,550	22	140	347	1,041	10,933	14,163	2,842
Rents	156,288	8,467	3,408	-	159	1,430	1,819	22,374	14,271	3,309
Royalties	3,433	323	636	7	4	553	72	93	997	81
Net short-term capital gain reduced by net long-term capital loss	5,123	992	-	-	-	-	-	116	62	25
Net long-term capital gain reduced by net short-term capital loss	206,541	34,342	4,659	-	40	1,057	3,562	10,303	26,384	4,036
Net gain, noncapital assets	326,533	3,387	3,544	-	22	1,119	2,403	6,933	6,242	2,529
Other receipts	535,396	46,693	7,941	2	482	2,697	4,760	45,847	28,866	4,476
Total deductions	61,589,512	1,531,281	461,441	2,447	114,293	172,488	172,213	7,943,580	9,301,445	1,668,245
Cost of sales and operations	45,250,602	1,105,257	288,069	1,245	85,317	105,224	96,283	6,443,683	6,960,042	1,387,313
Compensation of officers	3,229,358	60,555	20,605	59	2,221	11,439	6,886	400,347	561,537	42,509
Repairs	338,896	35,363	14,806	-	2,075	3,897	8,834	39,213	52,636	12,747
Bad debts	124,157	1,132	1,765	-	13	926	826	10,528	19,681	2,191
Rents	982,284	41,410	9,817	1	2,076	2,392	5,348	39,478	111,617	11,492
Taxes	1,268,329	36,653	15,378	446	2,653	5,286	6,993	161,861	234,214	30,392
Interest	461,838	37,516	6,143	5	937	2,377	2,824	46,209	55,876	7,604
Contributions	22,758	436	427	-	63	34	330	3,046	4,236	482
Amortization	3,883	65	4	-	-	4	-	187	556	141
Depreciation	1,004,801	67,233	29,149	148	5,270	11,136	12,595	130,124	178,568	29,481
Depletion	15,482	361	9,889	277	2,963	2,539	4,110	341	2,959	692
Advertising	436,783	5,462	674	-	38	323	313	18,299	50,451	12,010
Pension, profit-sharing, stock bonus, annuity plans	213,083	1,299	1,666	-	252	808	606	34,357	43,570	4,498
Employee benefit programs	130,127	957	2,146	-	635	390	1,121	21,749	38,536	2,800
Net loss, noncapital assets	7,501	533	122	-	20	4	98	563	729	108
Other deductions	8,099,630	137,049	60,781	266	9,760	25,709	25,046	593,595	986,237	123,785
Total receipts less total deductions	3,371,240	139,712	52,156	251	9,878	21,701	20,326	411,158	574,550	75,949
Net income	3,367,624	139,673	52,140	251	9,878	21,701	20,310	410,647	573,961	75,917
Income tax	1,788	405	7	-	-	-	7	82	50	10
Distributions to stockholders in cash and property except own stock	1,252,401	37,047	20,060	-	6,266	5,870	7,924	136,761	228,161	30,706

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

	Manufacturing—Continued									
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	2	906	3,037	1,895	969	263	4,504	1,057	100	544
Total receipts	9,272	458,683	1,758,506	890,794	498,584	163,483	1,036,069	356,781	136,333	286,216
Business receipts	9,142	454,967	1,753,053	871,378	496,292	160,379	1,027,401	351,496	133,640	284,460
Dividends, domestic corporations	-	70	227	159	8	55	144	173	17	30
Dividends, foreign corporations	-	-	-	4	16	-	9	-	-	7
Interest on Government obligations:										
United States	14	77	107	154	62	59	28	97	6	10
State and local	28	31	27	16	12	123	116	33	-	62
Other interest	14	756	1,093	1,540	371	352	1,197	416	243	174
Rents	20	1,009	755	901	267	121	1,252	694	144	270
Royalties	-	56	12	30	31	30	593	260	26	56
Net short-term capital gain reduced by net long-term capital loss	-	-	-	7	-	1	5	-	-	14
Net long-term capital gain reduced by net short-term capital loss	49	1,142	483	11,087	117	2,035	1,686	230	543	330
Net gain, noncapital assets	-	249	246	1,017	47	23	556	47	69	339
Other receipts	5	326	2,503	4,501	1,361	305	3,082	3,335	1,645	464
Total deductions	8,074	440,666	1,712,216	848,701	482,140	155,886	1,014,579	342,788	125,042	279,160
Cost of sales and operations	5,587	335,806	1,323,223	640,215	350,918	109,853	639,653	248,545	93,300	198,608
Compensation of officers	241	27,176	87,562	37,706	30,943	10,869	102,039	14,925	4,892	18,483
Repairs	21	1,224	3,942	11,196	1,884	731	6,189	1,532	1,544	1,378
Bad debts	4	1,473	2,557	2,205	1,024	432	3,117	1,500	139	1,016
Rents	8	7,609	25,745	10,753	8,073	2,170	20,316	4,840	513	4,070
Taxes	1,181	11,105	44,190	22,650	13,067	3,750	28,723	5,997	2,099	7,190
Interest	-	3,776	8,012	9,957	2,400	1,058	9k796	2,319	376	3,112
Contributions	20	146	685	172	378	83	622	144	58	109
Amortization	-	31	50	104	19	-	218	133	9	303
Depreciation	47	10,047	10,937	29,589	6,327	3,319	29,711	6,968	3,218	6,569
Depletion	-	-	1	1,744	-	-	24	-	106	130
Advertising	152	1,217	5,494	1,099	3,862	166	10,556	4,180	725	755
Pension, profit-sharing, stock bonus, annuity plans	-	1,953	7,324	2,558	1,603	601	4,577	981	725	1,029
Employee benefit programs	23	1,919	13,097	1,326	2,530	667	4,664	475	82	946
Net loss, noncapital assets	-	8	306	394	5	2,073	244	1	22	-
Other deductions	790	37,176	179,091	77,033	59,107	20,114	154,130	50,248	17,234	35,462
Total receipts less total deductions	1,198	18,017	46,290	42,093	16,444	7,597	21,490	13,993	11,291	7,056
Net income (less deficit)	1,170	17,986	46,263	42,077	16,432	7,474	21,374	13,960	11,291	6,994
Net income	1,170	21,249	54,470	48,005	23,319	8,642	60,226	21,921	11,435	12,475
Deficit	-	3,263	8,207	5,928	6,887	1,168	38,852	7,961	144	5,481
Income tax	-	30	-	10	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	956	8,168	18,565	18,042	9,205	1,584	19,927	8,965	3,749	5,660
RETURNS WITH NET INCOME										
Number of returns	2	674	2,002	1,271	608	209	2,795	642	(*)	366
Total receipts	9,272	384,033	1,506,658	722,041	431,518	155,372	818,163	305,756	(*)	253,392
Business receipts	9,142	380,488	1,501,918	704,638	429,586	153,909	812,896	301,435	(*)	251,893
Dividends, domestic corporations	-	70	206	129	8	55	131	173	(*)	30
Dividends, foreign corporations	-	-	-	4	12	-	6	-	-	7
Interest on Government obligations:										
United States	14	64	107	153	62	59	28	97	(*)	10
State and local	28	31	27	16	12	120	113	33	-	62
Other interest	14	756	1,091	1,378	355	337	781	377	(*)	167
Rents	20	1,000	712	728	266	99	926	603	(*)	270
Royalties	-	56	12	22	26	30	404	65	(*)	56
Net short-term capital gain reduced by net long-term capital loss	-	-	-	7	-	1	5	-	-	14
Net long-term capital gain reduced by net short-term capital loss	49	1,078	343	10,196	117	473	865	230	(*)	330
Net gain, noncapital assets	-	185	112	880	38	23	556	47	(*)	109
Other receipts	5	305	2,130	3,890	1,036	266	1,452	2,696	(*)	444
Total deductions	8,074	362,753	1,452,161	674,020	408,187	146,610	757,824	283,802	(*)	240,855
Cost of sales and operations	5,587	276,698	1,133,470	520,427	300,171	105,389	482,675	210,188	(*)	172,784
Compensation of officers	241	23,211	69,107	26,857	26,272	10,298	79,196	13,510	(*)	16,542
Repairs	21	1,025	3,052	7,491	1,614	705	4,339	1,339	(*)	1,133
Bad debts	4	1,029	2,212	2,118	910	422	2,080	1,146	(*)	514
Rents	8	5,914	18,281	6,303	5,616	1,821	14,033	3,237	(*)	3,067
Taxes	1,181	9,003	35,089	18,348	11,314	3,513	22,039	5,015	(*)	6,642
Interest	-	2,968	6,438	6,616	1,937	851	6,235	1,715	(*)	2,221
Contributions	20	146	685	171	378	83	574	144	(*)	109
Amortization	-	30	42	89	12	-	44	81	(*)	4
Depreciation	47	7,855	8,779	21,358	5,072	3,145	22,334	5,291	(*)	5,528
Depletion	-	-	1	1,191	-	-	24	-	(*)	130
Advertising	152	1,127	4,630	1,017	3,333	133	6,288	3,058	(*)	579
Pension, profit-sharing, stock bonus, annuity plans	-	1,692	6,581	2,214	1,447	601	3,775	981	(*)	1,001
Employee benefit programs	23	1,229	9,851	1,060	2,238	648	3,416	370	(*)	928
Net loss, noncapital assets	-	8	72	126	5	4	59	1	(*)	-
Other deductions	790	30,818	153,871	58,634	47,868	18,997	110,713	37,726	(*)	29,673
Total receipts less total deductions	1,198	21,280	54,497	48,021	23,331	8,762	60,339	21,954	(*)	12,537
Net income	1,170	21,249	54,470	48,005	23,319	8,642	60,226	21,921	(*)	12,475
Income tax	-	30	-	10	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	956	8,155	18,565	17,965	9,003	1,584	19,542	8,965	(*)	5,660

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Manufacturing—Continued									
	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	462	1,381	468	2,453	3,932	1,031	283	545	814	1,745
Total receipts	217,858	432,951	189,573	1,174,532	812,384	334,981	135,911	144,305	141,711	543,161
Business receipts	216,459	425,810	187,567	1,160,048	802,384	330,472	135,433	143,416	141,392	539,268
Dividends, domestic corporations	45	38	2	324	47	27	47	-	-	58
Dividends, foreign corporations	-	10	-	2	-	-	-	-	-	-
Interest on Government obligations:										
United States	26	182	20	181	16	42	-	-	3	71
State and local	27	69	40	18	10	2	-	-	-	46
Other interest	348	945	677	1,647	1,825	257	125	111	186	582
Rents	130	1,286	557	1,002	1,825	663	15	323	56	1,419
Royalties	-	23	-	56	22	2,870	84	2	1	20
Net short-term capital gain reduced by net long-term capital loss	-	2	-	9	1	-	-	4	-	1
Net long-term capital gain reduced by net short-term capital loss	3	2,056	19	5,372	1,536	30	-	15	26	598
Net gain, noncapital assets	14	521	9	431	1,920	4	16	238	-	74
Other receipts	806	2,009	682	5,442	2,798	614	191	196	47	1,024
Total deductions	210,956	409,419	177,747	1,109,902	802,481	324,431	133,977	146,201	137,350	527,276
Cost of sales and operations	152,723	287,812	125,651	809,587	522,357	235,641	105,196	107,773	94,519	362,357
Compensation of officers	16,909	28,069	14,155	71,906	91,181	22,077	3,527	7,959	14,243	46,598
Repairs	362	5,434	2,373	5,090	4,019	1,239	530	761	482	1,528
Bad debts	219	1,796	385	1,484	2,027	608	79	376	636	1,613
Rents	2,053	3,910	3,089	13,133	13,688	4,695	1,486	3,279	2,879	10,782
Taxes	5,881	12,329	5,209	30,345	24,657	9,503	2,513	3,618	3,209	13,596
Interest	1,671	3,830	1,273	7,047	8,840	1,416	1,381	2,128	489	2,839
Contributions	105	187	69	363	237	77	33	15	15	286
Amortization	5	16	18	119	56	632	4	118	354	20
Depreciation	2,385	17,026	5,405	22,349	27,086	4,955	1,633	3,361	1,920	7,023
Depletion	-	821	-	1	14	-	-	-	-	-
Advertising	625	1,590	358	4,671	4,022	3,266	670	931	1,086	5,906
Pension, profit-sharing, stock bonus, annuity plans	1,350	1,029	1,070	8,356	3,392	1,720	869	178	851	3,260
Employee benefit programs	1,536	1,128	1,348	6,677	5,081	2,120	1,033	250	143	1,300
Net loss, noncapital assets	-	61	13	65	430	1	1	-	-	155
Other deductions	25,132	44,381	17,331	128,709	95,394	36,481	15,022	15,454	16,524	70,013
Total receipts less total deductions	6,902	23,532	11,826	64,630	9,903	10,550	1,934	[1]1,896	4,361	15,885
Net income (less deficit)	6,875	23,463	11,786	64,612	9,893	10,548	1,934	[1]1,896	4,361	15,839
Net income	8,688	29,313	14,050	76,856	43,340	19,239	5,096	9,453	8,089	21,008
Deficit	1,813	5,850	2,264	12,244	33,447	8,691	3,162	11,349	3,728	5,169
Income tax	-	-	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	3,273	10,108	9,101	43,960	15,936	7,515	519	3,539	3,497	7,117
RETURNS WITH NET INCOME										
Number of returns	380	902	350	1,530	2,492	548	(*)	240	591	1,175
Total receipts	192,280	398,197	176,041	947,895	627,169	270,451	(*)	96,304	132,286	465,605
Business receipts	191,000	391,606	174,691	934,068	621,717	269,335	(*)	96,105	132,016	462,341
Dividends, domestic corporations	45	21	2	294	45	27	(*)	-	-	58
Dividends, foreign corporations	-	-	-	1	-	-	-	-	-	-
Interest on Government obligations:										
United States	26	179	20	174	16	41	-	-	3	71
State and local	27	9	5	18	10	-	-	-	-	46
Other interest	348	836	648	1,386	1,596	214	(*)	61	144	511
Rents	11	1,245	382	979	1,554	525	(*)	37	56	1,397
Royalties	-	23	-	55	21	22	(*)	2	1	11
Net short-term capital gain reduced by net long-term capital loss	-	2	-	6	1	-	-	-	-	1
Net long-term capital gain reduced by net short-term capital loss	3	1,916	17	5,287	278	30	-	-	26	567
Net gain, noncapital assets	14	505	6	418	661	-	(*)	-	-	74
Other receipts	806	1,855	270	5,209	1,270	257	(*)	99	40	528
Total deductions	183,565	368,875	161,986	871,021	583,819	251,212	(*)	86,851	124,197	444,551
Cost of sales and operations	134,397	263,851	117,577	638,377	391,557	187,996	(*)	66,553	88,734	304,974
Compensation of officers	14,888	23,762	12,137	55,468	68,318	15,027	(*)	5,069	11,472	40,580
Repairs	280	4,739	2,114	3,534	3,379	1,110	(*)	354	443	1,319
Bad debts	219	1,663	365	1,055	1,689	355	(*)	137	150	1,237
Rents	1,242	3,622	2,340	8,471	8,718	2,975	(*)	1,721	2,592	8,510
Taxes	5,068	10,953	4,745	24,295	17,301	8,392	(*)	2,432	2,884	11,645
Interest	752	2,791	694	4,663	5,576	791	(*)	416	403	1,833
Contributions	105	187	69	363	236	77	(*)	15	15	286
Amortization	3	3	18	6	30	6	(*)	5	16	13
Depreciation	1,841	14,428	3,885	15,211	18,898	2,978	(*)	1,492	1,427	5,341
Depletion	-	800	-	1	14	-	-	-	-	-
Advertising	455	1,369	298	3,636	3,118	2,353	(*)	427	858	4,239
Pension, profit-sharing, stock bonus, annuity plans	1,350	1,027	1,043	6,967	3,120	1,606	(*)	178	841	3,054
Employee benefit programs	1,508	925	1,144	5,490	2,742	1,732	(*)	248	102	967
Net loss, noncapital assets	-	13	13	64	235	1	(*)	-	-	1
Other deductions	21,457	38,742	15,544	103,420	58,888	25,813	(*)	7,804	14,260	60,552
Total receipts less total deductions	8,715	29,322	14,055	76,874	43,350	19,239	(*)	9,453	8,089	21,054
Net income	8,688	29,313	14,050	76,856	43,340	19,239	(*)	9,453	8,089	21,008
Income tax	-	-	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	3,273	9,367	9,101	43,773	15,650	7,515	(*)	3,539	3,497	7,077

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
						Wholesale trade			
	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	11,673	9,330	1,312	1,030	96,659	26,322	3,185	4,222	18,915
Total receipts	2,221,588	1,900,419	203,717	117,452	43,070,043	16,752,231	3,524,333	1,592,474	11,635,424
Business receipts	2,185,961	1,871,651	198,624	115,686	42,553,887	16,529,678	3,503,777	1,561,890	11,464,011
Dividends, domestic corporations	547	515	31	1	3,432	1,643	402	145	1,096
Dividends, foreign corporations	12	12	-	-	81	42	3	-	39
Interest on Government obligations:									
United States	906	604	302	-	2,373	1,004	47	171	786
State and local	157	108	49	-	857	506	81	25	400
Other interest	3,632	2,246	1,099	287	43,838	14,424	1,090	2,481	10,853
Rents	6,925	5,580	617	728	72,566	25,110	2,819	2,741	19,550
Royalties	203	203	-	-	665	438	107	-	331
Net short-term capital gain reduced by net long-term capital loss	8	8	-	-	1,816	629	47	-	582
Net long-term capital gain reduced by net short-term capital loss	8,838	5,964	2,278	596	37,583	17,333	864	995	15,474
Net gain, noncapital assets	2,945	2,554	363	28	17,773	5,189	385	804	4,000
Other receipts	11,454	10,974	354	126	335,172	156,235	14,711	23,222	118,302
Total deductions	2,148,806	1,838,407	200,363	110,036	42,112,519	16,317,916	3,467,391	1,535,777	11,314,748
Cost of sales and operations	1,310,733	1,154,104	98,321	58,308	31,767,671	13,051,515	2,953,843	1,122,698	8,974,974
Compensation of officers	141,886	115,906	14,243	11,737	1,550,611	571,379	71,457	90,273	409,649
Repairs	840	633	126	81	160,807	48,252	12,792	4,496	30,964
Bad debts	4,483	2,712	1,653	118	100,119	37,421	3,246	4,494	29,681
Rents	70,667	62,075	5,222	3,370	646,183	133,787	15,123	17,681	100,983
Taxes	103,308	87,792	9,955	5,561	662,636	224,262	26,866	21,131	176,265
Interest	33,439	23,193	7,697	2,549	236,125	70,988	8,603	9,703	52,682
Contributions	897	648	203	46	9,473	3,848	589	495	2,764
Amortization	1,063	271	652	140	2,216	290	22	63	205
Depreciation	131,265	102,397	19,523	9,345	407,059	127,330	23,000	14,912	89,418
Depletion	174	174	-	-	1,672	929	-	155	774
Advertising	11,216	8,665	1,086	1,465	338,602	49,936	4,826	5,050	40,060
Pension, profit-sharing, stock bonus, annuity plans	10,672	10,071	502	99	66,769	36,724	5,667	6,573	24,484
Employee benefit programs	8,267	7,643	363	261	48,620	19,541	4,303	1,893	13,345
Net loss, noncapital assets	1,891	1,812	78	1	11,141	2,238	954	56	1,228
Other deductions	318,005	260,311	40,739	16,955	6,102,815	1,939,476	336,100	236,104	1,367,272
Total receipts less total deductions	72,782	62,012	3,354	7,416	957,524	434,315	56,942	56,697	320,676
Net income (less deficit)	72,625	61,904	3,305	7,416	956,667	433,809	56,861	56,672	320,276
Net income	139,669	103,932	26,296	9,441	1,264,519	525,164	68,265	70,922	385,977
Deficit	67,044	42,028	22,991	2,025	307,852	91,355	11,404	14,250	65,701
Income tax	12	12	-	-	107	40	-	-	40
Distributions to stockholders in cash and property except own stock	57,127	37,303	17,707	2,117	467,809	204,308	30,166	33,201	140,941
RETURNS WITH NET INCOME									
Number of returns	6,625	5,361	665	599	64,279	18,548	2,223	3,071	13,254
Total receipts	1,577,842	1,362,717	131,233	83,892	35,910,834	14,739,588	3,046,514	1,410,166	10,282,908
Business receipts	1,550,724	1,341,543	126,853	82,328	35,483,068	14,552,299	3,029,404	1,384,667	10,138,228
Dividends, domestic corporations	518	486	31	1	3,064	1,470	402	87	981
Dividends, foreign corporations	12	12	-	-	65	42	3	-	39
Interest on Government obligations:									
United States	873	571	302	-	2,322	982	47	156	779
State and local	117	68	49	-	850	504	81	25	398
Other interest	2,890	1,870	767	253	39,240	12,911	909	1,850	10,152
Rents	4,222	3,125	477	620	60,075	21,219	2,657	2,597	15,965
Royalties	203	203	-	-	413	203	107	-	96
Net short-term capital gain reduced by net long-term capital loss	8	8	-	-	1,622	615	47	-	568
Net long-term capital gain reduced by net short-term capital loss	8,018	5,144	2,278	596	33,774	16,510	847	973	14,690
Net gain, noncapital assets	1,697	1,399	270	28	14,750	3,907	320	607	2,980
Other receipts	8,560	8,288	206	66	271,591	128,926	11,690	19,204	98,032
Total deductions	1,438,056	1,258,717	104,888	74,451	34,645,465	14,213,920	2,978,168	1,339,219	9,896,533
Cost of sales and operations	901,273	809,623	53,225	38,425	26,639,066	11,507,910	2,540,017	1,001,971	7,965,922
Compensation of officers	99,790	82,138	10,710	6,942	1,246,499	477,018	61,781	72,933	342,304
Repairs	592	433	78	81	123,888	40,253	10,149	4,094	26,010
Bad debts	2,065	1,522	444	99	65,651	25,121	2,583	3,397	19,141
Rents	52,546	48,083	2,501	1,962	469,032	103,685	12,472	13,354	77,859
Taxes	66,802	56,567	6,366	3,869	522,640	190,487	21,960	18,017	150,510
Interest	15,743	12,842	1,023	1,878	165,039	53,179	7,101	6,566	39,512
Contributions	874	625	203	46	9,186	3,772	529	491	2,752
Amortization	227	96	8	123	1,446	198	22	37	139
Depreciation	78,177	62,024	9,088	7,065	304,368	103,950	19,571	10,881	73,498
Depletion	174	174	-	-	1,617	904	-	130	774
Advertising	6,580	5,726	451	403	259,854	40,641	4,303	4,537	31,801
Pension, profit-sharing, stock bonus, annuity plans	9,454	8,853	502	99	62,490	34,780	5,572	6,073	23,135
Employee benefit programs	5,059	4,556	256	247	40,180	16,856	3,943	1,749	11,164
Net loss, noncapital assets	335	334	-	1	2,781	713	147	21	545
Other deductions	198,365	165,121	20,033	13,211	4,731,728	1,614,453	288,018	194,968	1,131,467
Total receipts less total deductions	139,786	104,000	26,345	9,441	1,265,369	525,668	68,346	70,947	386,375
Net income	139,669	103,932	26,296	9,441	1,264,519	525,164	68,265	70,922	385,977
Income tax	12	12	-	-	107	40	-	-	40
Distributions to stockholders in cash and property except own stock	56,657	36,833	17,707	2,117	458,311	200,243	30,166	32,315	137,762

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Wholesale and retail trade—Continued									
	Retail trade									
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	69,725	6,048	3,573	5,450	10,635	6,865	6,952	13,165	17,038	612
Total receipts	25,897,459	2,667,552	853,842	3,602,269	8,732,096	1,396,388	1,871,972	2,781,378	3,991,962	420,353
Business receipts	25,605,890	2,624,921	841,085	3,584,121	8,648,726	1,375,607	1,838,014	2,744,089	3,949,327	418,319
Dividends, domestic corporations	1,766	358	83	275	237	215	191	118	289	23
Dividends, foreign corporations	39	2	1	5	3	12	-	-	16	-
Interest on Government obligations:										
United States	1,369	371	113	189	72	27	143	187	267	-
State and local	351	23	42	9	39	68	29	53	88	-
Other interest	29,211	6,763	916	1,203	6,894	1,721	4,793	1,380	5,541	203
Rents	47,182	5,464	1,144	2,692	21,275	1,330	2,786	5,769	6,722	274
Royalties	227	24	-	35	-	-	-	168	-	-
Net short-term capital gain reduced by net long-term capital loss	1,138	473	-	2	67	113	43	236	204	49
Net long-term capital gain reduced by net short-term capital loss	20,001	1,964	1,888	1,657	2,835	1,247	3,687	3,072	3,651	249
Net gain, noncapital assets	12,480	1,607	342	835	2,538	29	297	2,961	3,871	104
Other receipts	177,805	25,582	8,228	11,246	49,410	16,019	21,989	23,345	21,986	1,132
Total deductions	25,385,524	2,582,514	818,990	3,561,755	8,617,211	1,361,857	1,821,115	2,727,243	3,894,839	409,079
Cost of sales and operations	18,402,069	1,958,349	534,474	2,837,585	7,204,086	838,222	1,179,238	1,186,146	2,663,969	314,087
Compensation of officers	963,656	103,088	40,064	80,550	168,636	91,305	113,546	136,884	229,583	15,576
Repairs	110,929	8,363	4,245	12,985	21,281	4,666	6,236	34,316	18,837	1,626
Bad debts	61,751	12,770	5,887	1,261	15,746	3,173	10,487	2,736	9,691	947
Rents	507,302	23,279	21,796	47,452	77,778	59,311	46,786	138,223	92,677	5,094
Taxes	430,996	42,360	16,918	41,924	85,765	30,846	33,624	103,328	76,231	7,378
Interest	163,689	18,916	5,544	9,217	62,972	6,867	11,642	27,736	20,795	1,448
Contributions	5,554	735	322	450	1,111	630	640	446	1,220	71
Amortization	1,922	95	37	225	163	96	350	636	320	4
Depreciation	275,777	25,040	13,547	27,153	51,199	15,319	16,346	75,372	51,801	3,952
Depletion	667	4	-	8	299	18	-	84	254	76
Advertising	286,568	20,773	12,925	39,413	66,499	25,079	41,244	39,336	41,299	2,098
Pension, profit-sharing, stock bonus, annuity plans	29,422	3,623	1,382	1,796	5,864	3,813	3,679	2,489	6,776	623
Employee benefit programs	28,580	2,750	655	4,786	5,628	1,891	2,617	5,726	4,527	499
Net loss, noncapital assets	8,900	275	158	871	135	95	89	5,831	1,446	3
Other deductions	4,107,742	362,094	161,036	456,079	850,049	280,526	354,591	967,954	675,413	55,597
Total receipts less total deductions	511,935	85,038	34,852	40,514	114,885	34,531	50,857	54,135	97,123	11,274
Net income (less deficit)	511,584	85,015	34,810	40,505	114,846	34,463	50,828	54,082	97,035	11,274
Net income	727,260	96,559	39,594	58,343	148,766	54,859	65,858	120,782	142,499	12,095
Deficit	215,676	11,544	4,784	17,838	33,920	20,396	15,030	66,700	45,464	821
Income tax	67	-	16	5	18	-	-	28	-	-
Distributions to stockholders in cash and property except own stock	258,963	26,117	17,283	20,320	43,932	17,136	22,371	64,554	47,250	4,538
RETURNS WITH NET INCOME										
Number of returns	45,192	4,486	2,527	3,577	6,872	4,616	4,515	7,116	11,483	539
Total receipts	20,775,127	2,353,833	727,937	2,726,901	7,228,188	1,171,882	1,484,706	1,873,534	3,208,146	396,119
Business receipts	20,536,661	2,316,586	718,176	2,712,356	7,159,943	1,153,894	1,455,382	1,847,873	3,172,451	394,108
Dividends, domestic corporations	1,580	357	83	270	214	131	182	107	236	14
Dividends, foreign corporations	23	2	1	5	3	12	-	-	-	-
Interest on Government obligations:										
United States	1,340	371	113	189	72	27	143	158	267	-
State and local	346	23	42	9	39	68	29	52	84	-
Other interest	26,132	6,282	798	1,123	5,541	1,653	4,512	1,210	5,013	197
Rents	38,582	4,786	1,080	2,295	17,318	1,204	2,046	5,140	4,713	274
Royalties	210	24	-	35	-	-	-	151	-	-
Net short-term capital gain reduced by net long-term capital loss	961	472	-	2	67	113	43	63	201	46
Net long-term capital gain reduced by net short-term capital loss	17,018	1,486	1,755	1,580	2,174	1,229	3,612	2,281	2,901	246
Net gain, noncapital assets	10,739	1,308	125	634	1,708	12	284	2,875	3,793	104
Other receipts	141,535	22,136	5,764	8,403	41,109	13,539	18,473	13,624	18,487	1,130
Total deductions	20,047,521	2,257,251	688,301	2,668,549	7,079,383	1,116,955	1,418,819	1,752,700	3,065,563	384,024
Cost of sales and operations	14,839,601	1,724,464	464,224	2,137,122	5,981,597	696,193	925,168	798,295	2,112,538	291,555
Compensation of officers	754,299	88,509	33,692	58,982	132,452	74,879	88,668	87,560	189,557	15,182
Repairs	82,028	7,193	3,425	9,813	16,877	3,975	4,828	21,626	14,291	1,607
Bad debts	39,585	9,280	1,376	718	11,912	1,223	7,028	1,255	6,793	945
Rents	360,553	19,400	17,772	33,774	58,582	46,661	35,377	81,829	67,158	4,794
Taxes	325,022	36,303	14,064	32,445	67,181	24,568	26,251	62,783	61,427	7,131
Interest	110,473	14,609	4,435	5,954	46,830	4,347	7,862	13,045	13,391	1,387
Contributions	5,343	724	320	448	970	622	629	436	1,194	71
Amortization	1,247	72	28	160	117	46	317	260	247	1
Depreciation	196,545	21,256	11,558	19,593	38,688	12,150	12,658	43,497	37,145	3,873
Depletion	637	4	-	8	298	18	-	62	247	76
Advertising	217,132	18,706	9,728	29,831	50,686	20,168	32,489	25,244	30,280	2,081
Pension, profit-sharing, stock bonus, annuity plans	27,087	3,444	1,093	1,639	5,657	3,787	3,143	2,121	6,203	623
Employee benefit programs	22,825	2,671	517	3,156	4,977	1,449	2,169	3,999	3,887	499
Net loss, noncapital assets	2,065	57	150	788	41	11	49	668	301	3
Other deductions	3,063,079	310,559	125,919	334,118	662,518	226,858	272,183	610,020	520,904	54,196
Total receipts less total deductions	727,606	96,582	39,636	58,352	148,805	54,927	65,887	120,834	142,583	12,095
Net income	727,260	96,559	39,594	58,343	148,766	54,859	65,858	120,782	142,499	12,095
Income tax	67	-	16	5	18	-	-	28	-	-
Distributions to stockholders in cash and property except own stock	253,530	25,899	16,727	19,437	43,130	17,136	21,937	62,801	46,463	4,538

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Finance, insurance, and real estate						
	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance agents, brokers, and service	Real estate
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
RETURNS WITH AND WITHOUT NET INCOME							
Number of returns	30,011	276	1,520	641	2,164	6,890	18,464
Total receipts	1,938,809	21,363	54,136	56,082	50,328	585,442	1,163,309
Business receipts	1,395,524	19,173	35,900	31,064	8,322	564,438	728,816
Dividends, domestic corporations	940	19	21	40	255	464	111
Dividends, foreign corporations	2	-	-	1	-	-	1
Interest on Government obligations:							
United States	1,057	-	44	120	127	230	516
State and local	586	1	-	53	22	71	234
Other interest	42,734	82	4,685	1,026	5,853	3,348	27,665
Rents	32,070	-	190	22	147	895	30,815
Royalties	221	-	-	-	86	-	135
Net short-term capital gain reduced by net long-term capital loss	2,243	-	-	-	-	560	1,683
Net long-term capital gain reduced by net short-term capital loss	60,751	1,842	7,719	82	29,018	479	21,607
Net gain, noncapital assets	331,768	191	2,341	23,075	1,992	134	304,035
Other receipts	70,913	55	3,236	599	4,506	14,823	47,691
Total deductions	1,707,480	14,351	48,123	50,289	24,312	509,375	1,054,024
Cost of sales and operations	275,473	-	1,772	-	1,406	110,681	159,269
Compensation of officers	295,540	3,936	9,750	11,790	3,609	135,261	130,059
Repairs	12,077	120	54	256	207	1,627	9,801
Bad debts	12,308	201	3,093	90	250	6,383	2,291
Rents	44,101	981	1,134	1,936	385	12,901	26,625
Taxes	70,175	660	1,383	1,680	3,550	13,757	48,991
Interest	106,794	76	4,203	1,096	3,192	3,264	94,962
Contributions	1,851	3	11	32	27	927	849
Amortization	559	-	4	57	11	141	344
Depreciation	43,202	125	1,068	744	584	9,354	31,290
Depletion	123	-	-	-	15	45	63
Advertising	47,426	139	2,585	1,027	195	6,086	37,358
Pension, profit-sharing, stock bonus, annuity plans	10,535	-	140	894	81	4,954	4,427
Employee benefit programs	5,816	73	25	141	26	3,212	2,314
Net loss, noncapital assets	6,126	-	211	873	-	88	4,954
Other deductions	775,374	8,037	22,690	29,673	10,774	200,694	500,427
Total receipts less total deductions	231,329	7,012	6,013	5,793	26,016	76,067	109,285
Net income (less deficit)	230,743	7,011	6,013	5,740	25,994	75,996	109,051
Net income	336,149	7,011	14,853	8,943	34,261	79,540	190,370
Deficit	105,406	-	8,840	3,203	8,267	3,544	81,319
Income tax	814	-	99	-	664	-	51
Distributions to stockholders in cash and property except own stock	139,662	2,880	6,950	5,293	22,401	34,924	66,569
RETURNS WITH NET INCOME							
Number of returns	18,665	276	1,103	315	1,268	5,280	10,367
Total receipts	1,688,640	21,363	47,390	48,336	45,073	526,257	995,994
Business receipts	1,233,690	19,173	31,328	25,369	4,450	505,614	643,605
Dividends, domestic corporations	792	19	21	38	117	464	108
Dividends, foreign corporations	2	-	-	1	-	-	1
Interest on Government obligations:							
United States	898	-	44	120	94	223	398
State and local	137	1	-	10	22	71	33
Other interest	35,649	82	3,461	945	5,249	3,173	22,715
Rents	20,424	-	130	22	95	894	19,282
Royalties	196	-	-	-	61	-	135
Net short-term capital gain reduced by net long-term capital loss	1,890	-	-	-	-	560	1,330
Net long-term capital gain reduced by net short-term capital loss	59,021	1,842	7,707	82	28,851	434	20,101
Net gain, noncapital assets	276,160	191	2,049	21,156	1,908	89	250,767
Other receipts	59,781	55	2,650	593	4,226	14,735	37,519
Total deductions	1,352,354	14,351	32,537	39,383	10,790	446,646	805,591
Cost of sales and operations	257,320	-	888	-	115	106,095	149,656
Compensation of officers	243,081	3,936	6,727	9,348	2,227	110,428	109,595
Repairs	8,230	120	25	245	185	1,565	6,078
Bad debts	7,439	201	611	35	10	5,399	1,183
Rents	35,025	981	561	1,619	314	10,960	20,480
Taxes	51,869	660	1,018	1,464	2,752	12,334	33,503
Interest	59,229	76	2,885	811	989	2,936	51,532
Contributions	1,824	3	11	32	27	925	824
Amortization	298	-	3	51	6	123	113
Depreciation	28,719	125	885	589	397	7,521	19,166
Depletion	95	-	-	-	15	45	35
Advertising	36,994	139	893	959	175	5,366	29,429
Pension, profit-sharing, stock bonus, annuity plans	9,977	-	140	866	3	4,736	4,232
Employee benefit programs	4,772	73	21	88	1	2,770	1,814
Net loss, noncapital assets	845	-	34	310	-	88	413
Other deductions	606,637	8,037	17,835	22,966	3,574	175,355	377,538
Total receipts less total deductions	336,286	7,012	14,853	8,953	34,283	79,611	190,403
Net income	336,149	7,011	14,853	8,943	34,261	79,540	190,370
Income tax	814	-	99	-	664	-	51
Distributions to stockholders in cash and property except own stock	138,716	2,880	6,950	5,293	22,386	34,521	66,041

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services							Nature of business not allocable
	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
RETURNS WITH AND WITHOUT NET INCOME								
Number of returns	51,548	4,897	8,542	14,836	6,819	6,443	10,012	1,649
Total receipts	7,486,798	1,328,987	857,978	1,680,371	953,226	909,125	1,757,111	51,926
Business receipts	7,279,042	1,266,149	839,176	1,655,351	935,862	855,628	1,726,876	48,507
Dividends, domestic corporations	934	179	175	184	65	149	182	35
Dividends, foreign corporations	-	-	-	-	-	-	-	-
Interest on Government obligations:								
United States	899	141	139	66	-	411	142	24
State and local	1,407	69	3	301	-	1,019	15	-
Other interest	21,327	11,949	1,529	2,876	972	2,451	1,550	380
Rents	45,412	12,371	8,396	2,282	5,227	12,414	4,722	197
Royalties	1,378	684	-	97	-	596	1	-
Net short-term capital gain reduced by net long-term capital loss	1,040	42	150	95	28	700	25	56
Net long-term capital gain reduced by net short-term capital loss	35,020	15,512	5,080	4,810	2,352	5,257	2,009	86
Net gain, noncapital assets	15,969	2,939	699	2,671	5,336	3,460	864	208
Other receipts	84,370	18,952	2,631	11,638	3,384	27,040	20,725	2,433
Total deductions	7,322,978	1,339,216	822,547	1,664,124	919,593	894,046	1,683,452	57,427
Cost of sales and operations	3,853,613	632,754	449,933	950,516	541,193	416,289	862,928	20,905
Compensation of officers	767,398	38,865	86,548	202,276	80,830	76,412	282,467	6,965
Repairs	98,702	34,811	12,434	8,715	9,751	19,624	13,367	927
Bad debts	30,108	7,419	3,429	3,401	2,246	10,434	3,179	483
Rents	345,208	69,999	40,199	54,394	41,088	56,765	82,763	1,763
Taxes	283,440	78,449	31,360	43,082	33,980	36,659	59,910	2,174
Interest	157,212	75,169	10,850	12,061	11,871	19,241	28,020	2,214
Contributions	2,789	312	480	722	169	451	655	22
Amortization	2,117	366	302	621	357	141	330	98
Depreciation	328,732	108,929	37,629	39,538	51,292	49,439	41,905	2,818
Depletion	178	23	103	16	-	8	28	30
Advertising	98,786	24,603	12,772	19,503	11,027	23,326	7,555	424
Pension, profit-sharing, stock bonus, annuity plans	58,045	4,103	2,832	9,400	2,523	5,907	33,280	719
Employee benefit programs	26,372	7,594	2,216	5,800	2,954	1,952	5,856	113
Net loss, noncapital assets	8,906	3,073	1,280	494	2,291	356	1,412	-
Other deductions	1,261,372	252,747	130,180	313,585	128,021	177,042	259,797	17,772
Total receipts less total deductions	163,820	[1]10,229	35,431	16,247	33,633	15,079	73,659	[1]5,501
Net income (less deficit)	162,413	[1]10,298	35,428	15,946	33,633	14,060	73,644	[1]5,501
Net income	446,209	75,044	52,347	89,283	48,406	69,608	111,521	4,657
Deficit	283,796	85,342	16,919	73,337	14,773	55,548	37,877	10,158
Income tax	311	-	-	4	44	-	263	-
Distributions to stockholders in cash and property except own stock	192,400	43,346	17,275	38,253	15,099	33,118	45,309	1,976
RETURNS WITH NET INCOME								
Number of returns	28,967	2,418	4,736	7,404	4,536	3,154	6,719	536
Total receipts	5,344,820	674,336	606,124	1,257,517	741,198	633,249	1,432,396	23,293
Business receipts	5,200,329	639,383	588,983	1,243,269	728,346	595,384	1,404,964	20,368
Dividends, domestic corporations	788	129	165	153	65	117	159	28
Dividends, foreign corporations	-	-	-	-	-	-	-	-
Interest on Government obligations:								
United States	819	137	139	21	-	408	114	18
State and local	1,357	21	1	301	-	1,019	15	-
Other interest	10,010	2,205	1,185	2,562	897	1,991	1,170	367
Rents	22,949	3,104	7,790	878	1,487	5,371	4,319	98
Royalties	572	-	-	88	-	484	-	-
Net short-term capital gain reduced by net long-term capital loss	377	38	120	95	28	71	25	56
Net long-term capital gain reduced by net short-term capital loss	29,999	13,948	4,876	2,636	2,343	4,219	1,977	41
Net gain, noncapital assets	13,612	2,372	456	2,061	4,819	3,179	725	208
Other receipts	64,008	12,999	2,409	5,453	3,213	21,006	18,928	2,109
Total deductions	4,897,254	599,271	553,776	1,167,933	692,792	562,622	1,320,860	18,636
Cost of sales and operations	2,649,192	267,209	303,218	715,842	419,883	269,803	673,237	6,700
Compensation of officers	594,977	25,618	60,903	140,904	65,359	60,800	241,393	1,967
Repairs	63,938	19,953	8,236	5,203	7,653	13,546	9,347	230
Bad debts	15,454	1,729	3,138	1,315	1,791	5,625	1,856	442
Rents	222,717	43,597	25,686	29,536	30,883	34,552	58,463	642
Taxes	178,187	36,762	21,257	30,477	20,151	24,461	45,079	725
Interest	75,885	29,329	5,320	6,006	7,728	9,478	18,024	198
Contributions	2,707	307	461	701	168	451	619	22
Amortization	1,062	212	203	177	233	43	194	38
Depreciation	187,650	45,559	23,085	22,762	38,449	27,245	30,550	813
Depletion	46	16	-	16	-	8	6	-
Advertising	58,220	13,517	10,088	9,224	8,596	12,687	4,108	249
Pension, profit-sharing, stock bonus, annuity plans	50,270	1,097	2,455	8,631	2,033	5,259	30,795	-
Employee benefit programs	16,624	1,361	1,835	4,507	2,301	1,272	5,348	104
Net loss, noncapital assets	1,593	209	67	49	967	213	88	-
Other deductions	778,732	112,796	87,824	192,583	86,597	97,179	201,753	6,506
Total receipts less total deductions	447,566	75,065	52,348	89,584	48,406	70,627	111,536	4,657
Net income	446,209	75,044	52,347	89,283	48,406	69,608	111,521	4,657
Income tax	311	-	-	4	44	-	263	-
Distributions to stockholders in cash and property except own stock	174,740	28,779	16,740	37,626	14,600	31,698	45,297	1,948

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals.
"Insurance carriers" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

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

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
All industrial divisions						
Total	262,066	79,788,892	78,081,121	55,575,110	1,483,938	2,160,592
Under $5,000	29,280	115,507	26,924	18,581	16,866	[1]147,522
$5,000 under $10,000	8,789	69,929	53,350	28,309	9,062	[1]24,873
$10,000 under $25,000	21,095	388,794	330,210	145,722	32,506	[1]46,626
$25,000 under $50,000	28,443	1,085,472	993,611	449,625	59,014	[1]21,563
$50,000 under $100,000	39,637	2,962,834	2,801,572	1,352,159	119,121	60,055
$100,000 under $200,000	47,902	7,076,418	6,833,522	3,809,739	216,593	231,873
$200,000 under $500,000	49,987	16,131,661	15,780,999	10,129,928	364,560	556,772
$500,000 under $1,000,000	21,200	14,901,054	14,679,333	10,511,080	248,305	458,807
$1,000,000 under $5,000,000	14,650	27,299,025	26,949,275	20,966,774	334,302	838,605
$5,000,000 or more	1,083	9,758,198	9,632,325	8,163,193	83,609	255,064
Mining						
Total	2,322	631,861	604,455	351,647	38,871	26,981
Under $5,000	542	379	18	1	436	[1]11,100
$5,000 under $10,000						
$10,000 under $25,000	814	42,515	40,001	21,976	3,239	[1]3,261
$25,000 under $50,000						
$50,000 under $100,000						
$100,000 under $200,000	742	223,362	212,052	107,670	14,820	12,105
$200,000 under $500,000						
$500,000 under $1,000,000	217	294,024	286,070	177,995	16,985	24,015
$1,000,000 under $5,000,000						
$5,000,000 or more	7	71,581	66,314	44,005	3,391	5,222
Manufacturing						
Total	28,606	11,739,210	11,621,374	8,354,563	235,897	397,894
Under $5,000	1,873	7,007	1,824	2,013	1,026	[1]11,433
$5,000 under $10,000	549	4,166	4,066	3,954	996	[1]5,483
$10,000 under $25,000	1,767	32,610	31,769	18,359	2,226	[1]13,930
$25,000 under $50,000	2,478	89,293	87,320	48,208	4,837	[1]9,779
$50,000 under $100,000	3,711	291,558	283,824	160,179	9,519	3,045
$100,000 under $200,000	5,403	796,969	788,039	500,128	24,413	6,705
$200,000 under $500,000	6,956	2,258,700	2,238,744	1,527,743	54,191	50,887
$500,000 under $1,000,000	3,242	2,254,310	2,236,852	1,594,424	47,537	77,418
$1,000,000 under $5,000,000	2,627	6,004,597	5,948,936	4,499,555	91,152	300,464
$5,000,000 or more						
Wholesale and retail trade — Total						
Total	96,659	43,070,043	42,553,887	31,767,671	407,059	956,667
Under $5,000	3,911	24,083	5,358	3,836	1,738	[1]12,496
$5,000 under $10,000	1,310	10,577	10,385	6,493	913	[1]5,956
$10,000 under $25,000	4,320	81,855	75,310	41,786	5,074	[1]15,628
$25,000 under $50,000	8,230	320,624	309,278	161,101	9,182	[1]22,383
$50,000 under $100,000	13,152	983,480	961,093	525,817	20,991	[1]3,796
$100,000 under $200,000	19,610	2,955,627	2,912,364	1,716,060	50,342	73,087
$200,000 under $500,000	25,109	8,107,225	8,006,621	5,229,680	108,669	251,410
$500,000 under $1,000,000	11,590	8,180,734	8,096,046	5,934,412	71,537	197,921
$1,000,000 under $5,000,000	8,721	16,339,865	16,159,894	12,935,415	112,557	367,472
$5,000,000 or more	707	6,065,973	6,017,538	5,213,071	26,056	127,036
Wholesale and retail trade—Continued — Retail trade						
Total	69,725	25,897,459	25,605,890	18,402,069	275,777	511,584
Under $5,000	2,273	7,412	3,268	2,504	1,242	[1]7,808
$5,000 under $10,000	872	7,164	6,972	4,561	618	[1]5,099
$10,000 under $25,000	2,816	51,521	49,452	28,865	4,026	[1]12,025
$25,000 under $50,000	6,415	246,083	241,812	133,208	7,052	[1]18,489
$50,000 under $100,000	10,341	773,437	758,938	431,568	17,773	[1]6,582
$100,000 under $200,000	15,842	2,372,591	2,350,437	1,395,227	42,770	50,022
$200,000 under $500,000	18,693	5,990,308	5,922,678	3,819,951	85,347	163,993
$500,000 under $1,000,000	7,456	5,219,483	5,168,520	3,715,727	45,957	126,643
$1,000,000 under $5,000,000	4,735	8,822,076	8,724,028	6,891,389	57,573	171,149
$5,000,000 or more	282	2,407,384	2,379,785	1,979,069	13,419	49,780
Services						
Total	51,548	7,486,798	7,279,042	3,853,613	328,732	162,413
Under $5,000	7,435	47,508	8,083	5,121	5,865	[1]33,113
$5,000 under $10,000	1,941	14,927	13,774	9,293	1,655	[1]6,617
$10,000 under $25,000	6,234	114,300	107,134	40,137	9,866	[1]14,298
$25,000 under $50,000	7,306	274,067	263,779	110,349	21,814	[1]3,773
$50,000 under $100,000	9,676	708,047	691,438	292,828	37,180	15,175
$100,000 under $200,000	9,888	1,453,672	1,428,316	693,634	63,186	46,952
$200,000 under $500,000	6,479	2,042,452	2,002,222	1,058,576	73,172	83,349
$500,000 under $1,000,000	1,982	1,354,522	1,337,662	782,133	53,850	45,804
$1,000,000 under $5,000,000	577	956,679	930,009	519,749	44,018	29,499
$5,000,000 or more	29	520,624	496,625	341,793	18,126	[1]565

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
Agriculture, forestry, and fishery						
Total	12,040	2,332,672	2,198,153	1,591,690	125,582	21,161
Under $5,000	1,837	11,448	3,056	4,012	2,663	[1]17,534
$5,000 under $10,000	679	6,982	5,062	3,087	1,407	[1]1,795
$10,000 under $25,000	1,360	27,991	22,662	13,253	6,705	[1]9,587
$25,000 under $50,000	1,686	73,141	63,644	34,700	9,659	[1]2,783
$50,000 under $100,000	1,895	157,963	137,406	81,848	20,751	[1]6,390
$100,000 under $200,000	2,246	353,530	319,088	190,099	28,648	10,728
$200,000 under $500,000	1,537	510,635	490,635	314,857	28,576	9,053
$500,000 under $1,000,000	499	373,985	359,299	279,313	11,152	17,933
$1,000,000 under $5,000,000	272	550,277	539,051	429,782	14,210	15,347
$5,000,000 or more	29	266,720	258,250	240,739	1,811	6,189
Contract construction						
Total	27,556	10,315,985	10,194,218	8,048,815	170,512	297,609
Under $5,000	2,375	9,894	1,819	1,537	671	[1]7,756
$5,000 under $10,000	594	4,771	4,666	2,239	515	[1]964
$10,000 under $25,000	1,557	29,041	29,004	16,887	918	[1]1,013
$25,000 under $50,000	2,701	104,040	97,929	58,769	3,724	775
$50,000 under $100,000	4,023	303,370	297,806	184,495	7,618	4,160
$100,000 under $200,000	5,503	792,350	782,654	544,313	18,530	18,050
$200,000 under $500,000	5,769	1,905,586	1,889,490	1,419,110	39,217	48,460
$500,000 under $1,000,000	2,765	1,966,743	1,949,337	1,530,609	31,397	71,626
$1,000,000 under $5,000,000	2,269	5,200,190	5,141,513	4,290,856	67,922	164,271
Transportation, communication, electric, gas, and sanitary services						
Total	11,673	2,221,588	2,185,961	1,310,733	131,265	72,625
Under $5,000	1,228	3,616	2,712	2,010	2,374	[1]4,435
$5,000 under $10,000	514	5,961	3,924	2,613	1,951	[1]3,405
$10,000 under $25,000	1,635	32,187	30,333	11,730	3,608	705
$25,000 under $50,000	1,484	57,472	56,423	23,492	5,225	[1]3,940
$50,000 under $100,000	2,014	152,508	151,400	66,413	11,998	3,451
$100,000 under $200,000	1,802	249,073	244,391	121,579	19,510	4,001
$200,000 under $500,000	2,095	671,237	658,026	393,446	40,549	32,235
$500,000 under $1,000,000	880	851,190	842,434	545,832	40,010	28,184
$1,000,000 under $5,000,000	20	198,344	196,318	143,618	6,040	15,829
Wholesale and retail trade — Wholesale trade						
Total	26,322	16,752,231	16,529,678	13,051,515	127,330	433,809
Under $5,000	1,638	16,671	2,090	1,332	496	[1]4,688
$5,000 under $10,000	437	3,413	3,413	1,932	295	[1]857
$10,000 under $25,000	1,504	30,334	25,858	12,921	1,048	[1]3,603
$25,000 under $50,000	1,815	74,541	67,466	27,893	2,130	[1]3,894
$50,000 under $100,000	2,763	207,054	199,166	92,226	3,178	2,885
$100,000 under $200,000	3,638	563,459	542,352	307,329	7,394	22,113
$200,000 under $500,000	6,179	2,036,933	2,004,195	1,356,116	22,687	84,551
$500,000 under $1,000,000	4,056	2,905,830	2,872,612	2,178,559	25,238	70,664
$1,000,000 under $5,000,000	3,875	7,302,803	7,221,961	5,878,543	52,594	190,350
$5,000,000 or more	418	3,611,193	3,590,565	3,194,664	12,270	76,288
Finance, insurance, and real estate						
Total	30,011	1,938,809	1,395,524	275,473	43,202	230,743
Under $5,000	9,217	10,058	4,003	51	2,030	[1]46,764
$5,000 under $10,000	2,962	20,149	9,330	378	1,400	[1]793
$10,000 under $25,000	3,974	65,317	28,694	2,604	3,527	8,955
$25,000 under $50,000	4,210	154,514	103,079	8,776	3,864	20,850
$50,000 under $100,000	4,543	320,222	235,119	13,532	7,894	48,307
$100,000 under $200,000	3,183	437,718	321,436	29,021	9,436	72,657
$200,000 under $500,000	1,426	429,751	301,762	87,362	6,794	70,134
$500,000 under $1,000,000	343	221,445	156,000	41,054	5,659	28,157
$1,000,000 under $5,000,000	148	229,744	189,944	66,378	2,444	26,570
$5,000,000 or more	6	49,891	46,157	26,317	154	2,670

[1]Deficit exceeds income.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	262,066	223,583	75,753,243	75,180,555	1,483,938	2.0	217,034	75,167,970	1,466,307	16,275,654	7,752,289
Under $2,000	138,040	99,557	14,312,506	14,278,196	82,734	0.6	94,707	14,063,547	79,475	1,082,685	574,010
$2,000 under $4,000	42,889	42,889	11,236,821	11,187,982	122,700	1.1	42,299	11,157,241	121,005	1,378,580	696,491
$4,000 under $6,000	24,560	24,560	8,225,469	8,126,985	120,795	1.5	24,232	8,167,727	119,156	1,362,154	666,216
$6,000 under $10,000	22,704	22,704	10,794,052	10,715,539	175,517	1.6	22,295	10,717,516	172,516	1,934,965	943,436
$10,000 or more	33,874	33,874	31,184,395	30,871,853	982,192	3.2	33,501	31,061,939	974,155	10,517,270	4,872,136
AGRICULTURE, FORESTRY, AND FISHERY											
Total	12,040	10,879	2,043,506	2,144,969	125,582	5.9	10,642	2,004,260	123,352	1,363,917	580,414
Under $2,000	3,408	2,247	81,932	85,720	2,071	2.4	2,146	68,384	2,028	39,674	12,922
$2,000 under $4,000	1,719	1,719	217,141	229,297	5,229	2.3	1,687	217,138	5,110	79,006	29,947
$4,000 under $6,000	1,400	1,400	131,249	136,552	6,911	5.1	1,400	131,249	6,911	99,819	39,923
$6,000 under $10,000	1,692	1,692	215,600	227,793	13,049	5.7	1,692	215,600	13,049	147,629	62,464
$10,000 or more	3,821	3,821	1,397,584	1,465,607	98,322	6.7	3,718	1,371,889	96,254	997,789	435,158
MINING											
Total	2,322	1,830	600,452	595,268	38,871	6.5	1,773	590,453	37,769	368,652	192,729
Under $2,000	786	294	9,250	11,336	135	1.2	294	9,250	135	5,818	2,970
$2,000 under $4,000	457	457	54,124	57,073	1,234	2.2	432	52,161	1,162	15,439	6,642
$4,000 under $6,000	293	293	84,679	83,724	1,898	2.3	293	84,679	1,898	13,842	7,192
$6,000 under $10,000											
$10,000 or more	786	786	452,399	443,135	35,604	8.0	754	444,363	34,574	333,553	175,925
CONTRACT CONSTRUCTION											
Total	27,556	23,891	9,822,397	9,651,084	170,512	1.8	23,175	9,747,149	169,260	1,448,269	758,495
Under $2,000	13,863	10,198	1,454,851	1,451,418	9,688	0.7	9,605	1,410,663	9,217	94,839	48,563
$2,000 under $4,000	4,815	4,815	1,301,743	1,287,570	13,849	1.1	4,814	1,301,736	13,847	128,122	66,692
$4,000 under $6,000	2,774	2,774	1,103,643	1,081,344	13,558	1.3	2,726	1,099,146	13,346	116,307	56,475
$6,000 under $10,000	2,518	2,518	1,520,054	1,499,242	19,336	1.3	2,470	1,503,898	19,042	157,078	73,014
$10,000 or more	3,585	3,585	4,442,106	4,331,510	114,081	2.6	3,560	4,431,706	113,808	951,923	513,751
MANUFACTURING											
Total	28,606	25,937	11,393,498	11,114,750	235,897	2.1	25,573	11,364,849	234,947	2,759,324	1,530,052
Under $2,000	11,128	8,459	1,286,269	1,294,684	7,763	0.6	8,202	1,281,070	7,670	122,470	69,439
$2,000 under $4,000	4,697	4,697	1,164,140	1,149,590	13,341	1.2	4,649	1,163,654	13,171	171,019	96,127
$4,000 under $6,000	3,275	3,275	893,728	871,599	16,079	1.8	3,270	890,119	16,054	187,110	108,193
$6,000 under $10,000	3,753	3,753	1,681,192	1,649,988	29,166	1.8	3,708	1,673,948	28,805	345,481	202,711
$10,000 or more	5,753	5,753	6,368,169	6,148,889	169,548	2.8	5,744	6,356,058	169,247	1,933,244	1,053,582
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	11,673	10,570	2,151,468	2,111,167	131,265	6.2	10,354	2,127,328	130,548	1,218,365	610,316
Under $2,000	4,343	3,241	317,666	314,358	2,882	0.9	3,145	315,047	2,836	46,797	20,385
$2,000 under $4,000	1,652	1,652	136,994	129,344	4,665	3.6	1,561	128,123	4,433	39,406	21,494
$4,000 under $6,000	1,189	1,189	164,261	158,844	6,086	3.8	1,175	159,422	6,013	69,185	35,086
$6,000 under $10,000	1,196	1,196	175,846	176,907	9,732	5.5	1,196	175,846	9,732	82,126	35,313
$10,000 or more	3,292	3,292	1,356,701	1,331,714	107,900	8.1	3,277	1,345,890	107,534	980,851	498,038
Transportation											
Total	9,330	8,360	1,840,137	1,803,321	102,397	5.7	8,158	1,817,836	101,753	917,151	470,265
Under $2,000	3,545	2,574	281,790	279,473	2,284	0.8	2,478	279,171	2,238	25,434	12,505
$2,000 under $4,000	1,372	1,372	119,539	113,749	3,893	3.4	1,281	110,668	3,661	29,682	14,972
$4,000 under $6,000	918	918	135,461	132,764	4,653	3.5	918	135,461	4,653	52,816	27,443
$6,000 under $10,000	913	913	145,423	145,677	7,462	5.1	913	145,423	7,462	60,551	27,392
$10,000 or more	2,583	2,583	1,157,924	1,131,658	84,105	7.4	2,567	1,147,113	83,739	748,668	387,953

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued											
Communication											
Total	1,312	1,182	195,687	197,860	19,523	9.9	1,168	193,848	19,450	206,133	93,178
Under $2,000	589	459	44,427	41,930	843	2.0	459	44,427	843	13,853	9,615
$2,000 under $4,000											
$4,000 under $6,000	232	232	27,437	28,179	1,577	5.6	218	25,598	1,504	17,820	6,536
$6,000 under $10,000											
$10,000 or more	491	491	123,823	127,751	17,103	13.4	491	123,823	17,103	174,460	77,027
Electric, Gas, and Sanitary Services											
Total	1,030	1,029	115,644	109,986	9,345	8.5	1,029	115,644	9,345	95,081	46,873
Under $2,000	490	489	8,904	8,550	527	6.2	489	8,904	527	17,234	4,787
$2,000 under $4,000											
$4,000 under $6,000	321	321	31,786	29,131	2,126	7.3	321	31,786	2,126	20,124	9,028
$6,000 under $10,000											
$10,000 or more	219	219	74,954	72,305	6,692	9.3	219	74,954	6,692	57,723	33,058
WHOLESALE AND RETAIL TRADE											
Total	96,659	88,555	41,495,746	41,052,144	407,059	1.0	85,957	41,217,250	402,067	4,357,091	2,155,958
Under $2,000	50,738	42,634	9,047,741	8,950,810	35,828	0.4	40,618	8,919,456	34,240	469,122	275,673
$2,000 under $4,000	17,960	17,960	7,095,514	7,022,959	51,290	0.7	17,687	7,033,563	50,490	556,263	281,835
$4,000 under $6,000	10,493	10,493	5,095,354	5,034,570	51,355	1.0	10,378	5,069,420	50,785	567,403	280,255
$6,000 under $10,000	8,423	8,423	6,164,966	6,098,646	64,990	1.1	8,290	6,133,640	64,001	680,197	321,815
$10,000 or more	9,045	9,045	14,092,171	13,945,159	203,596	1.5	8,984	14,061,171	202,551	2,084,106	996,380
Wholesale Trade											
Total	26,322	23,289	16,000,058	15,800,521	127,330	0.8	22,820	15,886,072	125,940	1,346,773	702,371
Under $2,000	13,815	10,782	3,058,656	3,037,755	8,276	0.3	10,444	3,038,141	7,964	80,420	46,554
$2,000 under $4,000	4,405	4,405	2,423,379	2,396,932	12,652	0.5	4,370	2,404,749	12,540	131,666	73,708
$4,000 under $6,000	2,478	2,478	1,728,549	1,708,074	12,209	0.7	2,458	1,709,254	12,115	126,442	65,337
$6,000 under $10,000	2,432	2,432	2,339,197	2,297,808	18,827	0.8	2,386	2,312,236	18,450	191,726	97,946
$10,000 or more	3,192	3,192	6,450,277	6,359,952	75,366	1.2	3,162	6,421,692	74,871	816,519	418,826
Groceries and related products											
Total	3,185	2,954	3,476,334	3,439,937	23,000	0.7	2,863	3,436,555	22,362	219,379	110,206
Under $2,000	1,235	1,004	437,650	433,165	956	0.2	956	435,591	865	8,725	4,541
$2,000 under $4,000	548	548	440,697	431,806	1,535	0.4	548	440,697	1,535	15,282	8,184
$4,000 under $6,000	289	289	318,771	316,759	1,470	0.5	275	307,171	1,407	11,920	6,386
$6,000 under $10,000	433	433	598,996	591,520	3,413	0.6	433	598,996	3,413	35,812	18,514
$10,000 or more	679	679	1,680,220	1,666,687	15,626	0.9	651	1,654,100	15,142	147,640	72,581
Machinery, equipment, and supplies											
Total	4,222	3,705	1,481,478	1,460,502	14,912	1.0	3,574	1,454,448	14,666	130,729	61,893
Under $2,000	2,698	2,181	454,910	447,041	1,609	0.4	2,085	451,340	1,490	14,970	8,588
$2,000 under $4,000	599	599	244,462	240,029	1,717	0.7	569	226,282	1,617	16,107	8,581
$4,000 under $6,000	662	662	369,263	367,576	3,698	1.0	658	363,983	3,671	36,453	17,746
$6,000 under $10,000											
$10,000 or more	262	262	412,843	405,856	7,888	1.9	262	412,843	7,888	63,199	26,978
Miscellaneous wholesale trade											
Total	18,915	16,630	11,042,246	10,900,082	89,418	0.8	16,382	10,995,069	88,912	996,665	530,272
Under $2,000	9,882	7,597	2,166,096	2,157,549	5,711	0.3	7,403	2,151,210	5,609	56,725	33,425
$2,000 under $4,000	3,257	3,257	1,738,220	1,725,097	9,400	0.5	3,252	1,737,770	9,388	100,277	56,943
$4,000 under $6,000	1,685	1,685	1,192,976	1,174,801	8,195	0.7	1,684	1,190,561	8,191	88,166	46,777
$6,000 under $10,000	1,841	1,841	1,587,740	1,555,226	14,260	0.9	1,794	1,560,779	13,883	145,817	73,860
$10,000 or more	2,251	2,251	4,357,214	4,287,409	51,852	1.2	2,250	4,354,749	51,841	605,680	319,267

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade											
Total	69,725	64,653	25,077,369	24,842,544	275,777	1.1	62,524	24,912,859	272,175	2,969,751	1,431,186
Under $2,000	36,608	31,536	5,913,446	5,839,063	27,173	0.5	29,858	5,805,676	25,897	385,362	227,097
$2,000 under $4,000	13,488	13,488	4,647,384	4,602,266	38,432	0.8	13,250	4,604,063	37,744	422,082	206,948
$4,000 under $6,000	7,904	7,904	3,293,644	3,255,461	38,565	1.2	7,810	3,287,005	38,089	436,100	211,852
$6,000 under $10,000	5,971	5,971	3,810,591	3,786,017	46,014	1.2	5,885	3,806,226	45,402	486,933	223,491
$10,000 or more	5,754	5,754	7,412,304	7,359,737	125,593	1.7	5,721	7,409,889	125,043	1,239,274	561,798
Building materials, hardware, and farm equipment											
Total	6,048	5,758	2,611,635	2,568,514	25,040	1.0	5,566	2,607,870	24,959	298,836	145,440
Under $2,000	2,670	2,381	511,024	502,533	2,173	0.4	2,188	507,259	2,092	32,306	18,429
$2,000 under $4,000	1,422	1,422	542,765	535,289	4,165	0.8	1,422	542,765	4,165	50,020	27,219
$4,000 under $6,000	959	959	570,923	563,204	4,801	0.9	959	570,923	4,801	68,057	34,215
$6,000 under $10,000	569	569	427,144	418,382	4,304	1.0	569	427,144	4,304	49,458	23,473
$10,000 or more	428	428	559,779	549,106	9,597	1.7	428	559,779	9,597	98,995	42,104
General merchandise stores											
Total	3,573	3,171	818,600	796,863	13,547	1.7	2,955	801,538	13,365	147,030	89,328
Under $2,000	2,222	1,820	241,751	233,028	1,277	0.5	1,637	226,438	1,162	22,691	16,796
$2,000 under $4,000	572	572	122,683	120,545	1,574	1.3	540	120,934	1,507	15,351	8,566
$4,000 under $6,000	280	280	135,757	132,052	1,362	1.0	280	135,757	1,362	15,285	7,643
$6,000 under $10,000	243	243	141,613	138,182	2,041	1.5	243	141,613	2,041	24,071	12,713
$10,000 or more	256	256	176,796	173,056	7,293	4.2	256	176,796	7,293	69,632	43,610
Food stores											
Total	5,450	4,939	3,467,781	3,443,470	27,153	0.8	4,745	3,457,791	26,948	321,081	163,482
Under $2,000	2,227	1,717	452,676	451,566	1,605	0.4	1,571	443,127	1,513	30,167	20,844
$2,000 under $4,000	1,408	1,408	535,561	533,268	3,924	0.7	1,360	535,120	3,811	52,403	28,337
$4,000 under $6,000	576	576	315,751	312,568	2,767	0.9	576	315,751	2,767	29,743	13,328
$6,000 under $10,000	662	662	573,285	571,916	5,105	0.9	662	573,285	5,105	49,844	26,400
$10,000 or more	576	576	1,590,508	1,574,152	13,752	0.9	576	1,590,508	13,752	158,924	74,573
Automotive dealers and service stations											
Total	10,635	9,729	8,496,705	8,460,850	51,199	0.6	9,552	8,442,096	50,831	522,392	233,447
Under $2,000	5,107	4,200	1,780,469	1,770,250	3,969	0.2	4,104	1,758,090	3,911	60,619	34,185
$2,000 under $4,000	2,426	2,426	1,706,298	1,698,866	7,080	0.4	2,359	1,674,913	6,845	89,058	43,248
$4,000 under $6,000	1,037	1,037	869,830	864,159	5,086	0.6	1,023	868,985	5,011	57,436	26,559
$6,000 under $10,000	973	973	1,374,034	1,369,762	7,293	0.5	973	1,374,034	7,293	90,000	33,862
$10,000 or more	1,091	1,091	2,766,074	2,757,813	27,771	1.0	1,091	2,766,074	27,771	225,279	95,593
Apparel and accessory stores											
Total	6,865	6,479	1,350,352	1,336,735	15,319	1.1	6,124	1,334,391	14,850	145,224	78,605
Under $2,000	4,745	4,359	566,534	557,358	2,952	0.5	4,071	552,744	2,843	43,006	25,717
$2,000 under $4,000	1,273	1,273	335,744	330,861	3,524	1.1	1,255	334,182	3,481	36,324	18,366
$4,000 under $6,000	490	490	208,284	204,160	2,350	1.2	490	208,284	2,350	25,629	12,565
$6,000 under $10,000	} 356	356	239,790	244,356	6,493	2.7	308	239,181	6,176	40,265	21,957
$10,000 or more											
Furniture, home furnishings, and equipment stores											
Total	6,952	6,428	1,803,236	1,783,328	16,346	0.9	6,303	1,789,238	16,143	161,947	77,477
Under $2,000	4,424	3,900	642,658	632,155	3,565	0.6	3,799	634,660	3,419	31,057	16,135
$2,000 under $4,000	1,300	1,300	410,980	403,365	3,802	0.9	1,275	404,980	3,745	35,301	17,709
$4,000 under $6,000	543	543	252,180	249,736	2,489	1.0	543	252,180	2,489	26,428	12,685
$6,000 under $10,000	} 686	686	497,418	498,072	6,490	1.3	686	497,418	6,490	69,161	30,948
$10,000 or more											

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE--Continued											
Retail Trade--Continued											
Eating and drinking places											
Total	13,165	12,041	2,649,591	2,629,096	75,372	2.9	11,506	2,623,377	74,092	826,458	367,163
Under $2,000	5,140	4,015	392,620	392,423	3,784	1.0	3,647	376,995	3,363	54,195	28,938
$2,000 under $4,000	1,863	1,863	210,783	210,593	5,460	2.6	1,815	208,599	5,287	57,731	22,813
$4,000 under $6,000	2,074	2,074	388,300	385,165	10,299	2.7	1,994	382,506	9,898	120,503	56,678
$6,000 under $10,000	1,962	1,962	502,035	494,227	15,870	3.2	1,925	499,424	15,585	165,707	79,151
$10,000 or more	2,126	2,126	1,155,853	1,146,688	39,959	3.5	2,126	1,155,853	39,959	428,322	179,583
Miscellaneous retail stores											
Total	17,038	16,108	3,879,469	3,823,688	51,801	1.4	15,773	3,856,558	50,987	546,783	276,244
Under $2,000	10,073	9,144	1,325,714	1,299,750	7,848	0.6	8,841	1,306,363	7,594	111,321	66,053
$2,000 under $4,000	3,224	3,224	782,570	769,479	8,903	1.2	3,224	782,570	8,903	85,894	40,690
$4,000 under $6,000	1,945	1,945	552,619	544,417	9,411	1.7	1,945	552,619	9,411	93,019	48,179
$6,000 under $10,000	796	796	407,507	404,209	5,777	1.4	795	406,362	5,767	56,312	24,561
$10,000 or more	999	999	811,059	805,833	19,862	2.5	967	808,644	19,312	200,237	96,761
FINANCE, INSURANCE, AND REAL ESTATE											
Total	30,011	17,074	1,237,843	1,477,381	43,202	2.9	16,292	1,215,830	42,359	573,839	175,626
Under $2,000	24,476	11,538	498,932	554,089	8,086	1.5	10,801	476,919	7,625	110,869	37,879
$2,000 under $4,000	3,107	3,107	250,585	302,122	8,885	2.9	3,105	250,585	8,879	104,620	32,501
$4,000 under $6,000	1,030	1,030	142,345	157,895	5,057	3.2	1,006	142,345	4,919	51,364	17,465
$6,000 under $10,000	724	724	153,795	187,671	5,157	2.7	707	153,795	5,046	60,431	18,085
$10,000 or more	675	675	192,186	275,604	16,017	5.8	673	192,186	15,890	246,555	69,696
Credit Agencies Other Than Banks											
Total	1,520	547	31,243	37,109	1,068	2.9	426	31,087	1,034	16,617	8,294
Under $2,000	1,429	455	6,102	11,467	199	1.7	334	5,946	165	3,872	2,326
$2,000 under $4,000	59	59	2,265	2,755	144	5.2	59	2,265	144	1,179	285
$4,000 under $6,000											
$6,000 under $10,000	33	33	22,876	22,887	725	3.2	33	22,876	725	11,566	5,683
$10,000 or more											
Holding and Other Investment Companies											
Total	2,164	473	6,782	13,776	584	4.2	392	6,782	524	8,812	2,033
Under $2,000	2,106	414	6,346	9,214	297	3.2	334	6,346	237	4,827	1,116
$2,000 under $4,000	53	53	62	3,156	164	5.2	53	62	164	2,576	184
$4,000 under $6,000											
$6,000 under $10,000	2	2	28	601	16	2.7	2	28	16	72	25
$10,000 or more	4	4	346	805	107	13.3	4	346	107	1,337	708
Insurance Agents, Brokers, and Service											
Total	6,890	4,617	514,162	470,310	9,354	2.0	4,462	507,112	9,245	68,178	32,677
Under $2,000	5,351	3,077	202,950	179,570	2,162	1.2	2,923	195,900	2,053	17,267	9,218
$2,000 under $4,000	926	926	134,660	126,890	2,629	2.1	926	134,660	2,629	18,518	8,334
$4,000 under $6,000	392	392	81,100	76,300	1,910	2.5	392	81,100	1,910	15,073	7,815
$6,000 under $10,000	221	221	95,452	87,550	2,653	3.0	221	95,452	2,653	17,320	7,310
$10,000 or more											
Real Estate											
Total	18,464	10,899	635,332	891,792	31,290	3.5	10,498	625,460	30,673	471,706	129,676
Under $2,000	14,733	7,169	260,418	329,081	5,207	1.6	6,813	250,546	4,972	82,638	24,422
$2,000 under $4,000	1,994	1,994	111,318	158,494	5,743	3.6	1,992	111,318	5,737	80,674	22,914
$4,000 under $6,000	627	627	56,589	76,965	3,096	4.0	602	56,589	2,958	35,382	9,163
$6,000 under $10,000	568	568	100,584	137,192	4,004	2.9	551	100,584	3,893	51,661	13,624
$10,000 or more	542	542	106,423	190,060	13,240	7.0	540	106,423	13,113	221,351	59,553

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES											
Total	51,548	44,060	6,966,581	6,990,391	328,732	4.7	42,527	6,865,720	323,188	4,158,051	1,737,417
Under $2,000	27,995	20,507	1,601,069	1,601,044	16,061	1.0	19,505	1,574,583	15,505	191,767	105,548
$2,000 under $4,000	8,336	8,336	1,012,052	1,005,336	23,744	2.4	8,218	1,005,753	23,450	282,173	160,034
$4,000 under $6,000	4,110	4,110	623,039	614,619	20,287	3.3	3,989	601,176	19,666	256,384	121,625
$6,000 under $10,000	4,237	4,237	858,989	851,529	32,853	3.9	4,071	837,179	31,607	454,727	227,084
$10,000 or more	6,870	6,870	2,871,432	2,917,863	235,787	8.1	6,745	2,847,029	232,960	2,973,000	1,123,126
Hotels and Other Lodging Places											
Total	4,897	4,638	1,250,431	1,318,272	108,929	8.3	4,326	1,219,041	105,875	1,755,038	634,167
Under $2,000	841	583	27,023	30,301	746	2.5	470	26,223	615	9,985	3,324
$2,000 under $4,000	480	480	32,618	29,238	1,323	4.5	475	32,618	1,313	28,419	15,924
$4,000 under $6,000	564	564	46,476	45,867	2,897	6.3	491	35,127	2,476	49,262	20,628
$6,000 under $10,000	880	880	104,549	113,824	6,974	6.1	827	102,746	6,510	155,699	79,128
$10,000 or more	2,131	2,131	1,039,765	1,099,042	96,989	8.8	2,062	1,022,327	94,961	1,511,673	515,163
Personal Services											
Total	8,542	8,056	829,144	813,331	37,629	4.6	7,742	821,895	37,241	454,152	247,245
Under $2,000	3,368	2,882	148,423	145,665	2,882	2.0	2,593	145,619	2,716	34,608	21,794
$2,000 under $4,000	2,376	2,376	186,172	183,851	6,956	3.8	2,376	186,172	6,956	110,611	70,068
$4,000 under $6,000	1,019	1,019	116,657	114,750	5,198	4.5	1,018	116,634	5,192	63,852	32,365
$6,000 under $10,000	986	986	163,674	159,753	7,699	4.8	961	159,252	7,483	70,790	34,680
$10,000 or more	794	794	214,218	209,312	14,894	7.1	794	214,218	14,894	174,291	88,338
Business Services											
Total	14,836	11,506	1,516,414	1,515,741	39,538	2.6	11,040	1,494,815	38,678	309,738	152,175
Under $2,000	11,250	7,920	679,933	684,929	5,533	0.8	7,536	662,103	5,359	50,583	24,874
$2,000 under $4,000	1,582	1,582	232,963	236,948	4,380	1.8	1,550	229,558	4,298	32,455	18,944
$4,000 under $6,000	682	682	137,370	134,670	3,322	2.5	682	137,370	3,322	34,265	15,395
$6,000 under $10,000	622	622	91,491	86,432	4,727	5.5	622	91,491	4,727	34,349	14,175
$10,000 or more	700	700	374,657	372,762	21,576	5.8	651	374,293	20,972	158,086	78,787
Automobile Services, and Miscellaneous Repair Services											
Total	6,819	6,186	900,015	884,218	51,292	5.8	6,090	899,530	51,147	342,406	140,350
Under $2,000	3,714	3,081	237,027	230,240	2,729	1.2	3,033	236,831	2,695	34,610	18,036
$2,000 under $4,000	1,145	1,145	142,850	138,505	3,191	2.3	1,097	142,561	3,080	27,644	14,454
$4,000 under $6,000	694	694	100,673	98,027	3,383	3.5	694	100,673	3,383	35,088	16,605
$6,000 under $10,000	407	407	147,522	142,726	3,156	2.2	407	147,522	3,156	28,601	11,397
$10,000 or more	859	859	271,943	274,720	38,833	14.1	859	271,943	38,833	216,463	79,858
Amusement and Recreation Services											
Total	6,443	5,321	827,269	857,242	49,439	5.8	5,174	814,931	49,146	706,446	372,061
Under $2,000	3,116	1,994	113,577	130,725	1,427	1.1	1,873	108,721	1,378	31,152	23,319
$2,000 under $4,000	796	796	62,545	71,237	2,358	3.3	796	62,545	2,358	37,478	19,975
$4,000 under $6,000	618	618	116,686	122,651	3,003	2.4	618	116,686	3,003	39,504	21,485
$6,000 under $10,000	580	580	112,113	107,068	4,266	4.0	556	108,961	4,105	89,061	56,782
$10,000 or more	1,333	1,333	422,348	425,561	38,385	9.0	1,331	418,018	38,302	509,251	250,500
Other Services											
Total	10,012	8,353	1,643,308	1,601,587	41,905	2.6	8,156	1,615,508	41,101	590,271	191,419
Under $2,000	5,706	4,047	395,086	379,184	2,744	0.7	3,999	395,086	2,742	30,829	14,201
$2,000 under $4,000	1,957	1,957	354,904	345,557	5,536	1.6	1,925	352,299	5,445	45,566	20,669
$4,000 under $6,000	533	533	105,177	98,654	2,484	2.5	485	94,686	2,290	34,413	15,147
$6,000 under $10,000	762	762	239,640	241,726	6,031	2.5	698	227,207	5,626	76,227	30,922
$10,000 or more	1,053	1,053	548,501	536,466	25,110	4.7	1,049	546,230	24,998	403,236	110,480

NOTE: "Wholesale and retail trade not allocable," "Banking," "Security and commodity brokers, dealers, exchanges, and services," "Insurance carriers," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.4--RECEIPTS AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Month accounting period ended	All industrial divisions			Agriculture, forestry, and fishery			Mining		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	262,066	78,081,121	2,160,592	12,040	2,198,153	21,161	2,322	604,455	26,981
Annual returns, total	246,913	76,635,656	2,238,624	11,120	2,167,827	35,320	2,242	602,163	32,963
Calendar year returns	110,698	32,657,317	808,643	6,335	918,382	[1]3,049	1,221	249,519	4,298
Noncalendar year returns, total	136,215	43,978,339	1,429,981	4,785	1,249,445	38,369	1,021	352,644	28,665
July 1971	8,803	2,702,200	92,736	245	97,231	[1]779	134	18,348	763
August 1971	8,562	2,827,623	71,213	343	76,084	4,645	38	15,683	813
September 1971	18,488	5,713,031	161,923	637	111,166	[1]2,965	244	41,836	4,095
October 1971	10,022	3,107,699	87,662	383	52,076	1,065	83	11,884	1,222
November 1971	7,143	2,093,193	45,336	336	69,436	586	76	15,432	1,167
January 1972	9,256	3,344,497	149,971	268	63,314	[1]129	60	17,405	1,786
February 1972	8,993	2,791,105	115,680	486	57,196	2,149	33	2,244	[1]752
March 1972	17,173	6,175,660	213,509	475	131,932	6,788	144	153,418	14,114
April 1972	10,688	3,252,521	98,609	355	123,665	6,048	21	12,992	1,307
May 1972	9,702	3,017,140	100,808	1,256	467,345	20,961	119	35,875	645
June 1972	27,385	8,953,670	292,534				69	27,527	3,505
Part-year returns, total	15,153	1,445,465	[1]78,032	920	30,326	[1]14,159	80	2,292	[1]5,982
December 1971	5,678	403,393	[1]46,492	415	8,515	[1]14,142	44	1,344	[1]2,769
July-November 1971	4,487	493,287	[1]25,213	505	21,811	[1]17	32	-	[1]1,179
January-June 1972	4,988	548,785	[1]6,327				4	948	[1]2,034

Month accounting period ended	Contract construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	27,556	10,194,218	297,609	28,606	11,621,374	397,894	11,673	2,185,961	72,625
Annual returns, total	26,176	10,051,606	294,849	27,095	11,463,608	415,246	11,238	2,163,542	76,259
Calendar year returns	11,646	3,831,259	100,415	11,734	4,097,019	144,285	5,921	1,293,222	30,303
Noncalendar year returns, total	14,530	6,220,347	194,434	15,361	7,366,589	270,961	5,317	870,320	45,956
July 1971	332	175,902	7,381	1,010	566,232	21,984	387	80,963	899
August 1971	645	272,305	9,099	892	531,060	13,461	380	59,623	4,061
September 1971	2,030	833,919	30,635	2,293	897,300	26,523	653	103,285	5,103
October 1971	1,292	408,157	9,686	833	347,147	9,232	344	69,559	1,620
November 1971	852	346,754	5,437	646	283,466	5,011	435	46,555	1,411
January 1972	1,154	529,134	20,491	924	480,278	24,221	577	114,620	9,371
February 1972	1,130	508,679	20,548	1,171	430,361	18,770			
March 1972	2,389	1,134,443	26,034	1,765	891,482	36,871	666	132,006	11,585
April 1972	1,497	480,650	12,321	1,346	767,873	31,215	374	78,010	695
May 1972	608	299,222	10,461	1,521	649,910	29,103	312	35,108	4
June 1972	2,602	1,231,182	42,341	2,959	1,521,480	54,570	1,189	150,591	11,207
Part-year returns, total	1,380	142,612	2,760	1,511	157,766	[1]17,352	434	22,419	[1]3,634
December 1971	534	30,105	1,065	596	77,627	[1]2,809	(*)	(*)	(*)
July-November 1971	371	50,889	630	404	37,476	[1]9,984	(*)	(*)	(*)
January-June 1972	475	61,618	1,065	511	42,663	[1]4,559	(*)	(*)	(*)

Month accounting period ended	Wholesale and retail trade								
	Total			Wholesale trade			Retail trade		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	96,659	42,553,887	956,667	26,322	16,529,678	433,809	69,725	25,605,890	511,584
Annual returns, total	91,918	41,696,882	964,493	25,114	16,248,771	435,873	66,191	25,029,792	517,346
Calendar year returns	40,231	18,793,498	402,497	10,567	6,486,326	167,366	29,436	12,214,350	231,169
Noncalendar year returns, total	51,687	22,903,384	561,996	14,547	9,762,445	268,507	36,755	12,815,442	286,177
July 1971	3,480	1,373,814	34,788	849	535,151	18,578	2,589	798,392	15,222
August 1971	3,170	1,501,353	32,120	768	568,071	20,306	2,401	929,615	11,506
September 1971	6,703	2,906,725	59,652	1,977	957,111	23,384	4,668	1,872,101	34,805
October 1971	3,844	1,843,003	42,432	1,219	795,516	19,164	2,619	1,015,534	22,760
November 1971	2,744	1,077,345	27,331	771	427,066	19,515	1,973	650,279	7,816
January 1972	4,105	1,929,390	66,046	1,122	728,161	21,309	2,910	1,172,893	43,527
February 1972	3,314	1,394,998	38,617	1,093	648,406	19,192	2,167	711,216	17,515
March 1972	6,295	3,138,412	77,989	1,945	1,658,465	45,505	4,310	1,463,993	32,240
April 1972	3,555	1,486,474	33,639	994	685,629	15,944	2,556	778,583	16,951
May 1972	3,527	1,544,587	37,221	913	613,304	17,607	2,612	923,067	19,475
June 1972	10,949	4,707,283	112,161	2,895	2,145,565	48,003	7,949	2,499,769	64,360
Part-year returns, total	4,741	857,005	[1]7,826	1,208	280,907	[1]2,064	3,533	576,098	[1]5,762
December 1971	1,564	228,454	[1]5,217	435	40,168	[1]4,824	1,129	188,286	[1]393
July-November 1971	1,392	297,809	[1]1,716	338	89,218	[1]1,188	1,054	208,591	[1]528
January-June 1972	1,785	330,742	[1]893	435	151,521	3,948	1,350	179,221	[1]4,841

Month accounting period ended	Wholesale and retail trade--Continued Wholesale and retail trade not allocable			Finance, insurance, and real estate			Services		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	612	418,319	11,274	30,011	1,395,524	230,743	51,548	7,279,042	162,413
Annual returns, total	612	418,319	11,274	28,170	1,363,377	240,986	47,417	7,078,144	183,767
Calendar year returns	228	92,822	3,962	12,951	573,496	86,044	19,979	2,882,494	45,618
Noncalendar year returns, total	385	325,497	7,312	15,220	789,881	154,942	27,438	4,195,650	138,149
July 1971	(*)	(*)	(*)	1,227	40,849	10,488	1,890	342,240	17,334
August 1971	(*)	(*)	(*)	687	19,339	6,246	2,294	347,419	3,632
September 1971	(*)	(*)	(*)	1,588	108,823	15,497	4,227	705,095	23,514
October 1971	(*)	(*)	(*)	1,142	57,523	12,556	2,054	317,138	9,911
November 1971	-	-	-	606	26,857	1,681	1,447	227,348	2,712
January 1972	(*)	(*)	(*)	928	42,500	17,779	1,543	259,151	18,867
February 1972	53	35,376	1,910	850	70,220	20,856	1,625	236,061	6,983
March 1972	(*)	(*)	(*)	1,923	91,510	22,484	3,405	496,756	16,609
April 1972	(*)	(*)	(*)	1,793	110,561	14,315	1,722	188,569	522
May 1972	(*)	(*)	(*)	1,527	72,882	5,995	1,857	257,782	13,068
June 1972	(*)	(*)	(*)	2,948	148,817	27,045	5,374	818,091	24,997
Part-year returns, total	-	-	-	1,841	32,147	[1]10,243	4,132	200,898	[1]21,354
December 1971	-	-	-	865	9,926	[1]11,982	1,495	40,956	[1]8,830
July-November 1971	-	-	-	553	16,664	[1]980	1,169	61,958	[1]10,200
January-June 1972	-	-	-	423	5,557	2,719	1,468	97,984	[1]2,324

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: Estimates are rounded and may not add to totals.
"Nature of business not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations.."

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

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

Number of stockholders and item	All industrial divisions			Agriculture, forestry, and fishery			Mining		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	262,066	258,350	3,716	12,040	11,773	267	2,322	2,252	70
Number of stockholders	663,338	647,824	15,514	40,312	39,147	1,165	6,960	6,676	284
Business receipts	78,081,121	65,653,868	12,427,253	2,198,153	1,782,666	415,487	604,455	433,158	171,297
Net income (less deficit)	2,160,592	1,762,065	398,527	21,161	18,097	3,064	26,981	16,597	10,384
Net worth	11,720,012	9,283,938	2,436,074	680,422	571,191	109,231	179,833	90,877	88,956
Returns With 1 Stockholder									
Number	75,412	74,836	576	1,959	1,916	43	621	609	12
Business receipts	15,366,030	13,482,841	1,883,189	224,110	183,365	40,745	113,689	81,807	31,882
Net income (less deficit)	130,824	130,183	641	[1]33,828	[1]24,323	[1]9,505	[1]2,226	[1]3,016	790
Net worth	2,040,215	1,280,806	759,409	31,354	18,454	12,900	31,505	[1]990	32,495
Distribution to stockholders in cash and property	211,638	169,201	42,437	1,201	1,028	173	587	397	190
Returns With 2 Stockholders									
Number	90,940	90,245	695	2,969	2,924	45	540	520	20
Business receipts	23,191,682	21,195,583	1,996,099	443,025	375,554	67,471	191,804	158,884	32,920
Net income (less deficit)	524,512	482,104	42,408	2,263	2,785	[1]522	7,111	6,675	436
Net worth	2,802,494	2,537,884	264,610	73,497	66,511	6,986	47,524	27,040	20,484
Distribution to stockholders in cash and property	315,111	285,679	29,432	10,710	8,123	2,587	3,256	2,489	767
Returns With 3 Stockholders									
Number	44,289	43,711	578	2,630	2,595	35	411	405	6
Business receipts	14,549,264	12,770,600	1,778,664	506,284	423,561	82,723	104,857	91,265	13,592
Net income (less deficit)	428,592	375,638	52,954	22,625	20,959	1,666	11,199	8,702	2,497
Net worth	2,088,140	1,855,385	232,755	172,985	159,967	13,018	30,771	25,928	4,843
Distribution to stockholders in cash and property	213,532	188,143	25,389	10,849	9,402	1,447	9,115	7,353	1,762
Returns With 4 Stockholders									
Number	25,344	24,827	517	1,968	1,929	39	335	328	7
Business receipts	10,084,072	8,266,103	1,817,969	385,950	340,093	45,857	70,118	42,384	27,734
Net income (less deficit)	350,018	286,037	63,981	6,950	6,606	344	3,799	1,828	1,971
Net worth	1,698,283	1,446,269	252,014	136,843	129,547	7,296	14,344	8,893	5,451
Distribution to stockholders in cash and property	170,228	141,902	28,326	5,984	5,356	628	4,195	3,339	856
Returns With 5 Stockholders									
Number	9,775	9,441	334	1,030	1,006	24	(*)	(*)	(*)
Business receipts	4,726,669	3,449,025	1,277,644	234,677	203,280	31,397	(*)	(*)	(*)
Net income (less deficit)	220,340	162,584	57,756	8,749	5,296	3,453	(*)	(*)	(*)
Net worth	930,638	710,583	220,055	98,962	82,430	16,532	(*)	(*)	(*)
Distribution to stockholders in cash and property	102,261	76,821	25,440	3,698	3,116	582	(*)	(*)	(*)
Returns With 6 Stockholders									
Number	5,485	5,249	236	436	417	19	(*)	(*)	(*)
Business receipts	2,967,227	2,054,798	912,429	111,158	99,718	11,440	(*)	(*)	(*)
Net income (less deficit)	139,048	98,730	40,318	6,851	4,976	1,875	(*)	(*)	(*)
Net worth	578,178	420,575	157,603	52,966	42,643	10,323	(*)	(*)	(*)
Distribution to stockholders in cash and property	66,668	44,009	22,659	3,700	1,404	2,296	(*)	(*)	(*)
Returns With 7 Stockholders									
Number	3,372	3,179	193	288	274	14	(*)	(*)	(*)
Business receipts	2,132,280	1,393,212	739,068	99,185	41,257	57,928	(*)	(*)	(*)
Net income (less deficit)	93,411	65,452	27,959	1,646	237	1,409	(*)	(*)	(*)
Net worth	451,046	321,802	129,244	25,560	15,100	10,460	(*)	(*)	(*)
Distribution to stockholders in cash and property	56,804	40,805	15,999	1,784	761	1,023	(*)	(*)	(*)
Returns With 8 Stockholders									
Number	3,217	3,021	196	230	218	12	(*)	(*)	(*)
Business receipts	1,899,041	1,208,293	690,748	31,692	20,562	11,130	(*)	(*)	(*)
Net income (less deficit)	113,969	67,478	46,491	2,952	74	2,878	(*)	(*)	(*)
Net worth	463,966	313,277	150,689	20,613	9,729	10,884	(*)	(*)	(*)
Distribution to stockholders in cash and property	63,936	37,957	25,979	1,241	287	954	(*)	(*)	(*)
Returns With 9 Stockholders									
Number	1,879	1,710	169	296	279	17	(*)	(*)	(*)
Business receipts	1,461,104	864,432	596,672	93,183	53,057	40,126	(*)	(*)	(*)
Net income (less deficit)	65,171	33,835	31,336	2,334	1,502	832	(*)	(*)	(*)
Net worth	305,144	188,787	116,357	39,019	33,686	5,333	(*)	(*)	(*)
Distribution to stockholders in cash and property	33,330	17,972	15,358	1,893	1,220	673	(*)	-	(*)
Returns With 10 Stockholders									
Number	2,354	2,132	222	234	(*)	(*)	(*)	(*)	(*)
Business receipts	1,703,752	968,981	734,771	68,889	(*)	(*)	(*)	(*)	(*)
Net income (less deficit)	94,707	60,024	34,683	619	(*)	(*)	(*)	(*)	(*)
Net worth	361,908	208,570	153,338	28,623	(*)	(*)	(*)	(*)	(*)
Distribution to stockholders in cash and property	60,713	40,349	20,364	1,061	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Contract construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
L ACTIVE SMALL BUSINESS CORPORATION RETURNS									
	27,556	27,006	550	28,606	27,979	627	11,673	11,563	110
f stockholders	62,410	60,396	2,014	74,505	71,462	3,043	29,527	29,047	480
receipts	10,194,218	8,153,077	2,041,141	11,621,374	9,192,314	2,429,060	2,185,961	1,896,028	289,933
me (less deficit)	297,609	229,601	68,008	397,894	265,063	132,831	72,625	54,698	17,927
h	1,096,538	879,699	216,839	2,136,383	1,531,152	605,231	388,769	299,121	89,648
Returns With 1 Stockholder									
	8,219	8,124	95	7,410	7,332	78	3,314	3,295	19
receipts	2,228,178	1,968,030	260,148	1,938,671	1,574,532	364,139	471,760	427,215	44,545
me (less deficit)	48,344	43,727	4,617	[1]34	[1]3,568	3,534	10,900	7,625	3,275
h	159,303	144,067	15,236	291,015	199,009	92,006	83,087	53,590	29,497
tion to stockholders in cash and property	34,421	31,988	2,433	26,764	18,844	7,920	12,511	7,346	5,165
Returns With 2 Stockholders									
	11,384	11,247	137	9,916	9,850	66	4,307	4,289	18
receipts	3,528,813	3,059,160	469,653	3,022,542	2,789,664	232,878	597,408	572,792	24,616
me (less deficit)	90,323	78,811	11,512	62,947	52,768	10,179	12,735	14,470	[1]1,735
h	351,837	316,214	35,623	442,367	384,806	57,561	92,104	87,664	4,440
tion to stockholders in cash and property	43,816	38,014	5,802	38,863	35,961	2,902	11,233	10,787	446
Returns With 3 Stockholders									
	3,924	3,842	82	5,602	5,497	105	1,878	1,866	12
receipts	1,589,465	1,316,920	272,545	2,318,473	1,942,938	375,535	385,232	357,529	27,703
me (less deficit)	50,028	41,167	8,861	89,086	74,136	14,950	9,070	7,203	1,867
h	199,159	163,460	35,699	396,027	328,485	67,542	66,317	58,580	7,737
tion to stockholders in cash and property	15,673	11,492	4,181	40,589	35,460	5,129	6,310	5,856	454
Returns With 4 Stockholders									
	2,468	2,389	79	2,613	2,541	72	949	934	15
receipts	1,149,454	830,586	318,868	1,580,842	1,321,991	258,851	281,001	244,214	36,787
me (less deficit)	38,010	25,304	12,706	68,173	55,610	12,563	11,541	9,288	2,253
h	155,544	116,425	39,119	299,568	233,963	65,605	35,116	29,855	5,261
tion to stockholders in cash and property	20,904	15,483	5,421	29,837	25,958	3,879	4,485	3,796	689
Returns With 5 Stockholders									
	674	625	49	1,269	1,202	67	357	339	18
receipts	652,659	423,022	229,637	795,473	545,017	250,456	130,755	67,842	62,913
me (less deficit)	25,378	15,548	9,830	51,182	35,688	15,494	[1]13,153	5,356	7,797
h	81,209	55,083	26,126	185,344	128,687	56,657	44,700	21,416	23,284
tion to stockholders in cash and property	7,327	3,525	3,802	24,416	16,317	8,099	7,699	4,378	3,321
Returns With 6 Stockholders									
	346	317	29	508	456	52	253	250	3
receipts	306,985	155,081	151,904	455,797	246,459	209,338	46,954	41,086	5,868
me (less deficit)	10,253	4,549	5,704	27,876	11,251	16,625	[1]2,327	[1]2,799	472
h	38,263	20,040	18,223	122,402	61,663	60,739	9,822	7,202	2,620
tion to stockholders in cash and property	5,485	2,566	2,919	11,686	3,740	7,946	966	702	264
Returns With 7 Stockholders									
	200	180	20	332	291	41	257	253	4
receipts	197,098	109,990	87,108	338,620	181,774	156,846	127,231	102,039	25,192
me (less deficit)	8,332	6,414	1,918	14,385	6,302	8,083	5,530	3,413	2,117
h	22,393	15,035	7,358	82,823	41,978	40,845	24,272	20,133	4,139
tion to stockholders in cash and property	6,105	4,838	1,267	11,812	6,280	5,532	2,867	1,645	1,222
Returns With 8 Stockholders									
	237	213	24	573	512	61	221	215	6
receipts	348,634	230,600	118,034	554,225	327,895	226,330	21,039	15,097	5,942
me (less deficit)	15,234	8,732	6,502	37,523	11,884	25,639	741	1,171	[1]430
h	52,290	34,544	17,746	143,452	75,837	67,615	13,070	10,671	2,399
tion to stockholders in cash and property	6,081	2,511	3,570	27,132	9,870	17,262	2,238	2,209	29
Returns With 9 Stockholders									
	18	-	18	187	(*)	(*)	(*)	(*)	(*)
receipts	59,377	-	59,377	300,083	(*)	(*)	(*)	(*)	(*)
e (less deficit)	2,119	-	2,119	22,637	(*)	(*)	(*)	(*)	(*)
	8,578	-	8,578	84,623	(*)	(*)	(*)	(*)	(*)
ion to stockholders in cash and property	407	-	407	9,475	(*)	(*)	(*)	(*)	(*)
Returns With 10 Stockholders									
	86 [2]	(*)	(*)	196	(*)	(*)	69	(*)	(*)
receipts	133,555	(*)	(*)	316,648	(*)	(*)	89,877	(*)	(*)
e (less deficit)	9,588	(*)	(*)	24,119	(*)	(*)	9,465	(*)	(*)
	27,962	(*)	(*)	88,762	(*)	(*)	15,343	(*)	(*)
ion to stockholders in cash and property	1,621	(*)	(*)	9,855	(*)	(*)	8,383	(*)	(*)

es at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Wholesale and retail trade								
	Total			Wholesale trade			Retail trade		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	96,659	95,635	1,024	26,322	25,802	520	69,725	69,230	495
Number of stockholders	239,881	235,489	4,392	68,956	66,642	2,314	169,494	167,462	2,032
Business receipts	42,553,887	36,569,072	5,984,815	16,529,678	13,247,901	3,281,777	25,605,890	22,942,296	2,663,594
Net income (less deficit)	956,667	796,405	160,262	433,809	334,300	99,509	511,584	452,672	58,912
Net worth	5,007,201	4,373,532	633,669	1,907,597	1,559,611	347,986	3,057,422	2,778,162	279,260
Returns With 1 Stockholder									
Number	26,880	26,761	119	7,217	7,164	53	19,444	19,378	66
Business receipts	8,046,910	7,348,640	698,270	2,710,393	2,415,694	294,699	5,225,103	4,821,532	403,571
Net income (less deficit)	94,673	80,485	14,188	37,712	30,137	7,575	56,135	49,522	6,613
Net worth	708,979	639,976	69,003	230,915	206,785	24,130	472,709	427,836	44,873
Distribution to stockholders in cash and property	74,149	67,426	6,723	27,899	23,652	4,247	45,294	42,818	2,476
Returns With 2 Stockholders									
Number	34,440	34,247	193	8,922	8,828	94	25,442	25,345	97
Business receipts	12,741,821	11,718,278	1,023,543	4,438,332	3,978,100	460,232	8,239,674	7,681,951	557,723
Net income (less deficit)	232,237	212,249	19,988	100,414	89,192	11,222	129,492	121,123	8,369
Net worth	1,344,430	1,257,957	86,473	466,493	424,401	42,092	869,253	826,285	42,968
Distribution to stockholders in cash and property	120,177	110,545	9,632	48,763	43,987	4,776	71,339	66,558	4,781
Returns With 3 Stockholders									
Number	17,604	17,436	168	4,514	4,437	77	12,855	12,765	90
Business receipts	8,224,058	7,350,670	873,388	2,950,535	2,543,451	407,084	5,111,099	4,646,162	464,937
Net income (less deficit)	190,723	170,084	20,639	78,263	65,227	13,036	106,869	99,253	7,616
Net worth	975,476	890,704	84,772	318,312	271,418	46,894	635,920	598,226	37,694
Distribution to stockholders in cash and property	82,887	74,293	8,594	36,888	31,047	5,841	42,756	40,003	2,753
Returns With 4 Stockholders									
Number	9,733	9,569	164	2,771	2,681	90	6,889	6,817	72
Business receipts	5,832,237	4,779,287	1,052,950	2,387,830	1,695,874	691,956	3,407,474	3,057,498	349,976
Net income (less deficit)	157,880	131,429	26,451	75,686	55,231	20,455	81,383	75,873	5,510
Net worth	776,619	670,031	106,588	315,610	241,930	73,680	458,735	426,998	31,737
Distribution to stockholders in cash and property	64,120	53,825	10,295	32,113	24,660	7,453	31,745	29,165	2,580
Returns With 5 Stockholders									
Number	3,051	2,955	96	936	889	47	2,114	2,065	49
Business receipts	2,557,393	1,911,162	646,231	1,213,241	819,212	394,029	1,344,152	1,091,950	252,202
Net income (less deficit)	93,071	73,419	19,652	45,634	33,961	11,673	47,437	39,458	7,979
Net worth	385,291	315,393	69,898	168,793	129,205	39,588	216,498	186,188	30,310
Distribution to stockholders in cash and property	40,649	32,702	7,947	15,814	11,076	4,738	24,835	21,626	3,209
Returns With 6 Stockholders									
Number	1,789	1,724	65	693	656	37	1,090	1,062	28
Business receipts	1,644,382	1,160,565	483,817	879,893	537,697	342,196	742,227	600,606	141,621
Net income (less deficit)	55,945	41,291	14,654	27,419	18,027	9,392	27,782	22,520	5,262
Net worth	227,568	183,275	44,293	113,608	86,352	27,256	112,990	95,953	17,037
Distribution to stockholders in cash and property	20,994	14,378	6,616	9,464	5,010	4,454	11,530	9,368	2,162
Returns With 7 Stockholders									
Number	934	874	60	378	341	37	554	533	21
Business receipts	1,128,789	804,985	323,804	713,869	494,974	218,895	405,332	310,011	95,321
Net income (less deficit)	39,107	28,442	10,665	23,648	15,884	7,764	14,935	12,558	2,377
Net worth	192,076	144,923	47,153	107,890	81,012	26,878	82,274	63,911	18,363
Distribution to stockholders in cash and property	17,795	13,820	3,975	12,189	9,101	3,088	5,604	4,719	885
Returns With 8 Stockholders									
Number	943	894	49	466	439	27	476	455	21
Business receipts	746,587	468,267	278,320	377,176	233,285	143,891	361,195	234,982	126,213
Net income (less deficit)	27,168	18,856	8,312	14,961	9,128	5,833	12,068	9,728	2,340
Net worth	138,867	106,244	32,623	63,341	42,177	21,164	74,684	64,067	10,617
Distribution to stockholders in cash and property	8,756	6,504	2,252	3,306	1,839	1,467	5,450	4,665	785
Returns With 9 Stockholders									
Number	666	611	55	244	(*)	(*)	421	397	24
Business receipts	818,019	532,282	285,737	466,779	(*)	(*)	347,573	229,534	118,039
Net income (less deficit)	29,134	14,352	14,782	15,566	(*)	(*)	13,260	6,244	7,016
Net worth	125,973	79,218	46,755	59,445	(*)	(*)	65,627	46,141	19,486
Distribution to stockholders in cash and property	14,892	8,569	6,323	9,442	(*)	(*)	5,450	2,905	2,545
Returns With 10 Stockholders									
Number	620	565	55	180	152	28	439	412	27
Business receipts	813,691	494,936	318,755	391,630	226,866	164,764	422,061	268,070	153,991
Net income (less deficit)	36,729	25,798	10,931	14,506	9,405	5,101	22,223	16,393	5,830
Net worth	131,922	85,811	46,111	63,190	43,254	19,936	68,732	42,557	26,175
Distribution to stockholders in cash and property	23,390	18,349	5,041	8,430	6,148	2,282	14,960	12,201	2,759

Footnotes at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Finance, insurance, and real estate			Services		
	Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS						
.....	30,011	29,491	520	51,548	51,009	539
of stockholders.....	84,949	83,032	1,917	120,945	118,765	2,180
s receipts.....	1,395,524	1,272,838	122,686	7,279,042	6,312,940	966,102
ome (less deficit).....	230,743	208,017	22,726	162,413	179,754	[1]17,341
th.....	848,728	731,072	117,656	1,366,916	795,778	571,138
Returns With 1 Stockholder						
.....	7,878	7,773	105	18,540	18,437	103
s receipts.....	327,051	296,817	30,234	2,002,770	1,589,544	413,226
ome (less deficit).....	29,919	29,190	729	[1]15,755	1,220	[1]16,975
th.....	128,975	113,894	15,081	605,113	112,856	492,257
ution to stockholders in cash and property.....	20,737	18,444	2,293	41,068	23,556	17,512
Returns With 2 Stockholders						
.....	9,320	9,207	113	17,549	17,447	102
s receipts.....	494,096	475,104	18,992	2,153,661	2,032,535	121,126
ome (less deficit).....	65,718	62,003	3,715	53,392	55,773	[1]2,381
th.....	182,830	163,096	19,734	259,494	227,508	31,986
ution to stockholders in cash and property.....	41,915	38,894	3,021	43,925	40,866	3,059
Returns With 3 Stockholders						
.....	5,174	5,090	84	6,889	6,803	86
s receipts.....	241,958	225,937	16,021	1,177,316	1,060,159	117,157
ome (less deficit).....	33,853	29,167	4,686	22,786	24,998	[1]2,212
th.....	135,091	121,988	13,103	108,895	102,854	6,041
ution to stockholders in cash and property.....	17,363	15,811	1,552	30,746	28,476	2,270
Returns With 4 Stockholders						
.....	3,138	3,067	71	3,847	3,780	67
s receipts.....	120,232	108,466	11,766	656,558	593,186	63,372
ome (less deficit).....	32,858	26,782	6,076	31,473	30,017	1,456
th.....	145,098	130,536	14,562	131,910	125,593	6,317
ution to stockholders in cash and property.....	15,289	13,088	2,201	24,854	20,497	4,357
Returns With 5 Stockholders						
.....	1,509	1,470	39	1,677	1,640	37
s receipts.....	50,951	39,109	11,842	286,585	246,122	40,463
ome (less deficit).....	19,417	18,044	1,373	10,501	10,776	[1]275
th.....	65,365	51,399	13,966	55,404	46,222	9,182
ution to stockholders in cash and property.....	7,933	7,350	583	10,312	9,395	917
Returns With 6 Stockholders						
.....	1,018	987	31	1,084	1,054	30
s receipts.....	54,596	47,461	7,135	307,662	278,139	29,523
ome (less deficit).....	13,733	12,233	1,500	22,090	23,737	[1]1,647
th.....	58,858	40,927	17,931	58,146	58,650	[1]504
ution to stockholders in cash and property.....	9,626	7,869	1,757	13,230	12,373	857
Returns With 7 Stockholders						
.....	574	556	18	727	695	32
s receipts.....	33,494	26,278	7,216	187,780	121,945	65,835
ome (less deficit).....	8,899	8,475	424	15,814	13,108	2,706
th.....	35,018	30,351	4,667	60,056	49,389	10,667
ution to stockholders in cash and property.....	7,975	6,435	1,540	7,605	6,322	1,283
Returns With 8 Stockholders						
.....	496	480	16	413	390	23
s receipts.....	24,859	12,008	12,851	149,922	122,460	27,462
ome (less deficit).....	13,997	12,266	1,731	15,310	15,082	228
th.....	42,610	34,213	8,397	44,305	37,240	7,065
ution to stockholders in cash and property.....	7,785	6,828	957	9,974	9,428	546
Returns With 9 Stockholders						
.....	332	317	15	262	246	16
s receipts.....	9,476	7,197	2,279	141,095	119,934	21,161
ome (less deficit).....	5,821	4,698	1,123	530	540	[1]10
th.....	23,806	20,712	3,094	17,452	16,124	1,328
ution to stockholders in cash and property.....	3,424	2,544	880	2,800	1,731	1,069
Returns With 10 Stockholders						
.....	571	543	28	560	517	43
s receipts.....	38,811	34,461	4,350	215,693	148,916	66,777
ome (less deficit).....	6,528	5,159	1,369	6,272	4,503	1,769
th.....	31,077	23,956	7,121	26,141	19,342	6,799
ution to stockholders in cash and property.....	7,615	6,439	1,176	7,886	4,554	3,332

[1] timate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
it exceeds income.

Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 5

All Corporations

Contents

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5.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 197

An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary *Statistics of Income* source of corporate data is the report, *Statistics of Income—Corporation Income Tax Returns.*

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,733,305	1,906,007,776	1,763,760,318	57,260,761	52,185,272	64,697,011	79,700,323	1,063,920	1,620,755,731	1,496,206,713	46,689,667	43,218,980	53,786,632	96,688,311
Agriculture, forestry, and fishery	39,932	14,397,772	13,680,329	528,186	304,270	362,595	208,050	22,305	10,492,339	9,973,951	325,592	210,545	190,694	613,415
Farms	25,400	8,979,396	8,423,467	367,699	207,634	286,660	135,347	14,097	6,484,747	6,079,381	221,392	141,753	146,208	448,360
Agricultural services, forestry, and fishery	14,532	5,418,376	5,256,862	160,487	96,636	75,935	72,703	8,208	4,007,592	3,894,570	104,200	68,792	44,486	165,055
Mining	12,611	19,479,693	18,398,873	1,117,972	515,389	406,444	2,160,759	6,368	14,914,323	14,067,393	764,482	337,801	232,907	2,897,239
Metal mining	751	3,042,503	2,871,085	214,464	130,504	76,578	[1]108,266	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Iron ores	14	855,960	798,815	77,001	24,246	25,500	[1]33,308	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Copper, lead and zinc, gold and silver ores	358	2,104,460	2,002,915	129,794	104,676	45,976	[1]67,192	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous metal mining	379	82,083	69,355	7,669	1,582	5,102	[1]7,766	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	1,765	3,848,418	3,693,210	210,862	114,459	66,085	136,087	793	3,301,891	3,174,409	159,830	94,375	47,117	203,733
Crude petroleum and natural gas	6,663	9,128,360	8,547,135	438,228	153,238	187,585	1,975,268	3,193	7,261,412	6,822,763	297,746	102,652	101,763	2,278,814
Crude petroleum, natural gas, and natural gas liquids	2,993	6,297,827	5,919,941	224,690	93,637	112,707	1,859,028	1,317	5,124,965	4,853,777	144,575	59,878	50,462	2,092,021
Oil and gas field services	3,670	2,830,533	2,627,194	213,538	59,601	74,878	116,240	1,876	2,136,447	1,968,986	153,171	42,774	51,301	186,793
Nonmetallic minerals (except fuels) mining	3,431	3,460,412	3,287,443	254,418	117,188	76,196	157,670	2,274	2,816,012	2,664,143	198,524	94,574	51,299	214,196
Crushed, broken, and dimension stone; sand and gravel	2,791	2,628,732	2,503,493	192,124	95,348	44,207	153,272	2,112	2,315,162	2,199,632	165,097	81,151	34,944	176,984
Other nonmetallic minerals, except fuels	640	831,680	783,950	62,294	21,840	31,989	4,398	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	143,095	97,492,609	95,386,565	1,782,559	1,843,465	790,632	1,925,178	86,460	77,978,159	76,545,518	1,335,844	1,408,498	471,656	2,972,381
Building construction	49,997	39,468,484	38,554,227	375,384	495,537	380,088	524,487	28,040	31,579,795	30,913,602	275,524	370,195	224,611	935,152
General contractors, except building construction	14,700	21,693,271	21,070,757	817,040	440,000	207,919	635,717	9,944	17,672,726	17,212,156	612,327	338,854	115,391	879,855
Special trade contractors	78,398	36,330,854	35,761,581	590,135	907,928	202,625	764,974	48,475	28,725,638	28,419,760	447,993	699,449	131,654	1,157,374
Manufacturing	200,963	776,478,571	751,346,399	24,516,198	22,737,408	12,322,926	38,750,708	124,542	660,508,594	638,907,555	20,846,505	19,197,347	9,597,499	44,712,811
Food and kindred products	16,313	106,554,126	104,817,387	2,111,756	3,535,222	1,147,395	3,820,505	10,688	88,988,350	87,555,634	1,770,551	3,096,137	800,207	4,187,150
Meat products	2,543	26,456,703	26,274,624	281,624	248,077	229,688	231,233	1,590	18,744,798	18,664,292	147,114	137,615	67,504	349,583
Dairy products	2,135	14,665,671	14,444,196	257,407	208,048	94,075	507,891	1,382	12,979,402	12,776,772	232,239	186,731	82,336	540,880
Canned and frozen foods	1,586	9,537,460	9,390,046	181,334	163,392	133,719	339,648	975	7,526,556	7,443,693	138,152	120,330	78,261	391,085
Grain mill products	2,078	13,957,816	13,695,074	268,038	204,386	146,173	595,432	1,342	12,493,206	12,242,726	247,608	190,868	129,535	631,382
Bakery products	2,485	6,685,090	6,613,639	159,256	157,982	56,544	217,725	1,397	4,837,823	4,787,694	117,412	110,658	29,550	252,720
Alcoholic beverages, except malt liquors and malt	292	6,803,874	6,705,598	99,989	766,677	126,355	239,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bottled soft drinks and flavorings	2,219	7,339,767	7,068,955	345,484	143,813	90,917	619,859	1,575	6,884,324	6,625,738	326,445	134,131	78,652	645,252
Other food and kindred products	2,783	12,911,302	12,616,072	279,727	388,077	167,981	650,438	2,056	11,471,579	11,190,731	247,148	368,581	143,420	693,736
Textile mill products	5,846	23,495,751	23,164,373	694,292	508,711	328,717	834,849	3,946	19,684,760	19,418,445	566,562	415,506	245,525	988,706
Weaving mills and textile finishing	1,242	11,039,528	10,837,845	390,939	265,693	166,120	377,422	923	8,939,394	8,779,184	316,788	211,435	120,982	433,807
Knitting mills	1,955	4,840,147	4,793,088	116,125	100,791	66,887	158,475	1,405	4,207,578	4,175,162	94,202	83,495	51,263	201,506
Other textile mill products	2,649	7,616,076	7,533,440	187,228	142,227	95,710	298,952	1,619	6,537,788	6,464,099	155,572	120,576	73,280	353,393
Apparel and other fabricated textile products	17,032	24,453,117	24,198,214	203,910	525,357	234,812	710,490	11,566	20,842,075	20,654,218	164,803	431,841	170,377	920,809
Men's and boys' clothing	3,015	7,946,189	7,835,477	72,988	178,858	100,824	267,008	2,314	6,847,753	6,757,987	59,465	150,723	70,768	341,197
Women's, children's, and infants' clothing	8,767	11,347,034	11,259,681	79,384	241,458	78,992	326,773	5,995	9,839,817	9,776,977	66,906	198,802	64,285	417,519
Miscellaneous apparel and accessories	2,075	1,904,294	1,882,823	14,366	41,700	20,391	22,038	1,275	1,398,746	1,390,844	8,800	29,292	10,710	43,511
Miscellaneous fabricated textile products	3,175	3,255,600	3,220,233	37,172	63,341	34,605	94,671	1,982	2,755,759	2,728,410	29,632	53,024	24,614	118,582
Lumber and wood products, except furniture	10,661	16,170,220	15,457,632	549,668	416,390	269,511	730,833	6,793	14,126,398	13,468,304	477,260	362,792	222,138	841,177
Logging, lumber, and wood basic products	4,254	6,707,192	6,303,605	257,230	194,606	112,091	373,964	2,734	5,693,467	5,323,189	211,219	167,785	84,409	429,739
Millwork, plywood, and prefabricated structural products	3,562	7,311,329	7,043,771	231,736	168,183	133,264	285,148	2,344	6,655,760	6,403,682	217,016	151,714	121,768	313,664
Other wood products, except furniture	2,845	2,151,699	2,110,256	60,702	53,601	24,156	71,721	1,715	1,777,171	1,741,433	49,025	43,293	15,961	97,774
Furniture and fixtures	6,755	8,083,364	7,965,657	132,471	201,398	68,269	321,719	4,115	6,783,798	6,694,736	106,565	162,235	50,291	423,061
Household furniture	3,946	5,442,073	5,355,119	89,258	133,308	43,931	227,868	2,564	4,583,890	4,518,651	73,884	107,313	31,592	291,253
Furniture and fixtures, except household furniture	2,809	2,641,291	2,610,538	43,213	68,090	24,338	93,851	1,551	2,199,908	2,176,085	32,681	54,922	18,699	130,808
Paper and allied products	3,472	23,093,934	22,305,271	993,157	563,076	468,045	1,037,482	2,330	19,957,957	19,214,311	861,141	498,204	415,377	1,143,227
Pulp, paper, and board	289	14,025,715	13,431,338	673,994	335,920	377,650	451,419	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other paper and allied products	3,183	9,068,219	8,873,933	319,163	227,156	90,395	586,063	2,113	7,535,011	7,362,650	276,108	194,127	65,243	646,777
Printing and publishing	26,543	27,909,952	26,985,565	788,455	735,593	316,644	1,809,121	16,038	24,059,142	23,259,784	674,542	637,798	240,266	2,096,273
Newspapers	4,932	8,866,920	8,474,858	275,557	275,996	86,997	926,709	3,130	8,401,457	8,014,993	259,729	260,991	80,024	962,313
Periodicals	2,383	3,225,125	3,135,315	54,955	55,113	29,029	122,290	1,157	2,712,157	2,633,947	47,974	48,253	24,056	175,207
Books, greeting cards, and miscellaneous publishing	3,043	4,976,952	4,732,529	101,502	115,126	84,500	321,487	1,497	4,150,507	3,972,378	82,834	97,640	57,601	385,377
Other printing and publishing	16,185	10,840,955	10,642,863	356,441	289,358	116,118	438,635	10,254	8,795,021	8,638,466	284,005	230,914	78,585	573,376
Chemicals and allied products	9,991	63,539,002	61,364,851	2,732,090	1,330,864	881,247	5,104,252	6,796	59,010,973	56,995,527	2,546,930	1,236,269	759,276	5,382,706
Basic chemicals, plastics, and synthetics	3,027	30,139,748	29,254,577	1,926,897	692,442	535,100	1,891,688	2,085	28,294,577	27,490,423	1,826,244	653,180	486,877	2,012,616
Drugs	1,138	13,474,143	12,754,228	324,445	288,444	119,919	1,752,135	703	13,382,307	12,664,151	322,163	286,722	117,628	1,765,412
Soap, cleaners, and toilet goods	2,167	8,810,837	8,494,396	139,031	141,770	50,498	982,677	1,305	8,359,510	8,050,059	129,877	133,567	41,777	1,026,019
Paints and allied products	958	3,678,077	3,610,326	74,581	75,373	50,828	125,769	810	2,721,314	2,688,996	49,553	52,826	21,004	138,737
Chemical products, not elsewhere classified	2,636	7,304,123	7,124,870	263,407	130,085	123,093	358,773	1,841	6,196,411	6,046,533	218,102	108,656	91,788	434,113

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

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

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Petroleum refining and related industries	835	91,492,257	85,531,733	3,248,830	3,646,737	1,405,924	5,627,358	598	87,774,314	81,935,055	3,108,154	3,201,219	1,313,199	5,684,546
Miscellaneous petroleum and coal products	647	1,591,701	1,570,950	47,634	36,370	11,857	101,171	479	1,498,400	1,479,463	44,167	33,348	10,034	107,182
Rubber and miscellaneous plastics products	6,237	17,457,779	17,122,209	623,201	601,156	260,393	837,543	3,846	15,993,880	15,677,552	566,584	562,947	228,324	946,299
Rubber products	1,231	12,978,607	12,704,919	472,132	488,737	202,129	714,266	839	12,499,637	12,232,050	454,236	475,816	194,911	730,020
Miscellaneous plastics products	5,006	4,479,172	4,417,290	151,069	112,419	58,264	123,277	3,008	3,494,243	3,445,502	112,348	87,131	33,413	216,279
Leather and leather products	2,269	6,206,413	6,050,538	80,286	155,411	91,153	213,366	1,679	4,679,161	4,586,234	57,600	116,414	44,823	281,860
Footwear, except rubber	752	4,066,323	3,946,152	53,750	109,080	73,519	126,150	463	2,813,617	2,752,192	34,844	77,982	31,685	177,407
Leather and leather products, not elsewhere classified	1,518	2,140,090	2,104,386	26,536	46,331	17,634	87,216	1,215	1,865,544	1,834,042	22,756	38,432	13,138	104,453
Stone, clay, and glass products	8,582	18,499,986	18,075,694	850,047	542,776	273,209	1,005,525	5,645	16,976,061	16,603,795	765,209	487,790	234,607	1,108,907
Glass products	947	5,552,640	5,435,165	259,918	169,516	83,071	396,460	496	5,445,204	5,329,256	254,405	165,890	80,955	408,227
Cement, hydraulic	170	1,839,971	1,791,631	129,285	61,852	43,121	114,948	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Concrete, gypsum, and plaster products	4,863	6,133,625	5,984,209	278,794	173,039	86,922	249,618	3,401	5,309,027	5,197,658	228,075	143,501	64,574	300,118
Other nonmetallic mineral products	2,602	4,973,750	4,864,689	182,050	138,369	60,095	244,499	1,605	4,474,006	4,376,451	160,764	120,030	47,562	284,553
Primary metal industries	4,524	44,471,379	43,372,031	2,265,860	1,247,410	1,032,886	4,591	2,475	30,184,943	29,437,724	1,581,934	853,718	489,112	1,089,140
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	2,208	25,641,143	25,098,926	1,558,395	783,727	445,296	479,082	1,310	19,473,409	19,059,669	1,144,707	596,979	270,744	674,066
Nonferrous metal processing and basic products	2,316	18,830,236	18,273,105	707,465	463,683	587,590	[1]474,491	1,165	10,711,534	10,378,055	437,227	256,739	218,368	415,074
Fabricated metal products, except machinery and transportation equipment	22,859	38,898,031	38,175,703	1,037,904	1,007,539	559,158	1,615,047	14,374	32,910,764	32,264,527	856,344	845,010	439,020	1,979,428
Cutlery, hand tools, and hardware	1,544	3,353,016	3,264,413	80,660	98,598	28,289	328,642	1,082	3,075,146	2,993,586	73,331	90,013	21,277	346,226
Plumbing and heating apparatus, except electric	743	4,007,650	3,924,104	97,734	97,723	96,068	121,568	471	3,754,000	3,673,455	92,032	90,943	90,573	131,821
Fabricated structural metal products	7,301	11,838,720	11,610,096	234,969	274,412	174,106	394,499	5,192	9,497,986	9,293,023	174,830	213,308	134,664	504,006
Screw machine products, bolts, and similar products	2,035	2,963,226	2,907,116	108,785	87,499	39,227	94,591	1,170	2,341,684	2,291,354	78,868	67,636	26,941	136,197
Metal stampings	2,298	3,426,875	3,379,038	95,295	90,189	38,963	136,571	1,500	3,061,532	3,017,593	80,191	80,185	32,127	167,026
Other fabricated metal products	8,800	8,660,244	8,521,705	224,780	232,274	112,924	300,052	4,858	6,621,635	6,515,724	164,688	177,903	64,960	451,327
Machinery, except electrical	25,644	61,165,016	57,654,505	2,645,012	1,747,761	1,417,375	4,145,381	14,537	53,155,936	49,983,427	2,322,671	1,502,017	1,172,373	4,854,594
Farm machinery	1,103	7,141,405	6,416,401	159,250	153,754	182,580	184,867	788	6,896,730	6,177,213	151,981	146,657	173,336	217,001
Construction, mining, and materials handling machinery and equipment	1,823	10,217,346	9,805,743	312,557	264,839	197,739	665,975	1,173	8,990,826	8,609,276	278,514	232,573	168,213	734,532
Metalworking machinery	6,912	4,722,247	4,616,672	183,690	157,042	70,079	49,071	3,522	2,894,296	2,824,656	100,676	84,929	32,126	202,282
Special industry machinery	2,501	6,093,020	5,792,852	197,671	147,476	92,013	211,184	1,637	4,609,118	4,363,335	148,896	105,696	52,970	319,599
General industrial machinery	2,446	9,449,214	9,192,381	272,546	240,991	138,889	509,316	1,415	8,485,804	8,257,696	241,475	212,858	115,469	586,233
Office and computing machines	556	15,790,905	14,259,860	1,293,443	590,767	651,712	2,159,223	232	14,803,832	13,432,671	1,226,055	565,957	569,237	2,301,268
Service industry machines	1,000	3,342,623	3,279,694	66,780	64,470	34,352	190,727	540	2,960,141	2,907,550	58,995	57,388	25,921	222,190
Other machinery, except electrical	9,303	4,408,256	4,290,902	159,075	128,422	50,011	175,018	5,232	3,515,189	3,411,030	116,079	95,959	35,101	271,489
Electrical equipment and supplies	10,860	58,247,127	56,636,603	1,921,159	1,566,755	1,029,963	2,061,009	5,826	47,526,870	46,210,919	1,411,977	1,290,239	763,288	3,026,478
Household appliances	457	7,090,280	6,922,171	154,106	158,306	109,705	392,029	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Radio, television, and communication equipment	2,063	14,216,862	13,549,878	594,465	374,399	290,652	296,223	885	9,116,805	8,551,088	270,154	252,587	183,065	566,455
Electronic components and accessories	3,678	12,545,880	12,220,107	406,118	345,286	219,058	[2]25,915	1,969	9,199,685	9,001,109	275,361	248,987	113,911	484,457
Other electrical equipment and supplies	4,662	24,394,105	23,944,447	766,470	688,764	410,548	1,398,672	2,684	22,960,872	22,541,403	727,052	647,594	376,659	1,555,012
Motor vehicles and equipment	2,393	77,143,653	75,665,850	1,536,717	2,185,085	1,204,201	5,551,457	1,449	62,521,380	61,407,867	1,306,588	1,634,038	969,438	5,620,003
Transportation equipment, except motor vehicles	3,172	34,782,027	33,053,285	1,180,612	846,140	761,976	546,289	1,678	24,195,027	23,312,202	871,485	586,804	600,296	977,532
Aircraft, guided missiles, and parts	814	25,384,916	23,967,185	886,418	651,952	543,288	281,117	351	15,749,626	15,141,945	600,798	420,102	414,264	625,314
Ship and boat building and repairing	1,015	2,442,559	2,352,201	66,329	67,291	61,860	3,530	600	1,954,928	1,872,660	49,685	49,048	49,666	46,909
Transportation equipment, not elsewhere classified	1,343	6,954,552	6,733,899	227,865	126,897	156,828	261,642	727	6,490,473	6,297,597	221,002	117,654	136,366	305,309
Scientific instruments, photographic equipment, watches and clocks	5,218	12,852,313	12,376,227	472,188	329,477	134,633	1,337,404	3,509	11,704,959	11,272,294	446,506	303,968	101,187	1,473,136
Scientific and mechanical measuring instruments	1,430	4,056,707	3,893,228	181,299	105,125	68,365	123,074	877	3,725,349	3,579,660	172,318	95,323	57,130	174,535
Optical, medical, and ophthalmic goods	2,974	3,679,915	3,569,304	87,520	95,709	31,178	340,830	2,174	3,414,857	3,311,713	78,609	88,390	25,355	380,453
Photographic equipment and supplies	633	4,364,461	4,179,053	194,540	117,905	20,712	841,373	373	4,058,534	3,881,752	188,554	112,650	12,598	861,658
Miscellaneous manufactured products, and manufacturing not allocable	11,680	13,029,752	12,703,450	287,694	328,365	238,384	439,822	6,587	10,807,533	10,589,722	225,539	269,031	146,602	687,276
Ordnance, except guided missiles	366	699,596	684,157	19,525	20,328	10,246	29,312	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	11,314	12,330,156	12,019,293	268,169	308,037	228,138	410,510	6,436	10,268,656	10,060,573	211,282	253,323	142,902	642,339

Footnotes at end of table.

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	71,098	149,722,193	145,274,096	14,971,059	9,347,802	8,102,294	7,899,267	42,443	122,379,486	119,205,195	12,464,996	7,848,765	6,823,943	9,475,970
Transportation	55,489	67,150,987	64,213,577	4,719,566	3,017,493	2,137,596	777,820	32,762	43,216,728	41,480,238	2,679,512	1,960,316	1,146,782	2,119,855
Railroad transportation	369	16,499,562	15,172,821	1,222,524	1,138,903	790,215	[1]173,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Local and interurban passenger transit	9,074	5,332,747	5,161,279	263,358	179,092	83,598	[1]4,370	4,751	4,605,898	4,452,364	224,013	146,164	71,300	123,134
Trucking and warehousing	27,451	21,670,998	21,208,213	1,133,030	1,155,599	333,541	851,836	17,975	18,156,986	17,746,854	944,777	955,165	266,496	1,000,123
Water transportation	6,383	4,615,273	4,343,150	298,268	99,325	170,112	34,122	3,606	2,747,405	2,623,419	167,111	56,515	69,969	180,116
Air transportation	3,428	12,330,089	11,768,315	1,414,783	295,273	487,006	[1]177,897	1,180	3,139,380	2,986,842	339,120	73,769	137,931	137,652
Transportation services, not elsewhere classified	8,566	4,857,698	4,763,200	151,272	70,846	88,008	72,755	4,957	3,442,283	3,370,968	75,130	43,273	33,195	138,940
Communication	7,374	37,093,559	36,393,846	4,708,008	2,357,675	2,081,799	3,618,715	4,554	36,029,323	35,365,417	4,565,365	2,308,225	2,000,178	3,761,167
Telephone, telegraph, and other communication services	3,452	32,548,125	32,029,999	4,478,487	2,239,030	1,963,845	3,324,848	2,201	31,968,282	31,464,346	4,384,014	2,210,564	1,914,961	3,384,402
Radio and televison broadcasting	3,923	4,545,434	4,363,847	229,521	118,645	117,954	293,867	2,353	4,061,041	3,901,071	181,351	97,661	85,217	376,765
Electric, gas, and sanitary services	8,235	45,477,647	44,666,673	5,543,485	3,972,634	3,882,899	3,502,732	5,128	43,133,435	42,359,540	5,220,119	3,580,224	3,676,983	3,594,948
Electric companies and systems	164	13,643,156	13,511,889	2,175,629	1,415,591	1,510,171	1,285,698	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gas companies and systems	1,209	17,212,008	16,738,868	1,395,304	831,893	1,119,940	1,086,748	934	16,798,621	16,327,517	1,360,335	813,408	1,097,586	1,097,566
Combination companies and systems	214	13,150,682	12,997,198	1,822,125	1,603,816	1,182,445	1,002,970	211	11,736,867	11,609,849	1,604,434	1,298,158	1,054,601	1,027,932
Water supply and other sanitary services	6,648	1,471,801	1,418,718	150,427	121,334	70,343	127,316	3,829	1,338,653	1,289,966	133,776	112,708	62,551	151,596
Wholesale and retail trade	538,657	575,729,510	563,615,042	5,394,849	8,468,588	4,287,355	11,362,851	355,427	499,950,679	489,423,168	4,424,381	7,169,891	3,403,661	13,991,011
Wholesale trade	168,146	258,726,331	254,598,839	1,762,882	3,219,638	1,703,825	4,816,331	116,548	224,836,065	221,320,206	1,449,189	2,775,679	1,338,877	5,908,816
Groceries and related products	18,559	52,117,227	51,571,299	299,751	360,485	184,340	581,812	12,547	44,465,363	43,977,934	248,444	308,833	149,271	694,214
Machinery, equipment, and supplies	26,118	23,432,689	22,770,930	256,909	303,784	244,503	611,743	17,439	20,087,373	19,548,634	198,809	254,273	181,087	795,429
Miscellaneous wholesale trade	123,468	183,176,415	180,256,610	1,206,222	2,555,369	1,274,982	3,622,776	86,562	160,283,329	157,793,638	1,001,936	2,212,573	1,008,519	4,419,173
Motor vehicles and automotive equipment	13,415	16,676,491	16,493,197	97,183	166,581	95,630	589,885	10,602	15,590,528	15,425,390	85,779	154,042	84,167	630,327
Drugs, chemicals, and allied products	6,800	12,619,318	12,385,768	111,841	233,697	105,229	339,788	4,397	11,977,861	11,773,404	106,605	225,971	99,267	373,747
Dry goods and apparel	8,584	10,808,827	10,647,166	38,963	155,913	100,204	265,776	6,047	9,194,772	9,081,138	26,621	108,816	65,800	339,248
Farm product raw materials	6,562	23,767,046	23,370,557	151,740	98,025	140,249	187,570	4,843	19,919,372	19,577,591	130,770	81,727	105,552	234,875
Electrical goods	9,269	11,916,256	11,727,522	56,284	123,223	84,898	232,714	6,317	10,150,629	10,006,277	41,005	99,987	55,862	347,081
Hardware, and plumbing and heating equipment	8,255	10,159,520	9,981,659	53,309	110,039	56,902	261,018	6,374	9,414,645	9,260,615	48,189	100,849	45,237	296,145
Metals and minerals, except petroleum and scrap	3,521	10,195,471	10,076,058	71,923	94,313	84,838	183,912	2,413	8,407,163	8,307,617	55,772	77,748	62,860	241,211
Petroleum and petroleum products	7,886	13,625,334	13,274,524	151,624	237,455	82,014	266,019	6,220	11,555,116	11,228,384	129,895	174,283	69,217	292,919
Alcoholic beverages	4,185	12,124,252	12,055,893	51,620	575,778	34,901	245,576	3,209	11,180,599	11,119,810	45,925	536,046	29,302	263,002
Paper and its products	3,442	5,792,909	5,724,184	46,329	52,851	32,739	84,272	2,662	4,809,688	4,754,371	30,583	41,537	22,110	108,446
Lumber and construction materials	9,285	11,725,782	11,571,133	76,349	120,713	66,028	250,254	6,624	10,339,101	10,199,493	66,236	105,451	53,723	290,396
Other wholesale trade	42,265	43,765,209	42,948,949	299,057	586,781	391,350	715,992	26,854	37,743,855	37,059,548	234,556	506,116	315,422	1,001,776
Retail trade	366,567	313,959,095	306,048,416	3,592,514	5,188,183	2,557,740	6,486,977	236,009	272,378,467	265,433,423	2,941,284	4,344,980	2,042,612	8,009,830
Building materials, hardware, and farm equipment	30,610	18,601,905	18,218,324	191,494	307,749	150,167	542,032	21,663	16,687,286	16,340,132	165,913	269,679	122,863	628,877
General merchandise stores	22,853	65,646,470	61,872,821	955,728	1,452,927	976,920	2,287,113	15,883	60,713,866	57,176,217	867,668	1,339,074	875,754	2,444,728
Food stores	27,005	68,153,405	67,532,834	676,291	791,849	173,845	864,112	17,267	60,298,063	59,754,534	598,154	690,893	141,281	1,004,805
Automotive dealers and service stations	61,133	80,160,641	79,223,322	532,262	796,454	623,089	1,004,770	41,482	69,707,305	68,915,986	418,421	670,982	490,268	1,241,579
Automobile and truck dealers	30,528	65,034,368	64,401,959	347,802	497,585	474,058	724,649	22,632	57,482,481	56,934,139	279,267	430,026	389,259	841,255
Gasoline service stations	11,184	6,206,806	6,126,824	77,425	164,468	34,005	121,695	6,713	5,222,894	5,153,466	62,797	138,199	26,168	145,516
Other automotive dealers	19,420	8,919,467	8,694,539	107,035	134,401	115,026	158,426	12,138	7,001,930	6,828,381	76,357	102,757	74,841	254,808
Apparel and accessory stores	39,293	16,137,720	15,684,879	166,576	311,190	80,785	466,141	27,209	13,424,929	13,048,426	124,587	247,102	57,323	629,701
Furniture, home furnishings, and equipment stores	34,199	13,671,851	13,126,626	118,404	261,285	110,623	305,902	22,127	11,263,854	10,793,377	94,040	209,716	79,360	423,755
Eating and drinking places	68,451	18,727,445	18,216,655	542,635	689,820	215,551	287,104	34,626	13,051,960	12,706,600	353,992	450,532	118,478	652,499
Miscellaneous retail stores	83,024	32,859,658	32,172,955	409,124	576,909	226,760	729,803	55,751	27,231,204	26,698,151	318,509	467,002	157,285	983,886
Drug stores and proprietary stores	18,867	10,933,898	10,721,006	92,348	177,223	53,050	259,383	13,915	9,318,917	9,177,902	74,012	147,385	37,586	312,776
Liquor stores	8,834	3,195,406	3,177,923	25,341	52,041	13,819	45,823	5,403	2,429,698	2,416,465	17,776	37,105	10,165	67,565
Other retail stores	55,324	18,730,354	18,274,026	291,435	347,645	159,891	424,597	36,433	15,482,589	15,103,784	226,721	282,512	109,534	603,545
Wholesale and retail trade not allocable	3,943	3,044,084	2,967,787	39,453	60,767	25,790	59,543	2,870	2,736,147	2,669,539	33,908	49,232	22,172	72,365
Finance, insurance, and real estate	417,733	198,468,720	105,187,629	4,616,644	6,444,457	36,586,442	15,957,404	262,886	179,489,943	95,516,367	3,581,931	5,294,727	31,997,155	18,532,075
Banking	14,643	44,579,130	5,648,357	1,139,638	1,223,940	19,329,357	3,137,038	13,120	39,793,306	4,965,428	1,006,678	1,094,231	17,256,178	3,371,774
Mutual savings banks	524	5,336,314	163,995	40,160	111,120	3,826,036	331,002	510	5,318,215	163,725	40,030	110,677	3,812,513	331,505
Banks and trust companies, except mutual savings banks	14,119	39,242,816	5,484,362	1,099,478	1,112,820	15,503,321	2,806,036	12,610	34,475,091	4,801,703	966,648	983,554	13,443,665	3,040,269
Credit agencies other than banks	40,390	21,278,135	4,679,883	353,174	390,453	11,972,332	1,405,672	26,162	20,146,841	4,380,154	330,441	356,287	11,373,240	1,622,653
Savings and loan associations	5,546	12,711,023	802,452	131,993	203,846	8,608,242	637,609	5,005	12,286,466	779,891	126,244	196,778	8,301,828	659,746
Personal credit agencies	10,516	3,280,737	1,746,809	42,842	90,923	842,100	341,465	8,528	3,018,397	1,570,430	38,251	83,464	775,746	376,966
Business credit agencies	2,903	2,217,654	1,381,554	143,543	47,274	753,042	230,103	1,979	2,124,292	1,339,250	141,213	43,829	713,887	260,752
Other credit agencies, and finance not allocable	21,424	3,068,721	749,068	34,796	48,410	1,768,948	196,495	10,650	2,717,686	690,583	24,733	32,216	1,581,779	325,189
Security and commodity brokers, dealers, exchanges, and services	5,586	4,996,914	1,652,490	49,834	163,579	362,201	565,134	2,915	4,294,437	1,331,574	39,504	143,520	306,464	689,234
Security brokers, dealers, and flotation companies	3,906	4,368,017	1,216,406	41,794	144,270	350,840	508,511	1,906	3,827,477	1,004,249	33,560	129,195	297,523	604,057
Commodity brokers and dealers; security and commodity exchanges; and allied services	1,680	628,897	436,084	8,040	19,309	11,361	56,623	1,009	466,960	327,325	5,944	14,325	8,941	85,177

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

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

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate—Continued														
Holding and other investment companies	42,671	7,676,782	1,332,982	116,448	167,587	735,409	3,979,992	26,086	6,860,016	1,079,128	87,464	121,223	457,649	4,313,817
Regulated investment companies	752	3,315,981	309	106	22,780	14,203	2,887,040	541	3,241,003	289	96	21,226	5,703	2,893,326
Real estate investment trusts	296	683,972	8,199	29,357	20,504	195,745	225,383	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Small business investment companies	625	52,917	435	703	1,658	21,480	[1]838	297	32,341	294	276	825	9,532	9,966
Other holding and investment companies	40,998	3,623,912	1,324,039	86,282	122,645	503,981	868,407	25,132	3,079,281	1,071,657	68,127	84,873	313,147	1,170,217
Insurance carriers	4,913	93,750,835	77,578,480	613,888	2,053,145	690,147	5,046,424	3,329	89,148,792	73,486,997	567,207	1,939,179	657,089	5,333,572
Life insurance	1,766	55,125,952	42,605,716	295,870	1,056,677	205,606	2,830,061	1,047	51,910,923	39,769,416	284,156	987,442	196,208	3,035,733
Mutual insurance, except life or marine and certain fire or flood insurance companies	966	10,821,676	10,033,762	44,670	289,619	8,591	626,549	818	10,161,273	9,423,334	42,151	268,104	7,114	654,531
Other insurance companies	2,181	27,803,207	24,939,002	273,348	706,849	475,950	1,589,814	1,464	27,076,596	24,294,247	240,900	683,633	453,767	1,643,308
Insurance agents, brokers, and service	32,935	4,629,536	4,388,523	73,852	114,091	61,492	380,495	23,522	3,682,842	3,482,932	55,873	92,720	34,815	475,605
Real estate	276,596	21,557,388	9,906,914	2,269,810	2,331,662	3,435,504	1,442,649	167,754	15,563,709	6,790,154	1,494,764	1,547,567	1,911,720	2,725,420
Real estate operators (except developers) and lessors of buildings	182,752	11,814,118	5,218,160	1,936,131	1,890,210	2,364,401	877,658	116,444	8,154,781	3,137,682	1,271,881	1,250,192	1,308,073	1,509,782
Lessors of mining, oil, and similar property	1,253	295,429	39,721	6,305	9,318	46,792	32,277	657	264,878	35,098	5,298	7,492	36,188	36,183
Lessors of railroad property, and of real property, not elsewhere classified	9,199	255,057	77,489	41,851	24,535	46,396	38,505	5,143	214,220	68,857	32,143	17,876	21,488	64,310
Subdividers, developers, and operative builders	46,303	4,694,415	684,361	202,148	298,993	827,774	273,614	23,723	3,437,590	469,585	127,420	189,366	455,133	773,217
Other real estate and combinations of real estate, insurance, loan, and law offices	37,090	4,498,369	3,887,183	83,375	108,606	150,141	220,595	21,788	3,492,240	3,078,932	58,022	82,641	90,838	341,928
Services	287,780	73,595,971	70,265,637	4,313,698	2,508,875	1,824,066	1,471,098	159,686	54,654,265	52,203,928	2,937,199	1,745,080	1,064,958	3,459,700
Hotels and other lodging places	19,897	6,622,103	6,194,004	496,047	401,109	375,968	49,801	10,151	4,245,440	3,936,556	290,548	242,656	193,107	346,715
Personal services	39,912	6,941,034	6,771,043	328,330	254,387	87,918	198,582	21,339	5,139,965	5,005,313	238,757	180,507	57,552	306,654
Business services	81,402	23,560,813	22,444,142	1,209,761	598,116	479,540	494,953	41,920	18,067,662	17,261,337	788,962	445,612	262,970	1,169,233
Advertising	11,057	7,070,781	6,984,416	63,207	84,846	25,161	133,313	6,511	5,897,742	5,824,387	50,525	72,377	18,149	199,262
Business services, except advertising	70,345	16,490,032	15,459,726	1,146,554	513,270	454,379	361,640	35,409	12,169,920	11,436,950	738,437	373,235	244,821	969,971
Automobile services, and miscellaneous repair services	38,537	7,940,032	7,648,052	1,190,832	278,328	314,405	165,990	23,211	5,672,840	5,470,311	853,421	189,637	205,608	317,795
Automobile parking, repair, and services	28,061	6,343,945	6,070,423	1,156,349	230,461	304,354	121,636	16,935	4,461,427	4,273,607	828,925	154,485	198,853	253,456
Repair services, except automobile	10,476	1,596,087	1,577,629	34,483	47,867	10,051	44,354	6,276	1,211,413	1,196,704	24,496	35,152	6,755	64,339
Amusement and recreation services	34,498	10,284,019	9,488,625	686,359	429,270	287,323	257,130	16,515	7,576,984	6,943,181	488,223	291,527	177,720	568,923
Motion picture production, distribution, and related services	5,258	3,586,766	3,309,680	305,185	79,361	98,247	10,953	2,049	2,616,285	2,383,326	237,443	52,644	67,243	127,178
Motion picture theaters	4,806	1,445,811	1,333,072	73,411	59,084	39,410	53,298	3,163	1,032,974	948,431	49,776	41,125	25,452	81,198
Other amusement and recreation services	24,434	5,251,442	4,845,873	307,763	290,825	149,666	192,879	11,304	3,927,725	3,611,424	201,004	197,758	85,025	360,547
Other services	73,534	18,247,970	17,719,771	402,369	547,665	278,912	304,642	46,550	13,951,374	13,587,230	277,288	395,141	168,001	750,380
Offices of physicians and surgeons	19,428	4,408,879	4,371,538	49,905	77,100	9,756	100,266	15,796	3,708,361	3,675,278	42,182	64,563	7,873	112,688
Other medical services	17,662	5,598,109	5,386,878	177,817	247,217	179,664	123,643	12,287	4,159,911	4,030,354	121,175	170,711	110,543	261,648
Educational services	6,749	978,979	921,491	30,252	30,697	18,924	[1]56,829	2,904	541,342	515,277	14,674	17,119	6,443	35,367
Legal services	3,015	667,140	659,562	9,867	13,184	2,178	30,328	2,243	505,486	498,606	6,469	9,932	1,424	33,308
Services, not elsewhere classified	26,680	6,594,863	6,380,302	134,528	179,467	68,390	107,234	13,319	5,036,274	4,867,715	92,788	132,816	41,718	307,369
Nature of business not allocable	21,437	642,737	605,748	19,596	15,018	14,257	[1]34,992	3,803	387,943	363,638	8,737	6,326	4,159	33,709

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

[1]Deficit exceeds net income.

