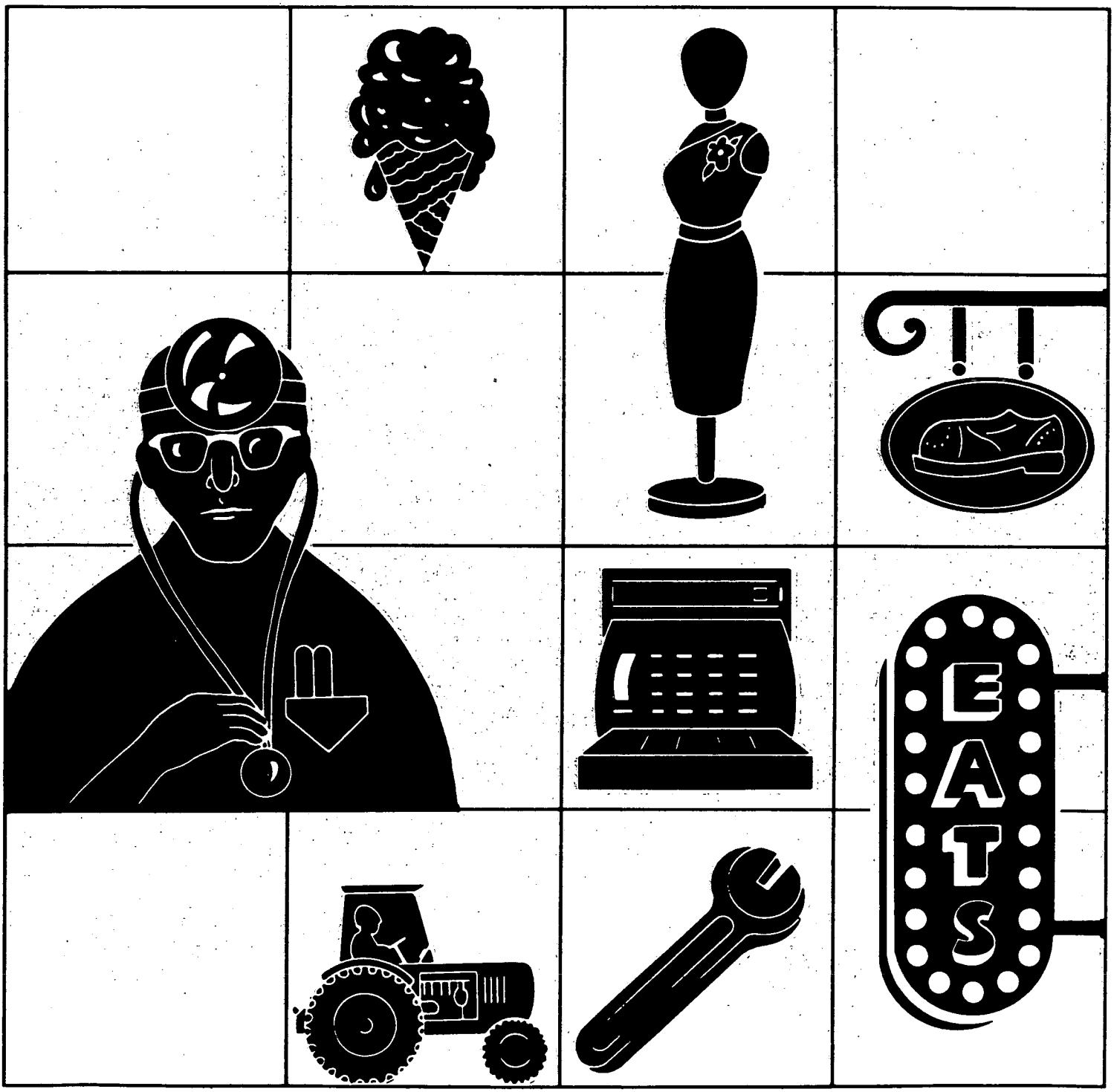
1978

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SOI Bulletin

(quarterly publication; $11.00 annual subscription, $3.50 single issue)

Contents, Vol. 1, No. 1, Summer 1981:

Preliminary Individual Income Tax Return Data, 1979

Preliminary Sole Proprietorship Return Data, 1978

Preliminary Partnership Return Data, 1978

Contents, Vol. 1, No. 2, Fall 1981:

Early Individual Income Tax Return Data, 1980

Data on Tax-exempt Organizations, 1975, 1977-78

Selected Corporate, Proprietorship, and Partnership Data, 1978

Windfall Profit Tax Liability Data, 1980

Published Regular Reports

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International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns, 1976-1979

SOI Bulletin, Winter 1982

Tape Files Available

Individual Tax Model File, 1966-1978

State Tax Model File, 1977-1978

Corporation Source Book, 1965-1976

Other tape files include:

Estate Tax File, 1972, 1976
Private Foundations File, 1974
Employee Plans File, 1977
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1978
Statistics
of Income

Sole Proprietorship Returns

Publication 1131 (2-82)

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Internal Revenue Service
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Assistant Commissioner
(Planning and Research)
Fritz Scheuren
Director, Statistics Division
John DiPaolo,
Chief, Statistics of Income Branch II

This report contains statistics on sole proprietorships principally for Income Year 1978. Included are receipts, cost of sales and operations, deductions, and net income or deficit. Classifications are by industry, State, size of business receipts, size of net income or deficit, businesses with or without net income and size of adjusted gross income of proprietors. Included in the statistics is information on adjusted gross income, selected tax credits, and total income tax paid.

Unpublished Statistics of Income tabulations from sole proprietorship returns for 1978 are available on a reimbursable basis upon request. These tabulations include frequencies and amounts of all items present in the statistical file classified by industry.

In addition, magnetic tape files and special tabulations are prepared on a reimbursable basis. Information about these services may be obtained by writing to the Director, Statistics Division, Internal Revenue Service, Washington, D.C. 20224.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

January 7, 1982

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the annual report Statistics of Income--1978, Sole Proprietorship Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the publication of statistics reasonably available with respect to the operation of the internal revenue laws.

This report presents income and financial data based on samples of business schedules filed by sole proprietors with their individual income tax returns for the 1978 income year. Classification of the data by industry and measures of business size, as well as separate statistics for businesses with net income, are regular features of this report series.

Statistics are also provided on proprietors' income and tax liability. Adjusted gross income, selected tax credits, and total income tax of the proprietor operating the business are classified by industry and by size of adjusted gross income.

With kind regards,

Sincerely,

Roscoe Egger

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Section 1

Introduction and Changes in Law*

The statistics in this report are estimates derived from a stratified probability sample of the 12 million sole proprietorship schedules filed with individual income tax returns for the 1978 income year. The activities reported here encompass virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to part-time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned and drove a cab during his or her spare time to supplement the family income might both be included in the statistics. Similarly, the barber who owned a shop and the barber who was the lessor of one of the chairs in the same shop were each included in the statistics.

This report is divided into six sections. Section 1 provides an introduction and discusses changes in law which affect, in part, the comparability of the statistics from year to year. Section 2 describes the sample and gives some of the limitations of the data. Section 3 consists of the basic tables. Section 4 provides an explanation of the terms used in the basic tables. Sections 5 and 6 consist of background material on the industrial classification system which was employed in the tabulations and on the return forms and instructions from which the statistical data were derived, respectively.

Figure A.--Selected Items for Sole Proprietorships, 1977 and 1978
[All figures are estimates based on samples--number of business figures are in thousands; money amounts are in billions of dollars]

Item	1977	1978	Change, 1977 to 1978	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of businesses	11,346	12,018	672	5.9
Business receipts...	393.9	443.4	49.5	12.6
Business deductions, total.....	342.5	384.3	41.8	12.2
Cost of sales and operations.....	211.9	218.6	6.7	3.2
Depreciation.....	18.3	21.2	2.9	15.9
Payroll.....	36.4	40.6	4.2	11.5
Net income (less deficit).....	51.4	59.0	7.6	14.8
Net income.....	66.6	75.3	8.7	13.1
Deficit.....	15.2	16.3	1.1	7.2

OVERALL SUMMARY

Sole proprietorship businesses increased in number from 11.3 million in 1977 to 12.0 million in 1978. In the same period, business receipts grew from $393 billion to $443 billion and net income (less deficit) increased from $51 billion to $59 billion. Compared with 1977, this was a 6 percent increase in the number of businesses, a 13 percent rise in business receipts, and a 15 percent growth in overall profits (net income (less deficit)). These and other selected items for 1977 and 1978 are highlighted in Figure A.

Wholesale and retail trade, the industrial division which had the largest amount of business receipts, accounted for $179 billion or 40 percent of all sole proprietorship receipts. Within this division, receipts for retail trade industries totaled $136 billion or 76 percent of the total.

The industrial division which had the second largest amount of business receipts was agriculture, forestry, and fishing. These receipts amounted to $88 billion or 20 percent of all proprietorship receipts. Most of this amount, $82 billion, was attributable to farm businesses. In fact, farm businesses comprised 25 percent of all sole proprietorships and farm receipts accounted for 18 percent of all proprietorship receipts.

The third and fourth divisions with the largest receipts were services and construction, respectively. Together, they accounted for $124 billion in business receipts.