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

"Sugar manufacturing," "Malt liquors and malt manufacturing," "Tobacco manufactures," "Chemicals and allied products not allocable," "Petroleum refining," "Metal cans," "Watches and clocks," and "Pipeline transportation" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

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

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing			
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	1,733,305	39,932	12,611	751	1,765	6,663	3,431	143,095	200,963	16,313	5,846	17,032
Total receipts	1,906,007,776	14,397,772	19,479,693	3,042,503	3,848,418	9,128,360	3,460,412	97,492,609	776,478,571	106,554,126	23,495,751	24,453,117
Business receipts	1,763,760,318	13,680,329	18,398,873	2,871,085	3,693,210	8,547,135	3,287,443	95,386,565	751,346,399	104,817,387	23,164,373	24,198,214
Interest on Government obligations:												
United States	6,318,231	4,214	13,472	2,493	1,636	6,100	3,243	16,533	283,186	26,144	4,206	2,012
State and local	4,196,416	699	8,389	671	3,802	3,647	269	12,805	142,956	25,426	1,993	737
Other interest	65,595,506	64,862	145,051	21,632	23,742	76,764	22,913	216,401	4,339,848	329,287	63,791	43,001
Rents	15,300,671	102,128	102,404	4,426	27,049	40,098	30,831	485,531	2,557,098	210,177	39,983	27,253
Royalties	2,726,358	16,362	165,966	8,323	3,557	144,271	9,815	14,520	1,753,983	86,544	21,745	22,818
Net short-term capital gain reduced by net long-term capital loss	300,904	4,852	6,271	1	1,619	4,525	126	4,705	48,001	10,602	190	243
Net long-term capital gain reduced by net short-term capital loss	6,719,841	165,404	149,606	29,873	42,663	54,685	22,385	158,219	2,224,073	156,971	32,695	17,294
Net gain, noncapital assets	7,615,070	37,997	48,563	3,409	4,285	30,813	10,056	174,110	560,471	75,793	11,886	6,449
Dividends, domestic corporations	5,500,200	11,708	121,974	40,555	15,716	61,818	3,885	40,109	1,600,204	33,610	10,394	8,964
Dividends, foreign corporations	4,184,507	1,275	41,883	33,315	42	8,040	486	28,375	3,667,502	255,252	11,531	8,301
Other receipts	23,789,754	307,942	277,241	26,720	31,097	150,464	68,960	954,736	7,954,850	526,933	132,964	117,831
Total deductions	1,824,063,090	14,189,543	17,319,593	3,157,551	3,708,550	7,150,807	3,302,685	95,567,957	739,323,203	102,865,884	22,663,852	23,743,436
Cost of sales and operations	1,241,281,637	10,567,734	10,774,334	2,009,890	2,662,142	4,034,302	2,068,000	78,412,715	532,440,999	79,110,288	18,100,595	18,662,663
Compensation of officers	36,399,361	410,010	269,403	16,773	40,765	129,815	82,050	3,394,171	8,026,272	700,005	299,139	554,347
Repairs	14,756,198	236,653	274,909	41,604	68,728	63,871	100,706	517,989	9,933,288	964,168	187,695	51,473
Bad debts	8,234,380	22,467	70,527	21,000	3,330	38,496	7,701	169,811	2,707,053	153,360	43,870	70,280
Rent	26,682,813	239,477	157,297	11,287	52,130	65,735	28,145	572,338	7,735,584	829,128	188,693	278,149
Taxes	52,185,272	304,270	515,389	130,504	114,459	153,238	117,188	1,843,465	22,737,408	3,535,222	508,711	525,357
Interest	64,697,011	362,595	406,444	76,578	66,085	187,585	76,196	790,632	12,322,926	1,147,395	328,717	234,812
Contributions	865,097	3,100	6,046	856	1,180	1,656	2,354	29,821	406,911	42,570	11,269	14,247
Amortization	784,175	1,280	4,703	2,188	563	1,453	499	4,141	263,403	12,241	1,214	1,622
Depreciation	57,260,761	528,186	1,117,972	214,464	210,862	438,228	254,418	1,782,559	24,516,198	2,111,756	694,292	203,910
Depletion	6,211,783	7,421	1,272,661	165,695	102,294	909,425	95,247	19,889	4,381,876	19,924	358	8
Advertising	18,980,689	42,485	31,047	938	2,202	15,823	12,084	190,721	9,733,573	2,407,254	146,780	168,080
Pension, profit-sharing, stock bonus, annuity plans	14,156,473	33,662	111,708	30,926	23,008	33,503	24,271	450,300	7,315,167	541,500	115,309	93,908
Employee benefit programs	8,883,176	15,332	87,582	7,660	49,214	10,712	19,996	309,933	5,770,828	402,111	68,706	79,718
Net loss, noncapital assets	1,346,552	23,148	141,727	96,627	4,316	39,116	1,668	30,268	455,701	44,607	9,377	16,115
Other deductions	271,337,712	1,391,723	2,077,844	330,561	307,272	1,027,849	412,162	7,049,204	90,576,016	10,844,355	1,959,127	2,788,747
Total receipts less total deductions	81,944,686	208,229	2,160,100	[1]115,048	139,868	1,977,553	157,727	1,924,652	37,155,368	3,688,242	831,899	709,681
Net income (less deficit)	79,700,323	208,050	2,160,759	[1]108,266	136,087	1,975,268	157,670	1,925,178	38,750,708	3,820,505	834,849	710,490
Net income	96,688,311	613,415	2,897,239	200,496	203,733	2,278,814	214,196	2,972,381	44,712,811	4,187,150	988,706	920,809
Deficit	16,987,988	405,365	736,480	308,762	67,646	303,546	56,526	1,047,203	5,962,103	366,645	153,857	210,319
Income tax after investment credit	35,876,652	127,151	1,210,315	56,157	70,912	1,015,197	68,049	857,835	18,969,219	1,804,414	411,073	363,614
Net income (less deficit) after tax	43,823,671	80,899	950,444	[1]164,423	65,175	960,071	89,621	1,067,343	19,781,489	2,016,091	423,776	346,876
Net income after tax	60,843,286	486,829	1,690,622	144,897	133,051	1,266,008	146,666	2,115,930	25,759,187	2,383,215	578,205	557,255
Distributions to stockholders:												
Cash and property except own stock	33,644,619	92,926	1,344,360	229,432	65,065	980,687	69,176	329,253	15,726,929	1,110,091	199,483	100,278
Corporation's own stock	1,847,425	6,758	23,451	4,950	5,328	8,118	5,055	45,200	606,630	44,479	16,353	20,017
End-of-year inventory:												
Number	818,468	15,486	4,020	(*)	439	1,595	1,926	71,810	162,161	14,139	4,860	12,338
Amount	199,091,682	1,529,256	1,343,226	(*)	139,590	351,042	320,372	6,263,716	112,740,929	10,919,340	4,026,135	3,629,091

Footnotes at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

Item	Manufacturing--Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	10,661	6,755	3,472	26,543	9,991	835	6,237	2,269	8,582	4,524	22,859	25,644	10,860
Total receipts	16,170,220	8,083,364	23,093,934	27,909,952	63,539,002	91,492,257	17,457,779	6,206,413	18,499,986	44,471,379	38,898,031	61,165,016	58,247,127
Business receipts	15,457,632	7,965,657	22,305,271	26,985,565	61,364,851	85,531,733	17,122,209	6,050,538	18,075,694	43,372,031	38,175,703	57,654,505	56,636,603
Interest on Government obligations:													
United States	2,715	1,851	5,518	13,755	15,439	46,709	2,904	716	6,237	23,164	6,267	30,991	8,475
State and local	730	922	9,672	10,343	6,891	2,282	951	195	1,796	7,176	2,972	10,299	31,702
Other interest	68,805	13,107	129,433	104,233	284,273	665,327	52,136	25,822	52,784	224,838	155,930	732,069	299,548
Rents	37,973	14,750	36,216	115,393	84,357	646,900	24,988	5,309	44,803	161,551	67,980	410,857	190,510
Royalties	9,078	7,280	41,842	60,473	325,356	122,874	28,968	1,109	42,509	30,458	33,568	569,031	167,078
Net short-term capital gain reduced by net long-term capital loss	2,167	350	263	949	8,840	8,595	454	1,734	639	1,311	951	2,742	1,734
Net long-term capital gain reduced by net short-term capital loss	75,798	5,565	274,649	147,233	246,113	148,700	31,112	10,254	61,490	97,364	73,980	137,843	212,022
Net gain, noncapital assets	21,060	3,806	51,177	29,395	52,674	39,766	10,330	1,373	36,596	16,441	38,575	45,057	37,039
Dividends, domestic corporations	4,920	3,138	35,200	43,741	73,356	1,101,849	6,003	16,795	21,257	92,413	15,946	32,475	44,458
Dividends, foreign corporations	19,396	906	70,770	20,350	464,670	1,010,569	85,279	1,300	28,942	257,755	79,445	522,579	173,345
Other receipts	169,946	66,032	133,923	378,522	612,182	2,166,953	92,445	91,268	127,239	186,877	246,714	1,016,568	444,613
Total deductions	15,448,294	7,762,512	22,109,500	26,105,183	58,663,087	85,970,358	16,643,850	5,993,124	17,511,106	44,501,117	37,332,987	57,461,469	56,252,418
Cost of sales and operations	11,517,103	5,711,705	15,734,734	17,197,821	37,788,020	59,744,182	11,643,262	4,439,526	12,184,844	32,025,722	27,605,724	36,784,525	38,821,592
Compensation of officers	269,875	230,517	208,716	834,572	492,915	133,632	242,766	118,834	291,149	287,622	923,775	982,682	539,682
Repairs	140,833	37,951	506,441	148,385	1,093,698	1,234,427	250,279	28,943	478,101	2,060,711	472,972	595,973	446,853
Bad debts	29,563	21,383	98,180	203,372	129,441	280,434	49,215	18,613	53,676	679,367	86,548	219,098	205,796
Rent	106,089	104,422	244,680	404,752	601,892	1,281,633	245,807	102,544	172,610	328,132	388,517	705,236	654,604
Taxes	416,390	201,398	563,076	735,593	1,330,864	3,646,737	601,156	155,411	542,776	1,247,410	1,007,539	1,747,761	1,566,755
Interest	269,511	68,269	468,045	316,644	881,247	1,405,924	260,393	91,153	273,209	1,032,886	559,158	1,417,375	1,029,963
Contributions	11,119	4,592	10,012	33,262	60,281	26,001	5,786	4,599	11,465	14,895	19,935	47,223	28,088
Amortization	8,233	921	8,852	9,228	10,026	22,077	3,260	379	5,389	39,588	10,104	81,347	19,841
Depreciation	549,668	132,471	993,157	788,455	2,732,090	3,248,830	623,201	80,286	850,047	2,265,860	1,037,904	2,645,012	1,921,159
Depletion	469,787	145	128,951	14,055	129,795	3,224,429	1,034	-	67,095	271,057	9,835	14,419	4,470
Advertising	58,008	95,520	186,897	262,752	2,323,137	390,249	203,859	91,914	102,181	142,437	283,944	475,976	801,376
Pension, profit-sharing, stock bonus, annuity plans	69,110	47,321	165,155	261,000	698,395	510,713	234,497	34,977	180,027	574,092	357,448	742,575	530,025
Employee benefit programs	39,523	43,067	131,910	173,753	356,092	212,667	142,890	29,590	141,842	574,719	287,261	577,458	524,827
Net loss, noncapital assets	21,188	3,715	6,186	22,187	40,451	35,279	11,746	2,818	9,248	37,868	19,406	27,704	87,836
Other deductions	1,472,294	1,059,115	2,654,508	4,699,352	9,994,743	10,573,144	2,124,699	793,537	2,147,447	2,918,751	4,262,917	10,397,105	9,069,551
Total receipts less total deductions	721,926	320,852	984,434	1,804,769	4,875,915	5,521,899	813,929	213,289	988,880	[1]29,738	1,565,044	3,703,547	1,994,709
Net income (less deficit)	730,833	321,719	1,037,482	1,809,121	5,104,252	5,627,358	837,543	213,366	1,005,525	4,591	1,615,047	4,145,381	2,061,009
Net income	841,177	423,061	1,143,227	2,096,273	5,382,706	5,684,546	946,299	281,860	1,108,907	1,089,140	1,979,428	4,854,594	3,026,478
Deficit	110,344	101,342	105,745	287,152	278,454	57,188	108,756	68,494	103,382	1,084,549	364,381	709,213	965,469
Income tax after investment credit	257,082	168,178	447,422	843,274	2,360,344	2,232,439	402,700	110,851	431,084	440,923	807,586	2,160,502	1,278,528
Net income (less deficit) after tax	473,751	153,541	590,060	965,847	2,743,908	3,394,919	434,843	102,515	574,441	[1]436,332	807,461	1,984,879	782,481
Net income after tax	584,190	254,936	696,002	1,253,183	3,022,718	3,453,601	543,670	171,020	678,011	652,874	1,172,412	2,695,238	1,749,860
Distributions to stockholders:													
Cash and property except own stock	194,440	53,679	481,653	423,148	2,013,294	4,228,553	212,149	83,853	314,227	726,177	476,515	1,456,129	1,039,907
Corporation's own stock	62,931	16,613	18,893	22,803	63,095	58,024	18,050	3,412	14,265	23,716	44,794	44,957	55,341
End-of-year inventory:													
Number	8,339	6,232	3,117	17,905	8,558	634	5,563	2,102	7,205	3,508	19,982	19,791	9,306
Amount	2,136,202	1,226,815	2,984,636	2,113,380	9,863,213	6,031,872	2,840,705	1,060,648	2,346,901	8,396,969	6,340,506	13,630,959	11,520,094

Footnotes at end of table.

Item	Manufacturing--Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Number of returns	2,393	3,172	5,218	11,680	71,098	55,489	7,374	8,235	538,657	168,146	18,559	26,118	123,468
Total receipts	77,143,653	34,782,027	12,852,313	13,029,752	149,722,193	67,150,987	37,093,559	45,477,647	575,729,510	258,726,331	52,117,227	23,432,689	183,176,415
Business receipts	75,665,850	33,053,285	12,376,227	12,703,450	145,274,096	64,213,577	36,393,846	44,666,673	563,615,042	254,598,839	51,571,299	22,770,930	180,256,610
Interest on Government obligations:													
United States	58,888	7,748	10,807	8,053	65,288	39,700	17,415	8,173	36,395	17,792	1,347	3,030	13,415
State and local	11,969	2,668	12,811	1,375	11,134	7,554	1,419	2,161	19,855	12,121	454	1,235	10,432
Other interest	439,613	471,555	59,178	84,404	803,384	372,851	189,018	241,515	1,242,723	576,424	53,073	96,211	427,140
Rents	172,080	121,661	17,287	24,367	1,480,440	1,167,882	152,135	160,423	1,664,049	403,699	41,896	98,646	263,157
Royalties	43,610	46,571	60,631	16,230	78,729	30,216	40,400	8,113	86,081	53,895	3,362	23,073	27,460
Net short-term capital gain reduced by net long-term capital loss	2,743	94	648	211	21,439	6,057	15,098	284	24,600	16,939	748	900	15,291
Net long-term capital gain reduced by net short-term capital loss	33,941	51,035	59,171	30,958	357,626	207,320	60,580	89,726	409,175	184,598	18,483	14,258	151,857
Net gain, noncapital assets	9,630	26,217	34,935	10,874	281,940	231,762	29,284	20,894	162,916	70,518	7,382	18,769	44,367
Dividends, domestic corporations	19,541	2,906	1,519	2,207	205,573	99,429	74,170	31,974	158,683	85,879	10,371	5,106	70,402
Dividends, foreign corporations	494,588	23,988	116,220	10,362	67,402	46,550	16,662	4,190	206,760	136,464	3,253	1,406	131,805
Other receipts	191,200	974,299	102,879	137,261	1,075,142	728,089	103,532	243,521	8,103,231	2,569,163	405,559	399,125	1,764,479
Total deductions	71,921,791	34,247,068	11,589,717	12,593,688	141,843,936	66,382,088	33,485,998	41,975,850	564,415,584	253,912,063	51,536,321	22,820,418	179,555,324
Cost of sales and operations	58,235,105	25,819,993	7,355,307	8,721,885	86,093,715	43,362,327	19,002,976	23,728,412	432,440,225	210,948,869	45,016,214	16,925,278	149,007,377
Compensation of officers	160,615	182,515	186,011	363,771	1,431,593	1,028,196	180,913	222,484	10,461,507	4,576,955	547,880	735,867	3,293,208
Repairs	599,405	324,926	160,323	89,706	230,963	119,171	34,733	77,059	1,905,242	626,091	134,094	66,089	425,908
Bad debts	182,287	93,611	32,447	52,210	511,516	171,854	233,060	106,602	1,367,586	573,412	60,573	90,574	422,265
Rent	345,323	343,403	158,136	160,687	3,923,221	3,136,294	513,605	273,322	8,424,291	1,702,830	282,149	212,437	1,208,244
Taxes	2,185,085	846,140	329,477	328,365	9,347,802	3,017,493	2,357,675	3,972,634	8,468,588	3,219,638	360,485	303,784	2,555,369
Interest	1,204,201	761,976	134,633	238,384	8,102,294	2,137,596	2,081,799	3,882,899	4,287,355	1,703,825	184,340	244,503	1,274,982
Contributions	26,804	9,814	11,359	8,081	82,963	24,425	22,092	36,446	150,074	61,717	9,143	8,093	44,481
Amortization	14,594	6,058	3,388	4,185	359,499	324,765	10,721	24,013	35,850	16,761	2,388	2,798	11,575
Depreciation	1,536,717	1,180,612	472,188	287,694	14,971,059	4,719,566	4,708,008	5,543,485	5,394,849	1,762,882	299,751	256,909	1,206,222
Depletion	3,953	15,207	418	108	181,823	44,236	37	137,550	150,846	133,016	1,191	3,583	128,242
Advertising	526,286	111,544	307,087	260,670	698,128	448,929	141,239	107,960	5,700,088	1,108,557	182,537	110,538	815,482
Pension, profit-sharing, stock bonus, annuity plans	1,315,181	538,661	152,744	84,089	2,377,327	609,021	1,261,988	506,318	1,434,005	650,832	96,121	99,351	455,360
Employee benefit programs	1,433,138	352,933	83,890	71,875	1,159,124	388,470	559,859	210,795	851,880	299,077	65,722	37,801	195,554
Net loss, noncapital assets	17,163	5,255	3,765	12,174	86,781	65,034	6,098	15,649	112,234	43,481	7,109	3,012	33,360
Other deductions	4,135,934	3,654,420	2,198,544	1,909,804	12,286,128	6,784,711	2,371,195	3,130,222	83,230,964	26,484,120	4,286,624	3,719,801	18,477,695
Total receipts less total deductions	5,221,862	534,959	1,262,596	436,064	7,878,257	768,899	3,607,561	3,501,797	11,313,926	4,814,268	580,906	612,271	3,621,091
Net income (less deficit)	5,551,457	546,289	1,337,404	439,822	7,899,267	777,820	3,618,715	3,502,732	11,362,851	4,816,331	581,812	611,743	3,622,776
Net income	5,620,003	977,532	1,473,136	687,276	9,475,970	2,119,855	3,761,167	3,594,948	13,991,011	5,908,816	694,214	795,429	4,419,173
Deficit	68,546	431,243	135,732	247,454	1,576,703	1,342,035	142,452	92,216	2,628,160	1,092,485	112,402	183,686	796,397
Income tax after investment credit	2,626,395	408,175	670,762	285,738	3,619,416	646,140	1,548,318	1,424,958	4,869,176	2,093,995	237,211	282,206	1,574,578
Net income (less deficit) after tax	2,925,062	138,114	666,642	154,084	4,279,851	131,680	2,070,397	2,077,774	6,493,675	2,722,336	344,601	329,537	2,048,198
Net income after tax	2,995,198	570,990	802,454	401,774	5,859,907	1,477,029	2,212,856	2,170,022	9,123,866	3,815,657	457,196	513,637	2,844,824
Distributions to stockholders:													
Cash and property except own stock	1,475,663	368,782	354,849	113,821	6,228,480	806,447	2,058,448	3,363,585	2,310,294	774,850	115,092	95,843	563,915
Corporation's own stock	7,691	43,666	4,882	22,648	169,378	74,301	34,453	60,624	276,142	143,488	15,132	11,159	117,197
End-of-year inventory:													
Number	2,040	2,670	4,432	9,363	14,849	10,916	1,880	2,054	454,704	125,915	12,715	20,639	92,561
Amount	7,913,483	8,213,243	2,401,318	2,439,399	7,756,378	2,093,020	2,384,717	3,278,641	65,376,550	26,249,667	2,612,790	3,968,176	19,668,701

Footnotes at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

Item	Wholesale and retail trade--Continued										Finance, insurance, and real estate		
	Retail trade												
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	366,567	30,610	22,853	27,005	61,133	39,293	34,199	68,451	83,024	3,943	417,733	14,643	40,390
Total receipts	313,959,095	18,601,905	65,646,470	68,153,405	80,160,641	16,137,720	13,671,851	18,727,445	32,859,658	3,044,084	198,468,720	44,579,130	21,278,135
Business receipts	306,048,416	18,218,324	61,872,821	67,532,834	79,223,322	15,684,879	13,126,626	18,216,655	32,172,955	2,967,787	105,187,629	5,648,357	4,679,883
Interest on Government obligations:													
United States	18,502	2,256	5,410	3,062	953	2,570	1,052	1,493	1,706	101	5,881,093	4,386,644	813,475
State and local	7,732	331	2,382	2,528	264	596	638	294	699	2	3,979,612	2,965,857	38,126
Other interest	650,439	52,394	267,943	56,804	89,864	34,800	42,878	38,937	66,819	15,860	58,380,698	29,449,179	14,763,532
Rents	1,251,790	56,400	445,777	193,235	198,287	64,984	38,895	126,250	127,962	8,560	8,242,986	729,299	277,744
Royalties	32,135	286	1,297	760	619	1,204	272	26,373	1,324	51	467,101	3,657	1,806
Net short-term capital gain reduced by net long-term capital loss	7,532	764	148	490	3,385	221	713	1,501	310	129	181,288	56,653	11,553
Net long-term capital gain reduced by net short-term capital loss	215,648	26,947	51,884	23,978	30,641	7,356	14,258	27,457	33,127	8,929	2,981,341	211,244	109,846
Net gain, noncapital assets	90,714	8,973	11,495	13,311	22,966	2,796	4,659	12,965	13,549	1,684	6,128,644	497,574	100,256
Dividends, domestic corporations	72,723	5,546	19,510	6,742	6,167	16,712	5,347	2,219	10,480	81	3,268,002	159,231	29,407
Dividends, foreign corporations	70,296	366	59,015	9,582	151	12	6	461	703	-	146,479	27,593	6,108
Other receipts	5,493,168	229,318	2,908,788	310,079	584,022	321,590	436,507	272,840	430,024	40,900	3,623,847	443,842	446,399
Total deductions	307,518,982	18,059,542	63,406,154	67,291,364	79,155,748	15,670,983	13,365,311	18,440,535	32,129,345	2,984,539	178,603,765	38,485,464	19,842,165
Cost of sales and operations	219,382,842	13,571,284	38,596,779	53,001,813	66,001,939	9,642,985	8,352,440	7,993,308	22,222,294	2,108,514	51,669,927	161,212	655,768
Compensation of officers	5,811,165	575,357	398,170	452,280	1,287,383	525,614	600,905	753,369	1,218,087	73,387	6,037,276	2,352,090	630,864
Repairs	1,265,988	67,586	279,797	274,261	183,262	54,695	45,872	226,558	133,957	13,163	856,432	209,150	64,703
Bad debts	780,690	93,182	274,985	32,249	145,018	44,169	78,555	30,534	81,998	13,484	3,028,085	1,423,639	1,137,867
Rent	6,664,686	191,551	1,685,117	1,042,552	764,070	881,308	365,930	925,020	809,138	56,775	2,675,411	853,582	192,285
Taxes	5,188,183	307,749	1,452,927	791,849	796,454	311,190	261,285	689,820	576,909	60,767	6,444,457	1,223,940	390,453
Interest	2,557,740	150,167	976,920	173,845	623,089	80,785	110,623	215,551	226,760	25,790	36,586,442	19,329,357	11,972,332
Contributions	87,552	6,058	34,092	11,194	12,099	6,173	5,455	4,059	8,422	805	150,597	64,835	16,406
Amortization	18,877	605	2,690	3,196	1,805	1,970	1,387	4,489	2,735	212	51,633	11,431	9,930
Depreciation	3,592,514	191,494	955,728	676,291	532,262	166,576	118,404	542,635	409,124	39,453	4,616,644	1,139,638	353,174
Depletion	17,645	272	1,953	1,604	7,558	217	957	934	4,150	185	191,636	2,495	352
Advertising	4,565,167	162,492	1,674,479	685,986	673,801	306,052	397,095	280,265	384,997	26,364	1,578,759	497,116	312,280
Pension, profit-sharing, stock bonus, annuity plans	772,420	49,940	268,338	168,405	89,623	45,124	35,177	35,891	79,922	10,753	1,542,776	612,376	108,950
Employee benefit programs	545,363	30,086	105,207	219,038	57,589	20,735	20,407	41,926	50,375	7,440	421,519	193,395	35,696
Net loss, noncapital assets	68,500	2,307	10,497	9,782	4,272	5,774	4,376	21,435	10,057	253	384,992	162,471	63,961
Other deductions	56,199,650	2,659,412	16,688,475	9,747,019	7,975,524	3,577,616	2,966,443	6,674,741	5,910,420	547,194	62,367,179	10,248,737	3,897,144
Total receipts less total deductions	6,440,113	542,363	2,240,316	862,041	1,004,893	466,737	306,540	286,910	730,313	59,545	19,864,955	6,093,666	1,435,970
Net income (less deficit)	6,486,977	542,032	2,287,113	864,112	1,004,770	466,141	305,902	287,104	729,803	59,543	15,957,404	3,137,038	1,405,672
Net income	8,009,830	628,877	2,444,728	1,004,805	1,241,579	629,701	423,755	652,499	983,886	72,365	18,532,075	3,371,774	1,622,653
Deficit	1,522,853	86,845	157,615	140,693	236,809	163,560	117,853	365,395	254,083	12,822	2,574,671	234,736	216,981
Income tax after investment credit	2,756,879	185,467	1,055,795	379,021	376,153	200,631	113,703	168,243	277,866	18,302	5,259,273	1,360,109	646,279
Net income (less deficit) after tax	3,730,098	356,565	1,231,318	485,091	628,617	265,510	192,199	118,861	451,937	41,241	10,698,131	1,776,929	759,393
Net income after tax	5,254,133	443,410	1,389,580	625,827	865,530	429,124	310,052	484,511	706,099	54,076	13,276,505	2,012,516	976,425
Distributions to stockholders:													
Cash and property except own stock	1,522,667	73,058	770,617	219,954	80,774	97,661	47,520	116,781	116,302	12,777	7,053,702	1,980,425	375,888
Corporation's own stock	128,735	3,735	21,910	45,003	8,509	17,714	2,954	14,727	14,183	3,919	657,194	289,742	30,701
End-of-year inventory:													
Number	325,525	28,057	19,481	23,526	55,482	35,794	30,913	57,838	74,434	3,264	4,811	(*)	(*)
Amount	38,684,048	3,585,495	10,351,169	4,038,662	9,995,068	2,904,270	2,398,412	442,835	4,968,137	442,835	1,467,686	(*)	(*)

Footnotes at end of table.

Item	Finance, insurance, and real estate--Continued					Services								Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscellaneous repair services	Amusement and recreation services	Other services	
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of returns	5,586	42,671	4,913	32,935	276,596	287,780	19,897	39,912	81,402	38,537	34,498	73,534	21,431
Total receipts	4,996,914	7,676,782	93,750,835	4,629,536	21,557,388	73,595,971	6,622,103	6,941,034	23,560,813	7,940,032	10,284,019	18,247,970	642,737
Business receipts	1,652,490	1,332,982	77,578,480	4,388,523	9,906,914	70,265,637	6,194,004	6,771,043	22,444,142	7,648,052	9,488,625	17,719,771	605,748
Interest on Government obligations:													
United States	112,253	107,034	425,315	4,983	31,389	17,843	956	1,243	8,240	460	3,961	2,983	207
State and local	22,133	38,008	887,447	3,010	25,031	20,882	1,290	575	13,003	91	3,776	2,147	84
Other interest	313,553	1,690,581	11,387,911	57,551	718,391	400,619	59,111	16,224	146,148	36,679	83,034	59,423	1,920
Rents	92,020	277,648	925,243	25,343	5,915,689	664,082	89,345	26,072	221,597	58,085	181,314	87,669	1,953
Royalties	189	184,287	27,549	139	249,474	143,474	21,103	1,405	19,744	199	90,906	10,117	142
Net short-term capital gain reduced by net long-term capital loss	7,375	64,734	20,050	1,334	19,589	9,518	1,255	568	2,416	2,442	1,699	1,138	230
Net long-term capital gain reduced by net short-term capital loss	34,307	1,753,586	283,742	11,650	576,966	269,018	70,240	25,040	60,000	24,833	57,363	31,542	5,379
Net gain, noncapital assets	2,444,410	139,541	31,673	7,249	2,907,941	213,447	21,527	15,225	51,531	72,415	32,687	20,062	6,982
Dividends, domestic corporations	22,954	1,836,668	1,127,789	14,855	77,098	93,740	15,560	7,293	51,445	2,425	10,673	6,344	207
Dividends, foreign corporations	4,873	89,081	16,644	1,394	786	24,831	1,971	884	12,433	64	6,020	3,459	-
Other receipts	290,357	162,632	1,038,992	113,505	1,128,120	1,472,880	145,741	75,462	530,114	94,287	323,961	303,315	19,885
Total deductions	4,416,961	3,701,309	87,820,697	4,247,287	20,089,882	72,121,864	6,571,012	6,742,648	23,058,398	7,774,021	10,032,756	17,943,029	677,645
Cost of sales and operations	54,827	836,485	46,229,976	889,634	2,842,025	38,534,214	3,079,161	3,700,861	14,067,341	3,869,105	5,276,766	8,540,980	347,774
Compensation of officers	554,375	144,538	419,644	756,597	1,179,168	6,329,641	164,593	522,397	1,397,418	423,329	388,598	3,433,306	39,488
Repairs	10,248	14,436	38,014	10,729	509,152	786,072	172,128	88,127	149,156	141,742	141,960	92,959	14,650
Bad debts	29,050	84,117	213,717	38,630	101,065	352,943	36,184	25,194	111,254	36,364	54,090	89,857	4,392
Rent	205,472	70,259	492,461	121,109	740,243	2,937,387	382,285	312,653	661,739	373,303	451,665	755,742	17,807
Taxes	163,579	167,587	2,053,145	114,091	2,331,662	2,508,875	401,109	254,387	598,116	278,328	429,270	547,665	15,018
Interest	362,201	735,409	690,147	61,492	3,435,504	1,824,066	375,968	87,918	479,540	314,405	287,323	278,912	14,257
Contributions	6,421	8,432	31,691	5,027	17,785	35,239	3,357	2,939	13,104	1,886	7,779	6,174	346
Amortization	7,731	2,931	3,729	1,197	14,684	63,293	3,686	2,710	39,148	1,799	7,189	8,761	373
Depreciation	49,834	116,448	613,888	73,852	2,269,810	4,313,698	496,047	328,330	1,209,761	1,190,832	686,359	402,369	19,596
Depletion	303	38,528	13,612	349	135,997	5,250	695	695	1,309	447	1,100	1,004	381
Advertising	44,008	16,656	282,313	66,918	359,468	1,003,305	140,543	115,657	283,601	61,529	296,894	105,081	2,583
Pension, profit-sharing, stock bonus, annuity plans	95,104	15,477	573,604	70,737	66,528	888,039	17,371	32,561	166,116	21,779	64,000	586,212	3,489
Employee benefit programs	21,332	5,582	110,404	24,532	30,578	265,820	19,158	18,945	84,862	21,354	27,598	93,903	1,158
Net loss, noncapital assets	8,390	32,890	7,901	10,073	99,306	106,753	23,303	5,243	32,030	7,317	21,470	17,390	4,948
Other deductions	2,804,086	1,411,534	36,046,451	2,002,320	5,956,907	12,167,269	1,255,424	1,244,031	3,763,903	1,030,502	1,890,695	2,982,714	191,385
Total receipts less total deductions	579,953	3,975,473	5,930,138	382,249	1,467,506	1,474,107	51,091	198,386	502,415	166,011	251,263	304,941	[1]34,908
Net income (less deficit)	565,134	3,979,992	5,046,424	380,495	1,442,649	1,471,098	49,801	198,582	494,953	165,990	257,130	304,642	[1]34,992
Net income	689,234	4,313,817	5,333,572	475,605	2,725,420	3,459,700	346,715	306,654	1,169,233	317,795	568,923	750,380	33,709
Deficit	124,100	333,825	287,148	95,110	1,282,771	1,988,602	296,914	108,072	674,280	151,805	311,793	445,738	68,701
Income tax after investment credit	296,292	223,324	1,894,695	138,098	700,476	958,497	87,697	75,937	358,962	77,397	164,799	193,705	5,770
Net income (less deficit) after tax	268,842	3,756,668	3,151,729	242,397	742,173	512,601	[1]37,896	122,645	135,991	88,593	92,331	110,937	[1]40,762
Net income after tax	393,143	4,090,899	3,440,196	337,571	2,025,755	2,502,501	259,179	230,807	810,637	240,562	404,598	556,718	27,939
Distributions to stockholders:													
Cash and property except own stock	55,145	3,020,627	1,005,765	90,027	525,825	552,111	109,276	41,465	177,865	34,574	93,121	95,810	6,564
Corporation's own stock	17,444	243,949	43,928	2,956	28,474	62,672	5,821	4,923	21,386	5,114	18,911	6,517	-
End-of-year inventory:													
Number	(*)	(*)	(*)	(*)	4,323	86,739	6,008	18,669	16,560	20,435	13,513	11,554	3,887
Amount	(*)	(*)	(*)	(*)	704,105	2,542,263	163,806	259,131	583,192	355,575	878,586	301,973	71,678

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals. "Tobacco manufactures" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,733,305	1,906,007,776	1,763,760,318	1,241,281,637	57,260,761	79,700,323
Under $10,000	293,126	1,538,271	435,184	225,728	223,654	[1]1,008,976
$10,000 under $25,000	165,746	2,898,249	1,710,488	728,267	298,354	[1]91,799
$25,000 under $50,000	179,032	6,786,899	5,110,097	2,310,519	508,065	49,307
$50,000 under $100,000	227,386	17,043,355	14,520,571	7,083,621	924,619	308,241
$100,000 under $200,000	256,950	37,974,360	34,801,129	19,038,947	1,466,464	838,385
$200,000 under $500,000	286,925	93,284,683	87,642,217	54,204,032	2,698,655	2,157,362
$500,000 under $1,000,000	147,536	105,428,201	99,082,284	68,393,276	2,362,369	2,617,853
$1,000,000 under $5,000,000	144,824	301,382,773	282,336,814	213,447,689	5,415,696	8,349,910
$5,000,000 or more	31,779	1,339,670,985	1,238,121,534	875,849,558	43,362,885	66,480,040
AGRICULTURE, FORESTRY, AND FISHERY						
Total	39,932	14,397,772	13,680,329	10,567,734	528,186	208,050
Under $10,000	7,279	50,483	20,979	15,777	9,444	[1]37,491
$10,000 under $25,000	3,725	85,788	60,291	33,870	13,841	[1]6,696
$25,000 under $50,000	5,240	227,448	192,352	106,909	26,486	[1]9,581
$50,000 under $100,000	6,408	528,497	465,696	256,553	53,138	2,322
$100,000 under $200,000	7,175	1,114,723	1,017,443	594,607	79,908	31,462
$200,000 under $500,000	5,527	1,810,937	1,712,999	1,105,157	99,293	26,030
$500,000 under $1,000,000	2,414	1,775,588	1,704,693	1,270,344	59,265	40,373
$1,000,000 under $5,000,000	1,834	3,846,155	3,684,012	3,045,942	101,546	64,005
$5,000,000 or more	330	4,958,153	4,821,864	4,138,575	85,265	97,626
MINING						
Total	12,611	19,479,693	18,398,873	10,774,334	1,117,972	2,160,759
Under $10,000	3,103	51,413	4,814	5,520	14,314	[1]154,271
$10,000 under $25,000	648	20,133	11,839	7,851	2,153	348
$25,000 under $50,000	847	38,738	30,109	15,588	4,690	[1]5,829
$50,000 under $100,000	1,328	103,009	90,457	51,661	6,619	[1]2,119
$100,000 under $200,000	1,497	233,562	211,882	116,149	17,648	6,568
$200,000 under $500,000	2,553	874,361	810,877	462,889	66,165	569
$500,000 under $1,000,000	1,115	828,511	789,671	454,602	53,406	13,011
$1,000,000 under $5,000,000	1,215	2,660,016	2,463,766	1,557,809	195,306	86,327
$5,000,000 or more	305	14,669,950	13,985,458	8,102,265	757,671	2,216,155
Coal Mining						
Total	1,765	3,848,418	3,693,210	2,662,142	210,862	136,087
Under $10,000	328	3,372	1,880	1,071	894	[1]1,758
$10,000 under $25,000						
$25,000 under $50,000	225	17,884	13,443	8,500	1,785	[1]2,788
$50,000 under $100,000						
$100,000 under $200,000	606	156,658	153,532	102,554	14,510	[1]11,388
$200,000 under $500,000						
$500,000 under $1,000,000	605	3,670,504	3,524,355	2,550,017	193,673	152,021
$1,000,000 under $5,000,000						
$5,000,000 or more						
Crude Petroleum and Natural Gas						
Total	6,663	9,128,360	8,547,135	4,034,302	438,228	1,975,268
Under $10,000	1,573	44,596	3,372	3,376	1,714	[1]19,831
$10,000 under $25,000	450	15,626	7,917	5,126	1,729	1,117
$25,000 under $50,000	623	28,468	21,937	11,183	2,832	[1]2,910
$50,000 under $100,000	822	60,931	55,785	31,306	3,675	159
$100,000 under $200,000	981	150,542	137,946	75,497	8,817	6,144
$200,000 under $500,000	1,210	419,637	373,736	215,688	26,287	[1]7,444
$500,000 under $1,000,000	441	325,035	300,762	173,581	18,354	[1]14,568
$1,000,000 under $5,000,000						
$5,000,000 or more	563	8,083,525	7,645,680	3,518,545	374,820	2,012,601
Nonmetallic Minerals (Except Fuels) Mining						
Total	3,431	3,460,412	3,287,443	2,068,000	254,418	157,670
Under $10,000	578	3,063	824	719	1,103	[1]3,357
$10,000 under $25,000						
$25,000 under $50,000	300	10,094	8,664	4,397	1,111	[1]2,288
$50,000 under $100,000						
$100,000 under $200,000	661	80,899	71,564	36,538	7,899	6,753
$200,000 under $500,000	907	320,804	307,082	160,669	28,080	13,246
$500,000 under $1,000,000	496	364,042	353,286	198,873	24,310	18,782
$1,000,000 under $5,000,000						
$5,000,000 or more	489	2,681,510	2,546,023	1,666,804	191,915	124,534
CONTRACT CONSTRUCTION						
Total	143,095	97,492,609	95,386,565	78,412,715	1,782,559	1,925,178
Under $10,000	13,867	114,219	29,609	20,214	15,158	[1]36,529
$10,000 under $25,000	7,351	132,537	123,686	73,433	6,092	[1]13,309
$25,000 under $50,000	12,861	511,717	477,630	296,153	22,346	[1]28,078
$50,000 under $100,000	18,165	1,378,055	1,321,159	883,949	42,690	[1]2,439
$100,000 under $200,000	24,610	3,626,241	3,537,979	2,478,377	96,772	45,207
$200,000 under $500,000	30,082	9,921,177	9,773,605	7,310,089	213,797	158,386
$500,000 under $1,000,000	17,437	12,550,054	12,378,868	9,696,080	226,782	281,608
$1,000,000 under $5,000,000	16,299	32,438,932	32,003,261	26,500,617	520,536	672,064
$5,000,000 or more	2,424	36,819,677	35,740,768	31,153,803	638,386	848,268

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING						
tal	200,963	776,478,571	751,346,399	532,440,999	24,516,198	38,750,708
0,000	15,493	88,821	40,786	41,137	10,957	[1]138,457
under $25,000	9,776	182,816	163,541	103,436	12,854	[1]52,780
under $50,000	13,063	498,149	471,102	283,739	21,857	[1]55,598
under $100,000	22,298	1,723,177	1,661,481	1,041,542	62,907	[1]84,063
) under $200,000	28,619	4,262,957	4,175,020	2,760,874	143,246	[1]116,524
) under $500,000	41,574	13,748,427	13,578,318	9,339,056	383,867	[1]8,755
) under $1,000,000	26,904	19,254,902	19,021,642	13,625,847	470,637	296,663
00 under $5,000,000	33,326	72,144,973	71,120,033	52,712,174	1,526,645	2,310,344
00 or more	9,910	664,574,349	641,114,476	452,533,194	21,883,228	36,599,878
Food and Kindred Products						
tal	16,313	106,554,126	104,817,387	79,110,288	2,111,756	3,820,505
0,000	808	4,225	2,171	2,229	344	[1]5,484
under $25,000	247	4,066	4,021	1,929	451	[1]899
under $50,000	602	24,172	21,909	13,942	1,475	[1]3,790
under $100,000	741	61,649	56,713	42,799	2,341	[1]2,745
) under $200,000	2,014	311,093	306,738	218,597	10,142	[1]6,332
) under $500,000	2,810	923,860	909,934	666,167	26,170	10,193
) under $1,000,000	2,488	1,793,663	1,773,402	1,389,642	48,712	39,637
00 under $5,000,000	4,587	10,474,586	10,355,159	8,180,665	207,695	268,326
00 or more	2,017	92,956,812	91,387,340	68,594,318	1,814,426	3,521,599
Textile Mill Products						
tal	5,846	23,495,751	23,164,373	18,100,595	694,292	834,849
0,000	145	880	429	690	368	[1]1,523
under $25,000	219	6,590	6,034	5,024	436	[1]2,887
under $50,000						
under $100,000	554	40,852	40,525	26,191	2,906	[1]4,337
) under $200,000	943	144,592	141,373	93,816	7,958	[1]1,203
) under $500,000	991	327,207	324,128	230,657	11,019	5,499
) under $1,000,000	769	540,849	531,673	407,420	15,193	4,653
00 under $5,000,000	1,645	4,041,127	4,009,039	3,146,044	86,999	124,461
00 or more	580	18,393,654	18,111,172	14,190,753	569,413	710,186
Apparel and Other Fabricated Textile Products						
tal	17,032	24,453,117	24,198,214	18,662,663	203,910	710,490
0,000	465	576	450	200	49	[1]148
under $25,000	946	16,123	15,820	9,757	620	[1]1,081
under $50,000	764	30,819	28,108	19,089	330	[1]144
under $100,000	1,240	100,905	98,140	72,655	1,205	[1]3,542
) under $200,000	2,262	334,405	332,482	244,930	4,460	[1]7,023
) under $500,000	4,600	1,485,792	1,474,770	1,078,764	14,112	28,272
) under $1,000,000	2,417	1,696,903	1,686,058	1,290,871	16,060	23,623
00 under $5,000,000	3,554	7,806,186	7,762,097	6,099,439	49,794	176,759
00 or more	784	12,981,408	12,800,289	9,846,958	117,280	493,774
Lumber and Wood Products, Except Furniture						
tal	10,661	16,170,220	15,457,632	11,517,103	549,668	730,833
0,000	621	2,894	629	656	268	[1]1,359
under $25,000	503	10,911	8,543	5,611	799	813
under $50,000	494	19,203	18,090	8,327	1,783	[1]1,985
under $100,000	906	71,836	70,224	47,665	2,211	[1]1,875
0 under $200,000	1,709	245,386	241,160	158,972	9,228	[1]1,360
0 under $500,000	2,790	920,734	909,910	661,522	33,843	2,651
0 under $1,000,000	1,658	1,168,419	1,150,267	870,127	33,437	16,537
000 under $5,000,000	1,640	3,516,874	3,422,364	2,681,096	78,253	145,150
000 or more	340	10,213,963	9,636,445	7,083,127	389,846	572,261
Furniture and Fixtures						
otal	6,755	8,083,364	7,965,657	5,711,705	132,471	321,719
10,000	427	1,647	1,482	1,262	285	[1]2,131
under $25,000	344	13,386	10,118	8,649	663	[1]2,155
under $50,000						
under $100,000	648	49,059	48,209	29,777	1,363	[1]3,432
0 under $200,000	1,116	171,243	165,463	125,642	3,053	[1]2,167
0 under $500,000	1,707	574,247	569,151	421,800	9,479	[1]1,747
0 under $1,000,000	1,159	806,921	800,426	568,764	11,120	20,023
000 under $5,000,000	1,101	2,360,328	2,331,071	1,702,153	32,460	63,913
000 or more	253	4,106,533	4,039,737	2,853,658	74,048	249,415
Paper and Allied Products						
otal	3,472	23,093,934	22,305,271	15,734,734	993,157	1,037,482
10,000						
under $25,000	547	25,190	22,522	12,362	765	[1]4,602
under $50,000						
under $100,000						
0 under $200,000	281	44,779	44,484	31,297	1,389	[1]444
0 under $500,000	879	293,868	292,070	205,837	5,410	4,173
0 under $1,000,000	633	459,431	453,919	317,169	12,746	10,318
000 under $5,000,000	819	1,858,495	1,836,531	1,317,465	45,851	53,197
000 or more	313	20,412,171	19,655,745	13,850,604	926,996	974,840

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Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Printing and Publishing						
Total	26,543	27,909,952	26,985,565	17,197,821	788,455	1,809,121
Under $10,000	2,239	20,161	7,663	6,041	861	[1]1,767
$10,000 under $25,000	1,568	28,874	25,915	16,943	1,766	[1]15,593
$25,000 under $50,000	2,769	106,563	100,132	62,436	2,661	[1]1,738
$50,000 under $100,000	4,797	359,071	348,438	214,637	11,207	[1]9,086
$100,000 under $200,000	4,592	692,396	678,087	415,578	20,311	[1]1,288
$200,000 under $500,000	4,822	1,536,220	1,509,790	952,497	48,705	21,015
$500,000 under $1,000,000	2,898	2,063,748	2,032,898	1,350,447	55,846	58,288
$1,000,000 under $5,000,000	2,326	4,544,503	4,449,845	2,988,628	137,172	197,382
$5,000,000 or more	531	18,558,416	17,832,797	11,190,614	509,926	1,561,908
Chemicals and Allied Products						
Total	9,991	63,539,002	61,364,851	37,788,020	2,732,090	5,104,252
Under $10,000	1,433	4,206	3,757	2,138	585	[1]4,569
$10,000 under $25,000	798	15,693	13,651	7,741	830	[1]158
$25,000 under $50,000	520	19,285	19,025	13,419	943	[1]8,473
$50,000 under $100,000	1,064	80,822	77,392	45,520	1,986	[1]1,871
$100,000 under $200,000	1,050	152,732	148,594	98,862	4,979	[1]311
$200,000 under $500,000	1,807	633,906	625,921	423,499	15,033	6,338
$500,000 under $1,000,000	1,109	822,645	809,799	558,732	15,321	21,658
$1,000,000 under $5,000,000	1,630	3,596,240	3,551,838	2,504,987	83,003	111,209
$5,000,000 or more	579	58,213,473	56,114,874	34,133,122	2,609,410	4,980,429
Petroleum Refining and Related Industries						
Total	835	91,492,257	85,531,733	59,744,182	3,248,830	5,627,358
Under $10,000	(*)	(*)	-	-	(*)	(*)
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000						
$50,000 under $100,000	42	2,858	2,599	1,768	469	[1]210
$100,000 under $200,000						
$200,000 under $500,000	191	59,600	58,032	38,269	1,783	[1]763
$500,000 under $1,000,000						
$1,000,000 under $5,000,000						
$5,000,000 or more	545	91,429,464	85,471,102	59,704,145	3,246,570	5,629,891
Rubber and Miscellaneous Plastics Products						
Total	6,237	17,457,779	17,122,209	11,643,262	623,201	837,543
Under $10,000	476	1,650	1,550	1,037	57	[1]1,322
$10,000 under $25,000	401	7,293	7,081	4,359	717	[1]2,619
$25,000 under $50,000	431	17,801	15,657	10,747	533	[1]7,591
$50,000 under $100,000	538	42,631	41,252	29,184	1,806	[1]5,851
$100,000 under $200,000	583	85,790	83,290	51,679	4,047	[1]6,983
$200,000 under $500,000	1,460	498,262	494,318	329,489	19,922	2,526
$500,000 under $1,000,000	968	707,879	699,771	479,309	21,358	28,663
$1,000,000 under $5,000,000	1,135	2,471,272	2,437,609	1,705,533	70,579	107,964
$5,000,000 or more	245	13,625,201	13,341,681	9,031,925	504,182	722,756
Leather and Leather Products						
Total	2,269	6,206,413	6,050,538	4,439,526	80,286	213,366
Under $10,000	-	-	-	-	-	-
$10,000 under $25,000						
$25,000 under $50,000	323	20,005	16,300	10,760	733	1,547
$50,000 under $100,000						
$100,000 under $200,000	293	43,666	43,475	31,787	925	[1]4,805
$200,000 under $500,000						
$500,000 under $1,000,000	789	435,920	426,068	323,571	5,636	[1]4,180
$1,000,000 under $5,000,000						
$5,000,000 or more	864	5,706,822	5,564,695	4,073,408	72,992	220,804
Stone, Clay, and Glass Products						
Total	8,582	18,499,986	18,075,694	12,184,844	850,047	1,005,525
Under $10,000	591	1,614	524	663	372	[1]839
$10,000 under $25,000	356	6,443	6,308	4,711	901	[1]4,342
$25,000 under $50,000	442	17,039	16,808	10,702	839	[1]2,840
$50,000 under $100,000	645	48,620	46,193	31,551	2,453	[1]3,981
$100,000 under $200,000	1,422	210,286	206,887	138,222	9,049	[1]3,947
$200,000 under $500,000	1,817	624,486	616,343	432,386	26,181	8,489
$500,000 under $1,000,000	1,415	989,962	968,776	662,615	36,699	41,775
$1,000,000 under $5,000,000	1,595	3,410,603	3,329,544	2,396,113	139,723	132,456
$5,000,000 or more	298	13,190,933	12,884,311	8,507,881	633,830	838,754
Primary Metal Industries						
Total	4,524	44,471,379	43,372,031	32,025,722	2,265,860	4,591
Under $10,000	206	705	502	1,190	218	[1]37,168
$10,000 under $25,000						
$25,000 under $50,000	507	15,839	13,762	9,470	981	[1]2,470
$50,000 under $100,000	281	22,127	18,784	11,944	609	[1]168
$100,000 under $200,000	883	129,513	127,377	83,196	4,869	[1]1,508
$200,000 under $500,000	832	301,226	297,498	207,354	11,901	[1]4,875
$500,000 under $1,000,000	568	426,918	422,854	299,856	12,795	5,307
$1,000,000 under $5,000,000	793	1,872,935	1,854,418	1,402,224	54,274	56,361
$5,000,000 or more	453	41,702,116	40,636,836	30,010,488	2,180,213	[1]10,888

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Fabricated Metal Products, Except Machinery and Transportation Equipment						
Total	22,859	38,898,031	38,175,703	27,605,724	1,037,904	1,615,047
Under $10,000	1,529	26,186	5,044	5,288	2,373	[1]1,972
$10,000 under $25,000	824	14,860	12,560	7,144	1,000	[1]2,596
$25,000 under $50,000	1,540	55,896	53,423	28,153	3,114	[1]4,798
$50,000 under $100,000	2,466	192,049	186,687	115,093	9,061	[1]9,662
$100,000 under $200,000	3,041	460,469	451,975	297,381	16,327	[1]11,047
$200,000 under $500,000	4,781	1,578,757	1,558,726	1,034,020	44,736	17,983
$500,000 under $1,000,000	3,521	2,491,163	2,469,832	1,755,004	59,710	50,736
$1,000,000 under $5,000,000	4,303	8,704,090	8,599,230	6,251,565	190,767	355,375
$5,000,000 or more	855	25,374,561	24,838,226	18,112,076	710,816	1,221,028
Machinery, Except Electrical						
Total	25,644	61,165,016	57,654,505	36,784,525	2,645,012	4,145,381
Under $10,000	1,658	5,266	3,876	6,718	1,789	[1]24,009
$10,000 under $25,000	1,563	28,524	25,853	13,797	2,398	[1]6,373
$25,000 under $50,000	2,171	81,699	80,052	39,888	4,271	[1]7,249
$50,000 under $100,000	4,215	323,423	312,416	178,155	14,344	[1]9,652
$100,000 under $200,000	3,763	548,104	536,839	335,177	26,559	[1]21,729
$200,000 under $500,000	5,643	1,841,946	1,820,983	1,232,701	67,498	[1]48,076
$500,000 under $1,000,000	3,078	2,173,852	2,148,846	1,505,207	70,842	[1]12,798
$1,000,000 under $5,000,000	2,739	5,781,088	5,653,277	3,967,328	140,830	154,662
$5,000,000 or more	814	50,381,114	47,072,363	29,505,554	2,316,481	4,120,605
Electrical Equipment and Supplies						
Total	10,860	58,247,127	56,636,603	38,821,592	1,921,159	2,061,009
Under $10,000	1,528	5,670	4,627	6,475	1,504	[1]32,497
$10,000 under $25,000	530	10,782	8,792	8,867	518	[1]8,887
$25,000 under $50,000	636	25,906	23,625	16,050	1,858	[1]9,337
$50,000 under $100,000	1,061	79,777	77,302	43,638	3,393	[1]9,041
$100,000 under $200,000	1,568	230,122	224,552	146,735	7,129	[1]27,850
$200,000 under $500,000	2,076	675,095	664,280	441,100	17,996	[1]39,984
$500,000 under $1,000,000	1,280	921,633	910,684	613,950	18,017	[1]12,051
$1,000,000 under $5,000,000	1,596	3,399,719	3,338,839	2,386,806	70,939	47,673
$5,000,000 or more	584	52,898,423	51,383,902	35,157,971	1,799,805	2,152,983
Motor Vehicles and Equipment						
Total	2,393	77,143,653	75,665,850	58,235,105	1,536,717	5,551,457
Under $10,000	275	453	251	151	352	[1]1,653
$10,000 under $25,000						
$25,000 under $50,000	348	23,085	22,322	15,479	1,098	[1]3,311
$50,000 under $100,000						
$100,000 under $200,000	270	39,624	35,366	23,984	770	1,384
$200,000 under $500,000	513	162,563	161,671	109,726	4,783	[1]894
$500,000 under $1,000,000	270	209,178	206,915	157,133	2,943	2,193
$1,000,000 under $5,000,000	510	1,134,211	1,117,461	829,576	27,374	44,925
$5,000,000 or more	206	75,574,539	74,121,864	57,099,056	1,499,397	5,508,813
Transportation Equipment, Except Motor Vehicles						
Total	3,172	34,782,027	33,053,285	25,819,993	1,180,612	546,289
Under $10,000	421	652	601	401	30	[1]5,234
$10,000 under $25,000						
$25,000 under $50,000	271	6,137	6,016	4,399	290	[1]1,865
$50,000 under $100,000						
$100,000 under $200,000	301	22,809	22,373	14,275	1,291	[1]3,102
$200,000 under $500,000	408	58,338	56,642	41,446	2,306	[1]5,761
$500,000 under $1,000,000	462	146,175	141,607	110,639	5,175	[1]16,848
$1,000,000 under $5,000,000	414	319,376	316,281	252,508	8,941	[1]21,968
$5,000,000 or more	653	1,358,415	1,336,168	1,055,563	24,621	42,326
	244	32,870,125	31,173,597	24,340,762	1,137,958	558,741
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	5,218	12,852,313	12,376,227	7,355,307	472,188	1,337,404
Under $10,000	555	2,616	1,569	934	423	[1]2,545
$10,000 under $25,000	307	5,473	5,472	2,912	192	[1]4,397
$25,000 under $50,000	706	25,100	23,818	13,425	662	1,672
$50,000 under $100,000	878	67,698	65,600	36,927	1,554	[1]4,133
$100,000 under $200,000	795	115,174	110,184	70,979	2,738	[1]7,038
$200,000 under $500,000	861	279,611	276,835	172,178	5,581	[1]1,070
$500,000 under $1,000,000	477	346,685	341,956	223,630	5,915	6,870
$1,000,000 under $5,000,000	458	1,019,840	997,623	643,539	18,248	46,898
$5,000,000 or more	180	10,990,116	10,553,170	6,190,783	436,875	1,301,147
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	11,680	13,029,752	12,703,450	8,721,885	287,694	439,822
Under $10,000	1,888	7,782	5,160	4,513	921	[1]10,155
$10,000 under $25,000	889	15,649	14,990	9,092	1,561	[1]3,152
$25,000 under $50,000	1,074	38,273	37,590	22,818	1,405	[1]3,086
$50,000 under $100,000	1,285	102,580	99,461	69,487	2,976	[1]7,889
$100,000 under $200,000	1,562	233,712	229,936	148,211	6,657	[1]7,284
$200,000 under $500,000	2,165	749,639	740,302	492,147	12,906	1,143
$500,000 under $1,000,000	1,142	813,948	804,833	557,304	12,626	10,654
$1,000,000 under $5,000,000						
$5,000,000 or more	1,675	11,068,169	10,771,178	7,418,313	248,642	459,591

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Total	71,098	149,722,193	145,274,096	86,093,715	14,971,059	7,899,267
Under $10,000	9,977	103,769	34,781	18,774	17,813	[1]43,233
$10,000 under $25,000	8,190	149,218	134,527	53,712	19,545	[1]8,554
$25,000 under $50,000	8,894	348,761	323,177	141,509	37,689	[1]4,725
$50,000 under $100,000	9,647	728,530	695,292	345,447	63,517	13,912
$100,000 under $200,000	11,799	1,735,106	1,687,938	909,658	127,605	34,071
$200,000 under $500,000	12,067	3,904,825	3,809,213	2,235,546	262,601	149,728
$500,000 under $1,000,000	4,963	3,518,224	3,450,897	2,145,604	193,159	111,349
$1,000,000 under $5,000,000	4,267	8,916,312	8,722,960	5,772,309	470,282	297,742
$5,000,000 or more	1,296	130,317,448	126,415,311	74,471,156	13,778,848	7,348,977
Transportation						
Total	55,489	67,150,987	64,213,577	43,362,327	4,719,566	777,820
Under $10,000	6,937	89,242	24,969	11,348	14,667	[1]13,686
$10,000 under $25,000	6,795	122,806	109,554	43,933	16,110	[1]10,543
$25,000 under $50,000	6,928	270,865	251,857	107,828	27,940	[1]2,564
$50,000 under $100,000	7,472	554,908	536,997	269,035	44,200	10,042
$100,000 under $200,000	8,919	1,312,395	1,279,543	702,417	82,789	30,989
$200,000 under $500,000	9,597	3,129,109	3,056,166	1,868,448	187,070	94,689
$500,000 under $1,000,000	4,243	3,017,800	2,964,339	1,910,644	144,090	63,477
$1,000,000 under $5,000,000	3,692	7,752,600	7,601,410	5,245,022	346,412	192,730
$5,000,000 or more	907	50,901,262	48,388,742	33,203,652	3,856,288	412,686
Communication						
Total	7,374	37,093,559	36,393,846	19,002,976	4,708,008	3,618,715
Under $10,000	811	3,332	1,988	3,499	942	[1]11,902
$10,000 under $25,000	344	6,050	5,996	2,752	954	[1]116
$25,000 under $50,000	904	34,523	32,464	16,567	4,642	[1]5,274
$50,000 under $100,000	1,435	108,080	103,177	49,339	12,646	[1]946
$100,000 under $200,000	1,853	265,712	257,788	127,442	30,791	[1]8,470
$200,000 under $500,000	1,215	382,583	368,445	159,783	42,652	30,262
$500,000 under $1,000,000	387	263,087	258,208	116,769	28,036	16,132
$1,000,000 under $5,000,000	425	36,030,192	35,365,780	18,526,825	4,587,345	3,599,029
$5,000,000 or more						
Electric, Gas, and Sanitary Services						
Total	8,235	45,477,647	44,666,673	23,728,412	5,543,485	3,502,732
Under $10,000	2,229	11,195	7,824	3,927	2,204	[1]17,645
$10,000 under $25,000	1,051	20,362	18,977	7,027	2,481	2,105
$25,000 under $50,000	1,062	43,373	38,856	17,114	5,107	3,113
$50,000 under $100,000	739	65,542	55,118	27,073	6,671	4,816
$100,000 under $200,000	1,027	156,999	150,607	79,799	14,025	11,552
$200,000 under $500,000	1,255	393,133	384,602	207,315	32,879	24,777
$500,000 under $1,000,000	333	237,337	228,350	118,191	21,033	31,740
$1,000,000 under $5,000,000	540	44,549,706	43,782,339	23,267,966	5,459,085	3,442,274
$5,000,000 or more						
WHOLESALE AND RETAIL TRADE						
Total	538,657	575,729,510	563,615,042	432,440,225	5,394,849	11,362,851
Under $10,000	31,355	168,898	81,144	51,486	9,907	[1]70,869
$10,000 under $25,000	21,805	419,508	363,604	200,515	16,782	[1]58,738
$25,000 under $50,000	38,269	1,512,197	1,419,931	769,003	40,887	[1]69,336
$50,000 under $100,000	68,406	5,229,655	5,032,803	2,793,372	109,007	[1]45,738
$100,000 under $200,000	95,130	14,326,654	14,008,038	8,472,279	243,496	126,289
$200,000 under $500,000	128,825	42,181,561	41,371,013	26,786,056	571,007	879,139
$500,000 under $1,000,000	70,337	50,417,091	49,603,974	35,284,035	538,462	1,091,063
$1,000,000 under $5,000,000	71,188	147,638,830	145,409,288	114,272,436	1,164,180	2,908,891
$5,000,000 or more	13,342	313,835,116	306,325,247	243,811,043	2,701,121	6,602,150
Wholesale Trade						
Total	168,146	258,726,331	254,598,839	210,948,869	1,762,882	4,816,331
Under $10,000	13,350	87,625	33,460	20,717	3,856	[1]35,770
$10,000 under $25,000	7,787	164,440	129,254	62,112	6,635	[1]16,974
$25,000 under $50,000	10,187	426,499	377,572	181,684	11,141	[1]15,444
$50,000 under $100,000	14,865	1,166,097	1,084,173	535,078	22,529	[1]1,653
$100,000 under $200,000	20,041	3,075,446	2,938,912	1,767,461	48,794	32,265
$200,000 under $500,000	34,442	11,457,839	11,188,913	7,635,007	126,470	228,904
$500,000 under $1,000,000	26,387	19,199,112	18,915,985	14,246,607	176,504	372,085
$1,000,000 under $5,000,000	33,786	71,589,592	70,548,450	56,483,092	541,946	1,471,482
$5,000,000 or more	7,301	151,559,681	149,382,120	130,017,111	825,007	2,781,436
Groceries and related products						
Total	18,559	52,117,227	51,571,299	45,016,214	299,751	581,812
Under $10,000	1,385	8,736	3,236	1,922	659	[1]2,544
$10,000 under $25,000	439	15,621	6,541	1,601	1,341	1,902
$25,000 under $50,000	699	26,490	24,695	6,052	852	566
$50,000 under $100,000	898	72,065	70,888	24,115	2,151	4,104
$100,000 under $200,000	1,617	236,357	231,582	133,903	4,789	[1]3,263
$200,000 under $500,000	3,339	1,050,961	1,038,340	696,965	13,315	20,669
$500,000 under $1,000,000	3,165	2,340,809	2,317,009	1,848,202	18,594	29,639
$1,000,000 under $5,000,000	5,484	12,047,186	11,958,782	10,122,428	81,529	132,495
$5,000,000 or more	1,534	36,319,002	35,920,226	32,181,026	176,521	398,244

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Wholesale Trade—Continued						
Machinery, equipment, and supplies						
Total	26,118	23,432,689	22,770,930	16,925,278	256,909	611,743
Under $10,000	1,973	10,298	6,254	4,381	725	[1]4,561
$10,000 under $25,000	1,768	35,494	31,567	17,624	1,260	[1]3,983
$25,000 under $50,000	1,648	67,744	60,081	30,763	1,588	[1]5,631
$50,000 under $100,000	2,342	175,634	160,165	91,416	4,818	[1]6,885
$100,000 under $200,000	4,046	643,398	596,672	379,607	9,847	1,645
$200,000 under $500,000	5,581	1,875,254	1,818,839	1,223,790	21,770	36,975
$500,000 under $1,000,000	3,995	2,954,066	2,879,896	2,052,224	35,317	51,902
$1,000,000 under $5,000,000	4,148	8,651,143	8,450,990	6,364,087	86,900	210,454
$5,000,000 or more	616	9,019,658	8,766,466	6,761,386	94,684	331,827
Miscellaneous wholesale trade						
Total	123,468	183,176,415	180,256,610	149,007,377	1,206,222	3,622,776
Under $10,000	9,992	68,591	23,970	14,414	2,472	[1]28,665
$10,000 under $25,000	5,580	113,325	91,146	42,887	4,034	[1]14,893
$25,000 under $50,000	7,840	332,265	292,796	144,869	8,701	[1]10,379
$50,000 under $100,000	11,624	918,398	853,120	419,547	15,560	1,128
$100,000 under $200,000	14,378	2,195,691	2,110,658	1,253,951	34,158	33,883
$200,000 under $500,000	25,523	8,531,624	8,331,734	5,714,252	91,385	171,260
$500,000 under $1,000,000	19,227	13,904,237	13,719,080	10,346,181	122,593	290,544
$1,000,000 under $5,000,000	24,154	50,891,263	50,138,678	39,996,577	373,517	1,128,533
$5,000,000 or more	5,150	106,221,021	104,695,428	91,074,699	553,802	2,051,365
Retail Trade						
Total	366,567	313,959,095	306,048,416	219,382,842	3,592,514	6,486,977
Under $10,000	17,831	80,780	47,349	30,491	6,051	[1]35,050
$10,000 under $25,000	13,897	253,053	232,454	138,052	9,946	[1]40,559
$25,000 under $50,000	27,956	1,080,869	1,037,555	584,552	29,595	[1]53,608
$50,000 under $100,000	53,076	4,031,809	3,917,884	2,242,927	85,575	[1]43,104
$100,000 under $200,000	74,273	11,121,453	10,941,576	6,632,339	191,822	89,336
$200,000 under $500,000	93,230	30,357,871	29,819,090	18,902,919	440,385	641,138
$500,000 under $1,000,000	43,407	30,828,562	30,302,432	20,755,792	358,515	711,924
$1,000,000 under $5,000,000	36,911	75,107,883	73,929,643	57,074,867	613,059	1,420,973
$5,000,000 or more	5,986	161,096,815	155,820,433	113,020,903	1,857,566	3,795,927
Building materials, hardware, and farm equipment						
Total	30,610	18,601,905	18,218,324	13,571,284	191,494	542,032
Under $10,000	1,737	5,914	3,932	2,683	518	[1]2,277
$10,000 under $25,000	557	9,973	8,694	7,050	466	[1]3,407
$25,000 under $50,000	1,301	50,808	48,934	32,195	757	[1]2,714
$50,000 under $100,000	3,143	244,038	237,279	152,853	3,783	[1]2,596
$100,000 under $200,000	5,255	804,576	784,404	528,138	10,465	3,441
$200,000 under $500,000	8,968	2,989,229	2,929,098	2,057,536	33,063	82,539
$500,000 under $1,000,000	5,705	4,034,408	3,960,508	2,960,673	38,549	99,694
$1,000,000 under $5,000,000	3,647	6,671,810	6,558,272	4,994,554	60,907	227,287
$5,000,000 or more	296	3,791,149	3,687,203	2,835,602	42,986	140,065
General merchandise stores						
Total	22,853	65,646,470	61,872,821	38,596,779	955,728	2,287,113
Under $10,000	2,076	7,503	5,704	3,941	484	[1]3,585
$10,000 under $25,000	1,198	24,674	19,564	14,114	852	[1]2,156
$25,000 under $50,000	1,696	66,197	63,627	39,487	1,731	[1]1,411
$50,000 under $100,000	3,072	247,256	225,737	142,177	5,798	4,423
$100,000 under $200,000	3,807	583,309	573,830	371,639	8,728	17,941
$200,000 under $500,000	5,219	1,667,936	1,646,817	1,062,588	31,404	43,353
$500,000 under $1,000,000	2,811	2,010,702	1,970,983	1,231,950	31,534	56,109
$1,000,000 under $5,000,000	2,455	5,008,321	4,887,729	3,158,997	67,364	179,506
$5,000,000 or more	518	56,030,572	52,478,830	32,571,886	807,833	1,992,933
Food stores						
Total	27,005	68,153,405	67,532,834	53,001,813	676,291	864,112
Under $10,000	747	6,919	2,231	1,269	250	1,560
$10,000 under $25,000	918	15,704	14,025	8,609	502	[1]2,916
$25,000 under $50,000	1,040	36,303	35,822	18,643	1,290	[1]2,867
$50,000 under $100,000	3,461	267,763	264,236	169,243	5,112	[1]4,949
$100,000 under $200,000	4,654	682,047	676,682	478,696	9,867	[1]3,515
$200,000 under $500,000	6,088	2,032,390	2,016,733	1,543,506	20,038	5,744
$500,000 under $1,000,000	4,026	2,860,447	2,841,445	2,229,324	24,314	28,040
$1,000,000 under $5,000,000	5,175	10,255,101	10,177,001	8,133,056	85,037	111,790
$5,000,000 or more	897	51,996,731	51,504,659	40,419,467	529,881	731,225
Automotive dealers and service stations						
Total	61,133	80,160,641	79,223,322	66,001,939	532,262	1,004,770
Under $10,000	2,745	11,062	7,422	4,545	1,422	[1]7,285
$10,000 under $25,000	1,358	26,810	24,822	17,389	1,787	[1]6,761
$25,000 under $50,000	2,763	110,063	103,429	63,992	4,713	[1]8,666
$50,000 under $100,000	3,744	290,006	278,774	201,228	4,750	[1]9,047
$100,000 under $200,000	8,395	1,294,392	1,272,054	919,207	18,253	[1]2,012
$200,000 under $500,000	12,698	4,210,928	4,140,969	3,108,571	47,954	38,473
$500,000 under $1,000,000	9,662	7,024,186	6,923,208	5,551,111	61,460	92,865
$1,000,000 under $5,000,000	16,363	36,464,872	36,082,335	30,305,954	195,966	438,329
$5,000,000 or more	3,405	30,728,322	30,390,309	25,829,942	195,957	468,874

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Retail Trade—Continued						
Apparel and accessory stores						
Total	39,293	16,137,720	15,684,879	9,642,985	166,576	466,141
Under $10,000	1,322	4,484	2,496	2,066	396	[1]4,020
$10,000 under $25,000	1,273	20,363	20,187	13,206	665	[1]5,859
$25,000 under $50,000	3,290	126,350	124,781	76,411	2,106	[1]10,283
$50,000 under $100,000	6,317	492,672	481,975	289,958	6,547	[1]12,266
$100,000 under $200,000	9,934	1,466,935	1,445,561	878,212	17,912	28,757
$200,000 under $500,000	10,912	3,552,042	3,458,518	2,066,113	40,367	128,507
$500,000 under $1,000,000	4,275	3,009,587	2,954,718	1,783,755	24,204	130,520
$1,000,000 under $5,000,000	1,969	7,465,287	7,196,643	4,533,264	74,379	210,785
$5,000,000 or more						
Furniture, home furnishings, and equipment stores						
Total	34,199	13,671,851	13,126,626	8,352,440	118,404	305,902
Under $10,000	1,411	8,507	3,950	3,236	191	[1]3,518
$10,000 under $25,000	1,204	22,663	19,877	10,482	394	[1]3,581
$25,000 under $50,000	2,433	100,912	92,119	58,068	1,763	[1]3,606
$50,000 under $100,000	5,067	374,672	367,059	217,166	5,620	[1]4,699
$100,000 under $200,000	7,378	1,113,688	1,089,766	663,536	11,696	9,056
$200,000 under $500,000	10,551	3,488,552	3,404,345	2,182,372	33,845	69,846
$500,000 under $1,000,000	4,212	2,986,820	2,892,481	1,852,035	25,467	80,773
$1,000,000 under $5,000,000	1,944	5,576,037	5,257,029	3,365,545	39,428	161,631
$5,000,000 or more						
Eating and drinking places						
Total	68,451	18,727,445	18,216,655	7,993,308	542,635	287,104
Under $10,000	3,364	13,851	8,314	4,596	1,875	[1]9,695
$10,000 under $25,000	3,621	64,846	60,633	30,262	3,239	[1]10,474
$25,000 under $50,000	8,582	327,749	318,256	151,223	11,806	[1]15,391
$50,000 under $100,000	15,321	1,136,588	1,103,238	510,597	35,677	[1]13,484
$100,000 under $200,000	15,485	2,262,800	2,233,880	985,456	70,682	[1]7,826
$200,000 under $500,000	15,205	4,950,830	4,878,279	2,076,391	136,911	71,873
$500,000 under $1,000,000	5,256	3,602,169	3,543,795	1,538,609	90,666	98,014
$1,000,000 under $5,000,000	1,617	6,368,612	6,070,260	2,696,174	191,779	174,087
$5,000,000 or more						
Miscellaneous retail stores						
Total	83,024	32,859,658	32,172,955	22,222,294	409,124	729,803
Under $10,000	4,428	22,540	13,300	8,155	915	[1]6,230
$10,000 under $25,000	3,768	68,020	64,652	36,940	2,041	[1]5,405
$25,000 under $50,000	6,851	262,487	250,587	144,533	5,429	[1]8,670
$50,000 under $100,000	12,951	978,814	959,586	559,705	18,288	[1]486
$100,000 under $200,000	19,366	2,913,706	2,865,399	1,807,455	44,219	43,494
$200,000 under $500,000	23,589	7,465,964	7,344,331	4,805,842	96,803	200,803
$500,000 under $1,000,000	7,460	5,300,243	5,215,294	3,608,335	62,321	125,909
$1,000,000 under $5,000,000	4,203	7,604,151	7,445,597	5,402,024	82,950	172,396
$5,000,000 or more	408	8,243,733	8,014,209	5,849,305	96,158	207,992
Wholesale and Retail Trade not Allocable						
Total	3,943	3,044,084	2,967,787	2,108,514	39,453	59,543
Under $10,000	420	7,337	7,035	3,396	352	[1]1,538
$10,000 under $25,000	466	31,749	30,746	15,367	903	[1]981
$25,000 under $50,000	816	129,755	127,550	72,479	2,880	4,688
$50,000 under $100,000	1,152	365,851	363,010	248,130	4,152	9,097
$100,000 under $200,000	544	389,417	385,557	281,636	3,443	7,054
$200,000 under $500,000	545	2,119,975	2,053,889	1,487,506	27,723	41,223
$500,000 under $1,000,000						
$1,000,000 under $5,000,000						
$5,000,000 or more						
FINANCE, INSURANCE, AND REAL ESTATE						
Total	417,733	198,468,720	105,187,629	51,669,927	4,616,644	15,957,404
Under $10,000	143,471	480,216	77,275	8,917	75,812	[1]397,282
$10,000 under $25,000	80,735	1,295,617	303,142	45,138	164,093	97,611
$25,000 under $50,000	60,326	2,140,649	767,113	117,734	236,550	251,090
$50,000 under $100,000	51,645	3,629,239	1,652,665	206,736	347,915	439,487
$100,000 under $200,000	34,165	4,718,743	2,447,485	367,001	360,722	538,044
$200,000 under $500,000	24,188	7,461,834	3,558,015	731,321	438,800	708,776
$500,000 under $1,000,000	10,266	7,206,623	2,555,925	584,061	335,143	595,672
$1,000,000 under $5,000,000	9,754	20,085,651	5,968,860	1,741,731	562,053	1,764,549
$5,000,000 or more	3,182	151,450,148	87,857,149	47,867,288	2,095,556	11,919,457
Banking						
Total	14,643	44,579,130	5,648,357	161,212	1,139,638	3,137,038
Under $10,000	382	305	157	-	10	[1]419
$10,000 under $25,000	551	15,302	8,918	-	537	[1]820
$25,000 under $50,000	634	48,948	21,282	-	1,093	5,671
$50,000 under $100,000	1,657	243,907	26,158	32	4,712	36,208
$100,000 under $200,000	3,879	1,307,280	111,815	249	29,560	147,946
$200,000 under $500,000	3,227	2,312,138	180,292	729	50,290	238,481
$500,000 under $1,000,000	3,353	6,773,867	588,620	5,083	144,840	547,483
$1,000,000 under $5,000,000	960	33,877,383	4,711,115	155,119	908,596	2,162,488
$5,000,000 or more						

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE, INSURANCE, AND REAL ESTATE—Continued						
Credit Agencies Other Than Banks						
Total	40,390	21,278,135	4,679,883	655,768	353,174	1,405,672
Under $10,000	18,711	47,527	4,536	200	2,664	[1]46,166
$10,000 under $25,000	3,352	51,308	12,594	251	1,701	[1]6,292
$25,000 under $50,000	3,546	127,939	47,357	2,288	2,736	1,135
$50,000 under $100,000	3,523	259,822	132,440	972	4,474	29,155
$100,000 under $200,000	3,771	521,447	258,309	4,560	9,861	67,959
$200,000 under $500,000	2,752	863,660	317,018	4,203	9,352	102,749
$500,000 under $1,000,000	1,684	1,217,735	245,783	4,181	13,357	84,538
$1,000,000 under $5,000,000	2,435	5,164,766	642,559	32,452	59,788	306,517
$5,000,000 or more	615	13,023,931	3,019,287	606,661	249,241	866,077
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	5,586	4,996,914	1,652,490	54,827	49,834	565,134
Under $10,000	1,467	1,963	1,094	50	176	[1]9,981
$10,000 under $25,000	408	7,596	4,648	-	4	[1]1,955
$25,000 under $50,000	736	23,957	10,756	-	635	[1]5,378
$50,000 under $100,000	694	48,014	15,968	-	500	[1]517
$100,000 under $200,000	754	103,045	49,056	-	1,097	5,950
$200,000 under $500,000	752	240,452	121,911	10,948	2,738	1,972
$500,000 under $1,000,000	336	236,042	64,330	6,841	2,962	[1]2,625
$1,000,000 under $5,000,000	440	4,335,845	1,384,727	36,988	41,722	577,668
$5,000,000 or more						
Holding and Other Investment Companies						
Total	42,671	7,676,782	1,332,982	836,485	116,448	3,979,992
Under $10,000	25,957	65,066	2,714	96	3,919	[1]56,259
$10,000 under $25,000	7,059	107,099	4,165	401	3,481	[1]976
$25,000 under $50,000	3,580	123,360	7,864	2,288	3,160	39,461
$50,000 under $100,000	2,573	177,252	11,764	625	4,561	47,452
$100,000 under $200,000	1,443	201,130	35,088	9,684	4,255	68,963
$200,000 under $500,000	860	276,128	31,200	3,594	5,478	101,545
$500,000 under $1,000,000	439	304,573	34,714	6,420	6,253	115,599
$1,000,000 under $5,000,000	511	1,115,017	123,475	38,810	21,861	518,008
$5,000,000 or more	249	5,307,157	1,081,998	774,567	63,480	3,145,799
Insurance Carriers						
Total	4,913	93,750,835	77,578,480	46,229,976	613,888	5,046,424
Under $10,000	794	1,970	584	41	9	[1]4,072
$10,000 under $25,000	335	6,220	3,207	1,725	53	1,985
$25,000 under $50,000	325	11,157	7,393	3,000	408	2,084
$50,000 under $100,000	661	73,108	55,314	14,212	474	1,600
$100,000 under $200,000						
$200,000 under $500,000	568	181,779	151,636	46,198	1,449	5,616
$500,000 under $1,000,000	423	304,257	249,154	86,492	2,438	6,273
$1,000,000 under $5,000,000	899	2,108,091	1,837,971	776,778	8,999	88,484
$5,000,000 or more	909	91,064,253	75,273,221	45,301,530	600,058	4,944,454
Insurance Agents, Brokers, and Service						
Total	32,935	4,629,536	4,388,523	889,634	73,852	380,495
Under $10,000	6,777	23,033	19,948	924	656	[1]4,299
$10,000 under $25,000	4,420	73,829	68,750	4,121	1,443	4,957
$25,000 under $50,000	5,875	218,767	208,887	7,261	4,119	14,764
$50,000 under $100,000	6,672	482,484	462,864	25,190	9,384	41,351
$100,000 under $200,000	4,859	676,516	645,193	63,835	14,247	55,616
$200,000 under $500,000	3,272	1,005,402	974,901	227,631	15,331	65,451
$500,000 under $1,000,000	660	423,465	404,569	96,622	6,063	32,270
$1,000,000 under $5,000,000	402	1,726,040	1,603,411	464,050	22,609	170,385
$5,000,000 or more						
Real Estate						
Total	276,596	21,557,388	9,906,914	2,842,025	2,269,810	1,442,649
Under $10,000	89,385	340,352	48,242	7,606	68,378	[1]236,086
$10,000 under $25,000	64,886	1,044,022	205,515	38,640	157,263	100,517
$25,000 under $50,000	45,989	1,625,710	480,201	102,897	225,103	198,819
$50,000 under $100,000	37,272	2,593,388	993,847	177,141	327,670	313,216
$100,000 under $200,000	21,298	2,918,921	1,392,867	277,486	326,309	304,907
$200,000 under $500,000	12,105	3,587,133	1,849,534	438,498	374,892	283,497
$500,000 under $1,000,000	3,497	2,408,413	1,377,083	382,776	253,780	121,136
$1,000,000 under $5,000,000	1,903	3,662,620	2,025,137	692,902	312,758	187,149
$5,000,000 or more	261	3,376,829	1,534,488	724,079	223,657	169,494
SERVICES						
Total	287,780	73,595,971	70,265,637	38,534,214	4,313,698	1,471,098
Under $10,000	51,170	449,455	137,962	61,497	67,798	[1]145,568
$10,000 under $25,000	32,301	593,500	531,233	203,962	61,037	[1]49,982
$25,000 under $50,000	38,561	1,475,202	1,395,197	568,915	116,640	[1]29,452
$50,000 under $100,000	48,802	3,675,975	3,555,378	1,477,711	237,236	[1]5,081
$100,000 under $200,000	53,480	7,889,983	7,649,295	3,310,786	394,786	174,300
$200,000 under $500,000	41,628	13,230,585	12,883,738	6,175,902	658,452	244,252
$500,000 under $1,000,000	14,011	9,811,331	9,511,974	5,292,741	484,955	186,302
$1,000,000 under $5,000,000	6,845	13,514,474	12,830,197	7,737,949	870,568	244,400
$5,000,000 or more	981	22,955,466	21,770,663	13,704,751	1,422,226	851,927

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES—Continued						
Hotels and Other Lodging Places						
Total	19,897	6,622,103	6,194,004	3,079,161	496,047	49,801
Under $10,000	3,104	29,202	11,033	5,458	4,924	[1]12,690
$10,000 under $25,000	2,874	55,899	46,904	16,912	8,859	[1]4,338
$25,000 under $50,000	2,676	111,331	99,671	38,311	17,816	[1]2,944
$50,000 under $100,000	3,273	240,514	230,909	97,980	30,382	[1]7,783
$100,000 under $200,000	3,001	462,313	433,009	182,835	43,811	19,763
$200,000 under $500,000	2,899	962,829	908,592	406,966	85,066	17,393
$500,000 under $1,000,000	1,321	958,832	925,989	461,085	66,722	[1]8,769
$1,000,000 under $5,000,000	749	3,801,183	3,537,897	1,869,614	238,467	49,169
$5,000,000 or more						
Personal Services						
Total	39,912	6,941,034	6,771,043	3,700,861	328,330	198,582
Under $10,000	2,420	12,088	9,065	3,107	1,376	[1]672
$10,000 under $25,000	5,856	106,852	101,302	47,700	8,109	[1]8,424
$25,000 under $50,000	7,814	296,031	286,564	133,327	21,074	[1]11,327
$50,000 under $100,000	9,426	696,928	682,965	329,860	36,633	10,599
$100,000 under $200,000	7,470	1,057,396	1,042,747	529,732	52,844	29,688
$200,000 under $500,000	4,711	1,485,333	1,457,702	789,426	61,929	47,740
$500,000 under $1,000,000	1,377	959,059	938,662	546,256	43,377	25,957
$1,000,000 under $5,000,000	837	2,327,347	2,252,036	1,321,453	102,988	105,021
$5,000,000 or more						
Business Services						
Total	81,402	23,560,813	22,444,142	14,067,341	1,209,761	494,953
Under $10,000	21,480	209,174	53,873	21,371	34,509	[1]86,535
$10,000 under $25,000	10,567	190,911	170,205	59,301	18,266	[1]23,380
$25,000 under $50,000	10,667	396,430	380,678	132,216	28,979	[1]9,826
$50,000 under $100,000	12,353	918,288	881,689	332,091	62,548	[1]904
$100,000 under $200,000	10,834	1,616,094	1,545,086	720,840	95,915	31,590
$200,000 under $500,000	8,728	2,778,179	2,694,370	1,486,110	150,734	21,503
$500,000 under $1,000,000	3,966	2,787,593	2,687,657	1,668,265	117,437	46,031
$1,000,000 under $5,000,000	2,440	4,938,927	4,640,342	3,089,946	298,024	75,987
$5,000,000 or more	367	9,725,217	9,390,242	6,557,201	403,349	440,487
Automobile Services, and Miscellaneous Repair Services						
Total	38,537	7,940,032	7,648,052	3,869,105	1,190,832	165,990
Under $10,000	4,663	49,995	15,419	4,280	10,666	6,298
$10,000 under $25,000	4,300	75,492	70,805	22,014	13,611	4,633
$25,000 under $50,000	6,077	225,057	217,150	104,976	23,672	1,475
$50,000 under $100,000	6,884	508,109	495,760	257,342	50,198	5,471
$100,000 under $200,000	8,392	1,243,378	1,218,472	669,412	94,074	32,652
$200,000 under $500,000	5,838	1,868,082	1,816,711	1,037,342	182,125	48,564
$500,000 under $1,000,000	1,625	1,106,125	1,085,609	609,471	145,105	29,565
$1,000,000 under $5,000,000	758	2,863,794	2,728,126	1,164,268	671,381	37,332
$5,000,000 or more						
Amusement and Recreation Services						
Total	34,498	10,284,019	9,488,625	5,276,766	686,359	257,130
Under $10,000	8,054	53,398	20,681	13,702	12,553	[1]29,330
$10,000 under $25,000	4,080	73,560	66,498	27,630	8,673	[1]11,168
$25,000 under $50,000	5,094	201,137	180,258	75,248	17,489	[1]8,437
$50,000 under $100,000	5,323	421,546	388,380	173,780	32,058	[1]2,212
$100,000 under $200,000	5,321	834,945	773,649	351,269	48,830	18,176
$200,000 under $500,000	4,652	1,529,182	1,450,146	698,732	94,567	44,583
$500,000 under $1,000,000	1,180	877,680	794,029	428,629	46,605	33,456
$1,000,000 under $5,000,000	621	1,426,341	1,337,351	756,178	95,302	13,091
$5,000,000 or more	174	4,866,230	4,477,633	2,751,598	330,282	198,971
Other Services						
Total	73,534	18,247,970	17,719,771	8,540,980	402,369	304,642
Under $10,000	11,449	95,598	27,891	13,579	3,770	[1]22,639
$10,000 under $25,000	4,624	90,786	75,519	30,405	3,519	[1]7,305
$25,000 under $50,000	6,234	245,216	230,876	84,837	7,610	1,607
$50,000 under $100,000	11,543	890,590	875,675	286,658	25,417	[1]10,252
$100,000 under $200,000	18,462	2,675,857	2,636,332	856,698	59,312	42,431
$200,000 under $500,000	14,800	4,606,980	4,556,217	1,757,326	84,031	64,469
$500,000 under $1,000,000	4,541	3,122,042	3,080,028	1,579,035	65,709	60,062
$1,000,000 under $5,000,000	1,673	3,174,863	3,051,764	1,903,455	73,039	81,646
$5,000,000 or more	208	3,346,038	3,185,469	2,028,987	79,962	94,623
NATURE OF BUSINESS NOT ALLOCABLE						
Total	21,437	642,737	605,748	347,774	19,596	[1]34,992
Under $10,000	17,410	30,997	7,834	2,406	2,451	[1]25,276
$10,000 under $25,000	1,216	19,132	18,625	6,350	1,957	301
$25,000 under $50,000	972	34,038	33,486	10,969	920	816
$50,000 under $100,000	687	47,218	45,640	26,650	1,590	[1]8,040
$100,000 under $200,000	476	66,391	66,049	29,216	2,281	[1]1,032
$200,000 under $500,000	571	216,853	209,079	97,978	5,233	1,049
$500,000 under $1,000,000						
$1,000,000 under $5,000,000	106	228,108	225,035	174,205	5,164	[1]2,810
$5,000,000 or more						

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

[1]Deficit exceeds income.

NOTE: The estimates for "Metal mining" and "Tobacco manufactures" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 6

Law and Terminology

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Changes in Law

The following are major law changes affecting the statistics in this report.

Investment credit restored

The tax credit for investment in certain depreciable business property was restored for property acquired after August 15, 1971, or ordered after March 21, 1971. Eligible property was tangible depreciable property, other than buildings and their structural components, with a useful life of 3 years or more. It covered primarily machinery and equipment, but it also included livestock other than horses, and assets accessory to a business, such as store counters. The amount of the investment qualifying for the credit depended on the useful life of the property. If the property had a useful life of 7 years or more, the entire investment qualified; if its life was 5 to 7 years, two-thirds qualified; if 3 to 5 years, one-third qualified. The actual credit allowed was 7 percent (4 percent for public utility property) of "qualified investment," limited to $25,000 plus 50 percent of the excess of tax liability over $25,000.

Class Life Asset Depreciation Range System Instituted

Beginning with 1971, a new elective system of accounting for depreciation for tax purposes was instituted. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guideline lives in the future based on studies of actual replacement procedures. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value.

The system also included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with any excess being capitalized in its own "vintage" account and depreciated.

Almond grove development expenses capitalized

Expenses for developing almond groves were given the same treatment as those for citrus groves for taxable years beginning after January 12, 1971. Expenses incurred for the planting, cultivation, maintenance, or development of almond groves before the close of the fourth taxable year beginning with the year in which the trees were planted had to be included in the cost of the groves and depreciated after the groves began producing instead of being deducted currently as farm expenses. This applied to trees planted on or after December 30, 1970.

Amortization of on-the-job training and child care facilities allowed

Capital expenditures made after December 31, 1971, for tangible depreciable property used for on-the-job training of employees and prospective employees or as a child-care center for the children of employees could be amortized over a 60-month period in lieu of being depreciated over a longer period.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of his expenses, and, where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of these data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1967 Establishment SIC Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was the rule, the industry classes in this report were taken from the 1967 Establishment Manual. For corporations, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "Arrangement of transportation" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in Sections 2 through 5, above. In addition, since the forms of organization are not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or four-digit level) groups.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report. Minor items and self-evident or commonly understood terms are not included here. The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are 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 which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations organized or incorporated in the United States had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital losses,

(9) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Nonfarm adjusted gross income (used in table 2.9 to classify returns of farm proprietors) was adjusted gross income computed without regard to farm income or expenses. It was computed for the table as the algebraic sum of adjusted gross income minus adjusted gross deficit minus farm net profit plus farm net loss.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs 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 a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
defense emergency facilities (section 168)
leasee's improvements to leased property (section 178)
on-the-job training facilities (section 188)
organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174(b))
trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

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.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interests, rents, royalties, and other investment-type income were generally not included in proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain

reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns. Partnership capital gains do not appear in this report at all; the portion of proprietors' gains and losses used in computing taxable income are shown as nonbusiness income in two tables under the heading, "Net gain (less loss) from the sales of capital assets."

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year; for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of $1,000) in computing taxable income, with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business; (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule E (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing when possible to exclude the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of

operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension and other benefit plans. Advertising and rental of real property were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships. 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.

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, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

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 22 percent.

The statistics 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 intangible assets. 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

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments 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. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" system; see "Changes in Law," above.

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. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations, but for partnerships it was allocated to the partners for reporting on their own returns.

Distributions to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations electing to be taxed through their shareholders, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for the dividend exclusion received by partners were reported on their individual income tax returns, as a part of their nonbusiness income. (See the explanations below for "Dividends in adjusted gross income" and "Nonqualifying dividends.")

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."

Dividends in adjusted gross income

This source of proprietors' nonbusiness income was gross dividends less the dividend exclusion.

Gross dividends consisted of: (1) dividends eligible for the exclusion received from domestic corporations either directly by the proprietor or indirectly through partnerships, estates, and trusts, and (2) dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations doing most of their business in U.S. possessions, all of which were not eligible for the exclusion. Not included were: (1) capital gain distributions from regulated investment companies and real estate investment trusts, which were treated as long-term capital gains, and (2) so-called dividends from mutual savings institutions, which were included in interest, and (3) patronage dividends from cooperatives, which were included in other nonbusiness income or, if business related, in business receipts.

Taxpayers could exclude up to $100 of domestic dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife had eligible dividends, each excluding up to $100 of his respective dividend income.

Employee benefit programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code Section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

In previous years, this item was shown separately only on the corporation return form; for unincorporated businesses, it was included in "Other deductions."

Contributions to retirement and other deferred compensation plans deductible under Code Section 404 were included in "Retirement Plans."

Farm net profit (or loss), partnership returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

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 tax

The income tax shown in proprietorship tables was the proprietors' total income tax liability for the year, after being reduced by any credits, including the investment, retirement income, and foreign tax credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from his proprietorship business. The income tax figure does not include the Social Security self-employment tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including any tax from recomputing prior-year investment credit and any additional tax for tax preferences,

less any investment credit. It does not include Personal Holding Company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This tax and the additional tax for tax preferences could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Intangible assets

Intangible assets were reported separately 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 books of accounts.

Interest 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, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

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 withdrawal 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

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale or merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables and those shown among the partnership balance sheet items were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different. In addition, for partnership security dealers, "inventories" of securities were deleted from the income statement tables during statistical processing, but the balance sheet figures were shown as reported by the partnership.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partner-

ships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 68, part V, page 2, for farmers using the accrual accounting method.

Net gain (less loss) from sales of capital assets

This was the net sum of the proprietors' short-term capital gain, the one-half of long-term capital gain includible in adjusted gross income, and the deductible portion of long-term and short-term capital losses. It included one-half of the distribution of long-term capital gain from regulated investment companies and real estate investment trusts.

This term is included in tables 2.8 and 2.9 as a source of proprietors' nonbusiness income: however, under Code Section 1231, some gains from disposals of depreciable and other business assets were treated as capital gains. This is particularly significant for farmers, for whom the sale of livestock held for draft, breeding, sporting, or dairy purposes could result in long-term capital gains.

See also the explanation under the heading "Capital gains," above.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

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 (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), noncapital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit; (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.5, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

Nonfarm adjusted gross income

(See "Adjusted gross income.")

Nonqualifying dividends received

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

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on

Form 1120S 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 proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

Other costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

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 it also included all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

(See "Employee benefit programs.")

Other income

This term is used in three proprietorship tables to mean income received by the proprietors from various sources other than their businesses. The items are not comparable in the three tables.

"Other income or loss" in table 2.7 is the net sum of all items of income or loss in adjusted gross income except the profit or loss from businesses in the industry class specified. It includes profit or loss from businesses in other industries, if any. It does not include the adjustments to income for excludible sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

"Other income (less loss)" in table 2.8 is the net sum of the proprietor's income and losses from estates and trusts, sales of noncapital assets, the one-half of capital gain distributions not reported as long-term gain, State income tax refunds, alimony, and other sources not shown as separate columns in table 2.8. It does not include adjustments to income.

"Other income (less losses and adjustments)" in table 2.9 is the difference between the farm proprietor's adjusted gross income and the net sum of the income or loss from sources shown as separate columns. It is the equivalent of "other income (less loss)" from table 2.8 plus income from pensions and annuities, minus the adjustments for sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: 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. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Partners' capital accounts

This balance sheet item for partnerships was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Partnership and Small Business Corporation net profit (less loss)

This is one of the sources of proprietors' income shown in tables 2.8 and 2.9. It was the proprietor's share of the ordinary income and losses of any partnerships in which he owned interests and of any Small Business Corporations (electing to be taxed through the shareholders) in which he owned stock. This income was included on the proprietors' returns whether or not it was actually distributed. It also included any salary or guaranteed payments for the use of capital received as a partner. The income or loss from both partnerships and Small Business Corporations excluded net long-term capital gain, and partnership income also excluded net short-term capital gain, gains and losses under Code section 1231, and dividends qualifying for the exclusion. These excluded items were reported in their respective categories on the individual partners' or shareholders' returns.

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).

ıents to self-employed
ɜment plans

ıis was an "adjustment" allowed in computing the ːted gross incomes of self-employed proprietors and ıers. It permitted the self-employed person to make, certain restrictions, a tax-free contribution of part of usiness profits to a funded plan to provide for his future ːment. The amount deductible was limited to the smaller) percent of his earned income or $2500. "Earned in-ː" meant net earnings from a trade or business in which owner's personal services were an income-producing r and the gains of authors, composers, and artists from ale of their own works.

oll

yroll, shown in this report for proprietorships and part-ıips, was the sum of cost of labor reported in cost of and operations plus salaries and wages reported among leduction items. Various kinds of contract labor not ılly representing payroll, such as janitorial or secretarial ːes, were also included. Payments to owners or partners excluded.

nounts of payroll were frequently included by taxpayers ːher deduction items, such as commissions, legal and ssional fees, repairs, or other deduction items. Because ıe difficulty of identifying such amounts, they were n in these tables as reported by the taxpayer. Thus the ınt shown for payroll is probably understated.

ions and annuities

ıis source of proprietors' nonbusiness income was that on of pensions and annuities which was includible in ad-d gross income in the current year, which generally meant portion not contributed by the taxpayer himself. The ıyer (or his survivors) was allowed to recover his own ibutions tax-free. This could be accomplished either by ıng all receipts for the first three years as nontaxable ' prorating each year's receipts to taxable and nontax-portions. This item in the tables was the sum of fully ıle pensions and annuities plus the taxable portion of ıted ones.

ion, profit-sharing, stock bonus,
ınnuity plans

ːe Retirement plans.)

ıases

ːe Merchandise purchased.)

(paid)

nt paid on business property was deductible as an ordi-and necessary expense. Identifiable amounts of taxes ɔther expenses paid by lessees in connection with rent were included in their respective deduction headings. ːded were payments in the form of crops by tenant ːrs to landlords under crop-sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or "Other deductions."

Rents (net income less loss)

This item of proprietors' nonbusiness income was the net sum of profits and losses from rental property, after deducting depreciation and other expenses relating to the property.

Rents could also be business income, included in business receipts, if the taxpayer was in the business of renting the property. Thus rental income to a real estate operator was business receipts, while the same type of income from the same type of property would have been reported as rents if the taxpayer was merely holding the property for an investment. For the tables, the distinction was made on the basis of the way the taxpayer reported: if he reported the rental income on schedule C, it was treated as business income; if on schedule E, it was included in this item. (Farm property rented on crop shares was an exception; see "Farm landlords and farm operators," Section 2.)

Rents received

Rents received for the use or occupany 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 included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

Retirement plans

This deduction item was the employer's contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships and corporations was the gross amount received for the use of property rights,

such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

Royalties (net income less loss)

This source of proprietors' nonbusiness income was the net sum of profits and losses from royalties after deducting depletion, depreciation, and other expenses connected with them. The royalties included income from oil, gas, and other mineral rights and from intangible assets such as patents, copyrights, and formulae. Small amounts of royalties were sometimes reported as business income, particularly by farmers and proprietors in mining industries. Some royalties on timber, coal, and domestic iron ore were treated as capital gains rather than as royalties; see "Royalties" above.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees were included in "Other deductions," unless included in another deduction item.

Small Business Corporations

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

Taxable income

Taxable income for individual proprietors was adjusted gross income minus deductions and personal exemptions. For most individuals, it was the base to which the individual income tax rates were applied; i.e., the amount upon which the income tax before credits was computed.

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, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

Total assets

Total assets 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.

Estimates of total assets 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; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1971) that an adequate base for making estimates could not be constructed.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, 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,

receipts did not reflect net losses from the foregoing
es.

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

Wages and salaries

This source of proprietors' nonbusiness income consisted of compensation received as an employee of someone else. It did not include any compensation from his own business, which would have been reported as a part of net profit for tax purposes.

Section 7

Sample Design and Limitations

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The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, selected at rates ranging from .05 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 2 percent to 100 percent on the basis of size of gross receipts, total income, and total assets; and (3) Form 1120, 1120F, 1120L, 1120M, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 2 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

Sample stratum	Number of returns		Sampling rates		Number of business returns[1]	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	74,841,993	269,421	-	-	136,438	9,221,090
Nonbusiness, total	65,759,059	133,605	-	-	758	152,567
Adjusted gross income or largest income item—						
Under $10,000	43,027,789	21,529	.0005	.0005	50	99,930
$10,000 under $15,000	12,935,622	19,475	.0015	.0015	38	25,240
$15,000 under $20,000	5,795,885	17,164	.0030	.0030	45	15,196
$20,000 under $50,000	3,660,142	21,724	.0060	.0059	57	9,603
$50,000 under $100,000	273,848	21,952	.0800	.0802	144	1,796
$100,000 under $200,000	52,042	18,030	.3500	.3465	200	578
$200,000 and over	13,731	13,731	1.0000	1.0000	224	224
Business, total	9,082,725	135,607	-	-	135,471	9,068,314
Adjusted gross income or largest source of income item / and business receipts						
(Classes in thousand dollars)						
Under 10 / Under 20	3,996,188	14,117	.0035	.0035	14,083	3,986,616
10 under 15 / Under 10 / Under 50 / 20 under 50	2,364,823	16,636	.0070	.0070	16,621	2,362,675
15 under 20 / Under 15 / Under 100 / 50 under 100	1,217,378	18,345	.0150	.0151	18,329	1,216,312
20 under 30 / Under 20 / Under 250 / 100 under 250	880,725	17,480	.0200	.0198	17,462	879,736
30 under 50 / Under 30 / Under 500 / 250 under 500	403,630	18,035	.0450	.0447	18,022	403,332
50 under 100 / Under 50 / Under 750 / 500 under 750	168,565	16,919	.1000	.1004	16,901	168,334
100 under 200 / Under 100 / Under 1,000 / 750 under 1,000	34,608	17,267	.5000	.4989	17,256	34,512
200 and over / Under 200 / Any amount / 1,000 and over	16,808	16,808	1.0000	1.0000	16,797	16,797
Minimum tax: Returns with minimum tax greater than or equal to $17,000 exclusive of returns in the 100 percent strata	209	209	1.0000	1.0000	209	209

[1] Data in these columns opposite the nonbusiness stub represent returns reclassified after the sampling stage as business returns; data opposite the business stub exclude returns subsequently reclassified as nonbusiness.
[2] Estimated by multiplying the number of sample proprietorship returns by the stratum weight.

Sample Plan

For each type of return, a sample was selected from the universe of returns. The return characteristics used for stratifying each population are indicated in tables 7A, 7B, and 7C along with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship, partnership, and corporation returns were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the social security number were used to select the Form 1040 sample where

prescribed sampling rate per stratum determined the ıber of digits in each set. Employer identification num- ending digits were used to select the Form 1065 and n 1120 samples.

'uplicate returns and inactive partnership and corpora- returns (those returns reporting no income or deduction ıs) were included in the sample but excluded from ılations.

thod of Estimation

'he total number of returns per stratum was obtained ı computer and manual counts of returns processed in IRS Service Centers. Actual weights, rounded to two mal places, were obtained by dividing the number of rns in each population stratum by the sample count for stratum.

or proprietorships and partnerships, the actual weights ɔ used to derive integer weighting factors that were lied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 was 22.38. Therefore, 38 percent of the sample returns in this stratum received an integer weight of 23 and 62 percent, an integer

Table 7B.—PARTNERSHIPS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

Sample stratum		Number of returns		Sampling rate	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Form 1065, total[1]		1,023,760	75,955	-	-
Gross receipts or total income/deficit and Total assets (Classes in thousand dollars)					
Both under 200	NR or under 250	869,909	19,708	.023	.023
Both under 200	250 under 500	30,122	2,441	.080	.081
Both under 500 and at least one 200 under 500.	NR or under 500	53,998	8,098	.150	.150
Both under 500	500 and over	37,561	18,565	.500	.494
At least one 500 and over	Any amount	26,940	26,940	1.000	1.000

[1]Totals also include partnership returns sampled in 1971 under an earlier sampling plan.

Table 7C.—CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

l assets	AND	Sample stratum Net income or deficit (Classes in thousand of dollars)	Number of returns		Sampling rates	
			Population	Sample	Prescribed	Achieved
			(1)	(2)	(3)	(4)
Total			1,812,840	112,129	-	-
120, total			1,537,224	94,101	-	-
r 50		Under 25	653,935	13,040	.0200	.0199
nder 100		Under 50:				
r 50		25 under 50:				
		Filed before January 1972	18,676	588	.0300	.0315
		Filed after December 1972	216,747	8,474	.0400	.0391
under 250		Under 100:				
r 100		50 under 100:				
		Filed before January 1973	276,125	13,744	.0500	.0498
		Filed after December 1972	14,843	527	.0400	.0355
under 500		Under 250:				
r 250		100 under 250:				
		Filed before January 1973	151,123	9,010	.0600	.0596
		Filed after December 1972	8,197	537	.0700	.0655
under 1,000		Under 500:				
r 500		250 under 500:				
		Filed before January 1972	5,279	376	.0700	.0712
		Filed in 1972	80,624	8,180	.1000	.1015
		Filed after December 1972	5,057	536	.1100	.1060
0 under 5,000		Under 750:				
r 5,000		500 under 750:				
		Filed before January 1972	3,282	977	.3000	.2977
		Filed after December 1971	70,227	10,433	.1500	.1486
0 under 10,000		Under 1,000:				
r 5,000		750 under 1,000:				
		Filed before January 1972	256	104	.4000	.4063
		Filed after December 1971	10,945	5,667	.5000	.5178
00 or more		Any amount	21,908	21,908	1.0000	1.0000
r 10,000		1,000 or more				
1120L, 1120M, and 1120F:						
amount		Any amount	4,445	4,445	1.0000	1.0000
1120S, total			271,171	13,583	-	-
r 50		Under 25	137,887	2,871	.0200	.0208
nder 100		Under 50:				
r 50		25 under 50:				
		Filed before January 1973	47,055	1,456	.0300	.0309
		Filed after December 1972	2,276	71	.0400	.0312
under 250		Under 100:				
r 100		50 under 100:				
		Filed before January 1972	3,944	218	.0500	.0553
		Filed after December 1971	45,918	1,853	.0400	.0404
under 500		Under 250:				
r 250		100 under 250:				
		Filed before January 1972	1,595	94	.0600	.0589
		Filed after December 1971	19,848	1,398	.0700	.0704
under 1,000		Under 500:				
r 500		250 under 500:				
		Filed before January 1972	618	50	.0700	.0809
		Filed in 1972	7,628	1,543	.2000	.2023
		Filed after December 1972	409	36	.1100	.0880
0 or more		Any amount	3,993	3,993	1.0000	1.0000
r 1,000		500 and over				

weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup,

(2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the replicate method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 2.1 and 3.1. Similar tables for corporations will appear in *Statistics of Income —1971, Corporation Income Tax Returns.*

Coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's in tables 2.1 and 3.1 were computed only for industry groups, tables 7D-7F can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry. The CV's in tables 2.1 and 3.1 which are based on the replicate method are subject to the limitations of variability more so than the coefficients in tables 7D, 7E, and 7F.

Values in the special formula tables, therefore, may be used as an alternate means for estimating variation for frequency estimates.

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number of returns	Coefficient of variation (Percent)
2,000 and under	[1]
3,000	30.7
5,000	23.8
7,000	20.1
10,000	16.8
15,000	13.7
20,000	11.9
25,000	10.6
30,000	9.7
40,000	8.4
50,000	7.5
75,000	6.1
100,000	5.3
250,000	3.4
500,000	2.4
750,000	1.9
1,000,000	1.7
2,000,000	1.2
4,000,000	0.8

[1]Excessive sampling variability for the weighted frequencies.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1971

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)
100	[1]	23.8	No sampling variability since all returns are in sample
200	[1]	16.8	
500	29.4	10.6	
750	24.0	8.7	
900	21.9	8.0	
1,000	20.8	7.5	
3,000	12.0	4.3	
5,000	9.3	3.4	
7,000	7.9	2.8	
10,000	6.6	2.4	
13,000	5.8	2.1	
15,000	5.4	1.9	
20,000	4.6	1.7	
40,000	3.3	1.2	
50,000	2.9	1.1	
100,000	2.1	0.8	
200,000	1.5	[2]	
500,000	0.9	[2]	
900,000	0.7	[2]	

[1]The small size of the sample yields unreliable estimates.
[2]Estimated number of returns larger than population estimate.
NOTE: Use column 1 for estimates not classified by size of business receipts.

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION OF THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number of returns	Coefficient of variation (Percent)
400 and under	[1]
500	31.4
700	26.5
1,000	22.2
1,200	20.2
1,500	18.1
1,800	16.5
2,000	15.7
2,500	14.0
4,000	11.1
5,000	9.9
7,000	8.4
10,000	7.0
15,000	5.7
20,000	5.0
40,000	3.5
50,000	3.1
75,000	2.6
100,000	2.2
150,000	1.8
200,000	1.6
400,000	1.1
500,000	1.0
1,000,000	0.7

[1]The small size of the sample yields unreliable estimates.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a

ll subsample of returns. Differences were noted and used nform the processing centers of quality levels and to ct areas in which additional training or instructions were led.

inally, prior to publication, all statistics and tables were ewed for accuracy and reasonableness, in light of pro- ns of tax laws, taxpayer reporting variations and limi- n, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 8

1971 Forms and Instructions

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U.S. Individual Income Tax Return

For the year January 1–December 31, 1971, or other taxable year beginning ..... 1971, ending ..... 19 .....

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security number

City, town or post office, State and ZIP code | Occupation: Yours / Spouse's

Please attach Copy B of Form W-2 to back

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶

7 Yourself ☐ ☐ ☐
8 Spouse (applies only if item 2 or 6 is checked) ☐ ☐ ☐
9 First names of your dependent children who lived with you
Enter number ▶
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶

Income

12	Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12
13a	Dividends (see pages 6 and 11 of instr.) $ ..... 13b Less exclusion $ ..... Balance ▶ (If gross dividends and other distributions are over $100, list in Part I of Schedule B.)	13c
14	Interest. If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B.	14
15	Income other than wages, dividends, and interest (from line 40)	15
16	Total (add lines 12, 13c, 14 and 15)	16
17	Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	17
18	Adjusted gross income (subtract line 17 from line 16)	18

- See page 3 of instructions for rules under which the IRS will figure your tax.
- If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.
- If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.

Tax, Payments and Credits

19	Tax (Check if from: ☐ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726)	19
20	Total credits (from line 54)	20
21	Income tax (subtract line 20 from line 19)	21
22	Other taxes (from line 60)	22
23	Total (add lines 21 and 22)	23
24	Total Federal income tax withheld (attach Forms W-2 or W-2P to back) — 24	
25	1971 Estimated tax payments (include 1970 overpayment allowed as a credit) — 25	
26	Other payments (from line 64) — 26	
27	Total (add lines 24, 25, and 26)	27

Bal. Due or Refund

28	If line 23 is larger than line 27, enter BALANCE DUE (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶	28
29	If line 27 is larger than line 23, enter OVERPAYMENT ▶	29
30	Line 29 to be: (a) REFUNDED (Allow at least six weeks for your refund check) ▶ / (b) Credited on 1972 estimated tax ▶	

Foreign Accounts

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☐ No

Write soc. sec. no. on Check or Money Order. Attach here

Sign here

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.

Your signature — Date

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

32 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $675 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

33 Total number of dependents listed above. Enter here and on line 10 ▶

PART II.—Income other than Wages, Dividends, and Interest

34	Business income or (loss) (attach Schedule C)		34
35	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)		35
36	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)		36
37	Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)		37
38	Farm income or (loss) (attach Schedule F)		38
39	Miscellaneous income: (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7		
	(b) 50% of capital gain distributions (not reported on Schedule D)		
	(c) State income tax refunds (caution—see instructions on page 7)		
	(d) Alimony		
	(e) Other (state nature and source)		
	(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))		39
40	Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15 ▶		40

PART III.—Adjustments to Income

41	"Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41
42	Moving expense (attach Form 3903)	42
43	Employee business expense (attach Form 2106 or other statement)	43
44	Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44
45	Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)

46	Adjusted gross income (from line 18)		46
47	(a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) $10,000 or more but less than $11,538.43, enter 13% of line 46 (2) $11,538.43 or more, enter $1,500. **Note:** deduction under (1) or (2) is limited to $750 if married and filing separately.		47
48	Subtract line 47 from line 46		48
49	Multiply total number of exemptions claimed on line 11, by $675		49
50	**Taxable income.** Subtract line 49 from line 48 ▶		50

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) **Enter tax on line 19.**

PART V.—Credits

51	Retirement income credit (attach Schedule R)		51
52	Investment credit (attach Form 3468)		52
53	Foreign tax credit (attach Form 1116)		53
54	Total credits (add lines 51, 52, and 53). Enter here and on line 20 ▶		54

PART VI.—Other Taxes

55	Self-employment tax (attach Schedule SE)		55
56	Tax from recomputing prior-year investment credit (attach Form 4255)		56
57	Minimum tax (see instructions on page 8). Check here ☐, if Form 4625 is attached		57
58	Social security tax on unreported tip income (attach Form 4137)		58
59	Uncollected employee social security tax on tips (from Forms W-2)		59
60	Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 ▶		60

PART VII.—Other Payments

61	Excess FICA tax withheld (two or more employers—see instructions on page 8)		61
62	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)		62
63	Regulated Investment Company Credit (attach Form 2439)		63
64	Total (add lines 61, 62, and 63). Enter here and on line 26 ▶		64

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Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office and at many banks and post offices:

Schedule A for itemized deductions;

Schedule B for gross dividends and other distributions on stock in excess of $100, and for interest income in excess of $100;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of capital assets;

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

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit; and

Schedule SE for reporting net earnings from self-employment.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 2950SE, Self-Employed Retirement Deduction;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4625, Computation of Minimum Tax;

Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;

Form 4726, Maximum Tax on Earned Income; and

Form 4797, Supplemental Schedule of Gains and Losses.

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1972 editions), may be purchased for 75 cents a copy from either the Superintendent of Documents, Washington, D.C. 20402 or from any District Director.

Other publications referred to in these instructions are available free from any District Director.

Who Must File

You must file a return if:

(1) You are **Single,** an **Unmarried Head of Household,** or **Surviving Widow(er) With a Dependent Child** and your income was **$1,700** or more **($2,300** if 65 or over).

(2) You are a **Married Person Entitled to File Jointly** and your combined (husband's and wife's) income was **$2,300** or more **($2,900** if you or your spouse is 65 or over; **$3,500** if both 65 or over), provided:

(a) You and your spouse had the same household as your home at the close of the taxable year,

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of **$600** or more.

If you had income of less than these amounts and income tax was withheld, you must file a return to get a refund.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 of the Internal Revenue Code (relating to income from sources within possessions of the United States) must file a return if he had income of $600 or more.

Where to File.—With the Internal Revenue Service Center for your district. Use envelope we mailed you or the appropriate address below.

If your legal residence or principal place of business is in	Use this mailing address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Kentucky, Tennessee, Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
California: Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
California (all other counties), Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
If you are located in:	**Use this address**
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Non-permanent residents	
Virgin islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

When to File.—As soon as possible after January 1, but not later than April 17.

How to Pay.—Make your check or money order for the full amount on line 28 payable to the "Internal Revenue Service" and write your social security number on it. If line 28 is less than $1, payment is not required.

If You Change Your Address Before Receipt of Refund.—If you move to a new address after filing your return but before you received any refund due, be sure to file a change of address with your former post office. Postal regulations prohibit forwarding government checks unless this is done.

Refund Under $1.—We will refund such an amount only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Name and Address.—Please use your preaddressed label if possible. Correct the name and address if necessary. Also, be sure to show your apartment number if you live in a multi-family building.

Do not use an address other than the taxpayer's unless you enclose a power of attorney.

Social Security Number.—If your social security number as shown on your label is incorrect or you did not receive a package with your label on it, enter your correct social security number in the space provided on the return. If you are married, include your spouse's number.

If you have no number, file application Form SS–5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

You May Have IRS Compute Your Tax.—If your income on line 18 is $20,000 or less and consists only of wages, salary and tips, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemizing, you may have the Service figure your tax for you.

The Service will compute your tax if you:

1. Fill in lines 1 through 18, lines 22, 24, 25, line 26, if applicable, and line 31.

2. Skip lines 19, 20, 21, 23, and 27 through 30.

3. If you are filing a **joint return,** show husband's and wife's income separately in the space to the left of the entry space for line 18.

4. **File your return on or before April 17, 1972.**

The Service will then compute your tax and refund any overpayment or bill you for any amount you owe.

Note: If you elect to have IRS compute your tax, **the Service will also figure your retirement income credit** if you answer the question on Schedule R for columns A and B and fill in only lines 2 and 5 of Schedule R and enter **RIC** on line 20 of Form 1040.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number).

Rounding Off to Whole Dollars.—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1971, or in 1972 before filing a return for 1971, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation, and deductions on the official return forms and schedules. If you need more space, attach statements that follow the format of the official forms and attach them in the same order. Enter the totals shown on the supporting statements on the appropriate lines of the official forms.

How to Assemble Your Return.—(1) Attach Form W–2 to back of Form 1040. Attach Form W–2P only if income tax was withheld or to substantiate exclusion for sick pay. (2) Then attach required schedules in alphabetical order. (3) Attach other required forms in numerical order.

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 by January 31, or if Form W–2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—Regardless of who prepares your return, it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person, firm or corporation preparing a taxpayer's return for compensation must also sign the return to verify it. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

Instructions for Page 1 of Form 1040

Filing Status

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing 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 unless the husband is a serviceman serving in a combat zone or in an area in direct support of a combat zone under conditions that qualify him for Hostile Fire Pay. In that case, the wife should write "Military service in a combat zone" in the space provided for her husband's signature.

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. They may not file a joint return if either husband or wife was a nonresident alien at any time during the taxable year.

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

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on either line 3 or line 6, as applicable. If you check the box on line 3, "Married filing separately and spouse is also filing", write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) income, exemptions and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low-income allowance which for a separate return is $525.

If you check the box on line 6, "Married filing separately and spouse is not filing", check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

Certain Married Individuals Living Apart.—A married individual may be considered to be unmarried if:

(1) He (she) files a separate return;

(2) He (she) maintains as his (her) home a household, which for more than half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

(3) He (she) furnishes more than one-half of the cost of maintaining the household; and

(4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the $750 standard deduction limitation applicable to married persons filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may qualify for this "unmarried" treatment.

If you qualify as a Certain Married Individual Living Apart, check the Single box on line 1 as your filing status unless you also qualify as Unmarried Head of Household. In that case, check the Unmarried Head of Household box on line 4. A Certain Married Individual Living Apart will qualify as Unmarried Head of Household if he maintained as his home the household mentioned in requirement (2), above, for the entire taxable year.

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 (and not remarried) 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, you may then file a joint return for the year. You may also be entitled to the benefits of joint return rates for the two years following the death of your husband or wife. (See Widows and Widowers, under Special Computations, below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a Head of Household. (See Tax Rate Schedule Z and Tax Tables.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year including Certain Married Individuals Living Apart, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of that household by (a) any related person other than your unmarried child or stepchild (see list on page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though that child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

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 compute the tax as if she were filing a joint return. (See Tax Rate Schedule Y and Tax Tables.) The survivor may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains 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) was entitled to file a joint return with her husband (or his wife) for the year of death.

Allowable Exemption)

Note: The deduction for exemptions has been taken into account in determining the tax shown in Tax Tables 1–13.

Lines 7 and 8—You and Your Wife.—

For you.—As the taxpayer, you are always entitled to at least one exemption. If you were either blind or 65 or over at the end of your taxabe year, 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, 1971, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1972, you get the additional exemption for age on your return for 1971.

The exemptions for age and blindness apply only to you and your spouse. You cannot claim them for your children or other dependents.

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return. Otherwise, your wife's (husband'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.

If your **spouse is a nonresident alien,** you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use Part I, line 32, to claim exemption for a nonresident alien spouse instead of line 8. Write spouse's name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your wife or husband died during 1971, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect. If partially blind, attach a statement from a not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Lines 9 and 10—Children, Other Dependents.—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1971.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during year, write in column (c) D for died or B for born. Enter on line 10 the total number of dependents shown on line 33.

Each dependent claimed must meet all of the following tests:

1. **Income.**—Received less than $675 income. (If your child* was under 19 or was a full-time student, this limitation does not apply.)

2. **Support.**—Received more than half his support from you (or from husband or wife if a joint return is filed). See Definition of Support below.

3. **Married Dependents.**—Did not file a joint return with husband or wife.

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.

5. **Relationship.**—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Daughter-in-law
Stepchild	Stepsister	The following if related by blood:
Mother	Stepmother	Uncle
Father	Stepfather	Aunt
Grandparent	Mother-in-law	Nephew
Brother	Father-in-law	Niece
Sister	Brother-in-law	
Grandchild	Sister-in-law	
	Son-in-law	

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

**Includes your son, daughter, stepson, stepdaughter, or a child who is a member of your household if placed with you by an authorized placement agency for legal adoption or a foster child who is a member of your household for the entire year.*

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, if an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provided more than half the support of your student child, disregard amounts he received as scholarships.

Student Dependency and Exemption.—Even though your child had $675 or more income, you may claim him (her) as a dependent provided he (she) was a full-time student and meets tests 2, 3, and 4, above. To qualify as a student he (she) must have been enrolled as a full-time student at an educational institution or must have attended a full-time course of institutional on-farm training under an accredited agent of an educational institution or of a State or its political subdivision for part of 5 calendar months. The calendar months need not be consecutive.

The term "educational institution" means a school maintaining a regular faculty and established curriculum, and having an organized body of students in attendance. It includes primary and secondary schools, colleges, universities, normal schools, technical schools, mechanical schools, and similar institutions. "Educational institution" does not include noneducational institutions, on-the-job training, correspondence schools, etc.

A person is not a student if he is employed full time during the day and attends school at night.

For further information see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules, see **Publication 501,** Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You may claim a full $675 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see **Form 2120,** Multiple Support Declaration.

Reporting Your Income

You must include in your income tax return all income that is not specifically exempt in whatever form received, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

Examples of Income You Should Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance proceeds, upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursement for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.

fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though he withheld taxes and other amounts. If an amount appears on Form W–2 in the box Other compensation paid in 1971, add this amount to the amount shown in the box Wages paid subject to withholding in 1971, and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See instructions for line 43 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Include with other amounts on this line tips not reported to your employer. **See Form 4137.** Also see lines 58 and 59.

Payment in Merchandise, etc.—If you were paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See **Publication 525,** Taxable Income and Nontaxable Income, for further details; and for how to make an irrevocable election to report the value of restricted property at the time of its receipt for possible capital gain treatment later.

Meals and Living Quarters.—If you are an employee who, as a matter of choice, received meals and lodging from your employer, whether or not designated as wages, include their fair market value in income. However, if your meals were furnished at your place of employment for the convenience of your employer, or you were required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month he served in a combat zone or in an area in direct support of a combat zone under conditions that qualified him for Hostile Fire Pay, and each month he was hospitalized as a result of that service.

For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1971 by the Armed Forces ordinarily do not include these payments. If you doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, the pay office will send you a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on it from the wages shown on Form W–2, include the difference in line 12, and attach the certificate to your return. If you receive a corrected Form W–2, include in line 12 the amount shown on that form.

Line 13a—Dividends.—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and any nontaxable distributions). If gross dividends and other distri-

ceived in Schedule B, line 1.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on line 39(b).

Line 13b—Exclusion.—See Dividends Exclusion on page 11.

Line 14—Interest.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also, include interest on tax refunds.

Tax—Credits—Payments

Line 19—Tax.—Find your tax in Tax Tables 1–13 if you do not itemize deductions and line 18 is under $10,000. The standard deduction and deduction for exemptions are reflected in the Tax Tables. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is $10,000 or more.

Should You Use the Standard Deduction or Itemize Your Deductions?— One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 18):

If line 18 is less than $8,000 and your deductions are less than $1,050, find your tax in tax tables 1–13 which give you the benefit of the standard deduction. If your deductions exceed $1,050, itemize them and figure tax on lines 46–50.

If line 18 is between $8,000 and $11,500 and your deductions are less than 13 percent of line 18, use the standard deduction. If more than 13 percent, itemize your deductions.

If line 18 is over $11,500 and your deductions are less than $1,500, use the standard deduction. If over $1,500, itemize your deductions.

Note: If married filing separately, divide the above dollar amounts by 2 to determine whether you should itemize or take the standard deduction.

Income Averaging.—It may be to your advantage to use the "averaging method" **if after subtracting $3,000 from your 1971 taxable income, the balance is more than 30% of the sum of your four prior years' taxable income.** Obtain Schedule G from an Internal Revenue Service office and see **Publication 506,** Computing Your Tax Under The Income Averaging Method, for full details.

Alternative Tax.—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 60 percent for 1971. See **Form 4726** for additional details, if your earned taxable income is more than:

$50,000 if you are single;

$100,000 if you are Married Filing Jointly or a Surviving Widow(er) with dependent child;

$70,000 if you are Unmarried Head of Household.

from accumulation trusts under sections 668 and 669, write Tax under Sec. 668 IRC, and show the amount to the left of the entry line. Also, include this tax in the total for line 22.

Line 24—Federal Income Tax Withheld.— On this line include the total income tax withheld as shown on Forms W–2 and W–2P.

Line 25—Estimated Tax Payments.—If you and your spouse filed a joint declaration of estimated tax for 1971 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided between you in agreed amounts. In either event, enter both social security numbers on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1971 and you elect to file a joint income tax return for the year, enter on this line the total of the amounts paid on the separate declarations. Also, enter both social security numbers in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year.—Subtract the total of lines 62 and 63 from line 27 and see if the result is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 23 less the total of lines 57, 58, 59 and 62. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "Penalty—estimated tax," and increase line 28 or decrease line 29 accordingly.

Line 27.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "Throwback credit" and show the amount in the space to the left of the entry line. Also, include it in the total for line 27.

Line 28—Balance Due.—Most individuals who are employees will find that their income tax withheld and their actual tax liability will be fairly close. However, you may find that your income tax withheld fell short of your actual liability and you owe an unexpected balance of tax. This is more likely to happen if both you and your spouse are employed. If you find that you will need more income tax withheld for 1972, file a new exemption certificate, Form W–4, with your employer claiming fewer exemptions or asking him to withhold additional dollar amounts. However, if you prefer, you may file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information see **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalty for Failure to Pay Tax.—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent per year on the unpaid amounts.

Line 30(b)—Overpayments Credited to 1972 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless the return is accompanied by a request to apply it to your spouse's account. The request should include your spouse's social security number if it is not shown on the return.

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1972 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. If we did not mail you a **Declaration of Estimated Tax for Individuals**, obtain **Form 1040–ES** from an Internal Revenue Service office.

Instructions for Page 2 of Form 1040

PART II.—Income Other than Wages, Dividends, and Interest

Miscellaneous Income

Line 39(a)—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—Report noncontributory pensions and annuities on this line. Include military retirement pay, even though you have a Form W–2. If you are retired because of disability and are below the normal retirement age, enter the gross amount reportable as wages and salary; also, amounts received as an employee annuity subject to the special rule (see page 14) if you have recovered your entire cost before January 1, 1971.

If you received retirement plan or profit-sharing distributions, report the taxable amount that was ordinary income.

Line 39(b)—50% of Capital Gain Distributions (Not Reported on Schedule D).—See Line 13a—Dividends on page 6.

Line 39(c)—State Income Tax Refunds.—Enter any refund of State income tax. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken in a prior year.

Line 39(d)—Alimony.—Report amounts received as alimony or separate maintenance.

Line 39(e)—Other.—Report and identify the source of any income you cannot find a specific place for on your return or related schedules. Include prizes, awards, recoveries of bad debts, and other items that reduced your tax in a prior year.

Net Operating Loss.—If, in 1971, your business or profession lost money, or 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 may apply the losses against your 1971 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after this year. You must carry the loss back to the third prior year and bring any remaining balance forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1971, enter it as a "minus" figure on line 39(e) and attach your computation.

PART III.—Adjustments to Income

Line 41—Sick Pay Exclusion.—You may exclude from income amounts you received under a wage continuation plan for the period you were absent from work because of personal injuries or sickness. A disability pension may also qualify for the sick pay exclusion. See **Publication 522**, Adjustments to Income for Sick Pay and **Form 2440** for details. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions, but there are certain limitations on the exclusion of benefits attributable to your employer's contributions.

See **Form 2440** for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized. If you are retired because of a disability and are below the normal retirement age, you may attach the Form W–2P given you by the payer of the pension that shows the amount excludable as sick pay in place of Form 2440 or a statement.

Line 42—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move house-hunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See **Form 3903** and **Publication 521**, Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for (or reimbursement of) moving from one residence to another. The move must be attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W–2 your employer gives you.

Line 43—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, report the excess as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—These are deductible if you are temporarily away on business at least overnight from the general area where your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

(c) Outside Salesman.—An outside salesman is one engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman. 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.

(d) Other Business Expenses.—If you itemize deductions on Schedule A, you may also deduct (under the heading "Miscellaneous 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.

See **Publication 463**, Travel, Entertainment and Gift Expenses, for full details.

Additional information.—If you claim a deduction for employee business expenses you must submit the following information with your return (you may use **Form 2106** for this purpose):

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) 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 make and did make to your employer an adequate accounting for your expenses. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $36 a day instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; these expenses were ordinary and necessary in the conduct of your employer's trade or business and you have established the time, place, and business purpose of the travel.

If you operate your own automobile for business purposes you may deduct, in addition to parking fees and tolls, the cost of its operation for business use, figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles and 9 cents a mile for each additional mile, rather than actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

Use of this simplified method is optional on a yearly basis. However it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

Reporting Deductions and Excess Payments.—Report expenses and payments as follows:

(a) If employer payments exceeded your expenses, report the excess on line 39(e), under "Miscellaneous income."

(b) If your expenses exceeded payments, you may deduct the excess for travel and transportation, meals and lodging, and outside salesman on line 43. If you itemize deductions, you may deduct the unreimbursed portion of *Other business expenses* on Schedule A, under "Miscellaneous deductions."

(c) If your expenses equaled payments (or exceeded payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

NOTE: If your employer included the reimbursement on Form W–2, attach a statement containing the information asked for under the caption "Additional Information," above, and include the total expense on line 43.

Line 44—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see **Form 2950SE.**

PART V.—Credits

Line 51—Retirement Income Credit.—See instructions for Schedule R.

Line 52—Investment Credit.—See **Form 3468** for exceptions and conditions under which you may continue to take an investment credit.

Line 53—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possessions only if you itemize deductions. See **Form 1116.**

Note: For Throwback Credit, see instruction for line 27 on page 6.

PART VI.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on line 16, Schedule SE.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach **Form 4255.**

Line 57—Minimum Tax.—File **Form 4625**, Computation of Minimum Tax, if you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of $15,000 even though there is no minimum tax due.

Lines 58 and 59—Tax on Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return.

The Form W–2 your employer gives you will show any tax you owe on tips you reported to him. Enter that amount on line 59.

For unreported tips subject to social security tax, attach **Form 4137** and enter the tax on line 58. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. Include the tax on line 58 and write "RR tax on tips" in the space to the left of the entry.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

PART VII.—Other Payments

Line 61—Excess Social Security Tax Withheld—Two or More Employers.—If you worked for two or more employers in 1971 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. **If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:**

a. Add:		
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1971		$
(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1971		$
b. Total of (1) and (2)		$
c. Subtract		$405.60
d. Enter balance on Form 1040, line 61		$

Note: If you worked for only one employer and he withheld more than $405.60 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1971 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $7,800, you are entitled to claim on line 61 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

Line 62—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in non-commercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used (1) on a farm for farming purposes, (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. Attach **Form 4136.**

Line 63—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach **Copy B of Form 2439.**

(Cut along this line)

Internal Revenue publications containing helpful tax information . . .