There was a $7.6 billion increase in sole proprietorship profits over 1977. Over two-thirds of all businesses reported a net income in 1978. This was the same proportion that reported profits in 1977. The four top-ranking divisions in terms of overall profits were services; wholesale and retail trade; construction; and, finance, insurance and real estate. In the latter division, real estate accounted for more than half of the profits ($4.1 billion), while insurance agents and brokers made up most of the remainder ($2.4 billion). The ratio of net income (less deficit) to business receipts for the ten-year period 1969-1978 remained stable, varying between 13 and 15 percent.

RETURN COVERAGE

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) which included a business or farm schedule (Schedule C or F, respectively) or

*This report was prepared by Raymond Wolfe of the Business and Pension Statistics Section under the direction of Jack Blacksin and James Dumais.

Form 4835 (Farm Rental Income and Expenses). For 1978, a return had to be filed by:

(a) a single person (other than a surviving spouse) under age 65 with gross income of at least $2,950;

(b) a single person (other than a surviving spouse) age 65 or over with gross income of at least $3,700;

(c) a surviving spouse under age 65 with gross income of at least $3,950;

(d) a surviving spouse age 65 or over with gross income of at least $4,700;

(e) a married couple, filing a joint return, with both spouses under age 65 and a combined gross income of at least $4,700;

(f) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $5,450;

(g) a married couple with both spouses age 65 or over and with a combined gross income of at least $6,200;

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had $750 or more "unearned income" (for example, dividends, interest, capital gains), and

(2) sole proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (meaning $400 in trade, business, profession or farm profits).

In addition, some sole proprietors filed returns, even though not otherwise required, because they elected to pay self-employment tax on gross profits, because they were receiving a refund of income taxes previously paid, or because they were claiming an earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1978, the returns were due by April 15, 1979. (See Statistics of Income--1978, Individual Income Tax Returns for additional information on accounting period and filing requirements.)

CHANGES IN LAW

The following law changes affected the comparability of statistics in this report with those for prior years.

Unemployment tax. The FUTA (Federal Unemployment Tax Act) rate for Calendar Year 1978 was increased from 3.2 percent to 3.4 percent on the first $6,000 of wages paid to each employee during the calendar year. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

Social security (FICA) tax. The limit on the amount of wages subject to social security tax was increased from $16,600 for 1977 to $17,700 for 1978. A tax rate of 5.85 percent was applied to wages paid in 1977 and was raised to 6.08 percent for 1978. The employer matched the tax withheld from the employee's wages. In the statistics, as with the FUTA tax, the employer's portion of the FICA tax would generally be included in the "taxes paid" deduction.

Self-employment tax. The limit on the amount of net earnings subject to self-employment tax was increased to $17,700 for 1978. The rate remained at 8.1 percent.

Capital gains deduction. The deduction for long-term capital gains was increased from 50 to 60 percent for transactions occurring after October 31, 1978. The Tax Reform Act of 1976 increased the holding period necessary for a capital asset to qualify as a long-term asset from 9 months in 1977 to 12 months in 1978.

Business energy investment credit. Businesses which acquired or constructed and put into service qualified energy investment property after September 30, 1978 could claim a business energy investment credit. This credit could be claimed in addition to the regular investment credit if the property qualified for both credits. The business energy investment credit was determined separately from the regular investment credit and was limited to the amount of tax liability (except for solar or wind energy property on which the credit was refundable).

Farm proprietors. Several law changes affected farmers. Farmers using the cash method of accounting could have elected to treat disaster payments received in 1978 from a 1977 crop as 1977 income. The inventory accounting requirement for growing crops that was in effect for tax years prior to 1978, was dropped for farmers, nurserymen and florists using the accrual method of accounting. Also, these taxpayers were allowed to change accounting methods without the customary prior approval from the Internal Revenue Service if their principal activity was growing crops.

Section 2

Description of the Sample and Limitations of the Data*

This section describes the sample criteria, selection of returns, the method of estimation, sampling variability of the estimates contained in this report and the methodology needed to compute confidence interval estimates. Also described are some of the limitations of the data.

SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of unaudited Forms 1040, U.S. Individual Income Tax Returns. Amended returns were excluded from the sample since the original return filed by the taxpayer had already been subjected to sampling. Similarly, tentative returns were excluded since the final return would be subjected to sampling.

Individual Income Tax Returns filed during 1979 were stratified by computer into sample classes based on: presence or absence of a Schedule C; state from which filed; size of adjusted gross income (or deficit) or largest specific income item and size of business plus farm gross receipts. The returns were then selected from the sample classes using the ending digits of social security numbers at rates ranging from 0.02 percent to 100 percent, yielding 79,830 returns from an estimated population of 11,193,000 returns.

Figure B shows the strata limits used in stratifying the sample and summarizes the population and sample counts. There were approximately 2.7 million returns with Schedule F only and 8.6 million returns with Schedule C. Of the latter returns, an estimated 500,000 returns also incuded Schedule F (from unpublished data).

The states were divided into five groups based on the population of Forms 1040 and 1040A. Returns were selected from each state according to the assigned group's sampling rates. The sample was designed to select a minimum of 1,600 Forms 1040 and 1040A for each state. In addition, within each State Group the sample was allocated among sample strata to reduce variance. A return fell into a particular sample class when the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit within the boundaries of that sample class.

The specific income and loss items used for stratification were: salaries and wages, interest income, dividend income, business profit or loss, farm profit or loss, supplemental income or loss, net capital gain or loss, and other income or loss. When the absolute magnitude of the largest income (or loss) item exceeded the amount of adjusted gross income (or deficit), that item and the size of business plus farm receipts were used as the stratifiers. For example, interest income and farm receipts would be used as the stratifiers for a return with adjusted gross income (or deficit) of $45,000, interest income (largest specific income item) of $100,000 and farm receipts of $18,000.

The sample selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. Follow-up was required to reconcile discrepancies between the actual number of returns selected and the expected number. In addition, special procedures were used to ensure that all returns designated for the sample were located and included in the sample.

METHOD OF ESTIMATION

Sampling weights were computed for each sampling class within each Internal Revenue district and were rounded to two decimal places. There is at least one Internal Revenue district per state. Larger states are divided into multiple districts. The weights were obtained by dividing the number of returns filed in a sampling class by the number of sample returns in that class. These sampling weights were converted to "integer weighting factors" before they were used in producing any estimates. For example, if a sampling weight of 44.24 was computed for a sample stratum, 24 percent of the records included in that stratum would be systematically assigned an integer weighting factor of 45, and 76 percent would receive a factor of 44.

SAMPLING VARIABILITY

The particular sample used in this study is one of a number of possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the sampling error among the estimates from the possible samples. The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Coefficient of variation estimates contained in this report were computed using the sum-of-squares method. Coefficients of variation are shown for selected frequency and amount estimates, and appear in table 1 of this report. Figure C shows the estimated number of returns for selected upper limit coefficients of variation. These coefficients apply to frequencies only and are meant as a general guide for use when coefficients of variation are not shown.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. The needed standard deviation (error) of the estimate SE(X), is the product of the estimate, X, and its coefficient of variation, (CV(X)). For example, for dairy farms, the amount estimate for business receipts is $9,005.8 million and

*The sample was designed and monitored by Raymond Shadid of the SOI Sampling Section under the direction of Peter Clarke and Raymond Sansing.

Figure B.--Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1978

Description of sample strata limits		All returns		Business and farm[1]	
		Population	Sample	Population	Sample
		(1)	(2)	(3)	(4)
Grand total		90,067,233	157,792	11,219,193	79,830
Nonbusiness and farm (Schedule F only), total		81,506,595	85,955	2,658,555	7,993
Form 1040A returns with adjusted gross income under $10,000		26,226,592	5,205	-	-
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax		57	57	4	4
Larger of adjusted gross income or largest specific income item	Farm gross receipts				
Under $10,000	Under $20,000	12,245,147	5,135	644,689	322
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	12,925,865	7,383	517,690	355
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	10,291,835	7,712	487,747	438
$20,000 under $30,000 Under $20,000	Under $250,000 $100,000 under $250,000	12,626,972	10,584	598,172	593
$30,000 under $50,000 Under $30,000	Under $500,000 $250,000 under $500,000	5,743,403	10,252	285,718	574
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	1,154,544	10,953	90,642	1,026
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	233,424	8,708	24,104	992
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	51,303	12,513	8,387	2,287
$500,000 and over Under $500,000	Any amount $5,000,000 and over	7,453	7,453	1,402	1,402
Business (Schedules C and F, or C only), total		8,560,638	71,837	8,560,638	71,837
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax		43	43	43	43
Larger of adjusted gross income or largest specific income item	Business plus farm gross receipts				
Under $10,000	Under $20,000	1,876,539	6,023	1,876,539	6,023
$10,000 under $15,000 Under $10,000	Under $50,000 $20,000 under $50,000	1,525,415	6,004	1,525,415	6,004
$15,000 under $20,000 Under $15,000	Under $100,000 $50,000 under $100,000	1,451,715	7,642	1,451,715	7,642
$20,000 under $30,000 Under $20,000	Under $250,000 $100,000 under $250,000	1,916,549	10,999	1,916,549	10,999
$30,000 under $50,000 Under $30,000	Under $500,000 $250,000 under $500,000	1,183,319	10,957	1,183,319	10,957
$50,000 under $100,000 Under $50,000	Under $750,000 $500,000 under $750,000	456,863	8,572	456,863	8,572
$100,000 under $200,000 Under $100,000	Under $1,000,000 $750,000 under $1,000,000	103,234	8,871	103,234	8,871
$200,000 under $500,000 Under $200,000	Under $5,000,000 $1,000,000 under $5,000,000	41,345	7,110	41,345	7,110
$500,000 and over Under $500,000	Any amount $5,000,000 and over	5,616	5,616	5,616	5,616

[1] The population of farm returns was estimated by applying appropriate weights to counts of returns in the sample which have farm data.

Figure C.--Estimated Number of Returns for Selected Upper Limit Coefficients of Variation, 1978

Coefficients of variation (Percent)	Sole Proprietorships	
	Agricultural industries	Other industries
(1)	(2)	(3)
50.00	15,300	3,900
30.00	42,600	10,700
20.00	95,800	24,200
10.00	383,100	96,700
5.00	1,532,400	386,900
2.00	9,577,500	2,418,300

NOTE: Upper limit coefficients of variation (CV) can be computed for numbers of returns not listed by interpolating. For example, for agricultural industries, the upper limit CV for 69,200 returns is 25.00% using linear interpolation. (Use column (3) for estimated numbers of returns for sole proprietorships not classified by industry (e.g., All returns, total).)

the associated coefficient of variation is 10.4%. The standard error of the estimate is

$$SE(X) = X \cdot CV(X)/100$$

$$= \$9{,}005.8 \text{ million} \cdot 10.4/100$$

$$= \$936.6 \text{ million}$$

The value obtained for SE(X) is subtracted from and added to the estimate X to construct a 68 percent confidence interval estimate. The interval computed is

$$X - SE(X) \leq Y \leq X + SE(X)$$

with 68 percent confidence where Y is the population value estimated by X. For dairy farms, the interval estimate is from $8,069.2 million to $9,942.4 million. A conclusion that the average estimate of business receipts for dairy farms lies within an interval computed in this manner would be correct for approximately two-thirds of all possible similarly selected samples. To obtain the interval estimate with 95 percent confidence, multiply the SE(X) value by two.

In this report estimates of frequencies and money amounts considered unreliable due to the small sample size on which they were based, are noted by an asterisk (*) to the left of the data item. Double asterisks in place of an estimate indicate that the information is being suppressed in order to avoid disclosure of information for any specific taxpayer. A dash (-) in place of a frequency estimate indicates that no sample return had that characteristic. Also, a dash in place of a coefficient of variation for which there is an estimate indicates that all returns contributing to the estimate were selected at the 100 percent rate or that the coefficient of variation was based on an estimate considered unreliable. Estimates with large coefficients of variation should be used with caution.

SOLE PROPRIETORSHIP IDENTIFICATION

The identification of a sole proprietorship from tax returns was not always precise. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and, conversely, sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of the errors were identifiable. This resulted in the incorrect inclusion of a small amount of non-sole proprietorship activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer-reporting errors particularly affected the industry "Direct selling establishments" which included door-to-door selling and the selling of merchandise at parties in private homes.

In general, the sole proprietorship reporting unit was based on ownership of the "business" or "firm." Typically, taxpayers filed separatre Schedules C (or F) if they were engaged in more than one business. (If the taxpayer owned more than one business in the same line of activity a single Schedule C or F was sometimes filed, depending on how the proprietor kept his or her books of account). Thus, an individual who owned both a bowling alley and a restaurant usually filed a separate Schedule C for each. Figure D illustrates the extent of this multiple schedule filing. For example, for Retail trade, there were 1,908,305 businesses reported on 1,845,658 returns. Thus the number of returns with multiple Retail trade businesses was 62,647 (1,908,305 less 1,845,658). Not ascertainable from Figure D is the number of returns with Retail trade businesses which also had businesses in different industrial divisions.

Excluded from the statistics were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved on that category of return. For 1974, the most recent prior year for which these data were published, 33 thousand fiduciary income tax returns with sole proprietorship activity showed a gross profit (business receipts less cost of sales and operations) of $0.6 billion. See Statistics of Income--1974, Fiduciary Income Tax Returns.

Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics.

Figure D.--Number of Returns and Number of Businesses by Industrial Division, 1978

	Number of--	
	Businesses	Returns
All industrial divisions...	12,017,953	*10,839,247
Agriculture, forestry, and fishing.....	3,386,965	3,292,850
Mining.....	82,360	76,913
Construction.....	1,068,560	1,064,868
Manufacturing.....	240,863	238,145
Transportation, communication, electric, gas, and sanitary services.....	413,197	411,096
Wholesale trade.....	325,299	322,160
Retail trade.....	1,908,305	1,845,658
Wholesale and retail trade not allocable.....	100,744	99,920
Finance, insurance, and real estate.....	983,633	952,797
Services.....	3,472,508	3,345,506
Nature of business not allocable	35,519	34,894

*Detail exceeds total due to returns reporting multiple businesses.

In table 1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share " arrangement. In this arrangement, one person supplied the land and perhaps some operating capital, and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported a share of the receipts from the sale of the crop and, if such was the arrangement, a share of the expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return. The inclusion of data from Forms 4835 in these statistics result in a complete picture of total farm activity. However, some double counting of number of farms may have resulted due to inclusion of this data.

INDUSTRIAL CLASSIFICATION

Every business return or schedule in the sample was assigned to a single industry class, even though there may have been business activity from several different sources. The industry groups used were based on the Standard Industrial Classification Manual (SIC), authorized by the Statistical Policy Office of Information and Regulatory Affairs, in the Office of Management and Budget.

Returns and schedules in the sample were examined during statistical processing, and each was assigned a code classifying it by industry. The information considered was the description of the business activity and principal product or service provided by the taxpayer, the sources of the taxpayer's income, and the nature of the reported expenses. In addition, information from the Standard Industrial Classficiation Manual was considered when necessary.

The SIC industry groups were sometimes consolidated or modified because the information available from tax returns for determining business activity was limited or because not every industry was well represented in the statistical sample. Some industries are typically better represented by one legal entity than another; sole proprietorships and partnerships, for example, are more heavily involved than corporations in the trade and service industries. In contrast, the manufacturing industries are more heavily represented by the corporate entity. Most industry groups used in this report are equivalent to the two, three, or four-digit industry levels in the SIC system. However, a few groups represent a more detailed classification than the four-digit level of the SIC (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). Section 5 of this report provides a comparison of the SIC groupings and the Statistics of Income industries.

The 1972 Edition of the Standard Industrial Classification Manual, described "an establishment (as) an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed. An establishment is not necessarily identical with the enterprise or company which may consist of one or more establishments." Often the "business" unit coincided with the "establishment," especially in the case of smaller-size businesses. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors, each of whom filed a Schedule C (or F) covering that portion of the year that they owned the business. Other exceptions are best illustrated by the barber shop which was two different "businesses," (i.e., two barbers) in a single "establishment," and the taxicab driver who has a "business," but no "establishment" or fixed place of business. Among Government agencies using the "establishment" reporting unit concept are the Bureau of the Census and the Bureau of Labor Statistics (BLS). For 1977, the most recent year for which data are available, Census reported a total of 3,749,131 sole proprietorship businesses in the manufacturing, mining and quarrying, construction, distributive trade and selected service industries. In the BLS Employment and Earnings report for 1978, establishments operated by self-employed individuals numbered 7,912,000.

OTHER DATA LIMITATIONS

Various techniques were used to control and improve the quality of the data during the processing stages. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency in statistical definitions. The quality of editing in the service centers where returns were filed was controlled by means of a continuous subsampling verification system. Under this system, documents were reviewed, and all errors found in the review were corrected. In addition, the Statistics Division in the National Office independently reprocessed a small subsample of the returns to evaluate the quality of editing after verification and to determine the degree of adherence to processing instructions. Results showed that approximately 99 percent of the codes and money amounts were entered correctly during service center processing. No discernible pattern was found in the errors which were uncovered. Transcription of the data was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship among return items were maintained.* Finally, prior to publication, all tabulations were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series and statistical techniques used in data processing.

*Computer processing of the data was coordinated by Thomas B. Travis, Jr. of the Systems Section under the direction of Barry Schorr, Chief.