Publication 17, Your Federal Income Tax, 1972 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** _____ **75¢ per copy**

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1971 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 50, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 19.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 50, is: Over—	But not over—	Enter on Form 1040, line 19:	of excess over—
Not over $500		14% of the amount on line 50.	
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	.....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on Form 1040, line 50, is: Over—	But not over—	Enter on Form 1040, line 19:	of excess over—
Not over $1,000		14% of the amount on line 50.	
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 50, is: Over—	But not over—	Enter on Form 1040, line 19:	of excess over—
Not over $500		14% of the amount on line 50.	
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4

If the amount on Form 1040, line 50, is: Over—	But not over—	Enter on Form 1040, line 19:	of excess over—
Not over $1,000		14% of the amount on line 5	
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,00
$12,000	$14,000	$2,440+27%	$12,00
$14,000	$16,000	$2,980+28%	$14,00
$16,000	$18,000	$3,540+31%	$16,00
$18,000	$20,000	$4,160+32%	$18,00
$20,000	$22,000	$4,800+35%	$20,00
$22,000	$24,000	$5,500+36%	$22,00
$24,000	$26,000	$6,220+38%	$24,00
$26,000	$28,000	$6,980+41%	$26,00
$28,000	$32,000	$7,800+42%	$28,00
$32,000	$36,000	$9,480+45%	$32,00
$36,000	$38,000	$11,280+48%	$36,00
$38,000	$40,000	$12,240+51%	$38,00
$40,000	$44,000	$13,260+52%	$40,00
$44,000	$50,000	$15,340+55%	$44,00
$50,000	$52,000	$18,640+56%	$50,00
$52,000	$64,000	$19,760+58%	$52,00
$64,000	$70,000	$26,720+59%	$64,00
$70,000	$76,000	$30,260+61%	$70,00
$76,000	$80,000	$33,920+62%	$76,00
$80,000	$88,000	$36,400+63%	$80,00
$88,000	$100,000	$41,440+64%	$88,00
$100,000	$120,000	$49,120+66%	$100,00
$120,000	$140,000	$62,320+67%	$120,00
$140,000	$160,000	$75,720+68%	$140.00
$160,000	$180,000	$89,320+69%	$160,00
$180,000	.....	$103,120+70%	$180,00

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) from line 34 on Form 1040, line 21. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each.

Income from any trade or business is subject to the social security self-employment tax unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back of 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, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means 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 Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service.

Instructions for Schedule R (Form 1040)

ice. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

Item G—Information Returns.—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

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, bad debt recoveries, interest, 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 1968, 1969, 1970, and 1971 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 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 to reflect the gross profits correctly. The method 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 180 days after the beginning of the taxable year in which it is desired to effect a change.

Other Business Deductions

Line 11—Depreciation.—You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business. The allowance is not allowed for stock in trade, inventories, land and personal assets.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 14 the total amount of repairs from Form 4832.

Line 19—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

Retirement Plans, etc. (other than contributions made on your behalf).

Line 20a.—The amount contributed to a pension or profit-sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 20a and attach Form 2950SE.

Line 20b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 20a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Line 22—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that have been included in income and definitely ascertained to be worthless; or a reasonable amount that 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—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 24—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 permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 instructions for optional method of computing deductible automobile expenses.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

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. 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.

Instructions for Schedule F (Form 1040)

A. Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. For further information, contact any Internal Revenue Service office, or refer to **Publication 225, Farmer's Tax Guide.**

B. Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income on Schedule E, or Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries 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. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

Federal Gasoline Tax Credit.—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1970. If you use the "accrual method," enter in Part V, line 62 any Federal gasoline tax you claim as a credit on Form 1040 for 1971.

Agricultural Program Payments.

In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or Under Election).

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Labor Hired.—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the 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. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You may deduct 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, but may deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—May be either capitalized or deducted as an expense.

Taxes.—You may deduct 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.

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

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land), 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 by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

Retirement Plans, etc. (Other than contributions made on your behalf).

Line 47a.—The amount contributed to a pension or profit sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 47a and attach Form 2950SE.

Line 47b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 47a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 instructions for optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or $5,000, whichever is lesser.

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 loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised and lost by death is not deductible. For animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus and almond grove, (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus and almond grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus and almond grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969 in the case of a citrus grove; or, December 30, 1970, in the case of an almond grove.

Depreciation.—You may deduct an allowance for the 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 in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sport, or dairy purposes.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

Additional Information Available.—You may obtain **Publication 225, Farmer's Tax Guide,** free from your county agricultural agent or an Internal Revenue Service office.

(Form 1040)

Department of the Treasury
Internal Revenue Service

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file on Form 1065.
► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ; product (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name C Employer Identification Number

D Business address

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. (ZIP code)

F 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.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ►

1	Gross receipts or gross sales $ ... Less: Returns and allowances $		$
2	Inventory at beginning of year (if different from 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 and/or operations (subtract line 8 from line 7)		
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	(a) Pension and profit-sharing plans (See Instructions)		
	(b) Employee benefit programs (See Instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Depletion		
24	Other business expenses (explain in Schedule C–1)		
25	Total of lines 11 through 24		
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. **ALSO** enter on Schedule SE, Part I, line 1		

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

16—81358-1

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

	a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
27	Total additional first-year depreciation (do not include in items below) →						
28	Depreciation from Form 4832						
29	Other depreciation:						
	Buildings						
	Furniture and fixtures						
	Transportation equipment						
	Machinery and other equipment						
	Other (specify)						
30	Totals						
31	Less: Amount of depreciation claimed elsewhere in Schedule C						
32	Balance—Enter here and on page 1, line 11						

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

		Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
33	Under Rev. Procs. 62–21 and 65–13						
34	Depreciation from Form 4832						
35	Other						

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 26, 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		
1			
2			
3			
4			
5			

Did you claim a deduction for expenses connected with:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO
(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employer or family vacations not reported on Form W–2? ☐ YES ☐ NO

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SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see instruction C before using this schedule.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address | If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock:	$	$
2 Other items:		
3 Totals	$	$
4 Profit (or loss), subtract line 3, column c from line 3, column b ►		$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME

19 Machine work	
20 Patronage dividends	
21 Per-unit retains	
22 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify):	
27 Add lines 5 through 26	$
28 Gross profit * (add lines 4 and 27) ►	$

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

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

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 (a) Pension and profit-sharing plans (See Instructions)	
(b) Employee benefit programs (See Instructions)	
48 Other (specify):	
49 Add lines 29 through 48 ►	$
50 Depreciation (from line 56, Part III) ►	
51 Total deductions. Add lines 49 and 50 ►	$
52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a ►	$

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE)

16-81767-1 418-042

Part III Depreciation

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

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) ►						
54 Depreciation from Form 4832						
55 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
56 Totals			Enter here and in Part II, line 50 ►			

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13						
b. Depreciation from Form 4832						
c. Other						

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
57 Totals (enter here and in Part V below)		$ (Enter on line 67)		$ (Enter on line 68)				$ (Enter on line 59)		$ (Enter on line 58)

Part V Summary of Income and Deductions—Accrual Method

58 Inventory of livestock, crops, and products at end of year		$
59 Sales of livestock, crops, and products during year		
60 Agricultural program payments: (1) Cash		
(2) Materials and services		
61 Commodity Credit loans under election (or forfeited)		
62 Federal gasoline tax credit		
63 State gasoline tax refund		
64 Other farm income (specify):		
65 Add lines 59 through 64		
66 Total (add lines 58 and 65)		$
67 Inventory of livestock, crops, and products at beginning of year	$	
68 Cost of livestock and products purchased during year		
69 Gross profits * (subtract the sum of lines 67 and 68 from line 66)		$
70 Total deductions from line 51, Part II, page 1		$
71 Net farm profit (or loss) (subtract line 70 from line 69). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a		$

* Use amount on line 69 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

16-81767-1 418-042 GPO

Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm | If you filed Form 943, enter employer identification number here

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

The crops, or livestock, received as rents are reported as income only in the year they are converted to cash, or the equivalent, regardless of the accounting method employed to report income and expenses. Reg. 1.61–4(a) and (b).

Note: *(1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. Report directly on Schedule E, Form 1040.*

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F, Form 1040.)

Part I Gross Farm Rental Income—Based on Production
(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		
OTHER FARM RENTAL INCOME		
15 Patronage dividends		
16 Per-unit retains		
17 Agricultural program payments:		
(1) Cash		
(2) Materials and services		
18 Commodity Credit loans under election (or forfeited)		
19 Federal gasoline tax credit		
20 State gasoline tax refund		
21 Other (specify):		
22 Gross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Column (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)		$

Part II Deductions—Farm Rental Property
(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seed, plants purchased	
29 Fertilizers, lime	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Other (specify)	
42 Expenses (add lines 23 through 41). Enter here and in Schedule E (Form 1040), Part II, Column (e) on the same line used for line 22	$

Part III Gross Income from Farming—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if your gross farm income is at least two-thirds of your income from all sources.

To determine your gross farm income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1972.

Source(s)	Gross farm income (your share)
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming)	
3 Gross farm rents from line 22 above	
4 Total (add lines 1, 2 and 3)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

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

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
4 Totals						

Enter total of column (g) in Schedule E (Form 1040), Part II, Column (d). (Note: Enter on same line used for line 22.)

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Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1971 or other taxable year beginning ..... , 1971, and ending ..... , 19

1971

A Principal business activity (See page 6 of instructions)

B Principal product or service (See page 6 of instructions)

C Enter total assets from line 13, column (D), Schedule L

$

Name

Number and street

City or town, State, and ZIP code

D Employer identification No.

E Business Code No. (See page 6 of instructions)

F County in which located

G Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction Q.

INCOME

1a	Gross receipts or sales $	1b Less returns and allowances $	Balance ▶ 1c
2	Less: Cost of goods sold (line 34, Schedule A) and/or operations (attach schedule)		2
3	Gross profit		3
4	Ordinary income (loss) from other partnerships, syndicates, etc. (attach statement)		4
5	Nonqualifying dividends (attach list—see Instruction 5)		5
6	Interest		6
7	Rents (Schedule H)		7
8	Royalties (attach schedule)		8
9	Net farm profit (loss) (attach Schedule F (Form 1040))		9
10	Net ordinary gain (loss) (line 9, Form 4797)		10
11	Other income (attach schedule)		11
12	**TOTAL** income (lines 3 through 11)		12

DEDUCTIONS

13	Salaries and wages (other than to partners)	13
14	Payments to partners—Salaries and interest	14
15	Rent	15
16	Interest (attach schedule)	16
17	Taxes (attach schedule)	17
18	Bad debts (Schedule I if reserve method is used)	18
19	Repairs	19
20	Depreciation (Schedule J)	20
21	Amortization (attach schedule)	21
22	Depletion (attach schedule)	22
23a	Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 23a)	23a
23b	Employee benefit programs (see Instruction 23b)	23b
24	Other deductions (attach schedule)	24
25	**TOTAL** deductions (lines 13 through 24)	25
26	Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26

Schedule A—COST OF GOODS SOLD (See Instruction 2)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		27
28a	Purchases $	28b Less cost of items withdrawn for personal use $	Balance ▶ 28c
29	Cost of labor		29
30	Material and supplies		30
31	Other costs (attach schedule)		31
32	Total of lines 27 through 31		32
33	Less: Inventory at end of year		33
34	Cost of goods sold. Enter here and on line 2, above		34

Method of inventory valuation ▶

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.

▶ ..... Signature of partner or member ..... Date

▶ ..... Signature of preparer other than partner or member ..... Address ..... Date

Note: Any items specially allocated to the partners should be entered in line 18 of Schedule K instead of being reflected in the numbered lines of page 1 or Schedules H through J. (See General Instruction O)

Schedule H—INCOME FROM RENTS

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (column b less sum of columns c, d, and e). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	Amount added to reserve: e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule J—DEPRECIATION (See Instruction 20)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs 62-21 and 65-13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and allocate to each partner in line 4 of Schedule K) ▶						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						

5 Less amount of depreciation claimed in Schedules A and H

6 Balance—Enter here and on page 1, line 20

SUMMARY OF DEPRECIATION (Other than Additional First-Year Depreciation)

	Other (specify)	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832						
3 Other						

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1 Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) If return of partner is filed in another Internal Revenue service center, specify service center.

2 Percentage of:

	Profit sharing	Time devoted to business
Partner A		
Partner B		
Partner C		
Partner D		

Form 1065—1971 **Schedule K—Continued** Page 3

Partner's share of:	Partner A	Partner B	Partner C	Partner D	Total
3 Ordinary income (loss) (line 26, page 1)					
4 Additional first-year depr. (line 1, Sch. J)					
5 Payments to partners—salaries and interest (line 14, page 1)					
6 Qualifying dividends (attach list)					
7 Net short-term gain (loss) from sale or exchange of capital assets (line 3, Sch. D)					
8 Net long-term gain (loss) from sale or exchange of capital assets (line 7, Schedule D)*					
9 Net gain (loss) from sale or exchange of property under section 1231 (line 4, Form 4797)					
10 Net gain (loss) from involuntary conversions under section 1231 (line 2, Form 4797)					
11 Net earnings from self-employment (line 9, Schedule N)					
12 Contributions (attach list)					
13 Expense account allowance					
14 Foreign taxes (attach schedule)					
15 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)					
16 Payments by partnership to retirement plan on behalf of partners (attach schedule)					
17 Other (specify)					
18 Specially allocated items (attach schedule):					
a Long-term capital gain (loss)*					
b Short-term capital gain (loss)					
c Ordinary gain (loss)					
d Other					
19 Tax preferences:					
a Excess investment interest:					
(1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property:					
(1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Depletion					
h Capital gains (losses):					
(1) Long-term (total of lines 8 and 18a)					
(2) Short-term (total of lines 7 and 18b)					

* Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as "subsection (d) gains," see section 1201(d).

Form 1065—1971 **Schedule L—BALANCE SHEETS (See General Instruction J)** Page 4

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated 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 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

Partner	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c plus nontaxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year
A.							
B.							
C.							
D.							
Totals							

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

1 Ordinary income (line 26, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net ordinary loss (line 10, page 1)		
4 Total		
5 Less: Nonqualifying dividends (line 5, page 1)		
6 Interest (see instruction for Schedule N)		
7 Net rentals from real estate (see instruction for Schedule N)		
8 Net ordinary gain (line 10, page 1)		
9 Net earnings from self-employment. Enter in line 11, Schedule K		

	Yes	No
H Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
I Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? If "Yes," attach explanation.		
J Were you liable for filing Forms 1096 and 1099 or 1087 for 1971? If "Yes," where filed? ►		
K Is any member of the partnership related by blood or marriage to any other member?		
L Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
M Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," see General Instruction P and enter appropriate amount here ► $		
N Did you claim a deduction for expenses connected with:		
(1) Employee or family vacations not reported on Form W-2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1971

Department of the Treasury
Internal Revenue Service

Instructions for Form 1065 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.

(References are to the Internal Revenue Code)

General Instructions

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in trade or business, or having income from sources within the United States shall file Form 1065, whether or not its principal place of business is outside of the United States, and whether or not all of its members are nonresident aliens. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments should be attached to the return, unless a copy has been previously filed.

Only one return is required to be filed for each partnership. Each copy of the partnership return that is furnished to an individual partner should be clearly identified as "duplicate copy."

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in	Use this address
Returns filed before July 1, 1972	
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Returns filed after June 30, 1972	
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 So. Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey *	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

* New Jersey returns filed after September 30, 1972, should be mailed to 1040 Waverly Avenue, Holtsville, N.Y. 11799.

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period to be covered by return.—The return shall be filed for the calendar year 1971 or other taxable year beginning in 1971. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. 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).

E. Signature.—The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

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

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 any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing 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 122. For example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any of their political subdivisions or of the District of Columbia is exempt subject to certain exceptions described in section 103.

(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 excludable unless it represents a liquidation in kind of lease rentals.

I. Information returns.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income aggregating $600 or more, shall file Form 1099.

If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Form 1099.

Form 1096 must be used to summarize and transmit Forms 1099 to an Internal Revenue Service Center. For more information about filing information returns and exceptions, see the instructions for Form 1096.

J. Balance sheets.—The balance sheets of the partnership must be completed. These 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, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Elections.—(1) 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 under section 1.761 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For more detailed information, see section 1.761 of the Regulations.

(2) Information about 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.

L. 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 six months; (2) gains and losses from sales and exchanges of capital assets held for more than six 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.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or 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. In computing the partners' distributive shares of such ordinary income, it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. 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, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

O. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction, or credit are to be allocated among the partners under 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 among 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 line 18 of Schedule K instead of in the other numbered lines on page 1.

P. Information regarding renegotiable contracts.—If during the taxable year the partnership had contracts or subcontracts subject to the Renegotiation Act, it shall, in answer to question M, page 4, state the actual or, if not accurately determinable, the best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and subcontracts.

Q. Attachments.—You may use attachments in the preparation of your return if the lines on the form schedules are insufficient 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

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

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, under section 453, the installment method is used, attach a schedule showing separately for the current year and the three preceding years 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 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 to change must be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants 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 *(a)* salaries and wages and *(b)* other costs in detail.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—Where one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which the return of A is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partnership B. For example, partnership A's distributive share of partnership B's capital gains or (losses) should be reported in lines 2 and 5 of Schedule D (Form 1065). As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered in line 8, Form 4797.

Attach a copy of partnership B's return to partnership A's original return.

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. 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—

(i) exempt from tax under section 501 (charitable, etc., organizations) or

section 521 (farmers' cooperatives); or

(ii) 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 line 6, Schedule K.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

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

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in this 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 those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K. (See instructions for Schedule 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 29, 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 line 5, Schedule K.

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

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 in which 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 given in section 267.)

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. Bad debts.—Bad debts may be deducted—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application to change must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change. (See instructions on Schedule D (Form 1065) regarding nonbusiness debts.)

19. 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.

Include in this deduction the total amount of repairs from Form 4832.

20. 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 J.

Adjustments to basis of property:

(a) 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.

(b) Salvage value.—In computing the basis on which depreciation may be taken for personal property other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three years or more. (See section 167(f).)

Depreciation Methods

The various methods of depreciation which may be used are:

(a) 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 in prior years. Divide the result by the number of years of useful life remaining to the asset. The quotient is the depreciation deduction.

(b) Declining balance.—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for 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.

(c) Special rules for new assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods provided the asset is tangible, has an estimated useful life of three years or more, and its original use commenced with the partnership.

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

(ii) 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 five 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.

(iii) Other methods.—A partnership may use any consistent method that 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 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) 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 six 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, 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 amount of additional first-year depreciation must be shown in line 1 of Schedule J and allocated to each partner in line 4, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule E (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of Form 1065.

(e) New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining balance method. In the case of used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, depreciation is limited to the 150 percent declining balance method. Other used real property acquired after July 24, 1969, may be depreciated only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight-line method using a useful life of 60 months. For details see section 167(k).

New Depreciation Rules

New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (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 line 24.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

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

22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

Attach Form 2950 in accordance with the instructions for Form 2950. If any plan includes partners as self-employed individuals for which contributions were made by the partnership on the partners' behalf, the partnership should see Form 2950SE instructions.

23(b). Employee benefit programs.—Enter the amount of the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are 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 of it 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 to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, 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 as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D (Form 1065) and Form 4797—Sales or exchanges of property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

The computation of gains and losses from sales or exchanges of (1) capital assets should be made on Schedule D (Form 1065) and (2) property other than capital assets including the gains from disposition of sections 1251 and 1252 farm property should be made on Form 4797. Exceptions are specially allocated gains and losses which are entered in line 18 of Schedule K and are shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 18.)

Losses by fire, storm, shipwreck, other casualty, or theft not compensated by insurance can no longer be deducted on page 1 of Form 1065. They must be reported in line 1, Form 4797.

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information for 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 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. 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, credits, etc., as shown in Schedule K (lines 3 to 19 inclusive).

Line 4.—Enter each partner's distributive share of additional first-year depreciation.

Line 6.—Enter the distributive share of dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means (a) amounts other than compensation received as advances or reimbursements, and (b) 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.

It does not include amounts paid for (i) the purchase of goods for resale or use in the business, and (ii) 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 travel and entertainment expenditures.

Complete this column for the 25 highest paid partners, including limited partners. To determine the partners the in-

formation is required for, 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.

Line 14.—Enter each partner's distributive share of taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

Line 15.—Enter each partner's distributive share of taxes paid on undistributed capital gains by the Regulated Investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains. Each partner should be instructed to claim his part of the credit in line 63, Form 1040, except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" instead of attaching Form 2439.

Line 16.—Enter each partner's distributive share of payments by the partnership to a retirement plan on behalf of partners. Each partner should be instructed to file Form 2950SE with his individual return to determine and support his deduction for such payments made on his behalf.

Line 17.—Enter each partner's distributive share of the applicable items in paragraphs (a) through (d). If there is not sufficient space for listing these items, see general instruction Q.

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

(a) 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)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(b) Also, the partnership must show on the separate schedule each partner's distributive share of the partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) For the taxable year, the number of gallons of *(i)* gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; *(ii)* lubricating oil used other than in a highway motor vehicle, and *(iii)* special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property. Allocate to each partner the investment in this property by following the format in Form 3468.

When property is disposed of prior to the "life years" assigned, each partner should be notified of the dates when property was purchased and sold so 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 the property. (For information on whether the investment in property qualifies for the credit and for other information, see Form 3468.)

Line 18.—Enter each partner's distributive share of any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8, Form 4797. However, an individual partner should enter his distributive share of specially allocated ordinary gains or losses in Part III of Schedule E (Form 1040).

Line 19.—Enter each partner's distributive share of items of income and deductions which enter into the computation of items of tax preferences. A partner with tax preference items may be required to file Form 4625, Computation of Minimum Tax. Since the amounts on lines 19h (1) and (2) will already be reflected in Schedule D (Form 1040), line 15(a), each partner should be cautioned to enter on Form 4625, line 1(i), only the amount from Schedule D, (Form 1040), line 15(a), to avoid overstating his tax preference total. See that form for definitions of tax preference items, filing requirements, and tax computation.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column a of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column g of Schedule M should agree with line 19, column (D), of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

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, 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.

The following do not constitute rentals from real estate: receipts 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; tourist homes; or space in parking lots, warehouses, or storage garages. They 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 Schedule SE (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming, Schedule SE (Form 1040), Part II, line 6, use your share of the gross profits shown on either line 28 or line 69 of the Schedule F (Form 1040) filed with the partnership return.

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1971 or other taxable year beginning ..... 1971, ending ..... 19.....

1971

A Date of election as small business corporation

B Business Code No. (see page 4 of instructions)

Name

Number and street

City or town, State, and ZIP code

C Employer Identification No.

D County in which located

E Enter total assets from line 14, column D, Schedule L

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	1	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
3	Gross profit	3	
4	(a) Domestic dividends	4(a)	
	(b) Foreign dividends	4(b)	
5	Interest on obligations of the United States and U.S. instrumentalities	5	
6	Other interest	6	
7	Gross rents	7	
8	Gross royalties	8	
9	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797)		
	(a) Net short-term capital gain reduced by any net long-term capital loss	9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(c)	
10	Other income (see instructions—attach schedule)	10	
11	Total income, lines 3 through 10	11	

DEDUCTIONS

12	Compensation of officers (Schedule E)	12	
13	Salaries and wages (not deducted elsewhere)	13	
14	Repairs (see instructions)	14	
15	Bad debts (Schedule F if reserve method is used)	15	
16	Rents	16	
17	Taxes (attach schedule)	17	
18	Interest	18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
20	Amortization (attach schedule)	20	
21	Depreciation (Schedule G)	21	
22	Depletion (attach schedule)	22	
23	Advertising	23	
24	Pension, profit-sharing, etc. plans (see instructions)	24	
25	Employee benefit programs (see instructions)	25	
26	Other deductions (attach schedule)	26	
27	Total deductions, lines 12 through 26	27	
28	Taxable income, line 11 less line 27	28	

TAX

29	Income tax on capital gains (Schedule J)		29	
30	Minimum tax (see instrs). Check here ☐ if Form 4626 is attached		30	
31	Total tax (add lines 29 and 30)		31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instr. — attach Form 4136)	32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment →		33	
34	OVERPAYMENT (line 32 less line 31) →		34	

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 the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date ..... Signature of officer ..... Title .....

Date ..... Signature of individual or firm preparing the return ..... Address .....

Schedule A—COST OF GOODS SOLD (See Instruction 2)

Method of inventory valuation (specify) ▶ .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . ☐ Yes ☐ No. If "Yes," attach explanation.

1	Inventory at beginning of year	5	Total of lines 1 through 4
2	Merchandise bought for manufacture or sale	6	Less inventory at end of year
3	Salaries and wages	7	Cost of goods sold (enter here and on line 2, page 1)
4	Other costs (attach schedule)		

Schedule E—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances

Total compensation of officers (enter here and on line 12, page 1) .....

Schedule F—BAD DEBTS—RESERVE METHOD (See Instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule G—DEPRECIATION (See Instruction 21)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Depreciation from Form 4832 (Revised)						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						

5 Less amount of depreciation claimed in Schedule A and elsewhere on return .....

6 Balance—enter here and on line 21, page 1 .....

Schedule H—SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13						
2 Depr. from Form 4832 (Revised)						
3 Other						

Schedule J—TAX COMPUTATION (See Instructions)

1	Taxable income (line 28, page 1)	
2	(a) Enter 48 percent of line 1 (members of controlled groups, see instructions)	
	(b) Subtract $6,500 and enter difference	6,500.00
3	Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	
4	Subtract $25,000. (Statutory minimum.)	25,000.00
5	Balance (line 3 less line 4) (see instructions)	
6	Enter 30 percent of line 5 (see instructions)	
7	Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1	

Form 1120S (1971) Page 3

Schedule K—SHAREHOLDERS' SHARES OF INCOME (See Instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)		
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year		
(b) Tax imposed on certain capital gains (line 31, page 1)		
3 Corporation's undistributed taxable income		

Schedule of Distribution and Income (attach additional sheets, if necessary)

1. Name of each shareholder	2. Social security number	3. Stock ownership: Number of shares	Period held: From	Period held: To	4. Percentage of time devoted to business
A					
B					
C					
D					

Shareholder's Share of:	Shareholder A	Shareholder B	Shareholder C	Shareholder D	Total
4 Compensation					
5 Dividends paid					
6 Undistributed taxable income (loss)					
7 Net long-term capital gain after tax (see instructions)*					
8 Dividends entitled to exclusion					
9 Ordinary income					
10 Nondividend distributions					
11 Tax preferences:					
a Excess investment interest: (1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property: (1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Excess percentage depletion					
h Net long-term capital gain after tax					

*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

F Date incorporated .....

G 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. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:
(a) name, address, and employer identification number; and
(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No
If "Yes," enter the aggregate gross dollar amount billed during the year .....

I Amount of taxable income or (loss) for: 1968 .....; 1969 .....; 1970 .....

J Refer to instructions for business activity codes and state the:
Principal business activity .....
Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? ☐ Yes ☐ No

L Did you claim a deduction for expenses connected with any:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No
(2) Living accommodations (except employees on business)? ☐ Yes ☐ No
(3) Employees' families at conventions or meetings? ☐ Yes ☐ No
(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

M Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:
Was an agreement filed under section 1.47-4(b) of the Regulations? ☐ Yes ☐ No

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Schedule L—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less line 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of line 6, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	
4 Total of lines 1, 2, and 3		9 Balance at end of year (line 4 less line 8)	

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1971 Department of the Treasury Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

General Instructions

(References are to the Internal Revenue Code.)

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the Service Center Director (or District Director) of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director (or 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 1120S 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 Service Center Director (or 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 more than 20 percent of which is passive investment income (defined in section 1372(e)(5)(C)), except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000. 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 (section 1372(e)).

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 regs. (1.1372-4).

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 section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1971 or other taxable year beginning in 1971. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—File return on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

New Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

F. Where to file.—

If the corporation is filing before July 1, 1972 and its principal business, office, or agency is located in	Use the following Internal Revenue Service Center address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Minnesota, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812

If the corporation is filing after June 30, 1972 and its principal business, office, or agency in the U.S. is located in	Use the following Internal Revenue Service Center address
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey*	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

*New Jersey returns filed after September 30, 1972 should be mailed to 1040 Waverly Avenue, Holtsville, New York 11799.

G. Depositary method of payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments: 50% on or before the 15th day of the third month and 50% on or before the 15th day of the sixth month after close of taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service.

Corporations needing Forms 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50¢ and increasing any amount from 50¢ through 99¢ to the next higher dollar.

I. Form 1099.—Information return to be filed concerning certain dividends. The term "dividend" does not include any amount treated as a constructive dividend under sec. 1373 (relating to undistributed taxable income).

See Form 1096 and instructions for other information returns that may be required.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

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.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by sec. 172 and the special deductions in Part VIII (except sec. 248) of subchapter B, shall not be allowed to an electing small business corporation. (Sec. 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; must 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 form. If an attachment is used in place of, or in addition to 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.

Enter your name and identifying number on all attachments.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

O. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by section 1.351-3 of the regulations.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required on lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

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.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach a separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Gross 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.

9. Sales or exchanges of capital assets and other property.—See separate Schedule D and instructions, and Form 4797, Supplemental Schedule of Gains and Losses, and instructions.

If line 9(b) exceeds $25,000, see instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 7) 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.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. 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 regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value, or appreciably prolong the life, of the property. Include in this line the total amount of repairs from Form 4832 (Revised).

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Sec. 166.)

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

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.—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).

The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of (1) the ordinary income and (2) in the case of certain contributions, 62½% of the long-term capital gain, that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of expenditures such as: (a) Pollution control facilities—sec. 169; (b) research and experimental—sec. 174; (c) trademark and trade name—sec. 177; (d) organizational—sec. 248; (e) exploration—sec. 615; and (f) development—sec. 616.

21. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. For additional space use Form 4562, Depreciation, to supplement Sch. G.

New depreciation rules.—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62-21, 65-13, or 71-25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining the depreciation deduction under the new rules.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction for real property except under the declining balance method. For personal property (other than livestock) with a useful life of 3 years or more, salvage value must be taken into account to the extent it exceeds 10% of the cost or other basis of the property except under the declining balance method and the new depreciation system.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before 7/25/69, and (3) new real property placed in service after 7/24/69, if construction, acquisition, or permanent financing arrangements were entered into before 7/25/69. Other new real property acquired after 7/24/69, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after 7/24/69, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before 7/25/69, or used real property acquired after 7/24/69, pursuant to a written contract entered into before 7/25/69, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after 7/24/69, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after 7/24/69. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the groups. For this purpose, section 179 (d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation for the year.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Submit Form T with your return if a deduction for timber depletion is claimed.

24. Pension, profit-sharing, etc., plans.—Form 2950 must be attached for a deduction being claimed for contributions to a pension, profit-sharing, stock bonus or annuity plan. This form is to be attached whether the plan is qualified or nonqualified.

If you have a profit-sharing or stock bonus plan, it will be disqualified unless it specifically states that plan forfeitures attributable to employer contributions after 1970 tax years cannot benefit a shareholder-employee.

Taxability of shareholder-employee beneficiaries—see section 1379(b) for inclusion of excess contributions in gross income of the shareholder-employee beneficiary. Also see instructions for line 4 of Schedule K.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. 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 a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

30. Minimum tax on tax preference items.—Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference and only to the extent of such gains that are subject to the tax imposed by section 1378. All other items of tax preference, excluding capital gains, shall be apportioned among the shareholders in a manner consistent with section 1374(c)(1). The capital gains are excluded from the apportionment since such gains are actually passed through to the shareholders and includable in their income to the extent provided under the rules in section 1375(a) and will thus enter into the computation of the shareholders' capital gains tax preference. (See item 11 of Schedule K, Form 1120S.)

The tax preference items of each shareholder, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

If the electing small business corporation has the tax preference item of capital gains, it must attach Form 4626, Computation of Minimum Tax, to its return whether or not the minimum tax applies.

32. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle (such as in a boat and other than as a fuel in noncommercial aviation), and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; (2) lubricating oil used other than in a highway motor vehicle; and (3) special fuels used after June 30, 1970 (a) on a farm for farming purposes, (b) in vehicles while engaged in furnishing certain public passenger land transportation service, and (c) for nontaxable uses.

Enter the credit for U.S. tax on such special fuels, gasoline and lubricating oil on line 32(c) and attach Form 4136. If there is no tax due on line 31, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following Questions A, B, and C or Questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? . . . . . ☐ Yes ☐ No

B. Does net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceed $25,000, and exceed 50 percent of taxable income (line 28, page 1)? ☐ Yes ☐ No

C. Have you been other than an 1120S corporation at any time during the 3 immediately preceding taxable years or since existence if less than 4 years? . ☐ Yes ☐ No

D. If answer to Question C is "No," does any long-term capital gain (line 5, Schedule D) represent gain from property described in items 1, 2, and 3 below? . ☐ Yes ☐ No

1. Property acquired during the taxable year or within 36 months preceding the taxable year;

2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and

3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 30% (25% in certain situations) of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Sec. 1378 (c)(3).)

In applying the provisions of section 1201(a) to line 5, Schedule J, the $25,000 limitation on line 4 shall first be deducted from the amount subject to tax in accordance with section 1201(a)(1)(B) to the extent thereof; and then from the amount subject to tax in accordance with section 1201(a)(1)(A). (Section 1378(b).)

Capital gains tax.—The capital gains tax rate for electing small business corporations has been increased to 30% for taxable years beginning in 1971. (However, the 25% rate still applies in certain situations—see section 1201(d).)

For purposes of Questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561, 1562 and 1564 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

SCHEDULE K—Shareholders' Shares 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.

Column 3.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Line 4.—Enter compensation paid to shareholders. Include in this amount any excess contributions to a pension, profit-sharing, etc., plan made on behalf of a shareholder. See section 1379(b).

Line 6.—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 the corporation's undistributed taxable income (line 3) to exceed the total of line 6.

In the case of a net operating loss for the taxable year, enter on line 6 for each shareholder who was a shareholder at any time during the corporation's taxable year, his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Line 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 31, 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 and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) 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."

Line 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. 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 would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown on this line should be included by the shareholders in line 13(a) of their individual income tax returns, Forms 1040.

Line 9.—Enter for each shareholder the sum of the dividends actually distributed (line 5) and the constructive dividends derived from undistributed taxable income (line 6), less the sum of the amount treated as long-term capital gain (line 7) and the amount of dividends entitled to the dividends-received exclusion (line 8). The amounts shown on this line should be entered by the shareholders as ordinary income in Schedule E (Forms 1040).

Line 10.—Enter for each shareholder 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 undistributed taxable income previously taxed to shareholders. See sec. 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year (section 1375(f)).

Line 11.—Enter the amount of each shareholder's distributive share of tax preference items. (See instruction 30.) These amounts are to be taken into account by the shareholder along with similar items of tax preference from all other sources in preparing Form 4625, Computation of Minimum Tax. If a tax preference item of excess investment interest exists at the corporate level, the three elements taken into account in computing excess investment interest shall be distributed to the shareholders and taken into account in their computation of excess investment interest.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the corporation and must attach Form 3468 to their individual returns.

See section 1.47-4 of the regulations for provisions relating to the tax from recomputing a prior year investment credit. See Form 4255.

Tax Guide for Small Business (Publication 334). This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1971 or other taxable year beginning ....., 1971, ending ....., 19 .....
(PLEASE TYPE OR PRINT)

1971

Check if a—

A Consolidated return ☐

B Personal Holding Co. ☐

C Business Code No. (See page 7 of Instructions.)

Name

Number and street

City or town, State, and ZIP code

D Employer Identification No.

E County in which located

F Enter total assets from line 14, column (D), Schedule L (See instruction R)
$

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	1
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2
3	Gross profit	3
4	Dividends (Schedule C)	4
5	Interest on obligations of the United States and U.S. instrumentalities	5
6	Other interest	6
7	Gross rents	7
8	Gross royalties	8
9	(a) Net capital gains—(separate Schedule D)	9(a)
	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)
10	Other income (see instructions—attach schedule)	10
11	TOTAL income—Add lines 3 through 10	11

DEDUCTIONS

12	Compensation of officers (Schedule E)	12
13	Salaries and wages (not deducted elsewhere)	13
14	Repairs (see instructions)	14
15	Bad debts (Schedule F if reserve method is used)	15
16	Rents	16
17	Taxes (attach schedule)	17
18	Interest	18
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19
20	Amortization (attach schedule)	20
21	Depreciation (Schedule G)	21
22	Depletion	22
23	Advertising	23
24	Pension, profit-sharing, etc. plans (see instructions)	24
25	Employee benefit programs (see instructions)	25
26	Other deductions (attach schedule)	26
27	TOTAL deductions—Add lines 12 through 26	27
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28
29	Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a)	
	(b) Special deductions (Schedule I) 29(b)	
30	Taxable income (line 28 less line 29)	30

TAX

31	TOTAL TAX (Schedule J)	31
32	Credits: (a) Overpayment from 1970 allowed as a credit	
	(b) 1971 estimated tax payments	
	(c) Less refund of 1971 estimated tax applied for on Form 4466 ( )	
	(d) Tax deposited with Form 7004 (attach copy)	
	(e) Tax deposited with Form 7005 (attach copy)	
	(f) Credit from regulated investment companies (attach Form 2439)	
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	33
34	OVERPAYMENT (line 32 less line 31)	34
35	Enter amount of line 34 you want: Credited to 1972 estimated tax ▶ Refunded ▶	35

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 the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date ..... Signature of officer ..... Title .....

Date ..... Signature of individual or firm preparing the return ..... Address .....

Schedule A—COST OF GOODS SOLD (See Instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?

☐ Yes ☐ No. If "Yes," attach an explanation.

Schedule C—DIVIDENDS (See Instruction 4)

1	Domestic corporations subject to 85% deduction	
2	Certain preferred stock of public utilities	
3	Foreign corporations subject to 85% deduction	
4	Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5	Other dividends from foreign corporations	
6	Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)	
7	Foreign dividend gross-up (section 78)	
8	Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9	Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10	Other dividends	
11	Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances
Total compensation of officers—Enter here and on line 12, page 1							

Schedule F—BAD DEBTS—RESERVE METHOD (See Instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule G—DEPRECIATION (See Instructions for Schedule G)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						
5 Less amount of depreciation claimed in Schedule A and elsewhere on return						
6 Balance—Enter here and on line 21, page 1						

Schedule H—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832 (Rev.)						
3 Other						

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C
(b) 60.208% of line 2, Schedule C
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—See page 6 of instructions for limitation
3 100% of line 8, Schedule C
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation
5 Dividends paid on certain preferred stock of public utilities (see instructions)
6 Western Hemisphere trade corporations (see instructions)
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser)
3 Line 1 less line 2
4 (a) 22% of line 1
(b) 26% of line 3
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser)
6 Foreign tax credit (attach Form 1118)
7 Line 5 less line 6
8 Investment credit (attach Form 3468)
9 Line 7 less line 8
10 Personal holding company tax (attach Schedule 1120 PH)
11 Tax from recomputing a prior year investment credit (attach Form 4255)
12 Minimum tax on tax preference items (see page 6 of instructions). Check here ☐ if Form 4626 is attached
13 Total tax—Add lines 9 through 12. Enter here and on line 31, page 1

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated

H (1) Did you at the end of the taxable year own, directly or indirectly, 50% 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% or more of your voting stock? ☐ Yes ☐ No (For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," show the taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign corporation, partnership, trust or association? ☐ Yes ☐ No

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No. If "Yes," enter the aggregate gross dollar amount billed during the year

J Did you ever declare a stock dividend? ☐ Yes ☐ No

K Did you claim a deduction for expenses connected with: Yes No
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ ☐
(2) Living accommodations (except employees on business)? ☐ ☐
(3) Employees' families at conventions or meetings? ☐ ☐
(4) Employee or family vacations not reported on Form W-2? ☐ ☐

L Taxable income or (loss) from line 30, page 1, Form 1120 for: 1968 ....., 1969 ....., 1970 .....

M Refer to page 7 of instructions and state the principal:
Business activity
Product or service

N Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? ☐ Yes ☐ No (2) Section 1562? ☐ Yes ☐ No

If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐ (b) brother-sister ☐
(c) combination of (a) and (b) ☐ (See section 1563.)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? ☐ Yes ☐ No

O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No If "Yes," attach Form 4683. (For definitions, see Form 4683.)

P Were you a U.S. shareholder of any controlled foreign corporation? ☐ Yes ☐ No. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? ☐ Yes ☐ No. (See sections 301 and 316.)

If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
(a) Depreciation . . $
(b) Depletion . . . $
6 Total of lines 1 through 5

7 Income recorded on books this year not included in this return (itemize)
(a) Tax-exempt interest $
8 Deductions in this tax return not charged against book income this year (itemize)
(a) Depreciation . $
(b) Depletion . . $
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less 9

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3

5 Distributions: (a) Cash
(b) Stock
(c) Property
6 Other decreases (itemize)
7 Total of lines 5 and 6
8 Balance at end of year (line 4 less 7)

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1971 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 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 in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—file Form 1120–L.

3. Mutual insurance companies (section 821)—file Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—file Form 990–C.

5. Exempt organizations with unrelated trade or business income—file Form 990–T.

6. Small business corporations (section 1372(a))—file Form 1120–S.

C. Where to file.—

If the corporation is filing before July 1, 1972 and its principal business, office, or agency in the U.S. is located in	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, P. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If the corporation is filing after June 30, 1972 and its principal business, office, or agency in the U.S. is located in	Use the following Internal Revenue Service Center addresses
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey*	11601 Roosevelt Boulevard Philadelphia, Pa 19155

* New Jersey returns filed after September 30, 1972 should be mailed to 1040 Waverly Avenue, Holtsville, New York 11799.

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year.

Request for an automatic 3-month extension of time to file Form 1120 must be made on Form 7004.

New Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by having filed Form 7004.

E. Other information returns and forms that may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Form W–2P.—Information return concerning annuities, pensions, profit-sharing, etc., distributions—whether or not income tax was withheld.

3. Form 1087.—Nominee's information return for reporting dividends, earnings or interest received as a nominee on behalf of another person.

4. Form 1087–OID.—Nominee's information return for original issue discount.

5. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S. information returns; corporations paying nontaxable dividends.

6. Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

7. Form 1099.—Information return for reporting certain dividends, earnings, interest, patronage dividends, rents, royalties, foreign items; and commissions, fees, prizes, awards, etc., to nonemployees.

8. Forms 1099–OID and 1099–MED.—Information returns regarding original issue discount, and payments for medical and health care.

9. Form 1118.—Computation of foreign tax credit.

10. Form 2950.—This form must be attached if a deduction is claimed for contributions to a pension, profit-sharing, etc. plan.

11. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

12. Form 3468.—Computation of investment credit.

13. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

14. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.

15. Form 4255.—Tax from recomputing a prior year investment credit.

16. Form 4626.—Computation of minimum tax on tax preference items.

17. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

18. Form 4683.—U.S. information return on foreign bank, securities, and other financial account(s).

19. Form 4797.—Sale or exchange of property (other than capital assets) including involuntary conversions.

20. Form 4832 (Revised).—Computation of depreciation and repair expense as elected under the new depreciation system.

F. Period to be covered by 1971 return.—The 1971 return is to be filed for calendar year 1971 and fiscal years beginning in 1971 and ending in 1972. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of payment of tax.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations that surrender Treasury bills to Federal Reserve banks in payment of corporation income taxes or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the tax becomes due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is a half percent a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6 percent per year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause. An authorized extension of time to file a return will be considered reasonable cause for failure to pay on time.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—Corporations that expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. In general, this exemption is $5,500. However, members of a controlled group of corporations that do not receive a full $25,000 surtax exemption, must substitute 22% of their surtax exemption for the $5,500. After taking the exemption into account, a tax liability of $5,540 or more for taxable years beginning in 1972 will result in estimated tax of $40 or more. This amount ($5,540) will be less for members of a controlled group of corporations that do not receive a full $25,000 surtax exemption.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

A corporation that has overpaid its estimated tax may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least $500.

This application for a quick refund must be made within 2½ months after the end of the taxable year and before the corporation files its tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed form.

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X, Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used rather than a claim Form 843, or an amended Form 1120, since Form 1120X is designed to expedite processing.

P. 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.

Q. Signature.—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 that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by section 1.351–3 of the regulations.

T. Corporations that liquidate within one calendar month pursuant to section 333.—Such corporations should attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 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. For reporting advance payments and long-term contracts, see section 1.451–5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the current year that method is to be used.

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. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends–received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends–received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564.

[10.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

9(a). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9, Part II, Form 4797.

10. Other income.—The attached schedule should 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.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Complete column 8 of Schedule E for your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. 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. Column 8 does not have to be completed for any officer for whom the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in 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 officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Form 4832 (Revised).

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

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 taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but 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.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and
(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the 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.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over a period of 60 months.

21. Depreciation.—See instructions for Schedule G.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. Refer to section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profit-sharing, etc. plans.—Form 2950 must be attached for a deduction being claimed for contributions to a pension, profit-sharing, stock bonus or annuity plan. This form is to be attached whether the plan is qualified or nonqualified.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension,

profit-sharing, etc. plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt 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.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

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 the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the 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):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

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 that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) 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 you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss was sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Fill in Schedule G if a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

New depreciation rules.—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining the depreciation deduction under the new rules.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction for real property except under the declining balance method. For personal property (other than livestock) with a useful life of 3 years or more, salvage value must be taken into account to the extent it exceeds 10% of the cost or other basis of the property except under the declining balance method and the new depreciation system.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction when computing ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of if the corporation held it 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.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167 percent of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167 percent of taxable income computed without regard to this deduction.

Schedule J—Tax Computation

1. Surtax exemption.—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable years beginning in 1971, only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption with the others being limited to $16,667. (This $16,667 is further reduced in years 1972 through 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $16,667. This election may be made by attaching a statement to the return of the corporation claiming the full $25,000 surtax exemption stating that it is the corporation that the controlled group has selected to claim the $25,000 amount under the provisions of section 1564(a)(2). The statement must be signed by each member of the controlled group and must show the name, address, employer identification number and taxable year of each member of the group subject to the reduced $16,667 exemption. Such other members must attach a copy of the statement to their return.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

2. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120–L as a schedule and identify as such.

3. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (See section 47(a)(4) and (5) for exceptions.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

4. Minimum tax on tax preference items.—Corporations having tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain tems of tax preference are subject to a minimum income tax. These tax preference items, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

Items of tax preference include: (1) Excess investment interest,* (2) Accelerated depreciation on real property, (3) Accelerated depreciation on personal property subject to a net lease,* (4) Amortization of pollution control facilities, (5) Amortization of railroad rolling stock, (6) Reserves for losses on bad debts of financial institutions, (7) Excess percentage depletion, and (8) capital gains.

* Applies only to personal holding companies.

Tax Guide for Small Business (Publication 334). This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Section 9

Historical Summary

Contents

Basic tables

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9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 253

9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 256

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1962–1971. Tables 9.1–9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971

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

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L INDUSTRIAL DIVISIONS												
.....	9,182,586	178,420,483	105,786,276	7,200,760	19,462,102	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	16,963,696	27,166,780
.....	9,135,954	181,551,305	106,411,371	7,338,432	19,949,372	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	17,079,417	27,435,631
.....	9,192,746	188,737,610	109,491,194	7,580,287	20,751,028	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	18,010,185	29,599,655
.....	9,078,466	199,384,594	116,417,236	7,937,307	21,702,582	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	18,949,208	31,637,317
.....	9,086,714	207,446,686	120,090,602	8,313,713	22,291,590	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	19,592,589	34,054,949
.....	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175
.....	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091
.....	9,429,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	6,972,915	208,454,770	113,637,465	7,188,938	21,840,619	39,316,237
.....	9,399,653	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	208,994,001	112,908,043	7,231,591	21,731,948	39,335,180
.....	9,744,640	255,242,662	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	224,076,447	122,327,130	7,438,168	22,677,199	41,421,911
ICULTURE, FORESTRY, AND FISHERY												
.....	3,444,116	30,200,142	17,918,750	3,277,181	2,405,418	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	1,715,006	5,331,680
.....	3,338,081	30,049,957	18,150,600	3,268,940	2,307,125	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	1,619,395	5,007,600
.....	3,288,873	29,532,128	17,203,300	3,378,609	2,438,319	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	1,683,120	5,154,409
.....	3,225,266	32,159,830	18,593,763	3,586,296	2,441,800	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	1,721,172	5,740,515
.....	3,172,739	35,485,823	20,553,384	3,822,928	2,586,765	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	1,862,112	6,496,998
.....	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476
.....	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162
.....	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,037	2,044,383	32,475,860	16,993,523	3,141,385	2,018,868	6,727,738
.....	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	32,262,998	17,226,008	3,124,447	2,025,153	6,218,890
.....	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	33,494,460	17,773,635	3,209,622	2,008,931	6,432,712
MINING												
.....	34,987	987,483	286,453	102,969	144,490	[1]63,855	19,025	617,200	160,074	49,300	86,605	94,549
.....	34,438	1,048,761	245,771	90,292	169,460	[1]9,875	21,167	612,570	124,595	40,352	100,627	111,250
.....	32,147	985,308	185,816	88,906	131,252	[1]47,105	19,537	638,720	152,070	38,241	98,414	138,289
.....	36,378	943,037	202,169	92,016	129,217	[1]7,430	20,533	658,625	152,247	48,746	91,405	121,754
.....	42,696	1,117,131	203,112	100,621	121,902	[1]76,120	23,935	655,610	147,311	47,810	86,630	122,699
.....	45,677	1,323,164	213,515	132,676	117,631	[1]56,996	27,480	903,488	155,056	73,174	84,910	139,011
.....	43,488	1,219,968	267,159	118,096	144,720	[1]73,873	22,759	771,051	163,037	56,465	100,654	137,240
.....	58,808	1,450,329	316,197	122,414	160,998	[1]96,630	32,063	935,388	201,097	62,939	117,009	167,427
.....	50,666	1,446,607	276,129	125,901	166,214	[1]11,033	28,882	1,001,963	177,222	68,283	126,956	217,225
.....	58,563	1,556,413	275,415	143,670	156,118	[1]17,795	33,184	1,085,317	187,282	75,395	110,344	223,554
CONTRACT CONSTRUCTION												
.....	687,187	15,539,360	9,445,822	415,758	3,378,841	2,108,195	628,881	14,411,959	8,650,822	360,575	3,124,649	2,231,212
.....	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020
.....	695,333	17,100,609	10,241,182	463,749	3,768,912	2,334,785	635,341	15,709,045	9,230,189	402,196	3,370,263	2,489,348
.....	704,627	19,308,272	11,811,695	495,045	4,064,822	2,685,430	641,593	17,847,914	10,746,825	423,136	3,744,170	2,822,495
.....	689,842	19,163,506	11,856,409	535,336	4,094,341	2,733,249	621,090	17,549,570	10,637,718	440,302	3,773,646	2,901,370
.....	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653
.....	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	596,502	17,702,083	10,518,563	470,842	3,687,275	3,068,424
.....	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592	644,346	19,634,121	11,224,667	543,476	4,001,866	3,434,078
.....	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	18,393,839	10,345,062	534,918	3,753,806	3,273,698
.....	735,846	23,334,473	13,599,863	648,454	4,698,656	3,499,669	650,117	21,197,393	12,085,352	535,535	4,202,180	3,737,540
MANUFACTURING												
.....	180,805	6,710,267	4,030,069	216,946	1,489,698	654,001	145,119	5,813,533	3,393,634	180,933	1,309,462	729,649
.....	187,398	6,369,127	3,689,212	238,098	1,475,029	677,601	152,282	5,778,576	3,280,502	200,668	1,315,043	765,628
.....	185,311	6,708,523	3,894,991	243,219	1,443,081	706,345	147,505	6,108,497	3,522,070	194,686	1,281,594	786,144
.....	185,843	7,266,965	4,269,564	274,676	1,647,764	773,958	148,361	6,438,359	3,729,055	224,306	1,422,244	869,854
.....	179,649	7,145,493	4,132,813	264,129	1,546,194	872,148	147,462	6,633,254	3,810,335	222,766	1,398,694	958,547
.....	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999
.....	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491
.....	172,432	6,881,128	3,809,464	284,608	1,522,138	805,536	128,320	6,141,433	3,315,630	233,798	1,340,877	912,841
.....	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	5,883,399	3,141,474	256,553	1,260,451	872,118
.....	186,019	6,927,983	3,774,168	322,621	1,455,137	745,285	132,150	6,048,270	3,190,690	254,499	1,239,650	872,950
PORTATION, COMMUNICATION, TRIC, GAS, AND SANITARY SERVICES												
.....	283,955	4,241,309	834,279	411,717	701,827	642,210	231,482	3,711,428	716,700	321,277	604,911	730,785
.....	307,103	4,969,278	915,512	499,867	831,868	694,347	250,934	4,135,054	687,216	381,393	688,408	786,612
.....	291,888	4,860,538	909,487	479,181	746,118	731,110	238,827	4,210,448	793,091	364,673	647,343	844,667
.....	296,621	5,526,927	1,193,042	541,025	844,967	826,392	247,333	4,903,679	1,035,589	435,595	733,085	926,793
.....	296,361	5,755,221	1,211,033	521,447	871,123	869,302	245,562	4,962,895	1,078,063	396,727	746,921	966,554
.....	277,807	5,538,856	1,258,718	525,556	908,714	812,199	224,390	4,906,150	1,158,014	403,385	784,531	932,541
.....	285,910	6,174,955	1,322,468	607,306	981,775	925,258	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310
.....	284,708	6,174,338	1,316,047	610,228	994,683	921,872	228,749	5,322,969	1,112,770	476,732	832,576	1,055,095
.....	296,216	6,497,338	1,402,107	647,645	1,007,729	895,410	231,757	5,567,949	1,160,889	491,777	856,617	1,056,644
.....	300,158	7,124,099	1,519,834	676,365	1,112,704	995,258	235,207	6,082,779	1,251,372	503,253	918,646	1,166,799
OLESALE AND RETAIL TRADE												
.....	1,888,602	88,977,310	66,859,635	1,258,403	6,708,630	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	5,873,752	6,445,813
.....	1,836,746	89,775,198	67,214,690	1,229,788	6,817,523	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	5,915,500	6,445,488
.....	1,863,551	93,454,166	69,835,183	1,248,312	7,030,550	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,226,581	6,937,648
.....	1,853,913	97,190,462	72,808,563	1,275,387	7,393,896	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	6,528,714	7,254,231
.....	1,812,872	99,684,065	74,589,575	1,293,571	7,534,149	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	6,594,089	7,601,516
.....	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668
.....	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017
.....	1,958,469	110,286,226	81,530,616	1,430,499	8,464,444	7,694,711	1,471,127	99,355,360	72,718,018	1,193,378	7,390,277	8,641,136
.....	1,992,253	111,516,393	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	99,900,603	72,885,473	1,182,867	7,432,314	8,656,913
.....	2,115,092	120,143,547	89,041,624	1,518,465	9,008,990	7,957,817	1,486,106	107,986,590	79,329,332	1,247,388	7,831,172	9,185,597

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PROPRIETORSHIPS

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

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

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
1962	319,131	16,953,449	12,797,126	234,061	858,566	1,453,479	270,439	15,779,629	11,803,120	204,176	772,177	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	886,342	1,518,269	275,340	16,702,226	12,446,025	202,375	810,473	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	874,960	1,477,840	251,416	17,762,184	13,589,624	193,457	809,690	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	867,032	1,482,538	225,838	16,209,256	12,226,042	183,782	788,798	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	982,724	1,651,008	230,960	17,622,829	13,359,330	186,787	848,506	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184
1968	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358
1969	267,180	20,961,098	15,906,687	251,131	1,034,141	1,791,497	212,718	19,137,152	14,347,533	215,401	928,424	1,932,402
1970	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	216,275	19,435,571	14,490,647	217,012	931,566	1,971,963
1971	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	240,805	21,958,632	16,652,728	226,457	924,574	2,152,590
Retail Trade												
1962	1,514,774	68,439,778	51,356,872	965,555	5,516,559	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,817,225	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	5,672,372	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,879,825	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	5,946,374	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,230,351	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	6,388,032	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,643,531	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	6,437,789	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,647,263	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193
1968	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823
1969	1,664,037	88,649,279	65,173,511	1,165,535	7,392,857	5,828,477	1,239,307	79,595,810	57,964,949	967,252	6,427,514	6,621,191
1970	1,689,230	89,315,223	65,445,491	1,170,455	7,490,430	5,766,606	1,216,735	79,936,465	58,055,472	958,312	6,474,804	6,608,479
1971	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975	5,923,487	1,222,890	84,173,980	61,114,825	998,340	6,849,333	6,930,956
Wholesale and Retail Trade not Allocable												
1962	54,697	3,584,083	2,705,637	58,787	333,505	195,910	41,366	3,172,916	2,380,990	48,431	284,350	221,191
1963	40,954	2,657,528	1,962,065	43,543	258,809	167,960	31,822	2,392,920	1,761,926	35,224	225,202	183,926
1964	38,488	2,478,481	1,843,817	42,192	209,216	150,703	29,227	2,232,580	1,647,005	35,626	186,540	168,565
1965	34,496	1,496,579	1,061,080	25,156	138,832	122,208	25,405	1,224,630	841,908	19,268	96,385	137,702
1966	19,768	1,265,650	942,996	18,182	113,636	61,717	13,666	1,129,913	835,347	14,477	98,320	83,456
1967	36,477	1,800,769	1,286,040	33,554	143,990	137,110	27,661	1,531,873	1,069,763	24,039	115,049	166,291
1968	18,572	964,363	716,345	14,563	80,992	70,741	12,946	860,050	629,823	12,204	72,704	82,836
1969	27,252	675,849	450,418	13,833	37,446	74,737	19,102	622,398	405,536	10,725	34,339	87,543
1970	28,602	645,649	427,729	10,962	31,633	61,749	17,179	528,567	339,354	7,543	25,944	76,471
1971	31,802	1,977,149	1,658,586	27,994	70,591	77,515	22,411	1,853,978	1,561,779	22,591	57,265	102,051
FINANCE, INSURANCE, AND REAL ESTATE												
1962	472,674	5,172,284	1,084,764	247,280	499,683	1,638,461	391,224	4,780,621	971,875	177,395	462,907	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	404,539	1,781,505	412,396	5,033,077	1,061,641	190,602	362,472	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	457,530	1,978,168	442,584	5,527,666	1,034,497	215,943	405,362	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	483,333	2,150,652	439,036	6,338,837	1,465,876	203,536	408,171	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	445,605	2,151,435	463,544	5,982,464	1,090,510	209,864	395,411	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605
1968	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237
1969	515,688	7,986,239	1,834,971	286,001	511,055	2,570,646	411,726	7,157,610	1,488,499	197,650	438,048	2,860,929
1970	565,898	8,345,823	1,721,028	319,385	549,257	2,561,379	430,153	7,346,475	1,339,953	199,125	455,392	2,935,162
1971	588,354	9,463,636	1,797,825	364,060	551,299	3,031,302	454,405	8,314,892	1,435,403	223,342	445,062	3,428,997
SERVICES												
1962	2,132,751	26,079,027	5,093,628	1,247,634	4,077,920	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	3,740,844	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	4,206,790	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	3,804,062	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	4,666,881	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	4,240,266	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	4,677,077	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	4,282,214	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	5,049,078	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	4,696,134	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896
1968	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462
1969	2,426,599	39,611,478	7,263,430	1,706,907	6,213,086	14,634,558	1,988,904	37,213,294	6,469,411	1,334,875	5,679,858	15,456,224
1970	2,506,995	40,869,473	7,312,335	1,765,425	6,367,979	15,063,044	2,008,045	38,274,796	6,516,313	1,360,632	5,784,139	15,992,810
1971	2,592,524	42,422,854	7,864,754	1,827,677	6,512,080	15,244,117	2,045,553	39,484,563	6,904,532	1,378,347	5,879,716	16,274,667
NATURE OF BUSINESS NOT ALLOCABLE												
1962	57,509	513,301	232,876	22,872	55,595	93,603	41,940	443,860	194,247	16,581	45,560	109,796
1963	49,268	431,179	220,287	20,598	42,314	71,485	34,120	385,824	194,825	15,688	36,338	84,663
1964	52,272	697,253	360,581	26,086	68,385	94,482	40,700	618,563	310,098	21,256	57,242	110,056
1965	28,448	177,992	70,089	7,969	19,706	45,921	20,603	165,798	64,914	4,911	18,033	55,018
1966	45,874	510,962	282,431	14,682	42,433	93,112	35,090	469,535	253,621	10,810	38,952	106,112
1967	40,075	280,472	118,475	12,701	19,024	59,338	29,501	247,130	97,796	9,318	13,864	76,326
1968	25,139	148,252	53,630	6,132	8,930	38,864	17,340	117,206	29,224	4,428	6,664	50,748
1969	31,818	246,944	130,358	7,800	24,425	50,215	23,297	218,735	113,850	4,705	21,240	60,769
1970	41,261	431,042	158,052	17,041	49,463	93,741	30,354	361,979	115,649	12,989	37,120	111,720
1971	41,924	456,409	216,533	15,700	46,490	75,226	26,182	382,183	169,532	10,787	41,498	99,095

[1]Net loss exceeds net profit.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	n.a.	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	n.a.	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	n.a.	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	n.a.	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	10,558,384	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	9,247,428	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	9,942,268	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	8,796,355	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	10,367,514	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	9,158,541	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022
1968	917,500	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422
1969	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	651,237	74,595,157	72,270,962	37,370,049	2,187,299	9,985,658	14,010,728
1970	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	639,795	78,032,236	75,574,181	38,681,157	2,364,730	10,236,056	14,419,124
1971	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	641,383	83,653,858	80,787,398	40,923,449	2,525,748	10,673,094	15,506,775
AGRICULTURE, FORESTRY, AND FISHERY														
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	n.a.	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	n.a.	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	n.a.	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	n.a.	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	599,033	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	443,826	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	561,676	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	412,983	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	543,835	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	413,230	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561
1969	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282	85,077	5,587,029	5,150,002	3,211,886	326,710	476,501	1,013,777
1970	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706	84,325	6,158,645	5,641,424	3,569,023	358,566	518,895	1,079,118
1971	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570	79,552	6,594,077	6,116,246	3,867,849	356,942	525,161	1,069,551
MINING														
1962	15,040	944,894	912,334	500,615	83,941	n.a.	[1] 3,761	8,944	714,356	691,641	336,384	53,966	n.a.	112,401
1963	14,150	935,143	893,581	484,560	78,717	n.a.	[1] 9,497	8,747	726,403	697,644	336,735	52,092	n.a.	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	200,002	22,953	8,871	836,461	802,270	351,676	56,589	147,377	144,649
1965	14,902	920,931	865,822	366,200	74,580	125,460	[1] 13,068	8,469	703,981	668,410	247,113	50,320	93,519	128,196
1966	13,238	939,833	882,348	490,749	72,664	133,569	[1] 10,534	7,883	721,568	677,340	312,253	42,349	99,024	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	8,081	863,791	820,455	330,863	56,916	98,744	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	7,212	831,494	783,873	294,240	56,426	98,973	193,096
1969	11,475	1,143,406	1,079,344	530,167	88,179	135,396	[1] 241,678	6,320	920,499	874,136	353,780	49,991	113,417	218,353
1970	14,383	1,278,001	1,184,887	587,479	100,247	139,157	[1] 244,874	8,816	986,431	931,353	358,689	67,326	104,869	256,417
1971	13,414	1,378,948	1,292,351	548,839	103,488	145,283	[1] 869,720	6,690	1,135,605	1,077,141	378,326	71,419	113,789	326,047
CONTRACT CONSTRUCTION														
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	n.a.	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	n.a.	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	n.a.	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	n.a.	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	1,825,308	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	1,553,480	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,394,183	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	1,178,157	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	1,364,394	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	1,193,910	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101
1969	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703	41,407	6,303,188	6,217,990	4,561,865	118,333	1,065,963	879,176
1970	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622	41,327	6,382,729	6,306,064	4,571,496	119,550	1,083,571	867,265
1971	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788	43,063	7,261,188	7,166,478	5,219,481	127,658	1,306,811	968,181
MANUFACTURING														
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	n.a.	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	n.a.	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	n.a.	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	n.a.	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,388,998	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	1,252,732	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	1,152,346	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	1,045,768	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,280,295	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	1,138,388	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336
1969	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	23,844	4,435,864	4,392,107	2,948,173	105,856	914,657	583,438
1970	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	20,198	4,461,159	4,419,682	3,019,217	121,954	871,444	523,328
1971	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351	19,871	4,544,048	4,498,432	3,089,673	124,199	830,095	495,515

Footnotes at end of table.

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

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

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1962	17,032	1,007,149	995,355	545,769	65,986	n.a.	124,303	13,046	876,471	866,826	461,403	55,431	n.a.	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
1969	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
1970	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	195,117
1971	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549	10,425	1,153,396	1,122,657	523,187	72,169	209,514	194,585
WHOLESALE AND RETAIL TRADE														
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	n.a.	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	n.a.	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
1969	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
1970	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,929	2,386,218	2,372,317
1971	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	146,049	32,041,326	31,676,000	23,807,352	300,470	2,395,781	2,412,857
Wholesale Trade														
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	n.a.	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	n.a.	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025
1969	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520	26,726	10,382,575	10,248,905	8,317,273	80,405	572,564	649,527
1970	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016	23,297	10,391,041	10,279,633	8,382,820	76,081	569,119	605,422
1971	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214	21,459	10,238,323	10,112,908	8,338,834	71,945	533,479	585,406
Retail Trade														
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	n.a.	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	n.a.	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	1,742,312	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	1,779,214	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
1969	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
1970	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,814,592	1,764,197
1971	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	124,165	21,758,684	21,519,325	15,439,718	227,859	1,858,358	1,822,082
Wholesale and Retail Trade not Allocable														
1962	5,948	1,007,058	996,824	745,065	12,853	n.a.	61,456	4,979	937,690	928,183	690,377	11,767	n.a.	67,584
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
1964	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
1965	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,520	15,385
1966	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,359
1967	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,802	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
1969	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297
1970	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698
1971	692	46,573	45,904	30,844	700	4,134	4,736	425	44,319	43,767	28,800	666	3,944	5,369

Footnotes at end of table.

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

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1962	229,400	5,564,292	4,975,893	221,550	689,461	n.a.	952,454	155,547	4,483,009	3,983,570	205,117	371,806	n.a.	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	n.a.	931,617	155,366	4,897,428	4,354,571	288,347	394,992	n.a.	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	843,734	852,201	159,966	5,417,299	4,780,057	632,995	439,183	701,392	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	887,590	983,111	158,500	5,959,967	5,330,288	716,376	454,495	757,443	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	978,037	980,204	164,279	6,341,078	5,816,565	730,308	490,570	817,877	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385
1969	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753	179,707	8,470,818	7,365,139	364,908	837,347	942,444	2,299,055
1970	320,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	[1]300,633	183,373	9,643,723	8,447,930	1,073,845	898,976	805,969	2,463,875
1971	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	[1]463,456	198,269	12,656,077	11,119,644	2,060,452	1,037,274	1,059,216	3,054,842
SERVICES														
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	n.a.	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	n.a.	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	n.a.	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	n.a.	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	2,763,116	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	2,537,103	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	2,960,100	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	2,741,923	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	3,222,957	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	2,974,962	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231
1969	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	138,835	16,512,469	16,292,138	2,234,367	378,666	3,938,471	6,408,552
1970	175,800	19,060,539	18,790,786	2,533,066	746,755	4,630,364	6,189,097	133,246	17,416,853	17,197,854	2,046,243	412,545	4,218,073	6,621,466
1971	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931	133,003	17,994,271	17,742,876	1,823,468	428,770	4,210,558	6,934,383
NATURE OF BUSINESS NOT ALLOCABLE														
1962	1,577	18,120	17,948	8,538	459	n.a.	3,482	889	15,517	15,435	7,614	313	n.a.	4,518
1963	1,179	10,005	9,802	1,427	71	n.a.	1,771	811	9,294	9,107	1,427	40	n.a.	6,493
1964	1,413	28,493	26,571	12,912	977	5,203	5,476	913	23,945	22,088	10,103	423	4,019	6,825
1965	5,546	128,714	122,982	57,385	5,534	16,520	21,357	3,610	109,545	103,950	43,988	4,524	13,397	30,300
1966	3,998	90,693	88,602	28,584	1,346	14,894	18,698	2,735	83,587	82,222	27,774	994	12,982	28,824
1967	5,115	124,809	122,288	59,608	3,637	18,447	19,406	3,158	111,689	109,603	52,532	3,042	13,929	24,179
1968	1,824	37,172	35,390	12,445	788	5,028	9,965	907	33,855	33,567	12,414	406	4,355	11,113
1969	1,200	43,920	43,337	22,714	1,147	7,174	5,108	712	41,138	40,612	21,935	1,082	6,272	6,956
1970	4,337	200,357	192,430	73,935	5,938	23,741	31,951	2,930	177,874	172,572	66,022	4,768	22,207	40,221
1971	8,111	306,836	300,407	171,646	10,600	25,286	29,836	4,461	273,870	267,924	153,661	6,847	22,169	50,814

n.a. - Not available.
[1]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions							Deductions			
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	520,955	707,097	78,939	n.a.	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	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
1968	217,134	61,765,015	60,467,277	43,976,948	1,070,015	1,143,429	1,947,535	142,516	52,735,957	51,675,267	37,625,897	776,613	907,554	2,622,511
1969	233,807	73,260,632	71,472,075	51,781,393	1,238,223	1,368,202	2,250,954	151,439	61,180,301	59,703,269	43,074,274	886,219	1,082,134	3,034,176
1970	257,475	77,631,396	76,097,159	54,362,453	1,436,919	1,549,661	1,851,508	157,747	61,838,947	60,651,946	43,157,012	948,192	1,165,296	3,029,581
1971	262,066	79,788,892	78,081,121	55,575,110	1,483,938	1,689,567	2,160,592	162,546	64,960,752	63,586,432	45,250,602	1,004,801	1,268,329	3,367,624
AGRICULTURE, FORESTRY, AND FISHERY														
1962	4,106	650,264	592,735	421,306	31,053	12,147	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	[1]797	3,106	523,743	501,384	318,128	22,928	11,075	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,310	n.a.	82,216
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	91,363
1968	8,579	1,265,102	1,196,337	842,903	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,401	85,411
1969	9,332	1,425,075	1,318,461	898,642	97,043	49,561	11,272	5,127	974,196	900,917	585,644	53,439	28,876	96,842
1970	11,634	1,915,731	1,788,321	1,318,948	113,492	46,620	[1]26,010	5,894	1,202,989	1,112,341	759,531	54,957	29,020	101,205
1971	12,040	2,332,672	2,198,153	1,591,690	125,582	55,620	21,161	6,250	1,670,993	1,569,391	1,105,257	67,233	36,653	139,673
MINING														
1962	1,482	205,495	199,152	131,657	15,981	4,653	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	6,225	25,001	843	228,876	199,563	122,954	10,867	5,169	33,520
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	6,701	21,770
1965	1,912	425,073	412,351	259,154	27,013	10,742	32,754	1,172	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,000	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	1,896	409,580	387,937	241,351	25,614	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
1968	2,075	388,149	372,552	204,594	26,596	12,824	21,447	1,307	322,744	307,792	155,353	22,404	11,137	33,977
1969	2,184	592,739	569,431	343,813	33,490	17,798	31,483	1,206	417,351	398,442	216,233	21,199	14,997	37,781
1970	1,857	593,637	577,278	328,321	40,209	21,209	26,055	1,052	490,821	479,622	258,126	31,978	17,217	48,565
1971	2,322	631,861	604,455	351,647	38,871	18,869	26,981	1,236	513,597	491,338	288,069	29,149	15,378	52,140
CONTRACT CONSTRUCTION														
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	58,106	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	53,907	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	77,990	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	62,265	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	n.a.	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	102,985	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	n.a.	196,965
1967	22,388	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
1968	20,882	6,728,252	6,658,281	5,243,438	110,950	136,468	239,786	14,120	5,676,874	5,620,928	4,399,075	91,566	112,558	281,463
1969	21,356	8,991,497	8,893,298	7,147,594	160,541	177,722	271,222	14,717	7,454,882	7,372,558	5,857,646	122,822	142,401	352,375
1970	26,066	9,661,472	9,548,215	7,498,747	176,644	195,378	251,421	16,439	7,922,336	7,831,568	6,113,364	128,645	150,034	372,402
1971	27,556	10,315,985	10,194,218	8,048,815	170,512	206,301	297,609	17,581	8,354,738	8,256,050	6,443,683	130,124	161,861	410,647
MANUFACTURING														
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	243,903	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	n.a.	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	193,983	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	n.a.	580,092
1967	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	493,796	17,482	9,264,344	9,135,190	6,575,884	160,994	n.a.	609,179
1968	25,951	10,808,629	10,690,081	7,848,644	211,689	222,180	464,186	17,578	9,255,467	9,179,908	6,715,241	167,048	175,527	560,841
1969	25,158	11,082,003	10,927,972	7,730,293	215,994	246,199	475,465	17,087	9,516,214	9,375,099	6,548,161	174,670	210,912	572,454
1970	29,980	12,140,257	12,025,596	8,718,985	232,234	262,081	371,743	18,251	9,835,342	9,744,871	6,980,892	169,017	203,533	554,862
1971	28,606	11,739,210	11,621,374	8,354,563	235,897	287,044	397,894	18,409	9,875,995	9,781,474	6,960,042	178,568	234,214	573,961

Footnotes at end of table.

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions							Deductions			
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1962	4,802	778,620	764,852	471,080	38,249	32,899	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
1968	10,009	1,764,064	1,731,667	1,079,902	102,033	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
1969	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
1970	10,272	2,444,073	2,408,997	1,559,255	133,178	97,759	39,470	5,697	1,808,001	1,783,330	1,099,560	79,891	73,470	119,251
1971	11,673	2,221,588	2,185,961	1,310,733	131,265	103,308	72,625	6,625	1,577,842	1,550,724	901,273	78,177	66,802	139,669
WHOLESALE AND RETAIL TRADE														
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	221,252	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
1968	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
1969	92,537	41,196,613	40,654,541	31,138,155	365,103	531,189	917,668	63,963	34,993,468	34,518,970	26,402,274	283,385	432,091	1,126,168
1970	94,024	41,489,458	40,948,795	30,803,710	394,597	599,694	852,667	63,756	33,919,418	33,469,893	25,167,790	294,405	481,513	1,142,396
1971	96,659	43,070,043	42,553,887	31,767,671	407,059	662,636	956,667	64,279	35,910,834	35,483,068	26,639,066	304,368	522,640	1,264,519
Wholesale Trade														
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
1968	23,358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
1969	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
1970	28,364	18,157,632	17,938,575	14,286,792	138,600	223,108	423,022	20,905	15,998,929	15,810,532	12,602,977	113,369	199,423	497,937
1971	26,322	16,752,231	16,529,678	13,051,515	127,330	224,262	433,809	18,548	14,739,588	14,552,299	11,507,910	103,950	190,487	525,164
Retail Trade														
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,445,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
1968	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910	16,387,229	16,198,271	11,852,056	137,868	230,265	641,868
1969	63,999	23,639,334	23,340,372	17,223,745	238,032	354,766	526,467	43,044	19,556,996	19,309,850	14,243,437	178,218	275,939	667,423
1970	65,586	23,309,380	22,987,860	16,501,103	255,705	376,219	428,952	42,777	17,898,043	17,637,001	12,548,998	180,744	281,723	643,766
1971	69,725	25,897,459	25,605,890	18,402,069	275,777	430,996	511,584	45,192	20,775,127	20,536,661	14,839,601	196,545	325,022	727,260
Wholesale and Retail Trade not Allocable														
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
1968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
1969	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443
1970	74	22,446	22,360	15,815	292	367	693	74	22,446	22,360	15,815	292	367	693
1971	612	420,353	418,319	314,087	3,952	7,378	11,274	539	396,119	394,108	291,555	3,873	7,131	12,095

Footnotes at end of table.

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions							Deductions			
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1962	13,395	547,273	342,061	76,235	15,328	20,439	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
1968	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,332	19,035	29,509	193,498
1969	28,610	2,231,634	1,592,735	454,308	43,966	68,965	225,624	17,076	1,854,082	1,344,320	399,469	27,969	46,416	324,463
1970	29,317	1,725,317	1,324,212	299,323	40,136	62,358	144,215	16,116	1,307,480	1,000,275	201,197	23,085	40,433	240,242
1971	30,011	1,938,809	1,395,524	275,473	43,202	70,175	230,743	18,665	1,688,640	1,233,690	257,320	28,719	51,869	336,149
SERVICES														
1962	17,537	1,868,164	1,802,023	888,302	102,527	59,642	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373
1968	42,150	5,472,363	5,309,927	2,824,425	240,176	180,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
1969	45,313	5,876,622	5,693,824	2,895,295	230,006	202,249	251,779	26,797	4,563,848	4,424,279	2,213,173	141,280	145,836	419,103
1970	53,491	7,622,199	7,436,823	3,805,693	304,969	263,933	194,610	30,358	5,316,537	5,194,273	2,550,547	165,788	169,675	448,582
1971	51,548	7,486,798	7,279,042	3,853,613	328,732	283,440	162,413	28,967	5,344,820	5,200,329	2,649,192	187,650	178,187	446,209
NATURE OF BUSINESS NOT ALLOCABLE														
1962	362	5,074	4,053	2,660	215	148	415	88	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	[1]815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	970
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	[1]1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962
1968	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	410	1,360	1,273
1969	157	45,348	45,185	40,400	143	226	[1]810	4	21,256	21,095	17,254	122	161	258
1970	834	39,252	38,922	29,471	1,460	629	[1]2,663	184	36,023	35,773	26,005	426	401	2,076
1971	1,649	51,926	48,507	20,905	2,818	2,174	[1]5,501	536	23,293	20,368	6,700	813	725	4,657

n.a. - Not available.

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

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

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions			Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions			Net income
				Cost of sales and operations	Depreciation	Taxes					Cost of sales and operations	Depreciation	Taxes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
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
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
1968	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	40,979,690	85,961,988	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	36,647,277	95,102,002
1969	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	46,476,582	80,218,685	1,045,466	1,461,061,949	1,357,257,862	950,723,315	41,398,688	40,553,510	93,432,590
1970	1,665,477	1,750,728,260	1,620,886,576	1,146,263,273	52,941,266	49,523,243	65,901,614	1,008,337	1,453,122,279	1,342,807,228	939,139,145	41,509,639	40,754,650	83,710,924
1971	1,733,332	1,906,007,776	1,763,760,318	1,241,281,637	57,260,761	52,185,272	79,700,323	1,063,940	1,620,755,731	1,496,206,713	1,041,731,897	46,689,667	43,218,980	96,688,311
AGRICULTURE, FORESTRY, AND FISHERY														
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
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
1968	31,244	9,450,515	9,016,517	6,631,692	363,360	197,528	267,925	17,102	7,548,562	7,210,058	5,221,880	243,330	143,228	501,390
1969	31,974	12,127,144	11,568,926	8,703,651	433,834	251,914	257,199	18,190	9,894,313	9,487,602	7,038,297	294,348	181,248	528,270
1970	37,238	14,277,707	13,591,763	10,555,539	513,870	277,165	65,295	19,843	10,053,338	9,554,311	7,098,072	314,083	192,188	493,400
1971	39,932	14,397,772	13,680,329	10,567,734	528,186	304,270	208,050	22,304	10,492,339	9,973,951	7,522,447	325,592	210,545	613,415
MINING														
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
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
1968	12,813	14,550,455	13,794,849	8,052,484	911,208	387,024	1,603,385	6,823	12,406,224	11,777,868	6,581,203	722,889	322,502	1,970,311
1969	14,027	16,233,328	15,366,731	9,224,886	977,471	426,840	1,553,969	7,003	12,850,783	12,211,730	6,992,701	721,531	308,666	2,048,220
1970	14,465	17,747,750	16,699,586	9,955,600	1,085,965	486,377	1,834,315	7,303	14,787,586	13,952,738	8,047,572	818,613	390,169	2,399,507
1971	12,613	19,479,693	18,398,873	10,774,334	1,117,972	515,389	2,160,759	6,366	14,914,323	14,067,393	7,830,115	764,482	337,801	2,897,239
CONTRACT CONSTRUCTION														
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	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
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
1968	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,353,140	1,713,419	79,348	59,391,628	58,264,162	47,559,051	1,088,206	1,081,507	2,345,391
1969	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,579,668	1,660,343	79,113	67,853,428	66,553,498	54,500,964	1,191,472	1,249,187	2,491,285
1970	138,905	90,610,644	88,945,385	73,434,969	1,685,506	1,671,115	1,538,418	82,078	72,093,301	70,847,768	58,018,772	1,255,666	1,276,174	2,548,013
1971	143,092	97,492,609	95,386,565	78,412,715	1,782,559	1,843,465	1,925,178	86,459	77,978,159	76,545,518	62,243,832	1,335,844	1,408,498	2,972,381
MANUFACTURING														
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	11,956,738	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
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875
1968	191,910	648,964,802	632,925,330	442,193,190	19,757,114	19,237,835	44,411,467	132,393	603,492,141	588,259,473	407,234,914	18,465,435	18,141,925	46,976,015
1969	202,066	710,084,099	689,906,327	485,101,441	21,533,661	21,818,750	41,256,747	135,732	635,126,818	616,463,406	427,065,192	19,170,753	19,935,237	45,272,172
1970	197,807	722,911,319	700,090,661	495,879,549	22,892,481	22,705,034	31,846,078	120,814	604,567,672	585,179,650	406,037,039	18,871,443	19,284,102	37,925,489
1971	200,973	776,478,571	751,346,399	532,440,999	24,516,198	22,737,408	38,750,708	124,555	660,508,594	638,907,555	444,106,840	20,846,505	19,197,347	44,712,811

Footnote at end of table.

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions			Net income (less deficit)				Deductions			Net income
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes		Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
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	44,570,744	7,360,749	4,951,928	8,925,311	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
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
1969	66,944	125,261,815	121,669,836	71,346,721	12,410,656	8,072,485	10,053,831	41,442	105,586,430	102,991,805	57,873,453	10,785,981	7,162,970	11,255,282
1970	67,398	135,492,476	131,463,171	77,743,359	13,403,308	8,835,172	7,543,718	38,204	105,021,677	102,426,487	58,251,721	10,449,785	7,143,890	9,471,595
1971	71,104	149,722,193	145,274,096	86,093,715	14,971,059	9,347,802	7,899,267	42,444	122,379,486	119,205,195	68,198,544	12,464,996	7,848,765	9,475,970
WHOLESALE AND RETAIL TRADE														
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
1969	524,567	508,264,913	497,415,390	385,199,829	4,422,832	6,960,939	10,766,271	353,532	443,902,461	434,341,540	335,644,379	3,730,727	6,061,208	12,725,572
1970	518,062	522,546,369	511,316,883	392,391,856	4,872,819	7,536,828	9,671,044	339,987	441,712,023	432,294,326	331,888,858	3,891,348	6,287,387	12,395,411
1971	538,664	575,729,510	563,615,042	432,440,225	5,394,849	8,468,588	11,362,851	355,428	499,950,679	489,423,168	375,780,413	4,424,381	7,169,891	13,991,011
Wholesale Trade														
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
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
1969	172,138	232,976,637	229,180,568	190,596,872	1,511,992	2,658,606	4,802,752	122,695	207,113,468	203,772,337	169,051,600	1,308,630	2,396,406	5,512,384
1970	165,575	238,793,383	234,885,021	194,841,032	1,632,666	2,887,237	4,440,717	118,414	208,944,501	205,670,776	170,703,835	1,329,150	2,535,904	5,488,342
1971	168,150	258,726,331	254,598,839	210,948,869	1,762,882	3,219,638	4,816,331	116,552	224,836,065	221,320,206	183,077,819	1,449,189	2,775,679	5,908,816
Retail Trade														
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	3,392,899
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
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,120,618	6,746,316
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,148,416	2,410,062	3,652,912	7,194,807
1970	350,773	282,086,692	274,808,037	196,441,737	3,215,208	4,611,954	5,217,027	220,550	231,392,941	225,284,546	160,286,667	2,540,718	3,725,287	6,874,583
1971	366,569	313,959,095	306,048,416	219,382,842	3,592,514	5,188,183	6,486,977	236,006	272,378,467	265,433,423	190,826,558	2,941,284	4,344,980	8,009,830
Wholesale and Retail Trade not Allocable														
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	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
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,951	71,917
1969	619	639,209	619,505	451,647	12,390	12,146	17,180	564	627,140	607,595	444,363	12,035	11,890	18,381
1970	1,714	1,666,294	1,623,825	1,109,087	24,945	37,637	13,300	1,023	1,374,581	1,339,004	898,356	21,480	26,196	32,486
1971	3,945	3,044,084	2,967,787	2,108,514	39,453	60,767	59,543	2,870	2,736,147	2,669,539	1,876,036	33,908	49,232	72,365

Footnote at end of table.

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

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
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
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
1969	428,969	164,290,937	85,124,705	43,634,213	4,065,452	5,341,210	13,014,453	266,549	139,677,860	71,078,884	36,448,897	3,053,821	4,169,198	15,772,302
1970	406,235	177,320,048	92,091,887	48,434,362	4,305,785	5,709,281	12,214,079	248,586	154,284,602	80,155,962	42,899,622	3,237,971	4,555,657	15,081,939
1971	417,736	198,468,720	105,187,629	51,669,927	4,616,644	6,444,457	15,957,404	262,892	179,489,943	95,516,367	47,849,813	3,581,931	5,294,727	18,532,075
SERVICES														
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
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
1969	261,633	60,036,636	57,217,736	32,861,148	3,761,680	2,018,844	1,653,105	143,696	45,923,810	43,884,923	24,958,191	2,446,213	1,480,026	3,334,553
1970	281,218	69,571,428	66,459,515	37,733,747	4,176,363	2,296,475	1,198,703	150,525	50,449,187	48,249,656	26,804,429	2,668,974	1,622,673	3,384,869
1971	287,780	73,595,971	70,265,637	38,534,214	4,313,698	2,508,875	1,471,098	159,689	54,654,265	52,203,928	27,990,554	2,937,199	1,745,080	3,459,700
NATURE OF BUSINESS NOT ALLOCABLE														
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	[1]2,000	875	91,149	84,079	55,181	1,212	2,967	6,494
1969	898	271,576	269,950	225,124	4,014	5,932	2,767	210	246,046	244,474	201,241	3,842	5,770	4,934
1970	4,149	250,519	227,725	134,292	5,169	5,796	[1]10,036	997	152,893	146,330	93,060	1,756	2,410	10,701
1971	21,438	642,737	605,748	347,774	19,596	15,018	[1]34,992	3,803	387,943	363,638	209,339	8,737	6,326	33,709

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 10

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*Asterisk denotes textual reference

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Section 3

Partnerships

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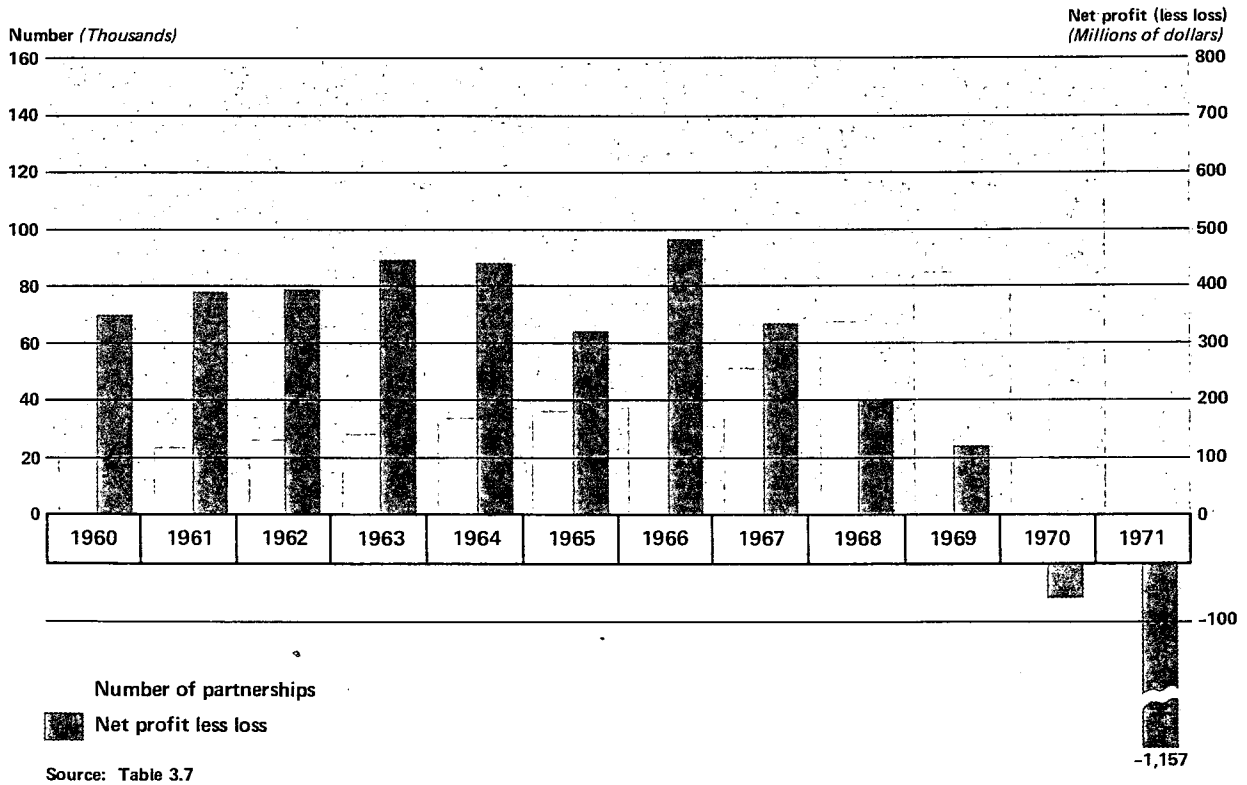
Chart 3A

Number and net profit (less loss) by year of organization



Source: Table 3.7

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnerships income statement. They were reportable only on the partners' returns and thus are not included here. In addition, the parties involved in joint production, extraction, investing, or use agreements that did not involve the active conduct of complete business operations could elect, under Code section 761, not to be considered a partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production, it is believed to be significant.

Balance Sheet Data

Asset and liability information for those partnerships with balance sheets is shown in table 3.6 classified by selected industry and in table 3.7 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Only about 63 percent of all partnerships are covered in these tables; the remainder failed to include balance sheets on their returns.

Partnership balance sheet data are normally published every two years in this series and were last published for 1969.

Year of Organization

Chart 3A shows the number of partnerships and their net profit (less loss) by year of organization, derived from table 3.7. The few part-year returns of partnerships organized in 1972 included in table 3.7 were omitted from the chart, as were years prior to 1960, since the data for these years are not presented on an annual basis in the table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	958,912	3,772,029	98,149,157	5,112,438	3,646,793	5,524,183	12,737,903	9,146,110	[2]	[2]	0.6	0.2	0.2	0.7	1.1
All nonfarm industries	849,621	3,476,821	91,664,808	4,602,115	3,452,979	5,203,555	12,149,296	8,746,015				Not available			
Agriculture, forestry, and fishery	121,318	325,117	7,639,041	549,129	211,436	333,545	720,602	528,570	5.9	4.9	7.7	6.6	6.7	16.2	0.2
Farms	109,291	295,208	6,484,349	510,323	193,814	320,628	588,607	400,095	5.4	4.8	7.3	5.3	6.3	18.1	3.1
Field crop farms	32,959	90,256	1,577,317	160,626	63,954	85,936	207,561	265,442	5.4	10.2	10.5	1.6	8.5	27.4	13.3
Fruit, tree nut, and vegetable farms	10,614	35,466	707,304	54,189	35,679	47,634	151,157	(*)	10.8	19.0	11.9	0.6	10.0	18.6	(*)
Livestock farms	55,537	143,774	3,808,255	261,438	81,610	167,135	185,992	106,734	4.2	1.0	6.8	13.2	10.8	10.2	34.1
Animal specialty farms	1,874	4,201	40,005	4,339	652	1,143	(*)	[3]3,281	23.0	3.4	4.3	[2]	25.4	(*)	31.0
Other farms	8,307	21,511	351,468	29,731	11,919	18,780	40,743	34,609	3.0	9.6	11.1	11.0	3.5	2.4	4.7
Agricultural services and hunting and trapping	8,898	20,905	1,008,736	27,758	13,109	10,205	99,242	121,201	2.3	3.3	1.0	9.1	4.6	2.7	3.6
Miscellaneous agricultrual services	2,581	6,694	372,934	12,789	4,867	4,086	39,310	28,822	3.3	14.7	8.3	15.1	18.7	12.7	30.7
Offices of veterinarians and animal hospitals	2,044	4,635	206,394	5,087	4,528	1,728	30,939	78,605	11.5	11.3	20.6	2.6	24.3	0.7	13.4
Other animal husbandry services	1,833	4,451	337,296	6,039	1,724	3,497	12,883	(*)	9.6	1.5	0.4	6.3	7.7	12.7	(*)
Horticultural services	2,308	4,817	87,872	3,663	1,909	637	15,851	16,409	7.9	11.6	13.7	18.5	10.8	7.7	18.2
Hunting and trapping, and game propagation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Forestry	1,534	4,072	(*)	(*)	(*)	(*)	(*)	(*)	27.5	(*)	(*)	(*)	(*)	(*)	(*)
Fishery	(*)	(*)	81,820	5,605	1,806	(*)	16,697	(*)	(*)	1.1	34.2	21.4	(*)	2.0	(*)
Mining	13,414	122,689	1,292,351	103,488	36,189	22,011	145,283	[3]869,720	3.3	0.8	1.1	7.1	6.2	5.2	16.4
Metal mining	355	1,463	32,641	3,754	1,393	(*)	6,717	(*)	19.7	14.8	28.6	25.1	(*)	25.5	(*)
Coal mining	793	1,964	286,909	23,023	5,043	1,852	49,961	31,592	19.2	8.1	20.7	3.8	10.2	4.2	28.3
Crude petroleum and natural gas	11,632	117,114	828,469	64,765	25,558	15,426	59,684	[3]502,862	1.7	0.3	6.2	5.6	21.0	4.8	14.3
Quarrying and mining, not elsewhere classified	634	2,148	144,332	11,946	4,195	2,782	28,921	(*)	25.8	5.7	6.9	14.6	14.9	3.0	(*)
Contract construction	53,047	123,427	8,338,018	160,257	130,552	65,366	1,579,907	855,788	3.0	2.0	4.0	2.8	9.6	0.7	3.0
General contractors	18,223	45,919	5,190,692	85,374	59,926	48,466	819,959	366,948	3.1	1.7	1.3	3.6	6.1	2.1	2.9
Building construction	15,220	37,945	3,555,284	32,780	38,514	37,052	477,191	253,621	1.2	3.5	10.4	10.6	6.1	4.5	6.3
Heavy construction, except buildings	1,188	3,685	709,992	26,168	10,289	5,422	122,355	45,934	2.8	2.3	10.9	6.7	3.7	0.1	3.8
General contractors not allocable	1,815	4,289	925,416	26,426	11,123	5,992	220,413	67,393	19.5	1.8	6.3	11.0	8.6	1.7	5.1
Special trade contractors	34,815	77,487	3,144,075	74,786	70,589	16,844	759,302	488,947	6.1	2.3	10.1	2.0	19.6	0.8	3.1
Plumbing, heating, and air conditioning	5,843	12,470	685,132	9,352	12,643	2,808	140,360	85,875	8.7	6.0	0.6	8.6	23.6	2.3	9.8
Painting, paperhanging, and decorating	4,132	8,839	189,927	3,944	4,335	(*)	52,335	45,620	15.3	7.0	12.7	9.2	(*)	8.5	27.0
Electrical work	2,882	6,214	346,634	4,364	7,720	1,157	91,454	51,370	1.6	14.0	2.7	13.5	22.8	17.9	24.9
Masonry, stonework, and plastering	3,992	9,402	370,699	5,708	8,397	1,448	115,012	63,049	5.5	4.1	18.0	9.2	10.7	8.4	5.7
Carpentering and flooring	4,116	9,117	237,511	3,329	4,625	(*)	59,075	39,864	26.4	22.2	23.0	24.6	(*)	17.9	15.8
Roofing and sheet metal work	2,764	6,198	247,074	4,692	4,851	601	59,595	45,727	24.8	12.5	4.9	6.4	6.2	0.4	33.8
Concrete work	1,880	5,059	257,775	(*)	5,890	(*)	66,561	29,923	1.8	12.8	(*)	22.1	(*)	0.5	15.0
Water well drilling	554	1,164	49,302	(*)	1,944	451	8,204	7,318	20.8	16.1	(*)	35.0	16.6	9.8	22.1
Miscellaneous special trade contractors	8,652	19,024	760,021	34,844	20,184	7,000	166,706	120,201	5.6	3.2	11.7	1.3	20.6	2.0	3.8
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	27,214	67,655	5,330,608	200,094	107,020	53,385	1,030,504	333,351	6.0	1.7	6.9	3.6	4.6	4.2	6.2
Food and kindred products	2,260	6,063	1,125,811	20,223	14,418	5,928	128,471	45,294	7.9	2.0	14.6	2.0	2.9	5.5	7.0
Textile mill products	(*)	(*)	123,490	5,755	2,449	769	24,433	1,537	(*)	2.7	0.1	1.8	8.3	5.3	12.9
Apparel and other textile products	1,359	3,349	561,345	4,530	12,877	2,855	194,797	35,625	23.0	3.0	10.8	3.5	1.1	0.8	1.6
Lumber and wood products, except furniture	4,720	10,883	913,494	48,242	20,476	18,871	154,720	55,853	16.2	3.2	12.1	7.7	0.9	6.0	21.1
Furniture and fixtures	976	2,446	125,068	2,204	2,479	1,355	28,760	(*)	17.7	0.5	28.3	9.0	31.6	13.5	(*)
Printing, publishing, and allied industries	4,271	11,071	453,974	11,462	10,760	(*)	117,546	55,932	30.2	9.1	22.3	10.3	(*)	8.5	1.2
Chemicals and allied products	706	2,537	259,925	44,348	4,267	6,946	27,528	[3]20,314	11.7	3.7	0.2	4.4	1.5	5.5	4.1
Leather and leather products	(*)	(*)	48,174	428	772	240	8,062	2,344	(*)	2.1	18.7	7.9	16.2	17.3	32.3
Stone, clay, and glass products	1,199	2,829	174,644	8,042	4,737	1,642	36,964	16,813	31.6	4.8	3.0	18.4	0.5	7.0	19.5
Primary metal industries	(*)	(*)	125,356	8,761	3,007	1,497	22,855	(*)	(*)	13.8	5.5	3.9	12.0	22.5	(*)
Fabricated metal products	2,710	7,470	411,410	10,120	9,746	3,135	102,189	51,358	2.1	5.2	9.9	2.6	5.6	2.9	24.1
Machinery, except electrical	2,440	5,573	233,237	7,904	5,665	2,044	59,410	31,948	23.1	19.0	25.0	22.8	16.8	24.5	4.8
Electrical machinery, equipment, and supplies	802	1,912	105,205	1,534	1,608	1,016	18,772	(*)	22.9	16.9	8.7	17.5	31.5	1.5	(*)
Transportation equipment	(*)	(*)	68,142	(*)	1,892	1,032	18,666	(*)	(*)	9.8	(*)	21.0	28.1	10.2	(*)
Manufacturing, not elsewhere classified	4,316	10,147	592,285	24,461	11,710	3,187	86,551	42,521	6.4	2.2	3.3	5.0	5.1	2.4	15.9
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	14,854	43,688	1,353,607	122,124	51,974	30,169	246,607	138,549	4.0	5.7	3.0	3.9	13.9	1.7	15.3
Local and highway passenger transit	941	2,258	52,954	(*)	2,703	847	16,083	(*)	5.7	30.9	(*)	32.7	28.6	8.8	(*)
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	674	1,670	(*)	(*)	(*)	(*)	(*)	(*)	8.4	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Transportation, communication, electric, gas, and sanitary services—Continued															
Trucking and warehousing	8,957	21,187	793,742	64,851	35,569	12,708	152,943	86,708	7.3	3.7	5.7	2.9	3.7	3.7	6.8
Trucking, local and long distance	8,241	19,018	698,939	58,029	30,605	9,953	130,780	73,264	7.7	2.7	2.8	4.2	0.8	3.3	6.5
Public warehousing and motor freight terminals	716	2,169	94,803	6,822	4,964	2,755	22,163	13,444	2.3	10.3	30.3	5.1	19.8	5.9	8.2
Water transportation	1,045	2,904	89,354	(*)	1,928	(*)	14,789	(*)	1.0	14.5	(*)	10.8	(*)	12.2	(*)
Air transportation	337	881	12,175	1,262	(*)	253	2,049	(*)	22.6	15.8	3.3	(*)	0.5	8.1	(*)
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	775	2,622	187,469	18,197	3,051	9,015	(*)	(*)	26.1	29.2	13.9	16.1	19.7	(*)	(*)
Arrangement of transportation, except travel agencies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Travel agencies	(*)	(*)	126,706	405	(*)	(*)	6,210	(*)	(*)	27.6	25.9	(*)	(*)	23.6	(*)
Other transportation services	428	1,734	(*)	17,765	(*)	8,885	(*)	(*)	(2)	(*)	14.9	(*)	19.4	(*)	(*)
Communication	694	2,435	(*)	(*)	1,696	1,926	(*)	(*)	34.8	(*)	(*)	34.9	9.5	(*)	(*)
Electric, gas, and sanitary services	2,095	11,284	138,646	19,190	6,270	2,497	30,414	(*)	1.4	7.5	31.9	26.6	27.7	10.3	(*)
Wholesale and retail trade	195,358	455,915	35,343,481	366,441	577,614	173,548	2,776,567	2,189,261	3.0	1.3	3.4	2.7	6.1	1.0	1.6
Wholesale trade	28,497	74,137	11,027,515	84,200	125,033	42,635	597,434	536,214	1.7	0.9	2.2	3.5	1.0	2.8	2.7
Motor vehicles and automotive equipment	1,958	4,846	511,129	4,372	6,978	1,913	45,704	45,728	3.5	3.9	19.3	0.6	9.0	2.0	14.5
Drugs, chemicals, and allied products	789	2,569	165,238	1,359	1,632	685	12,303	10,303	7.5	8.8	9.8	6.8	12.6	4.7	31.0
Piece goods, notions, and apparel	1,361	3,426	406,016	1,253	3,021	1,600	21,865	30,429	5.1	1.9	28.5	3.5	15.6	3.8	0.6
Groceries and related products	4,677	11,679	2,821,137	18,919	19,457	5,969	161,892	112,562	1.5	0.3	5.1	2.8	4.8	1.1	7.2
Farm product raw materials	2,418	6,212	2,244,520	12,416	7,197	11,966	52,239	42,411	1.5	1.4	1.5	3.5	0.5	4.7	5.6
Electrical goods	795	1,847	210,306	(*)	(*)	(*)	16,867	16,407	2.5	8.1	(*)	(*)	(*)	13.9	24.1
Hardware, and plumbing and heating equipment	1,020	2,505	273,696	1,878	3,651	1,289	23,369	19,248	4.2	3.1	13.7	7.4	0.2	9.3	9.6
Machinery, equipment, and supplies	2,964	7,552	528,817	6,216	6,201	2,895	46,044	41,606	6.3	5.0	7.4	7.4	5.4	5.0	1.1
Alcoholic beverages	534	1,486	596,558	3,254	17,896	1,485	30,995	20,790	1.4	0.4	0.2	0.1	8.6	1.2	4.0
Lumber and construction materials	1,470	4,148	530,118	8,495	5,588	3,034	32,946	33,055	23.0	12.0	6.8	20.1	24.3	21.1	13.1
Wholesale trade, not elsewhere classified	10,510	27,865	2,739,299	24,765	50,839	10,803	153,202	163,631	1.9	(2)	0.8	2.8	3.4	3.8	3.7
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	166,169	380,203	24,270,062	281,541	451,361	130,537	2,174,999	1,648,311	3.9	2.4	3.8	4.3	7.9	2.1	3.0
Building materials, hardware, and farm equipment	9,986	23,662	2,087,260	22,972	38,246	12,229	180,646	149,816	0.8	2.1	5.7	5.1	6.4	4.5	1.6
Building materials dealers	3,776	9,761	943,520	11,946	17,737	5,210	95,044	72,097	5.0	0.2	0.3	1.8	9.1	4.1	0.7
Hardware stores	3,863	8,654	506,696	5,137	12,042	2,840	43,356	51,187	6.6	1.8	10.9	3.7	25.8	2.5	7.6
Farm equipment dealers	2,347	5,247	637,044	5,889	8,467	4,179	42,246	26,532	6.2	8.2	12.0	14.2	24.8	12.8	3.5
General merchandise stores	8,748	20,221	1,039,009	19,248	21,113	5,485	90,576	81,000	12.2	10.0	6.6	9.7	1.3	4.7	13.2
Mail order houses	788	1,721	83,859	329	1,182	(*)	5,367	9,854	5.7	1.2	29.6	1.3	(*)	4.2	19.7
Automatic merchandising machine operators	1,620	3,794	127,279	9,816	4,142	1,999	9,226	7,683	4.6	9.3	0.6	12.9	21.3	31.8	2.8
Direct selling establishments	654	1,484	28,068	805	(*)	138	2,565	(*)	1.2	14.2	13.0	(*)	14.5	19.7	(*)
Variety and other general merchandise stores	5,686	13,222	799,803	8,298	15,428	3,204	73,418	61,160	19.2	13.8	18.5	15.7	6.4	8.9	22.7
Food stores	23,078	52,589	5,073,391	45,532	74,250	14,758	337,020	234,517	5.9	2.4	4.2	0.1	3.3	0.6	7.4
Grocery stores	16,539	37,417	4,284,218	33,881	60,702	11,500	256,483	173,793	3.8	2.4	9.1	0.2	10.6	0.5	3.9
Meat and fish markets	2,134	4,753	372,242	3,428	3,803	928	24,508	24,489	16.1	7.4	0.3	3.4	17.7	11.1	26.1
Fruit stores and vegetable markets	421	980	74,088	607	1,593	(*)	4,523	4,801	18.1	4.6	28.6	23.4	(*)	4.2	34.3
Candy, nut, and confectionery stores	517	1,078	50,554	633	1,171	(*)	3,868	5,393	7.0	9.5	26.3	8.7	(*)	9.6	13.7
Retail bakeries	2,057	5,278	156,220	3,637	4,702	1,197	34,154	18,468	28.4	11.9	7.4	5.8	2.6	6.8	26.8
Dairy products and other food stores	1,410	3,083	136,069	3,346	2,279	(*)	13,484	7,573	5.9	20.7	26.8	21.5	(*)	31.9	20.1
Automotive dealers and service stations	32,820	70,776	6,478,755	46,885	90,398	36,735	410,020	320,228	3.3	5.8	7.6	10.1	10.5	3.7	10.3
Motor vehicle dealers	5,891	13,226	2,807,614	11,826	20,299	18,879	158,572	92,225	0.5	3.5	0.9	1.2	3.0	2.7	9.3
Tire, battery, and accessory dealers	4,405	9,463	514,210	6,583	8,972	2,743	48,662	47,180	9.3	8.3	12.0	14.7	4.7	8.4	23.1
Gasoline service stations	18,873	40,109	2,676,704	23,422	55,135	6,577	178,236	163,605	8.3	7.2	20.4	12.7	31.1	4.0	9.0
Other automotive dealers	3,651	7,978	480,227	5,054	5,992	8,536	24,550	17,218	2.7	9.3	6.4	9.6	16.0	1.4	7.1
Apparel and accessory stores	11,430	29,270	1,366,649	12,345	27,178	6,825	141,404	134,403	4.0	3.9	3.2	0.4	16.8	4.5	6.4
Women's ready-to-wear and accessory stores, and fur shops	4,733	14,227	472,596	4,728	8,841	2,280	49,660	44,002	4.0	11.0	20.8	0.9	2.4	9.3	20.9
Other apparel and accessory stores	6,697	15,043	894,053	7,617	18,337	4,545	91,744	90,401	3.9	0.2	7.8	1.0	24.1	1.8	0.7
Furniture, home furnishings, and equipment	10,120	22,578	1,477,513	16,809	25,573	10,709	141,710	138,471	7.7	3.2	17.4	0.3	22.9	4.6	5.6
Furniture stores	3,673	8,893	767,658	8,187	12,262	4,579	74,644	62,906	13.9	7.7	23.1	9.1	3.7	11.8	9.5
Home furnishings and equipment stores, except appliances	2,315	4,760	208,588	3,213	4,112	(*)	25,761	23,776	12.9	12.0	25.4	1.3	(*)	6.1	18.9
Household appliance, radio, TV, and music stores	4,132	8,925	501,267	5,409	9,199	(*)	41,305	51,789	0.8	7.5	3.9	10.6	(*)	9.3	5.4
Eating and drinking places	34,362	79,983	2,759,139	70,756	102,296	23,679	532,436	251,707	2.1	3.0	2.2	7.2	9.5	8.0	4.7
Eating places	23,395	55,971	2,088,388	55,665	73,127	18,180	440,225	185,024	1.5	0.5	0.4	3.5	8.6	3.3	6.1
Drinking places	10,967	24,012	670,751	15,091	29,169	5,499	92,211	66,683	10.0	10.6	8.8	16.4	12.3	30.4	0.6

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade--Continued															
Retail trade—Continued															
Drug and proprietary stores	3,902	9,677	809,018	6,993	13,760	2,673	90,254	77,535	4.0	7.2	4.4	0.3	2.2	10.9	8.6
Liquor stores	4,564	10,067	833,222	6,461	17,309	3,622	37,403	51,617	6.6	1.8	5.7	0.1	6.6	7.5	0.2
Antique and secondhand stores	3,069	6,739	81,769	1,392	1,345	580	6,205	(*)	15.6	9.3	28.0	1.1	17.0	18.5	(*)
Sporting goods stores and bicycle shops	2,425	5,269	213,685	(*)	3,679	1,343	12,151	17,783	0.7	7.2	(*)	7.0	30.0	12.7	7.0
Jewelry stores	1,902	4,095	218,472	(*)	3,565	(*)	23,457	35,079	4.6	24.2	(*)	21.7	(*)	15.2	19.0
Fuel and ice dealers	1,071	2,367	184,393	4,206	4,513	691	14,722	(*)	4.9	12.0	11.3	31.4	34.9	5.8	(*)
Florists	2,810	6,144	187,565	3,976	5,219	(*)	28,540	22,283	7.0	8.9	20.9	9.7	(*)	11.4	10.3
Cigar stores and stands	270	544	37,336	207	(*)	75	3,643	(*)	0.5	23.9	11.5	(*)	10.0	10.4	(*)
Newsstands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade, not elsewhere classified	15,177	35,231	1,387,253	19,138	21,847	9,232	122,259	107,125	10.0	5.8	2.6	2.5	3.8	9.7	1.6
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	692	1,575	45,904	700	1,220	376	(*)	4,736	19.9	5.6	24.6	17.1	22.3	(*)	14.0
Finance, insurance, and real estate	353,327	2,103,093	18,980,271	2,802,862	2,043,236	4,443,242	1,497,153	[3]463,456	0.2	0.3	0.6	0.3	0.6	2.7	2.3
Finance	85,502	1,001,623	3,964,152	49,195	153,149	523,852	754,317	257,993	6.9	0.3	5.6	2.7	0.3	0.2	1.1
Banking	(*)	(*)	49,383	1,756	1,522	5,239	16,745	(*)	(*)	21.6	32.3	14.8	6.4	13.8	(*)
Credit agencies other than banks	2,411	15,432	359,071	2,315	3,031	15,193	20,462	31,638	22.2	2.1	5.6	13.2	8.7	6.2	24.7
Security and commodity brokers, dealers, exchanges, and services	5,212	49,002	2,404,580	16,078	86,454	228,382	695,738	377,401	17.4	0.4	4.2	2.1	1.0	0.7	4.3
Security underwriting syndicates	2,315	26,786	114,202	68	204	(*)	2,800	72,450	4.9	10.0	18.4	4.3	(*)	9.7	20.4
Security brokers, dealers, and flotation companies	2,689	19,848	2,183,681	15,290	83,898	224,273	673,871	267,799	34.4	0.4	4.6	2.7	0.5	0.6	[2]
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	(*)	(*)	106,697	720	2,352	4,108	19,067	37,152	(*)	7.2	1.9	18.0	27.3	3.2	3.3
Holding and investment companies	77,716	935,181	1,151,118	29,046	62,142	275,038	21,372	[3]157,720	0.5	1.7	19.8	8.0	5.4	19.5	31.2
Investment clubs	19,266	288,501	16,109	(*)	(*)	5,743	(*)	(*)	4.2	3.2	(*)	(*)	5.5	(*)	(*)
Common trust funds	1,582	273,852	530,737	115	317	(*)	(*)	232,315	24.2	2.1	23.9	11.8	(*)	(*)	0.4
Other holding and investment companies	56,868	372,828	604,272	27,835	60,049	268,687	20,953	[3]387,506	1.5	5.2	18.4	9.6	5.3	20.3	12.7
Insurance agents, brokers, and service	9,413	28,361	1,023,500	9,662	16,924	4,824	120,683	264,873	6.3	1.9	0.4	0.3	7.7	11.7	0.3
Real estate	258,412	1,073,109	13,992,619	2,744,005	1,873,163	3,914,566	622,153	[3]986,322	0.5	0.4	0.3	0.5	1.0	3.9	5.6
Operators, except developers, and lessors of buildings	208,976	876,541	10,855,498	2,646,090	1,749,083	3,580,433	469,402	[3]1,083,970	0.6	0.7	0.7	0.4	0.8	3.4	3.6
Lessors of real property other than buildings	24,527	98,022	270,314	38,916	48,744	83,838	(*)	(*)	0.2	4.9	7.4	2.3	3.7	(*)	(*)
Agents, brokers, and managers	10,770	38,334	575,739	27,520	21,808	52,354	44,508	79,187	8.6	0.3	15.0	12.2	2.9	27.8	6.8
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers	11,607	50,453	1,903,907	23,963	45,435	169,120	77,630	(*)	2.0	0.3	1.4	2.6	3.9	4.2	(*)
Operative builders	1,490	6,748	328,682	5,328	6,648	26,999	12,234	[3]2,258	32.6	3.5	11.1	8.9	16.7	9.8	4.7
Combinations of real estate, insurance, loans, and law offices	794	2,363	47,081	1,638	1,089	1,507	(*)	11,554	4.3	15.8	2.7	31.0	29.7	(*)	0.4
Services	172,269	508,812	19,571,373	797,443	482,361	395,343	4,715,994	6,403,931	1.1	1.0	1.6	1.3	3.1	0.1	1.9
Hotels, rooming houses, camps, and other lodgings	12,808	51,086	1,270,830	179,848	101,014	160,548	282,173	[3]22,383	2.5	0.8	6.2	2.8	5.0	0.2	5.7
Hotels	1,898	9,359	376,345	43,866	30,809	42,114	116,869	[3]38,703	13.6	1.9	3.6	10.2	8.4	3.0	2.7
Tourist courts and motels	6,320	25,874	701,310	96,702	52,125	75,966	147,420	33,217	0.4	2.7	6.3	3.3	0.3	1.1	1.8
Trailer parks and camps	3,283	12,328	143,809	28,692	13,689	32,681	10,678	[3]10,013	3.4	6.1	13.7	10.6	15.3	5.8	23.4
Other lodging places	(*)	(*)	49,366	10,588	4,391	9,787	7,206	[3]6,884	(*)	15.5	4.7	0.9	3.1	24.7	8.9
Personal services	28,673	62,814	1,162,504	60,098	36,924	14,693	285,352	216,702	2.0	3.2	2.3	11.5	9.7	9.5	[2]
Coin-operated laundries and dry cleaning	4,677	10,329	120,906	16,943	4,091	3,477	19,475	14,063	3.9	5.9	8.9	4.8	19.5	13.9	31.6
Other laundries and dry cleaning plants	5,455	13,079	344,659	16,022	13,798	4,308	119,889	44,716	5.5	4.5	2.6	15.6	28.0	7.2	3.2
Photographic studios	1,382	2,867	70,393	1,588	1,544	278	(*)	12,751	1.9	25.6	2.5	32.7	29.2	(*)	25.5
Beauty shops	7,237	14,724	173,412	6,279	5,634	(*)	62,792	28,358	12.2	9.4	27.7	13.8	(*)	0.1	15.4
Barber shops	5,081	10,828	88,904	1,914	2,062	284	18,732	37,907	12.0	0.1	3.4	23.5	22.9	11.8	1.7
Shoe repair shops, shoe shine parlors, and hat cleaning shops	443	1,200	12,857	(*)	383	(*)	3,376	(*)	0.6	21.4	(*)	31.7	(*)	13.3	(*)
Funeral service and crematories	2,289	5,178	266,555	12,831	7,176	3,802	30,960	61,036	7.4	2.2	8.4	8.6	3.7	10.9	8.0
Garment pressing, alteration, and repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	1,756	3,815	72,037	3,526	1,794	668	10,466	13,955	15.2	15.7	3.1	25.4	26.0	15.3	33.2
Business services	21,798	67,008	1,206,376	269,108	24,718	105,197	226,202	105,021	[2]	4.4	0.2	6.0	3.1	20.1	0.6
Advertising	1,375	3,373	138,751	2,390	2,177	1,248	18,945	25,976	6.5	6.7	10.2	2.2	27.1	33.4	4.2
Services to buildings	2,697	5,756	(*)	2,184	(*)	(*)	(*)	17,980	0.3	(*)	20.3	(*)	(*)	(*)	11.3
Consulting services	2,497	6,607	133,284	2,158	2,238	2,910	31,967	39,314	1.7	8.8	16.1	1.7	7.7	4.7	14.4
Other business services	15,229	51,272	825,465	262,376	16,375	100,290	124,161	21,751	0.3	1.6	0.2	2.2	3.3	6.2	24.7

Footnotes at end of table.

Table 3.1—PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

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

Industry	Number of—		Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1]						
	Partnerships	Partners							Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Automobile parking, repair, and services	17,887	41,463	866,494	43,729	25,270	16,239	118,682	134,920	2.7	4.7	4.6	2.4	9.9	15.6	12.3
Automobile parking	961	2,738	40,052	1,747	(*)	3,712	8,499	4,693	3.4	11.8	10.5	(*)	25.5	22.7	28.1
Top and body repair shops	3,421	7,146	174,508	3,463	3,993	983	29,098	31,616	3.4	6.1	18.8	4.9	17.8	2.9	12.2
General repair shops	8,630	19,406	430,805	9,466	10,115	3,190	55,587	73,008	5.6	13.1	14.9	23.3	4.6	25.1	0.6
Tire, paint, and other repair shops	956	2,052	(*)	1,074	(*)	(*)	(*)	6,554	3.5	(*)	23.4	(*)	(*)	(*)	0.6
Other automobile services, except repair	3,919	10,121	156,975	27,979	5,390	8,025	15,982	(*)	1.2	19.8	10.1	30.4	9.7	5.5	(*)
Repair services, except automobile	8,296	17,321	300,669	7,489	6,667	1,630	48,304	63,539	26.4	10.9	16.3	10.5	34.7	16.5	9.1
Radio and TV repair shops	1,611	3,319	50,403	(*)	938	117	4,228	10,173	34.6	25.3	(*)	16.5	2.1	17.0	14.7
Electrical repair shops, except radio and TV	1,704	3,566	82,723	1,487	1,735	(*)	(*)	(*)	9.0	4.1	7.0	5.2	(*)	(*)	(*)
Reupholstery and furniture repair	1,725	3,538	44,050	914	959	(*)	7,122	(*)	29.3	7.1	10.9	14.1	(*)	20.1	(*)
Other repair services, except automobile	3,256	6,898	123,493	3,979	3,035	(*)	23,866	25,806	29.8	16.3	20.6	10.5	(*)	13.3	26.4
Motion pictures	1,376	4,506	294,498	35,870	5,975	3,894	33,820	(*)	8.0	1.4	13.5	4.1	18.6	10.7	(*)
Production, distribution, and related services	529	2,035	176,877	30,666	1,409	1,861	11,505	(*)	14.4	0.7	14.8	9.0	25.9	21.6	(*)
Theaters	847	2,471	117,621	5,204	4,566	2,033	22,315	12,116	4.0	4.4	5.9	2.6	11.9	5.1	33.1
Amusement and recreation services, except motion pictures	10,000	37,308	612,718	41,600	23,729	(*)	151,374	(*)	13.3	0.9	12.8	3.6	(*)	1.3	(*)
Theatrical producers, bands, orchestras, and entertainers	2,008	16,560	137,076	3,443	2,336	(*)	34,322	13,774	7.7	3.2	1.1	0.8	(*)	1.0	31.4
Bowling alleys and billiard and pool parlors	1,679	4,318	127,968	9,011	6,824	2,990	30,112	(*)	7.3	5.3	12.5	3.2	17.8	7.2	(*)
Other amusement and recreation services	6,313	16,430	347,674	29,146	14,569	(*)	86,940	(*)	16.6	0.8	22.3	4.5	(*)	4.3	(*)
Medical and health services	22,078	69,690	4,415,223	54,767	87,047	27,653	969,531	1,998,622	0.3	2.0	6.6	0.7	1.7	0.3	2.4
Offices of physicians and surgeons	14,013	44,269	3,127,487	24,346	43,883	5,599	557,559	1,733,726	1.2	0.2	13.5	2.6	18.6	0.3	0.1
Offices of dentists and dental surgeons	2,221	5,035	255,245	4,262	4,485	1,290	48,468	110,949	30.2	23.1	5.8	31.0	1.4	17.3	24.0
Offices of osteopathic physicians	342	805	41,834	367	531	(*)	6,190	21,116	11.3	10.1	24.5	8.5	(*)	18.9	26.7
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	(*)	(*)	228,810	3,593	9,078	2,889	106,311	(*)	(*)	5.5	11.7	7.2	15.5	8.4	(*)
Medical laboratories	1,085	5,406	136,870	3,592	2,478	421	31,622	44,072	10.6	2.8	51.3	6.4	1.8	13.3	25.4
Dental laboratories	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sanatoria, and convalescent and rest homes	1,244	4,406	362,195	13,913	21,648	14,713	170,156	[3]3,061	10.8	1.8	9.0	1.9	8.1	0.4	32.6
Registered and practical nurses	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Optometrists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	973	2,951	113,362	1,409	1,926	814	21,722	(*)	10.2	12.9	21.5	5.8	12.3	1.9	(*)
Legal services	26,683	89,949	5,476,832	60,616	91,176	10,986	1,172,687	2,889,211	1.4	1.6	3.5	2.2	0.4	2.3	1.6
Educational services	2,922	9,771	68,043	2,449	(*)	(*)	11,354	(*)	5.6	0.1	1.4	(*)	(*)	21.6	(*)
Engineering services	3,242	8,534	811,425	6,745	15,582	2,304	302,869	146,846	3.4	7.5	10.3	4.7	14.8	6.1	12.5
Architectural services	3,587	9,037	720,943	5,952	11,534	2,848	195,085	163,602	0.9	10.6	4.3	10.9	13.1	6.4	17.2
Certified public accountants	6,560	24,858	1,985,721	21,971	41,742	10,345	805,370	565,971	5.3	3.9	1.4	5.7	8.7	4.3	4.8
Other accounting, auditing, and bookkeeping services	3,983	9,318	193,179	5,054	4,639	1,911	56,000	(*)	3.8	13.4	0.6	9.5	0.3	7.6	(*)
Other services	2,376	6,149	185,918	2,147	4,503	(*)	57,191	(*)	7.9	3.9	18.4	13.4	(*)	3.2	(*)
Nature of business not allocable	8,111	21,633	300,407	10,600	6,411	7,574	25,286	29,836	8.5	13.6	30.3	17.8	2.0	16.4	30.3

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

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 and 3 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than .05 percent.