Section 3

Basic Tables

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Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry

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

Industry	Businesses with and without net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	**12,017,953**	**443,354,851**	**21,206,674**	**9,364,245**	**10,869,976**	**40,576,849**	**59,027,286**	**0.5**	**0.7**	**1.6**	**1.2**	**2.3**	**1.2**	**1.1**
All nonfarm industries	**8,908,289**	**361,630,253**	**10,998,979**	**6,969,754**	**4,997,828**	**36,605,195**	**53,481,341**	**0.1**	**0.7**	**1.1**	**1.2**	**1.6**	**1.3**	**0.8**
Agriculture, forestry, and fishing	**3,386,965**	**87,514,766**	**10,704,957**	**2,522,440**	**6,007,865**	**4,926,572**	**6,646,711**	**1.9**	**2.6**	**3.0**	**3.3**	**3.9**	**4.5**	**7.3**
Farms, total	3,109,664	81,724,599	10,207,695	2,394,490	5,872,148	3,971,654	5,545,945	2.0	2.8	3.2	3.4	4.0	5.1	8.6
Field crop	1,431,636	35,366,546	5,252,656	1,378,363	2,920,192	1,678,274	4,733,804	3.1	4.1	4.7	5.1	6.4	7.6	7.5
Vegetable and melon	30,166	1,616,292	137,408	42,486	110,537	346,234	31,041	19.0	28.3	22.3	24.0	39.3	30.0	105.2
Fruit and tree nut	90,635	2,330,274	266,688	93,835	154,946	379,349	209,694	12.4	17.9	17.3	13.8	12.4	18.2	40.8
Horticultural specialty	15,887	321,139	34,040	10,622	8,647	67,171	—640	20.6	30.3	35.9	33.3	28.8	30.6	78.6
Beef cattle feedlots	7,376	823,614	9,485	3,988	22,127	6,351	—27,629	38.3	17.2	20.7	52.1	22.8	17.6	44.6
Beef cattle, except feedlots	671,812	17,772,094	1,685,025	396,176	1,219,403	545,845	—358,592	4.4	5.5	5.4	5.9	6.5	7.5	49.3
Hogs, sheep, and goats	247,565	6,958,052	786,678	106,110	392,642	142,581	534,126	7.8	10.9	11.0	10.7	16.0	14.7	28.4
Dairy farms	165,628	9,005,800	1,178,036	183,594	596,956	499,726	978,743	9.5	10.4	11.7	11.2	14.8	14.3	15.4
Poultry and eggs	58,172	2,195,126	255,938	25,144	126,891	118,823	60,007	15.7	19.8	25.3	18.8	24.7	19.6	105.1
General livestock, except animal specialty	97,157	3,732,485	231,120	59,318	160,162	81,557	—37,952	11.2	10.8	13.7	25.9	14.2	16.4	187.2
Animal specialty	90,853	530,643	147,490	21,032	53,253	47,312	—411,443	9.8	19.4	15.7	23.3	17.2	27.5	17.4
Farms not allocable	202,777	1,072,532	223,132	73,821	106,389	58,431	—165,214	8.3	21.2	16.9	15.6	13.7	18.6	48.4
Farms, operators only, total	2,666,309	77,342,536	9,853,342	1,964,520	5,702,952	3,932,625	3,623,286	2.2	2.9	3.3	3.7	4.1	5.1	12.5
Field crop	1,075,028	31,721,878	4,974,567	1,014,278	2,779,920	1,645,624	3,065,359	3.6	4.5	4.9	6.1	6.6	7.8	10.6
Vegetable and melon	28,610	1,589,974	136,318	40,444	109,502	345,652	12,904	19.9	28.8	22.4	25.1	39.6	30.1	246.4
Fruit and tree nut	85,496	2,293,270	264,229	92,726	152,301	378,969	193,193	12.5	18.1	17.4	14.0	12.5	18.2	43.7
Horticultural specialty	15,887	321,139	34,040	10,622	8,647	67,171	—640	20.6	30.3	35.9	33.3	28.8	30.6	78.6
Beef cattle feedlots	7,364	813,315	9,485	3,988	22,127	6,351	—25,811	38.3	17.4	20.7	52.1	22.8	17.6	47.4
Beef cattle, except feedlots	649,247	17,481,371	1,663,805	370,577	1,212,284	543,106	—439,573	4.5	5.6	5.4	5.8	6.6	7.5	39.5
Hogs, sheep, and goats	247,343	6,941,757	785,310	104,188	392,642	142,512	531,141	7.8	10.9	11.0	10.8	16.0	14.7	28.6
Dairy farms	165,209	9,001,797	1,175,499	183,588	596,559	499,689	978,694	9.5	10.4	11.7	11.2	14.8	14.3	15.4
Poultry and eggs	58,102	2,193,955	255,928	25,135	126,671	118,603	60,057	15.7	19.8	25.3	18.8	24.7	19.7	105.0
General livestock, except animal specialty	97,006	3,732,407	231,120	59,019	160,162	81,557	—37,420	11.2	10.8	13.7	26.1	14.2	16.4	189.8
Animal specialty	90,518	529,790	146,116	21,031	53,011	47,239	—410,086	9.9	19.4	15.8	23.3	17.2	27.5	17.4
Farms not allocable	146,499	721,884	176,925	38,923	89,125	56,151	—304,532	9.4	30.0	20.2	14.7	15.0	19.3	22.3
Farms, landlords only, total	443,355	4,382,063	354,354	429,971	169,195	39,030	1,922,659	6.0	7.6	11.1	8.5	18.3	16.7	8.0
Field crop	356,608	3,644,668	278,089	364,086	140,273	32,650	1,668,445	6.8	8.6	13.1	9.4	21.5	19.3	8.7
Vegetable and melon	1,556	26,318	1,090	2,042	*1,035	*582	18,137	37.0	40.4	39.9	44.0	—	—	41.3
Fruit and tree nut	5,139	37,004	2,459	1,109	*2,645	*380	16,501	64.5	52.5	48.8	56.5	—	—	83.9
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots	*12	*10,299	—	—	—	—	*—1,818	—	—	—	—	—	—	—
Beef cattle, except feedlots	22,565	290,724	21,220	25,599	7,119	2,739	80,981	26.8	31.3	40.7	34.5	39.0	46.3	41.7
Hogs, sheep, and goats	*222	*16,296	*1,368	*1,922	*[2]	*69	*2,985	—	—	—	—	—	—	—
Dairy farms	419	4,004	2,537	*6	*397	*37	49	56.1	68.0	73.8	—	—	—	72.3
Poultry and eggs	*70	*1,170	*10	*9	*220	*219	*—50	—	—	—	—	—	—	—
General livestock, except animal specialty	*151	*79	—	*300	—	—	*—532	—	—	—	—	—	—	—
Animal specialty	*335	*854	*1,373	*1	*242	*73	*—1,357	—	—	—	—	—	—	—
Farms not allocable	56,278	350,648	46,207	34,897	17,264	2,280	139,318	17.2	20.1	26.3	28.6	33.4	43.0	30.2
Agricultural services	193,923	4,377,978	331,456	101,656	95,641	772,320	749,100	4.3	6.5	8.2	9.2	10.7	10.6	10.1
Veterinary services	16,124	1,001,861	46,132	27,295	28,648	166,014	311,290	12.6	13.0	17.8	18.1	23.9	19.2	12.9
Livestock breeding	14,709	50,616	18,538	602	5,361	4,456	—67,541	16.7	27.7	23.0	25.3	57.7	52.4	21.8
Animal services, except livestock breeding and veterinary	47,998	549,824	55,863	12,905	13,324	89,357	—49,759	8.0	15.7	16.5	20.0	27.2	28.3	55.7
Landscape and horticultural services	86,726	1,832,385	131,695	37,695	26,908	347,277	399,141	6.4	10.6	12.8	13.7	14.5	16.3	10.4
Other agricultural services	28,366	943,291	79,228	23,160	21,399	165,216	155,969	13.9	14.4	21.4	23.8	21.5	26.0	24.6
Forestry	16,869	250,904	33,322	10,615	13,703	47,033	33,463	24.0	25.9	37.1	33.1	38.6	35.0	42.0
Fishing, hunting, and trapping	66,509	1,161,286	132,483	15,678	26,373	135,565	318,202	7.0	10.8	10.8	15.1	19.1	22.3	12.2
Mining	**82,360**	**4,744,164**	**340,580**	**170,221**	**156,325**	**311,092**	**—189,912**	**4.3**	**4.3**	**5.2**	**5.2**	**7.2**	**10.8**	**28.2**
Metal mining	3,497	22,343	2,859	599	526	4,600	—42,096	18.0	23.4	28.8	28.4	34.7	45.1	19.6
Coal mining	5,733	517,911	47,319	18,221	17,767	79,284	—126,228	14.5	14.7	18.9	25.8	14.1	21.7	14.0
Oil and gas extraction	68,545	3,907,458	265,772	143,450	134,548	184,351	—31,756	4.7	4.6	5.2	5.0	8.2	14.0	150.0
Nonmetallic minerals, except fuels	4,585	296,452	24,630	7,950	3,484	42,856	10,168	22.5	21.6	24.0	29.8	25.3	29.8	145.9

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction	**1,068,560**	**51,272,856**	**1,507,139**	**893,514**	**688,325**	**8,541,255**	**8,104,290**	**1.7**	**2.1**	**3.3**	**3.2**	**4.0**	**3.3**	**2.2**
General building contractors and operative builders	205,875	20,280,723	322,968	265,714	301,852	2,993,797	1,925,298	3.6	3.7	5.5	5.7	5.9	6.2	4.7
General building contractors	199,141	19,221,178	306,998	254,966	270,680	2,871,369	1,850,125	3.7	3.8	5.6	5.9	6.2	6.4	4.7
Operative builders	6,734	1,059,545	15,970	10,748	31,173	122,429	75,173	20.1	15.8	23.8	17.0	16.9	26.6	28.8
Heavy construction contractors	27,272	2,101,649	197,677	54,863	53,851	356,856	249,056	9.8	9.9	12.2	12.3	13.6	12.3	14.6
Highway and street construction	6,146	833,265	52,742	21,875	14,740	139,817	68,142	20.5	16.4	19.6	18.9	21.7	17.5	26.5
Heavy construction, except highway	21,126	1,268,384	144,936	32,988	39,111	217,039	180,914	11.2	12.3	15.0	16.1	16.8	16.9	17.5
Special trade contractors	779,253	27,089,543	931,983	542,929	288,786	4,866,011	5,610,210	2.0	2.8	4.2	4.3	6.4	4.1	2.6
Plumbing, heating, and air conditioning	77,419	4,791,585	118,807	106,733	37,808	740,411	736,994	6.4	7.4	8.9	10.5	12.6	10.1	7.8
Painting, paper hanging, and decorating	128,383	2,703,121	55,978	41,490	23,848	563,354	746,487	5.5	7.9	9.9	13.1	23.4	13.1	7.0
Electrical work	66,322	2,701,996	57,612	57,361	15,272	461,497	504,128	6.9	9.2	10.6	11.3	14.7	12.7	9.4
Masonry, stonework, tile setting, and plastering	89,311	3,856,678	93,797	79,386	26,199	898,315	804,442	6.2	7.3	9.7	10.7	15.1	9.0	7.1
Carpentering and flooring	235,398	4,210,073	108,768	57,503	35,306	622,022	1,257,524	4.0	6.7	7.6	14.6	12.4	12.9	5.3
Roofing and sheet metal work	34,303	1,792,152	37,260	42,038	12,268	370,488	357,590	10.0	12.1	14.9	18.9	25.5	16.8	10.8
Concrete work	22,345	1,661,142	67,396	36,058	15,523	337,410	241,825	12.2	12.4	17.9	15.0	21.1	14.2	12.8
Water well drilling	6,695	521,828	47,040	10,005	18,517	57,491	68,058	20.7	23.9	31.8	26.4	51.8	25.7	25.5
Miscellaneous special trade contractors	119,077	4,850,968	345,326	112,357	104,044	815,024	893,163	5.3	6.8	8.3	9.0	11.0	10.1	7.2
Contractors not allocable	56,160	1,800,941	54,509	30,008	23,836	324,591	319,726	8.0	11.6	16.5	16.3	18.8	16.4	11.3
Manufacturing	**240,863**	**11,836,156**	**589,102**	**287,954**	**169,917**	**2,265,904**	**1,489,852**	**3.7**	**4.4**	**5.8**	**6.2**	**7.0**	**6.3**	**5.7**
Food and kindred products	2,870	563,628	11,242	6,927	4,572	48,200	17,007	30.5	14.5	21.3	32.1	17.5	20.4	43.5
Textile mill products	3,176	188,593	4,001	5,096	*1,348	37,564	24,699	28.1	32.6	42.8	37.6	—	36.5	37.5
Apparel and other textile products	9,734	661,781	14,557	33,377	3,705	305,517	90,037	17.5	19.0	24.0	24.5	32.6	23.3	21.5
Lumber and wood products, except furniture	58,431	3,279,367	239,890	76,877	60,817	592,172	368,353	8.4	8.7	11.5	11.8	12.2	12.0	10.7
Furniture and fixtures	8,917	568,723	13,446	14,924	5,663	104,516	54,674	20.5	24.2	24.7	31.9	29.8	32.9	33.7
Printing, publishing, and allied industries	47,278	1,701,908	97,901	41,544	26,169	293,981	222,948	8.0	11.0	10.4	14.8	16.7	16.1	15.9
Chemicals and allied products	1,430	101,883	4,269	1,977	*1,255	*11,993	5,461	44.4	46.8	55.1	56.6	—	—	85.0
Leather and leather products	1,693	72,421	*968	*1,558	*458	*15,721	11,861	41.5	50.7	—	—	—	—	65.6
Stone, clay, and glass products	16,310	657,962	38,444	22,360	10,521	106,978	66,999	13.7	20.6	23.0	27.6	31.0	24.8	28.1
Primary metal industries	1,694	75,532	3,681	*1,514	3,398	19,509	6,957	40.9	33.9	39.5	—	42.1	39.6	58.3
Fabricated metal products	11,290	516,967	15,542	11,934	5,456	106,813	70,918	17.5	19.3	20.1	27.1	35.7	28.8	26.7
Machinery, except electrical	27,414	1,520,059	74,162	33,600	22,325	344,091	309,093	10.6	12.9	14.1	15.5	17.3	16.1	12.7
Electrical and electronic equipment	4,162	181,159	9,724	2,864	3,494	35,540	28,598	22.9	31.5	30.9	59.1	60.1	42.5	30.6
Transportation equipment	4,789	248,912	6,674	4,354	4,163	27,271	21,911	25.3	26.0	29.7	33.4	62.1	34.4	55.1
Other manufacturing industries	39,228	1,447,915	51,574	28,627	16,051	213,697	181,180	8.9	13.0	15.6	16.9	25.1	17.7	17.3
Manufacturing not allocable	2,447	49,347	3,027	420	*521	*2,342	9,155	35.5	28.9	44.1	38.7	—	—	54.7
Transportation, communication, electric, gas, and sanitary services	**413,197**	**14,784,631**	**1,418,098**	**496,217**	**367,382**	**1,695,041**	**1,821,424**	**2.8**	**3.6**	**4.5**	**5.6**	**5.1**	**7.0**	**5.1**
Local and interurban passenger transit	60,711	758,531	58,629	13,013	16,338	63,115	199,739	8.0	11.8	15.4	19.5	21.8	35.3	11.7
Taxicabs	43,795	486,772	31,341	9,714	7,376	26,646	129,364	9.7	13.0	16.5	24.6	31.2	47.5	15.2
Other passenger transportation	16,916	271,759	27,288	3,300	8,962	36,469	70,375	14.0	23.3	27.1	25.8	30.4	50.2	17.7
Trucking and warehousing	289,155	11,808,048	1,213,337	419,470	309,775	1,315,245	1,405,960	3.4	4.1	5.1	5.2	5.7	7.7	5.8
Trucking, local and long distance	288,319	11,722,085	1,207,804	416,956	305,615	1,302,247	1,391,525	3.4	4.2	5.1	5.2	5.8	7.8	5.9
Public warehousing and trucking terminals	836	85,963	5,533	2,513	4,160	12,998	14,434	29.4	28.9	25.9	36.7	29.4	47.3	44.0
Water transportation	7,607	298,218	22,510	5,675	13,798	58,252	28,646	20.0	24.5	21.7	34.5	29.2	46.1	68.5
Air transportation	9,043	189,339	14,803	3,293	3,394	51,236	22,585	17.2	41.7	17.9	44.5	20.2	73.8	51.0
Transportation services	19,054	1,185,607	35,933	40,330	8,116	107,839	97,517	12.0	12.8	21.5	40.4	23.6	21.1	22.6
Passenger transportation arrangement	11,882	636,687	8,772	5,918	2,873	46,723	38,812	14.8	17.7	28.3	33.0	42.1	23.4	35.7
Freight transportation arrangement	2,008	252,955	8,982	17,255	2,628	42,114	28,563	33.5	27.1	29.4	67.0	39.9	42.9	41.0
Other transportation services	5,164	295,965	18,179	17,157	2,615	19,003	30,142	25.0	25.8	37.6	66.3	40.4	44.4	41.4
Communication	7,523	153,250	29,795	3,339	3,591	32,730	—7,654	18.3	25.1	17.6	21.2	34.1	38.8	184.2
Electric, gas, and water services	1,719	31,029	1,780	1,194	862	*385	137	43.7	8.8	30.4	20.8	53.4	—	50.1
Sanitary services	18,385	360,608	41,311	9,903	11,510	66,239	74,494	12.9	18.0	18.9	26.9	25.1	28.3	21.3