[3]Loss exceeds profit.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations". Columns 3 and 10 refer to Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery							Mining		
		Total	Farms					Other agriculture, forestry, and fishery	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	958,912	121,318	109,291	32,959	10,614	55,537	10,181	12,027	13,414	11,632	1,782
Total receipts	99,802,234	8,258,526	7,075,388	1,874,670	756,924	4,011,095	432,699	1,183,138	1,378,948	893,001	485,947
Business receipts	96,277,784	7,639,041	6,484,349	1,577,317	707,304	3,808,255	391,473	1,154,692	1,292,351	828,469	463,882
Income from other partnerships, etc	210,117	2,767	2,451	1,223	395	825	8	316	8,114	7,996	118
Nonqualifying dividends	12,198	636	605	282	91	203	29	31	92	89	3
Interest	1,105,988	35,236	33,415	7,593	6,161	16,197	3,464	1,821	8,218	6,757	1,461
Rents	444,182	61,780	60,386	27,247	8,233	22,756	2,150	1,394	13,311	9,788	3,523
Royalties	128,299	7,676	7,583	2,480	155	4,487	461	93	27,026	25,993	1,033
Farm net profit	21,910	21,056	21,056	6,816	1,573	8,692	3,975	-	15	1	14
Net gain, noncapital assets	186,630	31,190	25,852	3,237	1,518	19,881	1,216	5,338	4,865	1,946	2,919
Other receipts	1,415,126	459,144	439,691	248,475	31,494	129,799	29,923	19,453	24,956	11,962	12,994
Total deductions	90,656,124	7,729,956	6,675,293	1,609,228	760,333	3,904,361	401,371	1,054,663	2,248,668	1,795,863	452,805
Cost of sales and operations, total	47,930,134	5,106,164	4,359,844	880,323	412,680	2,826,259	240,582	746,320	548,839	309,413	239,426
Inventory, beginning-of-year	5,086,492	421,364	377,141	41,971	3,789	303,992	27,389	44,223	11,338	2,537	8,801
Purchases	33,369,874	2,295,147	1,775,134	161,368	68,990	1,452,109	92,667	520,013	54,740	22,803	31,937
Cost of labor	4,113,595	668,222	565,689	201,878	143,919	179,604	40,288	102,533	120,865	44,891	75,974
Material and supplies	2,272,701	173,857	139,141	34,021	28,621	66,109	10,390	34,716	44,399	17,124	27,275
Other costs	8,598,805	1,999,889	1,905,250	481,991	170,631	1,155,343	97,285	94,639	327,761	225,394	102,367
Less: Inventory, end-of-year	5,511,333	452,315	402,511	40,906	3,270	330,898	27,437	49,804	10,264	3,336	6,928
Salaries and wages	8,624,308	52,380	22,918	5,683	7,238	6,388	3,609	29,462	24,418	14,793	9,625
Payments to partners	1,878,045	87,438	63,828	15,761	10,651	29,578	7,838	23,610	17,154	10,759	6,395
Rent	2,606,941	306,649	291,440	145,009	35,489	99,661	11,281	15,209	53,141	36,153	16,988
Interest	5,524,183	333,545	320,628	85,936	47,634	167,135	19,923	12,917	22,011	15,426	6,585
Taxes	3,646,793	211,436	193,814	63,954	35,679	81,610	12,571	17,622	36,189	25,558	10,631
Bad debts	182,872	3,336	1,616	627	44	758	187	1,720	1,963	1,691	272
Repairs	1,331,403	283,005	257,012	99,081	27,265	114,299	16,367	25,993	37,605	13,562	24,043
Depreciation	5,112,438	549,129	510,323	160,626	54,189	261,438	34,070	38,806	103,488	64,765	38,723
Amortization	40,730	104	99	34	35	24	6	5	226	22	204
Depletion	207,540	2,647	2,112	641	31	1,219	221	535	139,716	114,233	25,483
Retirement plans, etc	100,232	1,176	834	341	68	409	16	342	1,367	680	687
Employee benefit programs	103,108	1,032	680	165	146	286	83	352	1,430	235	1,195
Net loss from other partnerships, etc	479,186	8,464	8,184	258	2,828	3,369	1,729	280	85,466	83,596	1,870
Farm net loss	11,170	9,603	9,257	2,057	141	4,636	2,423	346	4	4	-
Net loss, noncapital assets	48,368	5,822	4,763	1,094	222	3,179	268	1,059	2,540	949	1,591
Other deductions	12,828,673	768,026	627,941	147,638	125,993	304,113	50,197	140,085	1,173,111	1,104,024	69,087
Net profit (less loss)	9,146,110	528,570	400,095	265,442	[1]3,409	106,734	31,328	128,475	[1]869,720	[1]902,862	33,142
Net profit	15,506,775	1,069,551	909,647	339,553	100,378	403,731	65,985	159,904	326,047	263,976	62,071
Net loss	6,360,665	540,981	509,552	74,111	103,787	296,997	34,657	31,429	1,195,767	1,166,838	28,929
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	641,383	79,552	71,565	24,144	6,201	35,767	5,453	7,987	6,690	5,651	1,039
Total receipts	83,653,858	6,594,077	5,566,728	1,584,218	604,453	3,051,475	326,582	1,027,349	1,135,605	718,658	416,947
Business receipts	80,787,398	6,116,246	5,112,592	1,332,537	572,603	2,911,844	295,608	1,003,654	1,077,141	670,161	406,980
Income from other partnerships, etc	199,573	2,354	2,069	1,174	254	633	8	285	7,727	7,609	118
Nonqualifying dividends	8,609	480	450	227	80	126	17	30	78	75	3
Interest	929,447	24,585	23,074	6,560	2,896	10,736	2,882	1,511	5,740	4,801	939
Rents	335,316	44,521	43,460	22,448	5,619	14,328	1,065	1,061	10,026	6,876	3,150
Royalties	106,883	6,157	6,154	2,309	33	3,447	365	3	20,359	19,368	991
Farm net profit	20,696	19,959	19,959	6,471	1,506	8,104	3,878	-	14	-	14
Net gain, noncapital assets	140,542	18,388	13,542	2,402	1,040	9,269	831	4,846	3,971	1,190	2,781
Other receipts	1,125,394	361,387	345,428	210,090	20,422	92,988	21,928	15,959	10,549	8,578	1,971
Total deductions	68,147,083	5,524,526	4,657,081	1,244,665	504,075	2,647,744	260,597	867,445	809,558	454,682	354,876
Cost of sales and operations, total	40,923,449	3,867,849	3,234,574	699,806	314,781	2,057,031	162,956	633,275	378,326	178,743	199,583
Inventory, beginning-of-year	4,130,254	310,460	272,690	30,398	1,388	222,930	17,974	37,770	9,651	2,071	7,580
Purchases	29,416,494	1,842,955	1,390,942	136,430	63,378	1,120,101	71,033	452,013	49,346	20,194	29,152
Cost of labor	3,318,159	482,473	398,162	156,479	106,851	111,954	22,878	84,311	101,731	37,767	63,964
Material and supplies	1,819,662	135,438	105,377	27,707	23,726	47,606	6,338	30,061	38,575	13,844	24,731
Other costs	6,666,145	1,419,591	1,349,166	379,943	121,899	784,103	63,221	70,425	187,642	107,674	79,968
Less: Inventory, end-of-year	4,427,265	323,068	281,763	31,151	2,461	229,663	18,488	41,305	8,619	2,807	5,812
Salaries and wages	7,354,935	42,688	14,836	4,364	4,039	4,351	2,082	27,852	12,058	5,961	6,097
Payments to partners	1,317,350	53,406	32,860	11,065	6,791	11,625	3,379	20,546	6,245	3,122	3,123
Rent	1,990,279	224,423	211,061	116,009	27,615	59,242	8,195	13,362	19,211	6,321	12,890
Interest	1,958,353	174,085	165,307	53,091	13,972	87,658	10,586	8,778	10,500	7,353	3,147
Taxes	2,318,704	147,270	133,547	48,429	21,263	55,556	8,299	13,723	27,058	18,511	8,547
Bad debts	103,754	2,655	1,237	494	26	548	169	1,418	689	445	244
Repairs	874,270	199,194	180,463	74,172	17,654	77,118	11,519	18,731	29,178	10,389	18,789
Depreciation	2,525,748	356,942	330,273	118,631	28,469	163,097	20,076	26,669	71,419	41,364	30,055
Amortization	11,585	50	48	32	10	6	-	2	204	-	204
Depletion	169,654	2,091	1,729	584	8	931	206	362	120,178	95,525	24,653
Retirement plans, etc	92,732	1,042	768	341	68	345	14	274	1,012	553	459
Employee benefit programs	90,789	827	493	130	86	200	77	334	1,337	216	1,121
Net loss from other partnerships, etc	25,488	1,842	1,834	111	466	1,255	2	8	1,751	1,727	24
Farm net loss	439	102	8	4	-	4	-	94	-	-	-
Net loss, noncapital assets	9,189	2,039	2,000	317	23	1,547	113	39	33	15	18
Other deductions	8,380,365	448,021	346,043	117,085	68,804	127,230	32,924	101,978	130,359	84,437	45,922
Net profit	15,506,775	1,069,551	909,647	339,553	100,378	403,731	65,985	159,904	326,047	263,976	62,071

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Contract construction							Manufacturing				
			Special trade contractors									
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Printing, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT												
Number of partnerships	53,047	18,223	34,815	5,843	4,132	3,992	20,848	27,214	4,720	4,271	2,440	15,783
Total receipts	8,454,570	5,278,913	3,172,386	691,218	192,881	372,594	1,915,693	5,393,558	932,202	458,874	234,771	3,767,711
Business receipts	8,338,018	5,190,692	3,144,075	685,132	189,927	370,699	1,898,317	5,330,608	913,494	453,974	233,237	3,729,903
Income from other partnerships, etc	11,910	8,697	3,213	14	-	222	2,977	213	22	-	-	191
Nonqualifying dividends	114	99	15	5	-	-	10	68	4	1	7	56
Interest	13,310	9,986	3,324	1,151	344	142	1,687	8,121	2,198	802	241	4,880
Rents	38,676	27,741	10,935	2,621	2,228	1,170	4,916	14,693	5,095	974	384	8,240
Royalties	156	133	23	10	-	-	13	2,852	1,141	11	11	1,689
Farm net profit	14	11	3	-	-	3	-	52	-	-	-	52
Net gain, noncapital assets	11,417	8,351	3,048	69	201	8	2,770	3,378	2,121	58	340	859
Other receipts	40,955	33,203	7,750	2,216	181	350	5,003	33,573	8,127	3,054	551	21,841
Total deductions	7,598,782	4,911,965	2,683,439	605,343	147,261	309,545	1,621,290	5,060,207	876,349	402,942	202,823	3,578,093
Cost of sales and operations, total	6,215,776	4,199,772	2,013,576	495,878	103,295	245,108	1,169,295	3,727,093	612,920	251,909	131,219	2,731,045
Inventory, beginning-of-year	345,308	257,458	87,850	32,144	5,328	4,458	45,920	406,178	71,344	16,459	17,229	301,146
Purchases	1,207,014	512,650	694,364	242,101	23,573	39,905	388,785	2,128,378	306,644	110,583	61,409	1,649,742
Cost of labor	1,428,013	749,865	677,757	127,791	44,616	103,091	402,259	844,888	135,931	91,468	47,370	570,119
Material and supplies	1,179,444	821,747	357,424	72,303	20,961	58,887	205,273	251,315	44,052	16,012	11,040	180,211
Other costs	2,334,490	2,035,663	297,063	60,951	19,588	40,969	175,555	514,246	126,882	35,979	12,444	338,941
Less: Inventory, end-of-year	278,493	177,611	100,882	39,412	10,771	2,202	48,497	417,912	71,933	18,592	18,273	309,114
Salaries and wages	151,894	70,094	81,545	12,569	7,719	11,921	49,336	185,616	18,789	26,078	12,040	128,709
Payments to partners	139,427	52,476	86,892	12,316	6,170	7,520	60,886	102,829	11,308	17,630	8,413	65,478
Rent	118,219	78,000	40,098	4,883	1,327	2,322	31,566	85,598	22,301	10,299	3,720	49,278
Interest	65,366	48,466	16,844	2,808	1,120	1,448	11,468	53,385	18,871	2,868	2,044	29,602
Taxes	130,552	59,926	70,589	12,643	4,335	8,397	45,214	107,020	20,476	10,760	5,665	70,119
Bad debts	5,520	2,025	3,471	1,319	130	343	1,679	11,020	1,026	2,557	344	7,093
Repairs	85,492	50,330	35,162	2,338	794	2,596	29,434	81,363	24,340	3,360	4,080	49,583
Depreciation	160,257	85,374	74,786	9,352	3,944	5,708	55,782	200,094	48,242	11,462	7,904	132,486
Amortization	682	626	56	4	-	14	38	1,333	126	435	6	766
Depletion	908	472	436	195	-	6	235	24,530	23,777	-	15	738
Retirement plans, etc	7,118	3,645	3,473	640	95	329	2,409	8,174	377	1,165	341	6,291
Employee benefit programs	13,086	4,263	8,823	1,530	220	700	6,373	11,851	1,082	1,378	786	8,605
Net loss from other partnerships, etc	2,322	1,952	370	-	1	8	361	1,940	30	283	-	1,627
Farm net loss	22	5	17	-	-	-	17	1	-	-	-	1
Net loss, noncapital assets	2,464	2,313	151	5	37	1	108	987	529	18	18	422
Other deductions	499,677	252,226	247,150	48,863	18,074	23,124	157,089	457,373	72,155	62,740	26,228	296,250
Net profit (less loss)	855,788	366,948	488,947	85,875	45,620	63,049	294,403	333,351	55,853	55,932	31,948	189,618
Net profit	968,181	453,388	514,775	88,985	46,643	65,845	313,302	495,515	76,979	71,698	38,747	308,091
Net loss	112,393	86,440	25,828	3,110	1,023	2,796	18,899	162,164	21,126	15,766	6,799	118,473
PARTNERSHIPS WITH NET PROFIT												
Number of partnerships	43,063	13,936	29,120	5,045	3,555	3,708	16,812	19,871	3,925	3,022	1,928	10,996
Total receipts	7,261,188	4,382,876	2,876,894	644,001	185,845	354,068	1,692,980	4,544,048	698,686	401,238	196,461	3,247,663
Business receipts	7,166,478	4,313,480	2,851,580	638,420	183,510	352,211	1,677,439	4,498,432	688,826	397,292	195,234	3,217,080
Income from other partnerships, etc	11,880	8,667	3,213	14	-	222	2,977	190	11	-	-	179
Nonqualifying dividends	85	70	15	5	-	-	10	48	-	1	-	47
Interest	11,558	8,427	3,131	1,010	344	139	1,638	6,798	1,607	545	225	4,421
Rents	32,756	23,701	9,055	2,285	1,616	1,141	4,013	9,580	2,264	633	222	6,461
Royalties	156	133	23	10	-	-	13	1,717	150	11	11	1,545
Farm net profit	10	7	3	-	-	3	-	51	-	-	-	51
Net gain, noncapital assets	8,111	5,222	2,889	69	201	8	2,611	3,011	1,979	57	320	655
Other receipts	30,154	23,169	6,985	2,188	174	344	4,279	24,221	3,849	2,699	449	17,224
Total deductions	6,293,007	3,929,488	2,362,119	555,016	139,202	288,223	1,379,678	4,048,533	621,707	329,540	157,714	2,939,572
Cost of sales and operations, total	5,219,481	3,413,417	1,804,869	453,852	100,973	229,093	1,020,951	3,089,673	457,733	212,918	103,849	2,315,173
Inventory, beginning-of-year	296,695	216,692	80,003	31,156	4,965	3,942	39,940	307,756	50,517	13,5:3	9,985	233,701
Purchases	1,061,491	431,770	629,721	225,134	22,778	37,425	344,384	1,853,755	247,421	97,336	49,713	1,459,285
Cost of labor	1,187,020	586,403	600,317	115,366	43,596	99,203	342,152	689,836	102,318	76,923	39,050	471,545
Material and supplies	966,038	647,648	318,228	62,996	20,389	56,048	178,795	184,649	23,477	12,926	8,443	139,803
Other costs	1,933,963	1,664,817	268,413	57,529	19,503	34,184	157,197	377,004	85,388	26,581	7,620	257,415
Less: Inventory, end-of-year	225,726	133,913	91,813	38,329	10,258	1,709	41,517	323,327	51,388	14,401	10,962	246,576
Salaries and wages	119,791	49,286	70,505	12,303	7,193	10,580	40,429	140,259	12,594	22,678	9,673	95,314
Payments to partners	87,995	35,899	52,055	10,961	3,425	5,656	32,013	68,693	7,796	9,939	5,519	45,439
Rent	87,431	58,168	29,263	4,440	1,211	2,210	21,402	56,611	7,026	7,532	3,013	39,040
Interest	43,802	30,248	13,554	2,484	1,016	1,362	8,692	26,626	6,093	2,063	1,247	17,223
Taxes	110,446	48,805	61,627	11,391	4,247	7,899	38,090	83,969	14,698	8,847	4,515	55,909
Bad debts	4,476	1,338	3,138	1,269	130	280	1,459	8,983	944	2,226	272	5,541
Repairs	67,535	36,666	30,869	1,901	761	2,563	25,644	62,527	17,547	2,890	1,645	40,445
Depreciation	127,658	64,256	63,402	8,372	3,258	5,414	46,358	124,199	27,869	8,534	6,142	81,654
Amortization	678	626	52	4	-	14	34	789	101	348	6	334
Depletion	663	427	236	-	-	6	230	10,445	9,780	-	15	650
Retirement plans, etc	5,845	2,639	3,206	640	84	329	2,153	6,557	291	1,136	191	4,939
Employee benefit programs	11,656	3,607	8,049	1,505	220	626	5,698	9,265	757	1,280	607	6,621
Net loss from other partnerships, etc	907	537	370	-	1	8	361	370	29	-	-	341
Farm net loss	20	3	17	-	-	-	17	1	-	-	-	1
Net loss, noncapital assets	229	85	144	5	37	1	101	849	529	18	12	290
Other deductions	404,394	183,481	220,763	45,889	16,646	22,182	136,046	358,717	57,920	49,131	21,008	230,658
Net profit	968,181	453,388	514,775	88,985	46,643	65,845	313,302	495,515	76,979	71,698	38,747	308,091

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
											Food stores		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Number of partnerships	14,854	12,065	8,957	3,108	2,789	195,358	28,497	166,169	9,986	8,748	23,078	16,539	6,539
Total receipts	1,391,875	1,176,978	821,808	355,170	214,897	35,753,390	11,164,647	24,542,170	2,124,524	1,053,076	5,104,764	4,311,649	793,115
Business receipts	1,353,607	1,142,244	793,742	348,502	211,363	35,343,481	11,027,515	24,270,062	2,087,260	1,039,009	5,073,391	4,284,218	789,173
Income from other partnerships, etc	1,320	1,320	383	937	-	4,140	1,606	2,534	723	174	75	30	45
Nonqualifying dividends	4	4	4	-	-	1,442	254	1,188	426	22	466	447	19
Interest	2,220	1,644	1,091	553	576	42,012	12,568	29,400	4,345	1,764	2,272	2,015	257
Rents	10,139	9,277	7,819	1,458	862	112,261	26,822	85,216	9,906	4,917	11,243	9,266	1,977
Royalties	189	183	171	12	6	1,011	343	668	125	59	71	17	54
Farm net profit	4	4	4	-	-	433	311	122	12	45	55	55	-
Net gain, noncapital assets	3,019	2,001	1,347	654	1,018	12,163	2,613	9,540	810	712	3,336	2,622	714
Other receipts	21,373	20,301	17,247	3,054	1,072	236,447	92,615	143,440	20,917	6,374	13,855	12,979	876
Total deductions	1,253,326	1,058,020	735,100	322,920	195,306	33,564,129	10,628,433	22,893,859	1,974,708	972,076	4,870,247	4,137,856	732,391
Cost of sales and operations, total	650,202	568,218	365,214	203,004	81,984	26,588,228	9,106,339	17,451,045	1,557,992	703,100	4,047,714	3,508,179	539,535
Inventory, beginning-of-year	10,214	7,763	6,304	1,459	2,451	3,273,395	816,371	2,451,960	431,419	167,077	249,106	232,658	16,448
Purchases	187,142	175,069	128,650	46,419	12,073	25,395,803	8,638,794	16,726,360	1,484,983	666,721	3,975,111	3,467,138	507,973
Cost of labor	212,864	167,867	133,868	33,999	44,997	230,844	71,713	159,129	21,373	1,724	9,405	3,122	6,283
Material and supplies	40,873	35,248	31,825	3,423	5,625	261,014	75,638	185,053	19,191	3,039	26,424	16,236	10,188
Other costs	210,828	192,727	70,481	122,246	18,101	1,020,261	394,691	624,693	51,734	43,172	53,627	37,380	16,247
Less: Inventory, end-of-year	11,719	10,456	5,914	4,542	1,263	3,593,089	890,868	2,696,150	450,708	178,633	265,959	248,355	17,604
Salaries and wages	33,743	30,990	19,075	11,915	2,753	2,545,723	525,721	2,015,870	159,273	88,852	327,615	253,361	74,254
Payments to partners	36,833	26,957	21,748	5,209	9,876	456,415	97,188	358,589	33,999	18,006	46,619	32,500	14,119
Rent	36,531	29,252	22,032	7,220	7,279	530,621	72,939	457,081	17,127	21,212	55,564	38,072	17,492
Interest	30,169	25,746	12,708	13,038	4,423	173,548	42,635	130,537	12,229	5,485	14,758	11,500	3,258
Taxes	51,974	44,008	35,569	8,439	7,966	577,614	125,033	451,361	38,246	21,113	74,250	60,702	13,548
Bad debts	2,306	1,525	1,046	479	781	61,816	19,804	41,892	7,125	1,931	3,216	2,929	287
Repairs	61,035	53,240	44,976	8,264	7,795	156,784	36,189	120,474	9,884	5,543	21,805	16,346	5,459
Depreciation	122,124	96,592	64,851	31,741	25,532	366,441	84,200	281,541	22,972	19,248	45,532	33,881	11,651
Amortization	280	180	35	145	100	974	268	706	14	2	169	32	137
Depletion	217	188	67	121	29	1,536	1,092	444	58	3	46	18	28
Retirement plans, etc	1,067	932	634	298	135	11,502	5,766	5,732	649	538	1,054	793	261
Employee benefit programs	1,850	1,587	1,273	314	263	16,396	5,958	10,437	1,384	447	2,401	1,721	680
Net loss from other partnerships, etc	1,167	162	39	123	1,005	2,803	994	1,778	127	2	598	50	548
Farm net loss	-	-	-	-	-	83	1	82	-	-	11	11	-
Net loss, noncapital assets	878	783	750	33	95	3,465	667	2,798	26	200	211	209	2
Other deductions	222,950	177,660	145,083	32,577	45,290	2,070,180	503,639	1,563,492	113,603	86,394	228,684	177,552	51,132
Net profit (less loss)	138,549	118,958	86,708	32,250	19,591	2,189,261	536,214	1,648,311	149,816	81,000	234,517	173,793	60,724
Net profit	194,585	155,672	100,669	55,003	38,913	2,412,857	585,406	1,822,082	161,521	88,897	256,072	189,542	66,530
Net loss	56,036	36,714	13,961	22,753	19,322	223,596	49,192	173,771	11,705	7,897	21,555	15,749	5,806
PARTNERSHIPS WITH NET PROFIT													
Number of partnerships	10,425	8,394	6,519	1,875	2,031	146,049	21,459	124,165	7,603	6,253	18,738	13,754	4,984
Total receipts	1,153,396	975,652	705,828	269,824	177,744	32,041,326	10,238,323	21,758,684	1,942,390	939,978	4,545,486	3,853,089	692,397
Business receipts	1,122,657	947,272	682,082	265,190	175,385	31,676,000	10,112,908	21,519,325	1,908,974	927,462	4,516,990	3,828,343	688,647
Income from other partnerships, etc	1,320	1,320	383	937	-	3,568	1,550	2,018	723	174	56	28	28
Nonqualifying dividends	3	3	3	-	-	1,343	218	1,125	426	22	419	410	9
Interest	1,801	1,324	897	427	477	38,924	11,599	27,309	3,939	1,680	2,115	1,865	250
Rents	6,184	5,355	4,850	505	829	96,494	24,058	72,213	9,404	4,163	10,401	8,437	1,964
Royalties	7	1	1	-	6	787	145	642	105	59	70	16	54
Farm net profit	4	4	4	-	-	406	311	95	12	45	31	31	-
Net gain, noncapital assets	2,285	1,437	1,099	338	848	10,330	2,410	7,910	727	565	3,074	2,443	631
Other receipts	19,135	18,936	16,509	2,427	199	213,474	85,124	128,047	18,080	5,808	12,330	11,516	814
Total deductions	958,811	819,980	605,159	214,821	138,831	29,628,469	9,652,917	19,936,602	1,780,869	851,081	4,289,414	3,663,547	625,867
Cost of sales and operations, total	523,187	459,239	314,029	145,210	63,948	23,807,352	8,338,834	15,439,718	1,417,242	629,590	3,593,343	3,126,303	467,040
Inventory, beginning-of-year	8,070	5,722	5,349	373	2,348	2,811,537	712,341	2,094,945	376,333	147,369	216,332	202,425	13,907
Purchases	150,513	144,558	113,284	31,274	5,955	22,793,636	7,934,244	14,830,921	1,361,021	597,064	3,528,902	3,091,343	437,059
Cost of labor	181,131	144,116	114,804	29,312	37,015	204,104	63,616	140,486	18,582	1,544	8,149	2,495	5,654
Material and supplies	31,776	27,763	24,735	3,028	4,013	215,236	61,466	153,460	17,247	1,347	21,814	12,337	9,477
Other costs	159,054	143,361	61,457	81,904	15,693	893,866	348,552	544,440	43,290	40,485	48,040	32,650	15,390
Less: Inventory, end-of-year	7,357	6,281	5,600	681	1,076	3,111,027	781,385	2,324,534	399,231	158,219	229,894	215,447	14,447
Salaries and wages	28,383	25,871	15,884	9,987	2,512	2,191,677	469,863	1,717,872	141,511	77,105	284,161	220,455	63,706
Payments to partners	24,317	18,606	14,754	3,852	5,711	325,726	69,796	255,292	26,721	12,301	33,389	24,523	8,866
Rent	27,251	21,613	16,345	5,268	5,638	433,240	62,141	370,534	13,912	16,520	46,512	31,820	14,692
Interest	13,322	10,966	8,815	2,151	2,356	129,891	34,076	95,480	9,966	3,556	11,174	9,029	2,145
Taxes	41,767	36,635	29,386	7,249	5,132	499,320	113,623	384,498	33,501	19,082	64,796	53,179	11,617
Bad debts	1,636	1,057	660	397	579	47,340	14,088	33,135	6,088	1,700	2,458	2,296	162
Repairs	47,445	41,746	35,424	6,322	5,699	129,535	31,468	97,950	9,221	4,946	18,494	13,997	4,497
Depreciation	72,169	60,258	51,035	9,223	11,911	300,470	71,945	227,859	20,274	15,817	36,765	27,886	8,879
Amortization	154	54	35	19	100	636	102	534	13	2	154	18	136
Depletion	163	136	56	80	27	1,473	1,039	434	54	3	42	14	28
Retirement plans, etc	1,065	932	634	298	133	10,604	5,497	5,103	637	431	968	727	241
Employee benefit programs	1,725	1,498	1,186	312	227	14,360	5,323	9,036	1,308	315	2,123	1,452	671
Net loss from other partnerships, etc	82	80	7	73	2	2,074	698	1,345	125	2	597	49	548
Farm net loss	-	-	-	-	-	83	1	82	-	-	11	11	-
Net loss, noncapital assets	275	180	147	33	95	1,602	324	1,278	26	22	143	142	1
Other deductions	175,870	141,109	116,762	24,347	34,761	1,733,086	434,099	1,296,452	100,270	69,689	194,284	151,646	42,638
Net profit	194,585	155,672	100,669	55,003	38,913	2,412,857	585,406	1,822,082	161,521	88,897	256,072	189,542	66,530

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	32,820	5,891	18,873	8,056	11,430	10,120	23,395	10,967	4,564	31,061	692
Total receipts	6,539,866	2,839,149	2,693,682	1,007,035	1,385,937	1,512,718	2,107,333	681,325	837,014	3,195,613	46,573
Business receipts	6,478,755	2,807,614	2,676,704	994,437	1,366,649	1,477,513	2,088,388	670,751	833,222	3,155,124	45,904
Income from other partnerships, etc	479	36	422	21	19	241	105	52	-	666	-
Nonqualifying dividends	51	17	34	-	7	19	66	4	10	117	-
Interest	7,207	4,083	1,280	1,844	1,821	4,769	655	256	204	6,107	44
Rents	20,078	9,840	6,197	4,041	3,781	8,394	10,279	3,585	2,100	10,933	223
Royalties	250	54	196	-	-	28	104	-	-	31	-
Farm net profit	2	2	-	-	-	-	-	-	-	8	-
Net gain, noncapital assets	1,566	330	822	414	429	171	979	185	98	1,254	10
Other receipts	31,478	17,173	8,027	6,278	13,231	21,583	6,757	6,492	1,380	21,373	392
Total deductions	6,219,638	2,746,924	2,530,077	942,637	1,251,534	1,374,247	1,922,309	614,642	785,397	2,909,061	41,837
Cost of sales and operations, total	5,181,631	2,406,400	2,038,281	736,950	882,356	981,864	990,043	353,831	666,996	2,085,518	30,844
Inventory, beginning-of-year	500,724	259,200	84,039	157,485	286,334	223,757	35,165	23,160	79,073	456,145	5,064
Purchases	4,885,012	2,177,238	1,965,579	742,195	858,504	965,572	903,853	330,862	666,889	1,988,853	30,649
Cost of labor	54,221	44,068	4,585	5,568	7,459	13,668	33,839	3,575	96	13,769	2
Material and supplies	49,351	24,942	16,231	8,178	11,214	6,657	25,813	8,534	3,822	31,008	323
Other costs	316,166	229,719	59,564	26,883	16,484	19,278	28,493	10,111	4,066	81,562	877
Less: Inventory, end-of-year	623,843	328,767	91,717	203,359	297,639	247,068	37,120	22,411	86,950	485,819	6,071
Salaries and wages	355,799	114,504	173,651	67,644	133,945	128,042	406,386	88,636	37,307	290,015	4,132
Payments to partners	73,314	26,072	35,727	11,515	27,531	27,316	34,857	11,820	10,393	74,734	638
Rent	87,838	16,036	57,839	13,963	46,255	30,568	89,305	21,487	12,372	75,353	601
Interest	36,735	18,879	6,577	11,279	6,825	10,709	18,180	5,499	3,622	16,495	376
Taxes	90,398	20,299	55,135	14,964	27,178	25,573	73,127	29,169	17,309	54,998	1,220
Bad debts	9,585	4,353	3,188	2,044	2,097	6,564	1,019	568	506	9,281	120
Repairs	22,181	10,128	6,878	5,175	4,511	5,287	24,493	8,186	2,634	15,950	121
Depreciation	46,885	11,826	23,422	11,637	12,345	16,809	55,665	15,091	6,461	40,533	700
Amortization	51	20	-	31	62	91	191	18	53	55	-
Depletion	36	9	26	1	273	-	4	2	4	18	-
Retirement plans, etc	638	398	149	91	201	659	902	72	72	947	4
Employee benefit programs	1,645	990	380	275	556	714	1,642	119	120	1,409	1
Net loss from other partnerships, etc	98	40	58	-	421	157	75	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	13	-
Net loss, noncapital assets	299	194	85	20	1	35	1,039	577	127	283	-
Other deductions	312,447	116,776	128,681	66,990	106,977	139,859	225,381	79,567	27,142	243,438	3,049
Net profit (less loss)	320,228	92,225	163,605	64,398	134,403	138,471	185,024	66,683	51,617	286,552	4,736
Net profit	352,048	98,275	175,960	77,813	143,254	150,215	215,825	78,932	54,558	320,760	5,369
Net loss	31,820	6,050	12,355	13,415	8,851	11,744	30,801	12,249	2,941	34,208	633
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	24,956	4,865	15,168	4,923	9,116	7,548	16,878	8,067	3,784	21,222	425
Total receipts	5,794,203	2,609,152	2,363,313	821,738	1,258,706	1,375,911	1,743,070	573,268	776,325	2,809,347	44,319
Business receipts	5,742,914	2,580,555	2,349,740	812,619	1,240,274	1,342,734	1,730,152	564,077	773,005	2,772,743	43,767
Income from other partnerships, etc	463	36	406	21	19	241	104	52	-	186	-
Nonqualifying dividends	48	14	34	-	7	19	66	4	10	104	-
Interest	6,524	3,886	1,183	1,455	1,723	4,650	483	249	192	5,754	16
Rents	15,005	8,441	3,970	2,594	3,529	7,930	7,288	2,961	1,949	9,583	223
Royalties	250	54	196	-	-	28	104	-	-	26	-
Farm net profit	2	2	-	-	-	-	-	-	-	5	-
Net gain, noncapital assets	971	254	465	252	287	80	703	185	98	1,220	10
Other receipts	28,026	15,910	7,319	4,797	12,867	20,229	4,170	5,740	1,071	19,726	303
Total deductions	5,442,155	2,510,877	2,187,353	743,925	1,115,452	1,225,696	1,527,245	494,336	721,767	2,488,587	38,950
Cost of sales and operations, total	4,572,540	2,206,563	1,777,442	588,535	791,145	888,969	817,888	298,970	618,023	1,812,008	28,800
Inventory, beginning-of-year	416,824	228,076	70,509	118,239	252,289	190,431	25,788	19,880	71,412	378,287	4,251
Purchases	4,305,950	1,995,227	1,720,992	589,731	772,039	878,251	747,449	279,844	617,610	1,742,791	28,471
Cost of labor	49,076	41,103	3,098	4,875	6,018	12,221	29,624	3,171	88	12,013	2
Material and supplies	42,555	23,238	12,874	6,443	10,825	5,342	19,787	7,829	3,731	22,983	310
Other costs	283,496	211,930	47,811	23,755	15,186	16,451	23,980	7,051	2,541	63,920	874
Less: Inventory, end-of-year	525,361	293,011	77,842	154,508	265,212	213,727	28,740	18,805	77,359	407,986	5,108
Salaries and wages	310,540	104,545	148,684	57,311	121,836	115,622	314,182	69,967	32,155	250,793	3,942
Payments to partners	51,860	22,107	22,926	6,827	22,687	16,024	23,056	8,556	9,681	51,017	638
Rent	73,300	14,165	49,216	9,919	39,852	24,737	67,936	15,792	10,986	60,987	565
Interest	27,024	15,757	4,586	6,681	5,178	8,912	10,974	3,727	3,088	11,881	335
Taxes	78,656	18,171	48,370	12,115	23,488	22,607	56,894	23,000	15,085	47,389	1,199
Bad debts	8,085	3,979	2,535	1,571	1,759	5,334	456	429	371	6,455	117
Repairs	17,310	8,795	5,359	3,156	4,046	4,536	18,593	5,909	2,291	12,604	117
Depreciation	38,256	10,308	18,976	8,972	10,669	15,364	40,574	11,323	5,662	33,155	666
Amortization	25	19	-	6	62	90	108	5	20	55	-
Depletion	36	9	26	1	273	-	4	-	4	18	-
Retirement plans, etc	613	374	148	91	201	655	839	35	72	652	4
Employee benefit programs	1,515	897	358	260	521	640	1,209	112	108	1,185	1
Net loss from other partnerships, etc	47	40	7	-	124	78	72	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	13	-
Net loss, noncapital assets	267	182	70	15	1	35	426	62	51	245	-
Other deductions	262,023	104,966	108,650	48,407	93,610	122,093	174,034	56,449	23,891	200,109	2,535
Net profit	352,048	98,275	175,960	77,813	143,254	150,215	215,825	78,932	54,558	320,760	5,369

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	353,327	85,502	2,574	5,212	77,716	9,413	258,412	208,976	24,527	10,770	14,139
Total receipts	18,980,271	3,964,152	408,454	2,404,580	1,151,118	1,023,500	13,992,619	10,855,498	270,314	575,739	2,291,068
Business receipts	17,108,898	2,715,706	338,503	1,899,330	477,873	999,793	13,393,399	10,525,625	241,796	517,507	2,108,471
Income from other partnerships, etc	164,337	139,739	905	88,458	50,376	851	23,747	15,322	701	1,171	6,553
Nonqualifying dividends	9,577	8,648	261	1,880	6,507	167	762	526	151	18	67
Interest	965,151	772,045	53,364	227,621	491,060	9,883	183,223	115,643	6,620	10,322	50,638
Rents	111,152	27,488	3,479	1,080	22,929	2,505	81,159	12,308	7,204	16,812	44,835
Royalties	71,705	65,943	2	20,029	45,912	103	5,659	3,008	2,374	94	183
Farm net profit	304	228	-	-	228	-	76	1	72	-	3
Net gain, noncapital assets	100,013	31,180	279	7,329	23,572	85	68,748	50,994	970	9,260	7,524
Other receipts	449,134	203,175	11,661	158,853	32,661	10,113	235,846	132,071	10,426	20,555	72,794
Total deductions	19,443,727	3,706,159	370,142	2,027,179	1,308,838	758,627	14,978,941	11,939,468	254,387	496,552	2,288,534
Cost of sales and operations, total	2,651,394	621,973	230,031	21,152	370,790	193,137	1,836,284	125,521	8,375	147,104	1,555,284
Inventory, beginning-of-year	497,000	8,999	2,417	1,741	4,841	1,485	486,516	20,295	1,687	37,236	427,298
Purchases	1,097,887	522,174	230,553	-	291,621	27,806	547,907	30,938	4,735	60,342	451,892
Cost of labor	61,579	1,892	45	-	1,847	3,538	56,149	5,901	1,024	5,089	44,135
Material and supplies	122,560	362	33	2	327	2,593	119,605	8,438	360	6,119	104,688
Other costs	1,471,873	102,178	1,372	19,409	81,397	158,262	1,211,433	79,150	4,174	89,347	1,038,762
Less: Inventory, end-of-year	599,505	13,632	4,389	-	9,243	547	585,326	19,201	3,605	51,029	511,491
Salaries and wages	1,435,574	752,425	37,162	695,738	19,525	117,145	566,004	463,501	6,680	39,419	56,404
Payments to partners	346,205	189,222	11,477	146,386	31,359	43,542	113,441	66,610	2,189	14,179	30,463
Rent	507,137	108,715	6,894	88,317	13,504	17,914	380,508	351,309	6,096	11,754	11,349
Interest	4,443,242	523,852	20,432	228,382	275,038	4,824	3,914,566	3,580,433	83,838	52,354	197,941
Taxes	2,043,236	153,149	4,553	86,454	62,142	16,924	1,873,163	1,749,083	48,744	21,808	53,528
Bad debts	68,081	43,431	16,537	16,519	10,375	6,525	18,125	9,763	78	1,447	6,837
Repairs	476,383	10,269	383	4,758	5,128	1,621	464,493	442,154	6,732	6,996	8,611
Depreciation	2,802,862	49,195	4,071	16,078	29,046	9,662	2,744,005	2,646,090	38,916	27,520	31,479
Amortization	6,114	1,742	41	1,351	350	106	4,266	3,944	13	46	263
Depletion	37,226	35,103	1	13,689	21,413	22	2,101	666	1,395	26	14
Retirement plans, etc	28,176	25,324	1,296	23,657	371	1,127	1,725	1,187	23	79	436
Employee benefit programs	13,784	8,730	915	7,698	117	1,382	3,672	2,886	33	350	403
Net loss from other partnerships, etc	362,427	268,449	3,085	11,660	253,704	55	93,923	58,437	997	8,407	26,082
Farm net loss	799	601	-	-	601	-	198	198	-	-	-
Net loss, noncapital assets	27,601	11,337	-	4,635	6,702	5	16,259	12,710	299	49	3,201
Other deductions	4,193,486	902,642	33,264	660,705	208,673	344,636	2,946,208	2,424,976	49,979	165,014	306,239
Net profit (less loss)	[1]463,456	257,993	38,312	377,401	[1]157,720	264,873	[1]986,322	[1]1,083,970	15,927	79,187	2,534
Net profit	3,054,842	1,110,443	53,719	530,639	526,085	268,882	1,675,517	1,201,173	108,796	134,806	230,742
Net loss	3,518,298	852,450	15,407	153,238	683,805	4,009	2,661,839	2,285,143	92,869	55,619	228,208
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	198,269	43,469	1,951	4,062	37,456	8,314	146,486	115,466	16,197	6,719	8,104
Total receipts	12,656,077	3,545,682	392,639	2,171,515	981,528	988,519	8,121,876	5,739,581	217,322	476,278	1,688,695
Business receipts	11,119,644	2,431,458	329,520	1,711,356	390,582	965,151	7,723,035	5,529,460	195,554	427,575	1,570,446
Income from other partnerships, etc	155,952	133,828	482	86,974	46,372	851	21,273	13,737	694	1,161	5,681
Nonqualifying dividends	6,328	5,741	58	1,011	4,672	163	424	227	149	18	30
Interest	813,711	677,053	49,220	195,200	432,633	9,856	126,802	78,564	5,150	7,515	35,573
Rents	77,486	23,322	3,424	1,043	18,855	2,461	51,703	7,939	5,150	13,190	25,424
Royalties	63,229	58,399	2	18,264	40,133	103	4,727	2,567	2,001	28	131
Farm net profit	220	216	-	-	216	-	4	1	-	-	3
Net gain, noncapital assets	78,588	27,905	272	7,306	20,327	83	50,600	33,962	691	8,987	6,960
Other receipts	340,919	187,760	9,661	150,361	27,738	9,851	143,308	73,124	7,933	17,804	44,447
Total deductions	9,601,235	2,435,239	338,920	1,640,876	455,443	719,637	6,446,359	4,538,408	108,526	341,472	1,457,953
Cost of sales and operations, total	2,060,452	548,006	230,031	20,661	297,314	182,265	1,330,181	98,354	4,405	116,981	1,110,441
Inventory, beginning-of-year	289,294	5,194	2,417	1,741	1,036	1,478	282,622	10,058	992	22,889	248,683
Purchases	845,105	453,533	230,553	-	222,980	26,352	365,220	23,394	1,014	49,157	291,655
Cost of labor	49,136	1,409	45	-	1,364	3,538	44,189	2,573	438	4,482	36,696
Material and supplies	94,156	71	33	2	36	2,496	91,589	3,625	198	3,571	84,195
Other costs	1,105,463	96,864	1,372	18,918	76,574	148,941	859,658	67,420	2,567	69,960	719,711
Less: Inventory, end-of-year	322,702	9,065	4,389	-	4,676	540	313,097	8,716	804	33,078	270,499
Salaries and wages	1,010,080	618,911	33,849	576,052	9,010	113,571	277,598	208,403	4,138	30,684	34,373
Payments to partners	222,794	142,526	7,779	129,725	5,022	36,215	44,053	17,075	1,158	11,239	14,581
Rent	299,246	83,335	6,202	72,798	4,335	16,806	199,105	181,614	3,701	8,884	4,906
Interest	1,417,232	253,621	17,687	191,110	44,824	4,446	1,159,165	1,054,229	17,429	16,984	70,523
Taxes	1,014,193	94,331	4,073	74,270	15,988	16,549	903,313	840,355	27,595	11,176	24,187
Bad debts	20,257	9,486	5,850	2,405	1,231	6,086	4,685	2,581	20	601	1,483
Repairs	226,534	7,681	349	4,532	2,800	1,533	217,320	204,075	4,177	4,367	4,701
Depreciation	1,037,274	27,289	3,425	12,993	10,871	8,616	1,001,369	956,124	18,267	13,652	13,326
Amortization	2,926	1,369	40	1,259	70	106	1,451	1,297	7	26	121
Depletion	33,938	32,054	1	11,693	20,360	22	1,862	549	1,291	13	9
Retirement plans, etc	26,695	24,334	1,264	22,882	188	1,100	1,261	813	1	44	403
Employee benefit programs	11,432	7,911	879	7,015	17	1,358	2,163	1,519	17	305	322
Net loss from other partnerships, etc	13,040	8,554	379	6,528	1,647	55	4,431	2,768	281	974	408
Farm net loss	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,632	358	-	203	155	5	1,269	456	32	6	775
Other deductions	2,203,510	575,473	27,112	506,750	41,611	330,904	1,297,133	968,196	26,007	125,536	177,394
Net profit	3,054,842	1,110,443	53,719	530,639	526,085	268,882	1,675,517	1,201,173	108,796	134,806	230,742

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
of partnerships	172,269	12,808	6,320	6,488	28,673	10,132	7,237	5,081	6,223
receipts	19,884,260	1,339,093	742,053	597,040	1,177,132	470,965	175,209	89,787	441,171
ness receipts	19,571,373	1,270,830	701,310	569,520	1,162,504	465,565	173,412	88,904	434,623
me from other partnerships, etc	17,303	280	184	96	78	4	45	-	29
ualifying dividends	246	20	-	20	7	-	-	-	7
rest	31,346	4,675	2,572	2,103	1,520	454	34	5	1,027
s	81,799	33,295	17,801	15,494	7,017	3,065	1,263	664	2,025
lties	17,684	48	-	48	1	-	-	-	1
net profit	2	-	-	-	-	-	-	-	-
gain, noncapital assets	20,364	2,988	1,972	1,016	1,321	681	265	88	287
r receipts	144,143	26,957	18,214	8,743	4,684	1,196	190	126	3,172
deductions	13,480,329	1,361,476	708,836	652,640	960,430	412,186	146,851	51,880	349,513
of sales and operations, total	2,270,792	241,907	119,804	122,103	320,642	131,855	37,248	4,822	146,717
ventory, beginning-of-year	109,940	12,684	3,597	9,087	22,156	4,239	2,432	43	15,442
rchases	916,793	114,536	47,288	67,248	116,694	19,421	7,188	520	89,565
st of labor	539,767	48,063	28,764	19,299	96,833	56,160	16,881	2,003	21,789
terial and supplies	189,738	18,289	12,540	5,749	53,704	28,736	10,662	1,456	12,850
her costs	648,473	62,402	32,372	30,030	54,883	27,692	2,324	824	24,043
ss: Inventory, end-of-year	133,919	14,067	4,757	9,310	23,628	4,393	2,239	24	16,972
ries and wages	4,176,227	234,110	118,656	115,454	188,519	83,204	45,911	16,729	42,675
ents to partners	686,820	17,142	10,629	6,513	60,261	13,870	11,089	10,680	24,622
	962,674	79,424	43,529	35,895	64,978	26,188	14,817	7,299	16,674
rest	395,343	160,548	75,966	84,582	14,693	7,785	1,658	284	4,966
s	482,361	101,014	52,125	48,889	36,924	17,889	5,634	2,062	11,339
debts	28,520	3,724	1,887	1,837	3,856	402	23	2	3,429
irs	144,595	45,626	26,014	19,612	18,806	11,164	1,837	334	5,471
eciation	797,443	179,848	96,702	83,146	60,098	32,965	6,279	1,914	18,940
tization	30,998	669	130	539	118	62	4	-	52
etion	631	-	-	-	55	54	-	-	1
rement plans, etc	41,593	675	125	550	687	271	-	-	416
oyee benefit programs	43,636	1,188	352	836	1,860	931	65	164	700
loss from other partnerships, etc	12,018	3,277	2,802	475	149	117	-	-	32
net loss	432	-	-	-	-	-	-	-	-
loss, noncapital assets	4,589	40	34	6	381	265	106	-	10
r deductions	3,401,697	292,284	160,081	132,203	188,403	85,164	22,180	7,590	73,469
ofit (less loss)	6,403,931	[1]22,383	33,217	[1]55,600	216,702	58,779	28,358	37,907	91,658
profit	6,934,383	129,887	85,889	43,998	233,832	65,860	32,965	38,558	96,449
loss	530,452	152,270	52,672	99,598	17,130	7,081	4,607	651	4,791
PARTNERSHIPS WITH NET PROFIT									
of partnerships	133,003	6,773	3,661	3,112	21,835	7,200	5,772	4,155	4,708
receipts	17,994,271	802,799	508,573	294,226	1,027,006	391,935	143,526	77,919	413,626
ness receipts	17,742,876	762,389	478,769	283,620	1,014,886	387,769	142,760	77,128	407,229
me from other partnerships, etc	16,582	143	81	62	74	-	45	-	29
ualifying dividends	235	20	-	20	1	-	-	-	1
rest	26,004	2,771	2,003	768	1,415	397	30	5	983
s	57,976	16,313	12,150	4,163	5,196	2,308	280	664	1,944
lties	14,471	-	-	-	1	-	-	-	1
net profit	2	-	-	-	-	-	-	-	-
gain, noncapital assets	15,692	974	571	403	1,104	464	265	88	287
r receipts	120,433	20,189	14,999	5,190	4,329	997	146	34	3,152
deductions	11,059,888	672,912	422,684	250,228	793,174	326,075	110,561	39,361	317,177
of sales and operations, total	1,823,468	122,593	75,269	47,324	276,011	106,472	29,533	3,072	136,934
ventory, beginning-of-year	90,095	6,319	2,579	3,740	19,968	3,262	1,755	28	14,923
rchases	742,639	57,996	30,170	27,826	106,789	16,631	5,516	441	84,201
st of labor	417,614	20,548	16,363	4,185	78,494	43,495	13,601	770	20,628
terial and supplies	148,191	11,468	8,441	3,027	44,009	22,512	8,859	1,202	11,436
her costs	522,850	33,170	21,210	11,960	47,506	23,754	1,314	649	21,789
ss: Inventory, end-of-year	97,921	6,908	3,494	3,414	20,755	3,182	1,512	18	16,043
ries and wages	3,792,944	125,188	72,900	52,288	156,155	70,876	34,007	14,259	37,013
ents to partners	524,277	9,489	6,059	3,430	43,718	8,216	7,672	5,264	22,566
	838,077	46,303	28,638	17,665	51,948	20,008	11,592	6,226	14,122
rest	141,318	52,476	34,259	18,217	10,319	5,015	912	284	4,108
s	391,053	53,551	32,309	21,242	30,725	14,312	4,288	1,827	10,298
debts	17,431	1,389	868	521	3,455	266	22	2	3,165
irs	108,007	27,691	17,669	10,022	14,448	8,373	1,159	282	4,634
eciation	428,770	80,509	55,334	25,175	47,972	24,905	4,745	1,608	16,714
tization	6,146	90	71	19	57	1	4	-	52
etion	574	-	-	-	1	-	-	-	1
rement plans, etc	39,853	153	46	107	676	269	-	-	407
oyee benefit programs	40,156	404	196	208	1,508	664	65	122	657
loss from other partnerships, etc	5,422	43	43	-	-	-	-	-	-
net loss	7	-	-	-	-	-	-	-	-
loss, noncapital assets	2,512	32	30	2	130	120	-	-	10
r deductions	2,899,873	153,001	98,993	54,008	156,051	66,578	16,562	6,415	66,496
ofit	6,934,383	129,887	85,889	43,998	233,832	65,860	32,965	38,558	96,449

note at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Number of partnerships	21,798	17,887	13,007	8,630	4,377	4,880	8,296	11,376
Total receipts	1,249,411	878,036	672,258	432,356	239,902	205,778	302,721	965,483
Business receipts	1,206,376	866,494	669,467	430,805	238,662	197,027	300,669	907,216
Income from other partnerships, etc	87	112	18	5	13	94	-	2,082
Nonqualifying dividends	12	3	3	-	3	-	5	23
Interest	6,599	578	271	175	96	307	90	2,064
Rents	7,215	4,646	1,665	940	725	2,981	1,013	6,233
Royalties	2,322	18	-	-	-	18	-	6,258
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	11,096	1,458	220	136	84	1,238	86	2,050
Other receipts	15,704	4,727	614	295	319	4,113	858	39,557
Total deductions	1,144,390	743,116	561,080	359,348	201,732	182,036	239,182	921,340
Cost of sales and operations, total	290,920	401,825	346,064	222,246	123,818	55,761	128,024	225,205
Inventory, beginning-of-year	9,954	26,195	23,782	17,693	6,089	2,413	16,210	8,218
Purchases	111,608	304,631	265,269	175,140	90,129	39,362	99,574	81,707
Cost of labor	75,689	41,961	35,359	19,987	15,372	6,602	16,560	41,587
Material and supplies	23,656	30,940	28,431	13,370	15,061	2,509	11,298	9,481
Other costs	80,259	29,592	21,882	17,379	4,503	7,710	4,202	104,139
Less: Inventory, end-of-year	10,246	31,494	28,659	21,323	7,336	2,835	19,820	19,927
Salaries and wages	150,513	76,721	58,842	35,600	23,242	17,879	31,744	143,607
Payments to partners	44,459	31,629	28,906	19,968	8,938	2,723	17,605	17,852
Rent	35,258	39,725	18,763	12,462	6,301	20,962	7,289	81,599
Interest	105,197	16,239	4,502	3,190	1,312	11,737	1,630	39,016
Taxes	24,718	25,270	15,539	10,115	5,424	9,731	6,667	29,704
Bad debts	6,094	1,838	1,621	1,150	471	217	834	1,648
Repairs	11,962	10,398	3,905	2,835	1,070	6,493	1,764	17,292
Depreciation	269,108	43,729	14,003	9,466	4,537	29,726	7,489	77,470
Amortization	3,299	27	25	25	-	2	-	25,967
Depletion	168	-	-	-	-	-	-	323
Retirement plans, etc	2,566	169	86	46	40	83	131	1,528
Employee benefit programs	2,346	619	529	255	274	90	150	793
Net loss from other partnerships, etc	2,280	-	-	-	-	-	-	1,160
Farm net loss	-	277	7	-	7	270	-	155
Net loss, noncapital assets	686	163	152	139	13	11	6	899
Other deductions	194,816	94,487	68,136	41,851	26,285	26,351	35,849	257,122
Net profit (less loss)	105,021	134,920	111,178	73,008	38,170	23,742	63,539	44,143
Net profit	268,136	150,945	117,805	76,923	40,882	33,140	66,483	140,309
Net loss	163,115	16,025	6,627	3,915	2,712	9,398	2,944	96,166
PARTNERSHIPS WITH NET PROFIT								
Number of partnerships	14,672	13,643	10,244	6,896	3,348	3,399	6,322	6,457
Total receipts	982,955	751,473	582,570	373,049	209,521	168,903	272,127	715,825
Business receipts	948,712	741,549	580,237	371,776	208,461	161,312	270,196	670,230
Income from other partnerships, etc	30	109	18	5	13	91	-	1,900
Nonqualifying dividends	10	3	3	-	3	-	3	23
Interest	4,593	423	250	163	87	173	90	1,378
Rents	5,743	4,018	1,425	700	725	2,593	935	4,344
Royalties	2,320	18	-	-	-	18	-	4,860
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	9,317	1,013	214	130	84	799	77	1,873
Other receipts	12,230	4,340	423	275	148	3,917	626	31,217
Total deductions	714,819	600,528	464,765	296,126	168,639	135,763	205,644	575,516
Cost of sales and operations, total	259,046	334,597	292,158	185,914	106,244	42,439	114,461	144,216
Inventory, beginning-of-year	9,461	21,234	19,307	14,315	4,992	1,927	14,914	4,767
Purchases	104,319	253,353	223,808	147,608	76,200	29,545	89,011	49,411
Cost of labor	67,291	35,283	31,039	16,326	14,713	4,244	15,007	28,311
Material and supplies	16,749	22,437	20,606	9,074	11,532	1,831	9,572	6,053
Other costs	70,505	27,260	19,865	15,701	4,164	7,395	3,756	60,814
Less: Inventory, end-of-year	9,279	24,970	22,467	17,110	5,357	2,503	17,799	5,140
Salaries and wages	122,845	64,905	50,867	31,028	19,839	14,038	26,580	98,706
Payments to partners	29,534	17,506	15,308	10,611	4,697	2,198	11,686	12,797
Rent	27,527	33,897	15,948	10,899	5,049	17,949	5,380	59,051
Interest	17,284	8,977	3,329	2,219	1,110	5,648	1,357	6,913
Taxes	20,256	21,108	13,220	8,309	4,911	7,888	5,866	22,320
Bad debts	1,488	1,428	1,403	965	438	25	515	191
Repairs	8,458	8,805	3,107	2,176	931	5,698	1,368	11,508
Depreciation	75,209	31,904	11,716	7,862	3,854	20,188	6,653	42,237
Amortization	28	27	25	25	-	2	-	5,115
Depletion	165	-	-	-	-	-	-	323
Retirement plans, etc	2,454	169	86	46	40	83	131	1,135
Employee benefit programs	2,232	578	511	237	274	67	124	578
Net loss from other partnerships, etc	196	-	-	-	-	-	-	73
Farm net loss	-	7	7	-	7	-	-	-
Net loss, noncapital assets	68	11	-	-	-	11	6	462
Other deductions	148,029	76,609	57,080	35,835	21,245	19,529	31,517	169,891
Net profit	268,136	150,945	117,805	76,923	40,882	33,140	66,483	140,309

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services—Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
r of partnerships	22,078	14,013	8,065	26,683	6,829	10,543	6,560	3,983	5,298	8,111
. receipts	4,440,896	3,142,598	1,298,298	5,520,352	1,549,306	2,195,567	1,999,139	196,428	266,263	306,836
iness receipts	4,415,223	3,127,487	1,287,736	5,476,832	1,532,368	2,178,900	1,985,721	193,179	253,961	300,407
come from other partnerships, etc	1,126	963	163	1,133	5,380	6,996	6,935	61	29	13
qualifying dividends	32	4	28	37	2	104	104	-	1	19
erest	2,239	1,260	979	7,813	2,600	2,859	2,679	180	309	374
nts	6,343	3,099	3,244	9,832	2,045	2,602	1,410	1,192	1,558	371
alties	50	-	50	351	31	61	61	-	8,544	-
m net profit	2	-	2	-	-	-	-	-	-	30
gain, noncapital assets	663	125	538	381	112	185	185	-	24	221
er receipts	15,218	9,660	5,558	23,973	6,768	3,860	2,044	1,816	1,837	5,401
. deductions	2,442,274	1,408,872	1,033,402	2,631,141	1,238,858	1,571,255	1,433,168	138,087	226,867	277,000
t of sales and operations, total	215,390	31,842	183,548	62,010	326,290	18,698	16,866	1,832	39,881	171,646
nventory, beginning-of-year	4,776	1,461	3,315	-	4,818	768	744	24	4,161	11,755
urchases	43,338	10,204	33,134	1,238	14,172	1,925	1,810	115	27,370	86,970
ost of labor	86,147	9,630	76,517	4,274	115,669	10,539	9,996	543	2,445	6,553
laterial and supplies	28,868	6,872	21,996	536	6,055	437	237	200	6,474	9,501
ther costs	56,617	5,102	51,515	56,352	189,904	5,878	4,845	1,033	4,245	70,984
ess: Inventory, end-of-year	4,356	1,427	2,929	390	4,328	849	766	83	4,814	14,117
aries and wages	883,384	547,929	335,455	1,168,413	382,285	850,831	795,374	55,457	66,100	18,733
ments to partners	129,953	75,302	54,651	133,185	55,561	171,643	147,841	23,802	7,530	4,924
t	212,805	139,037	73,768	280,248	44,260	107,571	95,536	12,035	9,517	6,371
erest	27,653	5,599	22,054	10,986	5,152	12,256	10,345	1,911	1,973	7,574
es	87,047	43,883	43,164	91,176	27,116	46,381	41,742	4,639	6,344	6,411
. debts	4,467	734	3,733	2,673	1,125	2,002	1,976	26	259	310
airs	16,856	8,627	8,229	12,108	2,485	6,145	5,234	911	1,153	5,141
reciation	54,767	24,346	30,421	60,616	12,697	27,025	21,971	5,054	4,596	10,600
rtization	264	160	104	461	35	158	158	-	-	19
letion	13	13	-	59	8	5	-	5	-	129
irement plans, etc	10,327	8,192	2,135	12,891	6,999	5,546	5,248	298	74	59
loyee benefit programs	8,786	5,895	2,891	12,027	4,807	10,898	10,433	465	162	43
loss from other partnerships, etc	65	24	41	4,342	284	461	444	17	-	2,579
m net loss	-	-	-	-	-	-	-	-	-	226
loss, noncapital assets	719	255	464	1,666	19	10	10	-	-	22
er deductions	789,778	517,034	272,744	778,280	369,735	311,625	279,990	31,635	89,278	42,213
rofit (less loss)	1,998,622	1,733,726	264,896	2,889,211	310,448	624,312	565,971	58,341	39,396	29,836
profit	2,054,376	1,748,185	306,191	2,899,716	317,317	627,910	568,702	59,208	45,472	50,814
loss	55,754	14,459	41,295	10,505	6,869	3,598	2,731	867	6,076	20,978
PARTNERSHIPS WITH NET PROFIT										
r of partnerships	19,479	12,906	6,573	25,283	5,651	9,412	6,156	3,256	3,476	4,461
receipts	4,150,820	3,079,277	1,071,543	5,455,259	1,457,449	2,146,168	1,956,618	189,550	232,390	273,870
iness receipts	4,126,420	3,064,550	1,061,870	5,412,839	1,441,963	2,131,268	1,943,433	187,835	222,424	267,924
ome from other partnerships, etc	1,126	963	163	1,133	5,044	6,994	6,933	61	29	-
qualifying dividends	31	3	28	37	2	104	104	-	1	9
erest	2,127	1,246	881	7,671	2,452	2,817	2,637	180	267	326
ts	6,168	3,018	3,150	9,529	2,025	2,427	1,255	1,172	1,278	293
alties	50	-	50	351	15	61	61	-	6,795	-
m net profit	2	-	2	-	-	-	-	-	-	30
gain, noncapital assets	647	125	522	381	99	185	185	-	22	166
er receipts	14,249	9,372	4,877	23,318	5,849	2,312	2,010	302	1,574	5,122
deductions	2,096,444	1,331,092	765,352	2,555,543	1,140,132	1,518,258	1,387,916	130,342	186,918	223,056
t of sales and operations, total	166,673	31,756	134,917	61,953	289,289	18,070	16,829	1,241	36,559	153,661
nventory, beginning-of-year	4,725	1,461	3,264	-	4,407	768	744	24	3,532	6,696
urchases	40,147	10,204	29,943	1,238	13,323	1,839	1,810	29	25,213	77,054
ost of labor	54,799	9,630	45,169	4,274	100,770	10,421	9,996	425	2,416	5,114
aterial and supplies	26,005	6,859	19,146	536	4,952	331	237	94	6,079	5,603
ther costs	45,075	5,029	40,046	56,295	169,562	5,501	4,808	693	3,406	66,712
ess: Inventory, end-of-year	4,078	1,427	2,651	390	3,725	790	766	24	4,087	7,518
aries and wages	780,307	525,390	254,917	1,151,097	372,149	833,227	779,924	53,303	61,785	17,055
ments to partners	98,294	52,863	45,431	101,218	40,470	155,755	133,034	22,721	3,810	3,897
t	186,984	134,271	52,713	273,509	41,757	104,219	92,796	11,423	7,502	4,789
erest	16,249	4,963	11,286	10,478	4,500	11,728	10,083	1,645	1,037	1,577
es	71,529	41,768	29,761	89,320	25,693	45,125	40,721	4,404	5,560	3,628
. debts	3,155	728	2,427	2,616	948	1,993	1,967	26	253	287
airs	14,854	8,428	6,426	11,949	2,349	5,842	5,008	834	735	4,315
reciation	43,800	23,251	20,549	59,548	11,939	25,886	21,154	4,732	3,113	6,847
rtization	202	160	42	437	32	158	158	-	-	2
letion	13	13	-	59	8	5	-	5	-	129
irement plans, etc	9,777	8,158	1,619	12,816	6,922	5,546	5,248	298	74	59
loyee benefit programs	7,324	5,854	1,470	11,925	4,610	10,742	10,331	411	131	31
loss from other partnerships, etc	59	24	35	4,316	274	461	444	17	-	-
m net loss	-	-	-	-	-	-	-	-	-	226
loss, noncapital assets	108	107	1	1,666	19	10	10	-	-	18
er deductions	697,116	493,358	203,758	762,636	339,173	299,491	270,209	29,282	66,359	26,535
rofit	2,054,376	1,748,185	306,191	2,899,716	317,317	627,910	568,702	59,208	45,472	50,814

s exceeds profit.

D: Estimate for "Contractors not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	All industries							Agriculture, forestry, and fishery						
								Total						
Total	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570
Under $1,000	127,449	166,149	19,944	25,796	68,976	41,369	[1]2,092,915	16,236	33,739	3,077	18,883	14,669	3,742	[1]128,049
$1,000 under $2,500	64,245	127,655	93,411	32,539	37,952	9,393	[1]149,137	7,955	22,881	13,547	19,744	7,745	4,523	[1]24,080
$2,500 under $5,000	71,585	281,792	236,852	60,716	58,955	15,029	[1]109,613	9,121	41,924	32,979	25,469	10,024	4,003	[1]26,821
$5,000 under $10,000	96,089	733,949	641,922	148,356	111,858	34,248	4,708	13,140	115,728	95,962	48,625	16,522	6,421	4,819
$10,000 under $25,000	156,722	2,683,072	2,457,609	680,187	318,984	170,223	352,173	23,034	438,749	380,235	194,770	57,629	27,184	48,424
$25,000 under $50,000	126,140	4,697,461	4,429,287	1,525,235	448,065	416,748	671,792	20,821	828,454	746,958	404,719	94,941	60,966	106,335
$50,000 under $100,000	121,993	8,936,815	8,586,560	3,361,960	613,107	961,797	1,462,733	15,072	1,189,547	1,077,485	578,126	104,067	106,699	198,944
$100,000 under $200,000	97,999	14,051,567	13,639,602	5,860,147	763,472	1,692,716	2,351,869	9,421	1,399,616	1,269,127	742,999	105,321	157,254	166,878
$200,000 under $500,000	67,062	20,543,017	20,069,055	9,557,751	1,004,182	2,714,452	2,784,321	4,546	1,423,145	1,349,844	912,824	73,919	138,949	121,092
$500,000 under $1,000,000	18,175	12,587,118	12,244,532	6,503,193	615,605	1,713,876	1,109,882	1,274	890,100	831,971	634,165	35,852	97,165	12,235
$1,000,000 under $5,000,000	10,273	19,332,642	18,822,546	11,132,610	717,136	2,464,776	1,569,924	630	1,189,015	1,159,476	957,339	22,013	89,016	31,804
$5,000,000 or more	1,180	15,660,997	15,036,464	9,041,644	354,146	2,503,276	1,190,373	68	685,628	678,380	568,501	6,427	24,680	16,989
	Agriculture, forestry, and fishery--Continued													
	Farms													
	Total							Field crop farms						
Total	109,291	7,075,388	6,484,349	4,359,844	510,323	588,607	400,095	32,959	1,874,670	1,577,317	880,323	160,626	207,561	265,442
Under $1,000	14,491	31,879	2,653	18,454	12,968	3,563	[1]121,854	3,962	10,623	928	1,041	2,676	871	[1]2,599
$1,000 under $2,500	7,421	21,896	12,657	19,198	7,260	4,341	[1]22,053	2,925	11,258	4,877	8,703	2,743	3,376	[1]8,703
$2,500 under $5,000	8,104	37,945	29,105	24,112	9,289	3,526	[1]26,047	3,071	15,814	11,094	7,144	2,802	1,931	[1]2,220
$5,000 under $10,000	12,007	103,602	87,948	44,765	14,863	5,696	3,891	3,799	33,772	27,948	10,553	4,554	1,449	5,076
$10,000 under $25,000	20,912	403,504	345,114	184,178	53,713	24,115	43,261	6,746	138,228	108,486	50,514	18,124	7,535	27,444
$25,000 under $50,000	19,229	771,223	690,465	383,258	90,482	53,597	93,116	4,886	203,469	170,317	80,596	24,776	11,969	40,544
$50,000 under $100,000	13,699	1,087,811	976,465	547,906	100,878	90,585	166,211	3,944	352,263	289,751	144,190	31,051	36,019	79,841
$100,000 under $200,000	7,922	1,175,442	1,059,091	651,975	95,812	122,041	123,414	2,226	352,340	288,468	155,343	32,934	44,945	46,100
$200,000 under $500,000	3,842	1,207,723	1,135,662	773,658	68,049	107,097	96,971	1,004	333,340	293,119	166,229	23,491	40,728	48,513
$500,000 under $1,000,000	1,098	768,490	712,314	544,148	32,367	81,698	6,161	314	238,661	206,365	136,762	12,687	41,766	19,467
$1,000,000 under $5,000,000	511	944,158	917,879	751,613	18,492	70,640	24,058	78	132,218	123,432	81,479	4,213	12,946	6,984
$5,000,000 or more	55	521,715	514,996	416,579	6,150	21,708	12,966	4	52,684	52,532	37,769	575	4,026	4,995
	Fruit, tree nut, and vegetable farms							Livestock farms						
Total	10,614	756,924	707,304	412,680	54,189	151,157	[1]3,409	55,537	4,011,095	3,808,255	2,826,259	261,438	185,992	106,734
Under $1,000	1,925	2,782	482	604	2,922	1,474	[1]27,492	5,358	13,382	826	15,572	5,963	764	[1]85,620
$1,000 under $2,500	549	1,220	912	1,866	1,740	505	[1]5,590	3,018	7,254	5,331	7,659	2,054	374	[1]6,820
$2,500 under $5,000	690	3,049	2,666	994	2,179	381	[1]7,838	3,786	16,776	13,353	12,901	3,355	968	[1]12,429
$5,000 under $10,000	858	7,478	6,364	3,702	960	1,087	[1]79	6,333	53,101	45,528	26,638	8,231	2,693	[1]982
$10,000 under $25,000	1,907	35,290	30,402	18,850	4,932	5,645	[1]6,861	10,874	202,221	182,492	102,378	27,160	9,672	19,571
$25,000 under $50,000	1,949	77,165	72,570	39,419	6,814	11,759	8,739	11,027	433,543	396,396	236,318	53,455	25,682	36,759
$50,000 under $100,000	1,253	97,776	90,911	45,910	7,936	18,078	12,421	7,779	577,210	538,885	331,310	57,611	31,859	58,074
$100,000 under $200,000	942	142,739	132,048	70,757	9,641	33,443	24,679	4,114	583,362	548,384	373,362	45,648	32,409	44,248
$200,000 under $500,000	352	96,243	91,770	56,421	6,104	17,924	4,082	2,242	703,635	684,385	509,396	32,535	38,870	35,533
$500,000 under $1,000,000	97	74,619	67,450	36,536	4,456	15,639	[1]10,134	635	415,184	403,132	345,183	13,433	16,946	410
$1,000,000 under $5,000,000	86	175,173	168,945	120,868	5,920	39,188	3,231	328	602,715	592,289	522,218	7,398	14,720	12,582
$5,000,000 or more	6	43,390	42,784	16,753	585	6,034	1,433	43	402,712	397,254	343,324	4,595	11,035	5,408
	Farms--Continued													
	Other farms							Other agriculture, forestry, and fishery						
Total	10,181	432,699	391,473	240,582	34,070	43,897	31,328	12,027	1,183,138	1,154,692	746,320	38,806	131,995	128,475
Under $1,000	3,246	5,092	417	1,237	1,407	454	[1]6,143	1,745	1,860	424	429	1,701	179	[1]6,195
$1,000 under $2,500	929	2,164	1,537	970	723	86	[1]940	534	985	890	546	485	182	[1]2,027
$2,500 under $5,000	557	2,306	1,992	3,073	953	246	[1]3,560	1,017	3,979	3,874	1,357	735	477	[1]774
$5,000 under $10,000	1,017	9,251	8,108	3,872	1,118	467	[1]124	1,133	12,126	8,014	3,860	1,659	725	928
$10,000 under $25,000	1,385	27,765	23,734	12,436	3,497	1,263	3,107	2,122	35,245	35,121	10,592	3,916	3,069	5,163
$25,000 under $50,000	1,367	57,046	51,182	26,925	5,437	4,187	7,074	1,592	57,231	56,493	21,461	4,459	7,369	13,219
$50,000 under $100,000	723	60,562	56,918	26,496	4,280	4,629	15,875	1,373	101,736	101,020	30,220	3,189	16,114	32,733
$100,000 under $200,000	640	97,001	90,191	52,513	7,589	11,244	8,387	1,499	224,174	210,036	91,024	9,509	35,213	43,464
$200,000 under $500,000	244	74,505	66,388	41,612	5,919	9,575	8,843	704	215,422	214,182	139,166	5,870	31,852	24,121
$500,000 under $1,000,000	52	40,026	35,367	25,667	1,791	7,347	[1]3,582	176	121,610	119,657	90,017	3,485	15,467	6,074
$1,000,000 under $5,000,000	21	56,981	55,639	45,781	1,356	4,399	2,391	119	244,857	241,597	205,726	3,521	18,376	7,746
$5,000,000 or more								13	163,913	163,384	151,922	277	2,972	4,023

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Mining													
	Total							Crude petroleum and natural gas						
Total	13,414	1,378,948	1,292,351	548,839	103,488	145,283	[1]869,720	11,632	893,001	828,469	309,413	64,765	59,684	[1]902,862
Under $1,000	5,952	19,090	967	2,542	5,933	6,728	[1]958,353	5,577	18,836	921	390	4,772	4,855	[1]945,129
$1,000 under $2,500	1,240	2,536	2,079	156	442	142	[1]863	1,063	2,256	1,800	88	416	142	443
$2,500 under $5,000	896	3,564	3,015	568	732	215	[1]1,340	852	3,352	2,803	406	732	203	[1]762
$5,000 under $10,000	1,120	7,964	7,564	1,395	1,313	303	89	974	6,896	6,562	1,277	1,299	242	[1]40
$10,000 under $25,000	1,162	25,559	20,657	13,474	2,579	3,855	[1]26,224	1,072	23,896	19,039	12,342	2,242	2,875	[1]23,596
$25,000 under $50,000	601	23,854	22,293	12,587	2,275	1,976	[1]21,841	455	17,466	16,698	12,035	1,612	1,325	[1]23,720
$50,000 under $100,000	935	74,946	67,100	43,164	4,887	8,741	[1]8,912							
$100,000 under $200,000	501	79,544	73,405	51,548	6,579	12,135	[1]31,490	1,100	114,745	101,338	76,844	7,273	11,148	[1]38,281
$200,000 under $500,000	533	172,590	163,470	80,463	12,259	18,243	[1]916	312	100,996	93,776	49,592	7,165	7,321	[1]10,493
$500,000 under $1,000,000	267	180,638	174,122	74,942	14,987	24,286	13,468	117	82,941	78,493	29,672	6,158	7,118	[1]3,118
$1,000,000 under $5,000,000	185	402,079	379,238	187,119	30,872	45,423	3,015	98	200,747	194,053	83,936	15,736	11,636	[1]15,680
$5,000,000 or more	22	386,584	378,441	80,881	20,630	23,236	163,647	12	320,870	312,986	42,831	17,360	12,819	157,514
	Mining--Continued							Contract construction						
	Other mining							Total						
Total	1,782	485,947	463,882	239,426	38,723	85,599	33,142	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788
Under $1,000	375	254	46	2,152	1,161	1,873	[1]13,224	2,283	14,453	445	381	1,235	1,028	[1]5,586
$1,000 under $2,500								1,172	3,098	1,958	1,370	518	580	[1]618
$2,500 under $5,000	457	3,223	3,111	1,480	377	1,053	[1]4,383	1,988	7,800	7,273	3,048	1,050	830	788
$5,000 under $10,000								3,140	24,096	23,688	9,142	1,691	2,811	4,889
$10,000 under $25,000								9,315	163,236	160,126	61,473	6,705	17,563	48,285
$25,000 under $50,000								10,838	389,149	384,726	169,152	14,906	53,473	102,218
$50,000 under $100,000	482	46,133	44,762	18,420	4,856	10,379	[1]242	10,186	744,145	733,280	413,830	20,789	123,744	156,072
$100,000 under $200,000								7,581	1,076,635	1,063,289	712,251	25,960	226,518	153,034
$200,000 under $500,000	221	71,594	69,694	30,871	5,094	10,922	9,577	4,380	1,367,544	1,346,537	952,828	29,182	306,605	149,037
$500,000 under $1,000,000	150	97,697	95,629	45,270	8,829	17,168	16,586	1,160	821,330	809,260	629,112	12,883	164,151	64,715
$1,000,000 under $5,000,000	87	201,332	185,185	103,183	15,136	33,787	18,695	834	1,704,442	1,684,238	1,386,564	21,295	311,997	105,924
$5,000,000 or more	10	65,714	65,455	38,050	3,270	10,417	6,133	170	2,138,642	2,123,198	1,876,625	24,043	370,607	77,030
	Contract construction--Continued													
	General contractors							Special trade contractors						
								Total						
Total	18,223	5,278,913	5,190,692	4,199,772	85,374	819,959	366,948	34,815	3,172,386	3,144,075	2,013,576	74,786	759,302	488,947
Under $1,000	1,218	12,805	94	171	1,085	855	[1]5,538	1,065	1,648	351	210	150	173	[1]48
$1,000 under $2,500								862	1,540	1,396	620	257	29	[1]397
$2,500 under $5,000	1,018	4,274	3,057	1,922	1,068	1,052	[1]1,119	1,280	5,084	4,778	1,876	243	329	1,686
$5,000 under $10,000	885	6,921	6,654	2,660	403	1,026	1,511	2,255	17,175	17,034	6,482	1,288	1,785	3,378
$10,000 under $25,000	2,068	34,044	33,322	12,897	2,271	4,462	7,318	7,247	129,192	126,804	48,576	4,434	13,101	40,967
$25,000 under $50,000	2,793	102,842	100,817	45,869	4,248	12,940	23,475	8,045	286,307	283,909	123,283	10,658	40,533	78,743
$50,000 under $100,000	3,618	272,889	263,862	172,924	8,701	40,536	43,245	6,568	471,256	469,418	240,906	12,088	83,208	112,827
$100,000 under $200,000	3,203	464,706	455,028	315,863	10,237	77,421	60,012	4,378	611,929	608,261	396,388	15,723	149,097	93,022
$200,000 under $500,000	1,923	608,559	598,226	449,298	10,916	99,664	58,145	2,450	757,567	746,893	502,335	18,266	206,641	90,874
$500,000 under $1,000,000	736	532,182	522,084	420,514	7,711	75,624	39,426	423	288,547	286,594	208,202	5,110	88,436	25,373
$1,000,000 under $5,000,000	610	1,289,479	1,272,369	1,063,269	16,352	181,861	74,459	223	413,711	410,618	322,458	4,908	129,881	31,506
$5,000,000 or more	151	1,950,212	1,935,179	1,714,385	22,382	324,518	66,014	19	188,430	188,019	162,240	1,661	46,089	11,016
	Special trade contractors--Continued													
	Plumbing, heating, and air conditioning							Painting, paperhanging, and decorating						
Total	5,843	691,218	685,132	495,878	9,352	140,360	85,875	4,132	192,881	189,927	103,295	3,944	52,335	45,620
Under $1,000														
$1,000 under $2,500	398	994	871	624	27	170	[1]44	531	1,275	1,273	502	80	95	290
$2,500 under $5,000														
$5,000 under $10,000	1,063	16,247	16,065	8,500	476	997	3,851	531	4,059	3,986	1,292	182	474	1,417
$10,000 under $25,000								1,190	23,156	21,535	6,258	762	2,651	7,788
$25,000 under $50,000	1,148	45,134	44,864	23,153	1,736	5,212	10,718	1,509	63,525	62,880	26,612	1,576	14,173	21,882
$50,000 under $100,000	1,294	87,266	86,353	51,982	1,553	9,070	19,487							
$100,000 under $200,000	1,323	181,939	181,093	128,738	2,035	37,856	22,395	339	66,304	65,844	42,518	1,034	22,472	11,463
$200,000 under $500,000	463	144,392	141,742	103,985	2,247	32,670	14,174							
$500,000 under $1,000,000	94	66,472	66,053	50,769	580	16,864	6,115	22	14,631	14,567	10,830	158	6,351	1,373
$1,000,000 under $5,000,000	55	108,076	107,471	91,185	611	28,901	6,290	10	19,931	19,842	15,283	152	6,119	1,407
$5,000,000 or more	5	40,698	40,620	36,942	87	8,620	2,889							

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business				
Contract construction--Continued							
Special trade contractors--Continued							
Masonry, stonework, and plastering							
Total	3,992	372,594	370,699	245,108	5,708	115,012	63,049
Under $1,000							
$1,000 under $2,500							
$2,500 under $5,000	532	2,872	2,683	1,087	217	319	980
$5,000 under $10,000							
$10,000 under $25,000	838	14,872	14,866	6,786	149	2,197	5,229
$25,000 under $50,000	914	31,320	30,941	14,041	749	6,176	10,231
$50,000 under $100,000	777	57,418	57,406	32,476	814	17,678	13,498
$100,000 under $200,000	529	74,320	73,789	50,131	1,565	26,768	12,846
$200,000 under $500,000	320	95,790	95,421	63,316	1,464	34,738	12,316
$500,000 under $1,000,000	57	36,186	35,967	26,319	388	14,961	2,941
$1,000,000 under $5,000,000	22	36,022	35,917	30,152	221	10,548	2,373
$5,000,000 or more	3	23,794	23,709	20,800	141	1,627	2,635
Contractors, not elsewhere classified							
Total	20,848	1,915,693	1,898,317	1,169,295	55,782	451,595	294,403
Under $1,000	663	1,321	212	113	101	99	156
$1,000 under $2,500	598	992	971	447	230	29	[1]483
$2,500 under $5,000	796	3,205	2,901	957	196	112	1,068
$5,000 under $10,000	1,235	9,554	9,488	3,574	871	1,016	841
$10,000 under $25,000	4,334	76,092	75,512	27,624	3,081	7,258	24,493
$25,000 under $50,000	4,828	171,465	170,336	70,820	6,995	21,700	44,249
$50,000 under $100,000	4,143	301,435	300,547	145,105	9,323	49,732	71,505
$100,000 under $200,000	2,305	323,694	321,570	195,780	11,489	74,916	51,353
$200,000 under $500,000	1,549	483,057	475,695	314,255	14,155	126,318	59,349
$500,000 under $1,000,000	250	171,258	170,007	120,284	3,984	50,260	14,944
$1,000,000 under $5,000,000	137	255,135	252,841	190,552	3,926	84,313	21,550
$5,000,000 or more	10	118,485	118,237	99,784	1,431	35,842	5,378
Manufacturing							
Total							
Total	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351
Under $1,000	1,889	1,341	508	312	1,050	4,674	[1]12,993
$1,000 under $2,500	1,236	2,163	2,051	1,404	356	185	[1]1,743
$2,500 under $5,000	1,442	5,575	5,387	2,470	1,417	410	[1]1,187
$5,000 under $10,000	2,558	20,053	19,738	9,559	1,842	1,674	780
$10,000 under $25,000	3,935	67,230	66,399	26,856	4,394	8,756	8,751
$25,000 under $50,000	4,420	166,222	163,090	76,218	18,192	26,246	12,813
$50,000 under $100,000	4,181	304,797	302,087	156,711	11,842	61,710	37,020
$100,000 under $200,000	3,058	431,960	428,102	265,930	12,026	92,279	52,881
$200,000 under $500,000	2,730	839,263	833,965	563,477	27,522	211,323	73,721
$500,000 under $1,000,000	967	670,658	663,006	471,539	15,520	157,421	47,797
$1,000,000 under $5,000,000	674	1,350,520	1,336,307	990,871	26,306	270,357	86,267
$5,000,000 or more	124	1,533,776	1,509,968	1,161,746	79,627	195,469	29,244
Lumber and wood products, except furniture							
Total	4,720	932,202	913,494	612,920	48,242	154,720	55,853
Under $1,000	412	967	238	66	155	47	[1]402
$1,000 under $2,500							
$2,500 under $5,000	529	3,327	3,278	1,685	557	267	[1]80
$5,000 under $10,000	707	13,302	12,762	3,427	1,017	1,077	4,581
$10,000 under $25,000	986	38,185	35,590	12,305	4,484	5,345	10,842
$25,000 under $50,000	780	58,970	58,436	28,968	3,396	11,134	9,263
$50,000 under $100,000	465	72,360	71,927	42,742	4,343	15,008	9,973
$100,000 under $200,000	540	163,116	162,324	96,924	12,261	37,314	12,401
$200,000 under $500,000	188	123,056	122,262	87,910	3,510	24,082	7,570
$500,000 under $1,000,000	95	195,761	192,175	153,721	5,094	30,647	8,220
$1,000,000 under $5,000,000	18	263,158	254,502	185,172	13,425	29,799	[1]6,515
$5,000,000 or more							
Printing, publishing, and allied industries							
Total	4,271	458,874	453,974	251,909	11,462	117,546	55,932
Under $1,000							
$1,000 under $2,500	733	1,753	1,739	722	268	151	[1]150
$2,500 under $5,000							
$5,000 under $10,000	442	3,387	3,383	1,797	187	276	308
$10,000 under $25,000	840	14,033	14,000	5,770	625	1,236	1,721
$25,000 under $50,000	601	22,673	22,623	8,756	825	2,546	4,989
$50,000 under $100,000	854	63,053	62,645	30,543	1,953	11,203	9,144
$100,000 under $200,000	374	54,492	54,489	32,112	1,680	14,105	3,361
$200,000 under $500,000	303	95,411	94,165	59,045	2,634	27,831	11,201
$500,000 under $1,000,000	78	54,735	53,222	34,246	1,332	17,176	3,175
$1,000,000 under $5,000,000	40	79,567	78,518	47,655	1,677	18,857	7,554
$5,000,000 or more	6	69,770	69,190	31,263	281	24,165	14,629
Machinery, except electrical							
Total	2,440	234,771	233,237	131,219	7,904	59,410	31,948
Under $1,000	575	2,645	2,550	985	333	687	[1]1,295
$1,000 under $2,500							
$2,500 under $5,000	798	24,265	24,148	8,018	1,387	3,213	6,322
$5,000 under $10,000	849	78,506	78,270	35,459	3,010	20,044	12,208
$10,000 under $25,000	147	41,292	41,208	26,581	1,060	12,563	7,002
$25,000 under $50,000	50	35,680	35,302	23,267	942	10,562	3,590
$50,000 under $100,000							
$100,000 under $200,000	21	52,383	51,759	36,909	1,172	12,341	4,121
$200,000 under $500,000							
$500,000 under $1,000,000							
$1,000,000 under $5,000,000							
$5,000,000 or more							
Manufacturing--Continued							
Manufacturing, not elsewhere classified							
Total	15,783	3,767,711	3,729,903	2,731,045	132,486	698,828	189,618
Under $1,000	1,346	478	375	243	908	4,139	[1]10,922
$1,000 under $2,500	706	1,246	1,204	1,174	150	82	[1]1,635
$2,500 under $5,000	928	3,686	3,513	1,705	1,142	360	[1]1,265
$5,000 under $10,000	1,454	11,643	11,404	5,368	965	934	298
$10,000 under $25,000	2,075	33,723	33,567	16,557	2,067	5,706	595
$25,000 under $50,000	2,348	87,271	86,799	48,241	12,181	15,879	[1]7,486
$50,000 under $100,000	2,018	143,850	142,230	82,696	4,032	29,801	12,937
$100,000 under $200,000	1,899	265,526	262,192	170,121	5,454	52,694	33,015
$200,000 under $500,000	1,740	539,444	536,268	380,927	11,567	133,615	43,117
$500,000 under $1,000,000	651	457,187	452,220	326,116	9,736	105,601	33,462
$1,000,000 under $5,000,000	519	1,031,418	1,022,372	758,126	18,541	209,208	67,935
$5,000,000 or more	99	1,192,239	1,177,759	939,771	65,743	140,809	19,567
Transportation, communication, electric, gas, and sanitary services							
Total							
Total	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549
Under $1,000	1,166	10,706	366	34	9,508	2,810	[1]10,685
$1,000 under $2,500	543	980	946	162	448	75	[1]528
$2,500 under $5,000	1,076	4,132	4,081	1,318	1,718	559	[1]2,167
$5,000 under $10,000	1,353	9,724	9,521	1,189	1,691	358	1,147
$10,000 under $25,000	3,263	63,951	56,998	15,697	8,510	6,153	4,638
$25,000 under $50,000	2,957	110,593	108,131	29,657	12,971	11,989	22,917
$50,000 under $100,000	1,566	107,692	106,830	30,523	13,449	12,767	14,131
$100,000 under $200,000	1,655	245,434	242,796	81,516	20,363	57,819	45,970
$200,000 under $500,000	838	271,055	266,069	140,909	25,036	50,933	17,229
$500,000 under $1,000,000	280	196,269	192,862	110,244	14,320	37,112	15,371
$1,000,000 under $5,000,000	148	263,506	257,399	155,207	13,022	54,037	26,998
$5,000,000 or more	9	107,833	107,608	83,746	1,088	11,995	3,528

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Transportation, communication, electric, gas, and sanitary services--Continued													
	Transportation													
	Total							Trucking and warehousing						
Total	12,065	1,176,978	1,142,244	568,218	96,592	198,857	118,958	8,957	821,808	793,742	365,214	64,851	152,943	86,708
Under $1,000	805	10,551	221	24	2,665	2,768	112							
$1,000 under $2,500	411	727	694	158	412	67	[1]598	637	8,959	514	112	786	2,769	1,295
$2,500 under $5,000	798	3,082	3,033	380	391	44	524	486	1,899	1,894	179	241	9	390
$5,000 under $10,000	1,130	8,260	8,183	1,119	1,553	201	609	778	5,740	5,710	885	945	131	191
$10,000 under $25,000	2,628	51,962	45,722	11,653	6,848	4,709	3,110	1,977	39,848	33,630	8,451	5,205	3,115	2,450
$25,000 under $50,000	2,576	96,234	93,776	25,758	11,631	9,937	18,814	2,303	86,004	83,750	21,012	10,661	8,119	17,896
$50,000 under $100,000	1,257	88,289	87,460	21,532	12,276	11,325	11,854	986	70,635	70,147	16,056	10,858	8,097	7,876
$100,000 under $200,000	1,362	201,199	199,076	66,074	16,126	47,045	38,245	988	141,271	139,480	52,467	10,909	30,929	21,930
$200,000 under $500,000	724	238,110	233,422	128,906	21,695	43,301	10,713	555	177,028	174,010	86,899	12,400	39,620	16,025
$500,000 under $1,000,000	244	171,179	168,382	99,067	12,284	30,924	12,269	161	111,325	109,503	60,106	5,826	24,456	8,227
$1,000,000 under $5,000,000	123	216,539	211,563	134,911	9,956	40,980	22,382	82	138,510	134,597	87,550	6,354	29,936	9,220
$5,000,000 or more	7	90,846	90,712	78,636	755	7,556	924	4	40,589	40,507	31,497	666	5,762	1,208
	Transportation--Continued													
	Other transportation							Communication, electric, gas, and sanitary services						
Total	3,108	355,170	348,502	203,004	31,741	45,914	32,250	2,789	214,897	211,363	81,984	25,532	47,750	19,591
Under $1,000														
$1,000 under $2,500	579	2,319	401	70	2,291	66	[1]1,781	493	408	397	14	6,879	50	[1]10,727
$2,500 under $5,000														
$5,000 under $10,000	664	3,703	3,612	435	758	105	552	501	2,514	2,386	1,008	1,465	672	[1]2,153
$10,000 under $25,000	651	12,114	12,092	3,202	1,643	1,594	660							
$25,000 under $50,000								1,016	26,348	25,631	7,943	3,002	3,496	5,631
$50,000 under $100,000	544	27,884	27,339	10,222	2,388	5,046	4,896							
$100,000 under $200,000	374	59,928	59,596	13,607	5,217	16,116	16,315	602	63,638	63,090	24,433	5,410	12,216	10,002
$200,000 under $500,000	169	61,082	59,412	42,007	9,295	3,681	[1]5,312	114	32,945	32,647	12,003	3,341	7,632	6,516
$500,000 under $1,000,000	83	59,854	58,879	38,961	6,458	6,468	4,042	36	25,090	24,480	11,177	2,036	6,188	3,102
$1,000,000 under $5,000,000	41	78,029	76,966	47,361	3,602	11,044	13,162							
$5,000,000 or more	3	50,257	50,205	47,139	89	1,794	[1]284	27	63,954	62,732	25,406	3,399	17,496	7,220
	Wholesale and retail trade													
	Total							Wholesale trade						
Total	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214
Under $1,000	6,595	23,552	2,077	2,342	1,562	3,470	[1]2,511	2,027	16,473	544	704	842	3,257	[1]590
$1,000 under $2,500	5,055	9,958	8,584	5,774	1,100	489	[1]3,725	707	2,064	1,157	603	105	166	[1]498
$2,500 under $5,000	6,820	31,135	25,860	16,893	1,342	3,089	[1]3,260	1,266	9,544	4,737	2,061	320	1,648	1,311
$5,000 under $10,000	11,154	85,815	83,014	52,206	3,253	6,358	[1]4,836	1,546	11,323	11,169	6,719	332	161	[1]370
$10,000 under $25,000	25,232	438,624	418,660	257,749	12,896	29,538	24,939	3,457	67,788	60,428	34,939	1,900	4,780	6,769
$25,000 under $50,000	27,033	1,025,170	1,008,698	599,984	24,560	79,581	104,185	2,934	114,575	110,346	57,220	3,839	7,548	18,471
$50,000 under $100,000	36,210	2,668,324	2,634,849	1,693,783	45,358	213,736	264,338	3,944	291,164	288,671	169,399	4,683	17,094	46,595
$100,000 under $200,000	36,944	5,261,613	5,210,878	3,516,521	70,482	454,118	491,968	3,942	579,563	565,501	363,258	10,119	49,170	73,626
$200,000 under $500,000	28,126	8,658,482	8,573,201	6,141,179	92,106	784,758	638,383	4,367	1,408,862	1,389,327	1,014,018	17,445	106,695	107,306
$500,000 under $1,000,000	7,643	5,293,443	5,233,303	4,011,473	46,927	449,226	285,057	2,110	1,488,770	1,472,838	1,171,590	12,884	95,573	79,977
$1,000,000 under $5,000,000	4,169	7,585,521	7,510,460	6,176,300	49,099	529,828	292,141	1,930	3,794,106	3,763,419	3,189,248	22,589	207,182	145,426
$5,000,000 or more	377	4,671,753	4,633,897	4,114,024	17,756	222,376	102,582	267	3,380,415	3,359,378	3,096,580	9,142	104,160	58,191
	Retail trade													
	Total							Building materials, hardware, and farm equipment						
Total	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	9,986	2,124,524	2,087,260	1,557,992	22,972	180,646	149,816
Under $1,000	4,392	6,971	1,431	1,555	708	48	[1]1,422							
$1,000 under $2,500	4,348	7,894	7,427	5,171	995	323	[1]3,227	485	1,778	907	654	33	172	426
$2,500 under $5,000	5,465	21,200	20,772	14,550	1,022	1,441	[1]4,487							
$5,000 under $10,000	9,520	73,729	71,082	45,315	2,901	6,197	[1]4,754							
$10,000 under $25,000	21,687	369,190	356,813	221,883	10,863	24,747	17,914	1,213	19,711	16,731	13,217	685	1,017	[1]563
$25,000 under $50,000	24,011	907,132	894,890	541,389	20,643	71,312	85,226	1,149	44,353	43,731	27,541	493	2,361	4,795
$50,000 under $100,000	32,222	2,373,553	2,342,571	1,523,469	40,578	196,222	216,212	2,073	153,821	151,708	104,664	2,102	11,736	11,728
$100,000 under $200,000	32,958	4,676,397	4,639,724	3,148,100	60,336	404,948	417,988	2,035	280,406	277,386	191,811	3,760	23,480	25,992
$200,000 under $500,000	23,696	7,227,812	7,162,356	5,112,031	74,416	675,935	529,481	2,131	665,346	654,708	486,870	6,692	55,393	52,844
$500,000 under $1,000,000	5,524	3,799,320	3,755,169	2,836,328	34,000	353,129	204,414	643	446,059	438,909	344,006	3,990	37,689	25,252
$1,000,000 under $5,000,000	2,236	3,787,634	3,743,308	2,983,810	26,465	322,481	146,575	246	395,028	387,448	305,749	3,594	35,726	20,609
$5,000,000 or more	110	1,291,338	1,274,519	1,017,444	8,614	118,216	44,391	11	118,022	115,732	83,480	1,623	13,072	8,733

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	General merchandise stores							Food stores						
								Total						
Total	8,748	1,053,076	1,039,009	703,100	19,248	90,576	81,000	23,078	5,104,764	5,073,391	4,047,714	45,532	337,020	234,517
Under $1,000	709	295	288	285	82	3	[1]385							
$1,000 under $2,500	884	2,656	2,639	1,673	260	160	[1]401	532	1,636	1,614	1,280	72	37	[1]409
$2,500 under $5,000														
$5,000 under $10,000	620	4,731	4,657	2,814	310	547	[1]958	514	3,937	3,928	2,714	206	24	91
$10,000 under $25,000	1,323	21,058	20,762	11,373	1,387	632	1,606	2,031	34,395	33,557	22,523	1,057	1,532	2,194
$25,000 under $50,000	1,293	50,573	49,020	28,785	2,838	3,408	6,061	3,183	122,076	121,758	86,996	2,261	6,012	9,525
$50,000 under $100,000	1,382	95,721	94,742	54,637	2,224	7,163	7,776	4,911	366,407	363,951	268,517	6,707	19,961	24,437
$100,000 under $200,000	1,289	181,673	181,190	125,959	2,402	12,448	15,715	5,152	756,699	751,417	595,873	7,121	39,244	47,348
$200,000 under $500,000	873	251,817	249,026	174,630	4,456	20,968	19,558	4,691	1,456,883	1,449,592	1,152,954	11,755	92,007	77,320
$500,000 under $1,000,000	268	183,398	180,118	125,473	2,694	17,636	12,856	1,431	984,010	977,787	792,349	7,388	70,791	36,918
$1,000,000 under $5,000,000	103	186,059	182,670	128,444	2,038	19,472	11,393	605	1,006,209	999,539	816,400	6,505	74,945	31,070
$5,000,000 or more	4	75,095	73,897	49,027	557	8,139	7,779	28	372,512	370,248	308,108	2,460	32,467	6,023
	Food stores--Continued													
	Grocery stores							Other food stores						
Total	16,539	4,311,649	4,284,218	3,508,179	33,881	256,483	173,793	6,539	793,115	789,173	539,535	11,651	80,537	60,724
Under $1,000	442	2,513	2,487	2,150	13	24	[1]189	604	3,060	3,055	1,844	265	37	[1]129
$1,000 under $2,500														
$2,500 under $5,000														
$5,000 under $10,000	1,104	18,929	18,789	15,259	318	408	168	927	15,466	14,768	7,264	739	1,124	2,026
$10,000 under $25,000	1,945	75,170	75,077	62,553	911	893	3,488	1,238	46,906	46,681	24,443	1,350	5,119	6,037
$25,000 under $50,000	3,493	262,952	261,399	208,963	4,688	7,751	12,834	1,418	103,455	102,552	59,554	2,019	12,210	11,603
$50,000 under $100,000	3,959	586,346	581,593	476,317	4,938	23,966	34,588	1,193	170,353	169,824	119,556	2,183	15,278	12,760
$100,000 under $200,000	3,736	1,181,348	1,175,059	961,052	8,310	64,088	57,202	955	275,535	274,533	191,902	3,445	27,919	20,118
$200,000 under $500,000	1,262	869,228	863,340	706,896	6,203	58,424	31,034	169	114,782	114,447	85,453	1,185	12,367	5,884
$500,000 under $1,000,000	572	956,867	950,395	779,565	6,079	69,443	28,786	35	63,558	63,313	49,519	465	6,483	2,425
$1,000,000 under $5,000,000	26	358,296	356,079	295,424	2,421	31,486	5,882							
$5,000,000 or more														
	Automotive dealers and service stations													
	Total							Motor vehicle dealers						
Total	32,820	6,539,866	6,478,755	5,181,631	46,885	410,020	320,228	5,891	2,839,149	2,807,614	2,406,400	11,826	158,572	92,225
Under $1,000	719	2,529	219	258	115	-	[1]275							
$1,000 under $2,500	976	2,767	2,460	1,966	317	47	[1]731	573	2,988	2,394	2,445	278	436	[1]1,360
$2,500 under $5,000														
$5,000 under $10,000	1,372	10,540	10,149	8,609	642	991	[1]2,866							
$10,000 under $25,000	3,257	57,325	56,377	43,881	962	2,413	1,056	515	9,170	8,953	6,596	54	213	1,104
$25,000 under $50,000	3,716	137,390	136,596	98,970	1,602	5,983	8,778	575	21,192	21,008	13,892	146	202	2,189
$50,000 under $100,000	6,660	495,048	488,582	366,095	5,913	21,522	41,074	630	50,098	46,655	32,651	988	3,056	5,490
$100,000 under $200,000	7,911	1,133,784	1,127,049	849,596	10,083	66,417	84,313	591	83,399	82,217	65,529	514	2,189	6,447
$200,000 under $500,000	5,919	1,804,033	1,790,203	1,381,668	13,623	125,031	103,403	1,451	471,399	466,214	392,005	2,317	18,926	22,153
$500,000 under $1,000,000	1,407	981,195	970,442	805,497	5,442	62,636	39,023	823	599,443	594,223	514,211	1,999	32,139	19,591
$1,000,000 under $5,000,000	830	1,453,613	1,440,012	1,236,230	6,621	93,089	37,422	689	1,233,852	1,223,081	1,065,836	4,467	75,224	29,983
$5,000,000 or more	53	461,642	456,666	388,861	1,565	31,891	9,031	44	367,608	362,869	313,235	1,063	26,187	6,628
	Gasoline service stations							Other automotive dealers						
Total	18,873	2,693,682	2,676,704	2,038,281	23,422	178,236	163,605	8,056	1,007,035	994,437	736,950	11,637	73,212	64,398
Under $1,000	(*)	(*)	-	-	(*)	-	(*)	410	258	203	249	111	-	[1]804
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	579	1,466	1,395	1,252	170	-	[1]670
$2,500 under $5,000	-	-	-	-	-	-	-							
$5,000 under $10,000	489	3,549	3,543	2,851	226	318	[1]455	663	5,047	5,021	3,946	252	253	[1]1,214
$10,000 under $25,000	1,501	25,675	25,586	20,093	330	1,368	458	1,241	22,480	21,838	17,192	578	832	[1]506
$25,000 under $50,000	2,172	80,657	80,206	59,378	981	4,061	5,112	969	35,541	35,382	25,700	475	1,720	1,477
$50,000 under $100,000	4,487	326,450	324,865	251,089	3,343	13,221	22,949	1,543	118,500	117,062	82,355	1,582	5,245	12,635
$100,000 under $200,000	6,112	872,003	867,277	657,444	7,337	51,568	61,900	1,208	178,382	177,555	126,623	2,232	12,660	15,966
$200,000 under $500,000	3,360	995,960	990,487	743,413	8,430	79,851	59,354	1,108	336,674	333,502	246,250	2,876	26,254	21,896
$500,000 under $1,000,000	328	206,446	204,842	160,603	1,508	15,421	9,260	256	175,306	171,377	130,683	1,935	15,076	10,172
$1,000,000 under $5,000,000	64	99,604	98,939	76,169	831	8,334	3,168	79	133,381	131,102	102,700	1,426	11,172	5,446
$5,000,000 or more	7	80,810	80,687	67,151	399	4,063	1,228							

Footnotes at end of table.

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	Apparel and accessory stores							Furniture, home furnishings, and equipment						
Total	11,430	1,385,937	1,366,649	882,356	12,345	141,404	134,403	10,120	1,512,718	1,477,513	981,864	16,809	141,710	138,471
Under $1,000	559	1,291	1,288	983	59	72	[1]581	712	2,927	805	717	88	10	1,317
$1,000 under $2,500														
$2,500 under $5,000	665	4,832	4,795	2,304	24	131	808	841	5,307	5,271	3,157	44	436	128
$5,000 under $10,000	1,513	25,302	25,153	15,462	509	1,575	461	1,148	22,002	17,996	11,616	349	373	4,848
$10,000 under $25,000	1,868	69,368	68,735	46,776	732	3,635	6,237	1,280	50,835	48,761	29,290	1,056	2,775	3,545
$25,000 under $50,000	2,412	182,410	178,147	120,464	1,845	13,463	12,593	2,123	157,841	155,932	94,532	2,521	10,546	17,340
$50,000 under $100,000	2,593	359,103	356,091	229,608	3,339	30,243	40,836	2,136	296,709	292,727	191,837	4,767	24,990	33,858
$100,000 under $200,000	1,487	438,139	432,355	276,918	3,477	46,485	49,323	1,467	448,037	440,980	290,137	4,446	42,883	42,926
$200,000 under $500,000	263	173,477	170,645	107,532	1,332	24,128	14,076	308	213,473	207,140	139,724	1,889	25,891	16,160
$500,000 under $1,000,000	70	132,015	129,440	82,309	1,028	21,672	10,650	101	168,597	163,674	110,721	1,234	22,712	9,372
$1,000,000 under $5,000,000								4	146,990	144,227	110,133	415	11,094	8,977
$5,000,000 or more														
	Eating places							Drinking places						
Total	23,395	2,107,333	2,088,388	990,043	55,665	440,225	185,024	10,967	681,325	670,751	353,831	15,091	92,211	66,683
Under $1,000	794	1,135	1,065	623	723	150	[1]1,235	441	551	500	234	127	49	[1]856
$1,000 under $2,500														
$2,500 under $5,000	927	3,578	3,495	1,723	207	221	2	1,059	7,023	6,656	3,592	273	750	[1]411
$5,000 under $10,000	1,592	12,604	12,502	7,554	604	1,915	[1]1,125							
$10,000 under $25,000	4,771	81,178	80,396	41,745	2,539	12,155	2,384	2,074	34,713	33,731	17,951	1,456	2,613	[1]516
$25,000 under $50,000	4,701	176,064	174,898	84,161	5,050	22,982	20,892	2,769	105,100	102,837	51,931	3,375	11,748	13,535
$50,000 under $100,000	4,651	343,220	341,420	169,645	9,222	58,354	37,447	2,674	194,121	191,094	98,881	4,160	27,151	25,349
$100,000 under $200,000	3,528	493,601	488,160	226,187	13,557	101,792	48,665	1,558	214,733	212,532	106,077	3,658	33,240	19,182
$200,000 under $500,000	1,990	604,157	600,391	280,857	13,965	144,431	46,570	371	105,910	104,824	63,766	1,743	14,019	9,690
$500,000 under $1,000,000	383	264,012	261,735	117,399	5,861	64,779	23,590	16	10,692	10,597	6,301	171	1,674	607
$1,000,000 under $5,000,000	58	127,784	124,326	60,149	3,937	33,446	7,834	5	8,482	7,980	5,098	128	967	103
$5,000,000 or more								-	-	-	-	-	-	-
	Liquor stores							Other retail trade						
Total	4,564	837,014	833,222	666,996	6,461	37,403	51,617	31,061	3,195,613	3,155,124	2,085,518	40,533	303,784	286,552
Under $1,000								1,726	723	552	687	138	26	[1]1,801
$1,000 under $2,500								1,778	2,997	2,857	2,217	51	6	[1]797
$2,500 under $5,000	705	7,473	7,216	5,898	195	262	[1]246	2,036	7,617	7,580	5,640	302	601	[1]2,969
$5,000 under $10,000								3,166	24,496	22,843	14,415	840	1,329	[1]556
$10,000 under $25,000								4,270	69,877	68,536	40,709	1,833	2,507	6,384
$25,000 under $50,000	1,017	66,900	66,614	50,770	646	3,934	3,478	3,787	140,872	138,219	79,024	3,139	11,757	11,162
$50,000 under $100,000								4,584	328,565	320,716	203,179	5,335	23,043	35,686
$100,000 under $200,000	1,370	195,313	194,371	152,952	2,067	7,986	11,260	5,386	764,376	758,801	478,200	9,582	65,108	90,819
$200,000 under $500,000	1,247	368,271	366,618	292,312	2,626	16,134	25,593	3,520	1,085,219	1,073,659	711,919	11,633	118,584	102,254
$500,000 under $1,000,000	172	115,055	114,648	93,697	611	5,369	7,325	633	427,949	423,148	304,350	4,622	42,536	28,607
$1,000,000 under $5,000,000	53	84,002	83,755	71,367	316	3,718	4,207	169	267,988	264,537	190,667	2,402	28,914	16,832
$5,000,000 or more	-	-	-	-	-	-	-	6	74,934	73,676	54,511	656	9,373	931
	Finance, insurance, and real estate													
	Total							Finance						
								Total						
Total	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	[1]463,456	85,502	3,964,152	2,715,706	621,973	49,195	754,317	257,993
Under $1,000	79,972	16,377	9,275	215	23,327	3,899	[1]903,452	49,739	6,934	522	32	5,994	1,679	[1]461,690
$1,000 under $2,500	37,182	63,639	47,540	554	19,919	1,746	[1]101,361	8,389	14,173	1,324	77	513	475	[1]32,222
$2,500 under $5,000	40,129	146,754	119,418	1,695	35,917	1,823	[1]69,762	6,067	22,007	2,536	-	1,316	685	[1]29,090
$5,000 under $10,000	47,149	339,823	281,038	5,410	70,672	3,459	[1]18,494	7,027	50,064	5,022	234	1,925	1,064	[1]350
$10,000 under $25,000	60,658	979,325	859,470	19,255	189,845	17,373	125,175	6,322	97,478	18,184	1,444	2,778	3,101	23,160
$25,000 under $50,000	33,168	1,183,637	1,047,770	46,616	222,936	31,399	111,228	3,288	116,768	27,293	209	2,765	4,852	50,428
$50,000 under $100,000	24,543	1,722,998	1,572,339	70,926	326,097	72,523	116,092	2,178	154,269	57,879	1,858	4,826	5,397	67,739
$100,000 under $200,000	15,168	2,152,098	1,982,140	157,137	429,895	103,112	26,405	1,025	148,744	61,073	2,011	3,457	9,722	58,914
$200,000 under $500,000	10,117	3,085,167	2,860,890	317,763	612,652	208,010	[1]81,970	781	230,297	107,828	11,954	4,694	21,771	81,394
$500,000 under $1,000,000	3,071	2,109,115	1,950,081	283,848	389,807	137,494	[1]104,180	271	185,638	103,328	19,579	1,727	15,944	81,832
$1,000,000 under $5,000,000	1,958	3,604,447	3,312,305	841,306	407,614	248,199	130,368	301	614,987	446,499	100,796	5,561	86,695	191,453
$5,000,000 or more	212	3,576,891	3,066,632	906,669	74,181	668,116	306,495	114	2,322,793	1,884,218	483,779	13,639	602,932	226,425

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Finance, insurance, and real estate--Continued													
	Finance--Continued													
	Banking and other credit agencies							Security and commodity brokers, dealers, exchanges, and services						
Total	2,574	408,454	338,503	230,031	4,071	37,207	38,312	5,212	2,404,580	1,899,330	21,152	16,078	695,738	377,401
Under $1,000	563	548	158	-	344	-	[1]10,466	1,297	237	39	2	-	4	[1]27,117
$1,000 under $2,500								586	905	438	-	32	1	[1]734
$2,500 under $5,000	547	2,237	383	-	44	-	1,578	755	4,287	2,834	-	25	158	1,130
$5,000 under $10,000														
$10,000 under $25,000	797	18,596	7,054	-	356	2,453	6,517	856	13,646	10,552	60	165	326	8,524
$25,000 under $50,000								778	42,973	36,942	-	199	1,341	25,498
$50,000 under $100,000	530	54,694	36,942	1,317	1,573	8,111	21,392	260	38,629	37,011	-	108	1,183	28,693
$100,000 under $200,000	100	25,656	17,643	6,178	647	2,995	5,823	291	92,084	73,676	-	737	14,662	20,730
$200,000 under $500,000	24	16,864	12,756	3,673	90	2,083	4,663	125	88,240	67,355	161	391	12,153	37,681
$500,000 under $1,000,000	9	19,613	9,888	1,127	91	1,436	4,826	176	372,516	323,184	2,792	1,708	83,107	101,105
$1,000,000 under $5,000,000	4	270,246	253,679	217,736	926	20,129	3,979	88	1,751,063	1,347,299	18,137	12,713	582,803	181,891
$5,000,000 or more														
	Finance--Continued													
	Holding and investment companies							Insurance agents, brokers, and service						
Total	77,716	1,151,118	477,873	370,790	29,046	21,372	[1]57,720	9,413	1,023,500	999,793	193,137	9,662	120,683	264,873
Under $1,000	48,187	6,652	483	30	5,650	1,675	[1]424,747	777	919	914	23	49	14	[1]149
$1,000 under $2,500	7,495	12,765	728	77	481	474	[1]30,848							
$2,500 under $5,000	5,309	19,270	1,347	-	[1]1,301	662	[1]29,808	661	2,404	2,333	40	81	97	296
$5,000 under $10,000	6,483	46,277	2,994	234	1,871	929	[1]2,340	661	4,774	4,707	156	74	440	2,214
$10,000 under $25,000	5,020	77,029	3,887	1,384	2,454	1,925	12,212	1,853	32,861	32,760	1,376	911	2,921	15,856
$25,000 under $50,000	2,561	91,332	11,702	209	2,561	3,049	38,880	1,794	65,312	64,584	7,453	840	5,806	30,101
$50,000 under $100,000	1,433	97,630	11,610	571	3,588	1,346	37,754	2,086	153,538	152,185	9,833	2,880	21,567	52,255
$100,000 under $200,000	578	82,730	8,729	1,981	2,822	3,338	20,771	792	106,439	104,552	22,509	2,088	15,369	36,627
$200,000 under $500,000	390	112,557	16,509	5,776	3,310	4,114	54,841	639	196,579	192,578	65,865	1,745	43,034	43,481
$500,000 under $1,000,000	122	80,534	23,217	15,745	1,246	1,708	39,488	97	65,412	64,692	19,563	464	10,846	11,920
$1,000,000 under $5,000,000	116	222,858	113,427	96,877	3,762	2,152	85,522	49	82,551	79,947	25,006	423	15,468	18,840
$5,000,000 or more	22	301,484	283,240	247,906	-	-	40,555	4	312,711	300,541	41,313	107	5,121	53,432
	Real estate													
	Total							Operators, except developers, and lessors of buildings						
Total	258,412	13,992,619	13,393,399	1,836,284	2,744,005	622,153	[1]986,322	208,976	10,855,498	10,525,625	125,521	2,646,090	469,402	[1]1,083,970
Under $1,000	29,896	9,371	8,682	160	17,314	2,206	[1]441,189	19,613	7,271	6,866	34	15,505	1,678	[1]316,743
$1,000 under $2,500	28,353	48,619	45,373	477	19,376	1,271	[1]69,563	22,124	38,302	36,750	57	17,122	502	[1]52,892
$2,500 under $5,000	33,401	122,343	114,549	1,655	34,520	1,041	[1]40,968	27,404	100,577	95,657	325	31,499	283	[1]35,641
$5,000 under $10,000	39,461	284,985	271,309	5,020	68,673	1,955	[1]20,358	33,052	238,379	230,270	773	64,017	1,398	[1]26,274
$10,000 under $25,000	52,483	848,986	808,526	16,435	186,156	11,351	86,159	44,121	715,104	693,933	865	175,798	6,697	47,105
$25,000 under $50,000	28,086	1,001,557	955,893	38,954	219,331	20,741	30,699	23,709	849,555	825,053	5,792	211,001	16,562	[1]9,533
$50,000 under $100,000	20,279	1,415,191	1,362,275	59,235	318,391	45,559	[1]3,902	16,955	1,179,507	1,151,181	7,052	305,861	30,648	[1]51,473
$100,000 under $200,000	13,351	1,896,915	1,816,515	132,617	424,350	78,021	[1]69,136	11,308	1,599,125	1,553,718	9,888	411,476	58,203	[1]113,558
$200,000 under $500,000	8,697	2,658,291	2,560,484	239,944	606,213	143,205	[1]206,845	7,342	2,240,725	2,176,297	27,615	590,465	119,776	[1]235,839
$500,000 under $1,000,000	2,703	1,858,065	1,782,061	244,706	387,616	110,704	[1]197,932	2,173	1,491,062	1,447,594	9,126	380,115	95,150	[1]205,903
$1,000,000 under $5,000,000	1,608	2,906,909	2,785,859	715,504	401,630	146,036	[1]79,925	1,131	1,965,757	1,903,630	35,793	387,827	118,492	[1]93,951
$5,000,000 or more	94	941,387	881,873	381,577	60,435	60,063	26,638	44	430,134	404,676	28,201	55,404	20,013	10,732
	Lessors of real property other than buildings							Agents, brokers, and managers						
Total	24,527	270,314	241,796	8,375	38,916	7,704	15,927	10,770	575,739	517,507	147,104	27,520	44,508	79,187
Under $1,000	4,428	1,612	1,491	73	1,469	22	[1]30,326	2,362	217	201	20	86	1	[1]25,035
$1,000 under $2,500	4,633	7,706	6,792	208	1,836	767	[1]12,852	1,043	1,683	1,212	75	319	1	[1]2,402
$2,500 under $5,000	4,513	16,344	14,655	683	2,780	324	[1]4,147	885	3,345	2,962	244	152	268	18
$5,000 under $10,000	4,385	31,512	28,183	897	4,344	128	3,827	914	6,887	6,179	395	213	331	2,088
$10,000 under $25,000	4,257	63,124	57,731	1,456	7,452	172	22,517	1,778	31,973	27,186	3,424	1,230	3,391	6,678
$25,000 under $50,000	1,363	47,077	41,830	1,100	5,431	328	16,806	1,184	41,916	38,200	6,789	1,336	1,514	11,910
$50,000 under $100,000	734	52,659	49,653	741	5,562	3,569	19,716	1,194	85,192	75,747	9,539	3,607	5,074	21,367
$100,000 under $200,000	123	16,107	15,162	382	3,709	927	124	892	132,799	115,572	25,243	6,709	13,107	36,774
$200,000 under $500,000	79	22,906	19,814	1,759	5,222	1,164	[1]791	366	106,685	98,233	26,924	5,031	8,898	20,531
$500,000 under $1,000,000	9	6,200	4,422	1,015	548	116	25	104	71,332	66,709	31,317	4,128	6,918	4,784
$1,000,000 under $5,000,000	3	5,067	2,063	61	563	187	1,028	48	93,710	85,306	43,134	4,709	5,005	2,474
$5,000,000 or more	-	-	-	-	-	-	-							

Footnotes at end of table.

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate--Continued							Services						
	Real estate--Continued							Total						
	Other real estate													
Total	14,139	2,291,068	2,108,471	1,555,284	31,479	100,539	2,534	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931
Under $1,000	3,493	271	124	33	254	505	[1]69,085	11,010	41,816	2,793	775	11,215	14,433	[1]60,123
$1,000 under $2,500	553	928	619	137	99	1	[1]1,417	8,978	20,985	15,306	2,955	7,110	1,648	[1]16,142
$2,500 under $5,000	599	2,077	1,275	403	89	166	[1]1,198	9,450	38,291	36,277	7,966	6,578	3,719	[1]5,116
$5,000 under $10,000	1,110	8,207	6,677	2,955	99	98	1	15,723	124,847	115,503	18,999	14,117	12,112	15,608
$10,000 under $25,000	2,327	38,785	29,676	10,690	1,676	1,091	9,859	28,974	488,169	476,919	86,471	34,983	59,412	115,170
$25,000 under $50,000	1,830	63,009	50,810	25,273	1,563	2,337	11,516	25,378	936,545	913,855	173,824	55,991	147,101	228,822
$50,000 under $100,000	1,396	97,833	85,694	41,903	3,361	6,268	6,488	28,358	2,058,047	2,027,059	341,746	81,809	355,836	676,406
$100,000 under $200,000	1,028	148,884	132,063	97,104	2,456	5,784	7,524	23,406	3,367,963	3,333,287	316,756	92,496	584,218	1,435,054
$200,000 under $500,000	910	287,975	266,140	183,646	5,495	13,367	9,254	15,664	4,687,355	4,636,847	425,397	130,964	992,275	1,861,440
$500,000 under $1,000,000	417	289,471	263,336	203,248	2,825	8,520	3,162	3,474	2,399,181	2,363,888	272,424	85,034	644,399	771,396
$1,000,000 under $5,000,000	427	855,297	805,513	641,330	8,557	22,352	11,435	1,657	3,188,526	3,138,654	400,856	146,752	914,044	891,084
$5,000,000 or more	49	498,331	466,544	348,562	5,005	40,050	14,995	197	2,532,535	2,510,985	222,623	130,394	986,797	490,332
	Services--Continued													
	Hotels, rooming houses, camps, and other lodgings													
	Total							Tourists courts and motels						
Total	12,808	1,339,093	1,270,830	241,907	179,848	282,173	[1]22,383	6,320	742,053	701,310	119,804	96,702	147,420	33,217
Under $1,000	715	487	179	26	1,203	203	[1]15,945	465	751	521	42	2,210	308	[1]7,918
$1,000 under $2,500	894	1,669	1,559	247	2,725	204	[1]3,965							
$2,500 under $5,000	873	3,687	3,366	308	1,455	177	[1]2,472	895	5,689	5,542	547	2,074	413	[1]2,490
$5,000 under $10,000	1,574	11,969	11,631	1,140	3,703	1,001	[1]5,510							
$10,000 under $25,000	2,331	39,980	37,387	3,734	7,190	3,954	[1]451	966	16,981	15,394	2,135	2,325	2,122	149
$25,000 under $50,000	2,200	89,967	77,663	13,707	14,871	12,549	[1]488	1,092	49,702	38,599	5,228	7,116	8,030	2,890
$50,000 under $100,000	1,574	121,150	115,024	16,072	19,608	16,751	8,847	1,082	84,973	81,466	10,384	12,824	12,018	10,906
$100,000 under $200,000	1,290	195,311	187,817	19,168	28,037	29,289	21,408	972	144,359	138,771	15,081	19,425	22,792	18,877
$200,000 under $500,000	908	282,705	268,895	46,874	33,965	56,428	9,015	591	181,358	172,670	29,499	21,820	36,930	8,710
$500,000 under $1,000,000	285	205,548	196,068	43,421	24,030	51,349	[1]6,219	183	130,319	124,472	27,682	14,503	32,103	[1]634
$1,000,000 under $5,000,000	152	284,158	272,970	69,418	34,743	75,353	[1]16,637	74	127,921	123,875	29,206	14,405	32,704	2,727
$5,000,000 or more	12	102,462	98,271	27,792	8,318	34,915	[1]9,966	-	-	-	-	-	-	-
	Hotels, rooming houses, camps, and other lodgings--Continued							Personal services						
	Other lodging places							Total						
Total	6,488	597,040	569,520	122,103	83,146	134,753	[1]55,600	28,673	1,177,132	1,162,504	320,642	60,098	285,352	216,702
Under $1,000	517	242	160	25	1,175	15	[1]10,625	1,147	602	410	119	301	-	[1]1,311
$1,000 under $2,500	627	1,163	1,057	206	543	84	[1]1,367	1,502	2,990	2,716	555	370	138	[1]308
$2,500 under $5,000	564	2,473	2,221	177	1,056	167	[1]2,166	2,029	8,165	7,977	1,395	1,025	679	1,285
$5,000 under $10,000	988	7,494	7,234	724	2,028	598	[1]3,326	3,738	28,677	28,410	3,597	1,790	3,608	5,832
$10,000 under $25,000	1,365	22,999	21,993	1,599	4,865	1,832	[1]600	8,960	150,423	148,967	19,854	8,541	21,404	46,128
$25,000 under $50,000	1,108	40,265	39,064	8,479	7,755	4,519	[1]3,378	5,182	184,753	182,960	42,646	11,106	46,801	28,645
$50,000 under $100,000	492	36,177	33,558	5,688	6,784	4,733	[1]2,059	3,756	254,356	252,275	60,196	17,103	66,856	44,199
$100,000 under $200,000	318	50,952	49,046	4,087	8,612	6,497	2,531	1,580	220,268	216,488	67,567	7,309	55,688	48,227
$200,000 under $500,000	317	101,347	96,225	17,375	12,145	19,498	305	662	209,311	206,141	76,477	8,411	50,816	32,930
$500,000 under $1,000,000	102	75,229	71,596	15,739	9,527	19,246	[1]5,585	89	62,371	61,505	25,062	2,488	20,028	7,437
$1,000,000 under $5,000,000	78	156,237	149,095	40,212	20,338	42,649	[1]19,364	28	55,216	54,655	23,174	1,654	19,334	3,638
$5,000,000 or more	12	102,462	98,271	27,792	8,318	34,915	[1]9,966							
	Personal services--Continued													
	Laundries and dry cleaning plants							Beauty shops						
Total	10,132	470,965	465,565	131,855	32,965	139,364	58,779	7,237	175,209	173,412	37,248	6,279	62,792	28,358
Under $1,000	1,018	1,462	1,176	98	393	114	[1]539	575	861	854	188	68	8	[1]69
$1,000 under $2,500														
$2,500 under $5,000	925	3,699	3,555	437	671	397	192	532	2,289	2,249	665	209	183	435
$5,000 under $10,000	971	433	7,271	939	993	862	[1]396	1,220	9,366	9,357	1,519	381	1,325	2,586
$10,000 under $25,000	2,478	42,284	41,554	5,963	4,918	5,995	4,662	2,548	44,017	43,620	6,901	1,516	9,355	13,118
$25,000 under $50,000	2,034	73,336	72,423	15,869	6,964	14,259	11,555	1,468	51,881	51,421	11,172	1,797	21,373	5,989
$50,000 under $100,000	1,723	113,617	112,266	24,429	9,885	28,341	19,387							
$100,000 under $200,000	717	98,394	98,127	32,282	3,387	36,638	16,088	893	64,649	63,780	15,520	2,252	29,251	6,111
$200,000 under $500,000	201	60,224	59,623	22,284	2,905	23,420	4,388							
$500,000 under $1,000,000	48	34,402	33,774	15,521	1,649	14,632	1,670	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	17	36,114	35,796	14,033	1,200	14,706	1,772	(*) -	(*) -	(*) -	(*) -	(*) -	(*) -	(*) -
$5,000,000 or more														

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services--Continued													
	Personal services--Continued													
	Barber shops							Other personal services						
Total	5,081	89,787	88,904	4,822	1,914	18,732	37,907	6,223	441,171	434,623	146,717	18,940	64,464	91,658
Under $1,000								528	195	193	102	91	-	[1]1,062
$1,000 under $2,500	528	1,474	1,370	66	62	72	645	572	1,777	1,706	513	202	43	64
$2,500 under $5,000														
$5,000 under $10,000	796	6,331	6,330	383	177	1,023	2,031	751	5,547	5,452	756	239	398	1,611
$10,000 under $25,000	3,050	50,021	49,735	2,171	996	4,862	26,360	884	14,101	14,058	4,819	1,111	1,192	1,988
$25,000 under $50,000								1,061	38,804	38,682	13,511	1,937	4,078	5,357
$50,000 under $100,000	707	31,961	31,469	2,202	679	12,775	8,871	1,191	85,995	85,503	24,199	5,388	14,839	17,639
$100,000 under $200,000								731	102,968	100,280	31,442	3,279	9,088	30,220
$200,000 under $500,000	-	-	-	-	-	-	-	454	146,859	144,290	53,976	5,456	26,099	28,396
$500,000 under $1,000,000	-	-	-	-	-	-	-	41	27,969	27,731	9,541	839	5,396	5,767
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	10	16,956	16,728	7,858	398	3,331	1,678
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business services							Automobile parking, repair, and services						
								Total						
Total	21,798	1,249,411	1,206,376	290,920	269,108	226,202	105,021	17,887	878,036	866,494	401,825	43,729	118,682	134,920
Under $1,000	3,297	10,058	921	258	3,355	765	[1]13,566							
$1,000 under $2,500	2,039	4,588	3,443	375	2,375	1,235	[1]13,898	1,221	1,637	1,546	260	695	153	[1]1,336
$2,500 under $5,000	1,630	6,536	6,304	1,002	1,888	1,450	[1]3,810	1,371	5,394	5,093	1,444	958	93	630
$5,000 under $10,000	3,064	27,459	22,229	4,013	4,212	1,954	6,725	1,639	13,006	12,878	3,595	2,133	1,515	[1]895
$10,000 under $25,000	3,921	65,042	61,660	10,908	6,969	9,878	13,492	4,295	75,313	74,424	25,888	5,356	4,352	18,710
$25,000 under $50,000	3,309	121,470	117,637	15,989	11,650	17,678	33,248	3,856	135,425	133,791	51,860	5,548	11,865	28,111
$50,000 under $100,000	2,267	157,671	155,106	35,551	12,248	23,149	50,341	3,623	252,468	248,490	126,432	7,025	30,638	41,440
$100,000 under $200,000	1,217	160,342	158,259	39,588	11,514	30,343	37,873	1,251	181,005	179,900	87,411	7,172	29,924	30,965
$200,000 under $500,000	723	209,870	205,481	52,182	31,948	46,634	24,763	551	149,962	147,802	74,335	8,657	30,225	14,565
$500,000 under $1,000,000	220	155,288	150,944	51,907	30,375	47,962	6,822	68	46,421	45,428	23,787	3,352	8,081	2,201
$1,000,000 under $5,000,000	99	214,605	209,290	74,030	72,857	31,990	[1]3,481	12	17,405	17,142	6,813	2,833	1,836	529
$5,000,000 or more	12	116,482	115,102	5,117	79,717	13,164	[1]33,488	-	-	-	-	-	-	-
	Automobile parking, repair, and services--Continued													
	Automobile repair shops													
	Total							General automobile repair shops						
Total	13,007	672,258	669,467	346,064	14,003	94,201	111,178	8,630	432,356	430,805	222,246	9,466	55,587	73,008
Under $1,000	375	618	531	184	150	92	[1]51							
$1,000 under $2,500								506	1,618	1,530	574	101	1	336
$2,500 under $5,000	664	2,479	2,473	1,133	66	13	497							
$5,000 under $10,000	794	6,377	6,280	2,744	365	558	[1]305	574	4,631	4,536	1,809	336	251	[1]61
$10,000 under $25,000	3,005	52,854	52,725	23,835	1,260	2,625	12,579	1,988	34,186	34,065	16,855	670	1,837	7,337
$25,000 under $50,000	3,500	121,027	120,763	48,892	3,079	10,641	26,392	2,442	83,861	83,633	32,885	2,236	7,383	18,841
$50,000 under $100,000	3,302	228,766	228,201	120,602	4,198	26,381	40,087	2,298	157,669	157,427	84,314	3,094	18,429	26,100
$100,000 under $200,000	975	137,836	137,099	75,209	2,263	27,225	19,332	623	84,091	83,828	45,232	1,224	16,148	14,448
$200,000 under $500,000	348	90,188	89,485	51,453	1,471	21,255	10,352	171	44,911	44,526	25,730	819	8,601	4,674
$500,000 under $1,000,000	39	24,716	24,547	17,254	238	4,686	1,966	24	15,327	15,211	11,229	93	2,355	1,060
$1,000,000 under $5,000,000	5	7,397	7,363	4,758	913	725	329	4	6,062	6,049	3,618	893	582	273
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Automobile repair shops--Continued							Automobile parking and other services						
	Other automobile repair													
Total	4,377	239,902	238,662	123,818	4,537	38,614	38,170	4,880	205,778	197,027	55,761	29,726	24,481	23,742
Under $1,000								846	1,019	1,015	76	545	61	[1]1,285
$1,000 under $2,500	533	1,479	1,474	743	115	104	110							
$2,500 under $5,000								707	2,915	2,620	311	892	80	133
$5,000 under $10,000								845	6,629	6,598	851	1,768	957	[1]590
$10,000 under $25,000	1,237	20,414	20,404	7,915	619	1,095	4,998							
$25,000 under $50,000	1,058	37,166	37,130	16,007	843	3,258	7,551	1,646	36,857	34,727	5,021	6,565	2,951	7,850
$50,000 under $100,000														
$100,000 under $200,000	1,356	124,842	124,045	66,265	2,143	19,029	18,871	597	66,871	63,090	18,032	7,736	6,956	12,986
$200,000 under $500,000	177	45,277	44,959	25,723	652	12,654	5,678	203	59,774	58,317	22,882	7,186	8,970	4,213
$500,000 under $1,000,000								29	21,705	20,881	6,533	3,114	3,395	235
$1,000,000 under $5,000,000	16	10,724	10,650	7,165	165	2,474	962	7	10,008	9,779	2,055	1,920	1,111	200
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services--Continued													
	Repair services, except automobile							Amusement and recreation services, including motion pictures						
Total	8,296	302,721	300,669	128,024	7,489	48,304	63,539	11,376	965,483	907,216	225,205	77,470	185,194	44,143
Under $1,000	486	259	225	100	47	16	[1]29	1,753	6,908	331	182	4,990	1,485	[1]7,057
$1,000 under $2,500	927	1,631	1,627	883	119	13	[1]167	968	1,728	1,625	497	596	16	[1]934
$2,500 under $5,000	795	3,117	2,619	1,198	117	97	344	844	3,613	3,410	2,389	708	521	[1]3,536
$5,000 under $10,000	690	4,773	4,760	1,795	210	355	775	1,636	13,243	11,685	3,635	865	1,344	578
$10,000 under $25,000	1,764	28,300	28,263	10,492	693	1,546	6,694	2,268	37,801	37,372	10,048	2,735	4,441	3,742
$25,000 under $50,000	1,880	67,996	67,440	24,492	1,894	7,585	18,280	1,420	53,473	53,018	13,059	4,287	4,804	3,500
$50,000 under $100,000	1,193	87,341	86,909	34,916	1,889	16,633	20,815	1,137	89,029	82,836	25,942	6,582	17,857	[1]1,654
$100,000 under $200,000	396	54,764	54,410	21,425	1,749	9,986	9,953	652	94,315	90,460	17,191	7,978	18,032	[1]17,583
$200,000 under $500,000	144	37,707	37,666	22,975	575	6,334	4,806	455	145,521	137,950	27,490	8,313	27,749	20,957
$500,000 under $1,000,000	21	16,833	16,750	9,748	196	5,739	2,068	134	101,406	92,034	24,038	5,547	22,992	9,767
$1,000,000 under $5,000,000								83	198,686	182,149	38,886	10,210	44,837	7,507
$5,000,000 or more	-	-	-	-	-	-	-	26	219,760	214,346	61,848	24,659	41,116	28,856
	Medical and health services													
	Total							Offices of physicians and surgeons						
Total	22,078	4,440,896	4,415,223	215,390	54,767	969,531	1,998,622	14,013	3,142,598	3,127,487	31,842	24,346	557,559	1,733,726
Under $1,000	1,168	4,755	211	-	886	8,318	[1]25,027	824	2,860	168	-	242	6,461	[1]10,629
$1,000 under $2,500	628	2,048	1,918	67	40	487	256	-	-	-	-	-	-	-
$2,500 under $5,000								541	2,704	2,576	-	78	173	1,618
$5,000 under $10,000	661	4,879	4,593	175	200	496	2,318	515	8,003	7,850	160	44	1,469	4,122
$10,000 under $25,000	1,236	20,723	20,527	1,488	653	3,844	6,170							
$25,000 under $50,000	1,958	71,776	71,721	5,371	3,102	11,928	24,018	703	26,056	26,041	99	453	3,906	13,269
$50,000 under $100,000	3,033	223,233	221,977	18,773	4,963	43,029	86,442	1,175	89,552	88,711	800	1,424	13,982	51,359
$100,000 under $200,000	6,894	1,009,831	1,005,931	28,734	10,172	149,125	571,795	5,102	763,079	760,856	4,084	6,362	105,011	482,126
$200,000 under $500,000	5,270	1,539,011	1,533,400	41,912	17,367	268,167	831,040	4,322	1,248,857	1,245,155	13,999	10,096	181,042	749,345
$500,000 under $1,000,000	835	565,540	562,105	25,097	7,920	134,339	244,640	596	398,124	396,458	4,984	2,888	73,304	214,590
$1,000,000 under $5,000,000	365	694,752	691,188	63,147	7,987	223,712	192,461	221	412,007	409,790	5,464	2,479	102,728	168,828
$5,000,000 or more	30	304,348	301,652	30,626	1,477	126,086	64,509	14	191,356	189,882	2,252	280	69,483	59,098
	Medical and health services--Continued													
	Other medical and health services							Legal services						
Total	8,065	1,298,298	1,287,736	183,548	30,421	411,972	264,896	26,683	5,520,352	5,476,832	62,010	60,616	1,172,687	2,889,211
Under $1,000	564	2,263	410	-	647	1,897	[1]14,536	483	6,747	92	-	101	2,599	706
$1,000 under $2,500								750	1,638	1,594	48	84	18	316
$2,500 under $5,000	528	3,855	3,568	242	159	770	1,094	671	5,014	4,969	57	130	621	2,299
$5,000 under $10,000	721	12,720	12,677	1,328	609	2,375	2,048	1,414	24,140	23,532	304	709	4,102	7,454
$10,000 under $25,000	1,255	45,720	45,680	5,272	2,649	8,022	10,749	2,962	116,586	115,162	860	1,408	19,327	55,895
$25,000 under $50,000	1,858	133,681	133,266	17,973	3,539	29,047	35,083	7,465	554,274	547,338	4,713	7,025	82,248	306,994
$50,000 under $100,000	1,792	246,752	245,075	24,650	3,810	44,114	89,669	6,756	963,106	955,843	5,232	11,669	148,920	544,130
$100,000 under $200,000	948	290,154	288,245	27,913	7,271	87,125	81,695	4,377	1,327,765	1,319,476	17,993	13,319	252,507	696,648
$200,000 under $500,000	239	167,416	165,647	20,113	5,032	61,035	30,050	1,107	749,148	745,417	10,500	7,262	169,342	385,116
$500,000 under $1,000,000	144	282,745	281,398	57,683	5,508	120,984	23,633	633	1,201,241	1,194,517	14,640	12,745	318,617	612,413
$1,000,000 under $5,000,000	16	112,992	111,770	28,374	1,197	56,603	5,411	65	570,693	568,892	7,663	6,164	174,386	277,240
$5,000,000 or more														
	Engineering and architectural services							Accounting, auditing, and bookkeeping services						
								Total						
Total	6,829	1,549,306	1,532,368	326,290	12,697	497,954	310,448	10,543	2,195,567	2,178,900	18,698	27,025	861,370	624,312
Under $1,000	511	360	82	4	80	171	[1]970	407	2,668	84	3	30	711	941
$1,000 under $2,500								618	5,024	1,108	81	84	-	4,053
$2,500 under $5,000	929	5,887	5,766	405	211	486	1,230	617	2,448	2,424	-	208	136	1,034
$5,000 under $10,000								458	3,160	3,092	-	99	238	1,220
$10,000 under $25,000	488	8,338	8,321	514	120	1,169	3,006	972	16,682	16,435	539	567	2,546	6,184
$25,000 under $50,000	841	30,380	30,243	1,749	420	3,804	12,470	1,103	41,096	40,959	52	1,013	6,594	18,961
$50,000 under $100,000	1,371	100,118	99,841	5,826	996	16,656	34,287	2,410	182,335	181,330	2,183	4,142	38,803	71,983
$100,000 under $200,000	1,208	175,773	173,083	17,464	2,475	38,730	68,677	1,897	276,420	274,288	529	4,190	73,427	113,019
$200,000 under $500,000	920	290,486	286,950	57,508	2,775	88,651	64,877	1,591	474,753	472,980	5,463	5,051	157,914	159,988
$500,000 under $1,000,000	351	254,134	252,191	52,536	1,658	96,119	43,831	353	237,799	236,752	4,479	2,171	88,789	74,643
$1,000,000 under $5,000,000	181	338,055	332,971	103,381	2,103	122,010	48,583	97	174,918	174,307	5,369	1,469	75,588	45,394
$5,000,000 or more	29	345,775	342,920	86,903	1,859	130,158	34,457	20	778,264	775,141	-	8,001	416,624	126,892

Footnotes at end of table.