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade	**2,334,348**	**179,166,569**	**2,499,990**	**3,100,025**	**1,453,951**	**11,954,428**	**10,744,505**	**1.0**	**1.2**	**1.9**	**2.0**	**2.4**	**1.9**	**2.0**
Wholesale trade	325,299	39,132,276	460,931	384,614	256,821	1,394,016	3,155,703	2.9	2.4	4.6	6.2	5.1	4.9	3.6
Motor vehicles and automotive equipment	15,958	2,690,534	18,929	25,074	16,142	142,562	135,575	12.0	10.3	17.3	16.2	20.7	17.6	17.3
Lumber and construction materials	5,589	966,142	16,755	9,261	7,752	63,006	78,085	19.1	16.2	26.9	34.8	24.8	25.2	20.0
Electrical goods	9,439	676,158	8,854	7,587	6,254	40,381	112,578	16.5	16.7	26.5	21.6	40.8	29.9	19.9
Hardware, plumbing, and heating equipment	11,206	760,468	11,104	7,828	5,175	26,883	119,093	15.8	15.8	21.2	23.5	27.0	23.0	19.4
Farm machinery and equipment	6,998	1,892,851	21,961	25,499	19,424	97,645	100,073	16.1	10.7	13.9	17.9	14.2	14.5	16.4
Other machinery, equipment, and supplies	29,627	2,436,685	45,609	21,249	18,394	138,614	327,052	10.3	11.3	23.4	17.0	17.8	21.3	12.3
Other durable goods	50,741	3,385,606	52,966	27,024	26,082	147,066	445,248	7.4	7.5	13.4	17.5	16.5	14.6	9.8
Drugs, chemicals, and allied products	11,987	583,868	9,573	4,092	4,596	31,324	111,338	15.5	16.7	25.8	30.1	32.8	31.9	20.3
Apparel, piece goods, and notions	15,578	832,961	16,998	5,024	3,991	28,427	204,846	14.2	16.2	29.3	31.9	30.4	40.4	14.9
Groceries and related products	32,284	6,381,972	58,562	36,663	29,787	215,597	314,785	8.9	6.7	11.4	13.5	12.6	10.5	10.4
Farm-product raw materials	14,945	7,169,413	31,804	11,377	34,348	61,943	120,699	14.7	4.8	9.4	13.0	18.8	11.9	15.0
Alcoholic beverages	1,300	624,539	5,259	9,924	2,395	34,680	26,460	31.3	20.8	20.3	43.5	35.6	22.8	26.9
Other nondurable goods	70,447	9,248,020	137,774	183,119	75,042	337,357	537,661	6.1	5.2	8.4	11.3	9.5	10.6	8.6
Wholesalers not allocable	49,200	1,483,059	24,785	10,891	7,441	28,530	522,210	7.9	9.3	14.2	18.9	18.2	25.1	9.1
Retail trade	1,908,305	135,826,877	1,960,139	2,655,974	1,161,899	10,316,484	7,120,434	1.1	1.4	2.2	2.2	2.7	2.1	2.6
Building materials, paint, hardware, garden supply, and mobile home dealers	67,422	6,572,116	129,195	133,231	93,587	534,763	436,416	6.3	6.4	10.4	9.7	10.2	10.2	11.1
Lumber and other building materials dealer	11,591	1,784,710	33,893	34,246	22,552	153,437	100,252	15.0	11.7	18.8	16.1	25.1	15.9	20.4
Paint, glass, and wallpaper stores	8,475	572,635	13,031	15,047	6,490	80,960	31,796	18.8	24.8	28.8	28.8	37.2	34.9	49.8
Hardware stores	20,696	2,319,463	42,163	45,171	30,727	153,116	207,211	11.0	10.9	23.1	15.3	14.9	13.7	15.4
Retail nurseries and garden supply stores	22,718	1,162,169	32,407	29,951	18,670	126,671	55,557	11.5	16.4	14.8	27.3	25.6	26.4	41.7
Mobile home dealers	3,942	733,139	7,701	8,817	15,148	20,579	41,600	23.7	14.6	37.8	20.4	19.7	18.1	25.4
General merchandise stores	35,847	3,205,547	34,520	52,870	35,703	180,265	89,878	9.3	9.6	11.8	12.8	16.1	12.0	28.5
Variety stores	11,122	691,124	9,085	15,756	11,623	58,306	13,493	18.0	18.0	23.7	22.8	30.9	20.6	117.8
Other general merchandise stores	24,725	2,514,422	25,435	37,114	24,079	121,959	76,385	10.8	11.2	13.5	15.4	18.6	14.8	26.3
Food stores	195,173	26,889,800	290,818	394,699	147,777	1,537,718	1,078,713	4.1	3.5	4.6	4.7	6.4	4.8	6.3
Grocery stores	126,531	21,901,609	201,706	309,985	115,742	1,097,655	762,104	4.6	3.9	4.8	5.3	6.4	4.8	7.1
Meat and fish markets, including freezer provisioners	15,420	1,602,146	24,044	20,808	10,615	87,350	50,944	14.1	14.4	19.8	22.3	34.1	19.8	42.0
Fruit stores and vegetable markets	15,660	785,034	13,379	9,014	4,027	41,902	63,279	25.2	18.8	25.4	23.5	36.5	25.6	22.4
Candy, nut, and confectionery stores	6,717	355,248	6,036	6,810	1,298	22,104	36,612	20.5	21.5	28.3	25.9	36.8	27.5	32.6
Dairy products stores	10,321	909,968	15,684	13,983	6,623	59,176	45,277	17.7	20.2	28.0	24.0	43.3	30.2	33.9
Retail bakeries	10,842	847,184	24,677	26,192	7,552	206,381	88,572	16.0	18.0	20.6	21.7	40.2	20.7	24.1
Miscellaneous food stores	9,682	488,612	5,292	7,906	1,920	23,149	31,925	17.6	23.9	31.2	31.1	43.5	29.9	45.9
Automotive dealers and service stations	217,128	45,400,763	336,815	630,297	261,457	2,496,034	1,630,029	3.2	2.8	5.3	5.0	5.5	4.1	4.7
Motor vehicle dealers - new car dealers (franchised)	6,381	4,041,265	17,151	25,686	46,217	181,107	84,742	15.1	6.9	11.4	8.8	9.4	9.1	13.7
Motor vehicle dealers - used cars only	44,243	6,167,172	27,077	51,767	58,994	163,456	172,102	8.0	8.1	12.9	12.3	13.3	13.6	15.4
Auto and home supply stores	21,585	3,016,330	46,921	59,425	27,129	269,070	174,292	10.5	10.9	16.4	14.9	21.4	13.5	19.7
Gasoline service stations	129,977	30,128,692	217,155	467,111	91,669	1,781,538	1,124,466	4.1	3.6	7.0	6.2	8.0	5.0	5.2
Boat dealers	3,965	445,296	8,620	8,184	8,372	26,198	6,088	23.7	27.0	26.9	34.9	28.6	35.7	197.2
Recreational vehicles	3,460	675,250	7,748	6,365	10,292	20,822	27,611	29.4	19.4	32.3	27.0	21.0	25.6	37.8
Motorcycle dealers	3,145	452,442	7,015	6,766	12,744	41,008	19,235	29.8	25.0	31.5	28.4	38.7	32.4	51.5
Miscellaneous aircraft and automotive dealers	4,372	474,317	5,126	4,993	6,041	12,834	21,492	23.6	28.6	29.4	50.6	31.4	49.4	50.3
Apparel and accessory stores	74,574	5,337,712	74,942	122,715	61,764	499,923	488,610	6.2	7.4	9.7	10.3	12.4	9.8	10.2
Men's and boys' clothing and furnishings stores	5,352	922,521	9,649	21,885	6,894	98,366	89,983	23.5	20.7	25.7	31.0	35.3	23.8	23.7
Women's ready-to-wear stores	17,206	1,492,709	25,531	40,392	19,302	159,853	100,267	11.9	14.3	18.9	18.5	21.6	17.2	22.8
Women's accessory and specialty stores	5,610	177,331	2,281	4,823	1,780	16,630	8,188	25.1	39.2	38.3	44.5	50.9	39.9	100.9
Children's and infant wear stores	2,069	109,081	1,211	4,026	1,105	8,818	13,368	35.2	32.5	32.0	43.9	39.3	30.5	49.2
Family clothing stores	15,995	999,411	10,619	22,254	10,202	82,173	88,382	13.6	15.6	17.9	22.0	21.6	22.8	25.6
Shoe stores	10,810	987,538	12,259	18,522	11,196	71,214	115,222	15.1	17.4	24.5	22.8	36.8	19.4	19.2
Furriers and fur shops	*1,331	*53,564	—	*100	*35	*19,896	*9,203	—	—	—	—	—	—	—
Apparel and accessory stores, not elsewhere classified	16,201	595,557	13,392	10,712	11,249	42,973	63,997	14.1	18.5	23.7	25.4	31.2	26.7	30.1
Furniture and home furnishings stores	115,385	7,813,915	137,685	149,324	90,581	668,667	677,349	4.9	6.0	8.2	8.3	10.2	8.8	8.3
Furniture stores	29,873	2,251,217	38,210	42,345	25,986	189,671	216,670	10.2	11.2	15.5	15.7	21.4	15.1	14.5
Floor covering stores	12,178	1,111,930	14,474	17,647	6,319	119,778	103,758	14.9	17.0	17.8	22.4	21.0	26.5	20.8
Drapery, curtain and upholstery stores	11,486	353,034	7,626	7,742	1,590	56,899	49,290	15.6	26.4	28.5	34.4	31.4	39.7	30.3
Home furnishings and equipment stores, except appliances	20,639	729,681	21,596	15,828	13,170	68,557	60,063	11.5	19.1	23.2	33.6	33.6	30.0	30.7
Household appliance stores	13,517	1,277,368	18,032	20,100	15,341	72,412	91,060	14.1	15.2	26.6	20.1	24.9	19.4	23.7
Radio and television stores	16,614	1,280,646	19,812	29,109	18,173	107,369	87,908	12.6	14.5	16.2	17.0	20.4	18.4	21.2
Music stores	11,078	810,039	17,935	16,553	10,002	53,981	68,600	16.1	17.4	26.9	27.2	22.8	23.5	26.2
Eating and drinking places	222,262	15,946,693	491,537	703,483	238,124	2,857,461	1,009,931	3.6	4.1	4.9	4.9	6.6	4.9	7.5
Eating places	151,272	12,231,882	367,789	508,109	177,016	2,428,100	765,391	4.4	4.8	5.8	5.9	7.8	5.5	8.5
Drinking places	70,990	3,715,011	123,748	195,374	61,109	429,362	244,540	6.7	7.7	9.4	8.7	12.5	9.9	15.9

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores	955,101	23,794,897	452,358	457,860	225,240	1,490,146	1,681,351	1.7	3.2	5.0	4.8	6.3	5.0	5.9
Drug stores and proprietary stores	13,590	2,427,563	26,525	46,592	14,781	241,198	249,686	12.6	12.1	16.8	14.1	20.1	13.9	14.2
Liquor stores	25,812	4,492,883	36,465	96,480	25,400	171,321	210,114	9.6	9.2	12.3	12.5	15.5	11.7	13.3
Used merchandise stores	81,310	1,667,925	39,176	27,665	16,624	67,064	129,121	6.5	10.3	13.9	12.6	16.9	18.8	24.2
Sporting goods and bicycle shops	36,552	1,737,849	39,670	33,220	27,629	136,709	82,737	9.0	12.2	15.4	15.5	20.3	17.8	35.7
Book stores	11,934	366,033	5,787	8,361	2,501	29,499	23,080	16.1	24.5	31.9	40.5	54.0	38.0	49.8
Stationery stores	4,018	358,748	5,637	14,329	3,325	37,001	32,048	27.0	34.5	36.7	45.1	53.3	42.0	40.0
Jewelry stores	26,314	1,369,068	17,656	30,803	15,881	103,671	204,069	10.7	13.0	18.8	17.8	25.7	19.7	14.9
Hobby, toy, and game shops	14,902	114,804	4,144	3,269	1,638	3,993	−11,763	14.1	23.4	26.8	33.5	40.7	39.5	42.8
Camera and photographic supply stores	871	197,401	1,405	3,225	*1,013	14,353	12,319	48.2	41.9	52.4	44.3	—	61.6	44.4
Gift, novelty, and souvenir shops	38,199	1,002,938	46,318	21,708	18,168	80,453	4,897	9.0	13.5	24.3	14.7	24.5	16.1	426.1
Luggage and leather goods stores	1,582	43,941	919	913	*5,210	*643	4,732	44.6	58.8	53.0	78.2	—	—	67.0
Sewing, needlework, and piece goods stores	16,188	496,369	7,516	13,438	6,462	51,483	34,828	12.8	22.3	22.8	27.1	35.1	28.0	35.9
Mail order houses	15,455	327,992	4,827	2,565	3,195	24,085	33,649	14.0	25.2	26.9	23.4	24.3	27.9	34.8
Merchandising machine operators	19,389	510,270	41,262	20,781	8,673	43,095	24,434	12.5	23.7	26.2	31.1	27.7	34.0	54.2
Direct selling organizations	516,696	3,110,323	50,902	25,553	20,360	64,516	226,531	2.5	5.9	9.7	9.7	15.4	21.2	16.4
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	6,490	208,806	6,886	2,399	1,219	11,137	7,930	21.9	39.4	32.5	47.0	45.2	49.3	73.3
Fuel oil dealers	3,630	610,708	8,360	7,732	2,955	24,796	24,268	26.7	21.6	27.0	40.9	28.1	32.4	38.4
Liquified petroleum gas (bottled) dealers	1,198	70,608	1,843	993	*432	2,735	3,759	51.3	33.3	31.2	39.1	—	35.2	54.4
Florists	27,682	1,361,199	43,925	45,448	19,425	178,628	91,940	9.9	12.6	14.5	16.1	21.4	15.7	25.6
Cigar stores and stands	2,407	221,302	1,420	2,759	*938	*5,940	30,689	34.1	35.7	40.7	49.1	—	—	36.6
News dealers and newsstands	4,100	340,812	2,707	6,118	*1,143	28,566	36,782	26.2	34.9	46.3	58.6	—	44.2	33.3
Other miscellaneous retail stores	86,782	2,757,356	59,009	43,507	28,266	169,261	225,502	5.9	8.6	14.6	13.0	20.9	15.6	16.8
Retail trade not allocable	25,413	865,234	12,269	11,496	7,666	51,507	28,157	11.7	17.7	21.4	22.5	24.4	27.9	67.2
Wholesale and retail trade not allocable	100,744	4,207,416	78,921	59,438	35,230	243,927	468,368	5.5	8.3	10.5	12.6	15.5	14.4	9.8
Finance, insurance, and real estate	**983,633**	**20,561,255**	**768,595**	**321,278**	**803,420**	**764,346**	**6,655,179**	**1.7**	**2.3**	**5.1**	**6.0**	**5.9**	**6.6**	**2.5**
Finance	26,476	2,571,599	17,558	6,900	65,405	31,803	193,982	9.5	4.7	19.3	15.8	19.6	19.3	19.6
Banking and miscellaneous finance	1,582	84,411	1,295	616	7,130	5,899	17,793	26.6	31.0	34.8	51.8	28.2	67.0	61.4
Credit agencies other than banks	3,916	116,254	1,572	919	18,725	7,072	41,028	23.7	19.5	27.3	32.4	55.0	19.8	35.9
Security and commodity brokers and services	20,978	2,370,934	14,691	5,365	39,550	18,832	135,161	11.0	4.9	22.6	18.6	18.8	23.8	24.7
Security brokers and dealers, except underwriting syndicates	11,164	1,637,493	7,711	3,624	20,493	10,520	44,818	15.2	4.9	26.0	25.8	25.1	34.2	56.3
Commodity contracts brokers, exchanges, and services	9,814	733,441	6,980	1,741	19,057	8,313	90,343	15.9	11.4	38.0	20.1	28.1	32.1	24.1
Insurance agents, brokers, and service	219,195	5,487,241	106,849	51,309	52,603	430,127	2,391,110	3.5	4.6	6.5	9.0	10.6	10.4	4.2
Real estate	737,962	12,502,414	644,189	263,069	685,412	302,415	4,070,087	2.1	3.1	5.9	7.1	6.6	7.7	3.1
Operators and lessors of buildings	28,219	993,468	225,226	97,069	287,789	38,528	−64,125	9.7	11.3	14.4	15.7	13.4	9.4	37.0
Lessors, other than buildings	50,654	277,232	49,906	31,844	30,923	6,039	−21,232	15.3	22.9	15.9	22.3	16.1	30.5	116.5
Real estate agents, brokers, and managers	626,641	9,709,657	329,798	107,379	259,379	194,354	3,904,831	2.0	3.2	5.4	5.9	7.4	9.6	3.0
Title abstract companies	2,226	26,619	*150	429	*37	*3,050	15,591	31.4	30.8	—	53.4	—	—	37.1
Subdividers and developers, except cemeteries	11,870	1,002,124	22,614	18,143	79,466	34,439	85,235	12.3	17.2	24.5	29.3	14.5	35.6	23.5
Cemetery subdividers and developers	1,490	15,152	*750	*139	*894	*980	5,802	45.3	45.5	—	—	—	—	87.3
Combined real estate, insurance, loans, law offices	16,862	478,162	15,744	8,066	26,924	25,026	143,985	12.1	14.6	13.0	9.8	23.5	20.5	17.2
Services	**3,472,508**	**72,563,683**	**3,335,600**	**1,553,932**	**1,223,335**	**10,031,604**	**23,597,886**	**.7**	**1.3**	**2.0**	**2.2**	**3.6**	**2.4**	**1.2**
Hotels and other lodging places	68,171	2,677,040	345,753	169,664	292,245	345,103	134,598	6.5	7.6	9.0	8.1	10.6	10.1	25.3
Hotels	4,464	315,644	22,151	14,899	20,124	58,484	7,855	25.3	17.7	14.8	16.1	16.8	17.7	157.8
Motels, motor hotels, and tourist courts	34,148	1,706,172	227,763	113,943	212,913	239,065	82,350	8.7	10.2	11.0	10.4	13.8	13.1	30.0
Rooming and boarding houses	10,676	166,464	16,311	11,466	11,619	14,468	22,193	18.2	27.5	27.2	23.0	38.2	58.8	43.5
Sporting and recreational camps	5,456	89,200	13,614	3,856	7,118	8,357	−11,349	27.0	37.0	36.6	36.9	38.3	41.2	68.9
Trailering parks and camp sites	12,351	370,222	62,259	23,854	39,020	21,203	28,745	14.9	19.2	26.2	23.4	20.5	29.5	50.5
Organizational hotels and lodging houses, on a membership basis	*1,076	*29,340	*3,655	*1,646	*1,451	*3,525	*4,804	—	—	—	—	—	—	—
Personal services	735,232	9,328,608	463,438	253,406	155,310	1,729,382	2,373,160	2.1	3.9	5.3	5.4	8.2	6.9	3.7
Coin-operated laundries and dry cleaning	24,187	623,905	66,490	19,274	23,268	85,836	45,893	10.7	16.3	16.2	23.1	26.2	40.3	32.6
Other laundry, cleaning, and garment services	59,810	1,796,728	94,697	54,431	31,031	386,609	335,366	7.9	10.1	12.5	12.5	16.2	13.2	11.7
Photographic studios, portrait	48,187	651,974	41,159	13,253	6,142	62,467	95,647	8.1	16.2	12.2	18.1	25.2	25.0	23.8
Beauty shops	242,056	3,016,436	108,076	91,920	28,794	795,782	821,913	3.8	6.5	7.8	9.6	12.3	11.1	5.9
Barber shops	80,281	962,678	20,514	20,097	5,751	138,431	473,747	6.9	9.0	15.1	13.1	26.7	18.3	8.4
Shoe repair and hat cleaning shops	10,235	193,645	6,588	4,295	1,377	19,351	62,533	19.1	23.0	29.8	25.9	36.2	40.4	25.2
Funeral service and crematories	10,464	874,161	58,073	23,124	22,913	69,657	177,408	14.6	16.5	19.9	17.0	24.7	22.4	15.8
Miscellaneous personal services	260,012	1,209,082	67,840	27,012	36,033	171,248	360,652	3.5	9.1	15.0	14.0	20.1	22.3	7.7