Table 3.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services--Continued													
	Accounting, auditing, and bookkeeping services--Continued													
	Certified public accountants							Other accounting, auditing, and bookkeeping services						
Total	6,560	1,999,139	1,985,721	16,866	21,971	805,370	565,971	3,983	196,428	193,179	1,832	5,054	56,000	58,341
Under $1,000								406	1,596	84	3	30	711	[1]66
$1,000 under $2,500								486	830	829	81	65	-	122
$2,500 under $5,000	535	9,305	4,249	-	135	665	6,544	851	4,313	4,288	-	275	256	1,712
$5,000 under $10,000								794	13,938	13,693	539	483	1,999	5,120
$10,000 under $25,000	647	24,693	24,566	-	521	3,859	11,959	456	16,403	16,393	52	492	2,735	7,002
$25,000 under $50,000	1,810	138,484	137,528	2,183	2,328	29,953	51,505	874	81,712	80,462	529	2,953	19,658	30,475
$50,000 under $100,000	1,623	238,559	237,628	-	3,051	62,619	103,022	100	30,383	30,275	628	209	10,973	8,786
$100,000 under $200,000	1,491	444,370	442,705	4,835	4,842	146,941	151,202	13	8,345	8,334	-	70	3,245	2,036
$200,000 under $500,000	340	229,454	228,418	4,479	2,101	85,544	72,607							
$500,000 under $1,000,000	95	171,625	171,038	5,369	1,453	74,229	44,567	3	38,908	38,821	-	477	16,423	3,154
$1,000,000 under $5,000,000	19	742,649	739,589	-	7,540	401,560	124,565							
$5,000,000 or more														
	Services--Continued							Nature of business not allocable						
	Other services													
Total	5,298	266,263	253,961	39,881	4,596	68,545	39,396	8,111	306,836	300,407	171,646	10,600	25,286	29,836
Under $1,000	663	8,752	124	61	110	13	3,084	2,346	5,075	436	312	477	585	[1]11,163
$1,000 under $2,500	838	2,667	2,476	159	333	102	9	884	1,415	1,400	420	314	5	[1]77
$2,500 under $5,000								663	2,617	2,562	1,289	177	381	[1]748
$5,000 under $10,000	927	7,696	6,402	622	584	494	1,328	752	5,899	5,894	1,831	757	752	706
$10,000 under $25,000	1,325	21,427	20,031	2,702	1,450	2,176	4,041	1,149	18,229	18,145	4,442	1,443	389	3,015
$25,000 under $50,000	667	23,623	23,261	4,039	692	4,166	6,182	924	33,837	33,766	12,478	1,293	4,017	5,115
$50,000 under $100,000	794	72,900	72,741	23,589	459	3,970	19,302	1,207	103,023	102,109	48,640	5,159	11,304	19,811
$100,000 under $200,000														
$200,000 under $500,000	76	29,320	29,154	6,527	659	8,359	3,395	128	38,416	38,232	22,911	542	3,356	6,305
$500,000 under $1,000,000								39	26,384	26,039	15,446	275	2,622	4,023
$1,000,000 under $5,000,000	8	99,878	99,772	2,182	309	49,265	2,055	19	71,941	71,824	63,877	163	1,875	2,849
$5,000,000 or more														

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

[1] Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts." See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	958,912	723,050	85,996,210	79,903,231	5,112,438	6.4	404,218	65,195,279	4,174,444	75,981,589	20,454,011
$2,000	650,289	414,427	23,353,878	19,706,061	312,207	1.6	201,934	14,836,733	160,003	3,606,338	1,341,077
0 under $4,000	120,474	120,474	12,487,869	10,896,380	343,295	3.2	71,789	8,749,846	205,724	3,714,595	1,361,359
0 under $6,000	56,756	56,756	7,466,246	6,677,576	278,439	4.2	34,763	5,427,569	170,620	3,115,175	1,116,118
0 under $10,000	49,150	49,150	8,479,524	7,781,304	380,152	4.9	31,576	6,420,679	245,260	4,465,578	1,600,747
00 or more	82,243	82,243	34,208,693	34,841,910	3,798,345	10.9	64,156	29,760,452	3,392,837	61,079,903	15,034,710
AGRICULTURE, FORESTRY, AND FISHERY											
Total	121,318	102,770	6,932,389	6,959,109	549,129	7.9	28,291	3,316,657	216,419	2,607,352	1,182,589
$2,000	62,915	44,367	836,748	748,769	34,674	4.6	11,005	300,013	8,709	162,169	71,255
0 under $4,000	18,991	18,991	860,856	807,116	55,378	6.9	4,867	311,875	13,749	194,840	96,137
0 under $6,000	13,086	13,086	778,109	732,574	64,952	8.9	3,606	278,641	18,351	250,669	123,475
0 under $10,000	12,519	12,519	1,043,238	1,041,816	97,506	9.4	3,401	389,380	26,869	324,562	144,238
00 or more	13,807	13,807	3,413,438	3,628,834	296,619	8.2	5,412	2,036,748	148,741	1,675,112	747,484
Farms											
Total	109,291	92,718	5,911,806	6,034,741	510,323	8.5	23,017	2,605,232	190,945	2,320,179	1,050,629
$2,000	55,368	38,795	627,509	586,006	30,322	5.2	8,558	189,805	6,479	132,383	58,126
0 under $4,000	17,036	17,036	688,742	659,621	49,735	7.5	3,652	194,445	10,299	155,144	76,864
0 under $6,000	12,011	12,011	601,380	565,704	59,320	10.5	2,862	146,569	14,342	199,503	102,928
0 under $10,000	11,705	11,705	900,588	907,671	90,970	10.0	2,975	301,960	23,536	287,788	127,386
00 or more	13,171	13,171	3,093,587	3,315,739	279,976	8.4	4,970	1,772,453	136,289	1,545,361	685,325
Field crop farms											
Total	32,959	28,219	1,455,161	1,482,979	160,626	10.8	6,566	637,593	58,087	712,948	384,407
$2,000	17,007	12,267	120,199	104,654	8,946	8.5	2,372	27,069	1,755	37,263	18,110
0 under $4,000	5,264	5,264	140,389	128,415	15,500	12.1	879	40,855	2,530	40,840	21,546
0 under $6,000	2,825	2,825	119,540	112,874	13,875	12.3	707	31,184	3,475	55,998	32,454
0 under $10,000	3,501	3,501	236,508	241,558	27,600	11.4	982	69,489	7,878	93,744	48,202
00 or more	4,362	4,362	838,525	895,478	94,705	10.6	1,626	468,996	42,449	485,103	264,095
ruit, tree nut, and vegetable farms											
Total	10,614	9,050	671,417	715,327	54,189	7.6	4,673	452,389	36,699	571,714	231,527
$2,000	5,474	3,910	74,021	72,887	3,199	4.4	1,867	23,918	1,450	34,032	13,879
0 under $4,000	1,791	1,791	64,036	63,578	5,318	8.4	892	28,212	2,650	47,430	21,426
0 under $6,000	1,040	1,040	49,400	45,626	5,035	11.0	511	16,678	2,619	50,683	21,339
0 under $10,000	942	942	69,413	74,036	7,271	9.8	492	40,766	3,711	52,972	24,872
00 or more	1,367	1,367	414,547	459,200	33,366	7.3	911	342,815	26,269	386,597	150,011
Livestock farms											
Total	55,537	48,217	3,411,005	3,449,247	261,438	7.6	9,913	1,374,233	85,366	899,475	380,674
$2,000	26,390	19,070	388,244	365,639	15,640	4.3	3,331	117,244	2,569	45,014	20,502
0 under $4,000	8,808	8,808	435,087	418,755	25,680	6.1	1,629	114,551	4,446	59,699	31,807
0 under $6,000	7,230	7,230	382,520	359,350	35,797	10.0	1,490	87,373	7,470	80,434	41,773
0 under $10,000	6,512	6,512	534,978	528,805	50,272	9.5	1,257	171,892	9,965	112,254	45,288
00 or more	6,597	6,597	1,670,176	1,776,698	134,049	7.5	2,206	883,173	60,916	602,074	241,304
Other farms											
Total	10,181	7,232	374,223	387,188	34,070	8.8	1,865	141,017	10,793	136,042	54,021
$2,000	6,497	3,548	45,045	42,826	2,537	5.9	988	21,574	705	16,074	5,635
0 under $4,000	1,173	1,173	49,230	48,873	3,237	6.6					
0 under $6,000	916	916	49,920	47,854	4,613	9.6	406	22,161	1,451	19,563	9,447
0 under $10,000	750	750	59,689	63,272	5,827	9.2					
00 or more	845	845	170,339	184,363	17,856	9.7	471	97,282	8,637	100,405	38,939
Other Agriculture, Forestry, and Fishery											
Total	12,027	10,052	1,020,583	924,368	38,806	4.2	5,274	711,425	25,474	287,173	131,960
$2,000	7,547	5,572	209,239	162,763	4,352	2.7	2,447	110,208	2,230	29,786	13,129
0 under $4,000	1,955	1,955	172,114	147,495	5,643	3.8	1,215	117,430	3,450	39,696	19,273
0 under $6,000	1,075	1,075	176,729	166,870	5,632	3.4					
0 under $10,000	814	814	142,650	134,145	6,536	4.9	744	132,072	4,009	51,166	20,547
00 or more	636	636	319,851	313,095	16,643	5.3	868	351,715	15,785	166,525	79,011

otnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Total	13,414	8,714	1,201,480	1,606,271	103,488	6.4	4,996	1,039,284	87,912	1,267,401	563,742
Under $2,000	10,181	5,481	68,161	294,599	3,877	1.3	2,542	48,746	1,999	165,168	50,343
$2,000 under $4,000	960	960	40,951	86,622	2,736	3.2	1,083	58,527	3,977	73,596	46,224
$4,000 under $6,000	464	464	41,801	88,312	2,401	2.7					
$6,000 under $10,000	623	623	61,816	111,800	5,088	4.6	438	45,997	3,749	50,784	19,950
$10,000 or more	1,186	1,186	988,751	1,024,938	89,386	8.7	933	886,014	78,187	977,853	447,225
Crude Petroleum and Natural Gas											
Total	11,632	7,326	774,264	1,194,518	64,765	5.4	4,201	710,703	58,575	919,785	387,490
Under $2,000	9,316	5,010	58,649	284,856	3,520	1.2	2,262	40,618	1,699	159,901	47,524
$2,000 under $4,000	910	910	37,502	83,826	2,616	3.1	718	28,991	2,108	31,585	13,230
$4,000 under $6,000	651	651	51,934	141,219	4,636	3.3	552	44,579	4,007	57,403	24,714
$6,000 under $10,000											
$10,000 or more	755	755	626,179	684,617	53,993	7.9	669	596,515	50,761	670,896	302,022
Other Mining											
Total	1,782	1,388	427,216	411,753	38,723	9.4	795	328,581	29,337	347,616	176,252
Under $2,000	915	521	12,961	12,539	477	3.8	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	436	436	51,683	58,893	2,853	4.8	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more	431	431	362,572	340,321	35,393	10.4	(*)	(*)	(*)	(*)	(*)
CONTRACT CONSTRUCTION											
Total	53,047	40,813	6,368,488	5,769,343	160,257	2.8	20,378	4,520,323	108,224	1,006,136	535,352
Under $2,000	38,941	26,707	1,807,543	1,510,591	19,169	1.3	12,017	1,000,384	8,807	90,452	42,759
$2,000 under $4,000	6,811	6,811	1,002,243	897,689	19,022	2.1	3,505	647,336	10,058	103,232	46,270
$4,000 under $6,000	2,206	2,206	533,126	486,998	10,844	2.2	1,452	399,657	7,108	70,122	27,960
$6,000 under $10,000	2,187	2,187	608,623	557,703	16,867	3.0	1,489	478,663	11,432	115,923	52,888
$10,000 or more	2,902	2,902	2,416,953	2,316,362	94,355	4.1	1,915	1,994,283	70,819	626,407	365,475
General Contractors											
Total	18,223	12,639	3,558,326	3,365,919	85,374	2.5	6,357	2,705,811	62,131	557,049	290,592
Under $2,000	12,816	7,232	764,566	689,688	5,496	0.8	3,152	453,712	2,491	25,922	12,700
$2,000 under $4,000	2,174	2,174	451,289	417,757	6,126	1.5	1,025	302,767	3,057	38,269	13,373
$4,000 under $6,000	802	802	237,451	220,605	3,960	1.8	556	180,360	2,777	31,518	12,001
$6,000 under $10,000	1,065	1,065	348,688	327,237	8,363	2.6	719	286,013	5,738	65,734	28,089
$10,000 or more	1,366	1,366	1,756,332	1,710,632	61,429	3.6	905	1,482,959	48,068	395,606	224,429
Special Trade Contractors											
Total	34,815	28,172	2,808,329	2,401,446	74,786	3.1	14,019	1,812,679	45,996	448,276	244,544
Under $2,000	26,118	19,475	1,042,977	820,903	13,673	1.7	8,865	546,672	6,316	64,530	30,059
$2,000 under $4,000	4,637	4,637	550,954	479,932	12,896	2.7	2,480	344,569	7,001	64,963	32,897
$4,000 under $6,000	1,404	1,404	295,675	266,393	6,884	2.6	896	219,297	4,331	38,604	15,959
$6,000 under $10,000	1,122	1,122	259,935	230,466	8,504	3.7	770	192,650	5,694	50,189	24,799
$10,000 or more	1,534	1,534	658,788	603,752	32,829	5.4	1,008	509,491	22,654	229,990	140,830
Plumbing, heating, and air conditioning											
Total	5,843	4,848	602,298	529,257	9,352	1.8	2,813	409,809	6,434	65,031	32,152
Under $2,000	4,297	3,302	238,416	194,300	2,600	1.3	1,769	137,908	1,373	15,047	8,190
$2,000 under $4,000	1,133	1,133	154,858	138,494	3,215	2.3	702	103,651	2,088	19,175	9,227
$4,000 under $6,000	413	413	209,024	196,463	3,537	1.8	342	168,250	2,973	30,809	14,735
$6,000 under $10,000											
$10,000 or more											
Painting, paperhanging, and decorating											
Total	4,132	3,073	171,814	136,111	3,944	2.9	963	84,732	1,262	10,105	4,705
Under $2,000	3,628	2,569	78,557	53,055	1,563	2.9	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	504	504	93,257	83,056	2,381	2.9	(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CONTRACT CONSTRUCTION--Continued											
Special Trade Contractors--Continued											
Contractors, not elsewhere classified											
Total	20,848	16,916	1,695,450	1,452,653	55,782	3.8	8,876	1,139,735	35,234	339,622	188,695
Under $2,000	14,967	11,035	571,766	450,443	7,841	1.7	5,346	318,544	3,653	37,818	16,225
$2,000 under $4,000	2,833	2,833	294,931	255,640	7,931	3.1	1,453	188,267	4,054	38,899	19,770
$4,000 under $6,000	906	906	175,291	157,457	4,494	2.9	631	139,389	3,059	24,451	9,717
$6,000 under $10,000	803	803	143,094	124,365	6,017	4.8	560	108,017	4,144	30,836	13,155
$10,000 or more	1,339	1,339	510,368	464,748	29,499	6.3	886	385,518	20,324	207,618	129,828
MANUFACTURING											
Total	27,214	22,685	4,985,346	4,743,992	200,094	4.2	14,289	4,218,278	163,919	1,902,325	825,648
Under $2,000	17,560	13,031	763,212	675,544	10,241	1.5	8,047	575,313	6,143	105,702	60,762
$2,000 under $4,000	3,734	3,734	502,374	454,479	10,745	2.4	2,113	381,492	6,280	75,864	36,623
$4,000 under $6,000	1,902	1,902	376,884	345,919	9,571	2.8	1,210	294,669	6,114	59,655	30,615
$6,000 under $10,000	1,607	1,607	478,887	445,749	12,225	2.7	1,182	405,546	8,953	107,109	53,076
$10,000 or more	2,411	2,411	2,863,989	2,822,301	157,312	5.6	1,737	2,561,258	136,429	1,553,995	644,572
Lumber and Wood Products, Except Furniture											
Total	4,720	4,104	867,269	832,893	48,242	5.8	1,811	642,710	30,911	318,147	124,394
Under $2,000	2,229	1,613	92,986	80,799	1,511	1.9	937	105,052	1,341	23,717	12,356
$2,000 under $4,000	777	777	69,440	59,651	2,127	3.6					
$4,000 under $6,000	394	394	52,558	44,563	1,974	4.4	439	71,053	2,885	22,302	11,760
$6,000 under $10,000	444	444	56,172	52,465	3,431	6.5					
$10,000 or more	876	876	596,113	595,415	39,199	6.6	435	466,605	26,685	272,128	100,278
Printing, Publishing, and Allied Industries											
Total	4,271	3,612	388,717	354,996	11,462	3.2	2,281	327,106	9,000	115,041	59,416
Under $2,000	2,950	2,291	81,846	70,440	1,636	2.3	1,339	60,625	801	13,434	7,206
$2,000 under $4,000	582	582	64,811	60,102	1,660	2.8	607	90,676	2,107	22,949	11,480
$4,000 under $6,000	393	393	58,318	54,094	1,912	3.5					
$6,000 under $10,000	346	346	183,742	170,360	6,254	3.7	335	175,805	6,092	78,658	40,730
$10,000 or more											
Machinery, Except Electrical											
Total	2,440	2,167	227,184	197,246	7,904	4.0	1,559	184,501	6,439	72,202	39,192
Under $2,000	1,423	1,150	45,381	36,049	1,223	3.4	1,140	68,797	1,968	22,289	11,743
$2,000 under $4,000	489	489	45,944	35,948	1,439	4.0					
$4,000 under $6,000	528	528	135,859	125,249	5,242	4.2	419	115,704	4,471	49,913	27,449
$6,000 under $10,000											
$10,000 or more											
Manufacturing, not Elsewhere Classified											
Total	15,783	12,802	3,502,176	3,358,857	132,486	3.9	8,638	3,063,961	117,569	1,396,935	602,646
Under $2,000	10,958	7,977	542,999	488,256	5,871	1.2	5,209	417,945	3,836	67,996	41,081
$2,000 under $4,000	1,886	1,886	322,179	298,778	5,519	1.8	1,150	256,295	3,439	43,663	20,636
$4,000 under $6,000	891	891	237,984	220,470	4,492	2.0	631	197,424	3,222	33,491	16,523
$6,000 under $10,000	775	775	355,885	331,350	5,904	1.8	591	307,180	4,455	64,325	30,172
$10,000 or more	1,273	1,273	2,043,129	2,020,003	110,700	5.5	1,057	1,885,117	102,617	1,187,460	494,234
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	14,854	12,823	1,265,307	1,175,394	122,124	10.4	5,831	831,628	81,419	885,611	344,294
Under $2,000	7,331	5,300	193,175	161,045	4,809	3.0	2,370	111,633	2,119	32,683	13,656
$2,000 under $4,000	2,550	2,550	143,557	129,441	7,507	5.8	1,045	72,785	3,203	34,497	15,606
$4,000 under $6,000	1,395	1,395	88,256	80,421	6,658	8.3	544	38,927	2,485	25,430	10,829
$6,000 under $10,000	1,226	1,226	119,094	105,341	9,608	9.1	723	87,446	5,883	79,152	41,399
$10,000 or more	2,352	2,352	721,225	699,146	93,542	13.4	1,149	520,837	67,729	713,849	262,804
Transportation											
Total	12,065	10,657	1,068,789	995,891	96,592	9.7	4,537	674,711	59,048	626,225	281,253
Under $2,000	5,681	4,273	171,442	145,939	3,916	2.7	1,841	97,261	1,594	27,261	11,504
$2,000 under $4,000	2,269	2,269	133,729	120,970	6,644	5.5	1,174	93,629	4,167	46,764	19,617
$4,000 under $6,000	967	967	64,584	60,978	4,751	7.8					
$6,000 under $10,000	1,121	1,121	105,650	95,220	8,824	9.3	618	74,002	5,099	63,245	33,716
$10,000 or more	2,027	2,027	593,384	572,784	72,457	12.6	904	409,819	48,188	488,955	216,416

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued											
Transportation—Continued											
Trucking and warehousing											
Total	8,957	8,010	753,938	698,998	64,851	9.3	3,196	446,794	32,529	325,043	166,240
Under $2,000	3,645	2,698	66,104	53,595	2,732	5.1	1,010	29,930	1,034	16,979	6,746
$2,000 under $4,000	1,794	1,794	82,808	73,795	5,231	7.1	959	61,188	3,467	38,646	17,020
$4,000 under $6,000	908	908	60,433	56,714	4,494	7.9					
$6,000 under $10,000	842	842	81,152	75,213	6,833	9.1	473	57,731	3,956	42,890	24,120
$10,000 or more	1,768	1,768	463,441	439,681	45,561	10.4	754	297,945	24,072	226,528	118,354
Other transportation											
Total	3,108	2,647	314,851	296,893	31,741	10.7	1,341	227,917	26,519	301,182	115,013
Under $2,000	2,036	1,575	105,338	92,344	1,184	1.3	1,032	97,039	1,199	15,795	7,064
$2,000 under $4,000	534	534	55,072	51,439	1,670	3.2					
$4,000 under $6,000											
$6,000 under $10,000	538	538	154,441	153,110	28,887	18.9	309	130,878	25,320	285,387	107,949
$10,000 or more											
Communication, Electric, Gas, and Sanitary Services											
Total	2,789	2,166	196,518	179,503	25,532	14.2	1,294	156,917	22,371	259,386	63,041
Under $2,000	1,650	1,027	21,733	15,106	893	5.9	529	14,372	525	5,422	2,152
$2,000 under $4,000	709	709	33,500	27,914	2,770	9.9	415	18,083	1,521	13,163	6,818
$4,000 under $6,000											
$6,000 under $10,000	430	430	141,285	136,483	21,869	16.0	350	124,462	20,325	240,801	54,071
$10,000 or more											
WHOLESALE AND RETAIL TRADE											
Total	195,358	157,635	32,943,644	31,295,420	366,441	1.2	85,960	23,935,515	246,015	3,165,515	1,507,667
Under $2,000	148,524	110,801	12,030,346	11,215,810	79,427	0.7	55,706	7,439,549	40,907	646,866	320,357
$2,000 under $4,000	26,058	26,058	6,488,507	6,104,620	73,049	1.2	16,038	4,583,513	45,067	587,238	283,815
$4,000 under $6,000	9,010	9,010	3,473,646	3,316,601	43,844	1.3	5,670	2,601,276	27,617	344,955	169,191
$6,000 under $10,000	6,425	6,425	3,673,977	3,525,591	48,802	1.4	4,533	2,898,253	34,746	442,418	200,496
$10,000 or more	5,341	5,341	7,277,168	7,132,798	121,319	1.7	4,013	6,412,924	97,678	1,144,038	533,808
Wholesale Trade											
Total	28,497	20,298	10,023,287	9,676,884	84,200	0.9	13,517	8,321,531	65,706	773,332	405,346
Under $2,000	19,981	11,782	2,265,610	2,151,787	9,149	0.4	7,275	1,741,462	5,492	88,135	50,120
$2,000 under $4,000	3,622	3,622	1,557,654	1,477,539	10,515	0.7	2,511	1,230,997	7,371	90,245	49,627
$4,000 under $6,000	1,695	1,695	1,071,898	1,029,493	8,254	0.8	1,252	882,229	6,013	63,638	32,373
$6,000 under $10,000	1,510	1,510	1,471,181	1,421,233	11,601	0.8	1,151	1,179,883	8,834	101,217	53,754
$10,000 or more	1,689	1,689	3,656,944	3,596,832	44,681	1.2	1,328	3,286,960	37,996	430,097	219,472
Retail Trade											
Total	166,169	136,868	22,875,849	21,578,807	281,541	1.3	72,087	15,579,426	179,721	2,384,178	1,098,263
Under $2,000	127,981	98,680	9,742,101	9,043,655	70,087	0.8	48,188	5,679,774	35,273	556,931	269,513
$2,000 under $4,000	22,339	22,339	4,923,479	4,621,301	62,300	1.3	13,438	3,347,606	37,480	493,604	231,921
$4,000 under $6,000	7,299	7,299	2,395,146	2,280,645	35,510	1.6	4,410	1,715,093	21,562	280,838	136,649
$6,000 under $10,000	4,908	4,908	2,200,781	2,102,637	37,150	1.8	3,376	1,716,871	25,868	340,525	146,571
$10,000 or more	3,642	3,642	3,614,342	3,530,569	76,494	2.2	2,675	3,120,082	59,538	712,280	313,609
Building materials, hardware, and farm equipment											
Total	9,986	8,717	2,029,271	1,917,844	22,972	1.2	5,191	1,468,874	16,382	224,038	115,362
Under $2,000	7,037	5,768	649,872	600,728	4,437	0.7	3,118	398,069	2,599	43,937	23,946
$2,000 under $4,000	1,634	1,634	502,668	471,909	4,692	1.0	1,569	571,444	5,232	72,797	37,349
$4,000 under $6,000	635	635	258,520	247,929	3,075	1.2					
$6,000 under $10,000	680	680	618,211	597,278	10,768	1.8	504	499,361	8,551	107,304	54,067
$10,000 or more											
General merchandise stores											
Total	8,748	6,671	958,583	896,393	19,248	2.1	3,716	711,070	11,202	132,541	72,102
Under $2,000	6,854	4,777	367,703	335,824	3,356	1.0	3,103	336,968	2,865	37,560	20,951
$2,000 under $4,000	691	691	122,393	115,110	1,965	1.7					
$4,000 under $6,000	792	792	197,351	189,387	5,096	2.7	613	374,102	8,337	94,981	51,151
$6,000 under $10,000	411	411	271,136	256,072	8,831	3.4					
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade--Continued											
Food stores											
Total	23,078	20,075	4,853,977	4,661,165	45,532	1.0	9,588	3,066,213	27,316	384,949	191,634
Under $2,000	16,607	13,604	1,743,182	1,646,765	11,138	0.7	5,787	855,368	4,940	80,016	43,405
$2,000 under $4,000	3,779	3,779	1,000,150	955,870	10,382	1.1	2,051	593,319	5,561	78,885	35,735
$4,000 under $6,000	1,394	1,394	609,369	589,156	6,784	1.2	814	402,471	3,998	63,205	34,274
$6,000 under $10,000	787	787	528,567	508,672	5,921	1.2	936	1,215,055	12,817	162,843	78,220
$10,000 or more	511	511	972,709	960,702	11,307	1.2					
Grocery stores											
Total	16,539	14,287	4,101,674	3,962,858	33,881	0.9	6,870	2,627,255	20,764	306,830	153,367
Under $2,000	11,849	9,597	1,410,550	1,341,854	7,796	0.6	4,027	661,830	3,229	55,527	30,244
$2,000 under $4,000	2,687	2,687	815,893	784,828	7,356	0.9	1,453	486,698	3,948	59,499	27,069
$4,000 under $6,000	1,000	1,000	518,007	503,777	4,899	1.0	653	355,096	3,209	53,753	30,457
$6,000 under $10,000	570	570	451,743	437,582	4,254	1.0	737	1,123,631	10,378	138,051	65,597
$10,000 or more	433	433	905,481	894,817	9,576	1.1					
Other food stores											
Total	6,539	5,788	752,303	698,307	11,651	1.7	2,718	438,958	6,552	78,119	38,267
Under $2,000	4,758	4,007	332,632	304,911	3,342	1.1	1,760	193,538	1,711	24,489	13,161
$2,000 under $4,000	1,092	1,092	184,257	171,042	3,026	1.8	598	106,621	1,613	19,386	8,666
$4,000 under $6,000	394	394	91,362	85,379	1,885	2.2	360	138,799	3,228	34,244	16,440
$6,000 under $10,000	295	295	144,052	136,975	3,398	2.5					
$10,000 or more											
Automotive dealers and service stations											
Total	32,820	26,797	6,112,169	5,868,676	46,885	0.8	12,030	3,944,762	25,871	355,576	157,033
Under $2,000	26,682	20,659	2,996,010	2,839,566	14,013	0.5	8,748	1,605,127	6,239	89,706	42,429
$2,000 under $4,000	4,029	4,029	1,291,218	1,231,132	10,989	0.9	1,969	808,976	5,289	77,701	37,807
$4,000 under $6,000	826	826	488,629	475,577	4,028	0.8	518	393,576	2,522	33,212	15,926
$6,000 under $10,000	677	677	496,388	484,425	4,948	1.0	795	1,137,083	11,821	154,957	60,871
$10,000 or more	606	606	839,924	837,976	12,907	1.5					
Motor vehicle dealers											
Total	5,891	4,791	2,671,161	2,617,460	11,826	0.5	2,735	2,184,554	8,841	138,305	71,874
Under $2,000	4,446	3,346	961,511	930,197	2,319	0.2	1,585	679,892	1,156	25,825	15,097
$2,000 under $4,000	1,024	1,024	861,445	842,942	3,387	0.4	599	455,086	1,681	31,611	18,454
$4,000 under $6,000											
$6,000 under $10,000	421	421	848,205	844,321	6,120	0.7	551	1,049,576	6,004	80,869	38,323
$10,000 or more											
Gasoline service stations											
Total	18,873	15,968	2,506,233	2,368,709	23,422	1.0	5,725	1,105,644	9,218	120,950	50,628
Under $2,000	15,579	12,674	1,584,934	1,486,796	8,249	0.6	4,532	649,950	3,055	41,942	18,710
$2,000 under $4,000	2,417	2,417	530,127	499,286	6,526	1.3	814	198,267	2,119	24,915	11,640
$4,000 under $6,000	390	390	96,839	93,722	1,941	2.1	379	257,427	4,044	54,093	20,278
$6,000 under $10,000	487	487	294,333	288,905	6,706	2.3					
$10,000 or more											
Other automotive dealers											
Total	8,056	6,038	934,775	882,507	11,637	1.3	3,570	654,564	7,812	96,321	34,531
Under $2,000	6,657	4,639	449,565	422,573	3,445	0.8	2,631	275,285	2,028	21,939	8,622
$2,000 under $4,000	1,024	1,024	291,436	270,759	3,163	1.2	556	155,623	1,489	21,175	7,713
$4,000 under $6,000											
$6,000 under $10,000	375	375	193,774	189,175	5,029	2.7	383	223,656	4,295	53,207	18,196
$10,000 or more											
Apparel and accessory stores											
Total	11,430	9,777	1,289,317	1,180,730	12,345	1.0	6,600	1,022,876	9,535	126,721	64,412
Under $2,000	9,676	8,023	734,895	669,798	4,911	0.7	5,221	548,471	3,421	50,865	25,576
$2,000 under $4,000	1,228	1,228	272,773	248,282	3,335	1.3	920	219,765	2,461	28,967	15,154
$4,000 under $6,000	526	526	281,649	262,650	4,099	1.6	459	254,640	3,653	46,889	23,682
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued											
Furniture, home furnishings, and equipment											
Total	10,120	8,342	1,314,476	1,215,537	16,809	1.4	5,227	993,510	12,612	157,069	68,307
Under $2,000	7,807	6,029	566,160	511,374	4,400	0.9	3,599	386,857	2,815	39,047	18,236
$2,000 under $4,000	1,436	1,436	333,080	306,111	3,996	1.3	1,244	350,236	4,000	49,736	23,391
$4,000 under $6,000	410	410	135,204	127,122	1,958	1.5					
$6,000 under $10,000	467	467	280,032	270,930	6,455	2.4	384	256,417	5,797	68,286	26,680
$10,000 or more											
Eating places											
Total	23,395	19,386	1,945,059	1,792,290	55,665	3.1	9,274	1,296,745	37,230	469,923	179,366
Under $2,000	15,989	11,980	595,096	530,196	8,588	1.6	4,623	292,124	3,146	62,172	20,402
$2,000 under $4,000	3,799	3,799	384,052	352,661	10,837	3.1	2,143	237,002	6,183	77,891	31,551
$4,000 under $6,000	1,190	1,190	197,938	182,254	5,922	3.2	677	130,022	3,471	44,473	20,867
$6,000 under $10,000	1,416	1,416	303,253	281,366	10,833	3.9	1,004	231,536	7,798	91,879	33,905
$10,000 or more	1,001	1,001	464,720	445,813	19,485	4.4	827	406,061	16,632	193,508	72,641
Drinking places											
Total	10,967	9,835	639,406	582,387	15,091	2.6	4,222	306,178	7,702	114,265	39,324
Under $2,000	8,779	7,647	391,114	353,344	6,010	1.7	3,108	166,036	2,528	48,349	18,772
$2,000 under $4,000	1,359	1,359	116,202	104,292	3,774	3.6	626	58,193	1,770	19,514	7,869
$4,000 under $6,000	829	829	132,090	124,751	5,307	4.3	488	81,949	3,404	46,402	12,683
$6,000 under $10,000											
$10,000 or more											
Liquor stores											
Total	4,564	4,038	795,569	750,865	6,461	0.9	2,786	600,682	4,744	73,648	31,107
Under $2,000	3,412	2,886	422,211	396,268	2,117	0.5	1,916	310,840	1,464	26,651	11,620
$2,000 under $4,000	787	787	213,113	200,936	2,084	1.0					
$4,000 under $6,000	365	365	160,245	153,661	2,260	1.5	870	289,842	3,280	46,997	19,487
$6,000 under $10,000											
$10,000 or more											
Other retail trade											
Total	31,061	23,230	2,938,022	2,712,920	40,533	1.5	13,453	2,168,516	27,127	345,448	179,616
Under $2,000	25,138	17,307	1,275,858	1,159,792	11,117	1.0	9,322	870,941	6,305	91,495	51,840
$2,000 under $4,000	3,597	3,597	687,830	634,998	10,246	1.6	2,533	537,724	7,138	88,141	42,099
$4,000 under $6,000	1,269	1,269	342,766	317,267	6,069	1.9	828	248,958	3,997	50,552	26,252
$6,000 under $10,000	630	630	277,158	260,599	4,697	1.8	770	510,893	9,687	115,260	59,425
$10,000 or more	427	427	354,410	340,264	8,404	2.5					
FINANCE, INSURANCE, AND REAL ESTATE											
Total	353,327	234,955	14,746,835	16,215,349	2,802,862	17.3	159,478	13,102,776	2,595,351	57,274,535	12,540,728
Under $2,000	232,813	114,441	1,886,535	1,759,907	95,495	5.4	60,648	1,397,529	55,778	1,853,090	508,210
$2,000 under $4,000	39,119	39,119	825,633	758,559	111,011	14.6	28,151	625,237	80,784	2,115,798	602,907
$4,000 under $6,000	20,048	20,048	645,754	621,517	98,107	15.8	15,877	520,593	77,584	1,922,828	556,801
$6,000 under $10,000	17,134	17,134	908,783	878,776	132,792	15.1	14,204	789,972	110,137	2,777,806	826,111
$10,000 or more	44,213	44,213	10,480,130	12,196,590	2,365,457	19.4	40,598	9,769,445	2,271,068	48,605,013	10,046,699
Finance											
Total	85,502	10,671	1,994,779	2,423,627	49,195	2.0	7,096	1,693,986	39,656	660,828	147,432
Under $2,000	82,833	8,002	370,454	433,979	4,842	1.1	5,050	342,310	3,193	131,219	22,725
$2,000 under $4,000	1,159	1,159	60,818	80,082	3,370	4.2	863	43,710	2,612	54,014	19,312
$4,000 under $6,000	512	512	41,227	54,366	2,535	4.7	662	92,861	4,209	98,187	17,642
$6,000 under $10,000	390	390	81,719	97,033	3,072	3.2					
$10,000 or more	608	608	1,440,561	1,758,167	35,376	2.0	521	1,215,105	29,642	377,408	87,753
Banking and other credit agencies											
Total	2,574	1,219	326,577	340,796	4,071	1.2	993	324,075	3,891	42,882	13,899
Under $2,000	2,345	990	262,384	258,619	534	0.2	808	260,460	453	6,676	3,306
$2,000 under $4,000	229	229	64,193	82,177	3,537	4.3	185	63,615	3,438	36,206	10,593
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
FINANCE, INSURANCE, AND REAL ESTATE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance—Continued											
Security and commodity brokers, dealers, exchanges, and services											
Total	5,212	889	1,607,538	1,804,052	16,078	0.9	633	1,326,405	13,943	97,851	34,818
Under $2,000	4,950	627	133,662	106,144	664	0.6	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000	262	262	1,473,876	1,697,908	15,414	0.9	(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
Holding and investment companies											
Total	77,716	8,563	60,664	278,779	29,046	10.4	5,470	43,506	21,822	520,095	98,715
Under $2,000	75,682	6,529	17,033	107,415	4,109	3.8	3,956	11,095	2,576	122,797	18,442
$2,000 under $4,000	911	911	9,031	32,334	2,625	8.1					
$4,000 under $6,000	438	438	4,917	20,253	2,170	10.7	963	9,238	3,421	89,638	21,615
$6,000 under $10,000	685	685	29,683	118,777	20,142	17.0	551	23,173	15,825	307,660	58,658
$10,000 or more											
Insurance Agents, Brokers, and Service											
Total	9,413	5,846	635,062	474,085	9,662	2.0	3,324	415,919	5,717	58,846	22,268
Under $2,000	8,164	4,597	335,212	234,675	2,604	1.1	2,524	233,768	1,579	17,521	7,705
$2,000 under $4,000	622	622	87,814	64,982	1,657	2.5	414	63,599	1,099	16,190	4,403
$4,000 under $6,000											
$6,000 under $10,000	627	627	212,036	174,428	5,401	3.1	386	118,552	3,039	25,135	10,160
$10,000 or more											
Real Estate											
Total	258,412	218,438	12,116,994	13,317,637	2,744,005	20.6	149,058	10,992,871	2,549,978	56,554,861	12,371,028
Under $2,000	141,816	101,842	1,180,869	1,091,253	88,049	8.1	53,074	821,451	51,006	1,704,350	477,780
$2,000 under $4,000	37,338	37,338	677,001	613,495	105,984	17.3	26,874	517,928	77,073	2,045,594	579,192
$4,000 under $6,000	19,255	19,255	561,094	532,683	94,288	17.7	15,306	456,418	74,845	1,869,009	545,435
$6,000 under $10,000	16,581	16,581	782,206	749,182	128,456	17.1	13,789	686,014	106,871	2,718,420	813,910
$10,000 or more	43,422	43,422	8,915,824	10,331,024	2,327,228	22.5	40,015	8,511,060	2,240,183	48,217,488	9,954,711
Operators, except developers, and lessors of buildings											
Total	208,976	193,359	10,319,652	11,437,632	2,646,090	23.1	135,809	9,517,215	2,469,115	54,876,424	12,030,662
Under $2,000	99,312	83,695	547,550	523,989	76,063	14.5	44,653	379,945	44,898	1,553,333	422,493
$2,000 under $4,000	33,795	33,795	495,298	440,825	96,465	21.9	24,598	368,212	70,981	1,915,800	542,221
$4,000 under $6,000	18,094	18,094	424,543	388,520	88,682	22.8	14,523	346,514	71,055	1,804,048	528,037
$6,000 under $10,000	15,862	15,862	642,694	610,050	122,875	20.1	13,308	560,650	103,149	2,629,674	786,872
$10,000 or more	41,913	41,913	8,209,567	9,474,248	2,262,005	23.9	38,727	7,861,894	2,179,032	46,973,569	9,751,039
Lessors of real property other than buildings											
Total	24,527	15,453	188,520	188,987	38,916	20.6	6,672	108,296	27,708	463,581	160,333
Under $2,000	20,529	11,455	79,095	57,191	7,649	13.4	4,249	31,405	3,076	69,444	37,410
$2,000 under $4,000	2,407	2,407	32,691	31,871	6,416	20.1	1,291	14,814	3,404	60,455	22,950
$4,000 under $6,000	590	590	13,376	14,672	2,842	19.4					
$6,000 under $10,000	420	420	16,371	13,732	3,282	23.9	643	18,829	3,914	72,582	32,717
$10,000 or more	581	581	46,987	71,521	18,727	26.2	489	43,248	17,314	261,100	67,256
Agents, brokers, and managers											
Total	10,770	5,061	401,771	368,719	27,520	7.5	3,322	314,892	25,002	512,914	97,926
Under $2,000	9,363	3,654	175,763	137,049	2,101	1.5	2,121	120,530	1,336	29,150	9,784
$2,000 under $4,000	828	828	73,284	67,298	2,609	3.9	724	64,821	2,305	35,474	10,854
$4,000 under $6,000											
$6,000 under $10,000	579	579	152,724	164,372	22,810	13.9	477	129,541	21,361	448,290	77,288
$10,000 or more											
Other real estate											
Total	14,139	4,565	1,207,051	1,322,299	31,479	2.4	3,255	1,052,468	28,153	701,942	82,107
Under $2,000	12,612	3,038	378,461	373,024	2,236	0.6	2,051	289,571	1,696	52,423	8,093
$2,000 under $4,000	495	495	97,859	94,540	1,397	1.5					
$4,000 under $6,000	570	570	203,539	216,127	3,311	1.5	677	173,913	2,413	71,909	8,883
$6,000 under $10,000											
$10,000 or more	462	462	527,192	638,608	24,535	3.8	527	588,984	24,044	577,610	65,131

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES											
Total	172,269	138,388	17,354,606	11,965,235	797,443	6.7	83,997	14,152,867	672,510	7,820,787	2,943,258
Under $2,000	125,123	91,242	5,666,175	3,252,461	62,733	1.9	48,985	3,934,638	35,287	535,827	272,451
$2,000 under $4,000	21,436	21,436	2,587,497	1,626,201	61,548	3.8	15,033	2,080,995	43,523	560,721	263,333
$4,000 under $6,000	8,609	8,609	1,515,907	993,941	41,880	4.2	6,017	1,256,024	29,370	397,189	163,619
$6,000 under $10,000	7,315	7,315	1,568,804	1,101,029	56,462	5.1	5,581	1,314,204	43,293	566,069	261,825
$10,000 or more	9,786	9,786	6,016,223	4,991,603	574,820	11.5	8,381	5,567,006	521,037	5,760,981	1,982,030
Hotels, Rooming Houses, Camps, and Other Lodgings											
Total	12,808	11,963	1,231,585	1,311,619	179,848	13.7	7,584	1,080,676	155,996	2,715,751	714,790
Under $2,000	4,348	3,503	44,322	41,524	3,839	9.2	1,684	24,620	2,007	52,450	18,743
$2,000 under $4,000	2,592	2,592	67,172	67,274	7,380	11.0	1,531	44,271	4,485	107,186	32,983
$4,000 under $6,000	890	890	43,794	42,247	4,344	10.3	434	31,120	2,082	50,269	21,280
$6,000 under $10,000	1,445	1,445	96,256	90,100	11,161	12.4	1,084	81,469	8,485	166,187	60,813
$10,000 or more	3,533	3,533	980,041	1,070,474	153,124	14.3	2,851	899,196	138,937	2,339,659	580,971
Tourist courts and motels											
Total	6,320	5,996	689,856	690,348	96,702	14.0	3,965	611,867	83,390	1,439,198	421,655
Under $2,000	1,493	1,169	16,261	16,178	1,461	9.0	506	10,211	739	25,421	12,264
$2,000 under $4,000	1,273	1,273	30,681	28,764	3,730	13.0					
$4,000 under $6,000	407	407	26,350	23,825	2,094	8.8	973	37,596	3,270	88,832	34,025
$6,000 under $10,000	902	902	66,325	60,292	7,159	11.9	680	57,965	5,459	101,715	45,915
$10,000 or more	2,245	2,245	550,239	561,289	82,258	14.7	1,806	506,095	73,922	1,223,230	329,451
Other lodging places											
Total	6,488	5,967	541,729	621,271	83,146	13.4	3,619	468,809	72,606	1,276,553	293,135
Under $2,000	2,855	2,334	28,061	25,346	2,378	9.4	1,178	14,409	1,268	27,029	6,479
$2,000 under $4,000	1,319	1,319	36,491	38,510	3,650	9.5	745	25,260	2,161	39,454	10,687
$4,000 under $6,000	483	483	17,444	18,422	2,250	12.2					
$6,000 under $10,000	543	543	29,931	29,808	4,002	13.4	651	36,039	4,162	93,641	24,449
$10,000 or more	1,288	1,288	429,802	509,185	70,866	13.9	1,045	393,101	65,015	1,116,429	251,520
Personal Services											
Total	28,673	24,392	1,094,682	910,710	60,098	6.6	11,332	727,629	40,221	457,085	231,589
Under $2,000	20,874	16,593	358,847	275,331	10,538	3.8	6,228	163,034	4,699	59,391	28,974
$2,000 under $4,000	3,458	3,458	177,310	143,445	10,340	7.2	2,114	123,955	6,366	73,982	40,187
$4,000 under $6,000	1,678	1,678	129,465	112,610	7,986	7.1	981	84,419	4,671	42,877	19,521
$6,000 under $10,000	1,507	1,507	167,368	140,738	11,242	8.0	1,043	124,625	7,669	113,772	57,981
$10,000 or more	1,156	1,156	261,692	238,586	19,992	8.4	966	231,596	16,816	167,063	84,926
Laundries and dry cleaning plants											
Total	10,132	8,929	449,650	398,207	32,965	8.3	4,639	313,407	21,858	239,199	130,701
Under $2,000	5,325	4,122	91,988	74,332	3,525	4.7	1,520	44,607	1,409	22,529	11,163
$2,000 under $4,000	2,402	2,402	97,301	82,025	7,108	8.7	1,509	71,337	4,527	53,298	30,774
$4,000 under $6,000	857	857	45,274	41,441	4,183	10.1	541	27,540	2,591	25,892	11,420
$6,000 under $10,000	920	920	84,930	77,962	7,037	9.0	558	55,728	4,154	60,635	34,970
$10,000 or more	628	628	130,157	122,447	11,112	9.1	511	114,195	9,177	76,845	42,374
Beauty shops											
Total	7,237	6,368	163,231	139,040	6,279	4.5	2,798	76,851	3,198	31,153	12,865
Under $2,000	6,556	5,687	117,338	93,327	3,405	3.6	2,522	57,942	1,905	17,531	7,826
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	681	681	45,893	45,713	2,874	6.3	(*)	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
Other personal services											
Total	6,223	5,295	407,023	327,992	18,940	5.8	3,100	321,491	14,792	182,743	86,393
Under $2,000	4,000	3,072	85,778	70,303	1,965	2.8	1,391	44,605	1,012	15,341	8,355
$2,000 under $4,000	610	610	55,418	39,463	1,985	5.0	469	45,355	1,507	18,679	8,847
$4,000 under $6,000	601	601	65,668	55,294	2,831	5.1					
$6,000 under $10,000	491	491	70,973	51,086	3,426	6.7	792	116,479	4,781	60,307	27,673
$10,000 or more	521	521	129,186	111,846	8,733	7.8	448	115,052	7,492	88,416	41,518

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Business Services											
Total	21,798	14,404	1,040,830	1,021,275	269,108	26.4	9,105	878,479	260,200	2,237,455	890,299
Under $2,000	17,051	9,657	357,357	285,356	5,314	1.9	5,362	263,575	2,868	72,541	42,774
$2,000 under $4,000	2,130	2,130	102,993	88,187	6,487	7.4	1,437	74,153	4,505	49,199	21,172
$4,000 under $6,000	601	601	55,437	45,890	3,026	6.6	406	40,555	2,007	48,980	7,369
$6,000 under $10,000	652	652	81,472	82,723	5,402	6.5	604	73,879	4,980	63,518	36,396
$10,000 or more	1,364	1,364	443,571	519,119	248,879	47.9	1,296	426,317	245,840	2,003,217	782,588
Automobile Parking, Repair, and Services											
Total	17,887	14,890	794,226	682,541	43,729	6.4	7,143	478,245	32,277	307,057	125,942
Under $2,000	13,993	10,996	414,755	339,079	7,912	2.3	4,343	192,090	3,426	49,129	17,766
$2,000 under $4,000	1,990	1,990	156,611	139,484	5,726	4.1	1,493	113,850	4,279	41,478	15,082
$4,000 under $6,000	776	776	59,143	55,584	3,744	6.7	827	73,875	4,963	60,358	17,721
$6,000 under $10,000	595	595	59,877	53,983	4,621	8.6					
$10,000 or more	533	533	103,840	94,411	21,726	23.0	480	98,430	19,609	156,092	75,373
Automobile repair shops											
Total	13,007	10,893	606,670	508,208	14,003	2.8	4,926	341,782	8,791	92,700	35,610
Under $2,000	11,158	9,044	383,305	313,320	6,221	2.0	3,570	179,292	2,836	35,264	13,470
$2,000 under $4,000	1,358	1,358	143,700	123,939	3,750	3.0	997	103,634	2,685	24,824	10,581
$4,000 under $6,000	491	491	79,665	70,949	4,032	5.7	359	58,856	3,270	32,612	11,559
$6,000 under $10,000											
$10,000 or more											
General automobile repair shops											
Total	8,630	7,190	386,079	321,978	9,466	2.9	3,299	222,837	5,980	60,870	25,725
Under $2,000	7,532	6,092	269,996	221,435	4,382	2.0	2,473	137,214	2,023	26,991	10,980
$2,000 under $4,000	812	812	73,517	62,055	2,185	3.5					
$4,000 under $6,000	286	286	42,566	38,488	2,899	7.5	826	85,623	3,957	33,879	14,745
$6,000 under $10,000											
$10,000 or more											
Other automobile repair											
Total	4,377	3,703	220,591	186,230	4,537	2.4	1,627	118,945	2,811	31,830	9,885
Under $2,000	3,626	2,952	113,309	91,885	1,839	2.0	1,097	42,078	813	8,273	2,490
$2,000 under $4,000	751	751	107,282	94,345	2,698	2.9	530	76,867	1,998	23,557	7,395
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											
Automobile parking and other services											
Total	4,880	3,997	187,556	174,333	29,726	17.1	2,217	136,463	23,486	214,357	90,332
Under $2,000	2,835	1,952	31,450	25,759	1,691	6.6	773	12,798	590	13,865	4,296
$2,000 under $4,000	632	632	12,911	15,545	1,976	12.7	496	10,216	1,594	16,654	4,501
$4,000 under $6,000	407	407	12,979	14,909	2,038	13.7	491	28,288	3,180	43,594	13,139
$6,000 under $10,000	503	503	41,735	38,085	3,897	10.2					
$10,000 or more	503	503	88,481	80,035	20,124	25.1	457	85,161	18,122	140,244	68,396
Repair Services, Except Automobile											
Total	8,296	6,703	277,442	220,254	7,489	3.4	3,430	181,443	4,237	41,476	20,617
Under $2,000	7,273	5,680	154,840	121,336	3,294	2.7	2,781	97,743	1,734	22,227	11,969
$2,000 under $4,000	694	694	63,952	48,929	1,893	3.9	649	83,700	2,503	19,249	8,648
$4,000 under $6,000	329	329	58,650	49,989	2,302	4.6					
$6,000 under $10,000											
$10,000 or more											
Amusement and Recreation Services, Including Motion Pictures											
Total	11,376	8,077	664,121	684,138	77,470	11.3	4,407	521,820	46,684	537,178	275,319
Under $2,000	8,451	5,152	118,703	110,796	3,260	2.9	2,328	61,515	1,272	19,402	9,121
$2,000 under $4,000	1,164	1,164	53,813	48,999	3,380	6.9	577	35,567	1,665	28,271	17,553
$4,000 under $6,000	456	456	46,439	44,694	2,282	5.1	761	104,600	4,954	74,871	41,626
$6,000 under $10,000	445	445	74,753	73,622	3,694	5.0					
$10,000 or more	860	860	370,413	406,027	64,854	16.0	741	320,138	38,793	414,634	207,019

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Medical and Health Services											
Total	22,078	18,074	3,618,885	1,990,114	54,767	2.8	13,146	2,967,854	46,497	680,805	269,399
Under $2,000	15,878	11,874	1,599,347	697,018	8,582	1.2	8,131	1,203,848	5,998	100,370	55,641
$2,000 under $4,000	3,156	3,156	673,974	344,864	8,948	2.6	2,499	555,939	7,146	107,140	57,434
$4,000 under $6,000	1,266	1,266	332,539	187,602	6,223	3.3	1,020	289,469	5,067	76,104	35,072
$6,000 under $10,000	876	876	286,805	174,153	6,563	3.8	650	226,324	4,936	61,790	25,783
$10,000 or more	902	902	726,220	586,477	24,451	4.2	846	692,274	23,350	335,401	95,469
Offices of physicians and surgeons											
Total	14,013	11,241	2,467,217	1,065,228	24,346	2.3	8,393	1,982,280	19,841	269,770	139,151
Under $2,000	10,562	7,790	1,277,220	488,020	5,452	1.1	5,601	973,650	4,085	64,773	38,488
$2,000 under $4,000	1,818	1,818	476,346	199,295	5,196	2.6	1,461	387,454	4,158	60,410	31,984
$4,000 under $6,000	733	733	226,708	106,327	3,473	3.3	585	195,116	2,799	37,800	20,012
$6,000 under $10,000	900	900	486,943	271,586	10,225	3.8	746	426,060	8,799	106,787	48,667
$10,000 or more											
Other medical and health services											
Total	8,065	6,833	1,151,668	924,886	30,421	3.3	4,753	985,574	26,656	411,035	130,248
Under $2,000	5,316	4,084	322,127	208,998	3,130	1.5	2,530	230,198	1,913	35,597	17,153
$2,000 under $4,000	1,338	1,338	197,628	145,569	3,752	2.6	1,038	168,485	2,988	46,730	25,450
$4,000 under $6,000	847	847	204,244	159,595	5,171	3.2	652	176,624	4,022	51,622	21,945
$6,000 under $10,000	564	564	427,669	410,724	18,368	4.5	533	410,267	17,733	277,086	65,700
$10,000 or more											
Legal Services											
Total	26,683	22,150	5,105,377	2,466,813	60,616	2.5	14,520	4,030,742	48,028	491,883	252,464
Under $2,000	19,583	15,050	1,627,623	725,923	12,266	1.7	9,071	1,056,091	7,565	93,670	51,651
$2,000 under $4,000	3,675	3,675	789,717	385,853	10,220	2.6	2,673	622,606	7,594	77,847	43,490
$4,000 under $6,000	1,564	1,564	507,488	255,869	7,613	3.0	1,234	425,768	6,033	59,992	30,854
$6,000 under $10,000	1,017	1,017	486,141	237,425	7,800	3.3	779	411,115	6,074	59,171	29,302
$10,000 or more	844	844	1,694,408	861,743	22,717	2.6	763	1,515,162	20,762	201,203	97,167
Engineering and Architectural Services											
Total	6,829	4,798	1,233,650	989,210	12,697	1.3	4,037	1,138,603	11,496	107,781	51,106
Under $2,000	5,410	3,379	354,979	253,510	2,163	0.9	2,711	311,632	1,589	18,540	10,389
$2,000 under $4,000	967	967	289,476	224,215	3,501	1.6	898	269,058	3,226	29,370	14,342
$4,000 under $6,000	452	452	589,195	511,485	7,033	1.4	428	557,913	6,681	59,871	26,375
$6,000 under $10,000											
$10,000 or more											
Accounting, Auditing, and Bookkeeping Services											
Total	10,543	9,153	2,110,150	1,527,470	27,025	1.8	7,428	1,998,044	23,841	207,816	97,810
Under $2,000	7,608	6,218	502,265	288,607	3,898	1.4	4,885	449,344	3,242	37,655	22,383
$2,000 under $4,000	1,491	1,491	311,259	204,557	4,155	2.0	1,353	289,853	3,694	38,171	18,442
$4,000 under $6,000	735	735	182,871	125,119	3,583	2.9	590	167,662	2,886	22,944	12,206
$6,000 under $10,000	709	709	1,113,755	909,187	15,389	1.7	600	1,091,185	14,019	109,046	44,779
$10,000 or more											
Certified public accountants											
Total	6,560	6,022	1,926,799	1,395,827	21,971	1.6	5,192	1,846,475	20,738	182,202	86,876
Under $2,000	4,154	3,616	413,021	235,384	2,598	1.1	2,955	370,896	2,164	27,391	17,902
$2,000 under $4,000	1,244	1,244	294,607	193,569	3,454	1.8	1,194	279,185	3,288	34,338	17,173
$4,000 under $6,000	607	607	164,494	111,372	2,879	2.6	508	154,725	2,447	18,099	9,398
$6,000 under $10,000	555	555	1,054,677	855,502	13,040	1.5	535	1,041,669	12,839	102,374	42,403
$10,000 or more											
Other accounting, auditing, and bookkeeping services											
Total	3,983	3,131	183,351	131,643	5,054	3.8	2,236	151,569	3,103	25,614	10,934
Under $2,000	3,454	2,602	89,244	53,223	1,300	2.4	1,930	78,448	1,078	10,264	4,481
$2,000 under $4,000	529	529	94,107	78,420	3,754	4.8	306	73,121	2,025	15,350	6,453
$4,000 under $6,000											
$6,000 under $10,000											
$10,000 or more											

Footnote at end of table.

Table 3.4--RECEIPTS, TOTAL DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

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

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Other Services											
Total	5,298	3,784	183,658	161,091	4,596	2.9	1,865	149,332	3,033	36,500	13,923
Under $2,000	4,654	3,140	133,137	113,981	1,667	1.5	1,461	111,146	887	10,452	3,040
$2,000 under $4,000							(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	644	644	50,521	47,110	2,929	6.2	-	-	-	-	-
$6,000 under $10,000							(*)	(*)	(*)	(*)	(*)
$10,000 or more							(*)	(*)	(*)	(*)	(*)
NATURE OF BUSINESS NOT ALLOCABLE											
Total	8,111	4,267	198,115	173,118	10,600	6.1	998	77,951	2,675	51,927	10,733
Under $2,000	6,901	3,057	101,983	87,335	1,782	2.0	614	28,928	254	14,381	1,284
$2,000 under $4,000	851	851	49,014	42,946	2,481	5.8					
$4,000 under $6,000							384	49,023	2,421	37,546	9,449
$6,000 under $10,000	359	359	47,118	42,837	6,337	14.8					
$10,000 or more											

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

NOTE: Estimates for "Masonry, stonework, and plastering," "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery							Mining		
		Total	Farms					Other agriculture, forestry, and fishery	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of partnerships	600,423	37,907	30,687	8,361	5,683	13,853	2,790	7,220	8,243	7,079	1,164
Number of partners	2,656,593	114,885	96,806	23,399	23,384	42,727	7,296	18,079	65,362	61,291	4,071
Total assets	135,407,548	4,953,834	4,531,648	1,233,017	973,556	2,065,629	259,446	422,186	2,439,797	2,076,559	363,238
Cash	6,658,774	318,245	274,881	84,802	69,186	109,956	10,937	43,364	206,428	172,816	33,612
Notes and accounts receivable	13,581,260	303,268	250,460	68,344	52,636	112,148	17,332	52,808	260,045	211,939	48,106
Less: Allowance for bad debts	98,436	744	242	3	3	227	9	502	543	426	117
Inventories	6,684,742	550,850	501,685	44,792	7,514	433,924	15,455	49,165	45,082	30,421	14,661
Investments in Government obligations	1,584,903	17,737	16,821	3,541	2,009	10,677	594	916	7,745	4,999	2,746
Other current assets	4,162,719	122,225	105,758	15,837	24,050	52,811	13,060	16,467	32,308	22,094	10,214
Mortgage and real estate loans	2,914,829	97,511	93,663	14,304	26,140	39,203	14,016	3,848	8,040	6,066	1,974
Other investments	12,936,876	193,019	174,097	53,489	21,879	92,976	5,753	18,922	166,423	147,268	19,155
Depreciable assets	80,574,089	2,636,414	2,346,775	719,216	577,167	912,467	137,925	289,639	1,323,866	975,688	348,178
Less: Accumulated depreciation	20,634,573	1,189,705	1,057,112	385,708	232,605	383,554	55,245	132,593	572,561	396,309	176,252
Depletable assets	1,066,240	52,533	36,895	15,240	2,413	17,644	1,598	15,638	436,042	413,403	22,639
Less: Accumulated depletion	259,221	14,597	10,779	5,891	672	3,824	392	3,818	130,152	121,190	8,962
Land	21,008,350	1,690,577	1,638,186	573,848	382,195	591,411	90,732	52,391	77,602	61,383	16,219
Intangible assets (amortizable)	845,533	4,981	2,547	492	1,692	324	39	2,434	349,203	348,548	655
Less: Accumulated amortization	293,006	2,095	1,048	217	650	171	10	1,047	81,888	81,741	147
Other assets	4,674,469	173,615	159,061	30,931	40,605	79,864	7,661	14,554	312,157	281,600	30,557
Total liabilities	135,407,548	4,953,834	4,531,648	1,233,017	973,556	2,065,629	259,446	422,186	2,439,797	2,076,559	363,238
Accounts payable	10,885,655	185,812	150,906	28,882	34,151	79,414	8,459	34,906	150,681	123,805	26,876
Mortgages, notes, and bonds payable in less than one year	13,870,772	1,019,127	954,474	208,157	108,024	604,061	34,232	64,653	107,150	74,100	33,050
Other current liabilities	4,241,922	81,447	71,075	19,662	15,597	33,508	2,308	10,372	68,712	62,469	6,243
Mortgages, notes, and bonds payable in one year or more	64,935,052	1,647,878	1,561,969	443,725	443,152	553,216	121,876	85,909	215,248	178,929	36,319
Other liabilities	6,306,565	233,363	217,259	56,777	49,028	91,014	20,440	16,104	77,386	56,346	21,040
Partners' capital accounts (+ or -)	35,167,582	1,786,207	1,575,965	475,814	323,604	704,416	72,131	210,242	1,820,620	1,580,910	239,710
Total receipts	79,907,646	4,267,934	3,368,717	894,142	534,309	1,761,990	178,276	899,217	1,246,872	844,026	402,846
Business receipts	77,129,993	3,987,560	3,107,490	758,071	497,394	1,687,683	164,342	880,070	1,164,782	783,344	381,438
Income from other partnerships, etc	193,474	2,046	1,730	543	395	784	8	316	6,925	6,842	83
Nonqualifying dividends	7,831	312	312	201	59	50	2	-	70	70	-
Interest	918,466	21,070	19,290	4,134	4,844	8,402	1,910	1,780	7,556	6,150	1,406
Rents	359,461	38,222	37,009	16,323	7,107	12,251	1,328	1,213	12,569	9,365	3,204
Royalties	109,328	5,521	5,428	1,408	50	3,599	371	93	25,663	24,744	919
Farm net profit	1,820	1,366	1,366	362	321	588	95	-	4	1	3
Net gain, noncapital assets	155,765	18,865	13,740	1,520	1,493	10,004	723	5,125	4,647	1,737	2,910
Other receipts	1,031,508	192,972	182,352	111,580	22,646	38,629	9,497	10,620	24,656	11,773	12,883
Total deductions	73,746,308	4,236,304	3,424,335	812,832	563,851	1,871,231	176,421	811,969	2,118,974	1,732,209	386,765
Cost of sales and operations	37,040,289	2,809,818	2,236,649	455,705	294,684	1,383,580	102,680	573,169	500,782	295,334	205,448
Salaries and wages	7,487,234	41,132	18,594	4,844	6,645	5,380	1,725	22,538	20,798	12,562	8,236
Payments to partners	1,518,891	55,844	35,688	9,062	5,833	14,166	6,627	20,156	15,615	10,282	5,333
Rent	2,171,401	168,633	157,053	76,211	24,530	50,519	5,793	11,580	50,200	35,623	14,577
Interest	5,118,669	173,910	163,800	43,527	38,922	72,380	8,971	10,110	20,885	14,691	6,194
Taxes	3,078,450	99,958	86,493	28,738	25,630	27,067	5,058	13,465	32,976	24,305	8,671
Bad debts	161,697	2,540	1,241	384	44	649	164	1,299	1,921	1,672	249
Repairs	977,710	119,389	100,952	44,640	17,821	33,346	5,145	18,437	32,540	11,839	20,701
Depreciation	4,328,374	230,005	201,884	62,640	38,075	89,243	11,926	28,121	93,596	60,958	32,638
Amortization	39,773	104	99	34	35	24	6	5	218	14	204
Depletion	193,583	2,069	1,534	390	18	1,044	82	535	132,169	111,294	20,875
Retirement plans, etc	95,116	1,015	693	302	68	316	7	322	1,350	680	670
Employee benefit programs	95,418	864	566	138	124	233	71	298	1,405	219	1,186
Net loss from other partnerships, etc	414,441	6,975	6,695	191	2,738	2,064	1,702	280	78,930	77,060	1,870
Farm net loss	3,517	3,203	3,011	-	96	2,568	347	192	-	-	-
Net loss, noncapital assets	41,505	3,032	2,050	705	193	1,126	26	982	2,345	754	1,591
Other deductions	10,980,240	517,813	407,333	85,321	108,395	187,526	26,091	110,480	1,133,244	1,074,922	58,322
Net profit (less loss)	6,161,338	31,630	[1]55,618	81,310	[1]29,542	[1]109,241	1,855	87,248	[1]872,102	[1]888,183	16,081
Net profit	12,052,946	433,394	319,327	130,725	64,395	102,841	21,366	114,067	291,919	247,974	43,945
Net loss	5,891,608	401,764	374,945	49,415	93,937	212,082	19,511	26,819	1,164,021	1,136,157	27,864

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Contract construction							Manufacturing				
	Total	General contractors	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
			Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified					
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	29,774	11,153	18,619	3,410	1,642	1,927	11,640	18,636	2,166	2,907	1,881	11,682
Number of partners	72,739	30,935	41,797	7,311	3,494	5,027	25,965	48,760	5,311	8,107	4,446	30,896
Total assets	2,706,133	1,973,616	731,328	146,596	21,249	62,659	500,824	2,703,684	565,833	184,358	96,520	1,856,973
Cash	310,648	190,691	119,877	24,658	3,865	8,040	83,314	233,388	40,444	28,992	15,223	148,729
Notes and accounts receivable	665,678	460,252	205,388	40,320	5,385	29,271	130,412	475,632	61,160	43,791	16,430	354,251
Less: Allowance for bad debts	1,842	822	1,020	300	33	120	567	6,862	313	960	247	5,342
Inventories	429,072	363,197	65,875	20,506	1,341	1,770	42,258	419,297	56,199	15,530	16,063	331,505
Investments in Government obligations	29,367	24,977	4,390	537	938	450	2,465	17,845	2,181	651	564	14,449
Other current assets	168,430	144,304	24,123	7,100	304	612	16,107	60,829	20,204	4,988	4,707	30,930
Mortgage and real estate loans	23,581	20,328	3,253	5	19	1,042	2,187	16,326	1,690	7,909	1,259	5,468
Other investments	113,784	84,146	29,550	7,225	674	3,018	18,633	98,068	16,913	8,426	2,446	70,283
Depreciable assets	1,094,437	645,010	448,616	65,050	10,115	33,646	339,805	1,908,415	319,291	115,603	72,576	1,400,945
Less: Accumulated depreciation	553,267	308,267	244,784	32,169	4,705	19,074	188,836	828,047	124,686	59,563	39,262	604,536
Depletable assets	11,651	4,205	7,446	424	22	933	6,067	140,630	138,225	573	415	1,417
Less: Accumulated depletion	4,626	1,437	3,189	322	9	508	2,350	19,787	18,502	349	30	906
Land	166,633	122,205	44,092	5,309	806	2,770	35,207	75,582	22,324	3,317	4,258	45,683
Intangible assets (amortizable)	3,764	732	3,032	177	-	77	2,778	14,256	10	4,335	18	9,893
Less: Accumulated amortization	2,670	354	2,316	153	-	37	2,126	3,478	1	1,336	3	2,138
Other assets	251,493	224,449	26,995	8,229	2,527	769	15,470	101,590	30,694	12,451	2,103	56,342
Total liabilities	2,706,133	1,973,616	731,328	146,596	21,249	62,659	500,824	2,703,684	565,833	184,358	96,520	1,856,973
Accounts payable	460,058	342,253	117,786	29,342	2,650	17,203	68,591	324,264	31,990	24,569	10,109	257,596
Mortgages, notes, and bonds payable in less than one year	358,117	282,750	75,211	15,460	2,734	4,715	52,302	222,170	53,926	13,486	10,118	144,640
Other current liabilities	176,338	132,271	44,062	8,707	1,050	1,843	32,462	79,558	10,631	9,682	3,086	56,159
Mortgages, notes, and bonds payable in one year or more	419,742	332,910	86,085	11,731	3,467	3,959	66,928	544,777	205,377	32,267	14,430	292,703
Other liabilities	527,367	478,860	48,506	14,495	641	4,948	28,422	70,172	18,050	4,438	6,679	41,005
Partners' capital accounts (+ or -)	764,511	404,572	359,678	66,861	10,707	29,991	252,119	1,462,743	245,859	99,916	52,098	1,064,870
Total receipts	6,758,846	4,533,938	2,223,055	499,698	99,741	227,962	1,395,654	4,819,264	738,776	407,350	200,854	3,472,284
Business receipts	6,656,656	4,453,069	2,201,754	495,073	99,219	227,096	1,380,366	4,764,544	723,694	402,552	199,580	3,438,718
Income from other partnerships, etc.	11,580	8,575	3,005	14	-	34	2,957	202	11	-	-	191
Nonqualifying dividends	111	98	13	4	-	-	9	63	3	1	7	52
Interest	11,644	9,025	2,619	651	294	113	1,561	7,568	1,810	780	240	4,738
Rents	30,284	23,676	6,608	1,825	60	488	4,235	11,291	3,509	908	325	6,549
Royalties	154	131	23	10	-	-	13	2,736	1,112	11	11	1,602
Farm net profit	8	5	3	-	-	3	-	52	-	-	-	52
Net gain, noncapital assets	9,953	7,325	2,610	59	12	8	2,531	2,082	1,090	58	149	785
Other receipts	38,456	32,034	6,420	2,062	156	220	3,982	30,726	7,547	3,040	542	19,597
Total deductions	6,166,673	4,250,914	1,913,781	440,528	78,076	196,099	1,199,078	4,545,821	706,404	360,081	172,252	3,307,084
Cost of sales and operations	5,167,286	3,687,669	1,478,384	364,554	59,164	162,147	892,519	3,375,813	510,096	225,507	113,131	2,527,079
Salaries and wages	102,178	55,753	46,170	9,585	2,515	3,952	30,118	169,274	14,420	24,195	8,701	121,958
Payments to partners	85,390	37,526	47,846	6,695	2,510	3,831	34,810	90,708	8,170	16,033	8,336	58,169
Rent	103,557	71,648	31,788	3,319	836	1,386	26,247	77,814	19,338	9,226	3,616	45,634
Interest	52,207	40,924	11,227	2,005	297	743	8,182	49,301	16,977	2,455	1,793	28,076
Taxes	99,459	48,904	50,532	9,037	2,446	5,010	34,039	93,035	14,434	9,539	4,519	64,543
Bad debts	4,464	1,414	3,026	1,084	101	335	1,506	10,444	794	2,542	343	6,765
Repairs	64,311	40,831	23,480	1,624	330	1,561	19,965	65,515	15,136	2,902	1,787	45,690
Depreciation	117,045	67,145	49,803	6,801	1,483	3,234	38,285	172,539	31,676	9,297	6,739	124,827
Amortization	107	55	52	-	-	14	38	1,333	126	435	6	766
Depletion	728	397	331	195	-	6	130	24,484	23,737	-	15	732
Retirement plans, etc.	6,699	3,488	3,211	593	84	236	2,298	8,052	377	1,132	329	6,214
Employee benefit programs	11,596	4,008	7,588	1,251	204	588	5,545	11,158	883	1,372	669	8,234
Net loss from other partnerships, etc.	1,922	1,552	370	-	1	8	361	1,940	30	283	-	1,627
Farm net loss	5	5	-	-	-	-	-	1	-	-	-	1
Net loss, noncapital assets	2,376	2,262	114	5	-	1	108	917	529	18	18	352
Other deductions	347,343	187,333	159,859	33,780	8,105	13,047	104,927	393,493	49,681	55,145	22,250	266,417
Net profit (less loss)	592,173	283,024	309,274	59,170	21,665	31,863	196,576	273,443	32,372	47,269	28,602	165,200
Net profit	693,921	364,219	329,702	61,462	22,336	34,200	211,704	421,204	51,574	61,615	30,826	277,189
Net loss	101,748	81,195	20,428	2,292	671	2,337	15,128	147,761	19,202	14,346	2,224	111,989

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food Stores		
											Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Number of partnerships	7,930	6,148	4,378	1,770	1,782	121,116	20,994	99,629	6,548	5,651	12,145	8,671	3,474
Number of partners	22,499	16,020	10,199	5,821	6,479	294,327	57,332	235,907	16,261	13,588	27,230	19,384	7,846
Total assets	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Cash	73,229	58,093	32,490	25,603	15,136	1,030,574	308,441	719,488	79,011	46,277	87,917	73,734	14,183
Notes and accounts receivable	82,953	59,915	31,614	28,301	23,038	1,626,575	765,477	859,577	155,822	42,942	44,945	37,127	7,818
Less: Allowance for bad debts	726	499	382	117	227	26,675	10,042	16,619	2,264	806	796	774	22
Inventories	11,328	9,252	4,897	4,355	2,076	2,720,759	765,861	1,950,734	322,967	118,449	161,046	150,820	10,226
Investments in Government obligations	4,358	3,784	2,919	865	574	44,257	22,381	21,872	4,433	3,393	1,600	901	699
Other current assets	11,519	7,115	4,784	2,331	4,404	138,550	51,038	86,434	7,951	5,958	11,672	9,818	1,854
Mortgage and real estate loans	1,655	931	660	271	724	42,819	13,479	29,340	3,885	8,349	2,238	1,081	1,157
Other investments	23,912	13,548	7,867	5,681	10,364	269,808	109,641	158,765	20,733	20,385	20,009	17,751	2,258
Depreciable assets	1,187,814	626,976	325,282	301,694	560,838	3,196,037	779,383	2,408,649	224,880	133,268	387,829	309,603	78,226
Less: Accumulated depreciation	344,879	281,686	166,240	115,446	63,193	1,524,322	409,296	1,110,968	115,911	72,373	193,126	154,761	38,365
Depletable assets	3,860	3,710	2,231	1,479	150	24,939	13,451	11,488	977	1,016	3,155	1,226	1,929
Less: Accumulated depletion	337	337	150	187	-	14,636	9,793	4,843	227	315	1,221	866	355
Land	26,862	15,380	11,577	3,803	11,482	405,233	102,040	300,736	33,419	10,987	31,711	27,723	3,988
Intangible assets (amortizable)	4,089	1,254	364	890	2,835	20,368	1,820	18,548	469	2,191	796	591	205
Less: Accumulated amortization	962	215	22	193	747	7,091	759	6,332	185	1,849	368	250	118
Other assets	50,169	27,417	10,710	16,707	22,752	284,562	63,502	220,764	12,597	8,489	28,295	21,397	6,898
Total liabilities	1,134,844	544,638	268,601	276,037	590,206	8,231,757	2,566,624	5,647,633	748,557	326,361	585,702	495,121	90,581
Accounts payable	55,600	45,446	22,742	22,704	10,154	1,412,314	623,116	787,516	112,714	42,638	83,742	73,829	9,913
Mortgages, notes, and bonds payable in less than one year	71,669	52,678	31,533	21,145	18,991	994,295	333,910	657,848	99,984	27,324	32,082	26,716	5,366
Other current liabilities	16,087	11,371	5,451	5,920	4,716	247,000	76,318	170,357	14,582	11,841	21,579	17,662	3,917
Mortgages, notes, and bonds payable in one year or more	297,023	249,746	66,666	183,080	47,277	1,114,536	248,296	862,246	77,365	36,309	119,464	97,873	21,591
Other liabilities	25,561	17,243	11,127	6,116	8,318	201,262	52,513	148,321	14,689	10,191	13,237	9,543	3,694
Partners' capital accounts (+ or -)	668,904	168,154	131,082	37,072	500,750	4,262,350	1,232,471	3,021,345	429,223	198,058	315,598	269,498	46,100
Total receipts	997,210	812,198	537,179	275,019	185,012	27,620,327	9,752,966	17,829,502	1,650,232	806,737	3,401,443	2,907,373	494,070
Business receipts	967,729	786,007	515,916	270,091	181,722	27,295,422	9,637,215	17,620,975	1,620,390	795,400	3,378,897	2,887,772	491,125
Income from other partnerships, etc.	953	953	16	937	-	3,284	1,601	1,683	341	174	41	13	28
Nonqualifying dividends	3	3	3	-	-	808	218	590	119	19	244	242	2
Interest	2,178	1,602	1,066	536	576	36,608	12,007	24,557	3,406	1,422	1,678	1,496	182
Rents	9,605	8,957	7,500	1,457	648	85,182	21,880	63,079	7,883	4,192	8,177	6,885	1,292
Royalties	13	13	1	12	-	591	269	322	92	35	15	4	11
Farm net profit	4	4	4	-	-	109	8	101	4	45	42	42	-
Net gain, noncapital assets	2,701	1,683	1,046	637	1,018	8,151	1,858	6,283	719	331	1,404	691	713
Other receipts	14,024	12,976	11,627	1,349	1,048	190,172	77,910	111,912	17,278	5,119	10,945	10,228	717
Total deductions	908,385	735,504	483,885	251,619	172,881	26,006,643	9,298,381	16,674,661	1,540,793	746,561	3,261,518	2,801,611	459,907
Cost of sales and operations	490,854	416,665	256,060	160,605	74,189	20,636,358	7,977,945	12,634,077	1,206,170	535,081	2,684,207	2,352,211	331,996
Salaries and wages	20,880	18,173	11,923	6,250	2,707	2,009,216	468,617	1,536,776	132,799	73,939	235,997	187,878	48,119
Payments to partners	26,556	18,310	13,960	4,350	8,246	361,776	86,178	274,965	27,405	13,474	36,045	24,269	11,776
Rent	28,112	22,196	16,597	5,599	5,916	412,161	63,877	347,770	14,334	17,211	41,400	28,454	12,946
Interest	24,226	20,161	7,624	12,537	4,065	137,661	36,979	100,347	10,449	4,287	10,565	8,525	2,040
Taxes	38,001	30,738	24,118	6,620	7,263	404,221	103,383	300,069	27,131	16,324	44,087	35,885	8,202
Bad debts	1,800	1,036	851	185	764	47,932	14,812	33,095	5,647	1,507	2,307	2,082	225
Repairs	35,813	29,883	24,474	5,409	5,930	109,798	28,664	81,059	7,839	3,337	14,315	11,043	3,272
Depreciation	85,983	62,719	34,656	28,063	23,264	265,582	69,777	195,196	17,513	12,121	30,212	23,112	7,100
Amortization	218	147	2	145	71	823	264	559	6	2	43	31	12
Depletion	108	108	67	41	-	1,434	1,041	393	50	3	35	7	28
Retirement plans, etc.	944	809	517	292	135	10,846	5,532	5,310	609	522	968	726	242
Employee benefit programs	1,786	1,529	1,230	299	257	14,918	5,645	9,273	1,221	431	2,055	1,432	623
Net loss from other partnerships, etc.	1,098	93	39	54	1,005	1,980	854	1,095	19	2	23	22	1
Farm net loss	-	-	-	-	-	67	1	66	-	-	-	-	-
Net loss, noncapital assets	839	744	711	33	95	2,270	530	1,740	22	200	181	179	2
Other deductions	151,167	112,193	91,056	21,137	38,974	1,589,600	434,282	1,152,871	89,579	68,120	159,078	125,755	33,323
Net profit (less loss)	88,825	76,694	53,294	23,400	12,131	1,613,684	454,585	1,154,841	109,439	60,176	139,925	105,762	34,163
Net profit	138,964	107,604	62,201	45,403	31,360	1,777,524	493,989	1,278,645	117,691	65,781	156,830	118,772	38,058
Net loss	50,139	30,910	8,907	22,003	19,229	163,840	39,404	123,804	8,252	5,605	16,905	13,010	3,895

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Wholesale and retail trade--Continued										
	Retail trade--Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	17,828	3,598	8,675	5,555	8,360	6,854	13,113	5,629	3,270	20,231	493
Number of partners	39,351	8,422	18,698	12,231	22,811	15,516	33,297	12,647	7,340	47,866	1,088
Total assets	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Cash	111,526	48,293	35,977	27,256	87,849	65,939	52,833	19,872	28,006	140,258	2,645
Notes and accounts receivable	166,618	87,492	33,885	45,241	72,098	187,832	18,694	3,555	7,109	159,962	1,521
Less: Allowance for bad debts	4,631	2,439	1,402	790	1,565	3,644	165	-	6	2,742	14
Inventories	480,351	297,669	39,132	143,550	214,965	189,257	26,321	10,940	62,270	364,168	4,164
Investments in Government obligations	2,150	1,151	515	484	2,908	2,630	866	33	43	3,816	4
Other current assets	18,596	11,522	3,547	3,527	5,572	5,951	11,898	1,945	2,114	14,777	1,078
Mortgage and real estate loans	2,642	544	1,006	1,092	3,048	985	4,322	53	63	3,755	-
Other investments	14,280	10,225	1,367	2,688	23,742	17,115	11,011	1,044	2,207	28,239	1,402
Depreciable assets	361,027	138,887	123,130	99,010	127,895	158,841	471,498	118,277	73,788	351,346	8,005
Less: Accumulated depreciation	158,724	72,250	51,788	34,686	65,237	68,534	180,233	40,867	31,227	184,736	4,058
Depletable assets	1,304	613	594	97	546	845	1,289	448	593	1,315	-
Less: Accumulated depletion	621	190	411	20	250	188	648	339	279	755	-
Land	71,577	27,746	15,123	28,708	10,089	21,936	54,041	12,647	11,573	42,756	2,457
Intangible assets (amortizable)	1,025	202	626	197	97	80	8,180	633	662	4,415	-
Less: Accumulated amortization	620	133	456	31	48	58	1,809	297	189	909	-
Other assets	33,271	18,106	4,839	10,326	14,676	9,455	38,193	24,406	23,941	27,441	296
Total liabilities	1,099,771	567,438	205,684	326,649	496,385	588,442	516,291	152,350	180,668	953,106	17,500
Accounts payable	116,396	39,822	27,127	49,447	87,213	112,334	47,960	8,816	27,507	148,196	1,682
Mortgages, notes, and bonds payable in less than one year	258,363	187,010	11,908	59,445	31,045	47,158	67,657	8,906	8,568	76,761	2,537
Other current liabilities	36,692	20,460	7,679	8,553	13,717	17,160	20,729	6,081	5,061	22,915	325
Mortgages, notes, and bonds payable in one year or more	150,036	47,424	38,422	64,190	46,032	74,032	168,732	43,734	27,759	118,783	3,994
Other liabilities	28,509	10,115	9,352	9,042	11,600	24,169	8,745	1,053	2,768	33,360	428
Partners' capital accounts (+ or -)	509,775	262,607	111,196	135,972	306,778	313,589	202,468	83,760	109,005	553,091	8,534
Total receipts	4,552,343	2,442,534	1,331,777	778,032	1,150,259	1,214,204	1,500,719	363,334	667,208	2,523,023	37,859
Business receipts	4,508,718	2,416,446	1,325,985	766,287	1,135,449	1,185,472	1,485,072	356,461	664,083	2,491,033	37,232
Income from other partnerships, etc	105	36	48	21	19	239	58	52	-	654	-
Nonqualifying dividends	17	16	1	-	7	5	66	4	10	99	-
Interest	6,268	3,759	733	1,776	1,774	3,833	627	136	179	5,234	44
Rents	13,287	6,881	2,564	3,842	3,230	5,347	8,230	2,147	1,633	8,953	223
Royalties	48	17	31	-	-	28	104	-	-	-	-
Farm net profit	2	2	-	-	-	-	-	-	-	8	-
Net gain, noncapital assets	1,194	257	531	406	423	160	904	185	29	934	10
Other receipts	22,704	15,120	1,884	5,700	9,357	19,120	5,658	4,349	1,274	16,108	350
Total deductions	4,346,437	2,367,265	1,254,137	725,035	1,036,666	1,108,992	1,381,696	332,059	627,717	2,292,222	33,601
Cost of sales and operations	3,655,787	2,079,106	1,008,643	568,038	724,587	792,704	693,269	180,065	533,032	1,629,175	24,336
Salaries and wages	241,102	101,042	86,564	53,496	117,042	106,271	302,856	53,588	30,338	242,844	3,823
Payments to partners	54,615	22,656	21,486	10,473	21,595	20,327	24,282	6,646	9,364	61,212	633
Rent	54,512	13,727	30,227	10,558	40,482	24,972	69,048	13,045	9,884	62,882	514
Interest	27,852	16,140	3,018	8,694	5,504	7,962	14,456	3,465	2,540	13,267	335
Taxes	53,887	16,446	26,987	10,454	21,722	18,385	49,110	15,311	12,578	41,534	769
Bad debts	7,447	4,008	1,667	1,772	1,954	4,859	917	363	388	7,706	25
Repairs	12,274	6,249	3,215	2,810	3,768	4,016	17,491	4,418	1,954	11,647	75
Depreciation	28,391	9,393	10,315	8,683	10,184	13,316	40,223	8,580	5,153	29,503	609
Amortization	45	20	-	25	62	91	184	18	53	55	-
Depletion	4	3	-	1	273	-	4	2	4	18	-
Retirement plans, etc	575	392	95	88	179	514	886	67	65	925	4
Employee benefit programs	1,537	949	326	262	508	621	1,363	84	106	1,347	-
Net loss from other partnerships, etc	98	40	58	-	421	157	75	-	279	21	31
Farm net loss	58	-	-	58	-	-	-	-	-	8	-
Net loss, noncapital assets	282	192	70	20	1	35	179	495	127	218	-
Other deductions	207,971	96,902	61,466	49,603	88,384	114,762	167,353	45,912	21,852	189,860	2,447
Net profit (less loss)	205,906	75,269	77,640	52,997	113,593	105,212	119,023	31,275	39,491	230,801	4,258
Net profit	227,511	79,811	85,656	62,044	120,321	112,391	141,793	39,056	41,519	255,752	4,890
Net loss	21,605	4,542	8,016	9,047	6,728	7,179	22,770	7,781	2,028	24,951	632

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors or buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of partnerships	259,356	66,926	2,215	4,579	60,132	6,266	186,164	153,896	12,623	7,852	11,793
Number of partners	1,659,902	766,334	15,872	44,487	705,975	20,111	873,457	726,794	61,454	31,123	54,086
Total assets	102,670,480	28,008,433	1,138,519	9,446,520	17,423,394	765,691	73,896,356	64,312,738	2,359,380	1,399,021	5,825,217
Cash	3,311,268	1,251,550	145,909	413,167	692,474	194,879	1,864,839	1,547,293	67,804	66,421	183,321
Notes and accounts receivable	9,118,982	6,018,149	618,477	3,739,767	1,659,905	229,018	2,871,815	1,596,596	113,394	160,146	1,001,679
Less: Allowance for bad debts	38,812	23,469	9,878	373	13,218	2,384	12,959	6,760	17	621	5,561
Inventories	2,357,028	813,360	32,566	531,057	249,737	2,790	1,540,878	317,405	21,886	102,147	1,099,440
Investments in Government obligations	1,408,220	1,262,516	130,187	300,825	831,504	44,939	100,765	81,760	8,772	4,684	5,549
Other current assets	3,444,886	2,314,129	55,411	770,883	1,487,835	81,824	1,048,933	748,353	31,821	36,538	232,221
Mortgage and real estate loans	2,649,946	1,764,764	45,950	9,865	1,708,949	1,850	883,332	624,867	34,818	57,526	166,121
Other investments	11,682,206	9,798,409	56,133	3,138,731	6,603,545	92,606	1,791,191	1,180,380	58,699	73,352	478,760
Depreciable assets	60,183,293	1,230,745	43,738	98,945	1,088,062	61,358	58,891,190	56,888,959	494,074	577,616	930,541
Less: Accumulated depreciation	12,610,511	157,563	14,088	35,369	108,106	22,858	12,430,090	12,084,088	164,408	99,130	82,464
Depletable assets	358,521	184,833	69	79,311	105,453	128	173,560	108,159	38,758	14,742	11,901
Less: Accumulated depletion	62,059	50,165	35	26,401	23,729	65	11,829	8,395	2,541	128	765
Land	17,659,508	2,442,367	8,022	7,803	2,426,542	12,362	15,204,779	11,733,284	1,621,314	354,680	1,495,501
Intangible assets (amortizable)	217,967	28,469	25	8,065	20,379	2,421	187,077	177,793	4,470	689	4,125
Less: Accumulated amortization	49,044	11,922	15	4,292	7,615	483	36,639	35,008	677	236	718
Other assets	3,039,081	1,142,261	26,048	414,536	701,677	67,306	1,829,514	1,442,140	31,213	50,595	305,566
Total liabilities	102,670,480	28,008,433	1,138,519	9,446,520	17,423,394	765,691	73,896,356	64,312,738	2,359,380	1,399,021	5,825,217
Accounts payable	7,741,279	5,918,455	470,337	4,719,201	728,917	203,439	1,619,385	1,238,813	29,977	75,641	274,954
Mortgages, notes, and bonds payable in less than one year	10,179,720	3,046,549	147,524	1,624,740	1,274,285	18,997	7,114,174	5,732,929	160,527	186,805	1,033,913
Other current liabilities	2,805,009	1,484,523	58,874	795,166	630,483	13,280	1,307,206	1,111,156	28,079	32,024	135,947
Mortgages, notes, and bonds payable in one year or more	56,281,384	3,650,286	111,843	433,472	3,104,971	109,918	52,521,180	48,151,379	1,113,306	678,505	2,577,990
Other liabilities	4,721,371	2,633,298	38,901	391,563	2,202,834	130,350	1,957,723	1,390,418	81,094	100,463	385,748
Partners' capital accounts (+ or -)	20,941,717	11,275,322	311,040	1,482,378	9,481,904	289,707	9,376,688	6,688,043	946,397	325,583	1,416,665
Total receipts	17,166,488	3,302,198	399,248	2,295,577	607,373	850,699	13,013,591	10,188,985	171,109	477,423	2,176,074
Business receipts	15,549,109	2,259,214	332,720	1,817,161	109,333	828,217	12,461,678	9,880,393	152,039	429,642	1,999,604
Income from other partnerships, etc.	151,801	132,989	482	88,431	44,076	573	18,239	10,583	701	1,171	5,784
Nonqualifying dividends	6,271	5,718	59	1,762	3,897	157	396	334	2	16	44
Interest	802,629	623,800	50,978	221,883	350,939	9,650	169,179	106,604	4,497	9,480	48,598
Rents	102,286	23,407	3,479	948	18,980	2,299	76,580	11,655	6,188	15,334	43,403
Royalties	57,078	52,871	2	17,922	34,947	103	4,104	2,536	1,346	94	128
Farm net profit	275	199	-	-	199	-	76	1	72	-	3
Net gain, noncapital assets	90,143	28,616	279	6,662	21,675	74	61,453	46,758	945	7,115	6,635
Other receipts	406,896	175,384	11,249	140,808	23,327	9,626	221,886	130,121	5,319	14,571	71,875
Total deductions	17,971,394	3,186,440	363,495	1,968,605	854,340	639,765	14,145,189	11,333,607	194,143	430,894	2,186,545
Cost of sales and operations	2,142,256	264,571	226,764	21,152	16,655	140,979	1,736,706	116,982	5,526	127,369	1,486,829
Salaries and wages	1,375,789	729,853	36,535	676,340	16,978	102,411	543,525	452,730	3,484	35,691	51,620
Payments to partners	312,244	174,460	10,922	143,665	19,873	36,641	101,143	63,184	1,675	10,738	25,546
Rent	489,154	104,509	6,776	85,894	11,839	14,288	370,357	344,121	4,939	10,546	10,751
Interest	4,286,584	513,090	20,222	224,578	268,290	3,816	3,769,678	3,448,876	77,407	49,619	193,776
Taxes	1,891,321	141,099	4,520	81,988	54,591	15,522	1,734,700	1,630,815	32,342	19,933	51,610
Bad debts	66,045	42,457	16,323	16,426	9,708	5,640	17,948	9,752	78	1,447	6,671
Repairs	427,811	8,940	374	4,467	4,099	1,036	417,835	401,011	4,108	4,858	7,858
Depreciation	2,639,880	45,889	3,905	15,665	26,319	6,427	2,587,564	2,504,145	28,547	25,671	29,201
Amortization	6,076	1,741	41	1,350	350	106	4,229	3,934	13	19	263
Depletion	31,843	29,995	1	12,959	17,035	22	1,826	624	1,162	26	14
Retirement plans, etc.	27,843	25,029	1,296	23,455	278	1,116	1,698	1,169	23	79	427
Employee benefit programs	13,040	8,371	913	7,352	106	1,271	3,398	2,853	13	171	361
Net loss from other partnerships, etc.	310,860	223,477	3,085	11,625	208,767	55	87,328	51,842	997	8,407	26,082
Farm net loss	15	-	-	-	-	-	15	15	-	-	-
Net loss, noncapital assets	25,593	10,406	-	4,635	5,771	5	15,182	11,748	184	49	3,201
Other deductions	3,925,040	862,553	31,818	637,054	193,681	310,430	2,752,057	2,289,806	33,645	136,271	292,335
Net profit (less loss)	[1]804,906	115,758	35,753	326,972	[1]246,967	210,934	[1]1,131,598	[1]1,144,622	[1]23,034	46,529	[1]10,471
Net profit	2,556,165	897,888	50,741	474,516	372,631	214,621	1,443,656	1,065,484	63,101	100,816	214,255
Net loss	3,361,071	782,130	14,988	147,544	619,598	3,687	2,575,254	2,210,106	86,135	54,287	224,726

Footnote at end of table.

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Number of partnerships	114,478	8,682	4,602	4,080	14,500	5,843	3,708	1,015	3,934
Number of partners	369,065	39,871	21,901	17,970	33,126	14,258	7,664	2,208	8,996
Total assets	10,339,658	2,908,896	1,442,317	1,466,579	425,129	186,613	29,421	3,345	205,750
Cash	1,162,719	79,605	43,130	36,475	47,976	16,339	4,600	205	26,832
Notes and accounts receivable	1,026,497	73,640	38,625	35,015	49,245	17,727	483	-	31,035
Less: Allowance for bad debts	22,188	1,467	422	1,045	459	97	-	-	362
Inventories	135,243	21,626	8,649	12,977	19,495	5,031	1,125	16	13,323
Investments in Government obligations	55,374	5,550	4,240	1,310	1,164	596	12	-	556
Other current assets	169,330	31,681	16,134	15,547	6,352	3,451	537	24	2,340
Mortgage and real estate loans	69,104	33,556	12,258	21,298	901	844	49	-	8
Other investments	382,362	68,838	18,756	50,082	16,394	8,279	-	-	8,115
Depreciable assets	8,985,967	2,804,510	1,496,312	1,308,198	460,255	240,480	31,689	4,418	183,668
Less: Accumulated depreciation	3,000,357	729,070	435,885	293,185	232,629	130,749	13,401	1,978	86,501
Depletable assets	32,246	11,198	7,301	3,897	1,589	1,381	1	-	207
Less: Accumulated depletion	12,899	3,625	3,531	94	1,149	1,148	1	-	-
Land	816,685	424,812	191,565	233,247	32,933	14,032	2,473	-	16,428
Intangible assets (amortizable)	230,802	18,124	7,738	10,386	1,290	137	84	-	1,069
Less: Accumulated amortization	145,745	5,288	1,202	4,086	304	47	41	-	216
Other assets	454,518	75,206	38,649	36,557	22,076	10,357	1,811	660	9,248
Total liabilities	10,339,658	2,908,896	1,442,317	1,466,579	425,129	186,613	29,421	3,345	205,750
Accounts payable	544,219	96,701	49,240	47,461	27,519	14,415	2,142	23	10,939
Mortgages, notes, and bonds payable in less than one year	889,652	233,659	105,793	127,866	42,544	25,068	2,545	298	14,633
Other current liabilities	762,610	69,338	29,167	40,171	8,315	4,419	892	56	2,948
Mortgages, notes, and bonds payable in one year or more	4,346,371	1,870,866	889,121	981,745	112,086	56,800	8,579	1,013	45,694
Other liabilities	444,375	69,607	32,898	36,709	9,216	5,763	436	4	3,013
Partners' capital accounts (+ or -)	3,352,431	568,725	336,098	232,627	225,449	80,148	14,827	1,951	128,523
Total receipts	16,887,315	1,204,027	670,550	533,477	812,282	343,708	91,637	19,144	357,793
Business receipts	16,606,597	1,141,117	631,803	509,314	801,826	339,921	91,135	19,047	351,723
Income from other partnerships, etc	16,670	248	184	64	33	4	-	-	29
Nonqualifying dividends	192	8	-	8	1	-	-	-	1
Interest	28,942	4,406	2,315	2,091	1,304	330	33	-	941
Rents	69,739	31,155	16,501	14,654	3,676	1,858	82	80	1,656
Royalties	17,572	45	-	45	1	-	-	-	1
Farm net profit	2	-	-	-	-	-	-	-	-
Net gain, noncapital assets	19,091	2,714	1,966	748	1,124	572	265	-	287
Other receipts	128,510	24,334	17,781	6,553	4,317	1,023	122	17	3,155
Total deductions	11,660,609	1,240,629	644,781	595,848	679,990	304,339	77,245	10,758	287,648
Cost of sales and operations	1,837,558	218,146	106,082	112,064	245,281	106,570	17,959	699	120,053
Salaries and wages	3,736,871	220,023	110,686	109,337	126,879	62,958	22,920	3,410	37,591
Payments to partners	567,842	14,726	8,807	5,919	39,001	8,927	8,102	2,182	19,790
Rent	838,678	77,640	42,157	35,483	40,994	16,982	8,744	1,827	13,441
Interest	368,980	148,938	71,440	77,498	10,349	5,945	791	51	3,562
Taxes	416,024	88,879	46,453	42,426	25,205	12,561	2,835	300	9,509
Bad debts	26,314	3,606	1,814	1,792	3,309	321	23	-	2,965
Repairs	121,337	40,582	23,043	17,539	13,546	8,099	900	83	4,464
Depreciation	720,705	162,476	87,199	75,277	42,383	22,852	3,405	407	15,719
Amortization	30,877	666	127	539	117	61	4	-	52
Depletion	620	-	-	-	55	54	-	-	1
Retirement plans, etc	38,312	662	125	537	625	234	-	-	391
Employee benefit programs	40,624	1,174	352	822	1,574	847	30	4	693
Net loss from other partnerships, etc	9,250	901	426	475	94	94	-	-	-
Farm net loss	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	4,112	40	34	6	381	265	106	-	10
Other deductions	2,902,505	262,170	146,036	116,134	130,197	57,569	11,426	1,795	59,407
Net profit (less loss)	5,226,706	[1]36,602	25,769	[1]62,371	132,292	39,369	14,392	8,386	70,145
Net profit	5,715,769	108,056	74,539	33,517	144,402	44,428	17,492	8,606	73,876
Net loss	489,063	144,658	48,770	95,888	12,110	5,059	3,100	220	3,731

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services--Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of partnerships	15,903	9,744	6,435	4,395	2,040	3,309	4,723	7,147
Number of partners	51,582	23,553	14,188	9,888	4,300	9,365	10,020	30,543
Total assets	2,007,161	407,142	124,421	83,835	40,586	282,721	67,814	1,651,339
Cash	91,062	29,919	17,932	12,563	5,369	11,987	11,643	59,911
Notes and accounts receivable	252,386	42,887	14,860	9,679	5,181	28,027	14,203	52,248
Less: Allowance for bad debts	2,405	337	169	113	56	168	34	841
Inventories	10,034	18,212	15,827	13,062	2,765	2,385	12,964	25,930
Investments in Government obligations	9,616	341	14	-	14	327	863	2,377
Other current assets	23,595	5,420	1,523	793	730	3,897	562	13,286
Mortgage and real estate loans	22,087	462	20	20	-	442	35	398
Other investments	98,164	7,905	830	697	133	7,075	688	19,200
Depreciable assets	2,250,475	325,410	93,161	61,040	32,121	232,249	42,108	1,555,450
Less: Accumulated depreciation	897,715	126,243	35,804	25,807	9,997	90,439	21,104	305,885
Depletable assets	4,083	6,288	750	505	245	5,538	144	4,641
Less: Accumulated depletion	2,528	1,276	232	88	144	1,044	69	2,486
Land	92,491	86,620	12,949	9,489	3,460	73,671	3,357	76,095
Intangible assets (amortizable)	8,524	556	12	12	-	544	-	178,770
Less: Accumulated amortization	1,888	264	1	1	-	263	-	131,137
Other assets	49,180	11,242	2,749	1,984	765	8,493	2,454	103,382
Total liabilities	2,007,161	407,142	124,421	83,835	40,586	282,721	67,814	1,651,339
Accounts payable	101,964	24,757	14,719	8,963	5,756	10,038	6,088	83,224
Mortgages, notes, and bonds payable in less than one year	198,648	43,788	10,154	7,289	2,865	33,634	2,830	86,028
Other current liabilities	192,021	13,595	3,693	2,655	1,038	9,902	1,575	317,664
Mortgages, notes, and bonds payable in one year or more	1,029,253	154,494	28,893	19,983	8,910	125,601	11,497	684,475
Other liabilities	58,346	12,045	2,501	1,678	823	9,544	3,574	25,223
Partners' capital accounts (+ or -)	426,929	158,463	64,461	43,267	21,194	94,002	42,250	454,725
Total receipts	1,063,885	563,374	394,516	265,726	128,790	168,858	210,010	857,219
Business receipts	1,022,546	553,398	392,665	264,770	127,895	160,733	208,762	802,959
Income from other partnerships, etc.	82	99	5	5	-	94	-	1,950
Nonqualifying dividends	12	3	3	-	3	-	5	-
Interest	6,432	518	211	121	90	307	81	1,993
Rents	6,547	3,543	1,167	556	611	2,376	34	5,659
Royalties	2,322	18	-	-	-	18	-	6,165
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	10,929	1,363	135	51	84	1,228	53	1,599
Other receipts	15,015	4,432	330	223	107	4,102	767	36,894
Total deductions	1,001,102	484,434	333,791	222,883	110,908	150,643	167,486	820,703
Cost of sales and operations	233,481	249,004	207,217	139,459	67,758	41,787	89,873	198,790
Salaries and wages	127,489	45,193	30,987	18,736	12,251	14,206	22,706	133,067
Payments to partners	32,303	22,623	20,285	14,503	5,782	2,338	13,592	13,896
Rent	30,656	31,011	10,927	7,714	3,213	20,084	5,286	73,743
Interest	104,033	13,545	3,078	2,214	864	10,467	1,064	38,187
Taxes	21,272	17,415	9,242	6,311	2,931	8,173	4,350	27,182
Bad debts	5,880	1,334	1,120	722	398	214	543	1,645
Repairs	10,632	7,575	2,319	1,813	506	5,256	1,267	14,030
Depreciation	263,356	35,221	9,647	6,759	2,888	25,574	4,712	72,006
Amortization	3,299	2	-	-	-	2	-	25,967
Depletion	165	-	-	-	-	-	-	323
Retirement plans, etc.	2,409	152	69	46	23	83	130	1,515
Employee benefit programs	2,318	565	475	252	223	90	115	756
Net loss from other partnerships, etc.	2,280	-	-	-	-	-	-	1,160
Farm net loss	-	-	-	-	-	-	-	-
Net loss, noncapital assets	678	29	18	5	13	11	6	569
Other deductions	160,851	60,765	38,407	24,349	14,058	22,358	23,842	217,867
Net profit (less loss)	62,783	78,940	60,725	42,843	17,882	18,215	42,524	36,516
Net profit	221,638	91,546	65,216	45,209	20,007	26,330	44,671	117,390
Net loss	158,855	12,606	4,491	2,366	2,125	8,115	2,147	80,874

Footnote at end of table.

TNERSHIPS WITH BALANCE SHEETS

Table 3.5--BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES--Continued

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

Item	Services--Continued									Nature of business not allocable
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
er of partnerships	18,347	11,911	6,436	18,243	5,529	8,768	5,990	2,778	2,892	2,983
er of partners	59,810	38,076	21,734	66,413	14,540	30,039	23,329	6,710	9,568	9,054
l assets	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
sh	147,977	97,396	50,581	435,988	91,446	153,212	142,877	10,335	13,980	12,275
tes and accounts receivable	167,322	92,055	75,267	168,951	99,192	95,771	89,845	5,926	10,652	21,630
Less: Allowance for bad debts	11,512	6,735	4,777	1,820	1,377	1,930	1,898	32	6	44
ventories	8,334	2,281	6,053	4,011	5,773	6,588	6,324	264	2,276	16,083
vestments in Government obligations	2,132	1,565	567	21,355	7,235	4,537	4,537	-	204	-
her current assets	21,166	6,369	14,797	35,713	14,321	15,663	14,860	803	1,571	14,642
rtgage and real estate loans	5,658	1,268	4,390	4,532	227	606	601	5	642	5,847
her investments	27,803	18,689	9,114	63,968	24,745	46,705	36,700	10,005	7,952	7,294
preciable assets	701,207	271,008	430,199	493,614	108,296	208,141	182,505	25,636	36,501	57,846
Less: Accumulated depreciation	270,895	139,973	130,922	253,433	51,489	97,971	87,025	10,946	13,923	10,924
pletable assets	2,091	497	1,594	1,401	499	312	312	-	-	5,818
Less: Accumulated depletion	1,166	240	926	306	122	172	172	-	-	128
nd	62,873	14,936	47,937	17,561	8,628	5,354	3,975	1,379	5,961	89,668
tangible assets (amortizable)	7,681	524	7,157	2,192	486	12,846	10,034	2,812	333	103
Less: Accumulated amortization	1,655	322	1,333	953	361	3,870	3,165	705	25	33
her assets	56,869	17,997	38,872	52,574	26,104	53,283	47,010	6,273	2,148	7,284
l liabilities	925,885	377,315	548,570	1,045,348	333,603	499,075	447,320	51,755	68,266	227,361
counts payable	55,605	13,885	41,720	68,278	51,695	20,350	18,494	1,856	8,038	11,428
rtgages, notes, and bonds payable in less han one year	78,335	23,180	55,155	75,024	51,842	73,725	65,881	7,844	3,229	28,872
her current liabilities	56,192	15,380	40,812	58,384	24,563	19,465	18,632	833	1,498	5,161
rtgages, notes, and bonds payable in one ear or more	314,828	55,507	259,321	72,098	27,968	54,325	41,392	12,933	14,481	68,093
her liabilities	63,300	44,514	18,786	98,339	32,372	69,024	63,404	5,620	3,329	5,708
rtners' capital accounts (+ or -)	357,625	224,849	132,776	673,225	145,163	262,186	239,517	22,669	37,691	108,099
l receipts	3,945,932	2,767,523	1,178,409	4,442,131	1,455,483	2,111,229	1,945,963	165,266	221,743	143,390
siness receipts	3,922,916	2,754,906	1,168,010	4,408,532	1,438,944	2,095,857	1,932,621	163,236	209,740	137,594
come from other partnerships, etc	1,126	963	163	917	5,190	6,996	6,935	61	29	13
nqualifying dividends	32	4	28	24	2	104	104	-	1	1
terest	2,039	1,127	912	6,491	2,563	2,815	2,645	170	300	271
nts	5,995	2,772	3,223	8,014	1,934	1,424	1,404	20	1,450	283
yalties	50	-	50	335	31	61	61	-	8,544	-
rm net profit	2	-	2	-	-	-	-	-	-	-
et gain, noncapital assets	656	125	531	353	112	164	164	-	24	132
ther receipts	13,116	7,626	5,490	17,465	6,707	3,808	2,029	1,779	1,655	5,096
al deductions	2,218,042	1,259,032	959,010	2,170,774	1,172,433	1,514,775	1,397,831	116,944	190,241	131,505
ost of sales and operations	198,224	27,366	170,858	55,492	306,424	17,549	16,275	1,274	25,294	79,564
alaries and wages	809,851	496,080	313,771	993,838	366,382	830,464	780,909	49,555	60,979	11,096
ayments to partners	116,007	68,074	47,933	100,362	47,889	160,929	141,029	19,900	6,514	2,916
ent	193,375	124,195	69,180	233,543	41,740	103,451	92,984	10,467	7,239	3,092
nterest	26,007	4,898	21,109	8,876	4,824	11,596	10,140	1,456	1,561	4,915
axes	80,304	39,602	40,702	76,091	25,907	44,189	40,827	3,362	5,230	3,455
ad debts	4,461	728	3,733	2,335	984	1,977	1,961	16	240	237
epairs	15,027	7,545	7,482	9,610	2,371	5,906	5,166	740	791	1,196
epreciation	49,615	21,708	27,907	50,741	11,925	24,924	21,125	3,799	3,346	3,039
mortization	261	157	104	372	35	158	158	-	-	17
epletion	13	13	-	56	8	-	-	-	-	128
etirement plans, etc	9,367	7,310	2,057	11,133	6,916	5,329	5,048	281	74	55
mployee benefit programs	8,424	5,603	2,821	10,487	4,397	10,652	10,224	428	162	27
et loss from other partnerships, etc	65	24	41	4,005	284	461	444	17	-	1,486
rm net loss	-	-	-	-	-	-	-	-	-	226
et loss, noncapital assets	714	250	464	1,666	19	10	10	-	-	21
ther deductions	706,327	455,479	250,848	612,167	352,328	297,180	271,531	25,649	78,811	20,035
profit (less loss)	1,727,890	1,508,491	219,399	2,271,357	283,050	596,454	548,132	48,322	31,502	11,885
let profit	1,783,007	1,522,816	260,191	2,280,315	289,049	599,951	550,784	49,167	35,744	24,086
let loss	55,117	14,325	40,792	8,958	5,999	3,497	2,652	845	4,242	12,201

Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	958,912	600,423	63,993	117,353	88,134	84,836	83,748	80,508	36,733	22,585	19,623	2,910
Number of partners	3,772,029	2,656,593	262,772	363,785	293,854	269,225	300,217	345,877	216,413	177,925	268,569	157,956
Total assets	-	135,407,548	-	481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268	38,817,511	44,183,524
Cash	-	6,658,774	-	120,107	250,936	405,739	621,635	1,065,361	741,101	707,078	1,230,898	1,515,919
Notes and accounts receivable	-	13,581,260	-	37,402	138,484	278,882	578,784	1,320,828	1,267,225	1,401,063	2,719,331	5,839,261
Less: Allowance for bad debts	-	98,436	-	531	2,070	2,731	7,431	21,900	17,237	12,050	22,234	12,252
Inventories	-	6,684,742	-	50,046	162,462	332,678	579,163	1,018,264	773,235	712,998	1,621,731	1,434,165
Investments in Government obligations	-	1,584,903	-	980	798	5,238	16,406	28,690	52,201	83,990	255,628	1,140,972
Other current assets	-	4,162,719	-	11,295	25,569	60,169	120,045	257,230	261,470	306,211	941,166	2,179,564
Mortgage and real estate loans	-	2,914,829	-	2,257	23,039	70,920	125,747	278,723	414,104	463,077	754,868	782,094
Other investments	-	12,936,876	-	33,588	98,329	132,141	299,437	630,543	636,017	830,414	2,397,054	7,879,353
Depreciable assets	-	80,574,089	-	471,618	1,111,498	2,144,602	3,881,024	7,595,733	7,666,992	10,003,081	26,977,357	20,722,184
Less: Accumulated depreciation	-	20,634,573	-	291,564	556,247	979,179	1,666,608	2,906,035	2,492,766	2,709,106	5,764,172	3,268,896
Depletable assets	-	1,066,240	-	9,590	15,980	22,170	38,039	98,121	87,722	99,179	339,540	355,899
Less: Accumulated depletion	-	259,221	-	6,906	8,963	12,403	9,046	25,678	20,440	25,915	81,651	68,219
Land	-	21,008,350	-	22,505	171,850	503,976	1,220,521	2,981,909	3,178,194	3,413,211	6,088,699	3,427,485
Intangible assets (amortizable)	-	845,533	-	2,756	18,289	11,100	40,825	57,056	28,337	60,393	189,965	436,812
Less: Accumulated amortization	-	293,006	-	1,141	17,291	4,150	28,501	39,389	10,949	24,896	93,831	72,858
Other assets	-	4,674,469	-	19,724	53,519	110,123	213,314	318,028	352,018	452,540	1,263,162	1,892,041
Total liabilities	-	135,407,548	-	481,726	1,486,182	3,079,275	6,023,354	12,657,484	12,917,224	15,761,268	38,817,511	44,183,524
Accounts payable	-	10,885,655	-	109,705	190,347	210,439	410,022	658,755	615,902	702,871	1,706,225	6,281,389
Mortgages, notes, and bonds payable in less than one year	-	13,870,772	-	84,675	190,625	299,191	547,472	1,242,814	1,187,632	1,627,540	4,223,256	4,467,567
Other current liabilities	-	4,241,922	-	34,614	45,925	88,222	146,241	275,303	275,268	351,345	848,724	2,176,280
Mortgages, notes, and bonds payable in one year or more	-	64,935,052	-	90,599	248,806	682,303	1,725,041	4,308,518	5,779,811	8,521,221	24,913,336	18,665,417
Other liabilities	-	6,306,565	-	54,950	84,465	130,819	256,573	553,721	535,399	707,659	1,604,440	2,378,539
Partners' capital accounts (+ or -)	-	35,167,582	-	107,183	726,014	1,668,301	2,938,005	5,618,373	4,523,212	3,850,632	5,521,530	10,214,332
Total receipts	99,802,234	79,907,646	4,100,976	3,881,374	4,963,559	6,128,422	8,469,152	12,512,642	8,808,088	8,163,540	13,630,721	9,249,172
Business receipts	96,277,784	77,129,993	3,963,699	3,820,815	4,900,717	6,053,444	8,317,540	12,182,921	8,504,435	7,849,236	13,128,232	8,408,954
Income from other partnerships, etc	210,117	193,474	3,727	5,938	3,092	4,772	14,691	14,083	17,221	17,301	22,501	90,148
Nonqualifying dividends	12,198	7,831	686	48	226	201	564	994	456	606	2,350	1,700
Interest	1,105,988	918,466	26,498	3,603	9,153	14,875	29,763	74,852	82,895	95,890	175,763	405,174
Rents	444,182	359,461	11,374	3,872	10,671	12,859	25,997	61,258	51,247	46,962	80,604	54,617
Royalties	128,299	109,328	7,760	3,096	6,349	1,794	5,571	19,977	18,359	11,175	17,372	17,875
Farm net profit	21,910	1,820	314	12	354	14	38	46	185	57	800	-
Net gain, noncapital assets	186,630	155,765	35,403	4,415	8,468	5,564	9,731	13,981	15,381	16,113	25,501	21,208
Other receipts	1,415,126	1,031,508	51,515	39,575	24,529	34,899	65,257	144,530	117,909	126,200	177,598	249,496
Total deductions	90,656,124	73,746,308	3,582,000	2,823,806	3,802,464	5,025,678	7,399,640	11,191,582	8,213,818	7,829,495	14,139,437	9,738,388
Cost of sales and operations	47,930,134	37,040,289	2,266,183	1,236,136	2,006,753	2,828,337	4,229,507	6,684,099	4,787,975	4,185,581	6,161,887	2,653,831
Salaries and wages	8,624,308	7,487,234	293,783	389,472	504,108	585,476	822,172	1,078,820	712,529	638,207	1,121,522	1,341,145
Payments to partners	1,878,045	1,518,891	71,191	174,926	155,775	186,650	193,655	206,977	116,876	83,332	127,558	201,951
Rent	2,606,941	2,171,401	109,446	177,933	183,371	209,972	241,288	322,824	190,530	171,149	304,871	260,017
Interest	5,524,183	5,118,669	97,040	16,465	37,191	66,101	155,440	358,339	451,636	662,927	1,797,772	1,475,758
Taxes	3,646,793	3,078,450	89,353	64,259	100,663	147,972	240,061	407,069	354,428	374,970	778,631	521,044
Bad debts	182,872	161,697	13,691	4,776	6,386	6,949	22,834	27,150	21,090	13,707	22,964	22,150
Repairs	1,331,403	977,710	32,682	24,238	41,473	51,916	94,969	146,117	114,312	124,424	232,516	115,063
Depreciation	5,112,438	4,328,374	92,433	51,089	99,867	157,608	251,730	458,526	427,936	527,809	1,323,931	937,445
Amortization	40,730	39,773	2,261	321	166	2,024	390	490	3,519	7,664	17,396	5,542
Depletion	207,540	193,583	6,800	2,075	1,344	5,977	2,490	9,135	14,725	14,429	48,189	88,419
Retirement plans, etc	100,232	95,116	2,400	3,084	2,950	3,383	5,011	9,248	6,650	8,617	18,714	35,059
Employee benefit programs	103,108	95,418	3,034	2,711	4,505	6,457	8,115	14,712	10,385	12,848	14,943	17,708
Net loss from other partnerships, etc	479,186	414,441	23,716	25,160	14,520	26,632	31,421	51,442	35,818	40,773	73,571	91,388
Farm net loss	11,170	3,517	225	349	131	246	1,079		176	12	1,284	15
Net loss, noncapital assets	48,368	41,505	6,914	861	9,357	2,717	1,494	1,983	3,482	3,613	7,593	3,491
Other deductions	12,828,673	10,980,240	470,848	649,951	633,904	737,261	1,097,984	1,414,651	961,751	959,433	2,086,095	1,968,362
Net profit (less loss)	9,146,110	6,161,338	518,976	1,057,568	1,161,095	1,102,744	1,069,512	1,321,060	594,270	334,045	[1]508,716	[1]489,216
Net profit	15,506,775	12,052,946	734,468	1,227,579	1,281,480	1,268,735	1,486,718	1,812,498	1,075,961	928,523	1,228,891	1,008,093
Net loss	6,360,665	5,891,608	215,492	170,011	120,385	165,991	417,206	491,438	481,691	594,478	1,737,607	1,497,309

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
GRICULTURE, FORESTRY, AND FISHERY												
r of partnerships	121,318	37,907	4,466	5,855	4,961	5,725	6,107	6,267	2,560	1,309	623	34
r of partners	325,117	114,885	10,480	14,977	11,390	14,181	16,701	23,956	10,244	5,869	5,303	1,784
assets	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
l	-	318,245	-	4,616	11,381	20,215	37,593	87,067	44,825	41,708	59,961	10,879
es and accounts receivable	-	303,268	-	1,058	3,913	6,456	19,033	37,402	37,361	56,624	107,032	34,389
ess: Allowance for bad debts	-	744	-	-	-	3	9	356	81	194	69	32
entories	-	550,850	-	1,391	5,144	19,184	32,739	96,741	85,199	100,413	152,966	57,073
estments in Government obligations	-	17,737	-	-	-	-	1,309	4,018	669	2,710	5,349	3,682
er current assets	-	122,225	-	622	1,023	2,827	4,527	22,132	14,699	17,930	27,823	30,642
tgage and real estate loans	-	97,511	-	-	907	2,344	6,272	12,418	21,455	12,355	36,009	5,751
er investments	-	193,019	-	76	1,532	3,548	9,407	19,722	30,072	33,955	62,300	32,407
reciable assets	-	2,636,414	-	33,437	92,430	189,973	316,868	577,213	452,970	436,483	421,757	115,283
ess: Accumulated depreciation	-	1,189,705	-	20,555	47,123	98,269	162,483	276,279	188,737	194,251	169,030	32,978
letable assets	-	52,533	-	212	1,356	1,748	8,462	10,279	989	8,608	18,905	1,974
ess: Accumulated depletion	-	14,597	-	100	630	584	1,589	3,659	93	1,287	6,287	368
l	-	1,690,577	-	2,521	12,415	49,432	142,846	343,803	352,925	349,662	366,264	70,709
angible assets (amortizable)	-	4,981	-	-	77	456	360	2,670	167	597	654	-
ess: Accumulated amortization	-	2,095	-	-	38	134	130	1,217	63	474	39	-
er assets	-	173,615	-	254	1,248	6,424	13,800	35,967	31,662	34,916	40,909	8,435
liabilities	-	4,953,834	-	23,532	83,635	203,617	429,005	967,921	884,019	899,755	1,124,504	337,846
ounts payable	-	185,812	-	8,086	4,763	5,492	17,483	42,962	24,128	24,491	43,596	14,811
tgages, notes, and bonds payable in ss than one year	-	1,019,127	-	7,745	13,984	37,353	58,742	181,498	169,938	187,817	272,377	89,673
er current liabilities	-	81,447	-	460	2,065	2,271	9,190	23,379	10,897	15,787	15,128	2,270
tgages, notes, and bonds payable in e year or more	-	1,647,878	-	6,914	10,077	51,401	136,096	274,531	276,823	335,973	417,963	138,100
er liabilities	-	233,363	-	2,153	6,205	14,904	14,975	50,561	40,450	25,138	69,122	9,855
tners' capital accounts (+ or -)	-	1,786,207	-	[1]1,826	46,541	92,196	192,519	394,990	361,783	310,549	306,318	83,137
receipts	8,258,526	4,267,934	253,730	134,212	199,431	268,689	464,872	780,666	591,689	637,074	716,100	221,471
iness receipts	7,639,041	3,987,560	238,346	120,524	193,468	253,840	433,563	729,523	545,018	592,462	668,155	212,661
ome from other partnerships, etc	2,767	2,046	-	-	-	469	-	115	66	580	813	3
qualifying dividends	636	312	36	3	2	-	23	21	118	48	50	11
erest	35,236	21,070	306	29	189	265	1,598	2,177	2,787	3,361	7,383	2,975
ts	61,780	38,222	1,679	243	547	945	2,986	7,949	6,150	8,718	7,007	1,998
alties	7,676	5,521	120	19	93	11	740	371	565	658	2,652	292
m net profit	21,056	1,366	296	12	330	11	38	5	95	13	566	-
gain, noncapital assets	31,190	18,865	5,148	207	461	1,337	2,329	1,184	1,468	2,213	4,050	468
er receipts	459,144	192,972	7,799	13,175	4,341	11,811	23,595	39,321	35,422	29,021	25,424	3,063
deductions	7,729,956	4,236,304	207,457	131,846	176,755	246,213	441,176	755,907	595,403	647,403	787,175	246,969
t of sales and operations	5,106,164	2,809,818	139,562	89,709	126,170	152,870	277,631	493,684	393,329	454,440	520,084	162,339
aries and wages	52,380	41,132	3,597	1,357	2,667	5,025	6,556	6,133	4,733	4,324	4,087	2,653
ments to partners	87,438	55,844	2,370	1,014	2,884	6,825	11,451	11,833	8,912	5,466	4,069	1,020
t	306,649	168,633	11,516	11,002	6,263	13,636	22,972	31,991	30,791	18,318	19,160	2,984
erest	333,545	173,910	9,961	1,962	2,195	6,108	13,658	26,400	27,972	30,410	42,211	13,033
es	211,436	99,958	4,336	2,128	3,160	6,641	10,974	22,046	14,774	15,768	16,669	3,462
debts	3,336	2,540	362	44	1	89	346	311	145	463	494	285
airs	283,005	119,389	6,122	2,448	5,172	6,367	16,520	24,807	18,011	19,108	18,410	2,424
reciation	549,129	230,005	10,404	4,190	9,248	16,040	29,406	46,109	37,466	34,775	33,585	8,782
rtization	104	104	6	-	-	1	18	35	24	-	20	-
letion	2,647	2,069	24	1	50	362	188	370	69	150	791	64
irement plans, etc	1,176	1,015	27	-	41	58	56	90	116	107	229	291
loyee benefit programs	1,032	864	9	29	52	11	39	91	56	232	216	129
loss from other partnerships, etc	8,464	6,975	376	-	-	-	1,711	-	1,137	644	883	2,224
m net loss	9,603	3,203	225	349	131	18	1,018	-	174	4	1,284	-
loss, noncapital assets	5,822	3,032	352	234	21	31	33	132	180	956	1,026	67
er deductions	768,026	517,813	18,208	17,379	18,700	32,131	48,599	91,875	57,514	62,238	123,957	47,212
rofit (less loss)	528,570	31,630	46,273	2,366	22,676	22,476	23,696	24,759	[1]3,714	[1]10,329	[1]71,075	[1]25,498
profit	1,069,551	433,394	55,347	22,512	31,316	41,151	59,197	96,572	44,506	40,718	29,848	12,227
loss	540,981	401,764	9,074	20,146	8,640	18,675	35,501	71,813	48,220	51,047	100,923	37,725

tnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,414	8,243	556	2,821	1,182	1,126	666	629	537	288	345	93
Number of partners	122,689	65,362	2,393	20,771	5,614	6,974	3,786	3,134	3,343	7,229	7,038	5,080
Total assets	-	2,439,797	-	7,207	19,042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Cash	-	206,428	-	1,079	2,209	5,978	15,435	11,121	22,475	25,286	47,353	75,492
Notes and accounts receivable	-	260,045	-	586	1,351	7,364	6,665	9,390	31,547	32,245	99,155	71,742
Less: Allowance for bad debts	-	543	-	-	-	-	-	-	25	19	499	-
Inventories	-	45,082	-	-	639	190	512	893	4,027	3,189	15,980	19,652
Investments in Government obligations	-	7,745	-	-	-	-	-	3	1,186	2,792	3,581	183
Other current assets	-	32,308	-	91	79	634	371	1,832	2,353	3,432	18,044	5,472
Mortgage and real estate loans	-	8,040	-	-	-	323	-	-	457	1,234	4,805	1,221
Other investments	-	166,423	-	32	1,626	3,657	1,825	12,738	13,220	15,443	75,001	42,881
Depreciable assets	-	1,323,866	-	23,028	27,612	57,664	18,412	79,699	108,972	124,434	327,541	556,504
Less: Accumulated depreciation	-	572,561	-	18,634	17,507	37,500	11,249	44,296	47,870	60,336	167,980	167,189
Depletable assets	-	436,042	-	5,377	3,855	10,936	2,577	11,662	50,304	48,811	204,539	97,981
Less: Accumulated depletion	-	130,152	-	4,638	1,841	8,957	502	3,696	13,826	16,677	56,144	23,871
Land	-	77,602	-	-	215	233	1,307	3,988	8,431	8,684	37,305	17,439
Intangible assets (amortizable)	-	349,203	-	-	16,150	-	-	192	851	2,094	21,463	308,453
Less: Accumulated amortization	-	81,888	-	-	16,150	-	-	123	816	360	18,022	46,417
Other assets	-	312,157	-	286	804	3,160	13,187	14,062	15,451	12,681	49,172	203,354
Total liabilities	-	2,439,797	-	7,207	19,042	43,682	48,540	97,465	196,737	202,933	661,294	1,162,897
Accounts payable	-	150,681	-	495	3,210	2,386	3,712	4,682	21,045	21,124	61,194	32,833
Mortgages, notes, and bonds payable in less than one year	-	107,150	-	286	4,825	785	3,414	3,953	13,912	19,526	29,675	30,774
Other current liabilities	-	68,712	-	25	394	2,757	364	518	1,582	2,396	7,287	53,389
Mortgages, notes, and bonds payable in one year or more	-	215,248	-	14,671	8,532	4,370	114	5,358	14,223	26,801	89,062	52,117
Other liabilities	-	77,386	-	2,021	347	4,167	1,389	1,087	1,966	4,941	27,293	34,175
Partners' capital accounts (+ or -)	-	1,820,620	-	[1]10,291	1,734	29,217	39,547	81,867	144,009	128,145	446,783	959,609
Total receipts	1,378,948	1,246,872	38,362	11,854	16,078	51,600	61,160	86,970	130,161	140,140	334,329	376,218
Business receipts	1,292,351	1,164,782	28,681	11,621	15,204	49,254	57,397	82,765	120,148	131,158	313,522	355,032
Income from other partnerships, etc	8,114	6,925	-	3	-	-	-	2,747	2,904	174	1,097	-
Nonqualifying dividends	92	70	-	-	-	8	-	-	1	24	15	22
Interest	8,218	7,556	51	14	10	54	139	138	781	1,061	2,915	2,393
Rents	13,311	12,569	332	-	5	678	10	263	885	948	2,694	6,754
Royalties	27,026	25,663	7,411	6	665	831	2,462	231	2,604	3,589	7,286	578
Farm net profit	15	4	-	-	-	-	-	-	-	3	1	-
Net gain, noncapital assets	4,865	4,647	1,813	195	59	91	43	410	185	796	873	182
Other receipts	24,956	24,656	74	15	135	684	1,109	416	2,653	2,387	5,926	11,257
Total deductions	2,248,668	2,118,974	42,421	43,635	36,380	76,547	262,687	223,257	226,360	189,879	518,468	499,340
Cost of sales and operations	548,839	500,782	7,260	4,206	4,248	26,135	30,516	41,309	89,294	67,656	147,763	82,395
Salaries and wages	24,418	20,798	1,543	22	1,430	726	3,927	816	1,955	1,674	5,254	3,451
Payments to partners	17,154	15,615	1,064	291	607	936	2,806	1,447	3,240	1,817	2,946	461
Rent	53,141	50,200	1,108	248	231	1,725	10,330	10,111	4,303	3,649	14,513	3,982
Interest	22,011	20,885	797	25	1,820	449	381	553	1,754	2,741	6,167	6,198
Taxes	36,189	32,976	1,190	643	719	1,287	1,350	2,133	4,187	3,844	10,208	7,415
Bad debts	1,963	1,921	20	14	-	317	6	80	280	116	1,010	78
Repairs	37,605	32,540	1,556	1,208	584	1,012	1,906	2,608	4,000	5,584	10,629	3,453
Depreciation	103,488	93,596	4,666	939	1,846	3,957	1,705	6,329	10,033	10,948	27,554	25,619
Amortization	226	218	3	-	-	-	-	-	-	14	201	-
Depletion	139,716	132,169	4,799	1,239	928	5,008	2,167	5,236	10,449	12,310	33,545	56,488
Retirement plans, etc	1,367	1,350	35	-	-	29	9	-	39	81	915	242
Employee benefit programs	1,430	1,405	15	-	12	8	38	112	233	138	697	152
Net loss from other partnerships, etc	85,466	78,930	2,392	2,867	963	2,119	8,401	12,624	10,568	5,854	12,178	20,964
Farm net loss	4	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	2,540	2,345	-	-	-	-	-	2	7	748	1,588	-
Other deductions	1,173,111	1,133,244	15,973	31,933	22,992	32,839	199,145	139,897	86,018	72,705	243,300	288,442
Net profit (less loss)	[1]869,720	[1]872,102	[1]4,059	[1]31,781	[1]20,302	[1]24,947	[1]201,527	[1]136,287	[1]96,199	[1]49,739	[1]184,139	[1]123,122
Net profit	326,047	291,919	8,696	1,274	2,800	9,618	12,510	14,699	23,115	19,066	43,777	156,364
Net loss	1,195,767	1,164,021	12,755	33,055	23,102	34,565	214,037	150,986	119,314	68,805	227,916	279,486

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONTRACT CONSTRUCTION												
r of partnerships	53,047	29,774	4,722	10,125	4,792	3,651	2,216	2,464	956	464	333	51
r of partners	123,427	72,739	10,253	22,641	10,438	11,874	4,903	7,184	2,550	1,327	1,372	197
assets	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
h	-	310,648	-	10,966	20,232	26,865	19,607	59,780	48,945	39,697	48,009	36,547
es and accounts receivable	-	665,678	-	4,284	14,105	17,751	35,974	91,290	101,601	90,971	178,367	131,335
ss: Allowance for bad debts	-	1,842	-	14	7	233	197	297	407	237	425	25
ntories	-	429,072	-	1,973	9,132	15,479	25,440	39,567	50,351	44,399	103,889	138,842
estments in Government obligations	-	29,367	-	-	-	77	10	528	709	4,315	10,117	13,611
er current assets	-	168,430	-	468	1,493	7,566	8,086	24,712	13,930	22,239	54,331	35,605
tgage and real estate loans	-	23,581	-	-	-	890	1,054	4,373	1,962	3,271	6,233	5,798
er investments	-	113,784	-	243	119	2,738	4,762	18,554	15,748	17,301	39,375	14,944
reciable assets	-	1,094,437	-	37,343	59,672	100,957	93,079	247,875	128,168	116,842	216,167	94,334
ess: Accumulated depreciation	-	553,267	-	18,628	31,169	49,868	45,634	132,906	64,749	58,423	116,167	35,723
letable assets	-	11,651	-	755	403	20	6,220	1,240	1,471	405	1,128	9
ess: Accumulated depletion	-	4,626	-	114	298	-	2,407	754	760	76	217	-
d	-	166,633	-	386	4,857	5,491	14,289	36,555	24,022	21,704	46,742	12,587
angible assets (amortizable)	-	3,764	-	455	44	-	67	2,199	3	494	425	77
ess: Accumulated amortization	-	2,670	-	105	44	-	48	1,916	1	230	289	37
er assets	-	251,493	-	1,306	947	3,145	2,293	11,773	8,829	20,693	40,371	162,136
liabilities	-	2,706,133	-	39,318	79,486	130,878	162,595	402,573	329,822	323,365	628,056	610,040
ounts payable	-	460,058	-	8,367	16,740	16,300	30,283	49,037	69,080	61,731	133,345	75,175
tgages, notes, and bonds payable in ss than one year	-	358,117	-	8,799	15,174	27,219	30,714	64,360	56,373	48,053	95,136	12,289
er current liabilities	-	176,338	-	2,328	3,121	5,039	4,247	18,109	21,599	20,093	58,206	43,596
tgages, notes, and bonds payable in e year or more	-	419,742	-	4,037	8,119	22,083	22,855	80,781	32,887	56,567	121,740	70,673
er liabilities	-	527,367	-	2,974	1,857	3,600	11,060	15,218	17,726	30,952	75,677	368,303
tners' capital accounts (+ or -)	-	764,511	-	12,813	34,475	56,637	63,436	175,068	132,157	105,969	143,952	40,004
receipts	8,454,570	6,758,846	606,901	449,781	458,532	466,111	549,393	1,004,643	715,337	800,971	1,104,739	602,438
iness receipts	8,338,018	6,656,656	602,358	448,867	457,580	463,621	541,460	981,277	700,096	786,208	1,086,218	588,971
ome from other partnerships, etc	11,910	11,580	40	329	19	1,310	2,338	76	2,392	2,960	2,099	17
qualifying dividends	114	111	-	4	-	-	-	2	27	51	26	1
erest	13,310	11,644	443	265	206	224	1,733	1,142	1,479	1,593	2,946	1,613
ts	38,676	30,284	737	30	351	599	1,347	8,893	4,209	5,801	7,672	645
alties	156	154	-	-	-	-	-	22	1	10	121	-
m net profit	14	8	-	-	-	-	-	-	3	1	4	-
gain, noncapital assets	11,417	9,953	1,162	109	44	75	1,149	2,090	605	461	1,178	3,080
er receipts	40,955	38,456	2,161	177	332	282	1,366	11,141	6,525	3,886	4,475	8,111
deductions	7,598,782	6,166,673	541,502	366,420	393,932	404,105	489,429	893,697	674,884	752,131	1,066,810	583,763
t of sales and operations	6,215,776	5,167,286	462,544	271,181	311,811	311,296	391,039	728,156	578,458	662,151	934,555	516,095
aries and wages	151,894	102,178	8,947	5,601	9,662	6,028	8,130	14,341	10,119	12,074	10,411	16,865
ments to partners	139,427	85,390	7,083	26,305	12,083	11,679	7,893	9,058	4,595	2,866	3,524	304
t	118,219	103,557	11,987	5,610	6,582	8,841	8,001	15,675	8,442	10,586	21,012	6,821
erest	65,366	52,207	2,800	1,533	2,346	3,569	3,395	10,481	5,704	5,880	11,419	5,080
es	130,552	99,459	8,803	6,846	7,805	9,777	11,682	19,466	10,597	10,297	12,495	1,691
debts	5,520	4,464	65	121	471	500	412	770	955	405	746	19
airs	85,492	64,311	3,550	2,464	3,095	4,766	6,482	12,865	5,418	6,238	14,531	4,902
reciation	160,257	117,045	5,281	5,934	8,182	12,053	11,350	21,724	12,424	11,617	21,240	7,240
rtization	682	107	35	5	-	8	2	23	28	6	-	-
letion	908	728	-	13	-	220	-	15	93	203	139	45
irement plans, etc	7,118	6,699	675	400	148	98	1,275	899	652	806	1,431	315
loyee benefit programs	13,086	11,596	749	456	705	1,887	791	1,889	779	3,108	796	436
loss from other partnerships, etc	2,322	1,922	-	-	-	-	4	141	79	365	882	451
m net loss	22	5	-	-	-	2	3	-	-	-	-	-
loss, noncapital assets	2,464	2,376	24	3	-	2,146	1	68	25	83	17	9
er deductions	499,677	347,343	28,959	39,948	31,042	31,235	38,969	58,126	36,516	25,446	33,612	23,490
rofit (less loss)	855,788	592,173	65,399	83,361	64,600	62,006	59,964	110,946	40,453	48,840	37,929	18,675
profit	968,181	693,921	73,877	89,418	70,085	68,510	64,708	118,865	58,633	58,595	59,968	31,262
loss	112,393	101,748	8,478	6,057	5,485	6,504	4,744	7,919	18,180	9,755	22,039	12,587

tnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	27,214	18,636	2,086	5,095	4,085	2,545	1,962	1,507	660	377	283	36
Number of partners	67,655	48,760	5,092	12,007	10,284	5,789	4,741	3,973	2,154	1,984	2,428	308
Total assets	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	261,284	551,208	1,080,372
Cash	-	233,388	-	4,263	11,402	14,753	23,454	34,833	37,022	32,634	54,628	20,399
Notes and accounts receivable	-	475,632	-	2,079	13,239	16,632	31,249	51,536	55,636	63,680	141,004	100,577
Less: Allowance for bad debts	-	6,862	-	11	44	267	659	440	637	893	2,577	1,334
Inventories	-	419,297	-	3,147	7,822	13,477	19,783	38,269	38,449	52,168	120,776	125,406
Investments in Government obligations	-	17,845	-	282	-	-	1,828	187	988	3,445	5,723	5,392
Other current assets	-	60,829	-	242	533	1,760	5,680	4,052	8,838	6,834	15,910	16,980
Mortgage and real estate loans	-	16,326	-	-	1,091	-	175	899	650	3,009	1,536	8,966
Other investments	-	98,068	-	83	58	12	2,959	4,640	10,847	16,243	25,655	37,571
Depreciable assets	-	1,908,415	-	31,483	57,302	79,091	104,059	185,638	144,368	152,601	270,895	882,978
Less: Accumulated depreciation	-	828,047	-	21,137	26,491	40,265	53,811	90,812	85,861	89,824	143,763	276,083
Depletable assets	-	140,630	-	-	24	395	-	1,174	1,748	1,583	17,256	118,450
Less: Accumulated depletion	-	19,787	-	-	3	37	-	601	699	406	6,269	11,772
Land	-	75,582	-	230	2,511	3,584	3,029	10,066	14,392	11,151	20,935	9,684
Intangible assets (amortizable)	-	14,256	-	104	107	616	822	458	1,769	1,353	2,635	6,392
Less: Accumulated amortization	-	3,478	-	51	14	200	106	139	318	178	1,281	1,191
Other assets	-	101,590	-	878	1,743	2,664	8,543	8,075	5,701	7,884	28,145	37,957
Total liabilities	-	2,703,684	-	21,592	69,280	92,215	147,005	247,835	232,893	261,284	551,208	1,080,372
Accounts payable	-	324,264	-	3,259	13,258	10,846	25,352	41,329	29,144	37,395	105,586	58,095
Mortgages, notes, and bonds payable in less than one year	-	222,170	-	3,464	10,766	6,598	11,642	24,048	23,515	21,419	56,589	64,129
Other current liabilities	-	79,558	-	1,799	2,577	4,479	4,635	9,238	7,519	9,210	19,854	20,247
Mortgages, notes, and bonds payable in one year or more	-	544,777	-	1,318	14,123	15,690	29,846	42,939	30,407	28,108	70,965	311,381
Other liabilities	-	70,172	-	1,189	5,289	1,118	3,842	6,508	10,934	8,971	22,737	9,584
Partners' capital accounts (+ or -)	-	1,462,743	-	10,563	23,267	53,484	71,688	123,773	131,374	156,181	275,477	616,936
Total receipts	5,393,558	4,819,264	251,078	116,125	220,231	264,315	393,007	600,163	519,828	592,448	1,202,188	659,881
Business receipts	5,330,608	4,764,544	248,238	115,976	218,626	263,762	391,781	597,109	514,747	585,317	1,188,778	640,210
Income from other partnerships, etc	213	202	76	-	-	-	-	3	4	9	110	-
Nonqualifying dividends	68	63	10	-	-	-	-	1	7	3	27	15
Interest	8,121	7,568	418	6	69	125	81	491	1,106	1,317	2,602	1,353
Rents	14,693	11,291	242	5	543	181	439	674	1,139	1,416	3,643	3,009
Royalties	2,852	2,736	-	-	-	-	42	127	60	122	43	2,342
Farm net profit	52	52	-	-	-	-	-	2	49	1	-	-
Net gain, noncapital assets	3,378	2,082	608	8	18	51	214	132	186	247	520	98
Other receipts	33,573	30,726	1,486	130	975	196	450	1,624	2,530	4,016	6,465	12,854
Total deductions	5,060,207	4,545,821	241,340	96,376	192,373	238,788	357,553	554,743	477,358	551,808	1,136,176	699,306
Cost of sales and operations	3,727,093	3,375,813	186,140	58,905	112,900	171,719	262,939	422,630	367,666	438,536	890,612	463,766
Salaries and wages	185,616	169,274	7,068	1,619	7,648	3,175	10,712	18,351	19,100	19,469	55,068	27,064
Payments to partners	102,829	90,708	2,695	5,982	12,400	18,532	12,564	12,068	8,355	7,241	10,293	578
Rent	85,598	77,814	3,964	4,941	6,392	4,130	7,875	7,555	6,007	6,058	11,206	19,686
Interest	53,385	49,301	2,900	511	1,282	2,004	2,232	4,450	3,147	3,160	8,175	21,440
Taxes	107,020	93,035	4,740	2,870	4,205	5,217	8,756	14,887	10,616	11,238	19,597	10,909
Bad debts	11,020	10,444	402	99	1,161	517	1,444	750	1,001	1,338	2,619	1,113
Repairs	81,363	65,515	1,716	1,322	3,544	2,238	4,325	6,762	5,455	6,114	12,251	21,788
Depreciation	200,094	172,539	8,053	3,288	5,872	7,272	8,458	16,912	11,342	11,086	21,350	78,906
Amortization	1,333	1,333	4	-	10	62	40	34	239	47	304	593
Depletion	24,530	24,484	-	-	-	-	-	231	1,065	439	11,292	11,457
Retirement plans, etc	8,174	8,052	380	-	91	34	93	534	904	958	2,669	2,389
Employee benefit programs	11,851	11,158	387	5	263	404	779	1,240	1,350	2,380	2,950	1,400
Net loss from other partnerships, etc	1,940	1,940	-	-	-	-	-	-	12	13	312	1,603
Farm net loss	1	1	-	-	-	-	-	-	-	1	-	-
Net loss, noncapital assets	987	917	62	-	17	11	97	20	13	37	647	13
Other deductions	457,373	393,493	22,829	16,834	36,588	23,473	37,239	48,319	41,086	43,693	86,831	36,601
Net profit (less loss)	333,351	273,443	9,738	19,749	27,858	25,527	35,454	45,420	42,470	40,640	66,012	139,425
Net profit	495,515	421,204	21,238	22,729	37,526	31,128	43,583	52,901	47,218	45,786	89,945	29,150
Net loss	162,164	147,761	11,500	2,980	9,668	5,601	8,129	7,481	4,748	5,146	23,933	68,575

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
SPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
of partnerships	14,854	7,930	1,363	1,811	1,600	961	948	782	225	102	123	15
of partners	43,688	22,499	3,094	4,368	4,585	2,422	2,235	2,077	993	661	1,840	224
assets	-	1,134,844	-	8,417	25,173	33,404	70,244	111,777	77,571	72,545	254,619	481,094
	-	73,229	-	2,104	2,716	4,277	12,049	21,991	4,794	5,684	17,457	2,157
s and accounts receivable	-	82,953	-	469	1,942	4,311	4,917	15,136	9,962	14,740	30,482	994
ss: Allowance for bad debts	-	726	-	-	-	-	19	8	63	378	200	58
ntories	-	11,328	-	8	1,377	42	277	2,350	514	2,252	3,725	783
stments in Government obligations	-	4,358	-	-	-	68	-	-	332	373	3,585	-
r current assets	-	11,519	-	75	389	318	1,061	1,109	1,330	2,322	4,488	427
gage and real estate loans	-	1,655	-	185	-	-	32	-	936	232	270	-
r investments	-	23,912	-	4	27	1,630	46	1,769	1,245	2,705	15,018	1,468
eciable assets	-	1,187,814	-	11,406	30,143	30,417	98,082	114,375	74,648	75,810	242,876	510,057
ss: Accumulated depreciation	-	344,879	-	6,369	12,993	10,349	57,113	53,823	38,495	39,639	87,911	38,187
etable assets	-	3,860	-	7	-	149	-	2	1,213	1,650	839	-
ss: Accumulated depletion	-	337	-	4	-	-	-	-	89	9	235	-
	-	26,862	-	180	216	149	2,270	5,154	10,441	2,381	5,768	303
ngible assets (amortizable)	-	4,089	-	-	-	14	127	35	756	142	3,015	-
ss: Accumulated amortization	-	962	-	-	-	12	2	14	475	28	431	-
r assets	-	50,169	-	352	1,356	2,390	8,517	3,701	10,522	4,308	15,873	3,150
liabilities	-	1,134,844	-	8,417	25,173	33,404	70,244	111,777	77,571	72,545	254,619	481,094
unts payable	-	55,600	-	1,082	1,616	4,071	4,937	14,078	4,872	7,366	16,355	1,223
gages, notes, and bonds payable in s than one year	-	71,669	-	551	2,796	6,906	6,427	12,823	6,594	10,233	21,824	3,515
r current liabilities	-	16,087	-	149	1,430	971	1,189	2,396	1,526	2,494	5,470	462
gages, notes, and bonds payable in year or more	-	297,023	-	1,324	7,581	4,625	20,835	20,592	13,788	25,629	144,513	58,136
r liabilities	-	25,561	-	199	1,068	6,018	2,804	810	4,996	3,719	3,609	2,338
ners' capital accounts (+ or -)	-	668,904	-	5,112	10,682	10,813	34,052	61,078	45,795	23,104	62,848	415,420
receipts	1,391,875	997,210	63,800	62,106	50,858	80,638	139,640	197,482	99,280	95,614	190,259	17,533
ness receipts	1,353,607	967,729	63,121	61,905	47,746	80,215	138,839	189,800	94,482	92,018	183,065	16,538
me from other partnerships, etc	1,320	953	-	-	-	-	-	4	14	933	2	-
ualifying dividends	4	3	-	-	-	-	1	-	-	2	-	-
rest	2,220	2,178	96	39	-	12	283	121	157	391	1,048	31
s	10,139	9,605	7	-	2,290	40	385	1,004	988	570	4,294	27
lties	189	13	-	-	-	-	-	-	1	-	12	-
net profit	4	4	-	-	-	-	-	-	-	4	-	-
gain, noncapital assets	3,019	2,701	325	53	597	28	13	453	470	174	378	210
r receipts	21,373	14,024	251	109	225	343	119	6,100	3,168	1,522	1,460	727
deductions	1,253,326	908,385	60,257	44,412	43,804	69,938	119,415	174,117	91,038	86,408	189,336	29,660
of sales and operations	650,202	490,854	32,392	21,787	18,051	36,088	65,350	106,627	48,372	50,881	107,433	3,873
ries and wages	33,743	20,880	1,813	37	811	1,667	3,811	2,914	4,379	1,634	3,814	-
ents to partners	36,833	26,556	2,238	4,021	3,930	2,184	4,761	3,583	2,831	1,109	1,624	275
	36,531	28,112	2,059	2,823	1,743	1,659	3,798	4,548	2,258	2,543	6,604	77
rest	30,169	24,226	1,180	238	559	723	2,189	1,764	1,496	2,096	9,522	4,459
s	51,974	38,001	2,241	1,509	926	2,044	5,472	9,463	5,177	3,643	5,451	2,075
debts	2,306	1,800	612	14	34	42	328	153	96	194	300	27
ira	61,035	35,813	2,869	2,233	2,186	2,204	5,006	7,860	5,163	3,702	4,452	138
eciation	122,124	85,983	3,139	1,772	4,687	4,449	9,262	11,618	6,758	7,336	22,313	14,649
tization	280	218	-	-	-	2	17	-	73	3	116	7
etion	217	108	-	11	-	-	-	-	37	15	45	-
rement plans, etc	1,067	944	68	4	-	2	57	164	315	108	187	39
oyee benefit programs	1,850	1,786	80	1	-	8	221	619	259	286	312	-
loss from other partnerships, etc	1,167	1,098	-	-	-	-	-	3	-	6	1,089	-
net loss	-	-	-	-	-	-	-	-	-	-	-	-
loss, noncapital assets	878	839	526	100	44	1	54	5	100	5	4	-
r deductions	222,950	151,167	11,040	9,862	10,833	18,865	19,089	24,796	13,724	12,847	26,070	4,041
ofit (less loss)	138,549	88,825	3,543	17,694	7,054	10,700	20,225	23,365	8,242	9,206	923	[1] 12,127
profit	194,385	138,964	6,712	18,850	8,162	12,328	21,673	24,807	10,631	12,376	20,716	2,709
loss	56,036	50,139	3,169	1,156	1,108	1,628	1,448	1,442	2,389	3,170	19,793	14,836

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	195,358	121,116	17,590	25,673	20,480	20,218	18,312	12,790	4,018	1,404	599	32
Number of partners	455,915	294,327	39,235	59,046	47,484	46,307	48,797	32,810	11,608	4,948	3,878	214
Total assets	-	8,231,757	-	107,899	347,137	737,094	1,308,409	1,967,739	1,365,071	953,112	1,026,621	418,675
Cash	-	1,030,574	-	24,829	59,333	115,471	185,501	272,753	158,188	99,903	76,339	38,257
Notes and accounts receivable	-	1,626,575	-	10,245	32,345	90,945	168,290	344,985	291,135	246,422	302,075	140,133
Less: Allowance for bad debts	-	26,675	-	291	942	1,208	2,633	6,224	4,666	4,618	5,088	1,005
Inventories	-	2,720,759	-	35,991	121,283	248,371	442,263	673,122	450,671	297,849	319,404	131,805
Investments in Government obligations	-	44,257	-	3	79	1,170	3,011	3,953	7,492	9,874	10,655	8,020
Other current assets	-	138,550	-	1,317	5,966	9,168	25,760	27,376	20,053	20,824	22,443	5,643
Mortgage and real estate loans	-	42,819	-	16	48	4,129	2,100	5,648	3,084	8,335	12,350	7,109
Other investments	-	269,808	-	599	2,580	7,781	20,419	53,572	50,667	49,648	59,690	24,852
Depreciable assets	-	3,196,037	-	67,753	206,485	344,144	585,767	822,292	498,510	295,355	276,551	99,180
Less: Accumulated depreciation	-	1,524,322	-	37,589	106,399	160,004	260,129	405,776	237,151	143,329	123,884	50,061
Depletable assets	-	24,939	-	759	1,123	2,553	5,106	12,153	1,765	1,335	145	-
Less: Accumulated depletion	-	14,636	-	507	347	1,221	1,648	9,772	818	320	3	-
Land	-	405,233	-	541	7,073	31,103	66,512	110,372	89,175	46,034	48,059	6,364
Intangible assets (amortizable)	-	20,368	-	741	596	7,671	2,175	3,453	1,091	3,572	1,069	-
Less: Accumulated amortization	-	7,091	-	313	523	3,070	857	954	536	577	261	-
Other assets	-	284,562	-	3,805	18,437	40,091	66,772	60,786	36,411	22,805	27,077	8,378
Total liabilities	-	8,231,757	-	107,899	347,137	737,094	1,308,409	1,967,739	1,365,071	953,112	1,026,621	418,675
Accounts payable	-	1,412,314	-	15,485	53,209	110,773	191,956	274,510	215,638	172,094	236,990	141,659
Mortgages, notes, and bonds payable in less than one year	-	994,295	-	10,507	34,102	68,828	124,099	184,865	182,935	136,958	180,436	71,565
Other current liabilities	-	247,000	-	4,836	13,806	25,511	35,720	53,918	38,292	25,543	33,662	15,712
Mortgages, notes, and bonds payable in one year or more	-	1,114,536	-	10,382	49,309	107,567	215,356	277,735	159,664	114,045	126,358	54,120
Other liabilities	-	201,262	-	9,168	12,485	23,218	27,854	31,860	27,834	25,151	27,799	15,893
Partners' capital accounts (+ or -)	-	4,262,350	-	57,521	184,226	401,197	713,424	1,144,851	740,708	479,321	421,376	119,726
Total receipts	35,753,390	27,620,327	1,661,013	883,044	1,741,871	2,683,098	4,035,068	5,936,001	3,785,292	2,698,991	3,084,547	1,111,402
Business receipts	35,343,481	27,295,422	1,641,520	873,682	1,732,964	2,666,389	4,002,179	5,862,642	3,728,185	2,656,147	3,036,273	1,095,441
Income from other partnerships, etc	4,140	3,284	343	45	495	2	352	64	304	470	895	314
Nonqualifying dividends	1,442	808	12	7	17	26	166	147	82	139	212	-
Interest	42,012	36,608	1,582	47	497	2,265	2,300	6,952	7,162	6,717	6,545	2,541
Rents	112,261	85,182	3,836	1,336	2,307	5,543	9,967	21,597	14,262	9,693	12,404	4,237
Royalties	1,011	591	33	-	-	-	-	38	171	103	218	28
Farm net profit	433	109	18	-	24	3	-	6	35	17	6	-
Net gain, noncapital assets	12,163	8,151	2,745	152	113	979	439	1,001	1,065	822	480	355
Other receipts	236,447	190,172	10,924	7,775	5,454	7,891	19,665	43,554	34,026	24,883	27,514	8,486
Total deductions	33,564,129	26,006,643	1,577,129	809,617	1,601,591	2,476,564	3,734,527	5,551,893	3,597,542	2,592,262	2,994,389	1,071,129
Cost of sales and operations	26,588,228	20,636,358	1,217,885	572,617	1,193,121	1,875,795	2,839,593	4,381,383	2,926,333	2,158,435	2,531,544	939,652
Salaries and wages	2,545,723	2,009,216	130,552	71,613	123,993	190,266	331,315	465,480	275,208	176,826	190,881	53,082
Payments to partners	456,415	361,776	20,576	22,180	43,480	57,621	70,439	76,559	35,605	18,477	15,186	1,653
Rent	530,621	412,161	33,659	33,893	52,571	64,271	73,491	68,566	32,927	21,810	25,094	5,879
Interest	173,548	137,661	9,127	1,829	4,790	10,806	19,758	30,587	20,621	15,170	18,821	6,152
Taxes	577,614	404,221	27,631	14,602	30,230	47,516	68,835	91,300	50,603	30,903	31,797	10,804
Bad debts	61,816	47,932	3,710	973	2,305	3,486	5,739	11,431	8,847	5,153	5,594	694
Repairs	156,784	109,798	7,428	4,472	8,626	11,880	17,198	23,199	13,534	9,537	9,534	4,390
Depreciation	366,441	265,582	17,276	7,787	18,656	30,787	45,520	62,158	33,888	20,790	21,337	7,383
Amortization	974	823	84	132	98	172	81	124	96	20	16	-
Depletion	1,536	1,434	129	-	44	273	5	768	46	49	120	-
Retirement plans, etc	11,502	10,846	311	217	95	246	521	1,523	1,168	1,059	2,933	2,773
Employee benefit programs	16,396	14,918	693	156	811	907	1,423	3,293	2,866	1,836	1,926	1,007
Net loss from other partnerships, etc	2,803	1,980	72	-	-	9	423	478	177	77	685	59
Farm net loss	83	67	-	-	-	-	58	-	2	7	-	-
Net loss, noncapital assets	3,465	2,270	980	3	102	227	215	92	279	112	235	25
Other deductions	2,070,180	1,589,600	107,016	79,143	122,669	182,302	259,913	334,952	195,342	132,001	138,686	37,576
Net profit (less loss)	2,189,261	1,613,684	83,884	73,427	140,280	206,534	300,541	384,108	187,750	106,729	90,158	40,273
Net profit	2,412,857	1,777,524	113,849	94,771	160,208	226,776	326,386	399,377	196,999	115,958	100,406	42,794
Net loss	223,596	163,840	29,965	21,344	19,928	20,242	25,845	15,269	9,249	9,229	10,248	2,521

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
LESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
of partnerships	28,497	20,994	2,439	4,522	2,727	2,956	3,147	2,945	1,322	595	320	21
of partners	74,137	57,332	6,261	12,294	7,746	7,004	7,735	7,609	3,967	2,158	2,443	115
assets	-	2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
	-	308,441	-	7,672	8,176	17,317	33,428	78,287	60,555	43,935	42,898	16,173
s and accounts receivable	-	765,477	-	3,395	9,485	24,248	51,656	125,253	126,679	129,680	206,030	89,051
ss: Allowance for bad debts	-	10,042	-	20	121	266	456	1,920	1,893	1,769	2,967	630
ntories	-	765,861	-	3,070	16,219	30,605	63,073	123,448	122,517	117,064	175,609	114,256
stments in Government obligations	-	22,381	-	-	-	-	125	812	2,339	4,504	6,581	8,020
r current assets	-	51,038	-	290	408	1,738	6,936	8,476	4,892	9,077	14,779	4,442
gage and real estate loans	-	13,479	-	-	-	396	1,458	718	800	3,852	6,240	15
r investments	-	109,641	-	-	1,350	3,462	5,372	15,649	19,158	24,176	32,983	7,491
eciable assets	-	779,383	-	9,242	22,449	42,509	82,617	178,603	168,085	112,239	116,022	47,617
ss: Accumulated depreciation	-	409,296	-	5,739	11,754	21,235	44,826	98,917	91,410	61,171	51,270	22,974
etable assets	-	13,451	-	-	741	652	270	10,645	545	531	67	-
ss: Accumulated depletion	-	9,793	-	-	48	325	24	9,111	238	46	1	-
	-	102,040	-	176	869	3,751	12,161	17,298	28,915	15,946	20,658	2,266
ngible assets (amortizable)	-	1,820	-	605	29	48	271	140	225	28	474	-
ss: Accumulated amortization	-	759	-	233	19	32	198	47	122	14	94	-
r assets	-	63,502	-	529	1,315	3,782	10,418	11,448	10,245	8,883	11,460	5,422
liabilities	-	2,566,624	-	18,987	49,099	106,650	222,281	460,782	451,292	406,915	579,469	271,149
unts payable	-	623,116	-	2,485	7,944	24,389	37,867	79,803	96,804	94,174	176,652	102,998
gages, notes, and bonds payable in s than one year	-	333,910	-	1,605	6,792	11,067	28,488	33,358	40,950	53,209	99,572	58,869
r current liabilities	-	76,318	-	1,714	2,586	2,595	8,565	14,042	13,298	10,284	16,394	6,840
gages, notes, and bonds payable in year or more	-	248,296	-	1,120	4,979	17,652	24,788	36,431	39,875	34,503	54,120	34,828
r liabilities	-	52,513	-	1,052	5,336	2,727	2,887	5,577	6,564	9,185	13,436	5,749
ners' capital accounts (+ or -)	-	1,232,471	-	11,011	21,462	48,220	119,686	291,571	253,801	205,560	219,295	61,865
receipts	11,164,647	9,752,966	465,870	148,949	254,971	501,877	894,559	1,769,517	1,584,674	1,446,554	1,974,766	711,229
ness receipts	11,027,515	9,637,215	460,969	145,614	253,240	497,947	884,095	1,741,992	1,564,124	1,433,270	1,952,304	703,660
me from other partnerships, etc	1,606	1,601	327	-	15	2	154	7	144	250	702	-
ualifying dividends	254	218	-	-	-	-	5	5	16	37	155	-
rest	12,568	12,007	317	25	85	374	372	1,614	2,292	2,221	3,263	1,444
s	26,822	21,880	654	14	209	1,195	1,563	6,914	3,801	2,674	4,278	578
lties	343	269	4	-	-	-	-	13	21	56	174	1
net profit	311	8	-	-	-	-	-	4	2	-	2	-
gain, noncapital assets	2,613	1,858	277	7	13	398	66	239	329	191	279	59
r receipts	92,615	77,910	3,322	3,289	1,409	1,961	8,304	18,729	13,945	7,855	13,609	5,487
deductions	10,628,433	9,298,381	439,385	129,258	236,115	467,758	834,202	1,663,070	1,514,681	1,397,538	1,923,809	692,565
of sales and operations	9,106,339	7,977,945	367,097	91,204	194,222	385,457	676,789	1,398,393	1,298,679	1,223,905	1,698,459	643,740
ries and wages	525,721	468,617	25,104	8,009	10,339	21,326	51,662	99,097	82,393	67,489	88,482	14,716
ents to partners	97,188	86,178	3,600	6,598	5,233	9,445	14,717	17,598	11,408	8,517	8,220	842
	72,939	63,877	3,735	3,334	3,132	6,755	8,193	12,028	8,166	6,837	9,794	1,903
rest	42,635	36,979	2,362	354	712	1,672	2,809	5,124	5,344	5,547	9,021	4,034
s	125,033	103,383	6,581	1,182	2,507	5,127	8,838	21,562	19,592	13,557	18,177	6,260
debts	19,804	14,812	1,037	339	53	724	1,594	2,631	2,688	2,222	3,243	281
irs	36,189	28,664	1,125	431	1,117	1,232	3,015	5,406	4,644	4,407	5,228	2,059
eciation	84,200	69,777	3,486	1,118	2,607	4,675	7,559	15,953	12,575	8,451	9,914	3,439
tization	268	264	7	118	7	71	8	11	23	15	4	-
etion	1,092	1,041	129	-	14	-	-	738	15	38	107	-
rement plans, etc	5,766	5,532	129	182	69	41	196	431	584	476	1,981	1,443
oyee benefit programs	5,958	5,645	199	18	359	207	337	783	1,132	813	1,280	517
loss from other partnerships, etc	994	854	1	-	-	9	136	107	32	58	509	2
net loss	1	1	-	-	-	-	-	-	-	1	-	-
loss, noncapital assets	667	530	252	-	48	4	10	51	108	11	21	25
r deductions	503,639	434,282	24,541	16,371	15,696	31,013	58,339	83,157	67,298	55,194	69,369	13,304
ofit (less loss)	536,214	454,585	26,485	19,691	18,856	34,119	60,357	106,447	69,993	49,016	50,957	18,664
profit	585,406	493,989	31,259	23,809	22,612	36,801	65,249	110,103	74,115	53,436	56,837	19,768
loss	49,192	39,404	4,774	4,118	3,756	2,682	4,892	3,656	4,122	4,420	5,880	1,104

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Retail Trade												
Number of partnerships	166,169	99,629	15,061	20,975	17,709	17,174	15,143	9,780	2,691	806	279	11
Number of partners	380,203	235,907	32,794	46,356	39,606	39,127	41,017	25,071	7,623	2,779	1,435	99
Total assets	-	5,647,633	-	88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Cash	-	719,488	-	17,137	50,846	97,165	151,721	193,676	97,474	55,944	33,441	22,084
Notes and accounts receivable	-	859,577	-	6,850	22,776	66,514	116,457	219,143	164,102	116,608	96,045	51,082
Less: Allowance for bad debts	-	16,619	-	271	821	942	2,177	4,303	2,760	2,849	2,121	375
Inventories	-	1,950,734	-	32,477	104,695	217,040	378,690	548,908	327,301	180,279	143,795	17,549
Investments in Government obligations	-	21,872	-	3	79	1,170	2,886	3,141	5,149	5,370	4,074	-
Other current assets	-	86,434	-	1,027	5,558	7,430	18,801	18,860	15,159	10,734	7,664	1,201
Mortgage and real estate loans	-	29,340	-	16	48	3,733	642	4,930	2,284	4,483	6,110	7,094
Other investments	-	158,765	-	599	1,230	4,319	15,047	36,588	31,442	25,472	26,707	17,361
Depreciable assets	-	2,408,649	-	58,468	183,434	300,165	502,213	639,511	329,701	183,065	160,529	51,563
Less: Accumulated depreciation	-	1,110,968	-	31,844	94,186	138,205	214,791	304,555	145,572	82,114	72,614	27,087
Depletable assets	-	11,488	-	759	382	1,901	4,836	1,508	1,220	804	78	-
Less: Accumulated depletion	-	4,843	-	507	299	896	1,624	661	580	274	2	-
Land	-	300,736	-	365	6,204	26,985	54,317	91,018	60,260	30,088	27,401	4,098
Intangible assets (amortizable)	-	18,548	-	136	567	7,623	1,904	3,313	866	3,544	595	-
Less: Accumulated amortization	-	6,332	-	80	504	3,038	659	907	414	563	167	-
Other assets	-	220,764	-	3,226	17,094	36,309	56,246	49,319	26,143	13,854	15,617	2,956
Total liabilities	-	5,647,633	-	88,361	297,103	627,273	1,084,509	1,499,489	911,775	544,445	447,152	147,526
Accounts payable	-	787,516	-	12,936	45,176	86,121	153,882	194,075	118,419	77,908	60,338	38,661
Mortgages, notes, and bonds payable in less than one year	-	657,848	-	8,682	27,310	56,862	95,569	151,476	141,404	82,985	80,864	12,696
Other current liabilities	-	170,357	-	3,122	11,189	22,916	27,140	39,802	24,882	15,166	17,268	8,872
Mortgages, notes, and bonds payable in one year or more	-	862,246	-	9,262	44,330	88,265	190,533	239,345	119,466	79,515	72,238	19,292
Other liabilities	-	148,321	-	8,031	7,149	20,490	24,966	26,279	21,263	15,636	14,363	10,144
Partners' capital accounts (+ or -)	-	3,021,345	-	46,328	161,949	352,619	592,419	848,512	486,341	273,235	202,081	57,861
Total receipts	24,542,170	17,829,502	1,193,726	732,417	1,483,293	2,173,718	3,133,146	4,155,889	2,196,451	1,250,908	1,109,781	400,173
Business receipts	24,270,062	17,620,975	1,179,141	726,397	1,476,117	2,160,939	3,110,723	4,110,331	2,159,976	1,221,601	1,083,969	391,781
Income from other partnerships, etc	2,534	1,683	16	45	480	-	198	57	160	220	193	314
Nonqualifying dividends	1,188	590	12	7	17	26	161	142	66	102	57	-
Interest	29,400	24,557	1,265	22	412	1,891	1,928	5,338	4,840	4,482	3,282	1,097
Rents	85,216	63,079	3,182	1,322	2,098	4,348	8,404	14,468	10,453	7,019	8,126	3,659
Royalties	668	322	29	-	-	-	-	25	150	47	44	27
Farm net profit	122	101	18	-	24	3	-	2	33	17	4	-
Net gain, noncapital assets	9,540	6,283	2,468	145	100	581	373	752	736	631	201	296
Other receipts	143,440	111,912	7,595	4,479	4,045	5,930	11,359	24,774	20,037	16,789	13,905	2,999
Total deductions	22,893,859	16,674,661	1,136,423	678,639	1,363,400	2,001,689	2,894,087	3,878,978	2,079,021	1,193,280	1,070,580	378,564
Cost of sales and operations	17,451,045	12,634,077	849,746	481,215	997,984	1,483,956	2,158,458	2,975,388	1,624,647	933,686	833,085	295,912
Salaries and wages	2,015,870	1,536,776	105,399	62,718	113,234	168,940	278,492	365,601	192,394	109,233	102,399	38,366
Payments to partners	358,589	274,965	16,976	15,582	38,247	47,703	55,722	58,827	24,171	9,960	6,966	811
Rent	457,081	347,770	29,924	30,476	49,281	57,501	65,192	56,445	24,713	14,962	15,300	3,976
Interest	130,537	100,347	6,763	1,461	4,078	9,060	16,941	25,332	15,229	9,565	9,800	2,118
Taxes	451,361	300,069	21,046	13,321	27,591	42,376	59,826	69,448	30,957	17,340	13,620	4,544
Bad debts	41,892	33,095	2,673	634	2,240	2,762	4,145	8,790	6,156	2,931	2,351	413
Repairs	120,474	81,059	6,303	4,032	7,509	10,646	14,167	17,755	8,882	5,128	4,306	2,331
Depreciation	281,541	195,196	13,771	6,655	15,952	26,009	37,859	45,979	21,268	12,336	11,423	3,944
Amortization	706	559	77	14	91	101	73	113	73	5	12	-
Depletion	444	393	-	-	30	273	5	30	31	11	13	-
Retirement plans, etc	5,732	5,310	182	35	26	205	325	1,092	580	583	952	1,330
Employee benefit programs	10,437	9,273	494	138	452	700	1,086	2,510	1,734	1,023	646	490
Net loss from other partnerships, etc	1,778	1,095	71	-	-	-	287	340	145	19	176	57
Farm net loss	82	66	-	-	-	-	58	-	2	6	-	-
Net loss, noncapital assets	2,798	1,740	728	3	54	223	205	41	171	101	214	-
Other deductions	1,563,492	1,152,871	82,270	62,355	106,631	151,234	201,246	251,287	127,868	76,391	69,317	24,272
Net profit (less loss)	1,648,311	1,154,841	57,303	53,778	119,893	172,029	239,059	276,911	117,430	57,628	39,201	21,609
Net profit	1,822,082	1,278,645	82,410	70,506	136,065	189,589	260,012	288,524	122,507	62,437	43,569	23,026
Net loss	173,771	123,804	25,107	16,728	16,172	17,560	20,953	11,613	5,077	4,809	4,368	1,417

Footnotes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NANCE, INSURANCE, AND REAL ESTATE												
· of partnerships	353,327	259,356	18,603	24,488	30,336	35,642	42,199	47,556	24,978	16,961	16,125	2,468
· of partners	2,103,093	1,659,902	154,447	123,245	147,536	137,622	181,355	234,733	167,639	140,924	228,753	143,648
assets	-	102,670,480	-	116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512	11,896,003	32,244,818	37,148,183
	-	3,311,268	-	19,866	46,010	81,636	167,741	347,471	294,347	349,754	774,947	1,229,496
s and accounts receivable	-	9,118,982	-	8,595	43,645	82,471	215,897	609,414	626,170	781,348	1,606,483	5,144,959
ss: Allowance for bad debts	-	38,812	-	183	261	868	947	11,712	8,322	3,725	5,896	6,898
ntories	-	2,357,028	-	1,540	7,221	18,111	38,484	143,441	131,483	194,340	874,775	947,633
stments in Government obligations	-	1,408,220	-	356	33	3,446	7,703	15,407	31,116	55,298	197,219	1,097,642
r current assets	-	3,444,886	-	4,946	9,284	29,844	55,594	144,073	178,382	201,102	757,028	2,064,633
gage and real estate loans	-	2,649,946	-	2,015	19,911	61,527	108,442	242,274	374,010	420,431	669,486	751,850
r investments	-	11,682,206	-	29,323	81,205	97,115	216,952	440,320	472,965	641,145	2,018,643	7,684,538
eciable assets	-	60,183,293	-	77,288	324,479	875,696	1,984,043	4,515,296	5,517,680	7,912,433	23,357,070	15,619,308
ss: Accumulated depreciation	-	12,610,511	-	48,669	154,817	354,450	736,155	1,416,056	1,528,872	1,817,327	4,425,249	2,128,916
etable assets	-	358,521	-	253	5,180	4,417	7,302	54,103	26,273	34,725	88,783	137,485
ss: Accumulated depletion	-	62,059	-	183	3,744	219	62	3,540	4,097	5,926	12,080	32,208
	-	17,659,508	-	16,832	131,939	369,605	925,948	2,328,249	2,536,057	2,815,689	5,332,487	3,202,702
ngible assets (amortizable)	-	217,967	-	707	1,050	970	6,418	11,798	19,027	22,278	73,953	81,766
ss: Accumulated amortization	-	49,044	-	426	356	221	680	7,079	7,032	5,389	15,227	12,634
r assets	-	3,039,081	-	4,087	13,269	23,845	59,199	120,306	199,325	299,827	952,396	1,366,827
liabilities	-	102,670,480	-	116,347	524,048	1,292,925	3,055,879	7,533,765	8,858,512	11,896,003	32,244,818	37,148,183
unts payable	-	7,741,279	-	55,250	74,069	26,912	89,749	162,910	197,864	312,377	958,767	5,863,381
gages, notes, and bonds payable in s than one year	-	10,179,720	-	29,826	53,264	75,299	229,383	651,463	642,140	1,084,988	3,349,273	4,064,084
r current liabilities	-	2,805,009	-	5,279	9,846	26,531	65,922	129,913	162,476	232,054	629,988	1,543,000
gages, notes, and bonds payable in year or more	-	56,281,384	-	23,697	107,191	371,419	1,125,405	3,289,465	4,885,944	7,398,080	22,604,692	16,475,491
r liabilities	-	4,721,371	-	30,129	41,869	59,944	160,343	361,359	403,752	556,725	1,262,888	1,844,362
ners' capital accounts (+ or -)	-	20,941,717	-	[1]27,834	237,809	732,820	1,385,077	2,938,655	2,566,336	2,311,779	3,439,210	7,357,865
receipts	18,980,271	17,166,488	519,366	159,098	237,490	371,056	738,399	1,580,027	1,595,043	1,995,150	4,998,577	4,972,282
ness receipts	17,108,898	15,549,109	445,554	147,938	216,602	351,222	691,739	1,452,922	1,458,652	1,843,727	4,707,189	4,233,564
me from other partnerships, etc	164,337	151,801	3,220	1,614	2,180	1,675	10,710	8,362	10,852	10,077	15,048	88,063
ualifying dividends	9,577	6,271	625	30	204	164	359	804	204	335	1,985	1,561
rest	965,151	802,629	22,751	2,722	6,758	10,440	20,814	59,484	65,348	77,588	146,539	390,185
s	111,152	102,286	922	525	2,294	1,315	3,088	8,880	14,707	11,742	26,693	32,120
lties	71,705	57,078	68	1,272	2,670	494	10	11,827	14,198	6,061	5,848	14,630
net profit	304	275	-	-	-	-	-	33	3	-16	223	-
gain, noncapital assets	100,013	90,143	21,057	2,171	3,604	889	3,596	8,308	10,870	9,405	15,703	14,540
r receipts	449,134	406,896	25,169	2,826	3,178	4,857	8,083	29,407	20,209	36,199	79,349	197,619
deductions	19,443,727	17,971,394	457,190	141,452	208,949	328,054	645,397	1,425,958	1,569,267	2,094,621	5,755,656	5,344,850
of sales and operations	2,651,394	2,142,256	131,710	29,185	46,367	60,910	95,063	207,980	220,676	186,143	765,050	399,172
ries and wages	1,435,574	1,375,789	26,791	11,260	9,377	14,149	46,633	64,848	65,488	127,365	272,020	737,858
ents to partners	346,205	312,244	11,390	7,249	5,361	13,959	11,997	19,834	17,650	23,548	55,744	145,512
	507,137	489,154	5,173	7,143	11,519	20,068	8,646	69,888	33,098	51,519	114,518	167,582
rest	4,443,242	4,286,584	62,496	4,852	15,819	31,686	97,028	254,752	362,101	562,566	1,601,277	1,294,007
s	2,043,236	1,891,321	24,726	7,038	18,652	37,012	85,226	185,633	212,316	258,473	612,957	449,288
debts	68,081	66,045	7,529	964	1,160	1,080	11,718	9,075	6,965	4,377	5,688	17,489
irs	476,383	427,811	4,185	2,651	7,548	11,332	26,789	48,357	50,631	61,315	144,070	70,933
eciation	2,802,862	2,639,880	23,844	4,533	16,631	41,611	92,078	213,010	262,556	363,637	1,027,556	594,424
tization	6,114	6,076	57	136	14	27	38	91	900	970	2,452	1,391
etion	37,226	31,843	1,820	805	260	114	118	2,385	2,888	1,244	2,114	20,095
rement plans, etc	28,176	27,843	318	22	2	147	62	643	552	1,797	1,896	22,404
oyee benefit programs	13,784	13,040	229	30	26	151	397	728	651	734	1,946	8,148
loss from other partnerships, etc	362,427	310,860	20,758	22,207	13,523	22,598	19,826	34,495	23,465	32,376	55,717	65,895
net loss	799	15	-	-	-	-	-	-	-	-	-	15
loss, noncapital assets	27,601	25,593	4,593	265	8,548	148	675	371	2,705	986	4,020	3,282
r deductions	4,193,486	3,925,040	131,571	43,112	54,142	73,062	149,103	313,868	306,625	417,571	1,088,631	1,347,355
ofit (less loss)	[1]463,456	[1]804,906	62,176	17,646	28,541	43,002	93,002	154,069	25,776	[1]99,471	[1]757,079	[1]372,568
profit	3,054,842	2,556,165	178,344	58,162	69,116	99,051	198,853	353,260	283,520	303,523	455,007	557,329
loss	3,518,298	3,361,071	116,168	40,516	40,575	56,049	105,851	199,191	257,744	402,994	1,212,086	929,897

notes at end of table.

Table 3.6--BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partnerships	172,269	114,478	14,173	40,250	20,427	14,560	11,097	8,265	2,714	1,640	1,173	179
Number of partners	508,812	369,065	35,881	103,996	55,919	42,932	36,499	37,140	17,562	14,782	17,857	6,497
Total assets	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Cash	-	1,162,719	-	51,813	96,905	135,125	158,884	229,801	127,427	109,708	151,524	101,532
Notes and accounts receivable	-	1,026,497	-	9,122	27,278	51,967	96,409	154,523	108,840	113,252	249,974	215,132
Less: Allowance for bad debts	-	22,188	-	32	816	152	2,967	2,862	3,005	1,974	7,480	2,900
Inventories	-	135,243	-	5,751	8,801	16,222	19,655	15,207	11,293	15,488	29,855	12,971
Investments in Government obligations	-	55,374	-	339	686	477	2,545	4,594	9,709	5,183	19,399	12,442
Other current assets	-	169,330	-	3,512	6,802	7,790	18,952	21,435	21,774	28,775	40,128	20,162
Mortgage and real estate loans	-	69,104	-	41	1,082	222	5,994	13,111	11,550	14,205	21,500	1,399
Other investments	-	382,362	-	2,744	11,119	15,660	38,554	79,009	40,693	52,831	101,060	40,692
Depreciable assets	-	8,985,967	-	187,756	312,273	460,602	675,210	1,043,886	736,193	881,624	1,844,105	2,844,318
Less: Accumulated depreciation	-	3,000,357	-	118,711	158,939	226,431	338,912	485,850	300,134	303,450	528,216	539,714
Depletable assets	-	32,246	-	2,134	4,039	1,952	8,372	6,389	479	2,062	6,819	-
Less: Accumulated depletion	-	12,899	-	1,360	2,100	1,385	2,838	3,528	58	1,214	416	-
Land	-	816,685	-	1,815	11,933	38,053	62,581	138,364	133,909	147,964	226,886	55,180
Intangible assets (amortizable)	-	230,802	-	749	265	1,373	30,856	36,251	4,673	29,863	86,648	40,124
Less: Accumulated amortization	-	145,745	-	246	166	513	26,678	27,947	1,708	17,660	58,248	12,579
Other assets	-	454,518	-	8,736	15,359	28,166	40,426	63,235	42,464	47,665	106,803	101,664
Total liabilities	-	10,339,658	-	154,163	334,521	529,128	787,043	1,285,618	944,099	1,124,322	2,290,341	2,890,423
Accounts payable	-	544,219	-	17,376	22,819	32,971	46,322	66,596	52,099	65,100	146,872	94,064
Mortgages, notes, and bonds payable in less than one year	-	889,652	-	23,049	55,232	74,785	81,613	107,269	91,680	113,508	214,375	128,141
Other current liabilities	-	762,610	-	19,370	12,654	20,229	24,923	37,735	30,297	43,349	76,449	497,604
Mortgages, notes, and bonds payable in one year or more	-	4,346,371	-	28,256	43,532	102,683	172,471	303,467	352,533	520,040	1,317,990	1,505,399
Other liabilities	-	444,375	-	6,808	15,339	16,980	32,515	86,296	27,610	50,922	113,876	94,029
Partners' capital accounts (+ or -)	-	3,352,431	-	59,304	184,945	281,480	429,199	684,255	389,880	331,403	420,779	571,186
Total receipts	19,884,260	16,887,315	694,321	2,053,052	2,024,682	1,922,914	2,071,874	2,313,511	1,358,348	1,197,940	1,962,818	1,287,855
Business receipts	19,571,373	16,606,597	683,558	2,028,219	2,004,247	1,909,494	2,044,987	2,273,730	1,330,673	1,157,118	1,908,124	1,266,447
Income from other partnerships, etc	17,303	16,670	48	3,947	398	1,316	1,291	2,712	685	2,098	2,424	1,751
Nonqualifying dividends	246	192	3	3	3	3	15	19	17	4	35	90
Interest	31,346	28,942	851	474	1,362	1,490	2,728	4,344	4,019	3,851	5,740	4,083
Rents	81,799	69,739	3,619	1,733	2,334	3,492	7,775	11,997	8,752	8,025	16,185	5,827
Royalties	17,684	17,572	128	1,799	2,921	458	2,317	7,361	759	632	1,192	5
Farm net profit	2	2	-	-	-	-	-	-	-	2	-	-
Net gain, noncapital assets	20,364	19,091	2,475	1,520	3,572	2,114	1,896	402	530	1,993	2,314	2,275
Other receipts	144,143	128,510	3,639	15,357	9,845	4,547	10,865	12,946	12,913	24,217	26,804	7,377
Total deductions	13,480,329	11,660,609	442,872	1,179,780	1,137,470	1,171,982	1,337,093	1,594,433	970,793	908,221	1,655,015	1,262,950
Cost of sales and operations	2,270,792	1,837,558	80,400	185,014	187,738	189,099	262,039	292,246	156,192	163,782	234,509	86,539
Salaries and wages	4,176,227	3,736,871	113,119	296,883	347,404	362,094	408,199	505,155	330,703	294,385	578,855	500,074
Payments to partners	686,820	567,842	22,891	107,066	74,370	74,914	71,702	72,589	35,513	22,519	34,130	52,148
Rent	962,674	838,678	39,833	111,947	97,385	95,256	105,458	114,407	72,578	56,528	92,324	52,962
Interest	395,343	368,980	7,746	5,460	8,348	10,518	16,637	27,378	28,353	40,144	99,007	125,389
Taxes	482,361	416,024	15,634	28,415	34,808	38,098	47,388	61,566	45,710	40,150	68,862	35,393
Bad debts	28,520	26,314	970	2,437	1,250	918	2,841	4,561	2,726	1,656	6,510	2,445
Repairs	144,595	121,337	4,909	7,350	10,696	11,955	16,463	19,646	11,992	12,804	18,487	7,035
Depreciation	797,443	720,705	19,406	22,406	34,671	40,825	53,624	80,633	53,218	67,426	148,075	200,421
Amortization	30,998	30,877	2,072	48	44	1,752	194	183	2,159	6,587	14,287	3,551
Depletion	631	620	28	6	62	-	12	2	78	19	143	270
Retirement plans, etc	41,593	38,312	586	2,441	2,573	2,741	2,930	5,395	2,902	3,701	8,437	6,606
Employee benefit programs	43,636	40,624	872	2,034	2,632	3,081	4,425	6,736	4,181	4,127	6,100	6,436
Net loss from other partnerships, etc	12,018	9,250	118	86	34	1,906	594	2,677	380	1,438	1,825	192
Farm net loss	432	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	4,589	4,112	377	256	625	153	419	1,293	156	682	56	95
Other deductions	3,401,657	2,902,505	133,911	407,931	334,830	338,672	344,168	399,966	223,952	192,273	343,408	183,394
Net profit (less loss)	6,403,931	5,226,706	251,449	873,272	887,212	750,932	734,781	719,078	387,555	289,719	307,803	24,905
Net profit	6,934,383	5,715,769	275,401	917,083	899,052	773,200	755,621	750,723	409,030	332,359	427,042	176,258
Net loss	530,452	489,063	23,952	43,811	11,840	22,268	20,840	31,645	21,475	42,640	119,239	151,353

[1] Negative amount.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

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

of organization	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners			Partnerships	Partners		
	All industries				Agriculture, forestry, and fishery							
					Total				Farms			
Total	958,912	3,772,029	96,277,784	9,146,110	121,318	325,117	7,639,041	528,570	109,291	295,208	6,484,349	400,095
own	105,026	373,673	7,464,379	1,038,696	22,805	55,841	1,115,480	124,485	22,049	52,764	1,038,191	118,225
id prior	3,805	45,492	1,794,035	403,384	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
)	3,467	13,981	1,066,680	204,531	604	1,414	33,133	9,278	556	1,308	28,374	9,059
)	12,083	48,479	2,541,529	447,679	1,663	5,096	114,545	20,419	1,624	4,946	103,422	19,085
)	51,926	172,648	11,022,712	1,475,845	7,741	20,470	909,587	101,095	7,434	19,645	816,028	95,770
)	130,645	497,506	19,339,007	3,257,594	18,588	46,321	1,461,580	164,724	17,272	42,936	1,218,373	135,572
	20,810	109,099	2,214,239	351,494	2,942	7,802	195,992	22,149	2,746	7,407	143,798	20,288
	22,648	161,088	2,360,797	392,356	3,134	7,655	239,224	28,898	2,767	6,827	211,874	24,347
	26,266	109,387	2,646,417	393,087	3,330	9,298	299,835	13,178	3,101	8,775	257,500	10,674
	27,660	107,355	2,884,529	449,110	2,804	6,536	146,328	23,978	2,554	6,012	118,929	17,351
	34,037	139,116	3,447,285	444,730	3,844	8,877	230,084	7,984	3,619	8,403	199,605	3,978
	38,128	144,927	3,907,432	323,983	5,176	12,500	331,060	16,481	4,649	11,360	310,378	15,193
	39,819	163,450	4,093,127	486,721	4,301	9,994	247,191	17,605	3,785	8,755	192,984	9,948
	50,608	202,334	4,619,258	339,143	6,100	22,067	306,703	32,571	5,334	20,173	269,128	31,260
	66,537	270,409	6,240,254	200,271	7,173	20,167	409,064	13,417	6,239	17,943	295,718	4,705
	83,860	335,705	7,246,586	120,616	8,819	23,237	468,192	21,525	7,288	19,904	372,048	5,472
	99,873	361,342	7,691,153	[1]55,182	10,378	28,336	583,306	9,285	8,607	23,564	486,613	[1]9,281
	139,708	491,629	5,589,543	[1]1,157,067	11,633	33,438	523,141	[1]95,732	9,404	28,465	408,202	[1]108,131
	2,006	24,409	108,822	29,119	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Contract construction				Manufacturing				Wholesale and retail trade			
									Total			
Total	53,047	123,427	8,338,018	855,788	27,214	67,655	5,330,608	333,351	195,358	455,915	35,343,481	2,189,261
own	5,927	13,597	540,807	76,758	2,276	6,081	256,106	23,847	20,787	48,336	3,086,870	205,923
id prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	977	4,748	287,949	14,562
)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	776	2,156	389,009	18,652
)	(*)	(*)	(*)	(*)	529	1,553	169,684	12,097	2,610	10,180	1,108,267	63,666
)	2,334	6,178	613,096	60,884	2,433	6,429	1,074,063	89,665	14,035	33,614	5,394,653	339,976
)	6,023	13,337	1,267,574	144,795	3,977	10,044	1,253,990	119,770	27,357	64,411	8,220,379	545,262
	938	2,003	157,422	25,151	457	1,146	156,799	15,726	4,108	9,878	891,495	57,818
	548	1,144	125,729	17,706	548	1,248	129,478	7,009	4,143	9,206	829,300	54,790
	1,155	2,467	138,650	22,235	451	1,102	126,346	15,784	4,665	10,505	888,351	63,587
	1,119	2,317	221,429	18,874	543	1,316	115,033	8,068	3,314	7,680	937,886	56,930
	1,382	3,056	405,817	36,087	384	1,020	117,308	2,912	5,384	12,203	1,142,244	84,646
	1,712	3,732	292,155	26,467	793	1,988	316,131	21,173	5,664	13,103	1,075,815	74,048
	2,012	4,365	414,404	30,436	971	2,410	302,028	5,926	6,934	15,227	1,259,808	81,574
	2,256	5,027	594,015	55,447	1,248	2,727	141,920	14,177	8,196	17,911	1,322,912	91,947
	3,337	7,132	821,107	61,755	1,816	4,202	257,108	[1]1,216	10,654	25,798	1,631,103	94,136
	4,883	10,976	915,509	83,563	2,959	7,713	289,930	[1]7,170	15,680	35,770	2,081,788	123,723
	6,312	14,254	1,009,424	93,939	3,289	8,273	256,775	720	24,608	54,508	2,688,796	131,713
	12,323	27,334	659,916	88,315	4,202	9,439	217,178	[1]4,962	35,214	80,072	2,079,311	85,915
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Wholesale and retail trade--Continued								Finance, insurance, and real estate			
	Wholesale trade				Retail trade				Total			
Total	28,497	74,137	11,027,515	536,214	166,169	380,203	24,270,062	1,648,311	353,327	2,103,093	17,108,898	[1]463,456
own	2,645	7,571	845,496	36,272	18,039	40,558	2,236,780	169,231	32,448	170,615	1,028,953	134,899
nd prior	(*)	(*)	(*)	(*)	795	4,247	189,708	10,793	1,268	19,931	573,951	82,929
9	(*)	(*)	(*)	(*)	542	1,472	185,309	11,950	1,231	6,281	263,547	66,476
9	(*)	(*)	(*)	(*)	2,229	9,005	614,639	42,203	4,606	18,317	487,558	112,324
9	2,572	6,781	2,375,296	107,370	11,368	26,547	3,012,410	230,613	15,700	70,585	816,776	177,167
9	5,263	13,631	2,915,577	153,965	22,031	50,653	5,295,529	390,445	47,576	276,295	2,134,804	506,269
	528	2,088	274,434	11,963	3,580	7,790	617,061	45,855	7,948	73,135	283,605	40,806
	832	1,946	220,624	13,793	3,311	7,260	608,676	40,997	9,109	123,594	439,428	86,838
	376	976	152,121	9,928	4,289	9,529	736,230	53,659	11,490	69,453	541,659	74,171
	544	1,323	330,635	14,833	2,770	6,357	607,251	42,097	13,417	67,014	607,063	72,881
	839	2,094	335,935	19,428	4,456	9,930	799,724	64,663	16,007	91,571	784,948	63,236
	838	1,931	247,821	17,471	4,826	11,172	827,994	56,577	16,756	86,537	948,269	53,983
	883	2,162	274,956	14,438	6,049	13,061	983,690	67,169	18,393	101,686	874,258	4,409
	949	2,193	353,945	16,761	7,152	15,528	964,919	74,687	21,942	116,465	1,271,882	[1]66,438
	1,325	3,373	366,603	26,108	9,271	22,309	1,258,562	67,934	29,176	172,819	1,680,446	[1]273,223
	2,152	5,150	463,770	22,799	13,519	30,598	1,615,614	100,802	33,690	206,628	1,914,235	[1]405,673
	3,221	7,345	542,824	20,924	21,299	46,987	2,145,193	111,114	30,720	180,166	1,549,481	[1]521,642
	4,680	13,009	519,019	18,341	30,446	66,799	1,558,476	67,118	40,471	232,201	855,930	696,528
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,379	19,800	52,105	23,660
	Finance, insurance, and real estate--Continued											
	Finance								Real estate			
	Total				Holding and investment companies				Total			
Total	85,502	1,001,623	2,715,706	257,993	77,716	935,181	477,873	[1]157,720	258,412	1,073,109	13,393,399	[1]986,322
own	9,256	97,724	387,190	79,256	8,550	91,840	291,386	35,355	22,493	71,369	488,316	19,190
nd prior	369	5,462	426,423	56,003	(*)	(*)	(*)	(*)	895	14,425	25,383	215
9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	905	3,277	25,926	4,470
9	1,048	7,188	374,036	80,578	971	6,106	1,087	5,342	3,448	10,032	98,178	27,199
9	3,355	34,729	334,609	43,513	2,893	32,026	9,406	39,505	11,808	34,404	388,667	107,940
9	10,834	136,811	409,916	131,976	9,812	126,131	9,900	90,253	34,315	132,502	1,502,046	304,531
	2,351	49,421	16,740	5,633	2,189	48,586	2,566	3,798	5,500	23,457	258,736	32,869
	2,906	90,223	17,320	33,706	2,671	89,063	5,081	26,902	6,051	32,968	408,669	48,224
	2,743	33,415	22,042	20,828	2,505	32,260	669	15,164	8,553	35,579	508,751	48,355
	2,987	28,711	24,427	15,315	2,783	28,114	3,787	7,689	10,192	37,791	573,074	55,005
	3,474	45,953	26,810	23,922	3,353	45,517	1,165	14,702	12,199	44,671	736,280	31,206
	3,309	35,190	21,964	14,045	3,047	33,756	2,308	9,516	13,019	50,358	892,197	23,699
	4,620	47,576	26,054	4,255	4,445	45,545	3,522	5,461	13,310	52,974	822,106	[1]6,517
	4,784	46,090	41,269	8,424	4,434	44,654	5,452	[1]4,140	16,742	69,540	1,206,849	[1]83,440
	7,831	80,720	75,468	[1]10,981	7,530	78,574	40,083	[1]14,888	21,024	88,376	1,530,264	[1]267,659
	8,951	94,597	47,312	[1]61,239	8,725	93,409	12,421	[1]73,487	23,751	109,591	1,816,006	[1]358,986
	6,656	58,972	115,154	[1]86,138	6,026	55,336	75,441	[1]88,807	23,301	118,711	1,379,113	[1]446,358
	8,533	87,122	82,566	[1]183,895	7,188	77,420	9,140	[1]234,160	30,764	142,285	726,141	[1]524,723
	1,237	19,001	45,408	25,202	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)

Table 3.7--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

Year of organization	Number of--		Business receipts	Net profit (less loss)	Number of--		Business receipts	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners		
	Finance, insurance, and real estate--Continued							
	Real estate--Continued				Services			
	Operators, except developers, and lessors of buildings							
Total	208,976	876,541	10,525,625	[1]1,083,970	172,269	508,812	19,571,373	6,403,931
Not shown	16,863	54,166	376,120	[1]1,938	14,075	41,696	1,134,969	435,500
1919 and prior	684	13,354	21,358	[1]340	712	8,711	754,599	285,536
1920-29	795	2,847	20,044	2,189	393	2,553	271,253	99,866
1930-39	2,968	8,875	67,632	21,609	2,029	9,615	519,528	219,204
1940-49	9,687	28,357	333,133	92,383	7,894	27,424	1,873,955	656,650
1950-59	28,226	112,807	1,276,014	250,276	23,709	74,318	4,446,987	1,690,792
1960	4,523	19,429	220,011	27,437	3,821	11,749	476,203	181,336
1961	4,977	28,504	361,118	37,087	4,327	11,582	536,260	184,655
1962	6,994	29,942	456,597	31,553	4,376	12,118	553,981	195,407
1963	8,343	29,945	521,773	39,948	5,596	15,642	793,700	258,847
1964	10,081	37,041	613,498	25,637	6,272	18,671	686,318	247,303
1965	10,902	40,845	771,157	7,502	7,221	20,964	861,236	293,775
1966	11,082	41,311	696,274	[1]14,121	5,887	17,528	744,757	225,227
1967	13,132	56,548	1,019,228	[1]99,177	9,122	25,696	845,429	240,965
1968	17,449	73,100	1,168,550	[1]61,833	12,665	34,264	1,248,626	337,926
1969	19,122	88,643	1,228,951	[1]349,444	15,293	41,594	1,394,212	333,410
1970	18,717	93,377	902,993	[1]422,576	20,349	54,949	1,361,755	316,072
1971	24,343	116,780	466,761	[1]467,935	28,280	76,465	1,052,533	197,653
1972[2]	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.
[2]Represents part-year returns with accounting periods ending January-June 1972.
NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 3.8--RECEIPTS AND NET PROFIT, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

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

th accounting period ended	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)	Number of partnerships	Business receipts	Net profit (less loss)
	All industrial divisions			Agriculture, forestry, and fishery			Mining			Contract construction		
All returns, total	958,912	96,277,784	9,146,110	121,318	7,639,041	528,570	13,414	1,292,351	[1]869,720	53,047	8,338,018	855,788
returns, total	833,724	91,241,942	9,879,649	114,947	7,368,608	644,499	11,970	1,235,268	[1]498,390	42,583	7,722,641	773,447
ndar year returns	792,902	77,041,462	7,708,042	111,668	6,622,340	590,900	11,518	1,049,528	[1]518,652	41,098	6,982,620	721,190
alendar year returns, total	40,822	14,200,480	2,171,607	3,279	746,268	53,599	452	185,740	20,262	1,485	740,021	52,257
ly 1971	2,483	788,178	98,083	213	54,665	7,325	76	40,637	10,443	84	24,723	906
gust 1971	3,148	962,320	160,446	201	60,888	6,119	85	25,179	2,270	44	59,111	5,006
ptember 1971	5,187	1,914,714	299,317	182	72,625	1,625				183	105,815	3,609
tober 1971	3,318	786,482	153,324	348	61,505	2,370	144	11,071	[1]1,850	68	25,109	4,370
vember 1971	2,203	503,469	59,360							26	27,611	1,829
nuary 1972	4,822	1,946,664	304,253	518	61,955	1,799				183	75,338	3,992
bruary 1972	3,062	963,204	164,704	477	136,431	10,183	78	51,446	2,755	129	60,607	5,309
rch 1972	4,476	1,716,179	253,315	518	106,763	9,355				276	154,354	11,964
ril 1972	2,690	848,701	139,597	211	43,819	3,456	28	29,437	5,918	32	42,383	3,123
y 1972	2,996	993,589	152,619	611	147,617	11,367				155	78,982	4,981
ne 1972	6,437	2,776,980	386,589				41	27,970	726	305	85,988	7,168
ear returns, total	125,188	5,035,842	[1]733,539	6,371	270,433	[1]115,929	1,444	57,083	[1]371,330	10,464	615,377	82,341
mber 1971	94,482	3,107,995	[1]959,998	5,057	197,574	[1]121,089	1,148	35,086	[1]361,105	7,963	356,001	49,880
-November 1971	14,325	1,065,364	98,387	702	45,144	1,450	188	15,243	[1]5,631	1,106	141,726	11,377
ary-June 1972	16,381	862,483	128,072	612	27,715	3,710	108	6,754	[1]4,594	1,395	117,650	21,084
	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
All returns, total	27,214	5,330,608	333,351	14,854	1,353,607	138,549	195,358	35,343,481	2,189,261	28,497	11,027,515	536,214
returns, total	23,522	5,064,328	336,972	12,151	1,270,011	141,274	158,399	33,272,117	2,128,157	23,835	10,535,931	523,662
ndar year returns	21,854	3,791,558	247,469	11,613	1,120,893	122,144	147,968	27,961,281	1,832,431	21,410	7,923,706	411,198
alendar year returns, total	1,668	1,272,770	89,503	538	149,118	19,130	10,431	5,310,836	295,726	2,425	2,612,225	112,464
ly 1971	123	83,415	4,414				692	377,965	15,146	201	241,948	5,977
gust 1971	215	83,451	9,031				597	323,053	15,050	174	213,100	7,681
ptember 1971	285	129,410	11,556	141	23,734	2,640	1,046	471,938	23,045	283	259,721	6,002
tober 1971	96	86,626	3,420				705	268,409	16,786	87	101,020	4,170
vember 1971	73	53,652	3,521				496	193,110	10,680	143	82,020	3,065
nuary 1972	231	196,990	13,434				1,580	932,076	55,705	166	424,086	20,598
bruary 1972	61	68,028	4,734	74	52,941	1,799	906	386,731	30,280	187	166,206	6,205
rch 1972	200	161,487	15,627				1,239	662,503	42,472	365	331,447	22,430
ril 1972	59	45,133	4,560	63	23,901	3,685	677	320,821	20,168	190	206,839	8,690
y 1972	177	75,620	6,249	260	48,542	11,006	636	316,616	24,228	172	141,862	8,536
ne 1972	148	288,958	12,957				1,857	1,057,614	42,166	457	443,976	19,110
ear returns, total	3,692	266,280	[1]3,621	2,703	83,596	[1]2,725	36,959	2,071,364	61,104	4,662	491,584	12,552
mber 1971	2,827	125,955	[1]7,836	2,230	65,510	[1]5,180	26,641	1,203,288	28,173	3,154	236,420	3,512
-November 1971	393	73,577	2,288	267	14,497	1,252	4,813	480,019	17,211	775	146,110	3,847
ary-June 1972	472	66,748	1,927	206	3,589	1,203	5,505	388,057	15,720	733	109,054	5,193
	Wholesale and retail trade--Continued			Finance, insurance, and real estate			Services					
	Retail trade											
All returns, total	166,169	24,270,062	1,648,311	353,327	17,108,898	[1]463,456	172,269	19,571,373	6,403,931			
l returns, total	133,962	22,691,138	1,599,727	317,058	16,319,147	90,041	146,403	18,729,897	6,230,355			
ndar year returns	125,961	19,996,234	1,417,210	302,700	14,442,426	[1]340,742	137,956	14,843,267	5,023,317			
alendar year returns, total	8,001	2,694,904	182,517	14,358	1,876,721	430,783	8,447	3,886,630	1,207,038			
ly 1971	489	134,766	8,804	985	69,210	16,622	294	130,888	42,296			
gust 1971	422	109,305	7,356	1,254	122,483	46,503	788	300,201	77,478			
ptember 1971	763	212,217	17,043	2,094	365,054	47,818	1,237	749,697	209,354			
tober 1971	617	166,146	12,506	1,437	138,874	68,982	691	209,245	57,560			
vember 1971	353	111,090	7,615	1,150	133,609	22,041	238	69,794	22,665			
nuary 1972	1,414	507,990	35,107	1,455	153,629	37,609	750	501,812	188,849			
bruary 1972	719	220,525	24,075	857	93,925	26,803	562	188,591	87,200			
rch 1972	874	331,056	20,042	1,224	144,141	27,988	988	417,870	143,752			
ril 1972	486	113,417	11,221	1,015	139,715	27,667	615	213,033	72,776			
y 1972	464	174,754	15,692	962	165,538	33,058	797	315,071	78,909			
ne 1972	1,400	613,638	23,056	1,925	350,543	75,692	1,487	790,428	226,199			
year returns, total	32,207	1,578,924	48,584	36,269	789,751	[1]553,497	25,866	841,476	173,576			
mber 1971	23,443	966,664	24,661	28,849	581,880	[1]590,114	18,708	526,559	51,508			
-November 1971	3,992	333,257	13,396	2,897	83,596	[1]8,053	3,783	206,631	78,525			
ary-June 1972	4,772	279,003	10,527	4,523	124,275	44,670	3,375	108,286	43,543			

ss exceeds profit.

E: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 4

Small Business Corporations

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Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

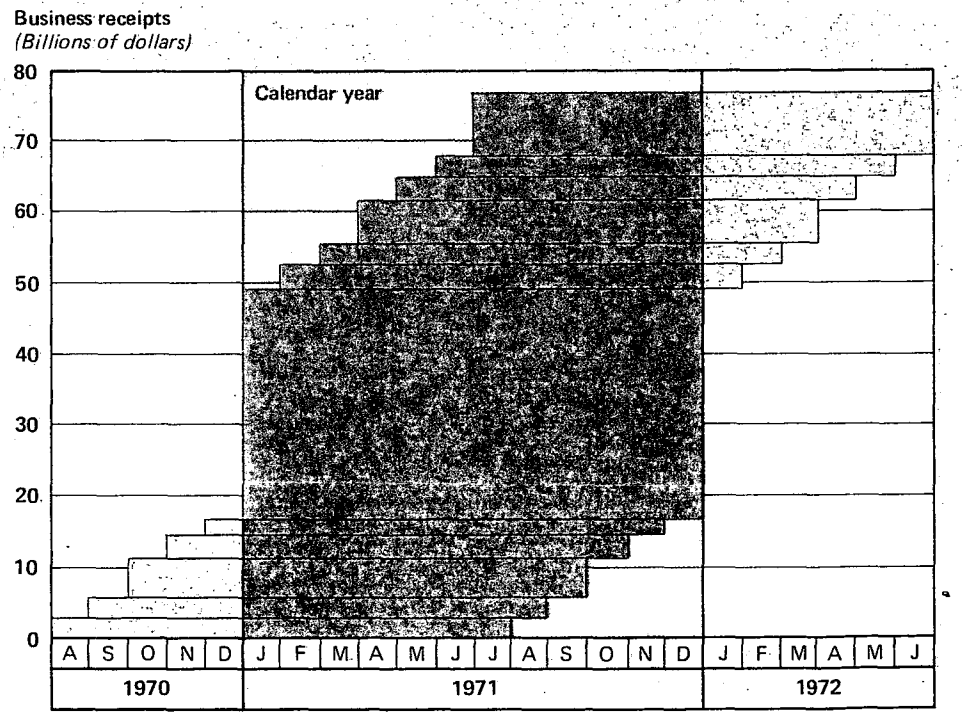
The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not

Chart 4A

Full-year
Small Business
Corporation Returns

Business receipts by accounting periods

The accounting years in this report ended from July 1971 through June 1972 – but most of the receipts were attributable to calendar year 1971.



Source: Table 4.4

be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains.

Accounting Periods

Chart 4A shows the distribution of the business receipts of full-year Small Business Corporations by accounting period. The chart is drawn as though receipts were evenly distributed throughout the accounting period; the actual timing of the receipts is not reported on tax returns.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES

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

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing	
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	262,066	12,040	2,322	119	280	1,228	695	27,556	28,606	2,213
Total receipts	79,788,892	2,332,672	631,861	4,573	164,764	243,095	219,429	10,315,985	11,739,210	2,017,122
Business receipts	78,081,121	2,198,153	604,455	4,104	163,867	233,074	203,410	10,194,218	11,621,374	1,996,917
Dividends, domestic corporations	10,153	1,420	441	79	3	79	280	697	1,707	236
Dividends, foreign corporations	194	5	4	4	-	-	-	2	88	40
Interest on Government obligations:										
United States	8,041	413	60	-	27	9	24	932	1,377	222
State and local	4,300	39	16	-	-	-	16	545	693	33
Other interest	150,646	7,697	1,793	22	140	541	1,090	13,393	15,852	2,993
Rents	217,542	11,427	4,093	-	159	1,962	1,972	28,289	16,563	3,854
Royalties	9,828	1,022	1,993	7	4	1,662	320	93	4,253	81
Net short-term capital gain reduced by net long-term capital loss	6,550	1,023	12	-	-	12	-	283	69	25
Net long-term capital gain reduced by net short-term capital loss	232,393	42,133	5,242	-	40	1,475	3,727	11,310	31,430	4,073
Net gain, noncapital assets	398,395	6,903	3,678	-	22	1,187	2,469	10,626	8,525	2,705
Other receipts	669,729	62,437	10,074	357	502	3,094	6,121	55,597	37,279	5,943
Total deductions	77,624,000	2,311,472	604,864	7,140	157,313	239,528	200,883	10,017,831	11,340,623	1,951,631
Cost of sales and operations	55,575,110	1,591,690	351,647	2,485	109,645	128,102	111,415	8,048,815	8,354,563	1,605,239
Compensation of officers	4,094,782	83,176	26,441	344	3,008	14,502	8,587	518,339	704,426	52,966
Repairs	469,728	56,459	20,537	13	4,647	4,736	11,141	52,737	66,642	15,183
Bad debts	193,619	2,030	2,387	-	13	1,407	967	16,323	25,378	2,688
Rents	1,392,524	59,643	11,349	105	2,436	2,917	5,891	55,145	158,465	15,374
Taxes	1,689,567	55,620	18,869	603	3,856	6,560	7,850	206,301	287,044	36,232
Interest	779,299	80,201	9,146	83	1,212	3,949	3,902	70,950	83,218	11,498
Contributions	23,388	506	427	-	63	34	330	3,137	4,286	482
Amortization	9,248	190	20	5	-	15	-	335	2,650	441
Depreciation	1,483,938	125,582	38,871	559	8,335	14,718	15,259	170,512	235,897	36,022
Depletion	19,370	387	12,828	277	2,963	5,432	4,156	445	3,533	692
Advertising	593,672	6,658	888	-	43	501	344	24,860	64,812	13,481
Pension, profit-sharing, stock bonus, annuity plans	236,664	2,069	1,699	-	266	808	625	37,828	48,328	4,902
Employee benefit programs	168,935	1,590	2,483	-	638	390	1,455	25,948	49,726	3,381
Net loss, noncapital assets	39,827	3,282	2,107	1,429	20	560	98	2,280	4,094	315
Other deductions	10,854,329	242,389	105,165	1,237	20,168	54,897	28,863	783,876	1,247,561	152,715
Total receipts less total deductions	2,164,892	21,200	26,997	[1]2,567	7,451	3,567	18,546	298,154	398,587	65,491
Net income (less deficit)	2,160,592	21,161	26,981	[1]2,567	7,451	3,567	18,530	297,609	397,894	65,458
Net income	3,367,624	139,673	52,140	251	9,878	21,701	20,310	410,647	573,961	75,917
Deficit	1,207,032	118,512	25,159	2,818	2,427	18,134	1,780	113,038	176,067	10,459
Income tax	1,788	405	7	-	-	-	7	82	50	10
Distributions to stockholders in cash and property except own stock	1,294,221	42,121	20,857	-	6,266	6,663	7,928	141,840	230,429	31,043
RETURNS WITH NET INCOME										
Number of returns	162,546	6,250	1,236	1	130	656	448	17,581	18,409	1,457
Total receipts	64,960,752	1,670,993	513,597	2,698	124,171	194,189	192,539	8,354,738	9,875,995	1,744,194
Business receipts	63,586,432	1,569,391	491,338	2,584	123,294	186,898	178,562	8,256,050	9,781,474	1,726,435
Dividends, domestic corporations	9,013	1,168	441	79	3	79	280	663	1,551	193
Dividends, foreign corporations	155	-	4	4	-	-	-	2	70	40
Interest on Government obligations:										
United States	7,533	304	60	-	27	9	24	913	1,326	196
State and local	3,616	39	16	-	-	-	16	511	589	32
Other interest	120,689	5,887	1,550	22	140	347	1,041	10,933	14,163	2,842
Rents	156,288	8,467	3,408	-	159	1,430	1,819	22,374	14,271	3,309
Royalties	3,433	323	636	7	4	553	72	93	997	81
Net short-term capital gain reduced by net long-term capital loss	5,123	992	-	-	-	-	-	116	62	25
Net long-term capital gain reduced by net short-term capital loss	206,541	34,342	4,659	-	40	1,057	3,562	10,303	26,384	4,036
Net gain, noncapital assets	326,533	3,387	3,544	-	22	1,119	2,403	6,933	6,242	2,529
Other receipts	535,396	46,693	7,941	2	482	2,697	4,760	45,847	28,866	4,476
Total deductions	61,589,512	1,531,281	461,441	2,447	114,293	172,488	172,213	7,943,580	9,301,445	1,668,245
Cost of sales and operations	45,250,602	1,105,257	288,069	1,245	85,317	105,224	96,283	6,443,683	6,960,042	1,387,313
Compensation of officers	3,229,358	60,555	20,605	59	2,221	11,439	6,886	400,347	561,537	42,509
Repairs	338,896	35,363	14,806	-	2,075	3,897	8,834	39,213	52,636	12,747
Bad debts	124,157	1,132	1,765	-	13	926	826	10,528	19,681	2,191
Rents	982,284	41,410	9,817	1	2,076	2,392	5,348	39,478	111,617	11,492
Taxes	1,268,329	36,653	15,378	446	2,653	5,286	6,993	161,861	234,214	30,392
Interest	461,838	37,516	6,143	5	937	2,377	2,824	46,209	55,876	7,604
Contributions	22,758	436	427	-	63	34	330	3,046	4,236	482
Amortization	3,883	65	4	-	-	4	-	187	556	141
Depreciation	1,004,801	67,233	29,149	148	5,270	11,136	12,595	130,124	178,568	29,481
Depletion	15,482	361	9,889	277	2,963	2,539	4,110	341	2,959	692
Advertising	436,783	5,462	674	-	38	323	313	18,299	50,451	12,010
Pension, profit-sharing, stock bonus, annuity plans	213,083	1,299	1,666	-	252	808	606	34,357	43,570	4,498
Employee benefit programs	130,127	957	2,146	-	635	390	1,121	21,749	38,536	2,800
Net loss, noncapital assets	7,501	533	122	-	20	4	98	563	729	108
Other deductions	8,099,630	137,049	60,781	266	9,760	25,709	25,046	593,595	986,237	123,785
Total receipts less total deductions	3,371,240	139,712	52,156	251	9,878	21,701	20,326	411,158	574,550	75,949
Net income	3,367,624	139,673	52,140	251	9,878	21,701	20,310	410,647	573,961	75,917
Income tax	1,788	405	7	-	-	-	7	82	50	10
Distributions to stockholders in cash and property except own stock	1,252,401	37,047	20,060	-	6,266	5,870	7,924	136,761	228,161	30,706

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

	Manufacturing—Continued									
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	2	906	3,037	1,895	969	263	4,504	1,057	100	544
Total receipts	9,272	458,683	1,758,506	890,794	498,584	163,483	1,036,069	356,781	136,333	286,216
Business receipts	9,142	454,967	1,753,053	871,378	496,292	160,379	1,027,401	351,496	133,640	284,460
Dividends, domestic corporations	-	70	227	159	8	55	144	173	17	30
Dividends, foreign corporations	-	-	-	4	16	-	9	-	-	7
Interest on Government obligations:										
United States	14	77	107	154	62	59	28	97	6	10
State and local	28	31	27	16	12	123	116	33	-	62
Other interest	14	756	1,093	1,540	371	352	1,197	416	243	174
Rents	20	1,009	755	901	267	121	1,252	694	144	270
Royalties	-	56	12	30	31	30	593	260	26	56
Net short-term capital gain reduced by net long-term capital loss	-	-	-	7	-	1	5	-	-	14
Net long-term capital gain reduced by net short-term capital loss	49	1,142	483	11,087	117	2,035	1,686	230	543	330
Net gain, noncapital assets	-	249	246	1,017	47	23	556	47	69	339
Other receipts	5	326	2,503	4,501	1,361	305	3,082	3,335	1,645	464
Total deductions	8,074	440,666	1,712,216	848,701	482,140	155,886	1,014,579	342,788	125,042	279,160
Cost of sales and operations	5,587	335,806	1,323,223	640,215	350,918	109,853	639,653	248,545	93,300	198,608
Compensation of officers	241	27,176	87,562	37,706	30,943	10,869	102,039	14,925	4,892	18,483
Repairs	21	1,224	3,942	11,196	1,884	731	6,189	1,532	1,544	1,378
Bad debts	4	1,473	2,557	2,205	1,024	432	3,117	1,500	139	1,016
Rents	8	7,609	25,745	10,753	8,073	2,170	20,316	4,840	513	4,070
Taxes	1,181	11,105	44,190	22,650	13,067	3,750	28,723	5,997	2,099	7,190
Interest	-	3,776	8,012	9,957	2,400	1,058	9k796	2,319	376	3,112
Contributions	20	146	685	172	378	83	622	144	58	109
Amortization	-	31	50	104	19	-	218	133	9	303
Depreciation	47	10,047	10,937	29,589	6,327	3,319	29,711	6,968	3,218	6,569
Depletion	-	-	1	1,744	-	-	24	-	106	130
Advertising	152	1,217	5,494	1,099	3,862	166	10,556	4,180	725	755
Pension, profit-sharing, stock bonus, annuity plans	-	1,953	7,324	2,558	1,603	601	4,577	981	725	1,029
Employee benefit programs	23	1,919	13,097	1,326	2,530	667	4,664	475	82	946
Net loss, noncapital assets	-	8	306	394	5	2,073	244	1	22	-
Other deductions	790	37,176	179,091	77,033	59,107	20,114	154,130	50,248	17,234	35,462
Total receipts less total deductions	1,198	18,017	46,290	42,093	16,444	7,597	21,490	13,993	11,291	7,056
Net income (less deficit)	1,170	17,986	46,263	42,077	16,432	7,474	21,374	13,960	11,291	6,994
Net income	1,170	21,249	54,470	48,005	23,319	8,642	60,226	21,921	11,435	12,475
Deficit	-	3,263	8,207	5,928	6,887	1,168	38,852	7,961	144	5,481
Income tax	-	30	-	10	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	956	8,168	18,565	18,042	9,205	1,584	19,927	8,965	3,749	5,660
RETURNS WITH NET INCOME										
Number of returns	2	674	2,002	1,271	608	209	2,795	642	(*)	366
Total receipts	9,272	384,033	1,506,658	722,041	431,518	155,372	818,163	305,756	(*)	253,392
Business receipts	9,142	380,488	1,501,918	704,638	429,586	153,909	812,896	301,435	(*)	251,893
Dividends, domestic corporations	-	70	206	129	8	55	131	173	(*)	30
Dividends, foreign corporations	-	-	-	4	12	-	6	-	-	7
Interest on Government obligations:										
United States	14	64	107	153	62	59	28	97	(*)	10
State and local	28	31	27	16	12	120	113	33	-	62
Other interest	14	756	1,091	1,378	355	337	781	377	(*)	167
Rents	20	1,000	712	728	266	99	926	603	(*)	270
Royalties	-	56	12	22	26	30	404	65	(*)	56
Net short-term capital gain reduced by net long-term capital loss	-	-	-	7	-	1	5	-	-	14
Net long-term capital gain reduced by net short-term capital loss	49	1,078	343	10,196	117	473	865	230	(*)	330
Net gain, noncapital assets	-	185	112	880	38	23	556	47	(*)	109
Other receipts	5	305	2,130	3,890	1,036	266	1,452	2,696	(*)	444
Total deductions	8,074	362,753	1,452,161	674,020	408,187	146,610	757,824	283,802	(*)	240,855
Cost of sales and operations	5,587	276,698	1,133,470	520,427	300,171	105,389	482,675	210,188	(*)	172,784
Compensation of officers	241	23,211	69,107	26,857	26,272	10,298	79,196	13,510	(*)	16,542
Repairs	21	1,025	3,052	7,491	1,614	705	4,339	1,339	(*)	1,133
Bad debts	4	1,029	2,212	2,118	910	422	2,080	1,146	(*)	514
Rents	8	5,914	18,281	6,303	5,616	1,821	14,033	3,237	(*)	3,067
Taxes	1,181	9,003	35,089	18,348	11,314	3,513	22,039	5,015	(*)	6,642
Interest	-	2,968	6,438	6,616	1,937	851	6,235	1,715	(*)	2,221
Contributions	20	146	685	171	378	83	574	144	(*)	109
Amortization	-	30	42	89	12	-	44	81	(*)	4
Depreciation	47	7,855	8,779	21,358	5,072	3,145	22,334	5,291	(*)	5,528
Depletion	-	-	1	1,191	-	-	24	-	(*)	130
Advertising	152	1,127	4,630	1,017	3,333	133	6,288	3,058	(*)	579
Pension, profit-sharing, stock bonus, annuity plans	-	1,692	6,581	2,214	1,447	601	3,775	981	(*)	1,001
Employee benefit programs	23	1,229	9,851	1,060	2,238	648	3,416	370	(*)	928
Net loss, noncapital assets	-	8	72	126	5	4	59	1	(*)	-
Other deductions	790	30,818	153,871	58,634	47,868	18,997	110,713	37,726	(*)	29,673
Total receipts less total deductions	1,198	21,280	54,497	48,021	23,331	8,762	60,339	21,954	(*)	12,537
Net income	1,170	21,249	54,470	48,005	23,319	8,642	60,226	21,921	(*)	12,475
Income tax	-	30	-	10	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	956	8,155	18,565	17,965	9,003	1,584	19,542	8,965	(*)	5,660

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Manufacturing—Continued									
	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	462	1,381	468	2,453	3,932	1,031	283	545	814	1,745
Total receipts	217,858	432,951	189,573	1,174,532	812,384	334,981	135,911	144,305	141,711	543,161
Business receipts	216,459	425,810	187,567	1,160,048	802,384	330,472	135,433	143,416	141,392	539,268
Dividends, domestic corporations	45	38	2	324	47	27	47	-	-	58
Dividends, foreign corporations	-	10	-	2	-	-	-	-	-	-
Interest on Government obligations:										
United States	26	182	20	181	16	42	-	-	3	71
State and local	27	69	40	18	10	2	-	-	-	46
Other interest	348	945	677	1,647	1,825	257	125	111	186	582
Rents	130	1,286	557	1,002	1,825	663	15	323	56	1,419
Royalties	-	23	-	56	22	2,870	84	2	1	20
Net short-term capital gain reduced by net long-term capital loss	-	2	-	9	1	-	-	4	-	1
Net long-term capital gain reduced by net short-term capital loss	3	2,056	19	5,372	1,536	30	-	15	26	598
Net gain, noncapital assets	14	521	9	431	1,920	4	16	238	-	74
Other receipts	806	2,009	682	5,442	2,798	614	191	196	47	1,024
Total deductions	210,956	409,419	177,747	1,109,902	802,481	324,431	133,977	146,201	137,350	527,276
Cost of sales and operations	152,723	287,812	125,651	809,587	522,357	235,641	105,196	107,773	94,519	362,357
Compensation of officers	16,909	28,069	14,155	71,906	91,181	22,077	3,527	7,959	14,243	46,598
Repairs	362	5,434	2,373	5,090	4,019	1,239	530	761	482	1,528
Bad debts	219	1,796	385	1,484	2,027	608	79	376	636	1,613
Rents	2,053	3,910	3,089	13,133	13,688	4,695	1,486	3,279	2,879	10,782
Taxes	5,881	12,329	5,209	30,345	24,657	9,503	2,513	3,618	3,209	13,596
Interest	1,671	3,830	1,273	7,047	8,840	1,416	1,381	2,128	489	2,839
Contributions	105	187	69	363	237	77	33	15	15	286
Amortization	5	16	18	119	56	632	4	118	354	20
Depreciation	2,385	17,026	5,405	22,349	27,086	4,955	1,633	3,361	1,920	7,023
Depletion	-	821	-	1	14	-	-	-	-	-
Advertising	625	1,590	358	4,671	4,022	3,266	670	931	1,086	5,906
Pension, profit-sharing, stock bonus, annuity plans	1,350	1,029	1,070	8,356	3,392	1,720	869	178	851	3,260
Employee benefit programs	1,536	1,128	1,348	6,677	5,081	2,120	1,033	250	143	1,300
Net loss, noncapital assets	-	61	13	65	430	1	1	-	-	155
Other deductions	25,132	44,381	17,331	128,709	95,394	36,481	15,022	15,454	16,524	70,013
Total receipts less total deductions	6,902	23,532	11,826	64,630	9,903	10,550	1,934	[1]1,896	4,361	15,885
Net income (less deficit)	6,875	23,463	11,786	64,612	9,893	10,548	1,934	[1]1,896	4,361	15,839
Net income	8,688	29,313	14,050	76,856	43,340	19,239	5,096	9,453	8,089	21,008
Deficit	1,813	5,850	2,264	12,244	33,447	8,691	3,162	11,349	3,728	5,169
Income tax	-	-	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	3,273	10,108	9,101	43,960	15,936	7,515	519	3,539	3,497	7,117
RETURNS WITH NET INCOME										
Number of returns	380	902	350	1,530	2,492	548	(*)	240	591	1,175
Total receipts	192,280	398,197	176,041	947,895	627,169	270,451	(*)	96,304	132,286	465,605
Business receipts	191,000	391,606	174,691	934,068	621,717	269,335	(*)	96,105	132,016	462,341
Dividends, domestic corporations	45	21	2	294	45	27	(*)	-	-	58
Dividends, foreign corporations	-	-	-	1	-	-	-	-	-	-
Interest on Government obligations:										
United States	26	179	20	174	16	41	-	-	3	71
State and local	27	9	5	18	10	-	-	-	-	46
Other interest	348	836	648	1,386	1,596	214	(*)	61	144	511
Rents	11	1,245	382	979	1,554	525	(*)	37	56	1,397
Royalties	-	23	-	55	21	22	(*)	2	1	11
Net short-term capital gain reduced by net long-term capital loss	-	2	-	6	1	-	-	-	-	1
Net long-term capital gain reduced by net short-term capital loss	3	1,916	17	5,287	278	30	-	-	26	567
Net gain, noncapital assets	14	505	6	418	661	-	(*)	-	-	74
Other receipts	806	1,855	270	5,209	1,270	257	(*)	99	40	528
Total deductions	183,565	368,875	161,986	871,021	583,819	251,212	(*)	86,851	124,197	444,551
Cost of sales and operations	134,397	263,851	117,577	638,377	391,557	187,996	(*)	66,553	88,734	304,974
Compensation of officers	14,888	23,762	12,137	55,468	68,318	15,027	(*)	5,069	11,472	40,580
Repairs	280	4,739	2,114	3,534	3,379	1,110	(*)	354	443	1,319
Bad debts	219	1,663	365	1,055	1,689	355	(*)	137	150	1,237
Rents	1,242	3,622	2,340	8,471	8,718	2,975	(*)	1,721	2,592	8,510
Taxes	5,068	10,953	4,745	24,295	17,301	8,392	(*)	2,432	2,884	11,645
Interest	752	2,791	694	4,663	5,576	791	(*)	416	403	1,833
Contributions	105	187	69	363	236	77	(*)	15	15	286
Amortization	3	3	18	6	30	6	(*)	5	16	13
Depreciation	1,841	14,428	3,885	15,211	18,898	2,978	(*)	1,492	1,427	5,341
Depletion	-	800	-	1	14	-	-	-	-	-
Advertising	455	1,369	298	3,636	3,118	2,353	(*)	427	858	4,239
Pension, profit-sharing, stock bonus, annuity plans	1,350	1,027	1,043	6,967	3,120	1,606	(*)	178	841	3,054
Employee benefit programs	1,508	925	1,144	5,490	2,742	1,732	(*)	248	102	967
Net loss, noncapital assets	-	13	13	64	235	1	(*)	-	-	1
Other deductions	21,457	38,742	15,544	103,420	58,888	25,813	(*)	7,804	14,260	60,552
Total receipts less total deductions	8,715	29,322	14,055	76,874	43,350	19,239	(*)	9,453	8,089	21,054
Net income	8,688	29,313	14,050	76,856	43,340	19,239	(*)	9,453	8,089	21,008
Income tax	-	-	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	3,273	9,367	9,101	43,773	15,650	7,515	(*)	3,539	3,497	7,077

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
						Wholesale trade			
	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	11,673	9,330	1,312	1,030	96,659	26,322	3,185	4,222	18,915
Total receipts	2,221,588	1,900,419	203,717	117,452	43,070,043	16,752,231	3,524,333	1,592,474	11,635,424
Business receipts	2,185,961	1,871,651	198,624	115,686	42,553,887	16,529,678	3,503,777	1,561,890	11,464,011
Dividends, domestic corporations	547	515	31	1	3,432	1,643	402	145	1,096
Dividends, foreign corporations	12	12	-	-	81	42	3	-	39
Interest on Government obligations:									
United States	906	604	302	-	2,373	1,004	47	171	786
State and local	157	108	49	-	857	506	81	25	400
Other interest	3,632	2,246	1,099	287	43,838	14,424	1,090	2,481	10,853
Rents	6,925	5,580	617	728	72,566	25,110	2,819	2,741	19,550
Royalties	203	203	-	-	665	438	107	-	331
Net short-term capital gain reduced by net long-term capital loss	8	8	-	-	1,816	629	47	-	582
Net long-term capital gain reduced by net short-term capital loss	8,838	5,964	2,278	596	37,583	17,333	864	995	15,474
Net gain, noncapital assets	2,945	2,554	363	28	17,773	5,189	385	804	4,000
Other receipts	11,454	10,974	354	126	335,172	156,235	14,711	23,222	118,302
Total deductions	2,148,806	1,838,407	200,363	110,036	42,112,519	16,317,916	3,467,391	1,535,777	11,314,748
Cost of sales and operations	1,310,733	1,154,104	98,321	58,308	31,767,671	13,051,515	2,953,843	1,122,698	8,974,974
Compensation of officers	141,886	115,906	14,243	11,737	1,550,611	571,379	71,457	90,273	409,649
Repairs	840	633	126	81	160,807	48,252	12,792	4,496	30,964
Bad debts	4,483	2,712	1,653	118	100,119	37,421	3,246	4,494	29,681
Rents	70,667	62,075	5,222	3,370	646,183	133,787	15,123	17,681	100,983
Taxes	103,308	87,792	9,955	5,561	662,636	224,262	26,866	21,131	176,265
Interest	33,439	23,193	7,697	2,549	236,125	70,988	8,603	9,703	52,682
Contributions	897	648	203	46	9,473	3,848	589	495	2,764
Amortization	1,063	271	652	140	2,216	290	22	63	205
Depreciation	131,265	102,397	19,523	9,345	407,059	127,330	23,000	14,912	89,418
Depletion	174	174	-	-	1,672	929	-	155	774
Advertising	11,216	8,665	1,086	1,465	338,602	49,936	4,826	5,050	40,060
Pension, profit-sharing, stock bonus, annuity plans	10,672	10,071	502	99	66,769	36,724	5,667	6,573	24,484
Employee benefit programs	8,267	7,643	363	261	48,620	19,541	4,303	1,893	13,345
Net loss, noncapital assets	1,891	1,812	78	1	11,141	2,238	954	56	1,228
Other deductions	318,005	260,311	40,739	16,955	6,102,815	1,939,476	336,100	236,104	1,367,272
Total receipts less total deductions	72,782	62,012	3,354	7,416	957,524	434,315	56,942	56,697	320,676
Net income (less deficit)	72,625	61,904	3,305	7,416	956,667	433,809	56,861	56,672	320,276
Net income	139,669	103,932	26,296	9,441	1,264,519	525,164	68,265	70,922	385,977
Deficit	67,044	42,028	22,991	2,025	307,852	91,355	11,404	14,250	65,701
Income tax	12	12	-	-	107	40	-	-	40
Distributions to stockholders in cash and property except own stock	57,127	37,303	17,707	2,117	467,809	204,308	30,166	33,201	140,941
RETURNS WITH NET INCOME									
Number of returns	6,625	5,361	665	599	64,279	18,548	2,223	3,071	13,254
Total receipts	1,577,842	1,362,717	131,233	83,892	35,910,834	14,739,588	3,046,514	1,410,166	10,282,908
Business receipts	1,550,724	1,341,543	126,853	82,328	35,483,068	14,552,299	3,029,404	1,384,667	10,138,228
Dividends, domestic corporations	518	486	31	1	3,064	1,470	402	87	981
Dividends, foreign corporations	12	12	-	-	65	42	3	-	39
Interest on Government obligations:									
United States	873	571	302	-	2,322	982	47	156	779
State and local	117	68	49	-	850	504	81	25	398
Other interest	2,890	1,870	767	253	39,240	12,911	909	1,850	10,152
Rents	4,222	3,125	477	620	60,075	21,219	2,657	2,597	15,965
Royalties	203	203	-	-	413	203	107	-	96
Net short-term capital gain reduced by net long-term capital loss	8	8	-	-	1,622	615	47	-	568
Net long-term capital gain reduced by net short-term capital loss	8,018	5,144	2,278	596	33,774	16,510	847	973	14,690
Net gain, noncapital assets	1,697	1,399	270	28	14,750	3,907	320	607	2,980
Other receipts	8,560	8,288	206	66	271,591	128,926	11,690	19,204	98,032
Total deductions	1,438,056	1,258,717	104,888	74,451	34,645,465	14,213,920	2,978,168	1,339,219	9,896,533
Cost of sales and operations	901,273	809,623	53,225	38,425	26,639,066	11,507,910	2,540,017	1,001,971	7,965,922
Compensation of officers	99,790	82,138	10,710	6,942	1,246,499	477,018	61,781	72,933	342,304
Repairs	592	433	78	81	123,888	40,253	10,149	4,094	26,010
Bad debts	2,065	1,522	444	99	65,651	25,121	2,583	3,397	19,141
Rents	52,546	48,083	2,501	1,962	469,032	103,685	12,472	13,354	77,859
Taxes	66,802	56,567	6,366	3,869	522,640	190,487	21,960	18,017	150,510
Interest	15,743	12,842	1,023	1,878	165,039	53,179	7,101	6,566	39,512
Contributions	874	625	203	46	9,186	3,772	529	491	2,752
Amortization	227	96	8	123	1,446	198	22	37	139
Depreciation	78,177	62,024	9,088	7,065	304,368	103,950	19,571	10,881	73,498
Depletion	174	174	-	-	1,617	904	-	130	774
Advertising	6,580	5,726	451	403	259,854	40,641	4,303	4,537	31,801
Pension, profit-sharing, stock bonus, annuity plans	9,454	8,853	502	99	62,490	34,780	5,572	6,073	23,135
Employee benefit programs	5,059	4,556	256	247	40,180	16,856	3,943	1,749	11,164
Net loss, noncapital assets	335	334	-	1	2,781	713	147	21	545
Other deductions	198,365	165,121	20,033	13,211	4,731,728	1,614,453	288,018	194,968	1,131,467
Total receipts less total deductions	139,786	104,000	26,345	9,441	1,265,369	525,668	68,346	70,947	386,375
Net income	139,669	103,932	26,296	9,441	1,264,519	525,164	68,265	70,922	385,977
Income tax	12	12	-	-	107	40	-	-	40
Distributions to stockholders in cash and property except own stock	56,657	36,833	17,707	2,117	458,311	200,243	30,166	32,315	137,762

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Wholesale and retail trade—Continued									
	Retail trade									
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	69,725	6,048	3,573	5,450	10,635	6,865	6,952	13,165	17,038	612
Total receipts	25,897,459	2,667,552	853,842	3,602,269	8,732,096	1,396,388	1,871,972	2,781,378	3,991,962	420,353
Business receipts	25,605,890	2,624,921	841,085	3,584,121	8,648,726	1,375,607	1,838,014	2,744,089	3,949,327	418,319
Dividends, domestic corporations	1,766	358	83	275	237	215	191	118	289	23
Dividends, foreign corporations	39	2	1	5	3	12	-	-	16	-
Interest on Government obligations:										
United States	1,369	371	113	189	72	27	143	187	267	-
State and local	351	23	42	9	39	68	29	53	88	-
Other interest	29,211	6,763	916	1,203	6,894	1,721	4,793	1,380	5,541	203
Rents	47,182	5,464	1,144	2,692	21,275	1,330	2,786	5,769	6,722	274
Royalties	227	24	-	35	-	-	-	168	-	-
Net short-term capital gain reduced by net long-term capital loss	1,138	473	-	2	67	113	43	236	204	49
Net long-term capital gain reduced by net short-term capital loss	20,001	1,964	1,888	1,657	2,835	1,247	3,687	3,072	3,651	249
Net gain, noncapital assets	12,480	1,607	342	835	2,538	29	297	2,961	3,871	104
Other receipts	177,805	25,582	8,228	11,246	49,410	16,019	21,989	23,345	21,986	1,132
Total deductions	25,385,524	2,582,514	818,990	3,561,755	8,617,211	1,361,857	1,821,115	2,727,243	3,894,839	409,079
Cost of sales and operations	18,402,069	1,958,349	534,474	2,837,585	7,204,086	838,222	1,179,238	1,186,146	2,663,969	314,087
Compensation of officers	963,656	103,088	40,064	80,550	168,636	91,305	113,546	136,884	229,583	15,576
Repairs	110,929	8,363	4,245	12,985	21,281	4,666	6,236	34,316	18,837	1,626
Bad debts	61,751	12,770	5,887	1,261	15,746	3,173	10,487	2,736	9,691	947
Rents	507,302	23,279	21,796	47,452	77,778	59,311	46,786	138,223	92,677	5,094
Taxes	430,996	42,360	16,918	41,924	85,765	30,846	33,624	103,328	76,231	7,378
Interest	163,689	18,916	5,544	9,217	62,972	6,867	11,642	27,736	20,795	1,448
Contributions	5,554	735	322	450	1,111	630	640	446	1,220	71
Amortization	1,922	95	37	225	163	96	350	636	320	4
Depreciation	275,777	25,040	13,547	27,153	51,199	15,319	16,346	75,372	51,801	3,952
Depletion	667	4	-	8	299	18	-	84	254	76
Advertising	286,568	20,773	12,925	39,413	66,499	25,079	41,244	39,336	41,299	2,098
Pension, profit-sharing, stock bonus, annuity plans	29,422	3,623	1,382	1,796	5,864	3,813	3,679	2,489	6,776	623
Employee benefit programs	28,580	2,750	655	4,786	5,628	1,891	2,617	5,726	4,527	499
Net loss, noncapital assets	8,900	275	158	871	135	95	89	5,831	1,446	3
Other deductions	4,107,742	362,094	161,036	456,079	850,049	280,526	354,591	967,954	675,413	55,597
Total receipts less total deductions	511,935	85,038	34,852	40,514	114,885	34,531	50,857	54,135	97,123	11,274
Net income (less deficit)	511,584	85,015	34,810	40,505	114,846	34,463	50,828	54,082	97,035	11,274
Net income	727,260	96,559	39,594	58,343	148,766	54,859	65,858	120,782	142,499	12,095
Deficit	215,676	11,544	4,784	17,838	33,920	20,396	15,030	66,700	45,464	821
Income tax	67	-	16	5	18	-	-	28	-	-
Distributions to stockholders in cash and property except own stock	258,963	26,117	17,283	20,320	43,932	17,136	22,371	64,554	47,250	4,538
RETURNS WITH NET INCOME										
Number of returns	45,192	4,486	2,527	3,577	6,872	4,616	4,515	7,116	11,483	539
Total receipts	20,775,127	2,353,833	727,937	2,726,901	7,228,188	1,171,882	1,484,706	1,873,534	3,208,146	396,119
Business receipts	20,536,661	2,316,586	718,176	2,712,356	7,159,943	1,153,894	1,455,382	1,847,873	3,172,451	394,108
Dividends, domestic corporations	1,580	357	83	270	214	131	182	107	236	14
Dividends, foreign corporations	23	2	1	5	3	12	-	-	-	-
Interest on Government obligations:										
United States	1,340	371	113	189	72	27	143	158	267	-
State and local	346	23	42	9	39	68	29	52	84	-
Other interest	26,132	6,282	798	1,123	5,541	1,653	4,512	1,210	5,013	197
Rents	38,582	4,786	1,080	2,295	17,318	1,204	2,046	5,140	4,713	274
Royalties	210	24	-	35	-	-	-	151	-	-
Net short-term capital gain reduced by net long-term capital loss	961	472	-	2	67	113	43	63	201	46
Net long-term capital gain reduced by net short-term capital loss	17,018	1,486	1,755	1,580	2,174	1,229	3,612	2,281	2,901	246
Net gain, noncapital assets	10,739	1,308	125	634	1,708	12	284	2,875	3,793	104
Other receipts	141,535	22,136	5,764	8,403	41,109	13,539	18,473	13,624	18,487	1,130
Total deductions	20,047,521	2,257,251	688,301	2,668,549	7,079,383	1,116,955	1,418,819	1,752,700	3,065,563	384,024
Cost of sales and operations	14,839,601	1,724,464	464,224	2,137,122	5,981,597	696,193	925,168	798,295	2,112,538	291,555
Compensation of officers	754,299	88,509	33,692	58,982	132,452	74,879	88,668	87,560	189,557	15,182
Repairs	82,028	7,193	3,425	9,813	16,877	3,975	4,828	21,626	14,291	1,607
Bad debts	39,585	9,280	1,376	718	11,912	1,223	7,028	1,255	6,793	945
Rents	360,553	19,400	17,772	33,774	58,582	46,661	35,377	81,829	67,158	4,794
Taxes	325,022	36,303	14,064	32,445	67,181	24,568	26,251	62,783	61,427	7,131
Interest	110,473	14,609	4,435	5,954	46,830	4,347	7,862	13,045	13,391	1,387
Contributions	5,343	724	320	448	970	622	629	436	1,194	71
Amortization	1,247	72	28	160	117	46	317	260	247	1
Depreciation	196,545	21,256	11,558	19,593	38,688	12,150	12,658	43,497	37,145	3,873
Depletion	637	4	-	8	298	18	-	62	247	76
Advertising	217,132	18,706	9,728	29,831	50,686	20,168	32,489	25,244	30,280	2,081
Pension, profit-sharing, stock bonus, annuity plans	27,087	3,444	1,093	1,639	5,657	3,787	3,143	2,121	6,203	623
Employee benefit programs	22,825	2,671	517	3,156	4,977	1,449	2,169	3,999	3,887	499
Net loss, noncapital assets	2,065	57	150	788	41	11	49	668	301	3
Other deductions	3,063,079	310,559	125,919	334,118	662,518	226,858	272,183	610,020	520,904	54,196
Total receipts less total deductions	727,606	96,582	39,636	58,352	148,805	54,927	65,887	120,834	142,583	12,095
Net income	727,260	96,559	39,594	58,343	148,766	54,859	65,858	120,782	142,499	12,095
Income tax	67	-	16	5	18	-	-	28	-	-
Distributions to stockholders in cash and property except own stock	253,530	25,899	16,727	19,437	43,130	17,136	21,937	62,801	46,463	4,538

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Finance, insurance, and real estate						
	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance agents, brokers, and service	Real estate
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
RETURNS WITH AND WITHOUT NET INCOME							
Number of returns	30,011	276	1,520	641	2,164	6,890	18,464
Total receipts	1,938,809	21,363	54,136	56,082	50,328	585,442	1,163,309
Business receipts	1,395,524	19,173	35,900	31,064	8,322	564,438	728,816
Dividends, domestic corporations	940	19	21	40	255	464	111
Dividends, foreign corporations	2	-	-	1	-	-	1
Interest on Government obligations:							
United States	1,057	-	44	120	127	230	516
State and local	586	1	-	53	22	71	234
Other interest	42,734	82	4,685	1,026	5,853	3,348	27,665
Rents	32,070	-	190	22	147	895	30,815
Royalties	221	-	-	-	86	-	135
Net short-term capital gain reduced by net long-term capital loss	2,243	-	-	-	-	560	1,683
Net long-term capital gain reduced by net short-term capital loss	60,751	1,842	7,719	82	29,018	479	21,607
Net gain, noncapital assets	331,768	191	2,341	23,075	1,992	134	304,035
Other receipts	70,913	55	3,236	599	4,506	14,823	47,691
Total deductions	1,707,480	14,351	48,123	50,289	24,312	509,375	1,054,024
Cost of sales and operations	275,473	-	1,772	-	1,406	110,681	159,269
Compensation of officers	295,540	3,936	9,750	11,790	3,609	135,261	130,059
Repairs	12,077	120	54	256	207	1,627	9,801
Bad debts	12,308	201	3,093	90	250	6,383	2,291
Rents	44,101	981	1,134	1,936	385	12,901	26,625
Taxes	70,175	660	1,383	1,680	3,550	13,757	48,991
Interest	106,794	76	4,203	1,096	3,192	3,264	94,962
Contributions	1,851	3	11	32	27	927	849
Amortization	559	-	4	57	11	141	344
Depreciation	43,202	125	1,068	744	584	9,354	31,290
Depletion	123	-	-	-	15	45	63
Advertising	47,426	139	2,585	1,027	195	6,086	37,358
Pension, profit-sharing, stock bonus, annuity plans	10,535	-	140	894	81	4,954	4,427
Employee benefit programs	5,816	73	25	141	26	3,212	2,314
Net loss, noncapital assets	6,126	-	211	873	-	88	4,954
Other deductions	775,374	8,037	22,690	29,673	10,774	200,694	500,427
Total receipts less total deductions	231,329	7,012	6,013	5,793	26,016	76,067	109,285
Net income (less deficit)	230,743	7,011	6,013	5,740	25,994	75,996	109,051
Net income	336,149	7,011	14,853	8,943	34,261	79,540	190,370
Deficit	105,406	-	8,840	3,203	8,267	3,544	81,319
Income tax	814	-	99	-	664	-	51
Distributions to stockholders in cash and property except own stock	139,662	2,880	6,950	5,293	22,401	34,924	66,569
RETURNS WITH NET INCOME							
Number of returns	18,665	276	1,103	315	1,268	5,280	10,367
Total receipts	1,688,640	21,363	47,390	48,336	45,073	526,257	995,994
Business receipts	1,233,690	19,173	31,328	25,369	4,450	505,614	643,605
Dividends, domestic corporations	792	19	21	38	117	464	108
Dividends, foreign corporations	2	-	-	1	-	-	1
Interest on Government obligations:							
United States	898	-	44	120	94	223	398
State and local	137	1	-	10	22	71	33
Other interest	35,649	82	3,461	945	5,249	3,173	22,715
Rents	20,424	-	130	22	95	894	19,282
Royalties	196	-	-	-	61	-	135
Net short-term capital gain reduced by net long-term capital loss	1,890	-	-	-	-	560	1,330
Net long-term capital gain reduced by net short-term capital loss	59,021	1,842	7,707	82	28,851	434	20,101
Net gain, noncapital assets	276,160	191	2,049	21,156	1,908	89	250,767
Other receipts	59,781	55	2,650	593	4,226	14,735	37,519
Total deductions	1,352,354	14,351	32,537	39,383	10,790	446,646	805,591
Cost of sales and operations	257,320	-	888	-	115	106,095	149,656
Compensation of officers	243,081	3,936	6,727	9,348	2,227	110,428	109,595
Repairs	8,230	120	25	245	185	1,565	6,078
Bad debts	7,439	201	611	35	10	5,399	1,183
Rents	35,025	981	561	1,619	314	10,960	20,480
Taxes	51,869	660	1,018	1,464	2,752	12,334	33,503
Interest	59,229	76	2,885	811	989	2,936	51,532
Contributions	1,824	3	11	32	27	925	824
Amortization	298	-	3	51	6	123	113
Depreciation	28,719	125	885	589	397	7,521	19,166
Depletion	95	-	-	-	15	45	35
Advertising	36,994	139	893	959	175	5,366	29,429
Pension, profit-sharing, stock bonus, annuity plans	9,977	-	140	866	3	4,736	4,232
Employee benefit programs	4,772	73	21	88	1	2,770	1,814
Net loss, noncapital assets	845	-	34	310	-	88	413
Other deductions	606,637	8,037	17,835	22,966	3,574	175,355	377,538
Total receipts less total deductions	336,286	7,012	14,853	8,953	34,283	79,611	190,403
Net income	336,149	7,011	14,853	8,943	34,261	79,540	190,370
Income tax	814	-	99	-	664	-	51
Distributions to stockholders in cash and property except own stock	138,716	2,880	6,950	5,293	22,386	34,521	66,041

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Services							Nature of business not allocable
	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
RETURNS WITH AND WITHOUT NET INCOME								
Number of returns	51,548	4,897	8,542	14,836	6,819	6,443	10,012	1,649
Total receipts	7,486,798	1,328,987	857,978	1,680,371	953,226	909,125	1,757,111	51,926
Business receipts	7,279,042	1,266,149	839,176	1,655,351	935,862	855,628	1,726,876	48,507
Dividends, domestic corporations	934	179	175	184	65	149	182	35
Dividends, foreign corporations	-	-	-	-	-	-	-	-
Interest on Government obligations:								
United States	899	141	139	66	-	411	142	24
State and local	1,407	69	3	301	-	1,019	15	-
Other interest	21,327	11,949	1,529	2,876	972	2,451	1,550	380
Rents	45,412	12,371	8,396	2,282	5,227	12,414	4,722	197
Royalties	1,378	684	-	97	-	596	1	-
Net short-term capital gain reduced by net long-term capital loss	1,040	42	150	95	28	700	25	56
Net long-term capital gain reduced by net short-term capital loss	35,020	15,512	5,080	4,810	2,352	5,257	2,009	86
Net gain, noncapital assets	15,969	2,939	699	2,671	5,336	3,460	864	208
Other receipts	84,370	18,952	2,631	11,638	3,384	27,040	20,725	2,433
Total deductions	7,322,978	1,339,216	822,547	1,664,124	919,593	894,046	1,683,452	57,427
Cost of sales and operations	3,853,613	632,754	449,933	950,516	541,193	416,289	862,928	20,905
Compensation of officers	767,398	38,865	86,548	202,276	80,830	76,412	282,467	6,965
Repairs	98,702	34,811	12,434	8,715	9,751	19,624	13,367	927
Bad debts	30,108	7,419	3,429	3,401	2,246	10,434	3,179	483
Rents	345,208	69,999	40,199	54,394	41,088	56,765	82,763	1,763
Taxes	283,440	78,449	31,360	43,082	33,980	36,659	59,910	2,174
Interest	157,212	75,169	10,850	12,061	11,871	19,241	28,020	2,214
Contributions	2,789	312	480	722	169	451	655	22
Amortization	2,117	366	302	621	357	141	330	98
Depreciation	328,732	108,929	37,629	39,538	51,292	49,439	41,905	2,818
Depletion	178	23	103	16	-	8	28	30
Advertising	98,786	24,603	12,772	19,503	11,027	23,326	7,555	424
Pension, profit-sharing, stock bonus, annuity plans	58,045	4,103	2,832	9,400	2,523	5,907	33,280	719
Employee benefit programs	26,372	7,594	2,216	5,800	2,954	1,952	5,856	113
Net loss, noncapital assets	8,906	3,073	1,280	494	2,291	356	1,412	-
Other deductions	1,261,372	252,747	130,180	313,585	128,021	177,042	259,797	17,772
Total receipts less total deductions	163,820	[1]10,229	35,431	16,247	33,633	15,079	73,659	[1]5,501
Net income (less deficit)	162,413	[1]10,298	35,428	15,946	33,633	14,060	73,644	[1]5,501
Net income	446,209	75,044	52,347	89,283	48,406	69,608	111,521	4,657
Deficit	283,796	85,342	16,919	73,337	14,773	55,548	37,877	10,158
Income tax	311	-	-	4	44	-	263	-
Distributions to stockholders in cash and property except own stock	192,400	43,346	17,275	38,253	15,099	33,118	45,309	1,976
RETURNS WITH NET INCOME								
Number of returns	28,967	2,418	4,736	7,404	4,536	3,154	6,719	536
Total receipts	5,344,820	674,336	606,124	1,257,517	741,198	633,249	1,432,396	23,293
Business receipts	5,200,329	639,383	588,983	1,243,269	728,346	595,384	1,404,964	20,368
Dividends, domestic corporations	788	129	165	153	65	117	159	28
Dividends, foreign corporations	-	-	-	-	-	-	-	-
Interest on Government obligations:								
United States	819	137	139	21	-	408	114	18
State and local	1,357	21	1	301	-	1,019	15	-
Other interest	10,010	2,205	1,185	2,562	897	1,991	1,170	367
Rents	22,949	3,104	7,790	878	1,487	5,371	4,319	98
Royalties	572	-	-	88	-	484	-	-
Net short-term capital gain reduced by net long-term capital loss	377	38	120	95	28	71	25	56
Net long-term capital gain reduced by net short-term capital loss	29,999	13,948	4,876	2,636	2,343	4,219	1,977	41
Net gain, noncapital assets	13,612	2,372	456	2,061	4,819	3,179	725	208
Other receipts	64,008	12,999	2,409	5,453	3,213	21,006	18,928	2,109
Total deductions	4,897,254	599,271	553,776	1,167,933	692,792	562,622	1,320,860	18,636
Cost of sales and operations	2,649,192	267,209	303,218	715,842	419,883	269,803	673,237	6,700
Compensation of officers	594,977	25,618	60,903	140,904	65,359	60,800	241,393	1,967
Repairs	63,938	19,953	8,236	5,203	7,653	13,546	9,347	230
Bad debts	15,454	1,729	3,138	1,315	1,791	5,625	1,856	442
Rents	222,717	43,597	25,686	29,536	30,883	34,552	58,463	642
Taxes	178,187	36,762	21,257	30,477	20,151	24,461	45,079	725
Interest	75,885	29,329	5,320	6,006	7,728	9,478	18,024	198
Contributions	2,707	307	461	701	168	451	619	22
Amortization	1,062	212	203	177	233	43	194	38
Depreciation	187,650	45,559	23,085	22,762	38,449	27,245	30,550	813
Depletion	46	16	-	16	-	8	6	-
Advertising	58,220	13,517	10,088	9,224	8,596	12,687	4,108	249
Pension, profit-sharing, stock bonus, annuity plans	50,270	1,097	2,455	8,631	2,033	5,259	30,795	-
Employee benefit programs	16,624	1,361	1,835	4,507	2,301	1,272	5,348	104
Net loss, noncapital assets	1,593	209	67	49	967	213	88	-
Other deductions	778,732	112,796	87,824	192,583	86,597	97,179	201,753	6,506
Total receipts less total deductions	447,566	75,065	52,348	89,584	48,406	70,627	111,536	4,657
Net income	446,209	75,044	52,347	89,283	48,406	69,608	111,521	4,657
Income tax	311	-	-	4	44	-	263	-
Distributions to stockholders in cash and property except own stock	174,740	28,779	16,740	37,626	14,600	31,698	45,297	1,948

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals.
"Insurance carriers" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.2—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

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

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
All industrial divisions						
Total	262,066	79,788,892	78,081,121	55,575,110	1,483,938	2,160,592
Under $5,000	29,280	115,507	26,924	18,581	16,866	[1]147,522
$5,000 under $10,000	8,789	69,929	53,350	28,309	9,062	[1]24,873
$10,000 under $25,000	21,095	388,794	330,210	145,722	32,506	[1]46,626
$25,000 under $50,000	28,443	1,085,472	993,611	449,625	59,014	[1]21,563
$50,000 under $100,000	39,637	2,962,834	2,801,572	1,352,159	119,121	60,055
$100,000 under $200,000	47,902	7,076,418	6,833,522	3,809,739	216,593	231,873
$200,000 under $500,000	49,987	16,131,661	15,780,999	10,129,928	364,560	556,772
$500,000 under $1,000,000	21,200	14,901,054	14,679,333	10,511,080	248,305	458,807
$1,000,000 under $5,000,000	14,650	27,299,025	26,949,275	20,966,774	334,302	838,605
$5,000,000 or more	1,083	9,758,198	9,632,325	8,163,193	83,609	255,064
Mining						
Total	2,322	631,861	604,455	351,647	38,871	26,981
Under $5,000	542	379	18	1	436	[1]11,100
$5,000 under $10,000						
$10,000 under $25,000	814	42,515	40,001	21,976	3,239	[1]3,261
$25,000 under $50,000						
$50,000 under $100,000						
$100,000 under $200,000	742	223,362	212,052	107,670	14,820	12,105
$200,000 under $500,000						
$500,000 under $1,000,000	217	294,024	286,070	177,995	16,985	24,015
$1,000,000 under $5,000,000						
$5,000,000 or more	7	71,581	66,314	44,005	3,391	5,222
Manufacturing						
Total	28,606	11,739,210	11,621,374	8,354,563	235,897	397,894
Under $5,000	1,873	7,007	1,824	2,013	1,026	[1]11,433
$5,000 under $10,000	549	4,166	4,066	3,954	996	[1]5,483
$10,000 under $25,000	1,767	32,610	31,769	18,359	2,226	[1]13,930
$25,000 under $50,000	2,478	89,293	87,320	48,208	4,837	[1]9,779
$50,000 under $100,000	3,711	291,558	283,824	160,179	9,519	3,045
$100,000 under $200,000	5,403	796,969	788,039	500,128	24,413	6,705
$200,000 under $500,000	6,956	2,258,700	2,238,744	1,527,743	54,191	50,887
$500,000 under $1,000,000	3,242	2,254,310	2,236,852	1,594,424	47,537	77,418
$1,000,000 under $5,000,000	2,627	6,004,597	5,948,936	4,499,555	91,152	300,464
$5,000,000 or more						
Wholesale and retail trade — Total						
Total	96,659	43,070,043	42,553,887	31,767,671	407,059	956,667
Under $5,000	3,911	24,083	5,358	3,836	1,738	[1]12,496
$5,000 under $10,000	1,310	10,577	10,385	6,493	913	[1]5,956
$10,000 under $25,000	4,320	81,855	75,310	41,786	5,074	[1]15,628
$25,000 under $50,000	8,230	320,624	309,278	161,101	9,182	[1]22,383
$50,000 under $100,000	13,152	983,480	961,093	525,817	20,991	[1]3,796
$100,000 under $200,000	19,610	2,955,627	2,912,364	1,716,060	50,342	73,087
$200,000 under $500,000	25,109	8,107,225	8,006,621	5,229,680	108,669	251,410
$500,000 under $1,000,000	11,590	8,180,734	8,096,046	5,934,412	71,537	197,921
$1,000,000 under $5,000,000	8,721	16,339,865	16,159,894	12,935,415	112,557	367,472
$5,000,000 or more	707	6,065,973	6,017,538	5,213,071	26,056	127,036
Wholesale and retail trade—Continued — Retail trade						
Total	69,725	25,897,459	25,605,890	18,402,069	275,777	511,584
Under $5,000	2,273	7,412	3,268	2,504	1,242	[1]7,808
$5,000 under $10,000	872	7,164	6,972	4,561	618	[1]5,099
$10,000 under $25,000	2,816	51,521	49,452	28,865	4,026	[1]12,025
$25,000 under $50,000	6,415	246,083	241,812	133,208	7,052	[1]18,489
$50,000 under $100,000	10,341	773,437	758,938	431,568	17,773	[1]6,582
$100,000 under $200,000	15,842	2,372,591	2,350,437	1,395,227	42,770	50,022
$200,000 under $500,000	18,693	5,990,308	5,922,678	3,819,951	85,347	163,993
$500,000 under $1,000,000	7,456	5,219,483	5,168,520	3,715,727	45,957	126,643
$1,000,000 under $5,000,000	4,735	8,822,076	8,724,028	6,891,389	57,573	171,149
$5,000,000 or more	282	2,407,384	2,379,785	1,979,069	13,419	49,780
Services						
Total	51,548	7,486,798	7,279,042	3,853,613	328,732	162,413
Under $5,000	7,435	47,508	8,083	5,121	5,865	[1]33,113
$5,000 under $10,000	1,941	14,927	13,774	9,293	1,655	[1]6,617
$10,000 under $25,000	6,234	114,300	107,134	40,137	9,866	[1]14,298
$25,000 under $50,000	7,306	274,067	263,779	110,349	21,814	[1]3,773
$50,000 under $100,000	9,676	708,047	691,438	292,828	37,180	15,175
$100,000 under $200,000	9,888	1,453,672	1,428,316	693,634	63,186	46,952
$200,000 under $500,000	6,479	2,042,452	2,002,222	1,058,576	73,172	83,349
$500,000 under $1,000,000	1,982	1,354,522	1,337,662	782,133	53,850	45,804
$1,000,000 under $5,000,000	577	956,679	930,009	519,749	44,018	29,499
$5,000,000 or more	29	520,624	496,625	341,793	18,126	[1]565

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
Agriculture, forestry, and fishery						
Total	12,040	2,332,672	2,198,153	1,591,690	125,582	21,161
Under $5,000	1,837	11,448	3,056	4,012	2,663	[1]17,534
$5,000 under $10,000	679	6,982	5,062	3,087	1,407	[1]1,795
$10,000 under $25,000	1,360	27,991	22,662	13,253	6,705	[1]9,587
$25,000 under $50,000	1,686	73,141	63,644	34,700	9,659	[1]2,783
$50,000 under $100,000	1,895	157,963	137,406	81,848	20,751	[1]6,390
$100,000 under $200,000	2,246	353,530	319,088	190,099	28,648	10,728
$200,000 under $500,000	1,537	510,635	490,635	314,857	28,576	9,053
$500,000 under $1,000,000	499	373,985	359,299	279,313	11,152	17,933
$1,000,000 under $5,000,000	272	550,277	539,051	429,782	14,210	15,347
$5,000,000 or more	29	266,720	258,250	240,739	1,811	6,189
Contract construction						
Total	27,556	10,315,985	10,194,218	8,048,815	170,512	297,609
Under $5,000	2,375	9,894	1,819	1,537	671	[1]7,756
$5,000 under $10,000	594	4,771	4,666	2,239	515	[1]964
$10,000 under $25,000	1,557	29,041	29,004	16,887	918	[1]1,013
$25,000 under $50,000	2,701	104,040	97,929	58,769	3,724	775
$50,000 under $100,000	4,023	303,370	297,806	184,495	7,618	4,160
$100,000 under $200,000	5,503	792,350	782,654	544,313	18,530	18,050
$200,000 under $500,000	5,769	1,905,586	1,889,490	1,419,110	39,217	48,460
$500,000 under $1,000,000	2,765	1,966,743	1,949,337	1,530,609	31,397	71,626
$1,000,000 under $5,000,000	2,269	5,200,190	5,141,513	4,290,856	67,922	164,271
Transportation, communication, electric, gas, and sanitary services						
Total	11,673	2,221,588	2,185,961	1,310,733	131,265	72,625
Under $5,000	1,228	3,616	2,712	2,010	2,374	[1]4,435
$5,000 under $10,000	514	5,961	3,924	2,613	1,951	[1]3,405
$10,000 under $25,000	1,635	32,187	30,333	11,730	3,608	705
$25,000 under $50,000	1,484	57,472	56,423	23,492	5,225	[1]3,940
$50,000 under $100,000	2,014	152,508	151,400	66,413	11,998	3,451
$100,000 under $200,000	1,802	249,073	244,391	121,579	19,510	4,001
$200,000 under $500,000	2,095	671,237	658,026	393,446	40,549	32,235
$500,000 under $1,000,000	880	851,190	842,434	545,832	40,010	28,184
$1,000,000 under $5,000,000	20	198,344	196,318	143,618	6,040	15,829
Wholesale and retail trade — Wholesale trade						
Total	26,322	16,752,231	16,529,678	13,051,515	127,330	433,809
Under $5,000	1,638	16,671	2,090	1,332	496	[1]4,688
$5,000 under $10,000	437	3,413	3,413	1,932	295	[1]857
$10,000 under $25,000	1,504	30,334	25,858	12,921	1,048	[1]3,603
$25,000 under $50,000	1,815	74,541	67,466	27,893	2,130	[1]3,894
$50,000 under $100,000	2,763	207,054	199,166	92,226	3,178	2,885
$100,000 under $200,000	3,638	563,459	542,352	307,329	7,394	22,113
$200,000 under $500,000	6,179	2,036,933	2,004,195	1,356,116	22,687	84,551
$500,000 under $1,000,000	4,056	2,905,830	2,872,612	2,178,559	25,238	70,664
$1,000,000 under $5,000,000	3,875	7,302,803	7,221,961	5,878,543	52,594	190,350
$5,000,000 or more	418	3,611,193	3,590,565	3,194,664	12,270	76,288
Finance, insurance, and real estate						
Total	30,011	1,938,809	1,395,524	275,473	43,202	230,743
Under $5,000	9,217	10,058	4,003	51	2,030	[1]46,764
$5,000 under $10,000	2,962	20,149	9,330	378	1,400	[1]793
$10,000 under $25,000	3,974	65,317	28,694	2,604	3,527	8,955
$25,000 under $50,000	4,210	154,514	103,079	8,776	3,864	20,850
$50,000 under $100,000	4,543	320,222	235,119	13,532	7,894	48,307
$100,000 under $200,000	3,183	437,718	321,436	29,021	9,436	72,657
$200,000 under $500,000	1,426	429,751	301,762	87,362	6,794	70,134
$500,000 under $1,000,000	343	221,445	156,000	41,054	5,659	28,157
$1,000,000 under $5,000,000	148	229,744	189,944	66,378	2,444	26,570
$5,000,000 or more	6	49,891	46,157	26,317	154	2,670

[1]Deficit exceeds income.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	262,066	223,583	75,753,243	75,180,555	1,483,938	2.0	217,034	75,167,970	1,466,307	16,275,654	7,752,289
Under $2,000	138,040	99,557	14,312,506	14,278,196	82,734	0.6	94,707	14,063,547	79,475	1,082,685	574,010
$2,000 under $4,000	42,889	42,889	11,236,821	11,187,982	122,700	1.1	42,299	11,157,241	121,005	1,378,580	696,491
$4,000 under $6,000	24,560	24,560	8,225,469	8,126,985	120,795	1.5	24,232	8,167,727	119,156	1,362,154	666,216
$6,000 under $10,000	22,704	22,704	10,794,052	10,715,539	175,517	1.6	22,295	10,717,516	172,516	1,934,965	943,436
$10,000 or more	33,874	33,874	31,184,395	30,871,853	982,192	3.2	33,501	31,061,939	974,155	10,517,270	4,872,136
AGRICULTURE, FORESTRY, AND FISHERY											
Total	12,040	10,879	2,043,506	2,144,969	125,582	5.9	10,642	2,004,260	123,352	1,363,917	580,414
Under $2,000	3,408	2,247	81,932	85,720	2,071	2.4	2,146	68,384	2,028	39,674	12,922
$2,000 under $4,000	1,719	1,719	217,141	229,297	5,229	2.3	1,687	217,138	5,110	79,006	29,947
$4,000 under $6,000	1,400	1,400	131,249	136,552	6,911	5.1	1,400	131,249	6,911	99,819	39,923
$6,000 under $10,000	1,692	1,692	215,600	227,793	13,049	5.7	1,692	215,600	13,049	147,629	62,464
$10,000 or more	3,821	3,821	1,397,584	1,465,607	98,322	6.7	3,718	1,371,889	96,254	997,789	435,158
MINING											
Total	2,322	1,830	600,452	595,268	38,871	6.5	1,773	590,453	37,769	368,652	192,729
Under $2,000	786	294	9,250	11,336	135	1.2	294	9,250	135	5,818	2,970
$2,000 under $4,000	457	457	54,124	57,073	1,234	2.2	432	52,161	1,162	15,439	6,642
$4,000 under $6,000	293	293	84,679	83,724	1,898	2.3	293	84,679	1,898	13,842	7,192
$6,000 under $10,000											
$10,000 or more	786	786	452,399	443,135	35,604	8.0	754	444,363	34,574	333,553	175,925
CONTRACT CONSTRUCTION											
Total	27,556	23,891	9,822,397	9,651,084	170,512	1.8	23,175	9,747,149	169,260	1,448,269	758,495
Under $2,000	13,863	10,198	1,454,851	1,451,418	9,688	0.7	9,605	1,410,663	9,217	94,839	48,563
$2,000 under $4,000	4,815	4,815	1,301,743	1,287,570	13,849	1.1	4,814	1,301,736	13,847	128,122	66,692
$4,000 under $6,000	2,774	2,774	1,103,643	1,081,344	13,558	1.3	2,726	1,099,146	13,346	116,307	56,475
$6,000 under $10,000	2,518	2,518	1,520,054	1,499,242	19,336	1.3	2,470	1,503,898	19,042	157,078	73,014
$10,000 or more	3,585	3,585	4,442,106	4,331,510	114,081	2.6	3,560	4,431,706	113,808	951,923	513,751
MANUFACTURING											
Total	28,606	25,937	11,393,498	11,114,750	235,897	2.1	25,573	11,364,849	234,947	2,759,324	1,530,052
Under $2,000	11,128	8,459	1,286,269	1,294,684	7,763	0.6	8,202	1,281,070	7,670	122,470	69,439
$2,000 under $4,000	4,697	4,697	1,164,140	1,149,590	13,341	1.2	4,649	1,163,654	13,171	171,019	96,127
$4,000 under $6,000	3,275	3,275	893,728	871,599	16,079	1.8	3,270	890,119	16,054	187,110	108,193
$6,000 under $10,000	3,753	3,753	1,681,192	1,649,988	29,166	1.8	3,708	1,673,948	28,805	345,481	202,711
$10,000 or more	5,753	5,753	6,368,169	6,148,889	169,548	2.8	5,744	6,356,058	169,247	1,933,244	1,053,582
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	11,673	10,570	2,151,468	2,111,167	131,265	6.2	10,354	2,127,328	130,548	1,218,365	610,316
Under $2,000	4,343	3,241	317,666	314,358	2,882	0.9	3,145	315,047	2,836	46,797	20,385
$2,000 under $4,000	1,652	1,652	136,994	129,344	4,665	3.6	1,561	128,123	4,433	39,406	21,494
$4,000 under $6,000	1,189	1,189	164,261	158,844	6,086	3.8	1,175	159,422	6,013	69,185	35,086
$6,000 under $10,000	1,196	1,196	175,846	176,907	9,732	5.5	1,196	175,846	9,732	82,126	35,313
$10,000 or more	3,292	3,292	1,356,701	1,331,714	107,900	8.1	3,277	1,345,890	107,534	980,851	498,038
Transportation											
Total	9,330	8,360	1,840,137	1,803,321	102,397	5.7	8,158	1,817,836	101,753	917,151	470,265
Under $2,000	3,545	2,574	281,790	279,473	2,284	0.8	2,478	279,171	2,238	25,434	12,505
$2,000 under $4,000	1,372	1,372	119,539	113,749	3,893	3.4	1,281	110,668	3,661	29,682	14,972
$4,000 under $6,000	918	918	135,461	132,764	4,653	3.5	918	135,461	4,653	52,816	27,443
$6,000 under $10,000	913	913	145,423	145,677	7,462	5.1	913	145,423	7,462	60,551	27,392
$10,000 or more	2,583	2,583	1,157,924	1,131,658	84,105	7.4	2,567	1,147,113	83,739	748,668	387,953

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued											
Communication											
Total	1,312	1,182	195,687	197,860	19,523	9.9	1,168	193,848	19,450	206,133	93,178
Under $2,000	589	459	44,427	41,930	843	2.0	459	44,427	843	13,853	9,615
$2,000 under $4,000											
$4,000 under $6,000	232	232	27,437	28,179	1,577	5.6	218	25,598	1,504	17,820	6,536
$6,000 under $10,000											
$10,000 or more	491	491	123,823	127,751	17,103	13.4	491	123,823	17,103	174,460	77,027
Electric, Gas, and Sanitary Services											
Total	1,030	1,029	115,644	109,986	9,345	8.5	1,029	115,644	9,345	95,081	46,873
Under $2,000	490	489	8,904	8,550	527	6.2	489	8,904	527	17,234	4,787
$2,000 under $4,000											
$4,000 under $6,000	321	321	31,786	29,131	2,126	7.3	321	31,786	2,126	20,124	9,028
$6,000 under $10,000											
$10,000 or more	219	219	74,954	72,305	6,692	9.3	219	74,954	6,692	57,723	33,058
WHOLESALE AND RETAIL TRADE											
Total	96,659	88,555	41,495,746	41,052,144	407,059	1.0	85,957	41,217,250	402,067	4,357,091	2,155,958
Under $2,000	50,738	42,634	9,047,741	8,950,810	35,828	0.4	40,618	8,919,456	34,240	469,122	275,673
$2,000 under $4,000	17,960	17,960	7,095,514	7,022,959	51,290	0.7	17,687	7,033,563	50,490	556,263	281,835
$4,000 under $6,000	10,493	10,493	5,095,354	5,034,570	51,355	1.0	10,378	5,069,420	50,785	567,403	280,255
$6,000 under $10,000	8,423	8,423	6,164,966	6,098,646	64,990	1.1	8,290	6,133,640	64,001	680,197	321,815
$10,000 or more	9,045	9,045	14,092,171	13,945,159	203,596	1.5	8,984	14,061,171	202,551	2,084,106	996,380
Wholesale Trade											
Total	26,322	23,289	16,000,058	15,800,521	127,330	0.8	22,820	15,886,072	125,940	1,346,773	702,371
Under $2,000	13,815	10,782	3,058,656	3,037,755	8,276	0.3	10,444	3,038,141	7,964	80,420	46,554
$2,000 under $4,000	4,405	4,405	2,423,379	2,396,932	12,652	0.5	4,370	2,404,749	12,540	131,666	73,708
$4,000 under $6,000	2,478	2,478	1,728,549	1,708,074	12,209	0.7	2,458	1,709,254	12,115	126,442	65,337
$6,000 under $10,000	2,432	2,432	2,339,197	2,297,808	18,827	0.8	2,386	2,312,236	18,450	191,726	97,946
$10,000 or more	3,192	3,192	6,450,277	6,359,952	75,366	1.2	3,162	6,421,692	74,871	816,519	418,826
Groceries and related products											
Total	3,185	2,954	3,476,334	3,439,937	23,000	0.7	2,863	3,436,555	22,362	219,379	110,206
Under $2,000	1,235	1,004	437,650	433,165	956	0.2	956	435,591	865	8,725	4,541
$2,000 under $4,000	548	548	440,697	431,806	1,535	0.4	548	440,697	1,535	15,282	8,184
$4,000 under $6,000	289	289	318,771	316,759	1,470	0.5	275	307,171	1,407	11,920	6,386
$6,000 under $10,000	433	433	598,996	591,520	3,413	0.6	433	598,996	3,413	35,812	18,514
$10,000 or more	679	679	1,680,220	1,666,687	15,626	0.9	651	1,654,100	15,142	147,640	72,581
Machinery, equipment, and supplies											
Total	4,222	3,705	1,481,478	1,460,502	14,912	1.0	3,574	1,454,448	14,666	130,729	61,893
Under $2,000	2,698	2,181	454,910	447,041	1,609	0.4	2,085	451,340	1,490	14,970	8,588
$2,000 under $4,000	599	599	244,462	240,029	1,717	0.7	569	226,282	1,617	16,107	8,581
$4,000 under $6,000	662	662	369,263	367,576	3,698	1.0	658	363,983	3,671	36,453	17,746
$6,000 under $10,000											
$10,000 or more	262	262	412,843	405,856	7,888	1.9	262	412,843	7,888	63,199	26,978
Miscellaneous wholesale trade											
Total	18,915	16,630	11,042,246	10,900,082	89,418	0.8	16,382	10,995,069	88,912	996,665	530,272
Under $2,000	9,882	7,597	2,166,096	2,157,549	5,711	0.3	7,403	2,151,210	5,609	56,725	33,425
$2,000 under $4,000	3,257	3,257	1,738,220	1,725,097	9,400	0.5	3,252	1,737,770	9,388	100,277	56,943
$4,000 under $6,000	1,685	1,685	1,192,976	1,174,801	8,195	0.7	1,684	1,190,561	8,191	88,166	46,777
$6,000 under $10,000	1,841	1,841	1,587,740	1,555,226	14,260	0.9	1,794	1,560,779	13,883	145,817	73,860
$10,000 or more	2,251	2,251	4,357,214	4,287,409	51,852	1.2	2,250	4,354,749	51,841	605,680	319,267

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade											
Total	69,725	64,653	25,077,369	24,842,544	275,777	1.1	62,524	24,912,859	272,175	2,969,751	1,431,186
Under $2,000	36,608	31,536	5,913,446	5,839,063	27,173	0.5	29,858	5,805,676	25,897	385,362	227,097
$2,000 under $4,000	13,488	13,488	4,647,384	4,602,266	38,432	0.8	13,250	4,604,063	37,744	422,082	206,948
$4,000 under $6,000	7,904	7,904	3,293,644	3,255,461	38,565	1.2	7,810	3,287,005	38,089	436,100	211,852
$6,000 under $10,000	5,971	5,971	3,810,591	3,786,017	46,014	1.2	5,885	3,806,226	45,402	486,933	223,491
$10,000 or more	5,754	5,754	7,412,304	7,359,737	125,593	1.7	5,721	7,409,889	125,043	1,239,274	561,798
Building materials, hardware, and farm equipment											
Total	6,048	5,758	2,611,635	2,568,514	25,040	1.0	5,566	2,607,870	24,959	298,836	145,440
Under $2,000	2,670	2,381	511,024	502,533	2,173	0.4	2,188	507,259	2,092	32,306	18,429
$2,000 under $4,000	1,422	1,422	542,765	535,289	4,165	0.8	1,422	542,765	4,165	50,020	27,219
$4,000 under $6,000	959	959	570,923	563,204	4,801	0.9	959	570,923	4,801	68,057	34,215
$6,000 under $10,000	569	569	427,144	418,382	4,304	1.0	569	427,144	4,304	49,458	23,473
$10,000 or more	428	428	559,779	549,106	9,597	1.7	428	559,779	9,597	98,995	42,104
General merchandise stores											
Total	3,573	3,171	818,600	796,863	13,547	1.7	2,955	801,538	13,365	147,030	89,328
Under $2,000	2,222	1,820	241,751	233,028	1,277	0.5	1,637	226,438	1,162	22,691	16,796
$2,000 under $4,000	572	572	122,683	120,545	1,574	1.3	540	120,934	1,507	15,351	8,566
$4,000 under $6,000	280	280	135,757	132,052	1,362	1.0	280	135,757	1,362	15,285	7,643
$6,000 under $10,000	243	243	141,613	138,182	2,041	1.5	243	141,613	2,041	24,071	12,713
$10,000 or more	256	256	176,796	173,056	7,293	4.2	256	176,796	7,293	69,632	43,610
Food stores											
Total	5,450	4,939	3,467,781	3,443,470	27,153	0.8	4,745	3,457,791	26,948	321,081	163,482
Under $2,000	2,227	1,717	452,676	451,566	1,605	0.4	1,571	443,127	1,513	30,167	20,844
$2,000 under $4,000	1,408	1,408	535,561	533,268	3,924	0.7	1,360	535,120	3,811	52,403	28,337
$4,000 under $6,000	576	576	315,751	312,568	2,767	0.9	576	315,751	2,767	29,743	13,328
$6,000 under $10,000	662	662	573,285	571,916	5,105	0.9	662	573,285	5,105	49,844	26,400
$10,000 or more	576	576	1,590,508	1,574,152	13,752	0.9	576	1,590,508	13,752	158,924	74,573
Automotive dealers and service stations											
Total	10,635	9,729	8,496,705	8,460,850	51,199	0.6	9,552	8,442,096	50,831	522,392	233,447
Under $2,000	5,107	4,200	1,780,469	1,770,250	3,969	0.2	4,104	1,758,090	3,911	60,619	34,185
$2,000 under $4,000	2,426	2,426	1,706,298	1,698,866	7,080	0.4	2,359	1,674,913	6,845	89,058	43,248
$4,000 under $6,000	1,037	1,037	869,830	864,159	5,086	0.6	1,023	868,985	5,011	57,436	26,559
$6,000 under $10,000	973	973	1,374,034	1,369,762	7,293	0.5	973	1,374,034	7,293	90,000	33,862
$10,000 or more	1,091	1,091	2,766,074	2,757,813	27,771	1.0	1,091	2,766,074	27,771	225,279	95,593
Apparel and accessory stores											
Total	6,865	6,479	1,350,352	1,336,735	15,319	1.1	6,124	1,334,391	14,850	145,224	78,605
Under $2,000	4,745	4,359	566,534	557,358	2,952	0.5	4,071	552,744	2,843	43,006	25,717
$2,000 under $4,000	1,273	1,273	335,744	330,861	3,524	1.1	1,255	334,182	3,481	36,324	18,366
$4,000 under $6,000	490	490	208,284	204,160	2,350	1.2	490	208,284	2,350	25,629	12,565
$6,000 under $10,000	} 356	356	239,790	244,356	6,493	2.7	308	239,181	6,176	40,265	21,957
$10,000 or more											
Furniture, home furnishings, and equipment stores											
Total	6,952	6,428	1,803,236	1,783,328	16,346	0.9	6,303	1,789,238	16,143	161,947	77,477
Under $2,000	4,424	3,900	642,658	632,155	3,565	0.6	3,799	634,660	3,419	31,057	16,135
$2,000 under $4,000	1,300	1,300	410,980	403,365	3,802	0.9	1,275	404,980	3,745	35,301	17,709
$4,000 under $6,000	543	543	252,180	249,736	2,489	1.0	543	252,180	2,489	26,428	12,685
$6,000 under $10,000	} 686	686	497,418	498,072	6,490	1.3	686	497,418	6,490	69,161	30,948
$10,000 or more											

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE--Continued											
Retail Trade--Continued											
Eating and drinking places											
Total	13,165	12,041	2,649,591	2,629,096	75,372	2.9	11,506	2,623,377	74,092	826,458	367,163
Under $2,000	5,140	4,015	392,620	392,423	3,784	1.0	3,647	376,995	3,363	54,195	28,938
$2,000 under $4,000	1,863	1,863	210,783	210,593	5,460	2.6	1,815	208,599	5,287	57,731	22,813
$4,000 under $6,000	2,074	2,074	388,300	385,165	10,299	2.7	1,994	382,506	9,898	120,503	56,678
$6,000 under $10,000	1,962	1,962	502,035	494,227	15,870	3.2	1,925	499,424	15,585	165,707	79,151
$10,000 or more	2,126	2,126	1,155,853	1,146,688	39,959	3.5	2,126	1,155,853	39,959	428,322	179,583
Miscellaneous retail stores											
Total	17,038	16,108	3,879,469	3,823,688	51,801	1.4	15,773	3,856,558	50,987	546,783	276,244
Under $2,000	10,073	9,144	1,325,714	1,299,750	7,848	0.6	8,841	1,306,363	7,594	111,321	66,053
$2,000 under $4,000	3,224	3,224	782,570	769,479	8,903	1.2	3,224	782,570	8,903	85,894	40,690
$4,000 under $6,000	1,945	1,945	552,619	544,417	9,411	1.7	1,945	552,619	9,411	93,019	48,179
$6,000 under $10,000	796	796	407,507	404,209	5,777	1.4	795	406,362	5,767	56,312	24,561
$10,000 or more	999	999	811,059	805,833	19,862	2.5	967	808,644	19,312	200,237	96,761
FINANCE, INSURANCE, AND REAL ESTATE											
Total	30,011	17,074	1,237,843	1,477,381	43,202	2.9	16,292	1,215,830	42,359	573,839	175,626
Under $2,000	24,476	11,538	498,932	554,089	8,086	1.5	10,801	476,919	7,625	110,869	37,879
$2,000 under $4,000	3,107	3,107	250,585	302,122	8,885	2.9	3,105	250,585	8,879	104,620	32,501
$4,000 under $6,000	1,030	1,030	142,345	157,895	5,057	3.2	1,006	142,345	4,919	51,364	17,465
$6,000 under $10,000	724	724	153,795	187,671	5,157	2.7	707	153,795	5,046	60,431	18,085
$10,000 or more	675	675	192,186	275,604	16,017	5.8	673	192,186	15,890	246,555	69,696
Credit Agencies Other Than Banks											
Total	1,520	547	31,243	37,109	1,068	2.9	426	31,087	1,034	16,617	8,294
Under $2,000	1,429	455	6,102	11,467	199	1.7	334	5,946	165	3,872	2,326
$2,000 under $4,000	59	59	2,265	2,755	144	5.2	59	2,265	144	1,179	285
$4,000 under $6,000											
$6,000 under $10,000	33	33	22,876	22,887	725	3.2	33	22,876	725	11,566	5,683
$10,000 or more											
Holding and Other Investment Companies											
Total	2,164	473	6,782	13,776	584	4.2	392	6,782	524	8,812	2,033
Under $2,000	2,106	414	6,346	9,214	297	3.2	334	6,346	237	4,827	1,116
$2,000 under $4,000	53	53	62	3,156	164	5.2	53	62	164	2,576	184
$4,000 under $6,000											
$6,000 under $10,000	2	2	28	601	16	2.7	2	28	16	72	25
$10,000 or more	4	4	346	805	107	13.3	4	346	107	1,337	708
Insurance Agents, Brokers, and Service											
Total	6,890	4,617	514,162	470,310	9,354	2.0	4,462	507,112	9,245	68,178	32,677
Under $2,000	5,351	3,077	202,950	179,570	2,162	1.2	2,923	195,900	2,053	17,267	9,218
$2,000 under $4,000	926	926	134,660	126,890	2,629	2.1	926	134,660	2,629	18,518	8,334
$4,000 under $6,000	392	392	81,100	76,300	1,910	2.5	392	81,100	1,910	15,073	7,815
$6,000 under $10,000	221	221	95,452	87,550	2,653	3.0	221	95,452	2,653	17,320	7,310
$10,000 or more											
Real Estate											
Total	18,464	10,899	635,332	891,792	31,290	3.5	10,498	625,460	30,673	471,706	129,676
Under $2,000	14,733	7,169	260,418	329,081	5,207	1.6	6,813	250,546	4,972	82,638	24,422
$2,000 under $4,000	1,994	1,994	111,318	158,494	5,743	3.6	1,992	111,318	5,737	80,674	22,914
$4,000 under $6,000	627	627	56,589	76,965	3,096	4.0	602	56,589	2,958	35,382	9,163
$6,000 under $10,000	568	568	100,584	137,192	4,004	2.9	551	100,584	3,893	51,661	13,624
$10,000 or more	542	542	106,423	190,060	13,240	7.0	540	106,423	13,113	221,351	59,553

Table 4.3--RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES--Continued

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

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES											
Total	51,548	44,060	6,966,581	6,990,391	328,732	4.7	42,527	6,865,720	323,188	4,158,051	1,737,417
Under $2,000	27,995	20,507	1,601,069	1,601,044	16,061	1.0	19,505	1,574,583	15,505	191,767	105,548
$2,000 under $4,000	8,336	8,336	1,012,052	1,005,336	23,744	2.4	8,218	1,005,753	23,450	282,173	160,034
$4,000 under $6,000	4,110	4,110	623,039	614,619	20,287	3.3	3,989	601,176	19,666	256,384	121,625
$6,000 under $10,000	4,237	4,237	858,989	851,529	32,853	3.9	4,071	837,179	31,607	454,727	227,084
$10,000 or more	6,870	6,870	2,871,432	2,917,863	235,787	8.1	6,745	2,847,029	232,960	2,973,000	1,123,126
Hotels and Other Lodging Places											
Total	4,897	4,638	1,250,431	1,318,272	108,929	8.3	4,326	1,219,041	105,875	1,755,038	634,167
Under $2,000	841	583	27,023	30,301	746	2.5	470	26,223	615	9,985	3,324
$2,000 under $4,000	480	480	32,618	29,238	1,323	4.5	475	32,618	1,313	28,419	15,924
$4,000 under $6,000	564	564	46,476	45,867	2,897	6.3	491	35,127	2,476	49,262	20,628
$6,000 under $10,000	880	880	104,549	113,824	6,974	6.1	827	102,746	6,510	155,699	79,128
$10,000 or more	2,131	2,131	1,039,765	1,099,042	96,989	8.8	2,062	1,022,327	94,961	1,511,673	515,163
Personal Services											
Total	8,542	8,056	829,144	813,331	37,629	4.6	7,742	821,895	37,241	454,152	247,245
Under $2,000	3,368	2,882	148,423	145,665	2,882	2.0	2,593	145,619	2,716	34,608	21,794
$2,000 under $4,000	2,376	2,376	186,172	183,851	6,956	3.8	2,376	186,172	6,956	110,611	70,068
$4,000 under $6,000	1,019	1,019	116,657	114,750	5,198	4.5	1,018	116,634	5,192	63,852	32,365
$6,000 under $10,000	986	986	163,674	159,753	7,699	4.8	961	159,252	7,483	70,790	34,680
$10,000 or more	794	794	214,218	209,312	14,894	7.1	794	214,218	14,894	174,291	88,338
Business Services											
Total	14,836	11,506	1,516,414	1,515,741	39,538	2.6	11,040	1,494,815	38,678	309,738	152,175
Under $2,000	11,250	7,920	679,933	684,929	5,533	0.8	7,536	662,103	5,359	50,583	24,874
$2,000 under $4,000	1,582	1,582	232,963	236,948	4,380	1.8	1,550	229,558	4,298	32,455	18,944
$4,000 under $6,000	682	682	137,370	134,670	3,322	2.5	682	137,370	3,322	34,265	15,395
$6,000 under $10,000	622	622	91,491	86,432	4,727	5.5	622	91,491	4,727	34,349	14,175
$10,000 or more	700	700	374,657	372,762	21,576	5.8	651	374,293	20,972	158,086	78,787
Automobile Services, and Miscellaneous Repair Services											
Total	6,819	6,186	900,015	884,218	51,292	5.8	6,090	899,530	51,147	342,406	140,350
Under $2,000	3,714	3,081	237,027	230,240	2,729	1.2	3,033	236,831	2,695	34,610	18,036
$2,000 under $4,000	1,145	1,145	142,850	138,505	3,191	2.3	1,097	142,561	3,080	27,644	14,454
$4,000 under $6,000	694	694	100,673	98,027	3,383	3.5	694	100,673	3,383	35,088	16,605
$6,000 under $10,000	407	407	147,522	142,726	3,156	2.2	407	147,522	3,156	28,601	11,397
$10,000 or more	859	859	271,943	274,720	38,833	14.1	859	271,943	38,833	216,463	79,858
Amusement and Recreation Services											
Total	6,443	5,321	827,269	857,242	49,439	5.8	5,174	814,931	49,146	706,446	372,061
Under $2,000	3,116	1,994	113,577	130,725	1,427	1.1	1,873	108,721	1,378	31,152	23,319
$2,000 under $4,000	796	796	62,545	71,237	2,358	3.3	796	62,545	2,358	37,478	19,975
$4,000 under $6,000	618	618	116,686	122,651	3,003	2.4	618	116,686	3,003	39,504	21,485
$6,000 under $10,000	580	580	112,113	107,068	4,266	4.0	556	108,961	4,105	89,061	56,782
$10,000 or more	1,333	1,333	422,348	425,561	38,385	9.0	1,331	418,018	38,302	509,251	250,500
Other Services											
Total	10,012	8,353	1,643,308	1,601,587	41,905	2.6	8,156	1,615,508	41,101	590,271	191,419
Under $2,000	5,706	4,047	395,086	379,184	2,744	0.7	3,999	395,086	2,742	30,829	14,201
$2,000 under $4,000	1,957	1,957	354,904	345,557	5,536	1.6	1,925	352,299	5,445	45,566	20,669
$4,000 under $6,000	533	533	105,177	98,654	2,484	2.5	485	94,686	2,290	34,413	15,147
$6,000 under $10,000	762	762	239,640	241,726	6,031	2.5	698	227,207	5,626	76,227	30,922
$10,000 or more	1,053	1,053	548,501	536,466	25,110	4.7	1,049	546,230	24,998	403,236	110,480

NOTE: "Wholesale and retail trade not allocable," "Banking," "Security and commodity brokers, dealers, exchanges, and services," "Insurance carriers," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 4.4--RECEIPTS AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Month accounting period ended	All industrial divisions			Agriculture, forestry, and fishery			Mining		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	262,066	78,081,121	2,160,592	12,040	2,198,153	21,161	2,322	604,455	26,981
Annual returns, total	246,913	76,635,656	2,238,624	11,120	2,167,827	35,320	2,242	602,163	32,963
Calendar year returns	110,698	32,657,317	808,643	6,335	918,382	[1]3,049	1,221	249,519	4,298
Noncalendar year returns, total	136,215	43,978,339	1,429,981	4,785	1,249,445	38,369	1,021	352,644	28,665
July 1971	8,803	2,702,200	92,736	245	97,231	[1]779	134	18,348	763
August 1971	8,562	2,827,623	71,213	343	76,084	4,645	38	15,683	813
September 1971	18,488	5,713,031	161,923	637	111,166	[1]2,965	244	41,836	4,095
October 1971	10,022	3,107,699	87,662	383	52,076	1,065	83	11,884	1,222
November 1971	7,143	2,093,193	45,336	336	69,436	586	76	15,432	1,167
January 1972	9,256	3,344,497	149,971	268	63,314	[1]129	60	17,405	1,786
February 1972	8,993	2,791,105	115,680	486	57,196	2,149	33	2,244	[1]752
March 1972	17,173	6,175,660	213,509	475	131,932	6,788	144	153,418	14,114
April 1972	10,688	3,252,521	98,609	355	123,665	6,048	21	12,992	1,307
May 1972	9,702	3,017,140	100,808	1,256	467,345	20,961	119	35,875	645
June 1972	27,385	8,953,670	292,534				69	27,527	3,505
Part-year returns, total	15,153	1,445,465	[1]78,032	920	30,326	[1]14,159	80	2,292	[1]5,982
December 1971	5,678	403,393	[1]46,492	415	8,515	[1]14,142	44	1,344	[1]2,769
July-November 1971	4,487	493,287	[1]25,213	505	21,811	[1]17	32	-	[1]1,179
January-June 1972	4,988	548,785	[1]6,327				4	948	[1]2,034

Month accounting period ended	Contract construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	27,556	10,194,218	297,609	28,606	11,621,374	397,894	11,673	2,185,961	72,625
Annual returns, total	26,176	10,051,606	294,849	27,095	11,463,608	415,246	11,238	2,163,542	76,259
Calendar year returns	11,646	3,831,259	100,415	11,734	4,097,019	144,285	5,921	1,293,222	30,303
Noncalendar year returns, total	14,530	6,220,347	194,434	15,361	7,366,589	270,961	5,317	870,320	45,956
July 1971	332	175,902	7,381	1,010	566,232	21,984	387	80,963	899
August 1971	645	272,305	9,099	892	531,060	13,461	380	59,623	4,061
September 1971	2,030	833,919	30,635	2,293	897,300	26,523	653	103,285	5,103
October 1971	1,292	408,157	9,686	833	347,147	9,232	344	69,559	1,620
November 1971	852	346,754	5,437	646	283,466	5,011	435	46,555	1,411
January 1972	1,154	529,134	20,491	924	480,278	24,221	577	114,620	9,371
February 1972	1,130	508,679	20,548	1,171	430,361	18,770			
March 1972	2,389	1,134,443	26,034	1,765	891,482	36,871	666	132,006	11,585
April 1972	1,497	480,650	12,321	1,346	767,873	31,215	374	78,010	695
May 1972	608	299,222	10,461	1,521	649,910	29,103	312	35,108	4
June 1972	2,602	1,231,182	42,341	2,959	1,521,480	54,570	1,189	150,591	11,207
Part-year returns, total	1,380	142,612	2,760	1,511	157,766	[1]17,352	434	22,419	[1]3,634
December 1971	534	30,105	1,065	596	77,627	[1]2,809	(*)	(*)	(*)
July-November 1971	371	50,889	630	404	37,476	[1]9,984	(*)	(*)	(*)
January-June 1972	475	61,618	1,065	511	42,663	[1]4,559	(*)	(*)	(*)

Month accounting period ended	Wholesale and retail trade								
	Total			Wholesale trade			Retail trade		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	96,659	42,553,887	956,667	26,322	16,529,678	433,809	69,725	25,605,890	511,584
Annual returns, total	91,918	41,696,882	964,493	25,114	16,248,771	435,873	66,191	25,029,792	517,346
Calendar year returns	40,231	18,793,498	402,497	10,567	6,486,326	167,366	29,436	12,214,350	231,169
Noncalendar year returns, total	51,687	22,903,384	561,996	14,547	9,762,445	268,507	36,755	12,815,442	286,177
July 1971	3,480	1,373,814	34,788	849	535,151	18,578	2,589	798,392	15,222
August 1971	3,170	1,501,353	32,120	768	568,071	20,306	2,401	929,615	11,506
September 1971	6,703	2,906,725	59,652	1,977	957,111	23,384	4,668	1,872,101	34,805
October 1971	3,844	1,843,003	42,432	1,219	795,516	19,164	2,619	1,015,534	22,760
November 1971	2,744	1,077,345	27,331	771	427,066	19,515	1,973	650,279	7,816
January 1972	4,105	1,929,390	66,046	1,122	728,161	21,309	2,910	1,172,893	43,527
February 1972	3,314	1,394,998	38,617	1,093	648,406	19,192	2,167	711,216	17,515
March 1972	6,295	3,138,412	77,989	1,945	1,658,465	45,505	4,310	1,463,993	32,240
April 1972	3,555	1,486,474	33,639	994	685,629	15,944	2,556	778,583	16,951
May 1972	3,527	1,544,587	37,221	913	613,304	17,607	2,612	923,067	19,475
June 1972	10,949	4,707,283	112,161	2,895	2,145,565	48,003	7,949	2,499,769	64,360
Part-year returns, total	4,741	857,005	[1]7,826	1,208	280,907	[1]2,064	3,533	576,098	[1]5,762
December 1971	1,564	228,454	[1]5,217	435	40,168	[1]4,824	1,129	188,286	[1]393
July-November 1971	1,392	297,809	[1]1,716	338	89,218	[1]1,188	1,054	208,591	[1]528
January-June 1972	1,785	330,742	[1]893	435	151,521	3,948	1,350	179,221	[1]4,841

Month accounting period ended	Wholesale and retail trade--Continued Wholesale and retail trade not allocable			Finance, insurance, and real estate			Services		
	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
All returns, total	612	418,319	11,274	30,011	1,395,524	230,743	51,548	7,279,042	162,413
Annual returns, total	612	418,319	11,274	28,170	1,363,377	240,986	47,417	7,078,144	183,767
Calendar year returns	228	92,822	3,962	12,951	573,496	86,044	19,979	2,882,494	45,618
Noncalendar year returns, total	385	325,497	7,312	15,220	789,881	154,942	27,438	4,195,650	138,149
July 1971	(*)	(*)	(*)	1,227	40,849	10,488	1,890	342,240	17,334
August 1971	(*)	(*)	(*)	687	19,339	6,246	2,294	347,419	3,632
September 1971	(*)	(*)	(*)	1,588	108,823	15,497	4,227	705,095	23,514
October 1971	(*)	(*)	(*)	1,142	57,523	12,556	2,054	317,138	9,911
November 1971	-	-	-	606	26,857	1,681	1,447	227,348	2,712
January 1972	(*)	(*)	(*)	928	42,500	17,779	1,543	259,151	18,867
February 1972	53	35,376	1,910	850	70,220	20,856	1,625	236,061	6,983
March 1972	(*)	(*)	(*)	1,923	91,510	22,484	3,405	496,756	16,609
April 1972	(*)	(*)	(*)	1,793	110,561	14,315	1,722	188,569	522
May 1972	(*)	(*)	(*)	1,527	72,882	5,995	1,857	257,782	13,068
June 1972	(*)	(*)	(*)	2,948	148,817	27,045	5,374	818,091	24,997
Part-year returns, total	-	-	-	1,841	32,147	[1]10,243	4,132	200,898	[1]21,354
December 1971	-	-	-	865	9,926	[1]11,982	1,495	40,956	[1]8,830
July-November 1971	-	-	-	553	16,664	[1]980	1,169	61,958	[1]10,200
January-June 1972	-	-	-	423	5,557	2,719	1,468	97,984	[1]2,324

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: Estimates are rounded and may not add to totals.
"Nature of business not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations.."

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

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

Number of stockholders and item	All industrial divisions			Agriculture, forestry, and fishery			Mining		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	262,066	258,350	3,716	12,040	11,773	267	2,322	2,252	70
Number of stockholders	663,338	647,824	15,514	40,312	39,147	1,165	6,960	6,676	284
Business receipts	78,081,121	65,653,868	12,427,253	2,198,153	1,782,666	415,487	604,455	433,158	171,297
Net income (less deficit)	2,160,592	1,762,065	398,527	21,161	18,097	3,064	26,981	16,597	10,384
Net worth	11,720,012	9,283,938	2,436,074	680,422	571,191	109,231	179,833	90,877	88,956
Returns With 1 Stockholder									
Number	75,412	74,836	576	1,959	1,916	43	621	609	12
Business receipts	15,366,030	13,482,841	1,883,189	224,110	183,365	40,745	113,689	81,807	31,882
Net income (less deficit)	130,824	130,183	641	[1]33,828	[1]24,323	[1]9,505	[1]2,226	[1]3,016	790
Net worth	2,040,215	1,280,806	759,409	31,354	18,454	12,900	31,505	[1]990	32,495
Distribution to stockholders in cash and property	211,638	169,201	42,437	1,201	1,028	173	587	397	190
Returns With 2 Stockholders									
Number	90,940	90,245	695	2,969	2,924	45	540	520	20
Business receipts	23,191,682	21,195,583	1,996,099	443,025	375,554	67,471	191,804	158,884	32,920
Net income (less deficit)	524,512	482,104	42,408	2,263	2,785	[1]522	7,111	6,675	436
Net worth	2,802,494	2,537,884	264,610	73,497	66,511	6,986	47,524	27,040	20,484
Distribution to stockholders in cash and property	315,111	285,679	29,432	10,710	8,123	2,587	3,256	2,489	767
Returns With 3 Stockholders									
Number	44,289	43,711	578	2,630	2,595	35	411	405	6
Business receipts	14,549,264	12,770,600	1,778,664	506,284	423,561	82,723	104,857	91,265	13,592
Net income (less deficit)	428,592	375,638	52,954	22,625	20,959	1,666	11,199	8,702	2,497
Net worth	2,088,140	1,855,385	232,755	172,985	159,967	13,018	30,771	25,928	4,843
Distribution to stockholders in cash and property	213,532	188,143	25,389	10,849	9,402	1,447	9,115	7,353	1,762
Returns With 4 Stockholders									
Number	25,344	24,827	517	1,968	1,929	39	335	328	7
Business receipts	10,084,072	8,266,103	1,817,969	385,950	340,093	45,857	70,118	42,384	27,734
Net income (less deficit)	350,018	286,037	63,981	6,950	6,606	344	3,799	1,828	1,971
Net worth	1,698,283	1,446,269	252,014	136,843	129,547	7,296	14,344	8,893	5,451
Distribution to stockholders in cash and property	170,228	141,902	28,326	5,984	5,356	628	4,195	3,339	856
Returns With 5 Stockholders									
Number	9,775	9,441	334	1,030	1,006	24	(*)	(*)	(*)
Business receipts	4,726,669	3,449,025	1,277,644	234,677	203,280	31,397	(*)	(*)	(*)
Net income (less deficit)	220,340	162,584	57,756	8,749	5,296	3,453	(*)	(*)	(*)
Net worth	930,638	710,583	220,055	98,962	82,430	16,532	(*)	(*)	(*)
Distribution to stockholders in cash and property	102,261	76,821	25,440	3,698	3,116	582	(*)	(*)	(*)
Returns With 6 Stockholders									
Number	5,485	5,249	236	436	417	19	(*)	(*)	(*)
Business receipts	2,967,227	2,054,798	912,429	111,158	99,718	11,440	(*)	(*)	(*)
Net income (less deficit)	139,048	98,730	40,318	6,851	4,976	1,875	(*)	(*)	(*)
Net worth	578,178	420,575	157,603	52,966	42,643	10,323	(*)	(*)	(*)
Distribution to stockholders in cash and property	66,668	44,009	22,659	3,700	1,404	2,296	(*)	(*)	(*)
Returns With 7 Stockholders									
Number	3,372	3,179	193	288	274	14	(*)	(*)	(*)
Business receipts	2,132,280	1,393,212	739,068	99,185	41,257	57,928	(*)	(*)	(*)
Net income (less deficit)	93,411	65,452	27,959	1,646	237	1,409	(*)	(*)	(*)
Net worth	451,046	321,802	129,244	25,560	15,100	10,460	(*)	(*)	(*)
Distribution to stockholders in cash and property	56,804	40,805	15,999	1,784	761	1,023	(*)	(*)	(*)
Returns With 8 Stockholders									
Number	3,217	3,021	196	230	218	12	(*)	(*)	(*)
Business receipts	1,899,041	1,208,293	690,748	31,692	20,562	11,130	(*)	(*)	(*)
Net income (less deficit)	113,969	67,478	46,491	2,952	74	2,878	(*)	(*)	(*)
Net worth	463,966	313,277	150,689	20,613	9,729	10,884	(*)	(*)	(*)
Distribution to stockholders in cash and property	63,936	37,957	25,979	1,241	287	954	(*)	(*)	(*)
Returns With 9 Stockholders									
Number	1,879	1,710	169	296	279	17	(*)	(*)	(*)
Business receipts	1,461,104	864,432	596,672	93,183	53,057	40,126	(*)	(*)	(*)
Net income (less deficit)	65,171	33,835	31,336	2,334	1,502	832	(*)	(*)	(*)
Net worth	305,144	188,787	116,357	39,019	33,686	5,333	(*)	(*)	(*)
Distribution to stockholders in cash and property	33,330	17,972	15,358	1,893	1,220	673	(*)	-	(*)
Returns With 10 Stockholders									
Number	2,354	2,132	222	234	(*)	(*)	(*)	(*)	(*)
Business receipts	1,703,752	968,981	734,771	68,889	(*)	(*)	(*)	(*)	(*)
Net income (less deficit)	94,707	60,024	34,683	619	(*)	(*)	(*)	(*)	(*)
Net worth	361,908	208,570	153,338	28,623	(*)	(*)	(*)	(*)	(*)
Distribution to stockholders in cash and property	60,713	40,349	20,364	1,061	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Contract construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
L ACTIVE SMALL BUSINESS CORPORATION RETURNS									
	27,556	27,006	550	28,606	27,979	627	11,673	11,563	110
f stockholders	62,410	60,396	2,014	74,505	71,462	3,043	29,527	29,047	480
receipts	10,194,218	8,153,077	2,041,141	11,621,374	9,192,314	2,429,060	2,185,961	1,896,028	289,933
me (less deficit)	297,609	229,601	68,008	397,894	265,063	132,831	72,625	54,698	17,927
h	1,096,538	879,699	216,839	2,136,383	1,531,152	605,231	388,769	299,121	89,648
Returns With 1 Stockholder									
	8,219	8,124	95	7,410	7,332	78	3,314	3,295	19
receipts	2,228,178	1,968,030	260,148	1,938,671	1,574,532	364,139	471,760	427,215	44,545
me (less deficit)	48,344	43,727	4,617	[1]34	[1]3,568	3,534	10,900	7,625	3,275
h	159,303	144,067	15,236	291,015	199,009	92,006	83,087	53,590	29,497
tion to stockholders in cash and property	34,421	31,988	2,433	26,764	18,844	7,920	12,511	7,346	5,165
Returns With 2 Stockholders									
	11,384	11,247	137	9,916	9,850	66	4,307	4,289	18
receipts	3,528,813	3,059,160	469,653	3,022,542	2,789,664	232,878	597,408	572,792	24,616
me (less deficit)	90,323	78,811	11,512	62,947	52,768	10,179	12,735	14,470	[1]1,735
h	351,837	316,214	35,623	442,367	384,806	57,561	92,104	87,664	4,440
tion to stockholders in cash and property	43,816	38,014	5,802	38,863	35,961	2,902	11,233	10,787	446
Returns With 3 Stockholders									
	3,924	3,842	82	5,602	5,497	105	1,878	1,866	12
receipts	1,589,465	1,316,920	272,545	2,318,473	1,942,938	375,535	385,232	357,529	27,703
me (less deficit)	50,028	41,167	8,861	89,086	74,136	14,950	9,070	7,203	1,867
h	199,159	163,460	35,699	396,027	328,485	67,542	66,317	58,580	7,737
tion to stockholders in cash and property	15,673	11,492	4,181	40,589	35,460	5,129	6,310	5,856	454
Returns With 4 Stockholders									
	2,468	2,389	79	2,613	2,541	72	949	934	15
receipts	1,149,454	830,586	318,868	1,580,842	1,321,991	258,851	281,001	244,214	36,787
me (less deficit)	38,010	25,304	12,706	68,173	55,610	12,563	11,541	9,288	2,253
h	155,544	116,425	39,119	299,568	233,963	65,605	35,116	29,855	5,261
tion to stockholders in cash and property	20,904	15,483	5,421	29,837	25,958	3,879	4,485	3,796	689
Returns With 5 Stockholders									
	674	625	49	1,269	1,202	67	357	339	18
receipts	652,659	423,022	229,637	795,473	545,017	250,456	130,755	67,842	62,913
me (less deficit)	25,378	15,548	9,830	51,182	35,688	15,494	[1]13,153	5,356	7,797
h	81,209	55,083	26,126	185,344	128,687	56,657	44,700	21,416	23,284
tion to stockholders in cash and property	7,327	3,525	3,802	24,416	16,317	8,099	7,699	4,378	3,321
Returns With 6 Stockholders									
	346	317	29	508	456	52	253	250	3
receipts	306,985	155,081	151,904	455,797	246,459	209,338	46,954	41,086	5,868
me (less deficit)	10,253	4,549	5,704	27,876	11,251	16,625	[1]2,327	[1]2,799	472
h	38,263	20,040	18,223	122,402	61,663	60,739	9,822	7,202	2,620
tion to stockholders in cash and property	5,485	2,566	2,919	11,686	3,740	7,946	966	702	264
Returns With 7 Stockholders									
	200	180	20	332	291	41	257	253	4
receipts	197,098	109,990	87,108	338,620	181,774	156,846	127,231	102,039	25,192
me (less deficit)	8,332	6,414	1,918	14,385	6,302	8,083	5,530	3,413	2,117
h	22,393	15,035	7,358	82,823	41,978	40,845	24,272	20,133	4,139
tion to stockholders in cash and property	6,105	4,838	1,267	11,812	6,280	5,532	2,867	1,645	1,222
Returns With 8 Stockholders									
	237	213	24	573	512	61	221	215	6
receipts	348,634	230,600	118,034	554,225	327,895	226,330	21,039	15,097	5,942
me (less deficit)	15,234	8,732	6,502	37,523	11,884	25,639	741	1,171	[1]430
h	52,290	34,544	17,746	143,452	75,837	67,615	13,070	10,671	2,399
tion to stockholders in cash and property	6,081	2,511	3,570	27,132	9,870	17,262	2,238	2,209	29
Returns With 9 Stockholders									
	18	-	18	187	(*)	(*)	(*)	(*)	(*)
receipts	59,377	-	59,377	300,083	(*)	(*)	(*)	(*)	(*)
e (less deficit)	2,119	-	2,119	22,637	(*)	(*)	(*)	(*)	(*)
	8,578	-	8,578	84,623	(*)	(*)	(*)	(*)	(*)
ion to stockholders in cash and property	407	-	407	9,475	(*)	(*)	(*)	(*)	(*)
Returns With 10 Stockholders									
	86 [2]	(*)	(*)	196	(*)	(*)	69	(*)	(*)
receipts	133,555	(*)	(*)	316,648	(*)	(*)	89,877	(*)	(*)
e (less deficit)	9,588	(*)	(*)	24,119	(*)	(*)	9,465	(*)	(*)
	27,962	(*)	(*)	88,762	(*)	(*)	15,343	(*)	(*)
ion to stockholders in cash and property	1,621	(*)	(*)	9,855	(*)	(*)	8,383	(*)	(*)

es at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Wholesale and retail trade								
	Total			Wholesale trade			Retail trade		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	96,659	95,635	1,024	26,322	25,802	520	69,725	69,230	495
Number of stockholders	239,881	235,489	4,392	68,956	66,642	2,314	169,494	167,462	2,032
Business receipts	42,553,887	36,569,072	5,984,815	16,529,678	13,247,901	3,281,777	25,605,890	22,942,296	2,663,594
Net income (less deficit)	956,667	796,405	160,262	433,809	334,300	99,509	511,584	452,672	58,912
Net worth	5,007,201	4,373,532	633,669	1,907,597	1,559,611	347,986	3,057,422	2,778,162	279,260
Returns With 1 Stockholder									
Number	26,880	26,761	119	7,217	7,164	53	19,444	19,378	66
Business receipts	8,046,910	7,348,640	698,270	2,710,393	2,415,694	294,699	5,225,103	4,821,532	403,571
Net income (less deficit)	94,673	80,485	14,188	37,712	30,137	7,575	56,135	49,522	6,613
Net worth	708,979	639,976	69,003	230,915	206,785	24,130	472,709	427,836	44,873
Distribution to stockholders in cash and property	74,149	67,426	6,723	27,899	23,652	4,247	45,294	42,818	2,476
Returns With 2 Stockholders									
Number	34,440	34,247	193	8,922	8,828	94	25,442	25,345	97
Business receipts	12,741,821	11,718,278	1,023,543	4,438,332	3,978,100	460,232	8,239,674	7,681,951	557,723
Net income (less deficit)	232,237	212,249	19,988	100,414	89,192	11,222	129,492	121,123	8,369
Net worth	1,344,430	1,257,957	86,473	466,493	424,401	42,092	869,253	826,285	42,968
Distribution to stockholders in cash and property	120,177	110,545	9,632	48,763	43,987	4,776	71,339	66,558	4,781
Returns With 3 Stockholders									
Number	17,604	17,436	168	4,514	4,437	77	12,855	12,765	90
Business receipts	8,224,058	7,350,670	873,388	2,950,535	2,543,451	407,084	5,111,099	4,646,162	464,937
Net income (less deficit)	190,723	170,084	20,639	78,263	65,227	13,036	106,869	99,253	7,616
Net worth	975,476	890,704	84,772	318,312	271,418	46,894	635,920	598,226	37,694
Distribution to stockholders in cash and property	82,887	74,293	8,594	36,888	31,047	5,841	42,756	40,003	2,753
Returns With 4 Stockholders									
Number	9,733	9,569	164	2,771	2,681	90	6,889	6,817	72
Business receipts	5,832,237	4,779,287	1,052,950	2,387,830	1,695,874	691,956	3,407,474	3,057,498	349,976
Net income (less deficit)	157,880	131,429	26,451	75,686	55,231	20,455	81,383	75,873	5,510
Net worth	776,619	670,031	106,588	315,610	241,930	73,680	458,735	426,998	31,737
Distribution to stockholders in cash and property	64,120	53,825	10,295	32,113	24,660	7,453	31,745	29,165	2,580
Returns With 5 Stockholders									
Number	3,051	2,955	96	936	889	47	2,114	2,065	49
Business receipts	2,557,393	1,911,162	646,231	1,213,241	819,212	394,029	1,344,152	1,091,950	252,202
Net income (less deficit)	93,071	73,419	19,652	45,634	33,961	11,673	47,437	39,458	7,979
Net worth	385,291	315,393	69,898	168,793	129,205	39,588	216,498	186,188	30,310
Distribution to stockholders in cash and property	40,649	32,702	7,947	15,814	11,076	4,738	24,835	21,626	3,209
Returns With 6 Stockholders									
Number	1,789	1,724	65	693	656	37	1,090	1,062	28
Business receipts	1,644,382	1,160,565	483,817	879,893	537,697	342,196	742,227	600,606	141,621
Net income (less deficit)	55,945	41,291	14,654	27,419	18,027	9,392	27,782	22,520	5,262
Net worth	227,568	183,275	44,293	113,608	86,352	27,256	112,990	95,953	17,037
Distribution to stockholders in cash and property	20,994	14,378	6,616	9,464	5,010	4,454	11,530	9,368	2,162
Returns With 7 Stockholders									
Number	934	874	60	378	341	37	554	533	21
Business receipts	1,128,789	804,985	323,804	713,869	494,974	218,895	405,332	310,011	95,321
Net income (less deficit)	39,107	28,442	10,665	23,648	15,884	7,764	14,935	12,558	2,377
Net worth	192,076	144,923	47,153	107,890	81,012	26,878	82,274	63,911	18,363
Distribution to stockholders in cash and property	17,795	13,820	3,975	12,189	9,101	3,088	5,604	4,719	885
Returns With 8 Stockholders									
Number	943	894	49	466	439	27	476	455	21
Business receipts	746,587	468,267	278,320	377,176	233,285	143,891	361,195	234,982	126,213
Net income (less deficit)	27,168	18,856	8,312	14,961	9,128	5,833	12,068	9,728	2,340
Net worth	138,867	106,244	32,623	63,341	42,177	21,164	74,684	64,067	10,617
Distribution to stockholders in cash and property	8,756	6,504	2,252	3,306	1,839	1,467	5,450	4,665	785
Returns With 9 Stockholders									
Number	666	611	55	244	(*)	(*)	421	397	24
Business receipts	818,019	532,282	285,737	466,779	(*)	(*)	347,573	229,534	118,039
Net income (less deficit)	29,134	14,352	14,782	15,566	(*)	(*)	13,260	6,244	7,016
Net worth	125,973	79,218	46,755	59,445	(*)	(*)	65,627	46,141	19,486
Distribution to stockholders in cash and property	14,892	8,569	6,323	9,442	(*)	(*)	5,450	2,905	2,545
Returns With 10 Stockholders									
Number	620	565	55	180	152	28	439	412	27
Business receipts	813,691	494,936	318,755	391,630	226,866	164,764	422,061	268,070	153,991
Net income (less deficit)	36,729	25,798	10,931	14,506	9,405	5,101	22,223	16,393	5,830
Net worth	131,922	85,811	46,111	63,190	43,254	19,936	68,732	42,557	26,175
Distribution to stockholders in cash and property	23,390	18,349	5,041	8,430	6,148	2,282	14,960	12,201	2,759

Footnotes at end of table.

Table 4.5--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

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

Number of stockholders and item	Finance, insurance, and real estate			Services		
	Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS						
of stockholders	30,011	29,491	520	51,548	51,009	539
s receipts	84,949	83,032	1,917	120,945	118,765	2,180
ome (less deficit)	1,395,524	1,272,838	122,686	7,279,042	6,312,940	966,102
th	230,743	208,017	22,726	162,413	179,754	[1]17,341
	848,728	731,072	117,656	1,366,916	795,778	571,138
Returns With 1 Stockholder						
s receipts	7,878	7,773	105	18,540	18,437	103
ome (less deficit)	327,051	296,817	30,234	2,002,770	1,589,544	413,226
th	29,919	29,190	729	[1]15,755	1,220	[1]16,975
ution to stockholders in cash and property	128,975	113,894	15,081	605,113	112,856	492,257
	20,737	18,444	2,293	41,068	23,556	17,512
Returns With 2 Stockholders						
s receipts	9,320	9,207	113	17,549	17,447	102
ome (less deficit)	494,096	475,104	18,992	2,153,661	2,032,535	121,126
th	65,718	62,003	3,715	53,392	55,773	[1]2,381
ution to stockholders in cash and property	182,830	163,096	19,734	259,494	227,508	31,986
	41,915	38,894	3,021	43,925	40,866	3,059
Returns With 3 Stockholders						
s receipts	5,174	5,090	84	6,889	6,803	86
ome (less deficit)	241,958	225,937	16,021	1,177,316	1,060,159	117,157
th	33,853	29,167	4,686	22,786	24,998	[1]2,212
ution to stockholders in cash and property	135,091	121,988	13,103	108,895	102,854	6,041
	17,363	15,811	1,552	30,746	28,476	2,270
Returns With 4 Stockholders						
s receipts	3,138	3,067	71	3,847	3,780	67
ome (less deficit)	120,232	108,466	11,766	656,558	593,186	63,372
th	32,858	26,782	6,076	31,473	30,017	1,456
ution to stockholders in cash and property	145,098	130,536	14,562	131,910	125,593	6,317
	15,289	13,088	2,201	24,854	20,497	4,357
Returns With 5 Stockholders						
s receipts	1,509	1,470	39	1,677	1,640	37
ome (less deficit)	50,951	39,109	11,842	286,585	246,122	40,463
th	19,417	18,044	1,373	10,501	10,776	[1]275
ution to stockholders in cash and property	65,365	51,399	13,966	55,404	46,222	9,182
	7,933	7,350	583	10,312	9,395	917
Returns With 6 Stockholders						
s receipts	1,018	987	31	1,084	1,054	30
ome (less deficit)	54,596	47,461	7,135	307,662	278,139	29,523
th	13,733	12,233	1,500	22,090	23,737	[1]1,647
ution to stockholders in cash and property	58,858	40,927	17,931	58,146	58,650	[1]504
	9,626	7,869	1,757	13,230	12,373	857
Returns With 7 Stockholders						
s receipts	574	556	18	727	695	32
ome (less deficit)	33,494	26,278	7,216	187,780	121,945	65,835
th	8,899	8,475	424	15,814	13,108	2,706
ution to stockholders in cash and property	35,018	30,351	4,667	60,056	49,389	10,667
	7,975	6,435	1,540	7,605	6,322	1,283
Returns With 8 Stockholders						
s receipts	496	480	16	413	390	23
ome (less deficit)	24,859	12,008	12,851	149,922	122,460	27,462
th	13,997	12,266	1,731	15,310	15,082	228
ution to stockholders in cash and property	42,610	34,213	8,397	44,305	37,240	7,065
	7,785	6,828	957	9,974	9,428	546
Returns With 9 Stockholders						
s receipts	332	317	15	262	246	16
ome (less deficit)	9,476	7,197	2,279	141,095	119,934	21,161
th	5,821	4,698	1,123	530	540	[1]10
ution to stockholders in cash and property	23,806	20,712	3,094	17,452	16,124	1,328
	3,424	2,544	880	2,800	1,731	1,069
Returns With 10 Stockholders						
s receipts	571	543	28	560	517	43
ome (less deficit)	38,811	34,461	4,350	215,693	148,916	66,777
th	6,528	5,159	1,369	6,272	4,503	1,769
ution to stockholders in cash and property	31,077	23,956	7,121	26,141	19,342	6,799
	7,615	6,439	1,176	7,886	4,554	3,332

[1]timate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
it exceeds income.
Estimates are rounded and may not add to totals.
"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 5

All Corporations

Contents

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5.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 197

An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary *Statistics of Income* source of corporate data is the report, *Statistics of Income—Corporation Income Tax Returns.*

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,733,305	1,906,007,776	1,763,760,318	57,260,761	52,185,272	64,697,011	79,700,323	1,063,920	1,620,755,731	1,496,206,713	46,689,667	43,218,980	53,786,632	96,688,311
Agriculture, forestry, and fishery	39,932	14,397,772	13,680,329	528,186	304,270	362,595	208,050	22,305	10,492,339	9,973,951	325,592	210,545	190,694	613,415
Farms	25,400	8,979,396	8,423,467	367,699	207,634	286,660	135,347	14,097	6,484,747	6,079,381	221,392	141,753	146,208	448,360
Agricultural services, forestry, and fishery	14,532	5,418,376	5,256,862	160,487	96,636	75,935	72,703	8,208	4,007,592	3,894,570	104,200	68,792	44,486	165,055
Mining	12,611	19,479,693	18,398,873	1,117,972	515,389	406,444	2,160,759	6,368	14,914,323	14,067,393	764,482	337,801	232,907	2,897,239
Metal mining	751	3,042,503	2,871,085	214,464	130,504	76,578	[1]108,266	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Iron ores	14	855,960	798,815	77,001	24,246	25,500	[1]33,308	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Copper, lead and zinc, gold and silver ores	358	2,104,460	2,002,915	129,794	104,676	45,976	[1]67,192	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous metal mining	379	82,083	69,355	7,669	1,582	5,102	[1]7,766	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	1,765	3,848,418	3,693,210	210,862	114,459	66,085	136,087	793	3,301,891	3,174,409	159,830	94,379	47,117	203,733
Crude petroleum and natural gas	6,663	9,128,360	8,547,135	438,228	153,238	187,585	1,975,268	3,193	7,261,412	6,822,763	297,746	102,652	101,763	2,278,814
Crude petroleum, natural gas, and natural gas liquids	2,993	6,297,827	5,919,941	224,690	93,637	112,707	1,859,028	1,317	5,124,965	4,853,777	144,575	59,878	50,462	2,092,021
Oil and gas field services	3,670	2,830,533	2,627,194	213,538	59,601	74,878	116,240	1,876	2,136,447	1,968,986	153,171	42,774	51,301	186,793
Nonmetallic minerals (except fuels) mining	3,431	3,460,412	3,287,443	254,418	117,188	76,196	157,670	2,274	2,816,012	2,664,143	198,524	94,574	51,299	214,196
Crushed, broken, and dimension stone; sand and gravel	2,791	2,628,732	2,503,493	192,124	95,348	44,207	153,272	2,112	2,313,162	2,199,632	169,097	81,151	34,944	176,984
Other nonmetallic minerals, except fuels	640	831,680	783,950	62,294	21,840	31,989	4,398	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	143,095	97,492,609	95,386,565	1,782,559	1,843,465	790,632	1,925,178	86,460	77,978,159	76,545,518	1,335,844	1,408,498	471,656	2,972,381
Building construction	49,997	39,468,484	38,554,227	375,384	495,537	380,088	524,487	28,040	31,579,795	30,913,602	275,524	370,195	224,611	935,152
General contractors, except building construction	14,700	21,693,271	21,070,757	817,040	440,000	207,919	635,717	9,944	17,672,726	17,212,156	612,327	338,854	115,391	879,855
Special trade contractors	78,398	36,330,854	35,761,581	590,135	907,928	202,625	764,974	48,475	28,725,638	28,419,760	447,993	699,449	131,654	1,157,374
Manufacturing	200,963	776,478,571	751,346,399	24,516,198	22,737,408	12,322,926	38,750,708	124,542	660,508,594	638,907,555	20,846,505	19,197,347	9,597,499	44,712,811
Food and kindred products	16,313	106,554,126	104,817,387	2,111,756	3,535,222	1,147,395	3,820,505	10,688	88,988,350	87,555,634	1,770,551	3,096,137	800,207	4,187,150
Meat products	2,543	26,456,703	26,274,624	281,624	248,077	229,688	231,233	1,590	18,744,798	18,664,292	147,114	137,615	67,504	349,583
Dairy products	2,135	14,665,671	14,444,196	257,407	208,048	94,075	507,891	1,382	12,979,402	12,776,772	232,239	186,731	82,336	540,880
Canned and frozen foods	1,586	9,537,460	9,390,046	181,334	163,392	133,719	339,648	975	7,526,556	7,443,693	138,152	120,330	78,261	391,085
Grain mill products	2,078	13,987,816	13,695,074	268,038	204,386	146,173	595,432	1,342	12,493,206	12,242,726	247,608	190,868	129,535	631,382
Bakery products	2,485	6,685,090	6,613,639	159,256	157,982	56,544	217,725	1,397	4,837,823	4,787,694	117,412	110,698	29,550	252,720
Alcoholic beverages, except malt liquors and malt	292	6,803,874	6,705,598	99,989	766,677	126,355	239,700	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bottled soft drinks and flavorings	2,219	7,339,767	7,068,955	345,484	143,813	90,917	619,859	1,575	6,884,324	6,625,738	326,445	134,131	78,652	645,252
Other food and kindred products	2,783	12,911,302	12,616,072	279,727	388,077	167,981	650,438	2,056	11,471,579	11,190,731	247,148	368,581	143,420	693,736
Textile mill products	5,846	23,495,751	23,164,373	694,292	508,711	328,717	834,849	3,946	19,684,760	19,418,445	566,562	415,506	245,525	988,706
Weaving mills and textile finishing	1,242	11,039,528	10,837,845	390,939	269,693	166,120	377,422	923	8,939,394	8,779,184	316,788	211,435	120,982	433,807
Knitting mills	1,955	4,840,147	4,793,088	116,125	100,791	66,887	158,475	1,405	4,207,578	4,175,162	94,202	83,495	51,263	201,506
Other textile mill products	2,649	7,616,076	7,533,440	187,228	142,227	95,710	298,952	1,619	6,537,788	6,464,099	155,572	120,576	73,280	353,393
Apparel and other fabricated textile products	17,032	24,453,117	24,198,214	203,910	525,357	234,812	710,490	11,566	20,842,075	20,654,218	164,803	431,841	170,377	920,809
Men's and boys' clothing	3,019	7,946,189	7,835,477	72,988	178,858	100,824	267,008	2,314	6,847,753	6,757,987	59,465	150,723	70,768	341,197
Women's, children's, and infants' clothing	8,767	11,347,034	11,259,681	79,384	241,458	78,992	326,773	5,995	9,839,817	9,776,977	66,906	198,802	64,285	417,519
Miscellaneous apparel and accessories	2,075	1,904,294	1,882,823	14,366	41,700	20,391	22,038	1,275	1,398,746	1,390,844	8,800	29,292	10,710	43,511
Miscellaneous fabricated textile products	3,175	3,255,600	3,220,233	37,172	63,341	34,605	94,671	1,982	2,755,759	2,728,410	29,632	53,024	24,614	118,582
Lumber and wood products, except furniture	10,661	16,170,220	15,457,632	549,668	416,390	269,511	730,833	6,793	14,126,398	13,468,304	477,260	362,792	222,138	841,177
Logging, lumber, and wood basic products	4,254	6,707,192	6,303,605	257,230	194,606	112,091	373,964	2,734	5,693,467	5,323,189	211,219	167,785	84,409	429,739
Millwork, plywood, and prefabricated structural products	3,562	7,311,329	7,043,771	231,736	168,183	133,264	285,148	2,344	6,655,760	6,403,682	217,016	151,714	121,768	313,664
Other wood products, except furniture	2,845	2,151,699	2,110,256	60,702	53,601	24,156	71,721	1,715	1,777,171	1,741,433	49,025	43,293	15,961	97,774
Furniture and fixtures	6,755	8,083,364	7,965,657	132,471	201,398	68,269	321,719	4,115	6,783,798	6,694,736	106,565	162,235	50,291	423,061
Household furniture	3,946	5,442,073	5,355,119	89,258	133,308	43,931	227,868	2,564	4,583,890	4,518,651	73,884	107,313	31,592	291,253
Furniture and fixtures, except household furniture	2,809	2,641,291	2,610,538	43,213	68,090	24,338	93,851	1,551	2,199,908	2,176,085	32,681	54,922	18,699	130,808
Paper and allied products	3,472	23,093,934	22,305,271	993,157	563,076	468,045	1,037,482	2,330	19,957,957	19,214,311	861,141	498,204	415,377	1,143,227
Pulp, paper, and board	289	14,025,715	13,431,338	673,994	335,920	377,650	451,419	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other paper and allied products	3,183	9,068,219	8,873,933	319,163	227,156	90,395	586,063	2,113	7,535,011	7,362,650	276,108	194,127	65,243	646,777
Printing and publishing	26,543	27,909,952	26,985,565	788,455	735,593	316,644	1,809,121	16,038	24,059,142	23,259,784	674,542	637,798	240,266	2,096,273
Newspapers	4,932	8,866,920	8,474,858	275,557	275,996	86,997	926,709	3,130	8,401,457	8,014,993	259,729	260,991	80,024	962,313
Periodicals	2,383	3,225,125	3,135,315	54,955	55,113	29,029	122,290	1,157	2,712,157	2,633,947	47,974	48,253	24,056	175,207
Books, greeting cards, and miscellaneous publishing	3,043	4,976,952	4,732,529	101,502	115,126	84,500	321,487	1,497	4,150,507	3,972,378	82,834	97,640	57,601	385,377
Other printing and publishing	16,185	10,840,955	10,642,863	356,441	289,358	116,118	438,635	10,254	8,795,021	8,638,466	284,005	230,914	78,585	573,376
Chemicals and allied products	9,991	63,539,002	61,364,851	2,732,090	1,330,864	881,247	5,104,252	6,796	59,010,973	56,995,527	2,546,930	1,236,269	759,276	5,382,706
Basic chemicals, plastics, and synthetics	3,027	30,139,748	29,254,577	1,926,897	692,442	535,100	1,891,688	2,085	28,294,577	27,490,423	1,826,244	653,180	486,877	2,012,616
Drugs	1,138	13,474,143	12,754,228	324,445	288,444	119,919	1,752,135	703	13,382,307	12,664,151	322,163	286,722	117,628	1,765,412
Soap, cleaners, and toilet goods	2,167	8,810,837	8,494,396	139,031	141,770	50,498	982,677	1,305	8,359,510	8,050,059	129,877	133,567	41,777	1,026,019
Paints and allied products	958	3,678,077	3,610,326	74,581	75,373	50,828	125,769	810	2,721,314	2,688,996	49,553	52,826	21,004	138,737
Chemical products, not elsewhere classified	2,636	7,304,123	7,124,870	263,407	130,085	123,093	358,773	1,841	6,196,411	6,046,533	218,102	108,656	91,788	434,113

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

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

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Petroleum refining and related industries	835	91,492,257	85,531,733	3,248,830	3,646,737	1,405,924	5,627,358	598	87,774,314	81,935,055	3,108,154	3,201,219	1,313,199	5,684,546
Miscellaneous petroleum and coal products	647	1,591,701	1,570,950	47,634	36,370	11,857	101,171	479	1,498,400	1,479,463	44,167	33,348	10,034	107,182
Rubber and miscellaneous plastics products	6,237	17,457,779	17,122,209	623,201	601,156	260,393	837,543	3,846	15,993,880	15,677,552	566,584	562,947	228,324	946,299
Rubber products	1,231	12,978,607	12,704,919	472,132	488,737	202,129	714,266	839	12,499,637	12,232,050	454,236	475,816	194,911	730,020
Miscellaneous plastics products	5,006	4,479,172	4,417,290	151,069	112,419	58,264	123,277	3,008	3,494,243	3,445,502	112,348	87,131	33,413	216,279
Leather and leather products	2,269	6,206,413	6,050,538	80,286	155,411	91,153	213,366	1,679	4,679,161	4,586,234	57,600	116,414	44,823	281,860
Footwear, except rubber	752	4,066,323	3,946,152	53,750	109,080	73,519	126,150	463	2,813,617	2,752,192	34,844	77,982	31,685	177,407
Leather and leather products, not elsewhere classified	1,518	2,140,090	2,104,386	26,536	46,331	17,634	87,216	1,215	1,865,544	1,834,042	22,756	38,432	13,138	104,453
Stone, clay, and glass products	8,582	18,499,986	18,075,694	850,047	542,776	273,209	1,005,525	5,645	16,976,061	16,603,795	765,209	487,790	234,607	1,108,907
Glass products	947	5,552,640	5,435,165	259,918	169,516	83,071	396,460	496	5,445,204	5,329,256	254,405	165,890	80,955	408,227
Cement, hydraulic	170	1,839,971	1,791,631	129,285	61,852	43,121	114,948	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Concrete, gypsum, and plaster products	4,863	6,133,625	5,984,209	278,794	173,039	86,922	249,618	3,401	5,309,027	5,197,658	228,075	143,501	64,574	300,118
Other nonmetallic mineral products	2,602	4,973,750	4,864,689	182,050	138,369	60,095	244,499	1,605	4,474,006	4,376,451	160,764	120,030	47,562	284,553
Primary metal industries	4,524	44,471,379	43,372,031	2,265,860	1,247,410	1,032,886	4,591	2,475	30,184,943	29,437,724	1,581,934	853,718	489,112	1,089,140
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	2,208	25,641,143	25,098,926	1,558,395	783,727	445,296	479,082	1,310	19,473,409	19,059,669	1,144,707	596,979	270,744	674,066
Nonferrous metal processing and basic products	2,316	18,830,236	18,273,105	707,465	463,683	587,590	[1]474,491	1,165	10,711,534	10,378,055	437,227	256,739	218,368	415,074
Fabricated metal products, except machinery and transportation equipment	22,859	38,898,031	38,175,703	1,037,904	1,007,539	559,158	1,615,047	14,374	32,910,764	32,264,527	856,344	845,010	439,020	1,979,428
Cutlery, hand tools, and hardware	1,544	3,353,016	3,264,413	80,660	98,598	28,289	328,642	1,082	3,075,146	2,993,586	73,331	90,013	21,277	346,226
Plumbing and heating apparatus, except electric	743	4,007,650	3,924,104	97,734	97,723	96,068	121,568	471	3,754,000	3,673,455	92,032	90,943	90,573	131,821
Fabricated structural metal products	7,301	11,838,720	11,610,096	234,969	274,412	174,106	394,499	5,192	9,497,986	9,293,023	174,830	213,308	134,664	504,006
Screw machine products, bolts, and similar products	2,035	2,963,226	2,907,116	108,785	87,499	39,227	94,591	1,170	2,341,684	2,291,354	78,868	67,636	26,941	136,197
Metal stampings	2,298	3,426,875	3,379,038	95,295	90,189	38,963	136,571	1,500	3,061,532	3,017,593	80,191	80,185	32,127	167,026
Other fabricated metal products	8,800	8,660,244	8,521,705	224,780	232,274	112,924	300,052	4,858	6,621,635	6,515,724	164,688	177,903	64,960	451,327
Machinery, except electrical	25,644	61,165,016	57,654,505	2,645,012	1,747,761	1,417,375	4,145,381	14,537	53,155,936	49,983,427	2,322,671	1,502,017	1,172,373	4,854,594
Farm machinery	1,103	7,141,405	6,416,401	159,250	153,754	182,580	184,867	788	6,896,730	6,177,213	151,981	146,657	173,336	217,001
Construction, mining, and materials handling machinery and equipment	1,823	10,217,346	9,805,743	312,557	264,839	197,739	665,975	1,173	8,990,826	8,609,276	278,514	232,573	168,213	734,532
Metalworking machinery	6,912	4,722,247	4,616,672	183,690	157,042	70,079	49,071	3,522	2,894,296	2,824,656	100,676	84,929	32,126	202,282
Special industry machinery	2,501	6,093,020	5,792,852	197,671	147,476	92,013	211,184	1,637	4,609,118	4,363,335	148,896	105,696	52,970	319,599
General industrial machinery	2,446	9,449,214	9,192,381	272,546	240,991	138,889	509,316	1,415	8,485,804	8,257,696	241,475	212,858	115,469	586,233
Office and computing machines	556	15,790,905	14,259,860	1,293,443	590,767	651,712	2,159,223	232	14,803,832	13,432,671	1,226,055	565,957	569,237	2,301,268
Service industry machines	1,000	3,342,623	3,279,694	66,780	64,470	34,352	190,727	540	2,960,141	2,907,550	58,995	57,388	25,921	222,190
Other machinery, except electrical	9,303	4,408,256	4,290,902	159,075	128,422	50,011	175,018	5,232	3,515,189	3,411,030	116,079	95,959	35,101	271,489
Electrical equipment and supplies	10,860	58,247,127	56,636,603	1,921,159	1,566,755	1,029,963	2,061,009	5,826	47,526,870	46,210,919	1,411,977	1,290,239	763,288	3,026,478
Household appliances	457	7,090,280	6,922,171	154,106	158,306	109,705	392,029	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Radio, television, and communication equipment	2,063	14,216,862	13,549,878	594,465	374,399	290,652	296,223	885	9,116,805	8,551,088	270,154	252,587	183,065	566,455
Electronic components and accessories	3,678	12,545,880	12,220,107	406,118	345,286	219,058	[2]25,915	1,969	9,199,685	9,001,109	275,361	248,987	113,911	484,457
Other electrical equipment and supplies	4,662	24,394,105	23,944,447	766,470	688,764	410,548	1,398,672	2,684	22,960,872	22,541,403	727,052	647,594	376,659	1,555,012
Motor vehicles and equipment	2,393	77,143,653	75,665,850	1,536,717	2,185,085	1,204,201	5,551,457	1,449	62,521,380	61,407,867	1,306,588	1,634,038	969,438	5,620,003
Transportation equipment, except motor vehicles	3,172	34,782,027	33,053,285	1,180,612	846,140	761,976	546,289	1,678	24,195,027	23,312,202	871,485	586,804	600,296	977,532
Aircraft, guided missiles, and parts	814	25,384,916	23,967,185	886,418	651,952	543,288	281,117	351	15,749,626	15,141,945	600,798	420,102	414,264	625,314
Ship and boat building and repairing	1,015	2,442,559	2,352,201	66,329	67,291	61,860	3,530	600	1,954,928	1,872,660	49,685	49,048	49,666	46,909
Transportation equipment, not elsewhere classified	1,343	6,954,552	6,733,899	227,865	126,897	156,828	261,642	727	6,490,473	6,297,597	221,002	117,654	136,366	305,309
Scientific instruments, photographic equipment, watches and clocks	5,218	12,852,313	12,376,227	472,188	329,477	134,633	1,337,404	3,509	11,704,959	11,272,294	446,506	303,968	101,187	1,473,136
Scientific and mechanical measuring instruments	1,430	4,056,707	3,893,228	181,299	105,125	68,365	123,074	877	3,725,349	3,579,660	172,318	95,323	57,130	174,535
Optical, medical, and ophthalmic goods	2,974	3,679,915	3,569,304	87,520	95,709	31,178	340,830	2,174	3,414,857	3,311,713	78,609	88,390	25,355	380,453
Photographic equipment and supplies	633	4,364,461	4,179,053	194,540	117,905	20,712	841,373	373	4,058,534	3,881,752	188,554	112,650	12,598	861,658
Miscellaneous manufactured products, and manufacturing not allocable	11,680	13,029,752	12,703,450	287,694	328,365	238,384	439,822	6,587	10,807,533	10,589,722	225,539	269,031	146,602	687,276
Ordnance, except guided missiles	366	699,596	684,157	19,525	20,328	10,246	29,312	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	11,314	12,330,156	12,019,293	268,169	308,037	228,138	410,510	6,436	10,268,656	10,060,573	211,282	253,323	142,902	642,339

Footnotes at end of table.

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	71,098	149,722,193	145,274,096	14,971,059	9,347,802	8,102,294	7,899,267	42,443	122,379,486	119,205,195	12,464,996	7,848,765	6,823,943	9,475,970
Transportation	55,489	67,150,987	64,213,577	4,719,566	3,017,493	2,137,596	777,820	32,762	43,216,728	41,480,238	2,679,512	1,960,316	1,146,782	2,119,855
Railroad transportation	369	16,499,562	15,172,821	1,222,524	1,138,903	790,215	[1]173,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Local and interurban passenger transit	9,074	5,332,747	5,161,279	263,358	179,092	83,598	[1]4,370	4,751	4,605,898	4,432,364	224,013	146,164	71,300	123,134
Trucking and warehousing	27,451	21,670,998	21,208,213	1,133,030	1,155,599	333,541	851,836	17,975	18,156,986	17,746,854	944,777	955,165	266,496	1,000,123
Water transportation	6,383	4,615,273	4,343,150	298,268	99,325	170,112	34,122	3,606	2,747,405	2,623,419	167,111	56,515	69,969	180,116
Air transportation	3,428	12,330,089	11,768,315	1,414,783	295,273	487,006	[1]177,897	1,180	3,139,380	2,986,842	339,120	73,769	137,931	137,652
Transportation services, not elsewhere classified	8,566	4,857,698	4,763,200	151,272	70,846	88,008	72,755	4,957	3,442,283	3,370,968	75,130	43,273	33,195	138,940
Communication	7,374	37,093,559	36,393,846	4,708,008	2,357,675	2,081,799	3,618,715	4,554	36,029,323	35,365,417	4,565,365	2,308,225	2,000,178	3,761,167
Telephone, telegraph, and other communication services	3,452	32,548,125	32,029,999	4,478,487	2,239,030	1,963,845	3,324,848	2,201	31,968,282	31,464,346	4,384,014	2,210,564	1,914,961	3,384,402
Radio and televison broadcasting	3,923	4,545,434	4,363,847	229,521	118,645	117,954	293,867	2,353	4,061,041	3,901,071	181,351	97,661	85,217	376,765
Electric, gas, and sanitary services	8,235	45,477,647	44,666,673	5,543,485	3,972,634	3,882,899	3,502,732	5,128	43,133,435	42,399,540	5,220,119	3,580,224	3,676,983	3,594,948
Electric companies and systems	164	13,643,156	13,511,889	2,175,629	1,415,591	1,510,171	1,285,698	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gas companies and systems	1,209	17,212,008	16,738,868	1,395,304	831,893	1,119,940	1,086,748	934	16,798,621	16,327,517	1,360,335	813,408	1,097,586	1,097,566
Combination companies and systems	214	13,150,682	12,997,198	1,822,125	1,603,816	1,182,445	1,002,970	211	11,736,867	11,609,849	1,604,434	1,298,158	1,054,601	1,027,932
Water supply and other sanitary services	6,648	1,471,801	1,418,718	150,427	121,334	70,343	127,316	3,829	1,338,653	1,289,966	133,776	112,708	62,551	151,596
Wholesale and retail trade	538,657	575,729,510	563,615,042	5,394,849	8,468,588	4,287,355	11,362,851	355,427	499,950,679	489,423,168	4,424,381	7,169,891	3,403,661	13,991,011
Wholesale trade	168,146	258,726,331	254,598,839	1,762,882	3,219,638	1,703,825	4,816,331	116,548	224,836,065	221,320,206	1,449,189	2,775,679	1,338,877	5,908,816
Groceries and related products	18,559	52,117,227	51,571,299	299,751	360,485	184,340	581,812	12,547	44,465,363	43,977,934	248,444	308,833	149,271	694,214
Machinery, equipment, and supplies	26,118	23,432,689	22,770,930	256,909	303,784	244,503	611,743	17,439	20,087,373	19,548,634	198,809	254,273	181,087	795,429
Miscellaneous wholesale trade	123,468	183,176,415	180,256,610	1,206,222	2,555,369	1,274,982	3,622,776	86,562	160,283,329	157,793,638	1,001,936	2,212,573	1,008,519	4,419,173
Motor vehicles and automotive equipment	13,415	16,676,491	16,493,197	97,183	166,581	95,630	589,885	10,602	15,590,528	15,425,390	85,779	154,042	84,167	630,327
Drugs, chemicals, and allied products	6,800	12,619,318	12,383,768	111,841	233,697	105,229	339,788	4,397	11,977,861	11,773,404	106,605	225,971	99,267	373,747
Dry goods and apparel	8,584	10,808,827	10,647,166	38,963	155,913	100,204	265,776	6,047	9,194,772	9,081,138	26,621	108,816	65,800	339,248
Farm product raw materials	6,562	23,767,046	23,370,557	151,740	98,025	140,249	187,570	4,843	19,919,372	19,577,591	130,770	81,727	105,552	234,879
Electrical goods	9,269	11,916,256	11,727,522	56,284	123,223	84,898	232,714	6,317	10,150,629	10,006,277	41,005	99,987	55,862	347,081
Hardware, and plumbing and heating equipment	8,255	10,159,520	9,981,659	53,309	110,039	56,902	261,018	6,374	9,414,645	9,260,615	48,189	100,849	45,237	296,145
Metals and minerals, except petroleum and scrap	3,521	10,195,471	10,076,058	71,923	94,313	84,838	183,912	2,413	8,407,163	8,307,617	55,772	77,748	62,860	241,211
Petroleum and petroleum products	7,886	13,625,334	13,274,524	151,624	237,455	82,014	266,019	6,220	11,555,116	11,228,384	129,895	174,283	69,217	292,919
Alcoholic beverages	4,185	12,124,252	12,055,893	51,620	575,778	34,901	245,576	3,209	11,180,599	11,119,810	45,925	536,046	29,302	263,002
Paper and its products	3,442	5,792,909	5,724,184	46,329	52,851	32,739	84,272	2,662	4,809,688	4,754,371	30,583	41,537	22,110	108,446
Lumber and construction materials	9,285	11,725,782	11,571,133	76,349	120,713	66,028	250,254	6,624	10,339,101	10,199,493	66,236	105,451	53,723	290,396
Other wholesale trade	42,265	43,765,209	42,948,949	299,057	586,781	391,350	715,992	26,854	37,743,855	37,059,548	234,556	506,116	315,422	1,001,776
Retail trade	366,567	313,959,095	306,048,416	3,592,514	5,188,183	2,557,740	6,486,977	236,009	272,378,467	265,433,423	2,941,284	4,344,980	2,042,612	8,009,830
Building materials, hardware, and farm equipment	30,610	18,601,905	18,218,324	191,494	307,749	150,167	542,032	21,663	16,687,286	16,340,132	165,913	269,679	122,863	628,877
General merchandise stores	22,853	65,646,470	61,872,821	955,728	1,452,927	976,920	2,287,113	15,883	60,713,866	57,176,217	867,668	1,339,074	875,754	2,444,728
Food stores	27,005	68,153,405	67,532,834	676,291	791,849	173,845	864,112	17,267	60,298,063	59,754,534	598,154	690,893	141,281	1,004,805
Automotive dealers and service stations	61,133	80,160,641	79,223,322	532,262	796,454	623,089	1,004,770	41,482	69,707,305	68,915,986	418,421	670,982	490,268	1,241,579
Automobile and truck dealers	30,528	65,034,368	64,401,959	347,802	497,585	474,058	724,649	22,632	57,482,481	56,934,139	279,267	430,026	389,259	841,255
Gasoline service stations	11,184	6,206,806	6,126,824	77,425	164,468	34,005	121,695	6,713	5,222,894	5,153,466	62,797	138,199	26,168	149,516
Other automotive dealers	19,420	8,919,467	8,694,539	107,035	134,401	115,026	158,426	12,138	7,001,930	6,828,381	76,357	102,757	74,841	254,808
Apparel and accessory stores	39,293	16,137,720	15,684,879	166,576	311,190	80,785	466,141	27,209	13,424,929	13,048,426	124,587	247,102	57,323	629,701
Furniture, home furnishings, and equipment stores	34,199	13,671,851	13,126,626	118,404	261,285	110,623	305,902	22,127	11,263,854	10,793,377	94,040	209,716	79,360	423,755
Eating and drinking places	68,451	18,727,445	18,216,655	542,635	689,820	215,551	287,104	34,626	13,051,960	12,706,600	353,992	450,532	118,478	652,499
Miscellaneous retail stores	83,024	32,859,658	32,172,955	409,124	576,909	226,760	729,803	55,751	27,231,204	26,698,151	318,509	467,002	157,285	983,886
Drug stores and proprietary stores	18,867	10,933,898	10,721,006	92,348	177,223	53,050	259,383	13,915	9,318,917	9,177,902	74,012	147,385	37,586	312,776
Liquor stores	8,834	3,195,406	3,177,923	25,341	52,041	13,819	45,823	5,403	2,429,698	2,416,465	17,776	37,105	10,165	67,565
Other retail stores	55,324	18,730,354	18,274,026	291,435	347,645	159,891	424,597	36,433	15,482,589	15,103,784	226,721	282,512	109,534	603,545
Wholesale and retail trade not allocable	3,943	3,044,084	2,967,787	39,453	60,767	25,790	59,543	2,870	2,736,147	2,669,539	33,908	49,232	22,172	72,365
Finance, insurance, and real estate	417,733	198,468,720	105,187,629	4,616,644	6,444,457	36,586,442	15,957,404	262,886	179,489,943	95,516,367	3,581,931	5,294,727	31,997,155	18,532,075
Banking	14,643	44,579,130	5,648,357	1,139,638	1,223,940	19,329,357	3,137,038	13,120	39,793,306	4,965,428	1,006,678	1,094,231	17,256,178	3,371,774
Mutual savings banks	524	5,336,314	163,995	40,160	111,120	3,826,036	331,002	510	5,318,215	163,725	40,030	110,677	3,812,513	331,505
Banks and trust companies, except mutual savings banks	14,119	39,242,816	5,484,362	1,099,478	1,112,820	15,503,321	2,806,036	12,610	34,475,091	4,801,703	966,648	983,554	13,443,665	3,040,269
Credit agencies other than banks	40,390	21,278,135	4,679,883	353,174	390,453	11,972,332	1,405,672	26,162	20,146,841	4,380,154	330,441	356,287	11,373,240	1,622,653
Savings and loan associations	5,546	12,711,023	802,452	131,993	203,846	8,608,242	637,609	5,005	12,286,466	779,891	126,244	196,778	8,301,828	659,746
Personal credit agencies	10,516	3,280,737	1,746,809	42,842	90,923	842,100	341,465	8,528	3,018,397	1,570,430	38,251	83,464	775,746	376,966
Business credit agencies	2,903	2,217,654	1,381,554	143,543	47,274	753,042	230,103	1,979	2,124,292	1,339,250	141,213	43,829	713,887	260,752
Other credit agencies, and finance not allocable	21,424	3,068,721	749,068	34,796	48,410	1,768,948	196,495	10,650	2,717,686	690,583	24,733	32,216	1,581,779	325,189
Security and commodity brokers, dealers, exchanges, and services	5,586	4,996,914	1,652,490	49,834	163,579	362,201	565,134	2,915	4,294,437	1,331,574	39,504	143,520	306,464	689,234
Security brokers, dealers, and flotation companies	3,906	4,368,017	1,216,406	41,794	144,270	350,840	508,511	1,906	3,827,477	1,004,249	33,560	129,195	297,523	604,057
Commodity brokers and dealers; security and commodity exchanges; and allied services	1,680	628,897	436,084	8,040	19,309	11,361	56,623	1,009	466,960	327,325	5,944	14,325	8,941	85,177

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

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

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate—Continued														
Holding and other investment companies	42,671	7,676,782	1,332,982	116,448	167,587	735,409	3,979,992	26,086	6,860,016	1,079,128	87,464	121,223	457,649	4,313,817
Regulated investment companies	752	3,315,981	309	106	22,780	14,203	2,887,040	541	3,241,003	289	96	21,226	5,703	2,893,326
Real estate investment trusts	296	683,972	8,199	29,357	20,504	195,745	225,383	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Small business investment companies	625	52,917	435	703	1,658	21,480	[1]838	297	32,341	294	276	825	9,532	9,966
Other holding and investment companies	40,998	3,623,912	1,324,039	86,282	122,645	503,981	868,407	25,132	3,079,281	1,071,657	68,127	84,873	313,147	1,170,217
Insurance carriers	4,913	93,750,835	77,578,480	613,888	2,053,145	690,147	5,046,424	3,329	89,148,792	73,486,997	567,207	1,939,179	657,089	5,333,572
Life insurance	1,766	55,125,952	42,605,716	295,870	1,056,677	205,606	2,830,061	1,047	51,910,923	39,769,416	284,156	987,442	196,208	3,035,733
Mutual insurance, except life or marine and certain fire or flood insurance companies	966	10,821,676	10,033,762	44,670	289,619	8,591	626,549	818	10,161,273	9,423,334	42,151	268,104	7,114	654,531
Other insurance companies	2,181	27,803,207	24,939,002	273,348	706,849	475,950	1,589,814	1,464	27,076,596	24,294,247	240,900	683,633	453,767	1,643,308
Insurance agents, brokers, and service	32,935	4,629,536	4,388,523	73,852	114,091	61,492	380,495	23,522	3,682,842	3,482,932	55,873	92,720	34,815	475,605
Real estate	276,596	21,557,388	9,906,914	2,269,810	2,331,662	3,435,504	1,442,649	167,754	15,563,709	6,790,154	1,494,764	1,547,567	1,911,720	2,725,420
Real estate operators (except developers) and lessors of buildings	182,752	11,814,118	5,218,160	1,936,131	1,890,210	2,364,401	877,658	116,444	8,154,781	3,137,682	1,271,881	1,250,192	1,308,073	1,509,782
Lessors of mining, oil, and similar property	1,253	295,429	39,721	6,305	9,318	46,792	32,277	657	264,878	35,098	5,298	7,492	36,188	36,183
Lessors of railroad property, and of real property, not elsewhere classified	9,199	255,057	77,489	41,851	24,535	46,396	38,505	5,143	214,220	68,857	32,143	17,876	21,488	64,310
Subdividers, developers, and operative builders	46,303	4,694,415	684,361	202,148	298,993	827,774	273,614	23,723	3,437,590	469,585	127,420	189,366	455,133	773,217
Other real estate and combinations of real estate, insurance, loan, and law offices	37,090	4,498,369	3,887,183	83,375	108,606	150,141	220,595	21,788	3,492,240	3,078,932	58,022	82,641	90,838	341,928
Services	287,780	73,595,971	70,265,637	4,313,698	2,508,875	1,824,066	1,471,098	159,686	54,654,265	52,203,928	2,937,199	1,745,080	1,064,958	3,459,700
Hotels and other lodging places	19,897	6,622,103	6,194,004	496,047	401,109	375,968	49,801	10,151	4,245,440	3,936,556	290,548	242,656	193,107	346,715
Personal services	39,912	6,941,034	6,771,043	328,330	254,387	87,918	198,582	21,339	5,139,965	5,005,313	238,757	180,507	57,552	306,654
Business services	81,402	23,560,813	22,444,142	1,209,761	598,116	479,540	494,953	41,920	18,067,662	17,261,337	788,962	445,612	262,970	1,169,233
Advertising	11,057	7,070,781	6,984,416	63,207	84,846	25,161	133,313	6,511	5,897,742	5,824,387	50,525	72,377	18,149	199,262
Business services, except advertising	70,345	16,490,032	15,459,726	1,146,554	513,270	454,379	361,640	35,409	12,169,920	11,436,950	738,437	373,235	244,821	969,971
Automobile services, and miscellaneous repair services	38,537	7,940,032	7,648,052	1,190,832	278,328	314,405	165,990	23,211	5,672,840	5,470,311	853,421	189,637	205,608	317,795
Automobile parking, repair, and services	28,061	6,343,945	6,070,423	1,156,349	230,461	304,354	121,636	16,935	4,461,427	4,273,607	828,925	154,485	198,853	253,456
Repair services, except automobile	10,476	1,596,087	1,577,629	34,483	47,867	10,051	44,354	6,276	1,211,413	1,196,704	24,496	35,152	6,755	64,339
Amusement and recreation services	34,498	10,284,019	9,488,625	686,359	429,270	287,323	257,130	16,515	7,576,984	6,943,181	488,223	291,527	177,720	568,923
Motion picture production, distribution, and related services	5,258	3,586,766	3,309,680	305,185	79,361	98,247	10,953	2,049	2,616,285	2,383,326	237,443	52,644	67,243	127,178
Motion picture theaters	4,806	1,445,811	1,333,072	73,411	59,084	39,410	53,298	3,163	1,032,974	948,431	49,776	41,125	25,452	81,198
Other amusement and recreation services	24,434	5,251,442	4,845,873	307,763	290,825	149,666	192,879	11,304	3,927,725	3,611,424	201,004	197,758	85,025	360,547
Other services	73,534	18,247,970	17,719,771	402,369	547,665	278,912	304,642	46,550	13,951,374	13,587,230	277,288	395,141	168,001	750,380
Offices of physicians and surgeons	19,428	4,408,879	4,371,538	49,905	77,100	9,756	100,266	15,796	3,708,361	3,675,278	42,182	64,563	7,873	112,688
Other medical services	17,662	5,598,109	5,386,878	177,817	247,217	179,664	123,643	12,287	4,159,911	4,030,354	121,175	170,711	110,543	261,648
Educational services	6,749	978,979	921,491	30,252	30,697	18,924	[1]56,829	2,904	541,342	515,277	14,674	17,119	6,443	35,367
Legal services	3,015	667,140	659,562	9,867	13,184	2,178	30,328	2,243	505,486	498,606	6,469	9,932	1,424	33,308
Services, not elsewhere classified	26,680	6,594,863	6,380,302	134,528	179,467	68,390	107,234	13,319	5,036,274	4,867,715	92,788	132,816	41,718	307,369
Nature of business not allocable	21,437	642,737	605,748	19,596	15,018	14,257	[1]34,992	3,803	387,943	363,638	8,737	6,326	4,159	33,709

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

[1]Deficit exceeds net income.

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

"Sugar manufacturing," "Malt liquors and malt manufacturing," "Tobacco manufactures," "Chemicals and allied products not allocable," "Petroleum refining," "Metal cans," "Watches and clocks," and "Pipeline transportation" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

See text for explanatory statements and a description of the "Sample Design and Limitations."

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

Item	All industries	Agriculture, forestry, and fishery	Mining					Contract construction	Manufacturing			
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	1,733,305	39,932	12,611	751	1,765	6,663	3,431	143,095	200,963	16,313	5,846	17,032
Total receipts	1,906,007,776	14,397,772	19,479,693	3,042,503	3,848,418	9,128,360	3,460,412	97,492,609	776,478,571	106,554,126	23,495,751	24,453,117
Business receipts	1,763,760,318	13,680,329	18,398,873	2,871,085	3,693,210	8,547,135	3,287,443	95,386,565	751,346,399	104,817,387	23,164,373	24,198,214
Interest on Government obligations:												
United States	6,318,231	4,214	13,472	2,493	1,636	6,100	3,243	16,533	283,186	26,144	4,206	2,012
State and local	4,196,416	699	8,389	671	3,802	3,647	269	12,805	142,956	25,426	1,993	737
Other interest	65,595,506	64,862	145,051	21,632	23,742	76,764	22,913	216,401	4,339,848	329,287	63,791	43,001
Rents	15,300,671	102,128	102,404	4,426	27,049	40,098	30,831	485,531	2,557,098	210,177	39,983	27,253
Royalties	2,726,358	16,362	165,966	8,323	3,557	144,271	9,815	14,520	1,753,983	86,544	21,745	22,818
Net short-term capital gain reduced by net long-term capital loss	300,904	4,852	6,271	1	1,619	4,525	126	4,705	48,001	10,602	190	243
Net long-term capital gain reduced by net short-term capital loss	6,719,841	165,404	149,606	29,873	42,663	54,685	22,385	158,219	2,224,073	156,971	32,695	17,294
Net gain, noncapital assets	7,615,070	37,997	48,563	3,409	4,285	30,813	10,056	174,110	560,471	75,793	11,886	6,449
Dividends, domestic corporations	5,500,200	11,708	121,974	40,555	15,716	61,818	3,885	40,109	1,600,204	33,610	10,394	8,964
Dividends, foreign corporations	4,184,507	1,275	41,883	33,315	42	8,040	486	28,375	3,667,502	255,252	11,531	8,301
Other receipts	23,789,754	307,942	277,241	26,720	31,097	150,464	68,960	954,736	7,954,850	526,933	132,964	117,831
Total deductions	1,824,063,090	14,189,543	17,319,593	3,157,551	3,708,550	7,150,807	3,302,685	95,567,957	739,323,203	102,865,884	22,663,852	23,743,436
Cost of sales and operations	1,241,281,637	10,567,734	10,774,334	2,009,890	2,662,142	4,034,302	2,068,000	78,412,715	532,440,999	79,110,288	18,100,595	18,662,663
Compensation of officers	36,399,361	410,010	269,403	16,773	40,765	129,815	82,050	3,394,171	8,026,272	700,005	299,139	554,347
Repairs	14,756,198	236,653	274,909	41,604	68,728	63,871	100,706	517,989	9,933,288	964,168	187,695	51,473
Bad debts	8,234,380	22,467	70,527	21,000	3,330	38,496	7,701	169,811	2,707,053	153,360	43,870	70,280
Rent	26,682,813	239,477	157,297	11,287	52,130	65,735	28,145	572,338	7,735,584	829,128	188,693	278,149
Taxes	52,185,272	304,270	515,389	130,504	114,459	153,238	117,188	1,843,465	22,737,408	3,535,222	508,711	525,357
Interest	64,697,011	362,595	406,444	76,578	66,085	187,585	76,195	790,632	12,322,926	1,147,395	328,717	234,812
Contributions	865,097	3,100	6,046	856	1,180	1,656	2,352	29,821	406,911	42,570	11,269	14,247
Amortization	784,175	1,280	4,703	2,188	563	1,453	499	4,141	263,403	12,241	1,214	1,622
Depreciation	57,260,761	528,186	1,117,972	214,464	210,862	438,228	254,418	1,782,559	24,516,198	2,111,756	694,292	203,910
Depletion	6,211,783	7,421	1,272,661	165,695	102,294	909,425	95,247	19,889	4,381,876	19,924	358	8
Advertising	18,980,689	42,485	31,047	938	2,202	15,823	12,084	190,721	9,733,573	2,407,254	146,780	168,080
Pension, profit-sharing, stock bonus, annuity plans	14,156,473	33,662	111,708	30,926	23,008	33,503	24,271	450,300	7,315,167	541,500	115,309	93,908
Employee benefit programs	8,883,176	15,332	87,582	7,660	49,214	10,712	19,996	309,933	5,770,828	402,111	68,706	79,718
Net loss, noncapital assets	1,346,552	23,148	141,727	96,627	4,316	39,116	1,668	30,268	455,701	44,607	9,377	16,115
Other deductions	271,337,712	1,391,723	2,077,844	330,561	307,272	1,027,849	412,162	7,049,204	90,576,016	10,844,355	1,959,127	2,788,747
Total receipts less total deductions	81,944,686	208,229	2,160,100	[1]115,048	139,868	1,977,553	157,727	1,924,652	37,155,368	3,688,242	831,899	709,681
Net income (less deficit)	79,700,323	208,050	2,160,759	[1]108,266	136,087	1,975,268	157,670	1,925,178	38,750,708	3,820,505	834,849	710,490
Net income	96,688,311	613,415	2,897,239	200,496	203,733	2,278,814	214,196	2,972,381	44,712,811	4,187,150	988,706	920,809
Deficit	16,987,988	405,365	736,480	308,762	67,646	303,546	56,526	1,047,203	5,962,103	366,645	153,857	210,319
Income tax after investment credit	35,876,652	127,151	1,210,315	56,157	70,912	1,015,197	68,049	857,835	18,969,219	1,804,414	411,073	363,614
Net income (less deficit) after tax	43,823,671	80,899	950,444	[1]164,423	65,175	960,071	89,621	1,067,343	19,781,489	2,016,091	423,776	346,876
Net income after tax	60,843,286	486,829	1,690,622	144,897	133,051	1,266,008	146,666	2,115,930	25,759,187	2,383,215	578,205	557,255
Distributions to stockholders:												
Cash and property except own stock	33,644,619	92,926	1,344,360	229,432	65,065	980,687	69,176	329,253	15,726,929	1,110,091	199,483	100,278
Corporation's own stock	1,847,425	6,758	23,451	4,950	5,328	8,118	5,055	45,200	606,630	44,479	16,353	20,017
End-of-year inventory:												
Number	818,468	15,486	4,020	(*)	439	1,595	1,926	71,810	162,161	14,139	4,860	12,338
Amount	199,091,682	1,529,256	1,343,226	(*)	139,590	351,042	320,372	6,263,716	112,740,929	10,919,340	4,026,135	3,629,091

Footnotes at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

Item	Manufacturing--Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	10,661	6,755	3,472	26,543	9,991	835	6,237	2,269	8,582	4,524	22,859	25,644	10,860
Total receipts	16,170,220	8,083,364	23,093,934	27,909,952	63,539,002	91,492,257	17,457,779	6,206,413	18,499,986	44,471,379	38,898,031	61,165,016	58,247,127
Business receipts	15,457,632	7,965,657	22,305,271	26,985,565	61,364,851	85,531,733	17,122,209	6,050,538	18,075,694	43,372,031	38,175,703	57,654,505	56,636,603
Interest on Government obligations:													
United States	2,715	1,851	5,518	13,755	15,439	46,709	2,904	716	6,237	23,164	6,267	30,991	8,475
State and local	730	922	9,672	10,343	6,891	2,282	951	195	1,796	7,176	2,972	10,299	31,702
Other interest	68,805	13,107	129,433	104,233	284,273	665,327	52,136	25,822	52,784	224,838	155,930	732,069	299,548
Rents	37,973	14,750	36,216	115,393	84,357	646,900	24,988	5,309	44,803	161,551	67,980	410,857	190,510
Royalties	9,078	7,280	41,842	60,473	325,356	122,874	28,968	1,109	42,509	30,458	33,568	569,031	167,078
Net short-term capital gain reduced by net long-term capital loss	2,167	350	263	949	8,840	8,595	454	1,734	639	1,311	951	2,742	1,734
Net long-term capital gain reduced by net short-term capital loss	75,798	5,565	274,649	147,233	246,113	148,700	31,112	10,254	61,490	97,364	73,980	137,843	212,022
Net gain, noncapital assets	21,060	3,806	51,177	29,395	52,674	39,766	10,330	1,373	36,596	16,441	38,575	45,057	37,039
Dividends, domestic corporations	4,920	3,138	35,200	43,741	73,356	1,101,849	6,003	16,795	21,257	92,413	15,946	32,475	44,458
Dividends, foreign corporations	19,396	906	70,770	20,350	464,670	1,010,569	85,279	1,300	28,942	257,755	79,445	522,579	173,345
Other receipts	169,946	66,032	133,923	378,522	612,182	2,166,953	92,445	91,268	127,239	186,877	246,714	1,016,568	444,613
Total deductions	15,448,294	7,762,512	22,109,500	26,105,183	58,663,087	85,970,358	16,643,850	5,993,124	17,511,106	44,501,117	37,332,987	57,461,469	56,252,418
Cost of sales and operations	11,517,103	5,711,705	15,734,734	17,197,821	37,788,020	59,744,182	11,643,262	4,439,526	12,184,844	32,025,722	27,605,724	36,784,525	38,821,592
Compensation of officers	269,875	230,517	208,716	834,572	492,915	133,632	242,766	118,834	291,149	287,622	923,775	982,682	539,682
Repairs	140,833	37,951	506,441	148,385	1,093,698	1,234,427	250,279	28,943	478,101	2,060,711	472,972	595,973	446,853
Bad debts	29,563	21,383	98,180	203,372	129,441	280,434	49,215	18,613	53,676	679,367	86,548	219,098	205,796
Rent	106,089	104,422	244,680	404,752	601,892	1,281,633	245,807	102,544	172,610	328,132	388,517	705,236	654,604
Taxes	416,390	201,398	563,076	735,593	1,330,864	3,646,737	601,156	155,411	542,776	1,247,410	1,007,539	1,747,761	1,566,755
Interest	269,511	68,269	468,045	316,644	881,247	1,405,924	260,393	91,153	273,209	1,032,886	559,158	1,417,375	1,029,963
Contributions	11,119	4,592	10,012	33,262	60,281	26,001	5,786	4,599	11,465	14,895	19,935	47,223	28,088
Amortization	8,233	921	8,852	9,228	10,026	22,077	3,260	379	5,389	39,588	10,104	81,347	19,841
Depreciation	549,668	132,471	993,157	788,455	2,732,090	3,248,830	623,201	80,286	850,047	2,265,860	1,037,904	2,645,012	1,921,159
Depletion	469,787	145	128,951	14,055	129,795	3,224,429	1,034	-	67,095	271,057	9,835	14,419	4,470
Advertising	58,008	95,520	186,897	262,752	2,323,137	390,249	203,859	91,914	102,181	142,437	283,944	475,976	801,376
Pension, profit-sharing, stock bonus, annuity plans	69,110	47,321	165,155	261,000	698,395	510,713	234,497	34,977	180,027	574,092	357,448	742,575	530,025
Employee benefit programs	39,523	43,067	131,910	173,753	356,092	212,667	142,890	29,590	141,842	574,719	287,261	577,458	524,827
Net loss, noncapital assets	21,188	3,715	6,186	22,187	40,451	35,279	11,746	2,818	9,248	37,868	19,406	27,704	87,836
Other deductions	1,472,294	1,059,115	2,654,508	4,699,352	9,994,743	10,573,144	2,124,699	793,537	2,147,447	2,918,751	4,262,917	10,397,105	9,069,551
Total receipts less total deductions	721,926	320,852	984,434	1,804,769	4,875,915	5,521,899	813,929	213,289	988,880	[1]29,738	1,565,044	3,703,547	1,994,709
Net income (less deficit)	730,833	321,719	1,037,482	1,809,121	5,104,252	5,627,358	837,543	213,366	1,005,525	4,591	1,615,047	4,145,381	2,061,009
Net income	841,177	423,061	1,143,227	2,096,273	5,382,706	5,684,546	946,299	281,860	1,108,907	1,089,140	1,979,428	4,854,594	3,026,478
Deficit	110,344	101,342	105,745	287,152	278,454	57,188	108,756	68,494	103,382	1,084,549	364,381	709,213	965,469
Income tax after investment credit	257,082	168,178	447,422	843,274	2,360,344	2,232,439	402,700	110,851	431,084	440,923	807,586	2,160,502	1,278,528
Net income (less deficit) after tax	473,751	153,541	590,060	965,847	2,743,908	3,394,919	434,843	102,515	574,441	[1]436,332	807,461	1,984,879	782,481
Net income after tax	584,190	254,936	696,002	1,253,183	3,022,718	3,453,601	543,670	171,020	678,011	652,874	1,172,412	2,695,238	1,749,860
Distributions to stockholders:													
Cash and property except own stock	194,440	53,679	481,653	423,148	2,013,294	4,228,553	212,149	83,853	314,227	726,177	476,515	1,456,129	1,039,907
Corporation's own stock	62,931	16,613	18,893	22,803	63,095	58,024	18,050	3,412	14,265	23,716	44,794	44,957	55,341
End-of-year inventory:													
Number	8,339	6,232	3,117	17,905	8,558	634	5,563	2,102	7,205	3,508	19,982	19,791	9,306
Amount	2,136,202	1,226,815	2,984,636	2,113,380	9,863,213	6,031,872	2,840,705	1,060,648	2,346,901	8,396,969	6,340,506	13,630,959	11,520,094

Footnotes at end of table.

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

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Number of returns	2,393	3,172	5,218	11,680	71,098	55,489	7,374	8,235	538,657	168,146	18,559	26,118	123,468
Total receipts	77,143,653	34,782,027	12,852,313	13,029,752	149,722,193	67,150,987	37,093,559	45,477,647	575,729,510	258,726,331	52,117,227	23,432,689	183,176,415
Business receipts	75,665,850	33,053,285	12,376,227	12,703,450	145,274,096	64,213,577	36,393,846	44,666,673	563,615,042	254,598,839	51,571,299	22,770,930	180,256,610
Interest on Government obligations:													
United States	58,888	7,748	10,807	8,053	65,288	39,700	17,415	8,173	36,395	17,792	1,347	3,030	13,415
State and local	11,969	2,668	12,811	1,375	11,134	7,554	1,419	2,161	19,855	12,121	454	1,235	10,432
Other interest	439,613	471,555	59,178	84,404	803,384	372,851	189,018	241,515	1,242,723	576,424	53,073	96,211	427,140
Rents	172,080	121,661	17,287	24,367	1,480,440	1,167,882	152,135	160,423	1,664,049	403,699	41,896	98,646	263,157
Royalties	43,610	46,571	60,631	16,230	78,729	30,216	40,400	8,113	86,081	53,895	3,362	23,073	27,460
Net short-term capital gain reduced by net long-term capital loss	2,743	94	648	211	21,439	6,057	15,098	284	24,600	16,939	748	900	15,291
Net long-term capital gain reduced by net short-term capital loss	33,941	51,035	59,171	30,958	357,626	207,320	60,580	89,726	409,175	184,598	18,483	14,258	151,857
Net gain, noncapital assets	9,630	26,217	34,935	10,874	281,940	231,762	29,284	20,894	162,916	70,518	7,382	18,769	44,367
Dividends, domestic corporations	19,541	2,906	1,519	2,207	205,573	99,429	74,170	31,974	158,683	85,879	10,371	5,106	70,402
Dividends, foreign corporations	494,588	23,988	116,220	10,362	67,402	46,550	16,662	4,190	206,760	136,464	3,253	1,406	131,805
Other receipts	191,200	974,299	102,879	137,261	1,075,142	728,089	103,532	243,521	8,103,231	2,569,163	405,559	399,125	1,764,479
Total deductions	71,921,791	34,247,068	11,589,717	12,593,688	141,843,936	66,382,088	33,485,998	41,975,850	564,415,584	253,912,063	51,536,321	22,820,418	179,555,324
Cost of sales and operations	58,235,105	25,819,993	7,353,307	8,721,885	86,093,715	43,362,327	19,002,976	23,728,412	432,440,225	210,948,869	45,016,214	16,925,278	149,007,377
Compensation of officers	160,615	182,515	186,011	363,771	1,431,593	1,028,196	180,913	222,484	10,461,507	4,576,955	547,880	735,867	3,293,208
Repairs	599,405	324,926	160,323	89,706	230,963	119,171	34,733	77,059	1,905,242	626,091	134,094	66,089	425,908
Bad debts	182,287	93,611	32,447	52,210	511,516	171,854	233,060	106,602	1,367,586	573,412	60,573	90,574	422,265
Rent	345,323	343,403	158,136	160,687	3,923,221	3,136,294	513,605	273,322	8,424,291	1,702,830	282,149	212,437	1,208,244
Taxes	2,185,085	846,140	329,477	328,365	9,347,802	3,017,493	2,357,675	3,972,634	8,468,588	3,219,638	360,485	303,784	2,555,369
Interest	1,204,201	761,976	134,633	238,384	8,102,294	2,137,596	2,081,799	3,882,899	4,287,355	1,703,825	184,340	244,503	1,274,982
Contributions	26,804	9,814	11,359	8,081	82,963	24,425	22,092	36,446	150,074	61,717	9,143	8,093	44,481
Amortization	14,594	6,058	3,388	4,185	359,499	324,765	10,721	24,013	35,850	16,761	2,388	2,798	11,575
Depreciation	1,536,717	1,180,612	472,188	287,694	14,971,059	4,719,566	4,708,008	5,543,485	5,394,849	1,762,882	299,751	256,909	1,206,222
Depletion	3,953	15,207	418	108	181,823	44,236	37	137,550	150,846	133,016	1,191	3,583	128,242
Advertising	526,286	111,544	307,087	260,670	698,128	448,929	141,239	107,960	5,700,088	1,108,557	182,537	110,538	815,482
Pension, profit-sharing, stock bonus, annuity plans	1,315,181	538,661	152,744	84,089	2,377,327	609,021	1,261,988	506,318	1,434,005	650,832	96,121	99,351	455,360
Employee benefit programs	1,433,138	352,933	83,890	71,875	1,159,124	388,470	559,859	210,795	851,880	299,077	65,722	37,801	195,554
Net loss, noncapital assets	17,163	5,255	3,765	12,174	86,781	65,034	6,098	15,649	112,234	43,481	7,109	3,012	33,360
Other deductions	4,135,934	3,654,420	2,198,544	1,909,804	12,286,128	6,784,711	2,371,195	3,130,222	83,230,964	26,484,120	4,286,624	3,719,801	18,477,695
Total receipts less total deductions	5,221,862	534,959	1,262,596	436,064	7,878,257	768,899	3,607,561	3,501,797	11,313,926	4,814,268	580,906	612,271	3,621,091
Net income (less deficit)	5,551,457	546,289	1,337,404	439,822	7,899,267	777,820	3,618,715	3,502,732	11,362,851	4,816,331	581,812	611,743	3,622,776
Net income	5,620,003	977,532	1,473,136	687,276	9,475,970	2,119,855	3,761,167	3,594,948	13,991,011	5,908,816	694,214	795,429	4,419,173
Deficit	68,546	431,243	135,732	247,454	1,576,703	1,342,035	142,452	92,216	2,628,160	1,092,485	112,402	183,686	796,397
Income tax after investment credit	2,626,395	408,175	670,762	285,738	3,619,416	646,140	1,548,318	1,424,958	4,869,176	2,093,995	237,211	282,206	1,574,578
Net income (less deficit) after tax	2,925,062	138,114	666,642	154,084	4,279,851	131,680	2,070,397	2,077,774	6,493,675	2,722,336	344,601	329,537	2,048,198
Net income after tax	2,995,198	570,990	802,454	401,774	5,859,907	1,477,029	2,212,856	2,170,022	9,123,866	3,815,657	457,196	513,637	2,844,824
Distributions to stockholders:													
Cash and property except own stock	1,475,663	368,782	354,849	113,821	6,228,480	806,447	2,058,448	3,363,585	2,310,294	774,850	115,092	95,843	563,915
Corporation's own stock	7,691	43,666	4,882	22,648	169,378	74,301	34,453	60,624	276,142	143,488	15,132	11,159	117,197
End-of-year inventory:													
Number	2,040	2,670	4,432	9,363	14,849	10,916	1,880	2,054	454,704	125,915	12,715	20,639	92,561
Amount	7,913,483	8,213,243	2,401,318	2,439,399	7,756,378	2,093,020	2,384,717	3,278,641	65,376,550	26,249,667	2,612,790	3,968,176	19,668,701

Footnotes at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

Item	Wholesale and retail trade--Continued										Finance, insurance, and real estate		
	Retail trade												
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	366,567	30,610	22,853	27,005	61,133	39,293	34,199	68,451	83,024	3,943	417,733	14,643	40,390
Total receipts	313,959,095	18,601,905	65,646,470	68,153,405	80,160,641	16,137,720	13,671,851	18,727,445	32,859,658	3,044,084	198,468,720	44,579,130	21,278,135
Business receipts	306,048,416	18,218,324	61,872,821	67,532,834	79,223,322	15,684,879	13,126,626	18,216,655	32,172,955	2,967,787	105,187,629	5,648,357	4,679,883
Interest on Government obligations:													
United States	18,502	2,256	5,410	3,062	953	2,570	1,052	1,493	1,706	101	5,881,093	4,386,644	813,475
State and local	7,732	331	2,382	2,528	264	596	638	294	699	2	3,979,612	2,965,857	38,126
Other interest	650,439	52,394	267,943	56,804	89,864	34,800	42,878	38,937	66,819	15,860	58,380,698	29,449,179	14,763,532
Rents	1,251,790	56,400	445,777	193,235	198,287	64,984	38,895	126,250	127,962	8,560	8,242,986	729,299	277,744
Royalties	32,135	286	1,297	760	619	1,204	272	26,373	1,324	51	467,101	3,657	1,806
Net short-term capital gain reduced by net long-term capital loss	7,532	764	148	490	3,385	221	713	1,501	310	129	181,288	56,653	11,553
Net long-term capital gain reduced by net short-term capital loss	215,648	26,947	51,884	23,978	30,641	7,356	14,258	27,457	33,127	8,929	2,981,341	211,244	109,846
Net gain, noncapital assets	90,714	8,973	11,495	13,311	22,966	2,796	4,659	12,965	13,549	1,684	6,128,644	497,574	100,256
Dividends, domestic corporations	72,723	5,546	19,510	6,742	6,167	16,712	5,347	2,219	10,480	81	3,268,002	159,231	29,407
Dividends, foreign corporations	70,296	366	59,015	9,582	151	12	6	461	703	-	146,479	27,593	6,108
Other receipts	5,493,168	229,318	2,908,788	310,079	584,022	321,590	436,507	272,840	430,024	40,900	3,623,847	443,842	446,399
Total deductions	307,518,982	18,059,542	63,406,154	67,291,364	79,155,748	15,670,983	13,365,311	18,440,535	32,129,345	2,984,539	178,603,765	38,485,464	19,842,165
Cost of sales and operations	219,382,842	13,571,284	38,596,779	53,001,813	66,001,939	9,642,985	8,352,440	7,993,308	22,222,294	2,108,514	51,669,927	161,212	655,768
Compensation of officers	5,811,165	575,357	398,170	452,280	1,287,383	525,614	600,905	753,369	1,218,087	73,387	6,037,276	2,352,090	630,864
Repairs	1,265,988	67,586	279,797	274,261	183,262	54,695	45,872	226,558	133,957	13,163	856,432	209,150	64,703
Bad debts	780,690	93,182	274,985	32,249	145,018	44,169	78,555	30,534	81,998	13,484	3,028,085	1,423,639	1,137,867
Rent	6,664,686	191,551	1,685,117	1,042,552	764,070	881,308	365,930	925,020	809,138	56,775	2,675,411	853,582	192,285
Taxes	5,188,183	307,749	1,452,927	791,849	796,454	311,190	261,285	689,820	576,909	60,767	6,444,457	1,223,940	390,453
Interest	2,557,740	150,167	976,920	173,845	623,089	80,785	110,623	215,551	226,760	25,790	36,586,442	19,329,357	11,972,332
Contributions	87,552	6,058	34,092	11,194	12,099	6,173	5,455	4,059	8,422	805	150,597	64,835	16,406
Amortization	18,877	605	2,690	3,196	1,805	1,970	1,387	4,489	2,735	212	51,633	11,431	9,930
Depreciation	3,592,514	191,494	955,728	676,291	532,262	166,576	118,404	542,635	409,124	39,453	4,616,644	1,139,638	353,174
Depletion	17,645	272	1,953	1,604	7,558	217	957	934	4,150	185	191,636	2,495	352
Advertising	4,565,167	162,492	1,674,479	685,986	673,801	306,052	397,095	280,265	384,997	26,364	1,578,759	497,116	312,280
Pension, profit-sharing, stock bonus, annuity plans	772,420	49,940	268,338	168,405	89,623	45,124	35,177	35,891	79,922	10,753	1,542,776	612,376	108,950
Employee benefit programs	545,363	30,086	105,207	219,038	57,589	20,735	20,407	41,926	50,375	7,440	421,519	193,395	35,696
Net loss, noncapital assets	68,500	2,307	10,497	9,782	4,272	5,774	4,376	21,435	10,057	253	384,992	162,471	63,961
Other deductions	56,199,650	2,659,412	16,688,475	9,747,019	7,975,524	3,577,616	2,966,443	6,674,741	5,910,420	547,194	62,367,179	10,248,737	3,897,144
Total receipts less total deductions	6,440,113	542,363	2,240,316	862,041	1,004,893	466,737	306,540	286,910	730,313	59,545	19,864,955	6,093,666	1,435,970
Net income (less deficit)	6,486,977	542,032	2,287,113	864,112	1,004,770	466,141	305,902	287,104	729,803	59,543	15,957,404	3,137,038	1,405,672
Net income	8,009,830	628,877	2,444,728	1,004,805	1,241,579	629,701	423,755	652,499	983,886	72,365	18,532,075	3,371,774	1,622,653
Deficit	1,522,853	86,845	157,615	140,693	236,809	163,560	117,853	365,395	254,083	12,822	2,574,671	234,736	216,981
Income tax after investment credit	2,756,879	185,467	1,055,795	379,021	376,153	200,631	113,703	168,243	277,866	18,302	5,259,273	1,360,109	646,279
Net income (less deficit) after tax	3,730,098	356,565	1,231,318	485,091	628,617	265,510	192,199	118,861	451,937	41,241	10,698,131	1,776,929	759,393
Net income after tax	5,254,133	443,410	1,389,580	625,827	865,530	429,124	310,052	484,511	706,099	54,076	13,276,505	2,012,516	976,425
Distributions to stockholders:													
Cash and property except own stock	1,522,667	73,058	770,617	219,954	80,774	97,661	47,520	116,781	116,302	12,777	7,053,702	1,980,425	375,888
Corporation's own stock	128,735	3,735	21,910	45,003	8,509	17,714	2,954	14,727	14,183	3,919	657,194	289,742	30,701
End-of-year inventory:													
Number	325,525	28,057	19,481	23,526	55,482	35,794	30,913	57,838	74,434	3,264	4,811	(*)	(*)
Amount	38,684,048	3,585,495	10,351,169	4,038,662	9,995,068	2,904,270	2,398,412	442,835	4,968,137	442,835	1,467,686	(*)	(*)

Footnotes at end of table.

Item	Finance, insurance, and real estate--Continued					Services							Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscellaneous repair services	Amusement and recreation services	Other services	
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of returns	5,586	42,671	4,913	32,935	276,596	287,780	19,897	39,912	81,402	38,537	34,498	73,534	21,431
Total receipts	4,996,914	7,676,782	93,750,835	4,629,536	21,557,388	73,595,971	6,622,103	6,941,034	23,560,813	7,940,032	10,284,019	18,247,970	642,737
Business receipts	1,652,490	1,332,982	77,578,480	4,388,523	9,906,914	70,265,637	6,194,004	6,771,043	22,444,142	7,648,052	9,488,625	17,719,771	605,748
Interest on Government obligations:													
United States	112,253	107,034	425,315	4,983	31,389	17,843	956	1,243	8,240	460	3,961	2,983	207
State and local	22,133	38,008	887,447	3,010	25,031	20,882	1,290	575	13,003	91	3,776	2,147	84
Other interest	313,553	1,690,581	11,387,911	57,551	718,391	400,619	59,111	16,224	146,148	36,679	83,034	59,423	1,920
Rents	92,020	277,648	925,243	25,343	5,915,689	664,082	89,345	26,072	221,597	58,085	181,314	87,669	1,953
Royalties	189	184,287	27,549	139	249,474	143,474	21,103	1,405	19,744	199	90,906	10,117	142
Net short-term capital gain reduced by net long-term capital loss	7,375	64,734	20,050	1,334	19,589	9,518	1,255	568	2,416	2,442	1,699	1,138	230
Net long-term capital gain reduced by net short-term capital loss	34,307	1,753,586	283,742	11,650	576,966	269,018	70,240	25,040	60,000	24,833	57,363	31,542	5,379
Net gain, noncapital assets	2,444,410	139,541	31,673	7,249	2,907,941	213,447	21,527	15,225	51,531	72,415	32,687	20,062	6,982
Dividends, domestic corporations	22,954	1,836,668	1,127,789	14,855	77,098	93,740	15,560	7,293	51,445	2,425	10,673	6,344	207
Dividends, foreign corporations	4,873	89,081	16,644	1,394	786	24,831	1,971	884	12,433	64	6,020	3,459	-
Other receipts	290,357	162,632	1,038,992	113,505	1,128,120	1,472,880	145,741	75,462	530,114	94,287	323,961	303,315	19,885
Total deductions	4,416,961	3,701,309	87,820,697	4,247,287	20,089,882	72,121,864	6,571,012	6,742,648	23,058,398	7,774,021	10,032,756	17,943,029	677,645
Cost of sales and operations	54,827	836,485	46,229,976	889,634	2,842,025	38,534,214	3,079,161	3,700,861	14,067,341	3,869,105	5,276,766	8,540,980	347,774
Compensation of officers	554,375	144,538	419,644	756,597	1,179,168	6,329,641	164,593	522,397	1,397,418	423,329	388,598	3,433,306	39,488
Repairs	10,248	14,436	38,014	10,729	509,152	786,072	172,128	88,127	149,156	141,742	141,960	92,959	14,650
Bad debts	29,050	84,117	213,717	38,630	101,065	352,943	36,184	25,194	111,254	36,364	54,090	89,857	4,392
Rent	205,472	70,259	492,461	121,109	740,243	2,937,387	382,285	312,653	661,739	373,303	451,665	755,742	17,807
Taxes	163,579	167,587	2,053,145	114,091	2,331,662	2,508,875	401,109	254,387	598,116	278,328	429,270	547,665	15,018
Interest	362,201	735,409	690,147	61,492	3,435,504	1,824,066	375,968	87,918	479,540	314,405	287,323	278,912	14,257
Contributions	6,421	8,432	31,691	5,027	17,785	35,239	3,357	2,939	13,104	1,886	7,779	6,174	346
Amortization	7,731	2,931	3,729	1,197	14,684	63,293	3,686	2,710	39,148	1,799	7,189	8,761	373
Depreciation	49,834	116,448	613,888	73,852	2,269,810	4,313,698	496,047	328,330	1,209,761	1,190,832	686,359	402,369	19,596
Depletion	303	38,528	13,612	349	135,997	5,250	695	695	1,309	447	1,100	1,004	381
Advertising	44,008	16,656	282,313	66,918	359,468	1,003,305	140,543	115,657	283,601	61,529	296,894	105,081	2,583
Pension, profit-sharing, stock bonus, annuity plans	95,104	15,477	573,604	70,737	66,528	888,039	17,371	32,561	166,116	21,779	64,000	586,212	3,489
Employee benefit programs	21,332	5,582	110,404	24,532	30,578	265,820	19,158	18,945	84,862	21,354	27,598	93,903	1,158
Net loss, noncapital assets	8,390	32,890	7,901	10,073	99,306	106,753	23,303	5,243	32,030	7,317	21,470	17,390	4,948
Other deductions	2,804,086	1,411,534	36,046,451	2,002,320	5,956,907	12,167,269	1,255,424	1,244,031	3,763,903	1,030,502	1,890,695	2,982,714	191,385
Total receipts less total deductions	579,953	3,975,473	5,930,138	382,249	1,467,506	1,474,107	51,091	198,386	502,415	166,011	251,263	304,941	[1]34,908
Net income (less deficit)	565,134	3,979,992	5,046,424	380,495	1,442,649	1,471,098	49,801	198,582	494,953	165,990	257,130	304,642	[1]34,992
Net income	689,234	4,313,817	5,333,572	475,605	2,725,420	3,459,700	346,715	306,654	1,169,233	317,795	568,923	750,380	33,709
Deficit	124,100	333,825	287,148	95,110	1,282,771	1,988,602	296,914	108,072	674,280	151,805	311,793	445,738	68,701
Income tax after investment credit	296,292	223,324	1,894,695	138,098	700,476	958,497	87,697	75,937	358,962	77,397	164,799	193,705	5,770
Net income (less deficit) after tax	268,842	3,756,668	3,151,729	242,397	742,173	512,601	[1]37,896	122,645	135,991	88,593	92,331	110,937	[1]40,762
Net income after tax	393,143	4,090,899	3,440,196	337,571	2,025,755	2,502,501	259,179	230,807	810,637	240,562	404,598	556,718	27,939
Distributions to stockholders:													
Cash and property except own stock	55,145	3,020,627	1,005,765	90,027	525,825	552,111	109,276	41,465	177,865	34,574	93,121	95,810	6,564
Corporation's own stock	17,444	243,949	43,928	2,956	28,474	62,672	5,821	4,923	21,386	5,114	18,911	6,517	-
End-of-year inventory:													
Number	(*)	(*)	(*)	(*)	4,323	86,739	6,008	18,669	16,560	20,435	13,513	11,554	3,887
Amount	(*)	(*)	(*)	(*)	704,105	2,542,263	163,806	259,131	583,192	355,575	878,586	301,973	71,678

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount.
NOTE: Estimates are rounded and may not add to totals. "Tobacco manufactures" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,733,305	1,906,007,776	1,763,760,318	1,241,281,637	57,260,761	79,700,323
Under $10,000	293,126	1,538,271	435,184	225,728	223,654	[1]1,008,976
$10,000 under $25,000	165,746	2,898,249	1,710,488	728,267	298,354	[1]91,799
$25,000 under $50,000	179,032	6,786,899	5,110,097	2,310,519	508,065	49,307
$50,000 under $100,000	227,386	17,043,355	14,520,571	7,083,621	924,619	308,241
$100,000 under $200,000	256,950	37,974,360	34,801,129	19,038,947	1,466,464	838,385
$200,000 under $500,000	286,925	93,284,683	87,642,217	54,204,032	2,698,655	2,157,362
$500,000 under $1,000,000	147,536	105,428,201	99,082,284	68,393,276	2,362,369	2,617,853
$1,000,000 under $5,000,000	144,824	301,382,773	282,336,814	213,447,689	5,415,696	8,349,910
$5,000,000 or more	31,779	1,339,670,985	1,238,121,534	875,849,558	43,362,885	66,480,040
AGRICULTURE, FORESTRY, AND FISHERY						
Total	39,932	14,397,772	13,680,329	10,567,734	528,186	208,050
Under $10,000	7,279	50,483	20,979	15,777	9,444	[1]37,491
$10,000 under $25,000	3,725	85,788	60,291	33,870	13,841	[1]6,696
$25,000 under $50,000	5,240	227,448	192,352	106,909	26,486	[1]9,581
$50,000 under $100,000	6,408	528,497	465,696	256,553	53,138	2,322
$100,000 under $200,000	7,175	1,114,723	1,017,443	594,607	79,908	31,462
$200,000 under $500,000	5,527	1,810,937	1,712,999	1,105,157	99,293	26,030
$500,000 under $1,000,000	2,414	1,775,588	1,704,693	1,270,344	59,265	40,373
$1,000,000 under $5,000,000	1,834	3,846,155	3,684,012	3,045,942	101,546	64,005
$5,000,000 or more	330	4,958,153	4,821,864	4,138,575	85,265	97,626
MINING						
Total	12,611	19,479,693	18,398,873	10,774,334	1,117,972	2,160,759
Under $10,000	3,103	51,413	4,814	5,520	14,314	[1]154,271
$10,000 under $25,000	648	20,133	11,839	7,851	2,153	348
$25,000 under $50,000	847	38,738	30,109	15,588	4,690	[1]5,829
$50,000 under $100,000	1,328	103,009	90,457	51,661	6,619	[1]2,119
$100,000 under $200,000	1,497	233,562	211,882	116,149	17,648	6,568
$200,000 under $500,000	2,553	874,361	810,877	462,889	66,165	569
$500,000 under $1,000,000	1,115	828,511	789,671	454,602	53,406	13,011
$1,000,000 under $5,000,000	1,215	2,660,016	2,463,766	1,557,809	195,306	86,327
$5,000,000 or more	305	14,669,950	13,985,458	8,102,265	757,671	2,216,155
Coal Mining						
Total	1,765	3,848,418	3,693,210	2,662,142	210,862	136,087
Under $10,000	328	3,372	1,880	1,071	894	[1]1,758
$10,000 under $25,000						
$25,000 under $50,000	225	17,884	13,443	8,500	1,785	[1]2,788
$50,000 under $100,000						
$100,000 under $200,000	606	156,658	153,532	102,554	14,510	[1]11,388
$200,000 under $500,000						
$500,000 under $1,000,000	605	3,670,504	3,524,355	2,550,017	193,673	152,021
$1,000,000 under $5,000,000						
$5,000,000 or more						
Crude Petroleum and Natural Gas						
Total	6,663	9,128,360	8,547,135	4,034,302	438,228	1,975,268
Under $10,000	1,573	44,596	3,372	3,376	1,714	[1]19,831
$10,000 under $25,000	450	15,626	7,917	5,126	1,729	1,117
$25,000 under $50,000	623	28,468	21,937	11,183	2,832	[1]2,910
$50,000 under $100,000	822	60,931	55,785	31,306	3,675	159
$100,000 under $200,000	981	150,542	137,946	75,497	8,817	6,144
$200,000 under $500,000	1,210	419,637	373,736	215,688	26,287	[1]7,444
$500,000 under $1,000,000	441	325,035	300,762	173,581	18,354	[1]14,568
$1,000,000 under $5,000,000						
$5,000,000 or more	563	8,083,525	7,645,680	3,518,545	374,820	2,012,601
Nonmetallic Minerals (Except Fuels) Mining						
Total	3,431	3,460,412	3,287,443	2,068,000	254,418	157,670
Under $10,000	578	3,063	824	719	1,103	[1]3,357
$10,000 under $25,000						
$25,000 under $50,000	300	10,094	8,664	4,397	1,111	[1]2,288
$50,000 under $100,000						
$100,000 under $200,000	661	80,899	71,564	36,538	7,899	6,753
$200,000 under $500,000	907	320,804	307,082	160,669	28,080	13,246
$500,000 under $1,000,000	496	364,042	353,286	198,873	24,310	18,782
$1,000,000 under $5,000,000						
$5,000,000 or more	489	2,681,510	2,546,023	1,666,804	191,915	124,534
CONTRACT CONSTRUCTION						
Total	143,095	97,492,609	95,386,565	78,412,715	1,782,559	1,925,178
Under $10,000	13,867	114,219	29,609	20,214	15,158	[1]36,529
$10,000 under $25,000	7,351	132,537	123,686	73,433	6,092	[1]13,309
$25,000 under $50,000	12,861	511,717	477,630	296,153	22,346	[1]28,078
$50,000 under $100,000	18,165	1,378,055	1,321,159	883,949	42,690	[1]2,439
$100,000 under $200,000	24,610	3,626,241	3,537,979	2,478,377	96,772	45,207
$200,000 under $500,000	30,082	9,921,177	9,773,605	7,310,089	213,797	158,386
$500,000 under $1,000,000	17,437	12,550,054	12,378,868	9,696,080	226,782	281,608
$1,000,000 under $5,000,000	16,299	32,438,932	32,003,261	26,500,617	520,536	672,064
$5,000,000 or more	2,424	36,819,677	35,740,768	31,153,803	638,386	848,268

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING						
tal	200,963	776,478,571	751,346,399	532,440,999	24,516,198	38,750,708
.0,000	15,493	88,821	40,786	41,137	10,957	[1]138,457
under $25,000	9,776	182,816	163,541	103,436	12,854	[1]52,780
under $50,000	13,063	498,149	471,102	283,739	21,857	[1]55,598
under $100,000	22,298	1,723,177	1,661,481	1,041,542	62,907	[1]84,063
under $200,000	28,619	4,262,957	4,175,020	2,760,874	143,246	[1]116,524
under $500,000	41,574	13,748,427	13,578,318	9,339,056	383,867	[1]8,755
under $1,000,000	26,904	19,254,902	19,021,642	13,625,847	470,637	296,663
00 under $5,000,000	33,326	72,144,973	71,120,033	52,712,174	1,526,645	2,310,344
00 or more	9,910	664,574,349	641,114,476	452,533,194	21,883,228	36,599,878
Food and Kindred Products						
tal	16,313	106,554,126	104,817,387	79,110,288	2,111,756	3,820,505
.0,000	808	4,225	2,171	2,229	344	[1]5,484
under $25,000	247	4,066	4,021	1,929	451	[1]899
under $50,000	602	24,172	21,909	13,942	1,475	[1]3,790
under $100,000	741	61,649	56,713	42,799	2,341	[1]2,745
under $200,000	2,014	311,093	306,738	218,597	10,142	[1]6,332
under $500,000	2,810	923,860	909,934	666,167	26,170	10,193
under $1,000,000	2,488	1,793,663	1,773,402	1,389,642	48,712	39,637
00 under $5,000,000	4,587	10,474,586	10,355,159	8,180,665	207,695	268,326
00 or more	2,017	92,956,812	91,387,340	68,594,318	1,814,426	3,521,599
Textile Mill Products						
tal	5,846	23,495,751	23,164,373	18,100,595	694,292	834,849
10,000	145	880	429	690	368	[1]1,523
under $25,000	219	6,590	6,034	5,024	436	[1]2,887
under $50,000						
under $100,000	554	40,852	40,525	26,191	2,906	[1]4,337
under $200,000	943	144,592	141,373	93,816	7,958	[1]1,203
under $500,000	991	327,207	324,128	230,657	11,019	5,499
under $1,000,000	769	540,849	531,673	407,420	15,193	4,653
00 under $5,000,000	1,645	4,041,127	4,009,039	3,146,044	86,999	124,461
00 or more	580	18,393,654	18,111,172	14,190,753	569,413	710,186
Apparel and Other Fabricated Textile Products						
tal	17,032	24,453,117	24,198,214	18,662,663	203,910	710,490
10,000	465	576	450	200	49	[1]148
under $25,000	946	16,123	15,820	9,757	620	[1]1,081
under $50,000	764	30,819	28,108	19,089	330	[1]144
under $100,000	1,240	100,905	98,140	72,655	1,205	[1]3,542
under $200,000	2,262	334,405	332,482	244,930	4,460	[1]7,023
under $500,000	4,600	1,485,792	1,474,770	1,078,764	14,112	28,272
under $1,000,000	2,417	1,696,903	1,686,058	1,290,871	16,060	23,623
00 under $5,000,000	3,554	7,806,186	7,762,097	6,099,439	49,794	176,759
00 or more	784	12,981,408	12,800,289	9,846,958	117,280	493,774
Lumber and Wood Products, Except Furniture						
tal	10,661	16,170,220	15,457,632	11,517,103	549,668	730,833
10,000	621	2,894	629	656	268	[1]1,359
under $25,000	503	10,911	8,543	5,611	799	813
under $50,000	494	19,203	18,090	8,327	1,783	[1]1,985
under $100,000	906	71,836	70,224	47,665	2,211	[1]1,875
0 under $200,000	1,709	245,386	241,160	158,972	9,228	[1]1,360
0 under $500,000	2,790	920,734	909,910	661,522	33,843	2,651
0 under $1,000,000	1,658	1,168,419	1,150,267	870,127	33,437	16,537
00 under $5,000,000	1,640	3,516,874	3,422,364	2,681,096	78,253	145,150
00 or more	340	10,213,963	9,636,445	7,083,127	389,846	572,261
Furniture and Fixtures						
tal	6,755	8,083,364	7,965,657	5,711,705	132,471	321,719
10,000	427	1,647	1,482	1,262	285	[1]2,131
under $25,000	344	13,386	10,118	8,649	663	[1]2,155
under $50,000						
under $100,000	648	49,059	48,209	29,777	1,363	[1]3,432
0 under $200,000	1,116	171,243	165,463	125,642	3,053	[1]2,167
0 under $500,000	1,707	574,247	569,151	421,800	9,479	[1]1,747
0 under $1,000,000	1,159	806,921	800,426	568,764	11,120	20,023
00 under $5,000,000	1,101	2,360,328	2,331,071	1,702,153	32,460	63,913
00 or more	253	4,106,533	4,039,737	2,853,658	74,048	249,415
Paper and Allied Products						
otal	3,472	23,093,934	22,305,271	15,734,734	993,157	1,037,482
10,000						
under $25,000	547	25,190	22,522	12,362	765	[1]4,602
under $50,000						
under $100,000						
0 under $200,000	281	44,779	44,484	31,297	1,389	[1]444
0 under $500,000	879	293,868	292,070	205,837	5,410	4,173
0 under $1,000,000	633	459,431	453,919	317,169	12,746	10,318
00 under $5,000,000	819	1,858,495	1,836,531	1,317,465	45,851	53,197
00 or more	313	20,412,171	19,655,745	13,850,604	926,996	974,840

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Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Printing and Publishing						
Total	26,543	27,909,952	26,985,565	17,197,821	788,455	1,809,121
Under $10,000	2,239	20,161	7,663	6,041	861	[1]1,767
$10,000 under $25,000	1,568	28,874	25,915	16,943	1,766	[1]15,593
$25,000 under $50,000	2,769	106,563	100,132	62,436	2,661	[1]1,738
$50,000 under $100,000	4,797	359,071	348,438	214,637	11,207	[1]9,086
$100,000 under $200,000	4,592	692,396	678,087	415,578	20,311	[1]1,288
$200,000 under $500,000	4,822	1,536,220	1,509,790	952,497	48,705	21,015
$500,000 under $1,000,000	2,898	2,063,748	2,032,898	1,350,447	55,846	58,288
$1,000,000 under $5,000,000	2,326	4,544,503	4,449,845	2,988,628	137,172	197,382
$5,000,000 or more	531	18,558,416	17,832,797	11,190,614	509,926	1,561,908
Chemicals and Allied Products						
Total	9,991	63,539,002	61,364,851	37,788,020	2,732,090	5,104,252
Under $10,000	1,433	4,206	3,757	2,138	585	[1]4,569
$10,000 under $25,000	798	15,693	13,651	7,741	830	[1]158
$25,000 under $50,000	520	19,285	19,025	13,419	943	[1]8,473
$50,000 under $100,000	1,064	80,822	77,392	45,520	1,986	[1]1,871
$100,000 under $200,000	1,050	152,732	148,594	98,862	4,979	[1]311
$200,000 under $500,000	1,807	633,906	625,921	423,499	15,033	6,338
$500,000 under $1,000,000	1,109	822,645	809,799	558,732	15,321	21,658
$1,000,000 under $5,000,000	1,630	3,596,240	3,551,838	2,504,987	83,003	111,209
$5,000,000 or more	579	58,213,473	56,114,874	34,133,122	2,609,410	4,980,429
Petroleum Refining and Related Industries						
Total	835	91,492,257	85,531,733	59,744,182	3,248,830	5,627,358
Under $10,000	(*)	(*)	-	-	(*)	(*)
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000						
$50,000 under $100,000	42	2,858	2,599	1,768	469	[1]210
$100,000 under $200,000						
$200,000 under $500,000	191	59,600	58,032	38,269	1,783	[1]763
$500,000 under $1,000,000						
$1,000,000 under $5,000,000						
$5,000,000 or more	545	91,429,464	85,471,102	59,704,145	3,246,570	5,629,891
Rubber and Miscellaneous Plastics Products						
Total	6,237	17,457,779	17,122,209	11,643,262	623,201	837,543
Under $10,000	476	1,650	1,550	1,037	57	[1]1,322
$10,000 under $25,000	401	7,293	7,081	4,359	717	[1]2,619
$25,000 under $50,000	431	17,801	15,657	10,747	533	[1]7,591
$50,000 under $100,000	538	42,631	41,252	29,184	1,806	[1]5,851
$100,000 under $200,000	583	85,790	83,290	51,679	4,047	[1]6,983
$200,000 under $500,000	1,460	498,262	494,318	329,489	19,922	2,526
$500,000 under $1,000,000	968	707,879	699,771	479,309	21,358	28,663
$1,000,000 under $5,000,000	1,135	2,471,272	2,437,609	1,705,533	70,579	107,964
$5,000,000 or more	245	13,625,201	13,341,681	9,031,925	504,182	722,756
Leather and Leather Products						
Total	2,269	6,206,413	6,050,538	4,439,526	80,286	213,366
Under $10,000	-	-	-	-	-	-
$10,000 under $25,000						
$25,000 under $50,000	323	20,005	16,300	10,760	733	1,547
$50,000 under $100,000						
$100,000 under $200,000	293	43,666	43,475	31,787	925	[1]4,805
$200,000 under $500,000						
$500,000 under $1,000,000	789	435,920	426,068	323,571	5,636	[1]4,180
$1,000,000 under $5,000,000						
$5,000,000 or more	864	5,706,822	5,564,695	4,073,408	72,992	220,804
Stone, Clay, and Glass Products						
Total	8,582	18,499,986	18,075,694	12,184,844	850,047	1,005,525
Under $10,000	591	1,614	524	663	372	[1]839
$10,000 under $25,000	356	6,443	6,308	4,711	901	[1]4,342
$25,000 under $50,000	442	17,039	16,808	10,702	839	[1]2,840
$50,000 under $100,000	645	48,620	46,193	31,551	2,453	[1]3,981
$100,000 under $200,000	1,422	210,286	206,887	138,222	9,049	[1]3,947
$200,000 under $500,000	1,817	624,486	616,343	432,386	26,181	8,489
$500,000 under $1,000,000	1,415	989,962	968,776	662,615	36,699	41,775
$1,000,000 under $5,000,000	1,595	3,410,603	3,329,544	2,396,113	139,723	132,456
$5,000,000 or more	298	13,190,933	12,884,311	8,507,881	633,830	838,754
Primary Metal Industries						
Total	4,524	44,471,379	43,372,031	32,025,722	2,265,860	4,591
Under $10,000	206	705	502	1,190	218	[1]37,168
$10,000 under $25,000						
$25,000 under $50,000	507	15,839	13,762	9,470	981	[1]2,470
$50,000 under $100,000	281	22,127	18,784	11,944	609	[1]168
$100,000 under $200,000	883	129,513	127,377	83,196	4,869	[1]1,508
$200,000 under $500,000	832	301,226	297,498	207,354	11,901	[1]4,875
$500,000 under $1,000,000	568	426,918	422,854	299,856	12,795	5,307
$1,000,000 under $5,000,000	793	1,872,935	1,854,418	1,402,224	54,274	56,361
$5,000,000 or more	453	41,702,116	40,636,836	30,010,488	2,180,213	[1]10,888

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Fabricated Metal Products, Except Machinery and Transportation Equipment						
Total	22,859	38,898,031	38,175,703	27,605,724	1,037,904	1,615,047
Under $10,000	1,529	26,186	5,044	5,288	2,373	[1]1,972
$10,000 under $25,000	824	14,860	12,560	7,144	1,000	[1]2,596
$25,000 under $50,000	1,540	55,896	53,423	28,153	3,114	[1]4,798
$50,000 under $100,000	2,466	192,049	186,687	115,093	9,061	[1]9,662
$100,000 under $200,000	3,041	460,469	451,975	297,381	16,327	[1]11,047
$200,000 under $500,000	4,781	1,578,757	1,558,726	1,034,020	44,736	17,983
$500,000 under $1,000,000	3,521	2,491,163	2,469,832	1,755,004	59,710	50,736
$1,000,000 under $5,000,000	4,303	8,704,090	8,599,230	6,251,565	190,767	355,375
$5,000,000 or more	855	25,374,561	24,838,226	18,112,076	710,816	1,221,028
Machinery, Except Electrical						
Total	25,644	61,165,016	57,654,505	36,784,525	2,645,012	4,145,381
Under $10,000	1,658	5,266	3,876	6,718	1,789	[1]24,009
$10,000 under $25,000	1,563	28,524	25,853	13,797	2,398	[1]6,373
$25,000 under $50,000	2,171	81,699	80,052	39,888	4,271	[1]7,249
$50,000 under $100,000	4,215	323,423	312,416	178,155	14,344	[1]9,652
$100,000 under $200,000	3,763	548,104	536,839	335,177	26,559	[1]21,729
$200,000 under $500,000	5,643	1,841,946	1,820,983	1,232,701	67,498	[1]48,076
$500,000 under $1,000,000	3,078	2,173,852	2,148,846	1,505,207	70,842	[1]12,798
$1,000,000 under $5,000,000	2,739	5,781,088	5,653,277	3,967,328	140,830	154,662
$5,000,000 or more	814	50,381,114	47,072,363	29,505,554	2,316,481	4,120,605
Electrical Equipment and Supplies						
Total	10,860	58,247,127	56,636,603	38,821,592	1,921,159	2,061,009
Under $10,000	1,528	5,670	4,627	6,475	1,504	[1]32,497
$10,000 under $25,000	530	10,782	8,792	8,867	518	[1]8,887
$25,000 under $50,000	636	25,906	23,625	16,050	1,858	[1]9,337
$50,000 under $100,000	1,061	79,777	77,302	43,638	3,393	[1]9,041
$100,000 under $200,000	1,568	230,122	224,552	146,735	7,129	[1]27,850
$200,000 under $500,000	2,076	675,095	664,280	441,100	17,996	[1]39,984
$500,000 under $1,000,000	1,280	921,633	910,684	613,950	18,017	[1]12,051
$1,000,000 under $5,000,000	1,596	3,399,719	3,338,839	2,386,806	70,939	47,673
$5,000,000 or more	584	52,898,423	51,383,902	35,157,971	1,799,805	2,152,983
Motor Vehicles and Equipment						
Total	2,393	77,143,653	75,665,850	58,235,105	1,536,717	5,551,457
Under $10,000	275	453	251	151	352	[1]1,653
$10,000 under $25,000						
$25,000 under $50,000	348	23,085	22,322	15,479	1,098	[1]3,311
$50,000 under $100,000						
$100,000 under $200,000	270	39,624	35,366	23,984	770	1,384
$200,000 under $500,000	513	162,563	161,671	109,726	4,783	[1]894
$500,000 under $1,000,000	270	209,178	206,915	157,133	2,943	2,193
$1,000,000 under $5,000,000	510	1,134,211	1,117,461	829,576	27,374	44,925
$5,000,000 or more	206	75,574,539	74,121,864	57,099,056	1,499,397	5,508,813
Transportation Equipment, Except Motor Vehicles						
Total	3,172	34,782,027	33,053,285	25,819,993	1,180,612	546,289
Under $10,000	421	652	601	401	30	[1]5,234
$10,000 under $25,000						
$25,000 under $50,000	271	6,137	6,016	4,399	290	[1]1,865
$50,000 under $100,000						
$100,000 under $200,000	301	22,809	22,373	14,275	1,291	[1]3,102
$200,000 under $500,000	408	58,338	56,642	41,446	2,306	[1]5,761
$500,000 under $1,000,000	462	146,175	141,607	110,639	5,175	[1]16,848
$1,000,000 under $5,000,000	414	319,376	316,281	252,508	8,941	[1]21,968
$5,000,000 or more	653	1,358,415	1,336,168	1,055,563	24,621	42,326
	244	32,870,125	31,173,597	24,340,762	1,137,958	558,741
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	5,218	12,852,313	12,376,227	7,355,307	472,188	1,337,404
Under $10,000	555	2,616	1,569	934	423	[1]2,545
$10,000 under $25,000	307	5,473	5,472	2,912	192	[1]4,397
$25,000 under $50,000	706	25,100	23,818	13,425	662	1,672
$50,000 under $100,000	878	67,698	65,600	36,927	1,554	[1]4,133
$100,000 under $200,000	795	115,174	110,184	70,979	2,738	[1]7,038
$200,000 under $500,000	861	279,611	276,835	172,178	5,581	[1]1,070
$500,000 under $1,000,000	477	346,685	341,956	223,630	5,915	6,870
$1,000,000 under $5,000,000	458	1,019,840	997,623	643,539	18,248	46,898
$5,000,000 or more	180	10,990,116	10,553,170	6,190,783	436,875	1,301,147
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	11,680	13,029,752	12,703,450	8,721,885	287,694	439,822
Under $10,000	1,888	7,782	5,160	4,513	921	[1]10,155
$10,000 under $25,000	889	15,649	14,990	9,092	1,561	[1]3,152
$25,000 under $50,000	1,074	38,273	37,590	22,818	1,405	[1]3,086
$50,000 under $100,000	1,285	102,580	99,461	69,487	2,976	[1]7,889
$100,000 under $200,000	1,562	233,712	229,936	148,211	6,657	[1]7,284
$200,000 under $500,000	2,165	749,639	740,302	492,147	12,906	1,143
$500,000 under $1,000,000	1,142	813,948	804,833	557,304	12,626	10,654
$1,000,000 under $5,000,000						
$5,000,000 or more	1,675	11,068,169	10,771,178	7,418,313	248,642	459,591

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Total	71,098	149,722,193	145,274,096	86,093,715	14,971,059	7,899,267
Under $10,000	9,977	103,769	34,781	18,774	17,813	[1]43,233
$10,000 under $25,000	8,190	149,218	134,527	53,712	19,545	[1]8,554
$25,000 under $50,000	8,894	348,761	323,177	141,509	37,689	[1]4,725
$50,000 under $100,000	9,647	728,530	695,292	345,447	63,517	13,912
$100,000 under $200,000	11,799	1,735,106	1,687,938	909,658	127,605	34,071
$200,000 under $500,000	12,067	3,904,825	3,809,213	2,235,546	262,601	149,728
$500,000 under $1,000,000	4,963	3,518,224	3,450,897	2,145,604	193,159	111,349
$1,000,000 under $5,000,000	4,267	8,916,312	8,722,960	5,772,309	470,282	297,742
$5,000,000 or more	1,296	130,317,448	126,415,311	74,471,156	13,778,848	7,348,977
Transportation						
Total	55,489	67,150,987	64,213,577	43,362,327	4,719,566	777,820
Under $10,000	6,937	89,242	24,969	11,348	14,667	[1]13,686
$10,000 under $25,000	6,795	122,806	109,554	43,933	16,110	[1]10,543
$25,000 under $50,000	6,928	270,865	251,857	107,828	27,940	[1]2,564
$50,000 under $100,000	7,472	554,908	536,997	269,035	44,200	10,042
$100,000 under $200,000	8,919	1,312,395	1,279,543	702,417	82,789	30,989
$200,000 under $500,000	9,597	3,129,109	3,056,166	1,868,448	187,070	94,689
$500,000 under $1,000,000	4,243	3,017,800	2,964,339	1,910,644	144,090	63,477
$1,000,000 under $5,000,000	3,692	7,752,600	7,601,410	5,245,022	346,412	192,730
$5,000,000 or more	907	50,901,262	48,388,742	33,203,652	3,856,288	412,686
Communication						
Total	7,374	37,093,559	36,393,846	19,002,976	4,708,008	3,618,715
Under $10,000	811	3,332	1,988	3,499	942	[1]11,902
$10,000 under $25,000	344	6,050	5,996	2,752	954	[1]116
$25,000 under $50,000	904	34,523	32,464	16,567	4,642	[1]5,274
$50,000 under $100,000	1,435	108,080	103,177	49,339	12,646	[1]946
$100,000 under $200,000	1,853	265,712	257,788	127,442	30,791	[1]8,470
$200,000 under $500,000	1,215	382,583	368,445	159,783	42,652	30,262
$500,000 under $1,000,000	387	263,087	258,208	116,769	28,036	16,132
$1,000,000 under $5,000,000	425	36,030,192	35,365,780	18,526,825	4,587,345	3,599,029
$5,000,000 or more						
Electric, Gas, and Sanitary Services						
Total	8,235	45,477,647	44,666,673	23,728,412	5,543,485	3,502,732
Under $10,000	2,229	11,195	7,824	3,927	2,204	[1]17,645
$10,000 under $25,000	1,051	20,362	18,977	7,027	2,481	2,105
$25,000 under $50,000	1,062	43,373	38,856	17,114	5,107	3,113
$50,000 under $100,000	739	65,542	55,118	27,073	6,671	4,816
$100,000 under $200,000	1,027	156,999	150,607	79,799	14,025	11,552
$200,000 under $500,000	1,255	393,133	384,602	207,315	32,879	24,777
$500,000 under $1,000,000	333	237,337	228,350	118,191	21,033	31,740
$1,000,000 under $5,000,000	540	44,549,706	43,782,339	23,267,966	5,459,085	3,442,274
$5,000,000 or more						
WHOLESALE AND RETAIL TRADE						
Total	538,657	575,729,510	563,615,042	432,440,225	5,394,849	11,362,851
Under $10,000	31,355	168,898	81,144	51,486	9,907	[1]70,869
$10,000 under $25,000	21,805	419,508	363,604	200,515	16,782	[1]58,738
$25,000 under $50,000	38,269	1,512,197	1,419,931	769,003	40,887	[1]69,336
$50,000 under $100,000	68,406	5,229,655	5,032,803	2,793,372	109,007	[1]45,738
$100,000 under $200,000	95,130	14,326,654	14,008,038	8,472,279	243,496	126,289
$200,000 under $500,000	128,825	42,181,561	41,371,013	26,786,056	571,007	879,139
$500,000 under $1,000,000	70,337	50,417,091	49,603,974	35,284,035	538,462	1,091,063
$1,000,000 under $5,000,000	71,188	147,638,830	145,409,288	114,272,436	1,164,180	2,908,891
$5,000,000 or more	13,342	313,835,116	306,325,247	243,811,043	2,701,121	6,602,150
Wholesale Trade						
Total	168,146	258,726,331	254,598,839	210,948,869	1,762,882	4,816,331
Under $10,000	13,350	87,625	33,460	20,717	3,856	[1]35,770
$10,000 under $25,000	7,787	164,440	129,254	62,112	6,635	[1]16,974
$25,000 under $50,000	10,187	426,499	377,572	181,684	11,141	[1]15,444
$50,000 under $100,000	14,865	1,166,097	1,084,173	535,078	22,529	[1]1,653
$100,000 under $200,000	20,041	3,075,446	2,938,912	1,767,461	48,794	32,265
$200,000 under $500,000	34,442	11,457,839	11,188,913	7,635,007	126,470	228,904
$500,000 under $1,000,000	26,387	19,199,112	18,915,985	14,246,607	176,504	372,085
$1,000,000 under $5,000,000	33,786	71,589,592	70,548,450	56,483,092	541,946	1,471,482
$5,000,000 or more	7,301	151,559,681	149,382,120	130,017,111	825,007	2,781,436
Groceries and related products						
Total	18,559	52,117,227	51,571,299	45,016,214	299,751	581,812
Under $10,000	1,385	8,736	3,236	1,922	659	[1]2,544
$10,000 under $25,000	439	15,621	6,541	1,601	1,341	1,902
$25,000 under $50,000	699	26,490	24,695	6,052	852	566
$50,000 under $100,000	898	72,065	70,888	24,115	2,151	4,104
$100,000 under $200,000	1,617	236,357	231,582	133,903	4,789	[1]3,263
$200,000 under $500,000	3,339	1,050,961	1,038,340	696,965	13,315	20,669
$500,000 under $1,000,000	3,165	2,340,809	2,317,009	1,848,202	18,594	29,639
$1,000,000 under $5,000,000	5,484	12,047,186	11,958,782	10,122,428	81,529	132,495
$5,000,000 or more	1,534	36,319,002	35,920,226	32,181,026	176,521	398,244

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Wholesale Trade—Continued						
Machinery, equipment, and supplies						
Total	26,118	23,432,689	22,770,930	16,925,278	256,909	611,743
Under $10,000	1,973	10,298	6,254	4,381	725	[1]4,561
$10,000 under $25,000	1,768	35,494	31,567	17,624	1,260	[1]3,983
$25,000 under $50,000	1,648	67,744	60,081	30,763	1,588	[1]5,631
$50,000 under $100,000	2,342	175,634	160,165	91,416	4,818	[1]6,885
$100,000 under $200,000	4,046	643,398	596,672	379,607	9,847	1,645
$200,000 under $500,000	5,581	1,875,254	1,818,839	1,223,790	21,770	36,975
$500,000 under $1,000,000	3,995	2,954,066	2,879,896	2,052,224	35,317	51,902
$1,000,000 under $5,000,000	4,148	8,651,143	8,450,990	6,364,087	86,900	210,454
$5,000,000 or more	616	9,019,658	8,766,466	6,761,386	94,684	331,827
Miscellaneous wholesale trade						
Total	123,468	183,176,415	180,256,610	149,007,377	1,206,222	3,622,776
Under $10,000	9,992	68,591	23,970	14,414	2,472	[1]28,665
$10,000 under $25,000	5,580	113,325	91,146	42,887	4,034	[1]14,893
$25,000 under $50,000	7,840	332,265	292,796	144,869	8,701	[1]10,379
$50,000 under $100,000	11,624	918,398	853,120	419,547	15,560	1,128
$100,000 under $200,000	14,378	2,195,691	2,110,658	1,253,951	34,158	33,883
$200,000 under $500,000	25,523	8,531,624	8,331,734	5,714,252	91,385	171,260
$500,000 under $1,000,000	19,227	13,904,237	13,719,080	10,346,181	122,593	290,544
$1,000,000 under $5,000,000	24,154	50,891,263	50,138,678	39,996,577	373,517	1,128,533
$5,000,000 or more	5,150	106,221,021	104,695,428	91,074,699	553,802	2,051,365
Retail Trade						
Total	366,567	313,959,095	306,048,416	219,382,842	3,592,514	6,486,977
Under $10,000	17,831	80,780	47,349	30,491	6,051	[1]35,050
$10,000 under $25,000	13,897	253,053	232,454	138,052	9,946	[1]40,559
$25,000 under $50,000	27,956	1,080,869	1,037,555	584,552	29,595	[1]53,608
$50,000 under $100,000	53,076	4,031,809	3,917,884	2,242,927	85,575	[1]43,104
$100,000 under $200,000	74,273	11,121,453	10,941,576	6,632,339	191,822	89,336
$200,000 under $500,000	93,230	30,357,871	29,819,090	18,902,919	440,385	641,138
$500,000 under $1,000,000	43,407	30,828,562	30,302,432	20,755,792	358,515	711,924
$1,000,000 under $5,000,000	36,911	75,107,883	73,929,643	57,074,867	613,059	1,420,973
$5,000,000 or more	5,986	161,096,815	155,820,433	113,020,903	1,857,566	3,795,927
Building materials, hardware, and farm equipment						
Total	30,610	18,601,905	18,218,324	13,571,284	191,494	542,032
Under $10,000	1,737	5,914	3,932	2,683	518	[1]2,277
$10,000 under $25,000	557	9,973	8,694	7,050	466	[1]3,407
$25,000 under $50,000	1,301	50,808	48,934	32,195	757	[1]2,714
$50,000 under $100,000	3,143	244,038	237,279	152,853	3,783	[1]2,596
$100,000 under $200,000	5,255	804,576	784,404	528,138	10,465	3,441
$200,000 under $500,000	8,968	2,989,229	2,929,098	2,057,536	33,063	82,539
$500,000 under $1,000,000	5,705	4,034,408	3,960,508	2,960,673	38,549	99,694
$1,000,000 under $5,000,000	3,647	6,671,810	6,558,272	4,994,554	60,907	227,287
$5,000,000 or more	296	3,791,149	3,687,203	2,835,602	42,986	140,065
General merchandise stores						
Total	22,853	65,646,470	61,872,821	38,596,779	955,728	2,287,113
Under $10,000	2,076	7,503	5,704	3,941	484	[1]3,585
$10,000 under $25,000	1,198	24,674	19,564	14,114	852	[1]2,156
$25,000 under $50,000	1,696	66,197	63,627	39,487	1,731	[1]1,411
$50,000 under $100,000	3,072	247,256	225,737	142,177	5,798	4,423
$100,000 under $200,000	3,807	583,309	573,830	371,639	8,728	17,941
$200,000 under $500,000	5,219	1,667,936	1,646,817	1,062,588	31,404	43,353
$500,000 under $1,000,000	2,811	2,010,702	1,970,983	1,231,950	31,534	56,109
$1,000,000 under $5,000,000	2,455	5,008,321	4,887,729	3,158,997	67,364	179,506
$5,000,000 or more	518	56,030,572	52,478,830	32,571,886	807,833	1,992,933
Food stores						
Total	27,005	68,153,405	67,532,834	53,001,813	676,291	864,112
Under $10,000	747	6,919	2,231	1,269	250	1,560
$10,000 under $25,000	918	15,704	14,025	8,609	502	[1]2,916
$25,000 under $50,000	1,040	36,303	35,822	18,643	1,290	[1]2,867
$50,000 under $100,000	3,461	267,763	264,236	169,243	5,112	[1]4,949
$100,000 under $200,000	4,654	682,047	676,682	478,696	9,867	[1]3,515
$200,000 under $500,000	6,088	2,032,390	2,016,733	1,543,506	20,038	5,744
$500,000 under $1,000,000	4,026	2,860,447	2,841,445	2,229,324	24,314	28,040
$1,000,000 under $5,000,000	5,175	10,255,101	10,177,001	8,133,056	85,037	111,790
$5,000,000 or more	897	51,996,731	51,504,659	40,419,467	529,881	731,225
Automotive dealers and service stations						
Total	61,133	80,160,641	79,223,322	66,001,939	532,262	1,004,770
Under $10,000	2,745	11,062	7,422	4,545	1,422	[1]7,285
$10,000 under $25,000	1,358	26,810	24,822	17,389	1,787	[1]6,761
$25,000 under $50,000	2,763	110,063	103,429	63,992	4,713	[1]8,666
$50,000 under $100,000	3,744	290,006	278,774	201,228	4,750	[1]9,047
$100,000 under $200,000	8,395	1,294,392	1,272,054	919,207	18,253	[1]2,012
$200,000 under $500,000	12,698	4,210,928	4,140,969	3,108,571	47,954	38,473
$500,000 under $1,000,000	9,662	7,024,186	6,923,208	5,551,111	61,460	92,865
$1,000,000 under $5,000,000	16,363	36,464,872	36,082,335	30,305,954	195,966	438,329
$5,000,000 or more	3,405	30,728,322	30,390,309	25,829,942	195,957	468,874

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Retail Trade—Continued						
Apparel and accessory stores						
Total	39,293	16,137,720	15,684,879	9,642,985	166,576	466,141
Under $10,000	1,322	4,484	2,496	2,066	396	[1]4,020
$10,000 under $25,000	1,273	20,363	20,187	13,206	665	[1]5,859
$25,000 under $50,000	3,290	126,350	124,781	76,411	2,106	[1]10,283
$50,000 under $100,000	6,317	492,672	481,975	289,958	6,547	[1]12,266
$100,000 under $200,000	9,934	1,466,935	1,445,561	878,212	17,912	28,757
$200,000 under $500,000	10,912	3,552,042	3,458,518	2,066,113	40,367	128,507
$500,000 under $1,000,000	4,275	3,009,587	2,954,718	1,783,755	24,204	130,520
$1,000,000 under $5,000,000	1,969	7,465,287	7,196,643	4,533,264	74,379	210,785
$5,000,000 or more						
Furniture, home furnishings, and equipment stores						
Total	34,199	13,671,851	13,126,626	8,352,440	118,404	305,902
Under $10,000	1,411	8,507	3,950	3,236	191	[1]3,518
$10,000 under $25,000	1,204	22,663	19,877	10,482	394	[1]3,581
$25,000 under $50,000	2,433	100,912	92,119	58,068	1,763	[1]3,606
$50,000 under $100,000	5,067	374,672	367,059	217,166	5,620	[1]4,699
$100,000 under $200,000	7,378	1,113,688	1,089,766	663,536	11,696	9,056
$200,000 under $500,000	10,551	3,488,552	3,404,345	2,182,372	33,845	69,846
$500,000 under $1,000,000	4,212	2,986,820	2,892,481	1,852,035	25,467	80,773
$1,000,000 under $5,000,000	1,944	5,576,037	5,257,029	3,365,545	39,428	161,631
$5,000,000 or more						
Eating and drinking places						
Total	68,451	18,727,445	18,216,655	7,993,308	542,635	287,104
Under $10,000	3,364	13,851	8,314	4,596	1,875	[1]9,695
$10,000 under $25,000	3,621	64,846	60,633	30,262	3,239	[1]10,474
$25,000 under $50,000	8,582	327,749	318,256	151,223	11,806	[1]15,391
$50,000 under $100,000	15,321	1,136,588	1,103,238	510,597	35,677	[1]13,484
$100,000 under $200,000	15,485	2,262,800	2,233,880	985,456	70,682	[1]7,826
$200,000 under $500,000	15,205	4,950,830	4,878,279	2,076,391	136,911	71,873
$500,000 under $1,000,000	5,256	3,602,169	3,543,795	1,538,609	90,666	98,014
$1,000,000 under $5,000,000	1,617	6,368,612	6,070,260	2,696,174	191,779	174,087
$5,000,000 or more						
Miscellaneous retail stores						
Total	83,024	32,859,658	32,172,955	22,222,294	409,124	729,803
Under $10,000	4,428	22,540	13,300	8,155	915	[1]6,230
$10,000 under $25,000	3,768	68,020	64,652	36,940	2,041	[1]5,405
$25,000 under $50,000	6,851	262,487	250,587	144,533	5,429	[1]8,670
$50,000 under $100,000	12,951	978,814	959,586	559,705	18,288	[1]486
$100,000 under $200,000	19,366	2,913,706	2,865,399	1,807,455	44,219	43,494
$200,000 under $500,000	23,589	7,465,964	7,344,331	4,805,842	96,803	200,803
$500,000 under $1,000,000	7,460	5,300,243	5,215,294	3,608,335	62,321	125,909
$1,000,000 under $5,000,000	4,203	7,604,151	7,445,597	5,402,024	82,950	172,396
$5,000,000 or more	408	8,243,733	8,014,209	5,849,305	96,158	207,992
Wholesale and Retail Trade not Allocable						
Total	3,943	3,044,084	2,967,787	2,108,514	39,453	59,543
Under $10,000	420	7,337	7,035	3,396	352	[1]1,538
$10,000 under $25,000	466	31,749	30,746	15,367	903	[1]981
$25,000 under $50,000	816	129,755	127,550	72,479	2,880	4,688
$50,000 under $100,000	1,152	365,851	363,010	248,130	4,152	9,097
$100,000 under $200,000	544	389,417	385,557	281,636	3,443	7,054
$200,000 under $500,000	545	2,119,975	2,053,889	1,487,506	27,723	41,223
$500,000 under $1,000,000						
$1,000,000 under $5,000,000						
$5,000,000 or more						
FINANCE, INSURANCE, AND REAL ESTATE						
Total	417,733	198,468,720	105,187,629	51,669,927	4,616,644	15,957,404
Under $10,000	143,471	480,216	77,275	8,917	75,812	[1]397,282
$10,000 under $25,000	80,735	1,295,617	303,142	45,138	164,093	97,611
$25,000 under $50,000	60,326	2,140,649	767,113	117,734	236,550	251,090
$50,000 under $100,000	51,645	3,629,239	1,652,665	206,736	347,915	439,487
$100,000 under $200,000	34,165	4,718,743	2,447,485	367,001	360,722	538,044
$200,000 under $500,000	24,188	7,461,834	3,558,015	731,321	438,800	708,776
$500,000 under $1,000,000	10,266	7,206,623	2,555,925	584,061	335,143	595,672
$1,000,000 under $5,000,000	9,754	20,085,651	5,968,860	1,741,731	562,053	1,764,549
$5,000,000 or more	3,182	151,450,148	87,857,149	47,867,288	2,095,556	11,919,457
Banking						
Total	14,643	44,579,130	5,648,357	161,212	1,139,638	3,137,038
Under $10,000	382	305	157	-	10	[1]419
$10,000 under $25,000	551	15,302	8,918	-	537	[1]820
$25,000 under $50,000	634	48,948	21,282	-	1,093	5,671
$50,000 under $100,000	1,657	243,907	26,158	32	4,712	36,208
$100,000 under $200,000	3,879	1,307,280	111,815	249	29,560	147,946
$200,000 under $500,000	3,227	2,312,138	180,292	729	50,290	238,481
$500,000 under $1,000,000	3,353	6,773,867	588,620	5,083	144,840	547,483
$1,000,000 under $5,000,000	960	33,877,383	4,711,115	155,119	908,596	2,162,488
$5,000,000 or more						

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE, INSURANCE, AND REAL ESTATE—Continued						
Credit Agencies Other Than Banks						
Total	40,390	21,278,135	4,679,883	655,768	353,174	1,405,672
Under $10,000	18,711	47,527	4,536	200	2,664	[1]46,166
$10,000 under $25,000	3,352	51,308	12,594	251	1,701	[1]6,292
$25,000 under $50,000	3,546	127,939	47,357	2,288	2,736	1,135
$50,000 under $100,000	3,523	259,822	132,440	972	4,474	29,155
$100,000 under $200,000	3,771	521,447	258,309	4,560	9,861	67,959
$200,000 under $500,000	2,752	863,660	317,018	4,203	9,352	102,749
$500,000 under $1,000,000	1,684	1,217,735	245,783	4,181	13,357	84,538
$1,000,000 under $5,000,000	2,435	5,164,766	642,559	32,452	59,788	306,517
$5,000,000 or more	615	13,023,931	3,019,287	606,661	249,241	866,077
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	5,586	4,996,914	1,652,490	54,827	49,834	565,134
Under $10,000	1,467	1,963	1,094	50	176	[1]9,981
$10,000 under $25,000	408	7,596	4,648	-	4	[1]1,955
$25,000 under $50,000	736	23,957	10,756	-	635	[1]5,378
$50,000 under $100,000	694	48,014	15,968	-	500	[1]517
$100,000 under $200,000	754	103,045	49,056	-	1,097	5,950
$200,000 under $500,000	752	240,452	121,911	10,948	2,738	1,972
$500,000 under $1,000,000	336	236,042	64,330	6,841	2,962	[1]2,625
$1,000,000 under $5,000,000	440	4,335,845	1,384,727	36,988	41,722	577,668
$5,000,000 or more						
Holding and Other Investment Companies						
Total	42,671	7,676,782	1,332,982	836,485	116,448	3,979,992
Under $10,000	25,957	65,066	2,714	96	3,919	[1]56,259
$10,000 under $25,000	7,059	107,099	4,165	401	3,481	[1]976
$25,000 under $50,000	3,580	123,360	7,864	2,288	3,160	39,461
$50,000 under $100,000	2,573	177,252	11,764	625	4,561	47,452
$100,000 under $200,000	1,443	201,130	35,088	9,684	4,255	68,963
$200,000 under $500,000	860	276,128	31,200	3,594	5,478	101,545
$500,000 under $1,000,000	439	304,573	34,714	6,420	6,253	115,599
$1,000,000 under $5,000,000	511	1,115,017	123,475	38,810	21,861	518,008
$5,000,000 or more	249	5,307,157	1,081,998	774,567	63,480	3,145,799
Insurance Carriers						
Total	4,913	93,750,835	77,578,480	46,229,976	613,888	5,046,424
Under $10,000	794	1,970	584	41	9	[1]4,072
$10,000 under $25,000	335	6,220	3,207	1,725	53	1,985
$25,000 under $50,000	325	11,157	7,393	3,000	408	2,084
$50,000 under $100,000	661	73,108	55,314	14,212	474	1,600
$100,000 under $200,000						
$200,000 under $500,000	568	181,779	151,636	46,198	1,449	5,616
$500,000 under $1,000,000	423	304,257	249,154	86,492	2,438	6,273
$1,000,000 under $5,000,000	899	2,108,091	1,837,971	776,778	8,999	88,484
$5,000,000 or more	909	91,064,253	75,273,221	45,301,530	600,058	4,944,454
Insurance Agents, Brokers, and Service						
Total	32,935	4,629,536	4,388,523	889,634	73,852	380,495
Under $10,000	6,777	23,033	19,948	924	656	[1]4,299
$10,000 under $25,000	4,420	73,829	68,750	4,121	1,443	4,957
$25,000 under $50,000	5,875	218,767	208,887	7,261	4,119	14,764
$50,000 under $100,000	6,672	482,484	462,864	25,190	9,384	41,351
$100,000 under $200,000	4,859	676,516	645,193	63,835	14,247	55,616
$200,000 under $500,000	3,272	1,005,402	974,901	227,631	15,331	65,451
$500,000 under $1,000,000	660	423,465	404,569	96,622	6,063	32,270
$1,000,000 under $5,000,000	402	1,726,040	1,603,411	464,050	22,609	170,385
$5,000,000 or more						
Real Estate						
Total	276,596	21,557,388	9,906,914	2,842,025	2,269,810	1,442,649
Under $10,000	89,385	340,352	48,242	7,606	68,378	[1]236,086
$10,000 under $25,000	64,886	1,044,022	205,515	38,640	157,263	100,517
$25,000 under $50,000	45,989	1,625,710	480,201	102,897	225,103	198,819
$50,000 under $100,000	37,272	2,593,388	993,847	177,141	327,670	313,216
$100,000 under $200,000	21,298	2,918,921	1,392,867	277,486	326,309	304,907
$200,000 under $500,000	12,105	3,587,133	1,849,534	438,498	374,892	283,497
$500,000 under $1,000,000	3,497	2,408,413	1,377,083	382,776	253,780	121,136
$1,000,000 under $5,000,000	1,903	3,662,620	2,025,137	692,902	312,758	187,149
$5,000,000 or more	261	3,376,829	1,534,488	724,079	223,657	169,494
SERVICES						
Total	287,780	73,595,971	70,265,637	38,534,214	4,313,698	1,471,098
Under $10,000	51,170	449,455	137,962	61,497	67,798	[1]145,568
$10,000 under $25,000	32,301	593,500	531,233	203,962	61,037	[1]49,982
$25,000 under $50,000	38,561	1,475,202	1,395,197	568,915	116,640	[1]29,452
$50,000 under $100,000	48,802	3,675,975	3,555,378	1,477,711	237,236	[1]5,081
$100,000 under $200,000	53,480	7,889,983	7,649,295	3,310,786	394,786	174,300
$200,000 under $500,000	41,628	13,230,585	12,883,738	6,175,902	658,452	244,252
$500,000 under $1,000,000	14,011	9,811,331	9,511,974	5,292,741	484,955	186,302
$1,000,000 under $5,000,000	6,845	13,514,474	12,830,197	7,737,949	870,568	244,400
$5,000,000 or more	981	22,955,466	21,770,663	13,704,751	1,422,226	851,927

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES—Continued						
Hotels and Other Lodging Places						
Total	19,897	6,622,103	6,194,004	3,079,161	496,047	49,801
Under $10,000	3,104	29,202	11,033	5,458	4,924	[1]12,690
$10,000 under $25,000	2,874	55,899	46,904	16,912	8,859	[1]4,338
$25,000 under $50,000	2,676	111,331	99,671	38,311	17,816	[1]2,944
$50,000 under $100,000	3,273	240,514	230,909	97,980	30,382	[1]7,783
$100,000 under $200,000	3,001	462,313	433,009	182,835	43,811	19,763
$200,000 under $500,000	2,899	962,829	908,592	406,966	85,066	17,393
$500,000 under $1,000,000	1,321	958,832	925,989	461,085	66,722	[1]8,769
$1,000,000 under $5,000,000	749	3,801,183	3,537,897	1,869,614	238,467	49,169
$5,000,000 or more						
Personal Services						
Total	39,912	6,941,034	6,771,043	3,700,861	328,330	198,582
Under $10,000	2,420	12,088	9,065	3,107	1,376	[1]672
$10,000 under $25,000	5,856	106,852	101,302	47,700	8,109	[1]8,424
$25,000 under $50,000	7,814	296,031	286,564	133,327	21,074	[1]11,327
$50,000 under $100,000	9,426	696,928	682,965	329,860	36,633	10,599
$100,000 under $200,000	7,470	1,057,396	1,042,747	529,732	52,844	29,688
$200,000 under $500,000	4,711	1,485,333	1,457,702	789,426	61,929	47,740
$500,000 under $1,000,000	1,377	959,059	938,662	546,256	43,377	25,957
$1,000,000 under $5,000,000	837	2,327,347	2,252,036	1,321,453	102,988	105,021
$5,000,000 or more						
Business Services						
Total	81,402	23,560,813	22,444,142	14,067,341	1,209,761	494,953
Under $10,000	21,480	209,174	53,873	21,371	34,509	[1]86,535
$10,000 under $25,000	10,567	190,911	170,205	59,301	18,266	[1]23,380
$25,000 under $50,000	10,667	396,430	380,678	132,216	28,979	[1]9,826
$50,000 under $100,000	12,353	918,288	881,689	332,091	62,548	[1]904
$100,000 under $200,000	10,834	1,616,094	1,545,086	720,840	95,915	31,590
$200,000 under $500,000	8,728	2,778,179	2,694,370	1,486,110	150,734	21,503
$500,000 under $1,000,000	3,966	2,787,593	2,687,657	1,668,265	117,437	46,031
$1,000,000 under $5,000,000	2,440	4,938,927	4,640,342	3,089,946	298,024	75,987
$5,000,000 or more	367	9,725,217	9,390,242	6,557,201	403,349	440,487
Automobile Services, and Miscellaneous Repair Services						
Total	38,537	7,940,032	7,648,052	3,869,105	1,190,832	165,990
Under $10,000	4,663	49,995	15,419	4,280	10,666	6,298
$10,000 under $25,000	4,300	75,492	70,805	22,014	13,611	4,633
$25,000 under $50,000	6,077	225,057	217,150	104,976	23,672	1,475
$50,000 under $100,000	6,884	508,109	495,760	257,342	50,198	5,471
$100,000 under $200,000	8,392	1,243,378	1,218,472	669,412	94,074	32,652
$200,000 under $500,000	5,838	1,868,082	1,816,711	1,037,342	182,125	48,564
$500,000 under $1,000,000	1,625	1,106,125	1,085,609	609,471	145,105	29,565
$1,000,000 under $5,000,000	758	2,863,794	2,728,126	1,164,268	671,381	37,332
$5,000,000 or more						
Amusement and Recreation Services						
Total	34,498	10,284,019	9,488,625	5,276,766	686,359	257,130
Under $10,000	8,054	53,398	20,681	13,702	12,553	[1]29,330
$10,000 under $25,000	4,080	73,560	66,498	27,630	8,673	[1]11,168
$25,000 under $50,000	5,094	201,137	180,258	75,248	17,489	[1]8,437
$50,000 under $100,000	5,323	421,546	388,380	173,780	32,058	[1]2,212
$100,000 under $200,000	5,321	834,945	773,649	351,269	48,830	18,176
$200,000 under $500,000	4,652	1,529,182	1,450,146	698,732	94,567	44,583
$500,000 under $1,000,000	1,180	877,680	794,029	428,629	46,605	33,456
$1,000,000 under $5,000,000	621	1,426,341	1,337,351	756,178	95,302	13,091
$5,000,000 or more	174	4,866,230	4,477,633	2,751,598	330,282	198,971
Other Services						
Total	73,534	18,247,970	17,719,771	8,540,980	402,369	304,642
Under $10,000	11,449	95,598	27,891	13,579	3,770	[1]22,639
$10,000 under $25,000	4,624	90,786	75,519	30,405	3,519	[1]7,305
$25,000 under $50,000	6,234	245,216	230,876	84,837	7,610	1,607
$50,000 under $100,000	11,543	890,590	875,675	286,658	25,417	[1]10,252
$100,000 under $200,000	18,462	2,675,857	2,636,332	856,698	59,312	42,431
$200,000 under $500,000	14,800	4,606,980	4,556,217	1,757,326	84,031	64,469
$500,000 under $1,000,000	4,541	3,122,042	3,080,028	1,579,035	65,709	60,062
$1,000,000 under $5,000,000	1,673	3,174,863	3,051,764	1,903,455	73,039	81,646
$5,000,000 or more	208	3,346,038	3,185,469	2,028,987	79,962	94,623
NATURE OF BUSINESS NOT ALLOCABLE						
Total	21,437	642,737	605,748	347,774	19,596	[1]34,992
Under $10,000	17,410	30,997	7,834	2,406	2,451	[1]25,276
$10,000 under $25,000	1,216	19,132	18,625	6,350	1,957	301
$25,000 under $50,000	972	34,038	33,486	10,969	920	816
$50,000 under $100,000	687	47,218	45,640	26,650	1,590	[1]8,040
$100,000 under $200,000	476	66,391	66,049	29,216	2,281	[1]1,032
$200,000 under $500,000	571	216,853	209,079	97,978	5,233	1,049
$500,000 under $1,000,000						
$1,000,000 under $5,000,000	106	228,108	225,035	174,205	5,164	[1]2,810
$5,000,000 or more						

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

[1]Deficit exceeds income.

NOTE: The estimates for "Metal mining" and "Tobacco manufactures" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 6

Law and Terminology

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Changes in Law

The following are major law changes affecting the statistics in this report.

Investment credit restored

The tax credit for investment in certain depreciable business property was restored for property acquired after August 15, 1971, or ordered after March 21, 1971. Eligible property was tangible depreciable property, other than buildings and their structural components, with a useful life of 3 years or more. It covered primarily machinery and equipment, but it also included livestock other than horses, and assets accessory to a business, such as store counters. The amount of the investment qualifying for the credit depended on the useful life of the property. If the property had a useful life of 7 years or more, the entire investment qualified; if its life was 5 to 7 years, two-thirds qualified; if 3 to 5 years, one-third qualified. The actual credit allowed was 7 percent (4 percent for public utility property) of "qualified investment," limited to $25,000 plus 50 percent of the excess of tax liability over $25,000.

Class Life Asset Depreciation Range System Instituted

Beginning with 1971, a new elective system of accounting for depreciation for tax purposes was instituted. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guideline lives in the future based on studies of actual replacement procedures. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value.

The system also included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with any excess being capitalized in its own "vintage" account and depreciated.

Almond grove development expenses capitalized

Expenses for developing almond groves were given the same treatment as those for citrus groves for taxable years beginning after January 12, 1971. Expenses incurred for the planting, cultivation, maintenance, or development of almond groves before the close of the fourth taxable year beginning with the year in which the trees were planted had to be included in the cost of the groves and depreciated after the groves began producing instead of being deducted currently as farm expenses. This applied to trees planted on or after December 30, 1970.

Amortization of on-the-job training and child care facilities allowed

Capital expenditures made after December 31, 1971, for tangible depreciable property used for on-the-job training of employees and prospective employees or as a child-care center for the children of employees could be amortized over a 60-month period in lieu of being depreciated over a longer period.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of his expenses, and, where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of these data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1967 Establishment SIC Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was the rule, the industry classes in this report were taken from the 1967 Establishment Manual. For corporations, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "Arrangement of transportation" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in Sections 2 through 5, above. In addition, since the forms of organization are not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or four-digit level) groups.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report. Minor items and self-evident or commonly understood terms are not included here. The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are 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 which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations organized or incorporated in the United States had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital losses,

(9) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Nonfarm adjusted gross income (used in table 2.9 to classify returns of farm proprietors) was adjusted gross income computed without regard to farm income or expenses. It was computed for the table as the algebraic sum of adjusted gross income minus adjusted gross deficit minus farm net profit plus farm net loss.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs 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 a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
defense emergency facilities (section 168)
leasee's improvements to leased property (section 178)
on-the-job training facilities (section 188)
organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174(b))
trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

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.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interests, rents, royalties, and other investment-type income were generally not included in proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain

reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns. Partnership capital gains do not appear in this report at all; the portion of proprietors' gains and losses used in computing taxable income are shown as nonbusiness income in two tables under the heading, "Net gain (less loss) from the sales of capital assets."

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year; for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of $1,000) in computing taxable income, with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business; (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule E (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing when possible to exclude the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of

operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension and other benefit plans. Advertising and rental of real property were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships. 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.

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, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

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 22 percent.

The statistics 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 intangible assets. 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

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments 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. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" system; see "Changes in Law," above.

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. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations, but for partnerships it was allocated to the partners for reporting on their own returns.

Distributions to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations electing to be taxed through their shareholders, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for the dividend exclusion received by partners were reported on their individual income tax returns, as a part of their nonbusiness income. (See the explanations below for "Dividends in adjusted gross income" and "Nonqualifying dividends.")

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."

Dividends in adjusted gross income

This source of proprietors' nonbusiness income was gross dividends less the dividend exclusion.

Gross dividends consisted of: (1) dividends eligible for the exclusion received from domestic corporations either directly by the proprietor or indirectly through partnerships, estates, and trusts, and (2) dividends from foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and corporations doing most of their business in U.S. possessions, all of which were not eligible for the exclusion. Not included were: (1) capital gain distributions from regulated investment companies and real estate investment trusts, which were treated as long-term capital gains, and (2) so-called dividends from mutual savings institutions, which were included in interest, and (3) patronage dividends from cooperatives, which were included in other nonbusiness income or, if business related, in business receipts.

Taxpayers could exclude up to $100 of domestic dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife had eligible dividends, each excluding up to $100 of his respective dividend income.

Employee benefit programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code Section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

In previous years, this item was shown separately only on the corporation return form; for unincorporated businesses, it was included in "Other deductions."

Contributions to retirement and other deferred compensation plans deductible under Code Section 404 were included in "Retirement Plans."

Farm net profit (or loss), partnership returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

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 tax

The income tax shown in proprietorship tables was the proprietors' total income tax liability for the year, after being reduced by any credits, including the investment, retirement income, and foreign tax credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from his proprietorship business. The income tax figure does not include the Social Security self-employment tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including any tax from recomputing prior-year investment credit and any additional tax for tax preferences,

less any investment credit. It does not include Personal Holding Company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This tax and the additional tax for tax preferences could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Intangible assets

Intangible assets were reported separately 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 books of accounts.

Interest 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, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

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 withdrawal 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

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale or merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables and those shown among the partnership balance sheet items were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different. In addition, for partnership security dealers, "inventories" of securities were deleted from the income statement tables during statistical processing, but the balance sheet figures were shown as reported by the partnership.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partner-

ships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 68, part V, page 2, for farmers using the accrual accounting method.

Net gain (less loss) from sales of capital assets

This was the net sum of the proprietors' short-term capital gain, the one-half of long-term capital gain includible in adjusted gross income, and the deductible portion of long-term and short-term capital losses. It included one-half of the distribution of long-term capital gain from regulated investment companies and real estate investment trusts.

This term is included in tables 2.8 and 2.9 as a source of proprietors' nonbusiness income: however, under Code Section 1231, some gains from disposals of depreciable and other business assets were treated as capital gains. This is particularly significant for farmers, for whom the sale of livestock held for draft, breeding, sporting, or dairy purposes could result in long-term capital gains.

See also the explanation under the heading "Capital gains," above.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

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 (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), noncapital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit; (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.5, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

Nonfarm adjusted gross income

(See "Adjusted gross income.")

Nonqualifying dividends received

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

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on

Form 1120S 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 proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

Other costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

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 it also included all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

(See "Employee benefit programs.")

Other income

This term is used in three proprietorship tables to mean income received by the proprietors from various sources other than their businesses. The items are not comparable in the three tables.

"Other income or loss" in table 2.7 is the net sum of all items of income or loss in adjusted gross income except the profit or loss from businesses in the industry class specified. It includes profit or loss from businesses in other industries, if any. It does not include the adjustments to income for excludible sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

"Other income (less loss)" in table 2.8 is the net sum of the proprietor's income and losses from estates and trusts, sales of noncapital assets, the one-half of capital gain distributions not reported as long-term gain, State income tax refunds, alimony, and other sources not shown as separate columns in table 2.8. It does not include adjustments to income.

"Other income (less losses and adjustments)" in table 2.9 is the difference between the farm proprietor's adjusted gross income and the net sum of the income or loss from sources shown as separate columns. It is the equivalent of "other income (less loss)" from table 2.8 plus income from pensions and annuities, minus the adjustments for sick pay, moving expenses, employee business expenses, and payments to a self-employed retirement plan.

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: 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. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Partners' capital accounts

This balance sheet item for partnerships was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Partnership and Small Business Corporation net profit (less loss)

This is one of the sources of proprietors' income shown in tables 2.8 and 2.9. It was the proprietor's share of the ordinary income and losses of any partnerships in which he owned interests and of any Small Business Corporations (electing to be taxed through the shareholders) in which he owned stock. This income was included on the proprietors' returns whether or not it was actually distributed. It also included any salary or guaranteed payments for the use of capital received as a partner. The income or loss from both partnerships and Small Business Corporations excluded net long-term capital gain, and partnership income also excluded net short-term capital gain, gains and losses under Code section 1231, and dividends qualifying for the exclusion. These excluded items were reported in their respective categories on the individual partners' or shareholders' returns.

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).

ıents to self-employed
ɜment plans

ıis was an "adjustment" allowed in computing the ːted gross incomes of self-employed proprietors and ıers. It permitted the self-employed person to make, certain restrictions, a tax-free contribution of part of usiness profits to a funded plan to provide for his future ːment. The amount deductible was limited to the smaller) percent of his earned income or $2500. "Earned in-ː" meant net earnings from a trade or business in which owner's personal services were an income-producing r and the gains of authors, composers, and artists from ale of their own works.

oll

yroll, shown in this report for proprietorships and part-ıips, was the sum of cost of labor reported in cost of and operations plus salaries and wages reported among leduction items. Various kinds of contract labor not ılly representing payroll, such as janitorial or secretarial ːes, were also included. Payments to owners or partners excluded.

nounts of payroll were frequently included by taxpayers ːher deduction items, such as commissions, legal and ssional fees, repairs, or other deduction items. Because ıe difficulty of identifying such amounts, they were n in these tables as reported by the taxpayer. Thus the ınt shown for payroll is probably understated.

ions and annuities

ıis source of proprietors' nonbusiness income was that on of pensions and annuities which was includible in ad-d gross income in the current year, which generally meant portion not contributed by the taxpayer himself. The ıyer (or his survivors) was allowed to recover his own ibutions tax-free. This could be accomplished either by ıng all receipts for the first three years as nontaxable ' prorating each year's receipts to taxable and nontax-portions. This item in the tables was the sum of fully ıle pensions and annuities plus the taxable portion of ıted ones.

ion, profit-sharing, stock bonus,
ınnuity plans

ːe Retirement plans.)

ıases

ːe Merchandise purchased.)

(paid)

nt paid on business property was deductible as an ordi-and necessary expense. Identifiable amounts of taxes ɔther expenses paid by lessees in connection with rent were included in their respective deduction headings. ːded were payments in the form of crops by tenant ːrs to landlords under crop-sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or "Other deductions."

Rents (net income less loss)

This item of proprietors' nonbusiness income was the net sum of profits and losses from rental property, after deducting depreciation and other expenses relating to the property.

Rents could also be business income, included in business receipts, if the taxpayer was in the business of renting the property. Thus rental income to a real estate operator was business receipts, while the same type of income from the same type of property would have been reported as rents if the taxpayer was merely holding the property for an investment. For the tables, the distinction was made on the basis of the way the taxpayer reported: if he reported the rental income on schedule C, it was treated as business income; if on schedule E, it was included in this item. (Farm property rented on crop shares was an exception; see "Farm landlords and farm operators," Section 2.)

Rents received

Rents received for the use or occupany 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 included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

Retirement plans

This deduction item was the employer's contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships and corporations was the gross amount received for the use of property rights,

such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

Royalties (net income less loss)

This source of proprietors' nonbusiness income was the net sum of profits and losses from royalties after deducting depletion, depreciation, and other expenses connected with them. The royalties included income from oil, gas, and other mineral rights and from intangible assets such as patents, copyrights, and formulae. Small amounts of royalties were sometimes reported as business income, particularly by farmers and proprietors in mining industries. Some royalties on timber, coal, and domestic iron ore were treated as capital gains rather than as royalties; see "Royalties" above.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees were included in "Other deductions," unless included in another deduction item.

Small Business Corporations

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

Taxable income

Taxable income for individual proprietors was adjusted gross income minus deductions and personal exemptions. For most individuals, it was the base to which the individual income tax rates were applied; i.e., the amount upon which the income tax before credits was computed.

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, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

Total assets

Total assets 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.

Estimates of total assets 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; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1971) that an adequate base for making estimates could not be constructed.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, 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,

receipts did not reflect net losses from the foregoing
es.

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

Wages and salaries

This source of proprietors' nonbusiness income consisted of compensation received as an employee of someone else. It did not include any compensation from his own business, which would have been reported as a part of net profit for tax purposes.

Section 7

Sample Design and Limitations

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The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, selected at rates ranging from .05 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 2 percent to 100 percent on the basis of size of gross receipts, total income, and total assets; and (3) Form 1120, 1120F, 1120L, 1120M, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 2 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

Sample stratum	Number of returns		Sampling rates		Number of business returns[1]	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	74,841,993	269,421	-	-	136,438	9,221,090
Nonbusiness, total	65,759,059	133,605	-	-	758	152,567
Adjusted gross income or largest income item—						
Under $10,000	43,027,789	21,529	.0005	.0005	50	99,930
$10,000 under $15,000	12,935,622	19,475	.0015	.0015	38	25,240
$15,000 under $20,000	5,795,885	17,164	.0030	.0030	45	15,196
$20,000 under $50,000	3,660,142	21,724	.0060	.0059	57	9,603
$50,000 under $100,000	273,848	21,952	.0800	.0802	144	1,796
$100,000 under $200,000	52,042	18,030	.3500	.3465	200	578
$200,000 and over	13,731	13,731	1.0000	1.0000	224	224
Business, total	9,082,725	135,607	-	-	135,471	9,068,314
Adjusted gross income or largest source of income item / and business receipts						
(Classes in thousand dollars)						
Under 10 / Under 20	3,996,188	14,117	.0035	.0035	14,083	3,986,616
10 under 15 / Under 10 / Under 50 / 20 under 50	2,364,823	16,636	.0070	.0070	16,621	2,362,675
15 under 20 / Under 15 / Under 100 / 50 under 100	1,217,378	18,345	.0150	.0151	18,329	1,216,312
20 under 30 / Under 20 / Under 250 / 100 under 250	880,725	17,480	.0200	.0198	17,462	879,736
30 under 50 / Under 30 / Under 500 / 250 under 500	403,630	18,035	.0450	.0447	18,022	403,332
50 under 100 / Under 50 / Under 750 / 500 under 750	168,565	16,919	.1000	.1004	16,901	168,334
100 under 200 / Under 100 / Under 1,000 / 750 under 1,000	34,608	17,267	.5000	.4989	17,256	34,512
200 and over / Under 200 / Any amount / 1,000 and over	16,808	16,808	1.0000	1.0000	16,797	16,797
Minimum tax: Returns with minimum tax greater than or equal to $17,000 exclusive of returns in the 100 percent strata	209	209	1.0000	1.0000	209	209

[1] Data in these columns opposite the nonbusiness stub represent returns reclassified after the sampling stage as business returns; data opposite the business stub exclude returns subsequently reclassified as nonbusiness.
[2] Estimated by multiplying the number of sample proprietorship returns by the stratum weight.

Sample Plan

For each type of return, a sample was selected from the universe of returns. The return characteristics used for stratifying each population are indicated in tables 7A, 7B, and 7C along with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship, partnership, and corporation returns were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the social security number were used to select the Form 1040 sample where

prescribed sampling rate per stratum determined the ıber of digits in each set. Employer identification num- ending digits were used to select the Form 1065 and n 1120 samples.

'uplicate returns and inactive partnership and corpora- returns (those returns reporting no income or deduction ıs) were included in the sample but excluded from ılations.

thod of Estimation

'he total number of returns per stratum was obtained ı computer and manual counts of returns processed in IRS Service Centers. Actual weights, rounded to two mal places, were obtained by dividing the number of rns in each population stratum by the sample count for stratum.

or proprietorships and partnerships, the actual weights ɔ used to derive integer weighting factors that were lied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 was 22.38. Therefore, 38 percent of the sample returns in this stratum received an integer weight of 23 and 62 percent, an integer

Table 7B.—PARTNERSHIPS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

Sample stratum		Number of returns		Sampling rate	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Form 1065, total[1]		1,023,760	75,955	-	-
Gross receipts or total income/deficit and Total assets (Classes in thousand dollars)					
Both under 200	NR or under 250	869,909	19,708	.023	.023
Both under 200	250 under 500	30,122	2,441	.080	.081
Both under 500 and at least one 200 under 500.	NR or under 500	53,998	8,098	.150	.150
Both under 500	500 and over	37,561	18,565	.500	.494
At least one 500 and over	Any amount	26,940	26,940	1.000	1.000

[1]Totals also include partnership returns sampled in 1971 under an earlier sampling plan.

Table 7C.—CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND THE SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1971

l assets	AND	Sample stratum Net income or deficit (Classes in thousand of dollars)	Number of returns		Sampling rates	
			Population	Sample	Prescribed	Achieved
			(1)	(2)	(3)	(4)
Total			1,812,840	112,129	-	-
120, total			1,537,224	94,101	-	-
r 50		Under 25	653,935	13,040	.0200	.0199
nder 100		Under 50:				
r 50		25 under 50:				
		Filed before January 1972	18,676	588	.0300	.0315
		Filed after December 1972	216,747	8,474	.0400	.0391
under 250		Under 100:				
r 100		50 under 100:				
		Filed before January 1973	276,125	13,744	.0500	.0498
		Filed after December 1972	14,843	527	.0400	.0355
under 500		Under 250:				
r 250		100 under 250:				
		Filed before January 1973	151,123	9,010	.0600	.0596
		Filed after December 1972	8,197	537	.0700	.0655
under 1,000		Under 500:				
r 500		250 under 500:				
		Filed before January 1972	5,279	376	.0700	.0712
		Filed in 1972	80,624	8,180	.1000	.1015
		Filed after December 1972	5,057	536	.1100	.1060
0 under 5,000		Under 750:				
r 5,000		500 under 750:				
		Filed before January 1972	3,282	977	.3000	.2977
		Filed after December 1971	70,227	10,433	.1500	.1486
0 under 10,000		Under 1,000:				
r 5,000		750 under 1,000:				
		Filed before January 1972	256	104	.4000	.4063
		Filed after December 1971	10,945	5,667	.5000	.5178
00 or more		Any amount	21,908	21,908	1.0000	1.0000
r 10,000		1,000 or more				
1120L, 1120M, and 1120F:						
amount		Any amount	4,445	4,445	1.0000	1.0000
1120S, total			271,171	13,583	-	-
r 50		Under 25	137,887	2,871	.0200	.0208
nder 100		Under 50:				
r 50		25 under 50:				
		Filed before January 1973	47,055	1,456	.0300	.0309
		Filed after December 1972	2,276	71	.0400	.0312
under 250		Under 100:				
r 100		50 under 100:				
		Filed before January 1972	3,944	218	.0500	.0553
		Filed after December 1971	45,918	1,853	.0400	.0404
under 500		Under 250:				
r 250		100 under 250:				
		Filed before January 1972	1,595	94	.0600	.0589
		Filed after December 1971	19,848	1,398	.0700	.0704
under 1,000		Under 500:				
r 500		250 under 500:				
		Filed before January 1972	618	50	.0700	.0809
		Filed in 1972	7,628	1,543	.2000	.2023
		Filed after December 1972	409	36	.1100	.0880
0 or more		Any amount	3,993	3,993	1.0000	1.0000
r 1,000		500 and over				

weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup,

(2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the replicate method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 2.1 and 3.1. Similar tables for corporations will appear in *Statistics of Income —1971, Corporation Income Tax Returns.*

Coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's in tables 2.1 and 3.1 were computed only for industry groups, tables 7D-7F can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry. The CV's in tables 2.1 and 3.1 which are based on the replicate method are subject to the limitations of variability more so than the coefficients in tables 7D, 7E, and 7F.

Values in the special formula tables, therefore, may be used as an alternate means for estimating variation for frequency estimates.

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION BY THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number of returns	Coefficient of variation (Percent)
2,000 and under	[1]
3,000	30.7
5,000	23.8
7,000	20.1
10,000	16.8
15,000	13.7
20,000	11.9
25,000	10.6
30,000	9.7
40,000	8.4
50,000	7.5
75,000	6.1
100,000	5.3
250,000	3.4
500,000	2.4
750,000	1.9
1,000,000	1.7
2,000,000	1.2
4,000,000	0.8

[1]Excessive sampling variability for the weighted frequencies.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1971

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)
100	[1]	23.8	No sampling variability since all returns are in sample
200	[1]	16.8	
500	29.4	10.6	
750	24.0	8.7	
900	21.9	8.0	
1,000	20.8	7.5	
3,000	12.0	4.3	
5,000	9.3	3.4	
7,000	7.9	2.8	
10,000	6.6	2.4	
13,000	5.8	2.1	
15,000	5.4	1.9	
20,000	4.6	1.7	
40,000	3.3	1.2	
50,000	2.9	1.1	
100,000	2.1	0.8	
200,000	1.5	[2]	
500,000	0.9	[2]	
900,000	0.7	[2]	

[1]The small size of the sample yields unreliable estimates.
[2]Estimated number of returns larger than population estimate.
NOTE: Use column 1 for estimates not classified by size of business receipts.

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION OF THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number of returns	Coefficient of variation (Percent)
400 and under	[1]
500	31.4
700	26.5
1,000	22.2
1,200	20.2
1,500	18.1
1,800	16.5
2,000	15.7
2,500	14.0
4,000	11.1
5,000	9.9
7,000	8.4
10,000	7.0
15,000	5.7
20,000	5.0
40,000	3.5
50,000	3.1
75,000	2.6
100,000	2.2
150,000	1.8
200,000	1.6
400,000	1.1
500,000	1.0
1,000,000	0.7

[1]The small size of the sample yields unreliable estimates.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a

ll subsample of returns. Differences were noted and used nform the processing centers of quality levels and to ct areas in which additional training or instructions were led.

inally, prior to publication, all statistics and tables were ewed for accuracy and reasonableness, in light of pro- ns of tax laws, taxpayer reporting variations and limi- n, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 8

1971 Forms and Instructions

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For **1040** (US) **Individual Income Tax Return** **1971**

For the year January 1–December 31, 1971, or other taxable year beginning ..... 1971, ending 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security number

City, town or post office, State and ZIP code | Occupation: Yours / Spouse's

Please attach Copy B of Form W-2 to back

Write soc. sec. no. on Check or Money Order. Attach here

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶

7 Yourself ☐ ☐ ☐
8 Spouse (applies only if item 2 or 6 is checked) ☐ ☐ ☐
9 First names of your dependent children who lived with you — Enter number ▶
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶

Income

12	Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12
13a	Dividends (see pages 6 and 11 of instr.) $ ... 13b Less exclusion $ ... Balance ▶	13c
	(If gross dividends and other distributions are over $100, list in Part I of Schedule B.)	
14	Interest. [If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B]	14
15	Income other than wages, dividends, and interest (from line 40)	15
16	Total (add lines 12, 13c, 14 and 15)	16
17	Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	17
18	Adjusted gross income (subtract line 17 from line 16)	18

- *See page 3 of instructions for rules under which the IRS will figure your tax.*
- *If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.*
- *If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.*

Tax, Payments and Credits

19	Tax (Check if from: ☐ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726)		19
20	Total credits (from line 54)		20
21	Income tax (subtract line 20 from line 19)		21
22	Other taxes (from line 60)		22
23	Total (add lines 21 and 22)		23
24	Total Federal income tax withheld (attach Forms W-2 or W-2P to back)	24	
25	1971 Estimated tax payments (include 1970 overpayment allowed as a credit)	25	
26	Other payments (from line 64)	26	
27	Total (add lines 24, 25, and 26)		27

Bal. Due or Refund

28	If line 23 is larger than line 27, enter BALANCE DUE (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶	28
29	If line 27 is larger than line 23, enter OVERPAYMENT ▶	29
30	Line 29 to be: (a) **REFUNDED** (Allow at least six weeks for your refund check) ▶ (b) Credited on 1972 estimated tax ▶	

Foreign Accounts

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☐ No

Sign here

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.

Your signature — Date

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

32 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $675 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

33 Total number of dependents listed above. Enter here and on line 10 ▶

PART II.—Income other than Wages, Dividends, and Interest

34	Business income or (loss) (attach Schedule C)		34
35	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)		35
36	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)		36
37	Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)		37
38	Farm income or (loss) (attach Schedule F)		38
39	**Miscellaneous Income** (a) Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 7)		
	(b) 50% of capital gain distributions (not reported on Schedule D)		
	(c) State income tax refunds (caution—see instructions on page 7)		
	(d) Alimony		
	(e) Other (state nature and source)		
	(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))		39
40	**Total** (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15 ▶		40

PART III.—Adjustments to Income

41	"Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41
42	Moving expense (attach Form 3903)	42
43	Employee business expense (attach Form 2106 or other statement)	43
44	Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44
45	**Total adjustments** (add lines 41, 42, 43, and 44). Enter here and on line 17 ▶	45

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)

46	Adjusted gross income (from line 18)		46
47	(a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) $10,000 or more but less than $11,538.43, enter 13% of line 46 (2) $11,538.43 or more, enter $1,500. **Note:** deduction under (1) or (2) is limited to $750 if married and filing separately.		47
48	Subtract line 47 from line 46		48
49	Multiply total number of exemptions claimed on line 11, by $675		49
50	**Taxable income.** Subtract line 49 from line 48 ▶		50

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) **Enter tax on line 19.**

PART V.—Credits

51	Retirement income credit (attach Schedule R)	51
52	Investment credit (attach Form 3468)	52
53	Foreign tax credit (attach Form 1116)	53
54	**Total credits** (add lines 51, 52, and 53). Enter here and on line 20 ▶	54

PART VI.—Other Taxes

55	Self-employment tax (attach Schedule SE)	55
56	Tax from recomputing prior-year investment credit (attach Form 4255)	56
57	Minimum tax (see instructions on page 8). Check here ☐, if Form 4625 is attached	57
58	Social security tax on unreported tip income (attach Form 4137)	58
59	Uncollected employee social security tax on tips (from Forms W-2)	59
60	**Total** (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 ▶	60

PART VII.—Other Payments

61	Excess FICA tax withheld (two or more employers—see instructions on page 8)	61
62	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62
63	Regulated Investment Company Credit (attach Form 2439)	63
64	**Total** (add lines 61, 62, and 63). Enter here and on line 26 ▶	64

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Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office and at many banks and post offices:

Schedule A for itemized deductions;
Schedule B for gross dividends and other distributions on stock in excess of $100, and for interest income in excess of $100;
Schedule C for income from a personally owned business;
Schedule D for income from the sale or exchange of capital assets;
Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
Schedule F for income from farming;
Schedule G for income averaging;
Schedule R for retirement income credit; and
Schedule SE for reporting net earnings from self-employment.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
Form 2106, Employee Business Expenses;
Form 2120, Multiple Support Declaration;
Form 2210, Underpayment of Estimated Tax by Individuals;
Form 2440, Sick-Pay Exclusion;
Form 2441, Expenses for Care of Children and Certain Other Dependents;
Form 2950SE, Self-Employed Retirement Deduction;
Form 3468, Computation of Investment Credit;
Form 3903, Moving Expense Adjustment;
Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;
Form 4137, Computation of Social Security Tax on Unreported Tip Income;
Form 4625, Computation of Minimum Tax;
Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;
Form 4726, Maximum Tax on Earned Income; and
Form 4797, Supplemental Schedule of Gains and Losses.

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1972 editions), may be purchased for 75 cents a copy from either the Superintendent of Documents, Washington, D.C. 20402 or from any District Director.

Other publications referred to in these instructions are available free from any District Director.

Who Must File

You must file a return if:

(1) You are **Single,** an **Unmarried Head of Household,** or **Surviving Widow(er) With a Dependent Child** and your income was **$1,700** or more (**$2,300** if 65 or over).

(2) You are a **Married Person Entitled to File Jointly** and your combined (husband's and wife's) income was **$2,300** or more (**$2,900** if you or your spouse is 65 or over; **$3,500** if both 65 or over), provided:

(a) You and your spouse had the same household as your home at the close of the taxable year,

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of **$600** or more.

If you had income of less than these amounts and income tax was withheld, you must file a return to get a refund.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 of the Internal Revenue Code (relating to income from sources within possessions of the United States) must file a return if he had income of $600 or more.

Where to File.—With the Internal Revenue Service Center for your district. Use envelope we mailed you or the appropriate address below.

If your legal residence or principal place of business is in ▼	Use this mailing address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Kentucky, Tennessee, Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
California: Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
California (all other counties). Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
If you are located in: ▼	**Use this address** ▼
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

When to File.—As soon as possible after January 1, but not later than April 17.

How to Pay.—Make your check or money order for the full amount on line 28 payable to the "Internal Revenue Service" and write your social security number on it. If line 28 is less than $1, payment is not required.

If You Change Your Address Before Receipt of Refund.—If you move to a new address after filing your return but before you received any refund due, be sure to file a change of address with your former post office. Postal regulations prohibit forwarding government checks unless this is done.

Refund Under $1.—We will refund such an amount only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Name and Address.—Please use your preaddressed label if possible. Correct the name and address if necessary. Also, be sure to show your apartment number if you live in a multi-family building.

Do not use an address other than the taxpayer's unless you enclose a power of attorney.

Social Security Number.—If your social security number as shown on your label is incorrect or you did not receive a package with your label on it, enter your correct social security number in the space provided on the return. If you are married, include your spouse's number.

If you have no number, file application Form SS–5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

You May Have IRS Compute Your Tax.—If your income on line 18 is $20,000 or less and consists only of wages, salary and tips, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemizing, you may have the Service figure your tax for you.

The Service will compute your tax if you:

1. Fill in lines 1 through 18, lines 22, 24, 25, line 26, if applicable, and line 31.

2. Skip lines 19, 20, 21, 23, and 27 through 30.

3. If you are filing a **joint return,** show husband's and wife's income separately in the space to the left of the entry space for line 18.

4. **File your return on or before April 17, 1972.**

The Service will then compute your tax and refund any overpayment or bill you for any amount you owe.

Note: If you elect to have IRS compute your tax, **the Service will also figure your retirement income credit** if you answer the question on Schedule R for columns A and B and fill in only lines 2 and 5 of Schedule R and enter RIC on line 20 of Form 1040.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number).

Rounding Off to Whole Dollars.—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1971, or in 1972 before filing a return for 1971, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation, and deductions on the official return forms and schedules. If you need more space, attach statements that follow the format of the official forms and attach them in the same order. Enter the totals shown on the supporting statements on the appropriate lines of the official forms.

How to Assemble Your Return.—(1) Attach Form W–2 to back of Form 1040. Attach Form W–2P only if income tax was withheld or to substantiate exclusion for sick pay. (2) Then attach required schedules in alphabetical order. (3) Attach other required forms in numerical order.

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 by January 31, or if Form W–2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—Regardless of who prepares your return, it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person, firm or corporation preparing a taxpayer's return for compensation must also sign the return to verify it. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

Instructions for Page 1 of Form 1040

Filing Status

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing 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 unless the husband is a serviceman serving in a combat zone or in an area in direct support of a combat zone under conditions that qualify him for Hostile Fire Pay. In that case, the wife should write "Military service in a combat zone" in the space provided for her husband's signature.

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. They may not file a joint return if either husband or wife was a nonresident alien at any time during the taxable year.

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

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on either line 3 or line 6, as applicable. If you check the box on line 3, "Married filing separately and spouse is also filing", write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) income, exemptions and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low-income allowance which for a separate return is $525.

If you check the box on line 6, "Married filing separately and spouse is not filing", check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

Certain Married Individuals Living Apart.—A married individual may be considered to be unmarried if:

(1) He (she) files a separate return;

(2) He (she) maintains as his (her) home a household, which for more than half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

(3) He (she) furnishes more than one-half of the cost of maintaining the household; and

(4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the $750 standard deduction limitation applicable to married persons filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may qualify for this "unmarried" treatment.

If you qualify as a Certain Married Individual Living Apart, check the Single box on line 1 as your filing status unless you also qualify as Unmarried Head of Household. In that case, check the Unmarried Head of Household box on line 4. A Certain Married Individual Living Apart will qualify as Unmarried Head of Household if he maintained as his home the household mentioned in requirement (2), above, for the **entire** taxable year.

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 (and not remarried) 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, you may then file a joint return for the year. You may also be entitled to the benefits of joint return rates for the two years following the death of your husband or wife. (See Widows and Widowers, under Special Computations, below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a Head of Household. (See Tax Rate Schedule Z and Tax Tables.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year including Certain Married Individuals Living Apart, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of that household by (a) any related person other than your unmarried child or stepchild (see list on page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though that child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

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 compute the tax as if she were filing a joint return. (See Tax Rate Schedule Y and Tax Tables.) The survivor may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains 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) was entitled to file a joint return with her husband (or his wife) for the year of death.

Exemptions ($675 for Each)

Allowable Exemption)

Note: The deduction for exemptions has been taken into account in determining the tax shown in Tax Tables 1–13.

Lines 7 and 8—You and Your Wife.—

For you.—As the taxpayer, you are always entitled to at least one exemption. If you were either blind or 65 or over at the end of your taxabe year, 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, 1971, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1972, you get the additional exemption for age on your return for 1971.

The exemptions for age and blindness apply only to you and your spouse. You cannot claim them for your children or other dependents.

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return. Otherwise, your wife's (husband'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.

If your **spouse is a nonresident alien,** you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use Part I, line 32, to claim exemption for a nonresident alien spouse instead of line 8. Write spouse's name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your wife or husband died during 1971, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect. If partially blind, attach a statement from a etrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Lines 9 and 10—Children, Other Dependents.—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1971.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during year, write in column (c) D for died or B for born. Enter on line 10 the total number of dependents shown on line 33.

Each dependent claimed must meet all of the following tests:

1. Income.—Received less than $675 income. (If your child* was under 19 or was a full-time student, this limitation does not apply.)

2. Support.—Received more than half his support from you (or from husband or wife if a joint return is filed). See Definition of Support below.

3. Married Dependents.—Did not file a joint return with husband or wife.

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.

5. Relationship.—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Daughter-in-law
Stepchild	Stepsister	The following if related by blood:
Mother	Stepmother	
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
	Father-in-law	Nephew
Brother	Brother-in-law	Niece
Sister	Sister-in-law	
Grandchild	Son-in-law	

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

**Includes your son, daughter, stepson, stepdaughter, or a child who is a member of your household if placed with you by an authorized placement agency for legal adoption or a foster child who is a member of your household for the entire year.*

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Gen- is the expense incurred by the one furnishing it. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provided more than half the support of your student child, disregard amounts he received as scholarships.

Student Dependency and Exemption.—Even though your child had $675 or more income, you may claim him (her) as a dependent provided he (she) was a full-time student and meets tests 2, 3, and 4, above. To qualify as a student he (she) must have been enrolled as a full-time student at an educational institution or must have attended a full-time course of institutional on-farm training under an accredited agent of an educational institution or of a State or its political subdivision for part of 5 calendar months. The calendar months need not be consecutive.

The term "educational institution" means a school maintaining a regular faculty and established curriculum, and having an organized body of students in attendance. It includes primary and secondary schools, colleges, universities, normal schools, technical schools, mechanical schools, and similar institutions. "Educational institution" does not include noneducational institutions, on-the-job training, correspondence schools, etc.

A person is not a student if he is employed full time during the day and attends school at night.

For further information see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules, see **Publication 501,** Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You may claim a full $675 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see **Form 2120,** Multiple Support Declaration.

Reporting Your Income

You must include in your income tax return all income that is not specifically exempt in whatever form received, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

Examples of Income You Should Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance proceeds, upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursement for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.

Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though he withheld taxes and other amounts. If an amount appears on Form W–2 in the box Other compensation paid in 1971, add this amount to the amount shown in the box Wages paid subject to withholding in 1971, and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See instructions for line 43 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Include with other amounts on this line tips not reported to your employer. **See Form 4137.** Also see lines 58 and 59.

Payment in Merchandise, etc.—If you were paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See **Publication 525,** Taxable Income and Nontaxable Income, for further details; and for how to make an irrevocable election to report the value of restricted property at the time of its receipt for possible capital gain treatment later.

Meals and Living Quarters.—If you are an employee who, as a matter of choice, received meals and lodging from your employer, whether or not designated as wages, include their fair market value in income. However, if your meals were furnished at your place of employment for the convenience of your employer, or you were required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month he served in a combat zone or in an area in direct support of a combat zone under conditions that qualified him for Hostile Fire Pay, and each month he was hospitalized as a result of that service.

For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1971 by the Armed Forces ordinarily do not include these payments. If you doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, the pay office will send you a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on it from the wages shown on Form W–2, include the difference in line 12, and attach the certificate to your return. If you receive a corrected Form W–2, include in line 12 the amount shown on that form.

Line 13a—Dividends.—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and any nontaxable distributions). If gross dividends and other distri-

payers and amounts of all dividends received in Schedule B, line 1.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on line 39(b).

Line 13b—Exclusion.—See Dividends Exclusion on page 11.

Line 14—Interest.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also, include interest on tax refunds.

Tax—Credits—Payments

Line 19—Tax.—Find your tax in Tax Tables 1–13 if you do not itemize deductions and line 18 is under $10,000. The standard deduction and deduction for exemptions are reflected in the Tax Tables. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is $10,000 or more.

Should You Use the Standard Deduction or Itemize Your Deductions?—One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 18):

If line 18 is less than $8,000 and your deductions are less than $1,050, find your tax in tax tables 1–13 which give you the benefit of the standard deduction. If your deductions exceed $1,050, itemize them and figure tax on lines 46–50.

If line 18 is between $8,000 and $11,500 and your deductions are less than 13 percent of line 18, use the standard deduction. If more than 13 percent, itemize your deductions.

If line 18 is over $11,500 and your deductions are less than $1,500, use the standard deduction. If over $1,500, itemize your deductions.

Note: If married filing separately, divide the above dollar amounts by 2 to determine whether you should itemize or take the standard deduction.

Income Averaging.—It may be to your advantage to use the "averaging method" if after subtracting $3,000 from your 1971 taxable income, the balance is more than 30% of the sum of your four prior years' taxable income. Obtain Schedule G from an Internal Revenue Service office and see **Publication 506,** Computing Your Tax Under The Income Averaging Method, for full details.

Alternative Tax.—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 60 percent for 1971. See **Form 4726** for additional details, if your earned taxable income is more than:

$50,000 if you are single;

$100,000 if you are Married Filing Jointly or a Surviving Widow(er) with dependent child;

$70,000 if you are Unmarried Head of Household.

shown on line 60. In case of **income tax from accumulation trusts under sections 668 and 669,** write Tax under Sec. 668 IRC, and show the amount to the left of the entry line. Also, include this tax in the total for line 22.

Line 24—Federal Income Tax Withheld.—On this line include the total income tax withheld as shown on Forms W–2 and W–2P.

Line 25—Estimated Tax Payments.—If you and your spouse filed a joint declaration of estimated tax for 1971 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided between you in agreed amounts. In either event, enter both social security numbers on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1971 and you elect to file a joint income tax return for the year, enter on this line the total of the amounts paid on the separate declarations. Also, enter both social security numbers in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year.—Subtract the total of lines 62 and 63 from line 27 and see if the result is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 23 less the total of lines 57, 58, 59 and 62. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "Penalty—estimated tax," and increase line 28 or decrease line 29 accordingly.

Line 27.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "Throwback credit" and show the amount in the space to the left of the entry line. Also, include it in the total for line 27.

Line 28—Balance Due.—Most individuals who are employees will find that their income tax withheld and their actual tax liability will be fairly close. However, you may find that your income tax withheld fell short of your actual liability and you owe an unexpected balance of tax. This is more likely to happen if both you and your spouse are employed. If you find that you will need more income tax withheld for 1972, file a new exemption certificate, Form W–4, with your employer claiming fewer exemptions or asking him to withhold additional dollar amounts. However, if you prefer, you may file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information see **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalty for Failure to Pay Tax.—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent per year on the unpaid amounts.

Line 30(b)—Overpayments Credited to 1972 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless the return is accompanied by a request to apply it to your spouse's account. The request should include your spouse's social security number if it is not shown on the return.

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1972 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. If we did not mail you a **Declaration of Estimated Tax for Individuals**, obtain **Form 1040–ES** from an Internal Revenue Service office.

Instructions for Page 2 of Form 1040

PART II.—Income Other than Wages, Dividends, and Interest

Miscellaneous Income

Line 39(a)—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—Report noncontributory pensions and annuities on this line. Include military retirement pay, even though you have a Form W–2. If you are retired because of disability and are below the normal retirement age, enter the gross amount reportable as wages and salary; also, amounts received as an employee annuity subject to the special rule (see page 14) if you have recovered your entire cost before January 1, 1971.

If you received retirement plan or profit-sharing distributions, report the taxable amount that was ordinary income.

Line 39(b)—50% of Capital Gain Distributions (Not Reported on Schedule D).—See Line 13a—Dividends on page 6.

Line 39(c)—State Income Tax Refunds.—Enter any refund of State income tax. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken in a prior year.

Line 39(d)—Alimony.—Report amounts received as alimony or separate maintenance.

Line 39(e)—Other.—Report and identify the source of any income you cannot find a specific place for on your return or related schedules. Include prizes, awards, recoveries of bad debts, and other items that reduced your tax in a prior year.

Net Operating Loss.—If, in 1971, your business or profession lost money, or 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 may apply the losses against your 1971 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after this year. You must carry the loss back to the third prior year and bring any remaining balance forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1971, enter it as a "minus" figure on line 39(e) and attach your computation.

PART III.—Adjustments to Income

Line 41—Sick Pay Exclusion.—You may exclude from income amounts you received under a wage continuation plan for the period you were absent from work because of personal injuries or sickness. A disability pension may also qualify for the sick pay exclusion. See **Publication 522**, Adjustments to Income for Sick Pay and **Form 2440** for details. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions, but there are certain limitations on the exclusion of benefits attributable to your employer's contributions.

See **Form 2440** for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized. If you are retired because of a disability and are below the normal retirement age, you may attach the Form W–2P given you by the payer of the pension that shows the amount excludable as sick pay in place of Form 2440 or a statement.

Line 42—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move house-hunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See **Form 3903** and **Publication 521**, Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for (or reimbursement of) moving from one residence to another. The move must be attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W–2 your employer gives you.

Line 43—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, report the excess as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—These are deductible if you are temporarily away on business at least overnight from the general area where your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

(c) Outside Salesman.—An outside salesman is one engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman. 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.

(d) Other Business Expenses.—If you itemize deductions on Schedule A, you may also deduct (under the heading "Miscellaneous 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.

See **Publication 463**, Travel, Entertainment and Gift Expenses, for full details.

Additional information.—If you claim a deduction for employee business expenses you must submit the following information with your return (you may use **Form 2106** for this purpose):

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) 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 make and did make to your employer an adequate accounting for your expenses. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $36 a day instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; these expenses were ordinary and necessary in the conduct of your employer's trade or business and you have established the time, place, and business purpose of the travel.

If you operate your own automobile for business purposes you may deduct, in addition to parking fees and tolls, the cost of its operation for business use, figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles and 9 cents a mile for each additional mile, rather than actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

Use of this simplified method is optional on a yearly basis. However it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

Reporting Deductions and Excess Payments.—Report expenses and payments as follows:

(a) If employer payments exceeded your expenses, report the excess on line 39(e), under "Miscellaneous income."

(b) If your expenses exceeded payments, you may deduct the excess for travel and transportation, meals and lodging, and outside salesman on line 43. If you itemize deductions, you may deduct the unreimbursed portion of *Other business expenses* on Schedule A, under "Miscellaneous deductions."

(c) If your expenses equaled payments (or exceeded payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

NOTE: If your employer included the reimbursement on Form W–2, attach a statement containing the information asked for under the caption "Additional Information," above, and include the total expense on line 43.

Line 44—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see **Form 2950SE.**

PART V.—Credits

Line 51—Retirement Income Credit.—See instructions for Schedule R.

Line 52—Investment Credit.—See **Form 3468** for exceptions and conditions under which you may continue to take an investment credit.

Line 53—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possessions only if you itemize deductions. See **Form 1116.**

Note: For Throwback Credit, see instruction for line 27 on page 6.

PART VI.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on line 16, Schedule SE.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach **Form 4255.**

Line 57—Minimum Tax.—File **Form 4625**, Computation of Minimum Tax, if you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of $15,000 even though there is no minimum tax due.

Lines 58 and 59—Tax on Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return.

The Form W–2 your employer gives you will show any tax you owe on tips you reported to him. Enter that amount on line 59.

For unreported tips subject to social security tax, attach **Form 4137** and enter the tax on line 58. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. Include the tax on line 58 and write "RR tax on tips" in the space to the left of the entry.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

PART VII.—Other Payments

Line 61—Excess Social Security Tax Withheld—Two or More Employers.—If you worked for two or more employers in 1971 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. **If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:**

a. Add:		
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1971		$
(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1971		$
b. Total of (1) and (2)		$
c. Subtract		$405.60
d. Enter balance on Form 1040, line 61		$

Note: If you worked for only one employer and he withheld more than $405.60 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1971 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $7,800, you are entitled to claim on line 61 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

Line 62—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in non-commercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used (1) on a farm for farming purposes, (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. Attach **Form 4136.**

Line 63—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach **Copy B of Form 2439.**

(Cut along this line)

Internal Revenue publications containing helpful tax information . . .

Publication 17, Your Federal Income Tax, 1972 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** _____ **75¢ per copy**

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1971 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 50, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 19.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 50, is: — Enter on Form 1040, line 19:

Not over $500..... 14% of the amount on line 50.

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	.....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on Form 1040, line 50, is: — Enter on Form 1040, line 19:

Not over $1,000.. 14% of the amount on line 50.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 50, is: — Enter on Form 1040, line 19:

Not over $500..... 14% of the amount on line 50.

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on Form 1040, line 50, is: — Enter on Form 1040, line 19:

Not over $1,000...14% of the amount on line 50.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000	.....	$103,120+70%	$180,000

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, line 34. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each business. Farmers should use Schedule F.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back of 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, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means 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 Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service.

Instructions for Schedule R (Form 1040)

ice. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

Item G—Information Returns.—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

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, bad debt recoveries, interest, 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 1968, 1969, 1970, and 1971 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 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 to reflect the gross profits correctly. The method 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 180 days after the beginning of the taxable year in which it is desired to effect a change.

Other Business Deductions

Line 11—Depreciation.—You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business. The allowance is not allowed for stock in trade, inventories, land and personal assets.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 14 the total amount of repairs from Form 4832.

Line 19—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

Retirement Plans, etc. (other than contributions made on your behalf).

Line 20a.—The amount contributed to a pension or profit-sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 20a and attach Form 2950SE.

Line 20b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 20a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Line 22—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that have been included in income and definitely ascertained to be worthless; or a reasonable amount that 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—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 24—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 permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 instructions for optional method of computing deductible automobile expenses.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

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. 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.

Instructions for Schedule F (Form 1040)

A. Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. For further information, contact any Internal Revenue Service office, or refer to **Publication 225, Farmer's Tax Guide.**

B. Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income on Schedule E, or Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries 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. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

Federal Gasoline Tax Credit.—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1970. If you use the "accrual method," enter in Part V, line 62 any Federal gasoline tax you claim as a credit on Form 1040 for 1971.

Agricultural Program Payments.

In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or Under Election).

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Labor Hired.—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the 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. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You may deduct 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, but may deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—May be either capitalized or deducted as an expense.

Taxes.—You may deduct 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.

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

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land), 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 by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

Retirement Plans, etc. (Other than contributions made on your behalf).

Line 47a.—The amount contributed to a pension or profit sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 47a and attach Form 2950SE.

Line 47b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 47a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 instructions for optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or $5,000, whichever is lesser.

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 loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised and lost by death is not deductible. For animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus and almond grove, (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus and almond grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus and almond grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969 in the case of a citrus grove; or, December 30, 1970, in the case of an almond grove.

Depreciation.—You may deduct an allowance for the 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 in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sport, or dairy purposes.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

Additional Information Available.—You may obtain **Publication 225, Farmer's Tax Guide,** free from your county agricultural agent or an Internal Revenue Service office.

(Form 1040)

Department of the Treasury
Internal Revenue Service

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file on Form 1065.
► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ; product (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name C Employer Identification Number

D Business address

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. (ZIP code)

F 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.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ►

1	Gross receipts or gross sales $ ... Less: Returns and allowances $		$
2	Inventory at beginning of year (if different from 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 and/or operations (subtract line 8 from line 7)		
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	(a) Pension and profit-sharing plans (See Instructions)		
	(b) Employee benefit programs (See Instructions)		
21	Interest on business indebtedness		
22	Bad debts arising from sales or services		
23	Depletion		
24	Other business expenses (explain in Schedule C–1)		
25	Total of lines 11 through 24		
26	Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. **ALSO** enter on Schedule SE, Part I, line 1		

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

16—81358-1

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

	a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
27	Total additional first-year depreciation (do not include in items below) →						
28	Depreciation from Form 4832						
29	Other depreciation:						
	Buildings						
	Furniture and fixtures						
	Transportation equipment						
	Machinery and other equipment						
	Other (specify)						
30	Totals						
31	Less: Amount of depreciation claimed elsewhere in Schedule C						
32	Balance—Enter here and on page 1, line 11						

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

		Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
33	Under Rev. Procs. 62–21 and 65–13						
34	Depreciation from Form 4832						
35	Other						

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 26, 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		
1			
2			
3			
4			
5			

Did you claim a deduction for expenses connected with:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO
(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employer or family vacations not reported on Form W–2? ☐ YES ☐ NO

☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O-418-039 16—81358-1 GPO

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see instruction C before using this schedule.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address | If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock:	$	$
2 Other items:		
3 Totals	$	$
4 Profit (or loss), subtract line 3, column c from line 3, column b ►		$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME

19 Machine work	
20 Patronage dividends	
21 Per-unit retains	
22 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify):	
27 Add lines 5 through 26	$
28 Gross profit * (add lines 4 and 27) ►	$

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

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

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 (a) Pension and profit-sharing plans (See Instructions)	
(b) Employee benefit programs (See Instructions)	
48 Other (specify):	
49 Add lines 29 through 48 ►	$
50 Depreciation (from line 56, Part III) ►	
51 Total deductions. Add lines 49 and 50 ►	$
52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a ►	$

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE)

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Part III Depreciation

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

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) ►						
54 Depreciation from Form 4832						
55 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
56 Totals			Enter here and in Part II, line 50 ►			

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13						
b. Depreciation from Form 4832						
c. Other						

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
57 Totals (enter here and in Part V below)		$ (Enter on line 67)		$ (Enter on line 68)				$ (Enter on line 59)		$ (Enter on line 58)

Part V Summary of Income and Deductions—Accrual Method

58 Inventory of livestock, crops, and products at end of year		$
59 Sales of livestock, crops, and products during year		
60 Agricultural program payments: (1) Cash		
(2) Materials and services		
61 Commodity Credit loans under election (or forfeited)		
62 Federal gasoline tax credit		
63 State gasoline tax refund		
64 Other farm income (specify):		
65 Add lines 59 through 64		
66 Total (add lines 58 and 65)		$
67 Inventory of livestock, crops, and products at beginning of year	$	
68 Cost of livestock and products purchased during year		
69 Gross profits * (subtract the sum of lines 67 and 68 from line 66)		$
70 Total deductions from line 51, Part II, page 1		$
71 Net farm profit (or loss) (subtract line 70 from line 69). Enter here and on line 38, Form 1040. ALSO enter on Schedule SE, Part II, line 4a		$

* Use amount on line 69 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

16-81767-1 418-042 GPO

Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm | If you filed Form 943, enter employer identification number here

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

The crops, or livestock, received as rents are reported as income only in the year they are converted to cash, or the equivalent, regardless of the accounting method employed to report income and expenses. Reg. 1.61–4(a) and (b).

Note: *(1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. Report directly on Schedule E, Form 1040.*

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F, Form 1040.)

Part I Gross Farm Rental Income—Based on Production
(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		
OTHER FARM RENTAL INCOME		
15 Patronage dividends		
16 Per-unit retains		
17 Agricultural program payments:		
(1) Cash		
(2) Materials and services		
18 Commodity Credit loans under election (or forfeited)		
19 Federal gasoline tax credit		
20 State gasoline tax refund		
21 Other (specify):		
22 Gross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Column (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)		$

Part II Deductions—Farm Rental Property
(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seed, plants purchased	
29 Fertilizers, lime	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Other (specify)	
42 Expenses (add lines 23 through 41). Enter here and in Schedule E (Form 1040), Part II, Column (e) on the same line used for line 22	$

Part III Gross Income from Farming—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if your gross farm income is at least two-thirds of your income from all sources.

To determine your gross farm income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1972.

Source(s)	Gross farm income (your share)
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming)	
3 Gross farm rents from line 22 above	
4 Total (add lines 1, 2 and 3)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

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

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
4 Totals						

Enter total of column (g) in Schedule E (Form 1040), Part II, Column (d). (Note: Enter on same line used for line 22.)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O-441-903 (36-1063080)

Form **1065**

Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1971 or other taxable year beginning ..... , 1971, and ending ..... , 19

1971

A Principal business activity (See page 6 of instructions)

B Principal product or service (See page 6 of instructions)

C Enter total assets from line 13, column (D), Schedule L

$

Name

Number and street

City or town, State, and ZIP code

D Employer identification No.

E Business Code No. (See page 6 of instructions)

F County in which located

G Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction Q.

INCOME

1a	Gross receipts or sales $	1b Less returns and allowances $	Balance ▶ 1c
2	Less: Cost of goods sold (line 34, Schedule A) and/or operations (attach schedule)		2
3	Gross profit		3
4	Ordinary income (loss) from other partnerships, syndicates, etc. (attach statement)		4
5	Nonqualifying dividends (attach list—see Instruction 5)		5
6	Interest		6
7	Rents (Schedule H)		7
8	Royalties (attach schedule)		8
9	Net farm profit (loss) (attach Schedule F (Form 1040))		9
10	Net ordinary gain (loss) (line 9, Form 4797)		10
11	Other income (attach schedule)		11
12	**TOTAL** income (lines 3 through 11)		12

DEDUCTIONS

13	Salaries and wages (other than to partners)	13
14	Payments to partners—Salaries and interest	14
15	Rent	15
16	Interest (attach schedule)	16
17	Taxes (attach schedule)	17
18	Bad debts (Schedule I if reserve method is used)	18
19	Repairs	19
20	Depreciation (Schedule J)	20
21	Amortization (attach schedule)	21
22	Depletion (attach schedule)	22
23a	Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 23a)	23a
23b	Employee benefit programs (see Instruction 23b)	23b
24	Other deductions (attach schedule)	24
25	**TOTAL** deductions (lines 13 through 24)	25
26	Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26

Schedule A—COST OF GOODS SOLD (See Instruction 2)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27
28a	Purchases $ ..... 28b Less cost of items withdrawn for personal use $	Balance ▶ 28c
29	Cost of labor	29
30	Material and supplies	30
31	Other costs (attach schedule)	31
32	Total of lines 27 through 31	32
33	Less: Inventory at end of year	33
34	Cost of goods sold. Enter here and on line 2, above	34

Method of inventory valuation ▶

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.

▶ ..... Signature of partner or member ..... Date

▶ ..... Signature of preparer other than partner or member ..... Address ..... Date

Note: Any items specially allocated to the partners should be entered in line 18 of Schedule K instead of being reflected in the numbered lines of page 1 or Schedules H through J. (See General Instruction O)

Schedule H—INCOME FROM RENTS

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (column b less sum of columns c, d, and e). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	Amount added to reserve: e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule J—DEPRECIATION (See Instruction 20)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs 62-21 and 65-13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and allocate to each partner in line 4 of Schedule K) ▶						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						

5 Less amount of depreciation claimed in Schedules A and H

6 Balance—Enter here and on page 1, line 20

SUMMARY OF DEPRECIATION (Other than Additional First-Year Depreciation)

	Other (specify)	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832						
3 Other						

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1 Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) If return of partner is filed in another Internal Revenue service center, specify service center.

2 Percentage of:

	Profit sharing	Time devoted to business
Partner A		
Partner B		
Partner C		
Partner D		

Form 1065—1971 **Schedule K—Continued** Page 3

Partner's share of:	Partner A	Partner B	Partner C	Partner D	Total
3 Ordinary income (loss) (line 26, page 1)					
4 Additional first-year depr. (line 1, Sch. J)					
5 Payments to partners—salaries and interest (line 14, page 1)					
6 Qualifying dividends (attach list)					
7 Net short-term gain (loss) from sale or exchange of capital assets (line 3, Sch. D)					
8 Net long-term gain (loss) from sale or exchange of capital assets (line 7, Schedule D)*					
9 Net gain (loss) from sale or exchange of property under section 1231 (line 4, Form 4797)					
10 Net gain (loss) from involuntary conversions under section 1231 (line 2, Form 4797)					
11 Net earnings from self-employment (line 9, Schedule N)					
12 Contributions (attach list)					
13 Expense account allowance					
14 Foreign taxes (attach schedule)					
15 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)					
16 Payments by partnership to retirement plan on behalf of partners (attach schedule)					
17 Other (specify)					
18 Specially allocated items (attach schedule):					
a Long-term capital gain (loss)*					
b Short-term capital gain (loss)					
c Ordinary gain (loss)					
d Other					
19 Tax preferences:					
a Excess investment interest:					
(1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property:					
(1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Depletion					
h Capital gains (losses):					
(1) Long-term (total of lines 8 and 18a)					
(2) Short-term (total of lines 7 and 18b)					

* Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as "subsection (d) gains," see section 1201(d).

Form 1065—1971 **Schedule L—BALANCE SHEETS (See General Instruction J)** Page 4

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated 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 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

Partner	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c plus nontaxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year
A.							
B.							
C.							
D.							
Totals							

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

1 Ordinary income (line 26, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net ordinary loss (line 10, page 1)		
4 Total		
5 Less: Nonqualifying dividends (line 5, page 1)		
6 Interest (see instruction for Schedule N)		
7 Net rentals from real estate (see instruction for Schedule N)		
8 Net ordinary gain (line 10, page 1)		
9 Net earnings from self-employment. Enter in line 11, Schedule K		

	Yes	No
H Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
I Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? If "Yes," attach explanation.		
J Were you liable for filing Forms 1096 and 1099 or 1087 for 1971? If "Yes," where filed? ►		
K Is any member of the partnership related by blood or marriage to any other member?		
L Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
M Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," see General Instruction P and enter appropriate amount here ► $		
N Did you claim a deduction for expenses connected with:		
(1) Employee or family vacations not reported on Form W-2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1971

Department of the Treasury
Internal Revenue Service

Instructions for Form 1065 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.

(References are to the Internal Revenue Code)

General Instructions

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in trade or business, or having income from sources within the United States shall file Form 1065, whether or not its principal place of business is outside of the United States, and whether or not all of its members are nonresident aliens. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments should be attached to the return, unless a copy has been previously filed.

Only one return is required to be filed for each partnership. Each copy of the partnership return that is furnished to an individual partner should be clearly identified as "duplicate copy."

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in	Use this address
Returns filed before July 1, 1972	
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Returns filed after June 30, 1972	
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 So. Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey *	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

* New Jersey returns filed after September 30, 1972, should be mailed to 1040 Waverly Avenue, Holtsville, N.Y. 11799.

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period to be covered by return.—The return shall be filed for the calendar year 1971 or other taxable year beginning in 1971. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. 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).

E. Signature.—The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

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

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 any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing 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 122. For example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any of their political subdivisions or of the District of Columbia is exempt subject to certain exceptions described in section 103.

(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 excludable unless it represents a liquidation in kind of lease rentals.

I. Information returns.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income aggregating $600 or more, shall file Form 1099.

If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Form 1099.

Form 1096 must be used to summarize and transmit Forms 1099 to an Internal Revenue Service Center. For more information about filing information returns and exceptions, see the instructions for Form 1096.

J. Balance sheets.—The balance sheets of the partnership must be completed. These 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, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Elections.—(1) 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 under section 1.761 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For more detailed information, see section 1.761 of the Regulations.

(2) Information about 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.

L. 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 six months; (2) gains and losses from sales and exchanges of capital assets held for more than six 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.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or 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. In computing the partners' distributive shares of such ordinary income, it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. 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, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

O. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction, or credit are to be allocated among the partners under 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 among 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 line 18 of Schedule K instead of in the other numbered lines on page 1.

P. Information regarding renegotiable contracts.—If during the taxable year the partnership had contracts or subcontracts subject to the Renegotiation Act, it shall, in answer to question M, page 4, state the actual or, if not accurately determinable, the best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and subcontracts.

Q. Attachments.—You may use attachments in the preparation of your return if the lines on the form schedules are insufficient 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

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

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, under section 453, the installment method is used, attach a schedule showing separately for the current year and the three preceding years 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 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 to change must be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants 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 *(a)* salaries and wages and *(b)* other costs in detail.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—Where one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which the return of A is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partnership B. For example, partnership A's distributive share of partnership B's capital gains or (losses) should be reported in lines 2 and 5 of Schedule D (Form 1065). As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered in line 8, Form 4797.

Attach a copy of partnership B's return to partnership A's original return.

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. 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—

(i) exempt from tax under section 501 (charitable, etc., organizations) or

section 521 (farmers' cooperatives); or

(ii) 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 line 6, Schedule K.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

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

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in this 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 those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K. (See instructions for Schedule 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 29, 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 line 5, Schedule K.

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

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 in which 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 given in section 267.)

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. Bad debts.—Bad debts may be deducted—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application to change must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change. (See instructions on Schedule D (Form 1065) regarding nonbusiness debts.)

19. 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.

Include in this deduction the total amount of repairs from Form 4832.

20. 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 J.

Adjustments to basis of property:

(a) 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.

(b) Salvage value.—In computing the basis on which depreciation may be taken for personal property other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three years or more. (See section 167(f).)

Depreciation Methods

The various methods of depreciation which may be used are:

(a) 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 in prior years. Divide the result by the number of years of useful life remaining to the asset. The quotient is the depreciation deduction.

(b) Declining balance.—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for 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.

(c) Special rules for new assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods provided the asset is tangible, has an estimated useful life of three years or more, and its original use commenced with the partnership.

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

(ii) 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 five 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.

(iii) Other methods.—A partnership may use any consistent method that 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 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) 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 six 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, 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 amount of additional first-year depreciation must be shown in line 1 of Schedule J and allocated to each partner in line 4, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule E (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of Form 1065.

(e) New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining balance method. In the case of used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, depreciation is limited to the 150 percent declining balance method. Other used real property acquired after July 24, 1969, may be depreciated only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight-line method using a useful life of 60 months. For details see section 167(k).

New Depreciation Rules

New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (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 line 24.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

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

22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

Attach Form 2950 in accordance with the instructions for Form 2950. If any plan includes partners as self-employed individuals for which contributions were made by the partnership on the partners' behalf, the partnership should see Form 2950SE instructions.

23(b). Employee benefit programs.—Enter the amount of the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are 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 of it 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 to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, 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 as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D (Form 1065) and Form 4797—Sales or exchanges of property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

The computation of gains and losses from sales or exchanges of (1) capital assets should be made on Schedule D (Form 1065) and (2) property other than capital assets including the gains from disposition of sections 1251 and 1252 farm property should be made on Form 4797. Exceptions are specially allocated gains and losses which are entered in line 18 of Schedule K and are shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 18.)

Losses by fire, storm, shipwreck, other casualty, or theft not compensated by insurance can no longer be deducted on page 1 of Form 1065. They must be reported in line 1, Form 4797.

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information for 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 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. 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, credits, etc., as shown in Schedule K (lines 3 to 19 inclusive).

Line 4.—Enter each partner's distributive share of additional first-year depreciation.

Line 6.—Enter the distributive share of dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means (a) amounts other than compensation received as advances or reimbursements, and (b) 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.

It does not include amounts paid for (i) the purchase of goods for resale or use in the business, and (ii) 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 travel and entertainment expenditures.

Complete this column for the 25 highest paid partners, including limited partners. To determine the partners the in-

formation is required for, 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.

Line 14.—Enter each partner's distributive share of taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

Line 15.—Enter each partner's distributive share of taxes paid on undistributed capital gains by the Regulated Investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains. Each partner should be instructed to claim his part of the credit in line 63, Form 1040, except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" instead of attaching Form 2439.

Line 16.—Enter each partner's distributive share of payments by the partnership to a retirement plan on behalf of partners. Each partner should be instructed to file Form 2950SE with his individual return to determine and support his deduction for such payments made on his behalf.

Line 17.—Enter each partner's distributive share of the applicable items in paragraphs (a) through (d). If there is not sufficient space for listing these items, see general instruction Q.

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

(a) 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)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(b) Also, the partnership must show on the separate schedule each partner's distributive share of the partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) For the taxable year, the number of gallons of *(i)* gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; *(ii)* lubricating oil used other than in a highway motor vehicle, and *(iii)* special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property. Allocate to each partner the investment in this property by following the format in Form 3468.

When property is disposed of prior to the "life years" assigned, each partner should be notified of the dates when property was purchased and sold so 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 the property. (For information on whether the investment in property qualifies for the credit and for other information, see Form 3468.)

Line 18.—Enter each partner's distributive share of any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8, Form 4797. However, an individual partner should enter his distributive share of specially allocated ordinary gains or losses in Part III of Schedule E (Form 1040).

Line 19.—Enter each partner's distributive share of items of income and deductions which enter into the computation of items of tax preferences. A partner with tax preference items may be required to file Form 4625, Computation of Minimum Tax. Since the amounts on lines 19h (1) and (2) will already be reflected in Schedule D (Form 1040), line 15(a), each partner should be cautioned to enter on Form 4625, line 1(i), only the amount from Schedule D, (Form 1040), line 15(a), to avoid overstating his tax preference total. See that form for definitions of tax preference items, filing requirements, and tax computation.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column a of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column g of Schedule M should agree with line 19, column (D), of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

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, 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.

The following do not constitute rentals from real estate: receipts 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; tourist homes; or space in parking lots, warehouses, or storage garages. They 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 Schedule SE (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming, Schedule SE (Form 1040), Part II, line 6, use your share of the gross profits shown on either line 28 or line 69 of the Schedule F (Form 1040) filed with the partnership return.

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1971 or other taxable year beginning ..... 1971, ending ..... 19.....

1971

A Date of election as small business corporation

B Business Code No. (see page 4 of instructions)

Name

Number and street

City or town, State, and ZIP code

C Employer Identification No.

D County in which located

E Enter total assets from line 14, column D, Schedule L

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	1	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
3	Gross profit	3	
4	(a) Domestic dividends	4(a)	
	(b) Foreign dividends	4(b)	
5	Interest on obligations of the United States and U.S. instrumentalities	5	
6	Other interest	6	
7	Gross rents	7	
8	Gross royalties	8	
9	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797)		
	(a) Net short-term capital gain reduced by any net long-term capital loss	9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(c)	
10	Other income (see instructions—attach schedule)	10	
11	Total income, lines 3 through 10	11	

DEDUCTIONS

12	Compensation of officers (Schedule E)	12	
13	Salaries and wages (not deducted elsewhere)	13	
14	Repairs (see instructions)	14	
15	Bad debts (Schedule F if reserve method is used)	15	
16	Rents	16	
17	Taxes (attach schedule)	17	
18	Interest	18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
20	Amortization (attach schedule)	20	
21	Depreciation (Schedule G)	21	
22	Depletion (attach schedule)	22	
23	Advertising	23	
24	Pension, profit-sharing, etc. plans (see instructions)	24	
25	Employee benefit programs (see instructions)	25	
26	Other deductions (attach schedule)	26	
27	Total deductions, lines 12 through 26	27	
28	Taxable income, line 11 less line 27	28	

TAX

29	Income tax on capital gains (Schedule J)		29	
30	Minimum tax (see instrs). Check here ☐ if Form 4626 is attached		30	
31	Total tax (add lines 29 and 30)		31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instr. — attach Form 4136)	32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment →		33	
34	OVERPAYMENT (line 32 less line 31) →		34	

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 the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date ..... Signature of officer ..... Title .....

Date ..... Signature of individual or firm preparing the return ..... Address .....

Schedule A—COST OF GOODS SOLD (See Instruction 2)

Method of inventory valuation (specify) ▶ .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . ☐ Yes ☐ No. If "Yes," attach explanation.

1	Inventory at beginning of year	5	Total of lines 1 through 4
2	Merchandise bought for manufacture or sale	6	Less inventory at end of year
3	Salaries and wages	7	Cost of goods sold (enter here and on line 2, page 1)
4	Other costs (attach schedule)		

Schedule E—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances

Total compensation of officers (enter here and on line 12, page 1) .....

Schedule F—BAD DEBTS—RESERVE METHOD (See Instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule G—DEPRECIATION (See Instruction 21)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Depreciation from Form 4832 (Revised)						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						

5 Less amount of depreciation claimed in Schedule A and elsewhere on return .....

6 Balance—enter here and on line 21, page 1 .....

Schedule H—SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13						
2 Depr. from Form 4832 (Revised)						
3 Other						

Schedule J—TAX COMPUTATION (See Instructions)

1	Taxable income (line 28, page 1)	
2	(a) Enter 48 percent of line 1 (members of controlled groups, see instructions)	
	(b) Subtract $6,500 and enter difference	6,500.00
3	Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	
4	Subtract $25,000. (Statutory minimum.)	25,000.00
5	Balance (line 3 less line 4) (see instructions)	
6	Enter 30 percent of line 5 (see instructions)	
7	Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1	

Form 1120S (1971) Page 3

Schedule K—SHAREHOLDERS' SHARES OF INCOME (See Instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)		
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year		
(b) Tax imposed on certain capital gains (line 31, page 1)		
3 Corporation's undistributed taxable income		

Schedule of Distribution and Income (attach additional sheets, if necessary)

1. Name of each shareholder	2. Social security number	3. Stock ownership: Number of shares	Period held: From	Period held: To	4. Percentage of time devoted to business
A					
B					
C					
D					

Shareholder's Share of:	Shareholder A	Shareholder B	Shareholder C	Shareholder D	Total
4 Compensation					
5 Dividends paid					
6 Undistributed taxable income (loss)					
7 Net long-term capital gain after tax (see instructions)*					
8 Dividends entitled to exclusion					
9 Ordinary income					
10 Nondividend distributions					
11 Tax preferences:					
a Excess investment interest: (1) Investment interest expense					
(2) Investment income					
(3) Investment expense					
b Accelerated depreciation on real property: (1) Low-income rental housing (sec. 167(k))					
(2) Other real property					
c Accelerated depreciation on personal property subject to a net lease					
d Amortization of certified pollution control facilities					
e Amortization of railroad rolling stock					
f Reserves for losses on bad debts of financial institutions					
g Excess percentage depletion					
h Net long-term capital gain after tax					

*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

F Date incorporated .....

G 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. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:
(a) name, address, and employer identification number; and
(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No
If "Yes," enter the aggregate gross dollar amount billed during the year .....

I Amount of taxable income or (loss) for: 1968 .....; 1969 .....; 1970 .....

J Refer to instructions for business activity codes and state the:
Principal business activity .....
Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? ☐ Yes ☐ No

L Did you claim a deduction for expenses connected with any:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No
(2) Living accommodations (except employees on business)? ☐ Yes ☐ No
(3) Employees' families at conventions or meetings? ☐ Yes ☐ No
(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

M Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:
Was an agreement filed under section 1.47-4(b) of the Regulations? ☐ Yes ☐ No

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Schedule L—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less line 9	

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of line 6, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	
4 Total of lines 1, 2, and 3		9 Balance at end of year (line 4 less line 8)	

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1971 Department of the Treasury Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

General Instructions

(References are to the Internal Revenue Code.)

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the Service Center Director (or District Director) of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director (or 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 1120S 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 Service Center Director (or 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 more than 20 percent of which is passive investment income (defined in section 1372(e)(5)(C)), except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000. 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 (section 1372(e)).

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 regs. (1.1372-4).

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 section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1971 or other taxable year beginning in 1971. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—File return on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

New Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

F. Where to file.—

If the corporation is filing before July 1, 1972 and its principal business, office, or agency is located in	Use the following Internal Revenue Service Center address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Minnesota, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812

If the corporation is filing after June 30, 1972 and its principal business, office, or agency in the U.S. is located in	Use the following Internal Revenue Service Center address
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey*	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

*New Jersey returns filed after September 30, 1972 should be mailed to 1040 Waverly Avenue, Holtsville, New York 11799.

G. Depositary method of payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments: 50% on or before the 15th day of the third month and 50% on or before the 15th day of the sixth month after close of taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service.

Corporations needing Forms 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50¢ and increasing any amount from 50¢ through 99¢ to the next higher dollar.

I. Form 1099.—Information return to be filed concerning certain dividends. The term "dividend" does not include any amount treated as a constructive dividend under sec. 1373 (relating to undistributed taxable income).

See Form 1096 and instructions for other information returns that may be required.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

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.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by sec. 172 and the special deductions in Part VIII (except sec. 248) of subchapter B, shall not be allowed to an electing small business corporation. (Sec. 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; must 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 form. If an attachment is used in place of, or in addition to 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.

Enter your name and identifying number on all attachments.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

O. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by section 1.351-3 of the regulations.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required on lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

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.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach a separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Gross 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.

9. Sales or exchanges of capital assets and other property.—See separate Schedule D and instructions, and Form 4797, Supplemental Schedule of Gains and Losses, and instructions.

If line 9(b) exceeds $25,000, see instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 7) 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.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. 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 regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value, or appreciably prolong the life, of the property. Include in this line the total amount of repairs from Form 4832 (Revised).

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Sec. 166.)

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

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.—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).

The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of (1) the ordinary income and (2) in the case of certain contributions, 62½% of the long-term capital gain, that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of expenditures such as: (a) Pollution control facilities—sec. 169; (b) research and experimental—sec. 174; (c) trademark and trade name—sec. 177; (d) organizational—sec. 248; (e) exploration—sec. 615; and (f) development—sec. 616.

21. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. For additional space use Form 4562, Depreciation, to supplement Sch. G.

New depreciation rules.—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62-21, 65-13, or 71-25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining the depreciation deduction under the new rules.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction for real property except under the declining balance method. For personal property (other than livestock) with a useful life of 3 years or more, salvage value must be taken into account to the extent it exceeds 10% of the cost or other basis of the property except under the declining balance method and the new depreciation system.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before 7/25/69, and (3) new real property placed in service after 7/24/69, if construction, acquisition, or permanent financing arrangements were entered into before 7/25/69. Other new real property acquired after 7/24/69, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after 7/24/69, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before 7/25/69, or used real property acquired after 7/24/69, pursuant to a written contract entered into before 7/25/69, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after 7/24/69, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after 7/24/69. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the groups. For this purpose, section 179 (d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation for the year.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Submit Form T with your return if a deduction for timber depletion is claimed.

24. Pension, profit-sharing, etc., plans.—Form 2950 must be attached for a deduction being claimed for contributions to a pension, profit-sharing, stock bonus or annuity plan. This form is to be attached whether the plan is qualified or nonqualified.

If you have a profit-sharing or stock bonus plan, it will be disqualified unless it specifically states that plan forfeitures attributable to employer contributions after 1970 tax years cannot benefit a shareholder-employee.

Taxability of shareholder-employee beneficiaries—see section 1379(b) for inclusion of excess contributions in gross income of the shareholder-employee beneficiary. Also see instructions for line 4 of Schedule K.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. 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 a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

30. Minimum tax on tax preference items.—Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference and only to the extent of such gains that are subject to the tax imposed by section 1378. All other items of tax preference, excluding capital gains, shall be apportioned among the shareholders in a manner consistent with section 1374(c)(1). The capital gains are excluded from the apportionment since such gains are actually passed through to the shareholders and includable in their income to the extent provided under the rules in section 1375(a) and will thus enter into the computation of the shareholders' capital gains tax preference. (See item 11 of Schedule K, Form 1120S.)

The tax preference items of each shareholder, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

If the electing small business corporation has the tax preference item of capital gains, it must attach Form 4626, Computation of Minimum Tax, to its return whether or not the minimum tax applies.

32. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle (such as in a boat and other than as a fuel in noncommercial aviation), and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; (2) lubricating oil used other than in a highway motor vehicle; and (3) special fuels used after June 30, 1970 (a) on a farm for farming purposes, (b) in vehicles while engaged in furnishing certain public passenger land transportation service, and (c) for nontaxable uses.

Enter the credit for U.S. tax on such special fuels, gasoline and lubricating oil on line 32(c) and attach Form 4136. If there is no tax due on line 31, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following Questions A, B, and C or Questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? . . . . . ☐ Yes ☐ No

B. Does net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceed $25,000, and exceed 50 percent of taxable income (line 28, page 1)? ☐ Yes ☐ No

C. Have you been other than an 1120S corporation at any time during the 3 immediately preceding taxable years or since existence if less than 4 years? . ☐ Yes ☐ No

D. If answer to Question C is "No," does any long-term capital gain (line 5, Schedule D) represent gain from property described in items 1, 2, and 3 below? . ☐ Yes ☐ No

1. Property acquired during the taxable year or within 36 months preceding the taxable year;

2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and

3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 30% (25% in certain situations) of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Sec. 1378 (c)(3).)

In applying the provisions of section 1201(a) to line 5, Schedule J, the $25,000 limitation on line 4 shall first be deducted from the amount subject to tax in accordance with section 1201(a)(1)(B) to the extent thereof; and then from the amount subject to tax in accordance with section 1201(a)(1)(A). (Section 1378(b).)

Capital gains tax.—The capital gains tax rate for electing small business corporations has been increased to 30% for taxable years beginning in 1971. (However, the 25% rate still applies in certain situations—see section 1201(d).)

For purposes of Questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561, 1562 and 1564 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

SCHEDULE K—Shareholders' Shares 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.

Column 3.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Line 4.—Enter compensation paid to shareholders. Include in this amount any excess contributions to a pension, profit-sharing, etc., plan made on behalf of a shareholder. See section 1379(b).

Line 6.—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 the corporation's undistributed taxable income (line 3) to exceed the total of line 6.

In the case of a net operating loss for the taxable year, enter on line 6 for each shareholder who was a shareholder at any time during the corporation's taxable year, his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Line 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 31, 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 and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) 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."

Line 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. 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 would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown on this line should be included by the shareholders in line 13(a) of their individual income tax returns, Forms 1040.

Line 9.—Enter for each shareholder the sum of the dividends actually distributed (line 5) and the constructive dividends derived from undistributed taxable income (line 6), less the sum of the amount treated as long-term capital gain (line 7) and the amount of dividends entitled to the dividends-received exclusion (line 8). The amounts shown on this line should be entered by the shareholders as ordinary income in Schedule E (Forms 1040).

Line 10.—Enter for each shareholder 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 undistributed taxable income previously taxed to shareholders. See sec. 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year (section 1375(f)).

Line 11.—Enter the amount of each shareholder's distributive share of tax preference items. (See instruction 30.) These amounts are to be taken into account by the shareholder along with similar items of tax preference from all other sources in preparing Form 4625, Computation of Minimum Tax. If a tax preference item of excess investment interest exists at the corporate level, the three elements taken into account in computing excess investment interest shall be distributed to the shareholders and taken into account in their computation of excess investment interest.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the corporation and must attach Form 3468 to their individual returns.

See section 1.47-4 of the regulations for provisions relating to the tax from recomputing a prior year investment credit. See Form 4255.

Tax Guide for Small Business (Publication 334). This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Form **1120**

Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1971 or other taxable year beginning ....., 1971, ending ....., 19 .....
(PLEASE TYPE OR PRINT)

1971

Check if a—

A Consolidated return ☐

B Personal Holding Co. ☐

C Business Code No. (See page 7 of Instructions.)

Name

Number and street

City or town, State, and ZIP code

D Employer Identification No.

E County in which located

F Enter total assets from line 14, column (D), Schedule L (See instruction R)
$

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	1
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2
3	Gross profit	3
4	Dividends (Schedule C)	4
5	Interest on obligations of the United States and U.S. instrumentalities	5
6	Other interest	6
7	Gross rents	7
8	Gross royalties	8
9	(a) Net capital gains—(separate Schedule D)	9(a)
	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)
10	Other income (see instructions—attach schedule)	10
11	TOTAL income—Add lines 3 through 10	11

DEDUCTIONS

12	Compensation of officers (Schedule E)	12
13	Salaries and wages (not deducted elsewhere)	13
14	Repairs (see instructions)	14
15	Bad debts (Schedule F if reserve method is used)	15
16	Rents	16
17	Taxes (attach schedule)	17
18	Interest	18
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19
20	Amortization (attach schedule)	20
21	Depreciation (Schedule G)	21
22	Depletion	22
23	Advertising	23
24	Pension, profit-sharing, etc. plans (see instructions)	24
25	Employee benefit programs (see instructions)	25
26	Other deductions (attach schedule)	26
27	TOTAL deductions—Add lines 12 through 26	27
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28
29	Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a)	
	(b) Special deductions (Schedule I) 29(b)	
30	Taxable income (line 28 less line 29)	30

TAX

31	TOTAL TAX (Schedule J)	31
32	Credits: (a) Overpayment from 1970 allowed as a credit	
	(b) 1971 estimated tax payments	
	(c) Less refund of 1971 estimated tax applied for on Form 4466 ( )	
	(d) Tax deposited with Form 7004 (attach copy)	
	(e) Tax deposited with Form 7005 (attach copy)	
	(f) Credit from regulated investment companies (attach Form 2439)	
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	33
34	OVERPAYMENT (line 32 less line 31)	34
35	Enter amount of line 34 you want: Credited to 1972 estimated tax ▶ Refunded ▶	35

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 the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date ..... Signature of officer ..... Title .....

Date ..... Signature of individual or firm preparing the return ..... Address .....

Schedule A—COST OF GOODS SOLD (See Instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?

☐ Yes ☐ No. If "Yes," attach an explanation.

Schedule C—DIVIDENDS (See Instruction 4)

1	Domestic corporations subject to 85% deduction	
2	Certain preferred stock of public utilities	
3	Foreign corporations subject to 85% deduction	
4	Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5	Other dividends from foreign corporations	
6	Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)	
7	Foreign dividend gross-up (section 78)	
8	Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9	Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10	Other dividends	
11	Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances
Total compensation of officers—Enter here and on line 12, page 1							

Schedule F—BAD DEBTS—RESERVE METHOD (See Instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1966						
1967						
1968						
1969						
1970						
1971						

Schedule G—DEPRECIATION (See Instructions for Schedule G)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						
5 Less amount of depreciation claimed in Schedule A and elsewhere on return						
6 Balance—Enter here and on line 21, page 1						

Schedule H—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832 (Rev.)						
3 Other						

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C
(b) 60.208% of line 2, Schedule C
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—See page 6 of instructions for limitation
3 100% of line 8, Schedule C
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation
5 Dividends paid on certain preferred stock of public utilities (see instructions)
6 Western Hemisphere trade corporations (see instructions)
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser)
3 Line 1 less line 2
4 (a) 22% of line 1
(b) 26% of line 3
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser)
6 Foreign tax credit (attach Form 1118)
7 Line 5 less line 6
8 Investment credit (attach Form 3468)
9 Line 7 less line 8
10 Personal holding company tax (attach Schedule 1120 PH)
11 Tax from recomputing a prior year investment credit (attach Form 4255)
12 Minimum tax on tax preference items (see page 6 of instructions). Check here ☐ if Form 4626 is attached
13 Total tax—Add lines 9 through 12. Enter here and on line 31, page 1

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated

H (1) Did you at the end of the taxable year own, directly or indirectly, 50% 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% or more of your voting stock? ☐ Yes ☐ No (For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," show the taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign corporation, partnership, trust or association? ☐ Yes ☐ No

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No. If "Yes," enter the aggregate gross dollar amount billed during the year

J Did you ever declare a stock dividend? ☐ Yes ☐ No

K Did you claim a deduction for expenses connected with: Yes No
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ ☐
(2) Living accommodations (except employees on business)? ☐ ☐
(3) Employees' families at conventions or meetings? ☐ ☐
(4) Employee or family vacations not reported on Form W-2? ☐ ☐

L Taxable income or (loss) from line 30, page 1, Form 1120 for: 1968 ....., 1969 ....., 1970 .....

M Refer to page 7 of instructions and state the principal:
Business activity
Product or service

N Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? ☐ Yes ☐ No (2) Section 1562? ☐ Yes ☐ No

If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐ (b) brother-sister ☐
(c) combination of (a) and (b) ☐ (See section 1563.)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? ☐ Yes ☐ No

O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No If "Yes," attach Form 4683. (For definitions, see Form 4683.)

P Were you a U.S. shareholder of any controlled foreign corporation? ☐ Yes ☐ No. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? ☐ Yes ☐ No. (See sections 301 and 316.)

If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
(a) Depreciation . . $
(b) Depletion . . . $
6 Total of lines 1 through 5

7 Income recorded on books this year not included in this return (itemize)
(a) Tax-exempt interest $
8 Deductions in this tax return not charged against book income this year (itemize)
(a) Depreciation . $
(b) Depletion . . $
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less 9

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3

5 Distributions: (a) Cash
(b) Stock
(c) Property
6 Other decreases (itemize)
7 Total of lines 5 and 6
8 Balance at end of year (line 4 less 7)

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1971 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 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 in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—file Form 1120–L.

3. Mutual insurance companies (section 821)—file Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—file Form 990–C.

5. Exempt organizations with unrelated trade or business income—file Form 990–T.

6. Small business corporations (section 1372(a))—file Form 1120–S.

C. Where to file.—

If the corporation is filing before July 1, 1972 and its principal business, office, or agency in the U.S. is located in	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, P. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If the corporation is filing after June 30, 1972 and its principal business, office, or agency in the U.S. is located in	Use the following Internal Revenue Service Center addresses
New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Delaware, District of Columbia, Maryland, Pennsylvania, New Jersey*	11601 Roosevelt Boulevard Philadelphia, Pa 19155

* New Jersey returns filed after September 30, 1972 should be mailed to 1040 Waverly Avenue, Holtsville, New York 11799.

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year.

Request for an automatic 3-month extension of time to file Form 1120 must be made on Form 7004.

New Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by having filed Form 7004.

E. Other information returns and forms that may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Form W–2P.—Information return concerning annuities, pensions, profit-sharing, etc., distributions—whether or not income tax was withheld.

3. Form 1087.—Nominee's information return for reporting dividends, earnings or interest received as a nominee on behalf of another person.

4. Form 1087–OID.—Nominee's information return for original issue discount.

5. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S. information returns; corporations paying nontaxable dividends.

6. Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

7. Form 1099.—Information return for reporting certain dividends, earnings, interest, patronage dividends, rents, royalties, foreign items; and commissions, fees, prizes, awards, etc., to nonemployees.

8. Forms 1099–OID and 1099–MED.—Information returns regarding original issue discount, and payments for medical and health care.

9. Form 1118.—Computation of foreign tax credit.

10. Form 2950.—This form must be attached if a deduction is claimed for contributions to a pension, profit-sharing, etc. plan.

11. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

12. Form 3468.—Computation of investment credit.

13. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

14. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.

15. Form 4255.—Tax from recomputing a prior year investment credit.

16. Form 4626.—Computation of minimum tax on tax preference items.

17. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

18. Form 4683.—U.S. information return on foreign bank, securities, and other financial account(s).

19. Form 4797.—Sale or exchange of property (other than capital assets) including involuntary conversions.

20. Form 4832 (Revised).—Computation of depreciation and repair expense as elected under the new depreciation system.

F. Period to be covered by 1971 return.—The 1971 return is to be filed for calendar year 1971 and fiscal years beginning in 1971 and ending in 1972. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of payment of tax.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations that surrender Treasury bills to Federal Reserve banks in payment of corporation income taxes or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the tax becomes due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is a half percent a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6 percent per year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause. An authorized extension of time to file a return will be considered reasonable cause for failure to pay on time.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—Corporations that expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. In general, this exemption is $5,500. However, members of a controlled group of corporations that do not receive a full $25,000 surtax exemption, must substitute 22% of their surtax exemption for the $5,500. After taking the exemption into account, a tax liability of $5,540 or more for taxable years beginning in 1972 will result in estimated tax of $40 or more. This amount ($5,540) will be less for members of a controlled group of corporations that do not receive a full $25,000 surtax exemption.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

A corporation that has overpaid its estimated tax may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least $500.

This application for a quick refund must be made within 2½ months after the end of the taxable year and before the corporation files its tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed form.

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X, Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used rather than a claim Form 843, or an amended Form 1120, since Form 1120X is designed to expedite processing.

P. 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.

Q. Signature.—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 that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and any gain or loss is not recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is consummated, the information required by section 1.351–3 of the regulations.

T. Corporations that liquidate within one calendar month pursuant to section 333.—Such corporations should attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 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. For reporting advance payments and long-term contracts, see section 1.451–5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the current year that method is to be used.

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. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends–received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends–received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564.

[10.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

9(a). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9, Part II, Form 4797.

10. Other income.—The attached schedule should 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.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Complete column 8 of Schedule E for your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. 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. Column 8 does not have to be completed for any officer for whom the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in 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 officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Form 4832 (Revised).

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

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 taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but 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.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and
(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the 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.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over a period of 60 months.

21. Depreciation.—See instructions for Schedule G.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. Refer to section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profit-sharing, etc. plans.—Form 2950 must be attached for a deduction being claimed for contributions to a pension, profit-sharing, stock bonus or annuity plan. This form is to be attached whether the plan is qualified or nonqualified.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension,

profit-sharing, etc. plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt 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.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

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 the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the 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):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

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 that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) 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 you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss was sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Fill in Schedule G if a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

New depreciation rules.—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining the depreciation deduction under the new rules.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction for real property except under the declining balance method. For personal property (other than livestock) with a useful life of 3 years or more, salvage value must be taken into account to the extent it exceeds 10% of the cost or other basis of the property except under the declining balance method and the new depreciation system.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction when computing ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of if the corporation held it 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.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167 percent of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167 percent of taxable income computed without regard to this deduction.

Schedule J—Tax Computation

1. Surtax exemption.—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable years beginning in 1971, only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption with the others being limited to $16,667. (This $16,667 is further reduced in years 1972 through 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $16,667. This election may be made by attaching a statement to the return of the corporation claiming the full $25,000 surtax exemption stating that it is the corporation that the controlled group has selected to claim the $25,000 amount under the provisions of section 1564(a)(2). The statement must be signed by each member of the controlled group and must show the name, address, employer identification number and taxable year of each member of the group subject to the reduced $16,667 exemption. Such other members must attach a copy of the statement to their return.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

2. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120–L as a schedule and identify as such.

3. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (See section 47(a)(4) and (5) for exceptions.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

4. Minimum tax on tax preference items.—Corporations having tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain tems of tax preference are subject to a minimum income tax. These tax preference items, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

Items of tax preference include: (1) Excess investment interest,* (2) Accelerated depreciation on real property, (3) Accelerated depreciation on personal property subject to a net lease,* (4) Amortization of pollution control facilities, (5) Amortization of railroad rolling stock, (6) Reserves for losses on bad debts of financial institutions, (7) Excess percentage depletion, and (8) capital gains.

* Applies only to personal holding companies.

Tax Guide for Small Business (Publication 334). This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 75 cents.

Section 9

Historical Summary

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9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 253

9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1962–1971, 256

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1962–1971. Tables 9.1–9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971

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

strial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L INDUSTRIAL DIVISIONS												
.....	9,182,586	178,420,483	105,786,276	7,200,760	19,462,102	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	16,963,696	27,166,780
.....	9,135,954	181,551,305	106,411,371	7,338,432	19,949,372	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	17,079,417	27,435,631
.....	9,192,746	188,737,610	109,491,194	7,580,287	20,751,028	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	18,010,185	29,599,655
.....	9,078,466	199,384,594	116,417,236	7,937,307	21,702,582	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	18,949,208	31,637,317
.....	9,086,714	207,446,686	120,090,602	8,313,713	22,291,590	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	19,592,589	34,054,949
.....	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175
.....	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091
.....	9,429,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	6,972,915	208,454,770	113,637,465	7,188,938	21,840,619	39,316,237
.....	9,399,653	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	208,994,001	112,908,043	7,231,591	21,731,948	39,335,180
.....	9,744,640	255,242,662	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	224,076,447	122,327,130	7,438,168	22,677,199	41,421,911
ICULTURE, FORESTRY, AND FISHERY												
.....	3,444,116	30,200,142	17,918,750	3,277,181	2,405,418	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	1,715,006	5,331,680
.....	3,338,081	30,049,957	18,150,600	3,268,940	2,307,125	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	1,619,395	5,007,600
.....	3,288,873	29,532,128	17,203,300	3,378,609	2,438,319	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	1,683,120	5,154,409
.....	3,225,266	32,159,830	18,593,763	3,586,296	2,441,800	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	1,721,172	5,740,515
.....	3,172,739	35,485,823	20,553,384	3,822,928	2,586,765	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	1,862,112	6,496,998
.....	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476
.....	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162
.....	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,037	2,044,383	32,475,860	16,993,523	3,141,385	2,018,868	6,727,738
.....	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	32,262,998	17,226,008	3,124,447	2,025,153	6,218,890
.....	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	33,494,460	17,773,635	3,209,622	2,008,931	6,432,712
MINING												
.....	34,987	987,483	286,453	102,969	144,490	[1]63,855	19,025	617,200	160,074	49,300	86,605	94,549
.....	34,438	1,048,761	245,771	90,292	169,460	[1]9,875	21,167	612,570	124,595	40,352	100,627	111,250
.....	32,147	985,308	185,816	88,906	131,252	[1]47,105	19,537	638,720	152,070	38,241	98,414	138,289
.....	36,378	943,037	202,169	92,016	129,217	[1]7,430	20,533	658,625	152,247	48,746	91,405	121,754
.....	42,696	1,117,131	203,112	100,621	121,902	[1]76,120	23,935	655,610	147,311	47,810	86,630	122,699
.....	45,677	1,323,164	213,515	132,676	117,631	[1]56,996	27,480	903,488	155,056	73,174	84,910	139,011
.....	43,488	1,219,968	267,159	118,096	144,720	[1]73,873	22,759	771,051	163,037	56,465	100,654	137,240
.....	58,808	1,450,329	316,197	122,414	160,998	[1]96,630	32,063	935,388	201,097	62,939	117,009	167,427
.....	50,666	1,446,607	276,129	125,901	166,214	[1]11,033	28,882	1,001,963	177,222	68,283	126,956	217,225
.....	58,563	1,556,413	275,415	143,670	156,118	[1]17,795	33,184	1,085,317	187,282	75,395	110,344	223,554
CONTRACT CONSTRUCTION												
.....	687,187	15,539,360	9,445,822	415,758	3,378,841	2,108,195	628,881	14,411,959	8,650,822	360,575	3,124,649	2,231,212
.....	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020
.....	695,333	17,100,609	10,241,182	463,749	3,768,912	2,334,785	635,341	15,709,045	9,230,189	402,196	3,370,263	2,489,348
.....	704,627	19,308,272	11,811,695	495,045	4,064,822	2,685,430	641,593	17,847,914	10,746,825	423,136	3,744,170	2,822,495
.....	689,842	19,163,506	11,856,409	535,336	4,094,341	2,733,249	621,090	17,549,570	10,637,718	440,302	3,773,646	2,901,370
.....	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653
.....	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	596,502	17,702,083	10,518,563	470,842	3,687,270	3,068,424
.....	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592	644,346	19,634,121	11,224,667	543,476	4,001,866	3,434,078
.....	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	18,393,839	10,345,062	534,918	3,753,806	3,273,698
.....	735,846	23,334,473	13,599,863	648,454	4,698,656	3,499,669	650,117	21,197,393	12,085,352	535,535	4,202,180	3,737,540
MANUFACTURING												
.....	180,805	6,710,267	4,030,069	216,946	1,489,698	654,001	145,119	5,813,533	3,393,634	180,933	1,309,462	729,649
.....	187,398	6,369,127	3,689,212	238,098	1,475,029	677,601	152,282	5,778,576	3,280,502	200,668	1,315,043	765,628
.....	185,311	6,708,523	3,894,991	243,219	1,443,081	706,345	147,505	6,108,497	3,522,070	194,686	1,281,594	786,144
.....	185,843	7,266,965	4,269,564	274,676	1,647,764	773,958	148,361	6,438,359	3,729,055	224,306	1,422,244	869,854
.....	179,649	7,145,493	4,132,813	264,129	1,546,194	872,148	147,462	6,633,254	3,810,335	222,766	1,398,694	958,547
.....	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999
.....	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491
.....	172,432	6,881,128	3,809,464	284,608	1,522,138	805,536	128,320	6,141,433	3,315,630	233,798	1,340,877	912,841
.....	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	5,883,399	3,141,474	256,553	1,260,451	872,118
.....	186,019	6,927,983	3,774,168	322,621	1,455,137	745,285	132,150	6,048,270	3,190,690	254,499	1,239,650	872,950
PORTATION, COMMUNICATION, TRIC, GAS, AND SANITARY SERVICES												
.....	283,955	4,241,309	834,279	411,717	701,827	642,210	231,482	3,711,428	716,700	321,277	604,911	730,785
.....	307,103	4,969,278	915,512	499,867	831,868	694,347	250,934	4,135,054	687,216	381,393	688,408	786,612
.....	291,888	4,860,538	909,487	479,181	746,118	731,110	238,827	4,210,448	793,091	364,673	647,343	844,667
.....	296,621	5,526,927	1,193,042	541,025	844,967	826,392	247,333	4,903,679	1,035,589	435,595	733,085	926,793
.....	296,361	5,755,221	1,211,033	521,447	871,123	869,302	245,562	4,962,895	1,078,063	396,727	746,921	966,554
.....	277,807	5,538,856	1,258,718	525,556	908,714	812,199	224,390	4,906,150	1,158,014	403,385	784,531	932,541
.....	285,910	6,174,955	1,322,468	607,306	981,775	925,258	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310
.....	284,708	6,174,338	1,316,047	610,228	994,683	921,872	228,749	5,322,969	1,112,770	476,732	832,576	1,055,095
.....	296,216	6,497,338	1,402,107	647,645	1,007,729	895,410	231,757	5,567,949	1,160,889	491,777	856,617	1,056,644
.....	300,158	7,124,099	1,519,834	676,365	1,112,704	995,258	235,207	6,082,779	1,251,372	503,253	918,646	1,166,799
OLESALE AND RETAIL TRADE												
.....	1,888,602	88,977,310	66,859,635	1,258,403	6,708,630	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	5,873,752	6,445,813
.....	1,836,746	89,775,198	67,214,690	1,229,788	6,817,523	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	5,915,500	6,445,488
.....	1,863,551	93,454,166	69,835,183	1,248,312	7,030,550	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,226,581	6,937,648
.....	1,853,913	97,190,462	72,808,563	1,275,387	7,393,896	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	6,528,714	7,254,231
.....	1,812,872	99,684,065	74,589,575	1,293,571	7,534,149	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	6,594,089	7,601,516
.....	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668
.....	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017
.....	1,958,469	110,286,226	81,530,616	1,430,499	8,464,444	7,694,711	1,471,127	99,355,360	72,718,018	1,193,378	7,390,277	8,641,136
.....	1,992,253	111,516,393	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	99,900,603	72,885,473	1,182,867	7,432,314	8,656,913
.....	2,115,092	120,143,547	89,041,624	1,518,465	9,008,990	7,957,817	1,486,106	107,986,590	79,329,332	1,247,388	7,831,172	9,185,597

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PROPRIETORSHIPS

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

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

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
1962	319,131	16,953,449	12,797,126	234,061	858,566	1,453,479	270,439	15,779,629	11,803,120	204,176	772,177	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	886,342	1,518,269	275,340	16,702,226	12,446,025	202,375	810,473	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	874,960	1,477,840	251,416	17,762,184	13,589,624	193,457	809,690	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	867,032	1,482,538	225,838	16,209,256	12,226,042	183,782	788,798	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	982,724	1,651,008	230,960	17,622,829	13,359,330	186,787	848,506	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184
1968	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358
1969	267,180	20,961,098	15,906,687	251,131	1,034,141	1,791,497	212,718	19,137,152	14,347,533	215,401	928,424	1,932,402
1970	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	216,275	19,435,571	14,490,647	217,012	931,566	1,971,963
1971	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	240,805	21,958,632	16,652,728	226,457	924,574	2,152,590
Retail Trade												
1962	1,514,774	68,439,778	51,356,872	965,555	5,516,559	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,817,225	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	5,672,372	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,879,825	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	5,946,374	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,230,351	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	6,388,032	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,643,531	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	6,437,789	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,647,263	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193
1968	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823
1969	1,664,037	88,649,279	65,173,511	1,165,535	7,392,857	5,828,477	1,239,307	79,595,810	57,964,949	967,252	6,427,514	6,621,191
1970	1,689,230	89,315,223	65,445,491	1,170,455	7,490,430	5,766,606	1,216,735	79,936,465	58,055,472	958,312	6,474,804	6,608,479
1971	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975	5,923,487	1,222,890	84,173,980	61,114,825	998,340	6,849,333	6,930,956
Wholesale and Retail Trade not Allocable												
1962	54,697	3,584,083	2,705,637	58,787	333,505	195,910	41,366	3,172,916	2,380,990	48,431	284,350	221,191
1963	40,954	2,657,528	1,962,065	43,543	258,809	167,960	31,822	2,392,920	1,761,926	35,224	225,202	183,926
1964	38,488	2,478,481	1,843,817	42,192	209,216	150,703	29,227	2,232,580	1,647,005	35,626	186,540	168,565
1965	34,496	1,496,579	1,061,080	25,156	138,832	122,208	25,405	1,224,630	841,908	19,268	96,385	137,702
1966	19,768	1,265,650	942,996	18,182	113,636	61,717	13,666	1,129,913	835,347	14,477	98,320	83,456
1967	36,477	1,800,769	1,286,040	33,554	143,990	137,110	27,661	1,531,873	1,069,763	24,039	115,049	166,291
1968	18,572	964,363	716,345	14,563	80,992	70,741	12,946	860,050	629,823	12,204	72,704	82,836
1969	27,252	675,849	450,418	13,833	37,446	74,737	19,102	622,398	405,536	10,725	34,339	87,543
1970	28,602	645,649	427,729	10,962	31,633	61,749	17,179	528,567	339,354	7,543	25,944	76,471
1971	31,802	1,977,149	1,658,586	27,994	70,591	77,515	22,411	1,853,978	1,561,779	22,591	57,265	102,051
FINANCE, INSURANCE, AND REAL ESTATE												
1962	472,674	5,172,284	1,084,764	247,280	499,683	1,638,461	391,224	4,780,621	971,875	177,395	462,907	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	404,539	1,781,505	412,396	5,033,077	1,061,641	190,602	362,472	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	457,530	1,978,168	442,584	5,527,666	1,034,497	215,943	405,362	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	483,333	2,150,652	439,036	6,338,837	1,465,876	203,536	408,171	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	445,605	2,151,435	463,544	5,982,464	1,090,510	209,864	395,411	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605
1968	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237
1969	515,688	7,986,239	1,834,971	286,001	511,055	2,570,646	411,726	7,157,610	1,488,499	197,650	438,048	2,860,929
1970	565,898	8,345,823	1,721,028	319,385	549,257	2,561,379	430,153	7,346,475	1,339,953	199,125	455,392	2,935,162
1971	588,354	9,463,636	1,797,825	364,060	551,299	3,031,302	454,405	8,314,892	1,435,403	223,342	445,062	3,428,997
SERVICES												
1962	2,132,751	26,079,027	5,093,628	1,247,634	4,077,920	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	3,740,844	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	4,206,790	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	3,804,062	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	4,666,881	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	4,240,266	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	4,677,077	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	4,282,214	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	5,049,078	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	4,696,134	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896
1968	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462
1969	2,426,599	39,611,478	7,263,430	1,706,907	6,213,086	14,634,558	1,988,904	37,213,294	6,469,411	1,334,875	5,679,858	15,456,224
1970	2,506,995	40,869,473	7,312,335	1,765,425	6,367,979	15,063,044	2,008,045	38,274,796	6,516,313	1,360,632	5,784,139	15,992,810
1971	2,592,524	42,422,854	7,864,754	1,827,677	6,512,080	15,244,117	2,045,553	39,484,563	6,904,532	1,378,347	5,879,716	16,274,667
NATURE OF BUSINESS NOT ALLOCABLE												
1962	57,509	513,301	232,876	22,872	55,595	93,603	41,940	443,860	194,247	16,581	45,560	109,796
1963	49,268	431,179	220,287	20,598	42,314	71,485	34,120	385,824	194,825	15,688	36,338	84,663
1964	52,272	697,253	360,581	26,086	68,385	94,482	40,700	618,563	310,098	21,256	57,242	110,056
1965	28,448	177,992	70,089	7,969	19,706	45,921	20,603	165,798	64,914	4,911	18,033	55,018
1966	45,874	510,962	282,431	14,682	42,433	93,112	35,090	469,535	253,621	10,810	38,952	106,112
1967	40,075	280,472	118,475	12,701	19,024	59,338	29,501	247,130	97,796	9,318	13,864	76,326
1968	25,139	148,252	53,630	6,132	8,930	38,864	17,340	117,206	29,224	4,428	6,664	50,748
1969	31,818	246,944	130,358	7,800	24,425	50,215	23,297	218,735	113,850	4,705	21,240	60,769
1970	41,261	431,042	158,052	17,041	49,463	93,741	30,354	361,979	115,649	12,989	37,120	111,720
1971	41,924	456,409	216,533	15,700	46,490	75,226	26,182	382,183	169,532	10,787	41,498	99,095

[1]Net loss exceeds net profit.

NOTE: See text for explanatory statements and a description of the "Sample Design and Limitations."

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	n.a.	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	n.a.	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	n.a.	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	n.a.	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	10,558,384	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	9,247,428	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	9,942,268	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	8,796,355	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	10,367,514	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	9,158,541	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022
1968	917,500	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422
1969	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	651,237	74,595,157	72,270,962	37,370,049	2,187,299	9,985,658	14,010,728
1970	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	639,795	78,032,236	75,574,181	38,681,157	2,364,730	10,236,056	14,419,124
1971	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	641,383	83,653,858	80,787,398	40,923,449	2,525,748	10,673,094	15,506,775
AGRICULTURE, FORESTRY, AND FISHERY														
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	n.a.	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	n.a.	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	n.a.	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	n.a.	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	599,033	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	443,826	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	561,676	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	412,983	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	543,835	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	413,230	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561
1969	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282	85,077	5,587,029	5,150,002	3,211,886	326,710	476,501	1,013,777
1970	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706	84,325	6,158,645	5,641,424	3,569,023	358,566	518,895	1,079,118
1971	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570	79,552	6,594,077	6,116,246	3,867,849	356,942	525,161	1,069,551
MINING														
1962	15,040	944,894	912,334	500,615	83,941	n.a.	[1] 3,761	8,944	714,356	691,641	336,384	53,966	n.a.	112,401
1963	14,150	935,143	893,581	484,560	78,717	n.a.	[1] 9,497	8,747	726,403	697,644	336,735	52,092	n.a.	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	200,002	22,953	8,871	836,461	802,270	351,676	56,589	147,377	144,649
1965	14,902	920,931	865,822	366,200	74,580	125,460	[1] 13,068	8,469	703,981	668,410	247,113	50,320	93,519	128,196
1966	13,238	939,833	882,348	490,749	72,664	133,569	[1] 10,534	7,883	721,568	677,340	312,253	42,349	99,024	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	8,081	863,791	820,455	330,863	56,916	98,744	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	7,212	831,494	783,873	294,240	56,426	98,973	193,096
1969	11,475	1,143,406	1,079,344	530,167	88,179	135,396	[1] 241,678	6,320	920,499	874,136	353,780	49,891	113,417	218,353
1970	14,383	1,278,001	1,184,887	587,479	100,247	139,157	[1] 244,874	8,816	986,431	931,353	358,689	67,326	104,869	256,417
1971	13,414	1,378,948	1,292,351	548,839	103,488	145,283	[1] 869,720	6,690	1,135,605	1,077,141	378,326	71,419	113,789	326,047
CONTRACT CONSTRUCTION														
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	n.a.	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	n.a.	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	n.a.	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	n.a.	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	1,825,308	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	1,553,480	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,394,183	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	1,178,157	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	1,364,394	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	1,193,910	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101
1969	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703	41,407	6,303,188	6,217,990	4,561,865	118,333	1,065,963	879,176
1970	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622	41,327	6,382,729	6,306,064	4,571,496	119,550	1,083,571	867,265
1971	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788	43,063	7,261,188	7,166,478	5,219,481	127,658	1,306,811	968,181
MANUFACTURING														
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	n.a.	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	n.a.	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	n.a.	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	n.a.	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,388,998	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	1,252,732	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	1,152,346	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	1,045,768	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,280,295	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	1,138,388	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336
1969	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	23,844	4,435,864	4,392,107	2,948,173	105,856	914,657	583,438
1970	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	20,198	4,461,159	4,419,682	3,019,217	121,954	871,444	523,328
1971	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351	19,871	4,544,048	4,498,432	3,089,673	124,199	830,095	495,515

Footnotes at end of table.

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

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

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1962	17,032	1,007,149	995,355	545,769	65,986	n.a.	124,303	13,046	876,471	866,826	461,403	55,431	n.a.	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
1969	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
1970	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	195,117
1971	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549	10,425	1,153,396	1,122,657	523,187	72,169	209,514	194,585
WHOLESALE AND RETAIL TRADE														
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	n.a.	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	n.a.	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
1969	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
1970	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,929	2,386,218	2,372,317
1971	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	146,049	32,041,326	31,676,000	23,807,352	300,470	2,395,781	2,412,857
Wholesale Trade														
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	n.a.	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	n.a.	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025
1969	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520	26,726	10,382,575	10,248,905	8,317,273	80,405	572,564	649,527
1970	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016	23,297	10,391,041	10,279,633	8,382,820	76,081	569,119	605,422
1971	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214	21,459	10,238,323	10,112,908	8,338,834	71,945	533,479	585,406
Retail Trade														
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	n.a.	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	n.a.	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	1,742,312	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	1,779,214	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
1969	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
1970	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,814,592	1,764,197
1971	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	124,165	21,758,684	21,519,325	15,439,718	227,859	1,858,358	1,822,082
Wholesale and Retail Trade not Allocable														
1962	5,948	1,007,058	996,824	745,065	12,853	n.a.	61,456	4,979	937,690	928,183	690,377	11,767	n.a.	67,584
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
1964	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
1965	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,520	15,385
1966	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,359
1967	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,802	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
1969	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297
1970	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698
1971	692	46,573	45,904	30,844	700	4,134	4,736	425	44,319	43,767	28,800	666	3,944	5,369

Footnotes at end of table.

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962-1971--Continued

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

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1962	229,400	5,564,292	4,975,893	221,550	689,461	n.a.	952,454	155,547	4,483,009	3,983,570	205,117	371,806	n.a.	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	n.a.	931,617	155,366	4,897,428	4,354,571	288,347	394,992	n.a.	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	843,734	852,201	159,966	5,417,299	4,780,057	632,995	439,183	701,392	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	887,590	983,111	158,500	5,959,967	5,330,288	716,376	454,495	757,443	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	978,037	980,204	164,279	6,341,078	5,816,565	730,308	490,570	817,877	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385
1969	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753	179,707	8,470,818	7,363,139	364,908	837,347	942,444	2,299,055
1970	320,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	[1]300,633	183,373	9,643,723	8,447,930	1,073,845	898,976	805,969	2,463,875
1971	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	[1]463,456	198,269	12,656,077	11,119,644	2,060,452	1,037,274	1,059,216	3,054,842
SERVICES														
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	n.a.	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	n.a.	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	n.a.	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	n.a.	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	2,763,116	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	2,537,103	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	2,960,100	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	2,741,923	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	3,222,957	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	2,974,962	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231
1969	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	138,835	16,512,469	16,292,138	2,234,367	378,666	3,938,471	6,408,552
1970	175,800	19,060,539	18,790,786	2,583,066	746,755	4,630,364	6,189,097	133,246	17,416,853	17,197,854	2,046,243	412,545	4,218,073	6,621,466
1971	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931	133,003	17,994,271	17,742,876	1,823,468	428,770	4,210,558	6,934,383
NATURE OF BUSINESS NOT ALLOCABLE														
1962	1,577	18,120	17,948	8,538	459	n.a.	3,482	889	15,517	15,435	7,614	313	n.a.	4,518
1963	1,179	10,005	9,802	1,427	71	n.a.	1,771	811	9,294	9,107	1,427	40	n.a.	6,493
1964	1,413	28,493	26,571	12,912	977	5,203	5,476	913	23,945	22,088	10,103	423	4,019	6,825
1965	5,546	128,714	122,982	57,385	5,534	16,520	21,357	3,610	109,545	103,950	43,988	4,524	13,397	30,300
1966	3,998	90,693	88,602	28,584	1,346	14,894	18,698	2,735	83,587	82,222	27,774	994	12,982	28,824
1967	5,115	124,809	122,288	59,608	3,637	18,447	19,406	3,158	111,689	109,603	52,532	3,042	13,929	24,179
1968	1,824	37,172	35,390	12,445	788	5,028	9,965	907	33,855	33,567	12,414	406	4,355	11,113
1969	1,200	43,920	43,337	22,714	1,147	7,174	5,108	712	41,138	40,612	21,935	1,082	6,272	6,956
1970	4,337	200,357	192,430	73,935	5,938	23,741	31,951	2,930	177,874	172,572	66,022	4,768	22,207	40,221
1971	8,111	306,836	300,407	171,646	10,600	25,286	29,836	4,461	273,870	267,924	153,661	6,847	22,169	50,814

n.a. - Not available.
[1]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions							Deductions			
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	520,955	707,097	78,939	n.a.	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	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
1968	217,134	61,765,015	60,467,277	43,976,948	1,070,015	1,143,429	1,947,535	142,516	52,735,957	51,675,267	37,625,897	776,613	907,554	2,622,511
1969	233,807	73,260,632	71,472,075	51,781,393	1,238,223	1,368,202	2,250,954	151,439	61,180,301	59,703,269	43,074,274	886,219	1,082,134	3,034,176
1970	257,475	77,631,396	76,097,159	54,362,453	1,436,919	1,549,661	1,851,508	157,747	61,838,947	60,651,946	43,157,012	948,192	1,165,296	3,029,581
1971	262,066	79,788,892	78,081,121	55,575,110	1,483,938	1,689,567	2,160,592	162,546	64,960,752	63,586,432	45,250,602	1,004,801	1,268,329	3,367,624
AGRICULTURE, FORESTRY, AND FISHERY														
1962	4,106	650,264	592,735	421,306	31,053	12,147	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	[1]797	3,106	523,743	501,384	318,128	22,928	11,075	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,310	n.a.	82,216
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	91,363
1968	8,579	1,265,102	1,196,337	842,903	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,401	85,411
1969	9,332	1,425,075	1,318,461	898,642	97,043	49,561	11,272	5,127	974,196	900,917	585,644	53,439	28,876	96,842
1970	11,634	1,915,731	1,788,321	1,318,948	113,492	46,620	[1]26,010	5,894	1,202,989	1,112,341	759,531	54,957	29,020	101,205
1971	12,040	2,332,672	2,198,153	1,591,690	125,582	55,620	21,161	6,250	1,670,993	1,569,391	1,105,257	67,233	36,653	139,673
MINING														
1962	1,482	205,495	199,152	131,657	15,981	4,653	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	6,225	25,001	843	228,876	199,563	122,954	10,867	5,169	33,520
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	6,701	21,770
1965	1,912	425,073	412,351	259,154	27,013	10,742	32,754	1,172	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,000	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	1,896	409,580	387,937	241,351	25,614	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
1968	2,075	388,149	372,552	204,594	26,596	12,824	21,447	1,307	322,744	307,792	155,353	22,404	11,137	33,977
1969	2,184	592,739	569,431	343,813	33,490	17,798	31,483	1,206	417,351	398,442	216,233	21,199	14,997	37,781
1970	1,857	593,637	577,278	328,321	40,209	21,209	26,055	1,052	490,821	479,622	258,126	31,978	17,217	48,565
1971	2,322	631,861	604,455	351,647	38,871	18,869	26,981	1,236	513,597	491,338	288,069	29,149	15,378	52,140
CONTRACT CONSTRUCTION														
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	58,106	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	53,907	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	77,990	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	62,265	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	n.a.	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	102,985	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	n.a.	196,965
1967	22,388	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
1968	20,882	6,728,252	6,658,281	5,243,438	110,950	136,468	239,786	14,120	5,676,874	5,620,928	4,399,075	91,566	112,558	281,463
1969	21,356	8,991,497	8,893,298	7,147,594	160,541	177,722	271,222	14,717	7,454,882	7,372,558	5,857,646	122,822	142,401	352,375
1970	26,066	9,661,472	9,548,215	7,498,747	176,644	195,378	251,421	16,439	7,922,336	7,831,568	6,113,364	128,645	150,034	372,402
1971	27,556	10,315,985	10,194,218	8,048,815	170,512	206,301	297,609	17,581	8,354,738	8,256,050	6,443,683	130,124	161,861	410,647
MANUFACTURING														
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	243,903	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	n.a.	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	193,983	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	n.a.	580,092
1967	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	493,796	17,482	9,264,344	9,135,190	6,575,884	160,994	n.a.	609,179
1968	25,951	10,808,629	10,690,081	7,848,644	211,689	222,180	464,186	17,578	9,255,467	9,179,908	6,715,241	167,048	175,527	560,841
1969	25,158	11,082,003	10,927,972	7,730,293	215,994	246,199	475,465	17,087	9,516,214	9,375,099	6,548,161	174,670	210,912	572,454
1970	29,980	12,140,257	12,025,596	8,718,985	232,234	262,081	371,743	18,251	9,835,342	9,744,871	6,980,892	169,017	203,533	554,862
1971	28,606	11,739,210	11,621,374	8,354,563	235,897	287,044	397,894	18,409	9,875,995	9,781,474	6,960,042	178,568	234,214	573,961

Footnotes at end of table.

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

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1962	4,802	778,620	764,852	471,080	38,249	32,899	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
1968	10,009	1,764,064	1,731,667	1,079,902	102,033	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
1969	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
1970	10,272	2,444,073	2,408,997	1,559,255	133,178	97,759	39,470	5,697	1,808,001	1,783,330	1,099,560	79,891	73,470	119,251
1971	11,673	2,221,588	2,185,961	1,310,733	131,265	103,308	72,625	6,625	1,577,842	1,550,724	901,273	78,177	66,802	139,669
WHOLESALE AND RETAIL TRADE														
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	221,252	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
1968	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
1969	92,537	41,196,613	40,654,541	31,138,155	365,103	531,189	917,668	63,963	34,993,468	34,518,970	26,402,274	283,385	432,091	1,126,168
1970	94,024	41,489,458	40,948,795	30,803,710	394,597	599,694	852,667	63,756	33,919,418	33,469,893	25,167,790	294,405	481,513	1,142,396
1971	96,659	43,070,043	42,553,887	31,767,671	407,059	662,636	956,667	64,279	35,910,834	35,483,068	26,639,066	304,368	522,640	1,264,519
Wholesale Trade														
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
1968	23,358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
1969	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
1970	28,364	18,157,632	17,938,575	14,286,792	138,600	223,108	423,022	20,905	15,998,929	15,810,532	12,602,977	113,369	199,423	497,937
1971	26,322	16,752,231	16,529,678	13,051,515	127,330	224,262	433,809	18,548	14,739,588	14,552,299	11,507,910	103,950	190,487	525,164
Retail Trade														
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,568	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,443,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
1968	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910	16,387,229	16,198,271	11,852,056	137,868	230,265	641,868
1969	63,999	23,639,334	23,340,372	17,223,745	238,032	354,766	526,467	43,044	19,556,996	19,309,850	14,243,437	178,218	275,939	667,423
1970	65,586	23,309,380	22,987,860	16,501,103	255,705	376,219	428,952	42,777	17,898,043	17,637,001	12,548,998	180,744	281,723	643,766
1971	69,725	25,897,459	25,605,890	18,402,069	275,777	430,996	511,584	45,192	20,775,127	20,536,661	14,839,601	196,545	325,022	727,260
Wholesale and Retail Trade not Allocable														
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
1968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
1969	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443
1970	74	22,446	22,360	15,815	292	367	693	74	22,446	22,360	15,815	292	367	693
1971	612	420,353	418,319	314,087	3,952	7,378	11,274	539	396,119	394,108	291,555	3,873	7,131	12,095

Footnotes at end of table.

Table 9.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions							Deductions			
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1962	13,395	547,273	342,061	76,235	15,328	20,439	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
1968	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,332	19,035	29,509	193,498
1969	28,610	2,231,634	1,592,735	454,308	43,966	68,965	225,624	17,076	1,854,082	1,344,320	399,469	27,969	46,416	324,463
1970	29,317	1,725,317	1,324,212	299,323	40,136	62,358	144,215	16,116	1,307,480	1,000,275	201,197	23,085	40,433	240,242
1971	30,011	1,938,809	1,395,524	275,473	43,202	70,175	230,743	18,665	1,688,640	1,233,690	257,320	28,719	51,869	336,149
SERVICES														
1962	17,537	1,868,164	1,802,023	888,302	102,527	59,642	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373
1968	42,150	5,472,363	5,309,927	2,824,425	240,176	180,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
1969	45,313	5,876,622	5,693,824	2,895,295	230,006	202,249	251,779	26,797	4,563,848	4,424,279	2,213,173	141,280	145,836	419,103
1970	53,491	7,622,199	7,436,823	3,805,693	304,969	263,933	194,610	30,358	5,316,537	5,194,273	2,550,547	165,788	169,675	448,582
1971	51,548	7,486,798	7,279,042	3,853,613	328,732	283,440	162,413	28,967	5,344,820	5,200,329	2,649,192	187,650	178,187	446,209
NATURE OF BUSINESS NOT ALLOCABLE														
1962	362	5,074	4,053	2,660	215	148	415	88	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	[1]815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	970
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	[1]1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962
1968	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	410	1,360	1,273
1969	157	45,348	45,185	40,400	143	226	[1]810	4	21,256	21,095	17,254	122	161	258
1970	834	39,252	38,922	29,471	1,460	629	[1]2,663	184	36,023	35,773	26,005	426	401	2,076
1971	1,649	51,926	48,507	20,905	2,818	2,174	[1]5,501	536	23,293	20,368	6,700	813	725	4,657

n.a. - Not available.

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971

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

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	1,268,042	949,305,342	899,120,385	638,036,184	27,353,447	24,802,873	49,606,038	783,195	829,254,516	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
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
1968	1,541,637	1,507,785,704	1,403,499,593	989,550,269	44,384,154	40,979,690	85,961,988	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	36,647,277	95,102,002
1969	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	46,476,582	80,218,685	1,045,466	1,461,061,949	1,357,257,862	950,723,315	41,398,688	40,553,510	93,432,590
1970	1,665,477	1,750,728,260	1,620,886,576	1,146,263,273	52,941,266	49,523,243	65,901,614	1,008,337	1,453,122,279	1,342,807,228	939,139,145	41,509,639	40,754,650	83,710,924
1971	1,733,332	1,906,007,776	1,763,760,318	1,241,281,637	57,260,761	52,185,272	79,700,323	1,063,940	1,620,755,731	1,496,206,713	1,041,731,897	46,689,667	43,218,980	96,688,311
AGRICULTURE, FORESTRY, AND FISHERY														
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	99,652	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
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
1968	31,244	9,450,515	9,016,517	6,631,692	363,360	197,528	267,925	17,102	7,548,562	7,210,058	5,221,880	243,330	143,228	501,390
1969	31,974	12,127,144	11,568,926	8,703,651	433,834	251,914	257,199	18,190	9,894,313	9,487,602	7,038,297	294,348	181,248	528,270
1970	37,238	14,277,707	13,591,763	10,555,539	513,870	277,165	65,295	19,843	10,053,338	9,554,311	7,098,072	314,083	192,188	493,400
1971	39,932	14,397,772	13,680,329	10,567,734	528,186	304,270	208,050	22,304	10,492,339	9,973,951	7,522,447	325,592	210,545	613,415
MINING														
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
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
1968	12,813	14,550,455	13,794,849	8,052,484	911,208	387,024	1,603,385	6,823	12,406,224	11,777,868	6,581,203	722,889	322,502	1,970,311
1969	14,027	16,233,328	15,366,731	9,224,886	977,471	426,840	1,553,969	7,003	12,850,783	12,211,730	6,992,701	721,531	308,666	2,048,220
1970	14,465	17,747,750	16,699,586	9,955,600	1,085,965	486,377	1,834,315	7,303	14,787,586	13,952,738	8,047,572	818,613	390,169	2,399,507
1971	12,613	19,479,693	18,398,873	10,774,334	1,117,972	515,389	2,160,759	6,366	14,914,323	14,067,393	7,830,115	764,482	337,801	2,897,239
CONTRACT CONSTRUCTION														
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	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
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,504
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
1968	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,353,140	1,713,419	79,348	59,391,628	58,264,162	47,559,051	1,088,206	1,081,507	2,345,391
1969	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,579,668	1,660,343	79,113	67,853,428	66,553,498	54,500,964	1,191,472	1,249,187	2,491,285
1970	138,905	90,610,644	88,945,385	73,434,969	1,685,506	1,671,115	1,538,418	82,078	72,093,301	70,847,768	58,018,772	1,255,666	1,276,174	2,548,013
1971	143,092	97,492,609	95,386,565	78,412,715	1,782,559	1,843,465	1,925,178	86,459	77,978,159	76,545,518	62,243,832	1,335,844	1,408,498	2,972,381
MANUFACTURING														
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	11,956,738	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
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875
1968	191,910	648,964,802	632,925,330	442,193,190	19,757,114	19,237,835	44,411,467	132,393	603,492,141	588,259,473	407,234,914	18,465,435	18,141,925	46,976,015
1969	202,066	710,084,099	689,906,327	485,101,441	21,533,661	21,818,750	41,256,747	135,732	635,126,818	616,463,406	427,065,192	19,170,753	19,935,237	45,272,172
1970	197,807	722,911,319	700,090,661	495,879,549	22,892,481	22,705,034	31,846,078	120,814	604,567,672	585,179,650	406,037,039	18,871,443	19,284,102	37,925,489
1971	200,973	776,478,571	751,346,399	532,440,999	24,516,198	22,737,408	38,750,708	124,555	660,508,594	638,907,555	444,106,840	20,846,505	19,197,347	44,712,811

Footnote at end of table.

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued

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

Industrial division and year	Returns with and without net income							Returns with net income						
				Deductions			Net income (less deficit)				Deductions			Net income
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes		Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
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	44,570,744	7,360,749	4,951,928	8,925,311	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
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
1969	66,944	125,261,815	121,669,836	71,346,721	12,410,656	8,072,485	10,053,831	41,442	105,586,430	102,991,805	57,873,453	10,785,981	7,162,970	11,255,282
1970	67,398	135,492,476	131,463,171	77,743,359	13,403,308	8,835,172	7,543,718	38,204	105,021,677	102,426,487	58,251,721	10,449,785	7,143,890	9,471,595
1971	71,104	149,722,193	145,274,096	86,093,715	14,971,059	9,347,802	7,899,267	42,444	122,379,486	119,205,195	68,198,544	12,464,996	7,848,765	9,475,970
WHOLESALE AND RETAIL TRADE														
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
1969	524,567	508,264,913	497,415,390	385,199,829	4,422,832	6,960,939	10,766,271	353,532	443,902,461	434,341,540	335,644,379	3,730,727	6,061,208	12,725,572
1970	518,062	522,546,369	511,316,883	392,391,856	4,872,819	7,536,828	9,671,044	339,987	441,712,023	432,294,326	331,888,858	3,891,348	6,287,387	12,395,411
1971	538,664	575,729,510	563,615,042	432,440,225	5,394,849	8,468,588	11,362,851	355,428	499,950,679	489,423,168	375,780,413	4,424,381	7,169,891	13,991,011
Wholesale Trade														
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
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
1969	172,138	232,976,637	229,180,568	190,596,872	1,511,992	2,658,606	4,802,752	122,695	207,113,468	203,772,337	169,051,600	1,308,630	2,396,406	5,512,384
1970	165,575	238,793,383	234,885,021	194,841,032	1,632,666	2,887,237	4,440,717	118,414	208,944,501	205,670,776	170,703,835	1,329,150	2,535,904	5,488,342
1971	168,150	258,726,331	254,598,839	210,948,869	1,762,882	3,219,638	4,816,331	116,552	224,836,065	221,320,206	183,077,819	1,449,189	2,775,679	5,908,816
Retail Trade														
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	3,392,899
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
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,120,618	6,746,316
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,148,416	2,410,062	3,652,912	7,194,807
1970	350,773	282,086,692	274,808,037	196,441,737	3,215,208	4,611,954	5,217,027	220,550	231,392,941	225,284,546	160,286,667	2,540,718	3,725,287	6,874,583
1971	366,569	313,959,095	306,048,416	219,382,842	3,592,514	5,188,183	6,486,977	236,006	272,378,467	265,433,423	190,826,558	2,941,284	4,344,980	8,009,830
Wholesale and Retail Trade not Allocable														
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	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
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,951	71,917
1969	619	639,209	619,505	451,647	12,390	12,146	17,180	564	627,140	607,595	444,363	12,035	11,890	18,381
1970	1,714	1,666,294	1,623,825	1,109,087	24,945	37,637	13,300	1,023	1,374,581	1,339,004	898,356	21,480	26,196	32,486
1971	3,945	3,044,084	2,967,787	2,108,514	39,453	60,767	59,543	2,870	2,736,147	2,669,539	1,876,036	33,908	49,232	72,365

Footnote at end of table.

Table 9.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962-1971—Continued

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

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
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
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
1969	428,969	164,290,937	85,124,705	43,634,213	4,065,452	5,341,210	13,014,453	266,549	139,677,860	71,078,884	36,448,897	3,053,821	4,169,198	15,772,302
1970	406,235	177,320,048	92,091,887	48,434,362	4,305,785	5,709,281	12,214,079	248,586	154,284,602	80,155,962	42,899,622	3,237,971	4,555,657	15,081,939
1971	417,736	198,468,720	105,187,629	51,669,927	4,616,644	6,444,457	15,957,404	262,892	179,489,943	95,516,367	47,849,813	3,581,931	5,294,727	18,532,075
SERVICES														
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
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
1969	261,633	60,036,636	57,217,736	32,861,148	3,761,680	2,018,844	1,653,105	143,696	45,923,810	43,884,923	24,958,191	2,446,213	1,480,026	3,334,553
1970	281,218	69,571,428	66,459,515	37,733,747	4,176,363	2,296,475	1,198,703	150,525	50,449,187	48,249,656	26,804,429	2,668,974	1,622,673	3,384,869
1971	287,780	73,595,971	70,265,637	38,534,214	4,313,698	2,508,875	1,471,098	159,689	54,654,265	52,203,928	27,990,554	2,937,199	1,745,080	3,459,700
NATURE OF BUSINESS NOT ALLOCABLE														
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	[1]2,000	875	91,149	84,079	55,181	1,212	2,967	6,494
1969	898	271,576	269,950	225,124	4,014	5,932	2,767	210	246,046	244,474	201,241	3,842	5,770	4,934
1970	4,149	250,519	227,725	134,292	5,169	5,796	[1]10,036	997	152,893	146,330	93,060	1,756	2,410	10,701
1971	21,438	642,737	605,748	347,774	19,596	15,018	[1]34,992	3,803	387,943	363,638	209,339	8,737	6,326	33,709

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and a description of the "Sample Design and Limitations."

Section 10

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*Asterisk denotes textual reference

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