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services	684,067	10,281,805	557,942	161,658	182,308	1,190,122	3,219,531	2.0	3.6	7.0	7.2	8.7	8.5	3.4
Advertising	32,924	821,756	19,571	5,342	7,670	48,604	165,075	9.9	15.5	27.6	30.2	27.8	42.6	15.6
Services to buildings	113,168	1,361,525	53,295	29,248	7,774	307,183	450,081	5.7	10.1	13.5	14.6	17.6	16.2	8.4
Computer and data processing services	22,870	336,482	34,333	3,723	5,573	23,002	95,027	10.9	23.7	13.7	43.9	21.0	34.4	20.9
Management and public relations	206,131	2,686,319	70,437	26,064	43,543	173,160	1,285,895	3.4	5.3	8.5	16.5	16.3	24.6	5.2
Equipment rental and leasing	25,466	787,117	239,836	24,460	73,493	69,373	53,795	8.7	13.5	15.0	21.6	17.4	27.8	45.0
Other business services	283,508	4,288,605	140,469	72,822	44,255	568,800	1,169,658	3.3	6.1	7.4	11.3	12.1	12.6	5.8
Automobile repair and services	195,326	7,604,096	301,986	200,409	117,996	1,163,111	1,170,086	4.1	5.4	6.7	7.6	9.2	7.5	5.9
Automotive rentals, without drivers	9,507	218,918	64,235	7,972	16,822	11,220	7,302	14.6	20.2	20.5	30.9	26.8	30.7	171.6
Automobile parking	2,547	109,385	798	13,967	5,818	20,880	15,609	32.4	34.1	43.5	54.6	64.3	36.7	35.0
Automotive top and body repair shops	44,244	1,831,748	52,272	47,737	19,422	340,290	276,352	8.8	10.8	13.8	15.5	20.9	14.0	11.9
General automotive repair shops	97,785	3,873,555	115,422	94,323	46,027	572,675	607,075	5.9	7.9	9.0	10.3	13.5	11.4	8.1
Other automotive repair shops	18,410	903,318	23,498	18,681	11,962	120,017	172,601	13.0	16.2	17.2	17.7	35.2	20.8	15.0
Automotive services, except repair	22,833	667,171	45,763	17,730	17,944	98,028	91,147	11.6	15.1	16.8	18.1	19.7	23.7	23.1
Miscellaneous repair services	264,538	4,556,076	173,017	95,444	50,964	500,877	981,109	3.7	6.2	6.9	8.7	11.0	11.9	6.8
Radio and tv repair shops	41,389	799,977	26,018	21,997	6,932	84,298	158,803	9.4	15.6	14.9	21.6	22.2	28.8	15.9
Electrical repair shops, except radio and tv	35,382	785,461	23,171	12,584	4,812	67,993	170,588	9.9	14.5	18.0	18.9	26.6	24.7	15.1
Reupholstery and furniture repair	39,155	682,410	23,007	16,574	11,167	109,621	139,527	9.6	15.2	15.9	20.5	24.2	25.9	19.2
Other miscellaneous repair shops	148,612	2,288,228	100,821	44,290	26,053	238,965	512,192	5.1	8.8	9.9	12.3	16.1	18.2	9.7
Motion pictures	15,899	639,672	43,309	12,037	6,069	90,949	77,790	12.7	23.6	19.6	29.9	16.7	47.4	30.4
Motion picture production, distribution, and services	12,546	401,236	36,544	4,228	4,000	26,201	49,871	14.2	31.0	22.8	53.2	18.6	54.2	40.1
Motion picture theaters	3,353	238,436	6,765	7,809	2,069	64,748	27,918	27.8	35.6	24.6	36.0	33.5	62.9	45.3
Amusement and recreation services, except motion pictures	284,848	3,373,688	332,041	72,192	64,386	275,816	228,347	3.6	5.7	5.8	14.2	12.5	11.1	25.0
Producers, orchestras, and entertainers	130,586	1,190,522	75,339	6,022	7,358	57,649	357,938	5.2	6.2	9.5	15.8	17.9	19.0	8.6
Billiard and pool establishments	3,347	69,682	5,249	1,429	*1,289	*590	10,405	32.5	42.8	41.8	47.1	—	—	53.9
Bowling alleys	2,693	203,796	14,190	11,144	9,518	30,701	26,551	31.8	26.7	27.8	26.6	36.8	31.5	38.1
Professional sports clubs and promoters	3,502	39,218	3,962	*356	*1,468	*993	11,327	31.4	40.0	58.4	—	—	—	70.3
Racing, including track operation	64,329	546,218	134,770	7,235	13,495	43,327	—354,553	8.7	11.8	7.9	13.8	18.4	24.9	8.8
Other amusement and recreation services	80,391	1,324,253	98,532	46,006	31,259	142,556	176,680	6.2	11.6	13.4	21.1	21.1	17.3	19.2
Medical and health services	419,735	20,741,560	602,786	378,562	214,558	2,883,912	9,896,676	2.3	2.1	3.4	3.3	5.8	3.2	1.9
Offices of physicians	146,493	9,144,908	219,316	135,732	53,183	1,043,903	5,110,839	3.1	2.7	4.3	4.3	10.8	4.0	2.6
Offices of dentists	86,987	6,863,952	222,523	137,912	91,473	1,137,285	2,935,949	4.5	4.2	6.2	5.2	9.5	5.2	3.9
Offices of osteopathic physicians	3,213	174,527	6,447	2,892	663	16,629	101,325	25.5	19.6	31.1	24.4	40.7	25.8	19.9
Offices of chiropractors	18,877	644,491	32,828	11,349	14,415	52,675	337,301	12.7	11.8	17.4	15.2	21.5	15.7	12.0
Offices of optometrists	17,058	1,239,801	39,755	22,061	13,372	146,716	379,062	11.5	12.5	15.9	18.5	23.5	16.7	11.3
Registered and practical nurses	56,820	316,289	3,967	860	*951	*2,662	243,722	8.4	10.5	31.5	19.1	—	—	10.8
Nursing and personal care facilities	11,896	811,709	34,396	40,848	29,472	287,286	88,337	16.5	12.8	17.8	14.2	17.4	14.9	20.3
Hospitals	115	60,211	2,172	2,513	*1,678	28,010	4,678	77.0	33.5	43.0	20.9	—	29.2	115.7
Medical laboratories	1,186	42,601	912	716	*61	*4,773	17,681	54.0	50.8	54.8	59.3	—	—	50.5
Dental laboratories	13,931	538,442	12,836	13,916	3,158	99,676	193,291	16.1	17.0	19.4	26.4	27.2	23.8	16.2
Other medical and health services	63,159	904,628	27,634	9,763	6,132	64,298	484,493	6.6	8.6	12.6	16.0	24.5	23.9	8.9
Legal services	165,476	5,808,926	158,430	83,191	45,876	770,307	2,792,986	3.6	4.0	7.0	7.5	18.1	7.8	3.7
Educational services	134,450	856,729	50,294	17,743	13,893	126,681	266,494	4.9	10.1	13.6	20.1	25.6	24.0	10.6
Engineering and architectural services	77,967	2,249,424	109,580	42,313	19,150	449,248	747,178	5.6	7.8	6.1	12.5	19.2	13.9	7.7
Accounting, auditing, and bookkeeping services	179,938	2,247,527	89,724	42,515	33,802	374,447	1,016,629	3.9	6.7	8.8	11.9	22.5	12.3	6.1
Certified public accountants	37,342	1,035,291	38,690	21,544	15,034	208,543	457,581	8.0	10.3	13.5	14.6	19.5	17.0	9.5
Other accounting, auditing, and bookkeeping services	142,596	1,212,236	51,034	20,971	18,768	165,904	559,049	4.5	8.8	11.6	19.0	37.4	17.6	7.9
Other services	246,861	2,198,532	107,299	24,797	26,778	131,649	693,299	3.4	5.6	9.7	9.7	15.1	18.6	7.6
Nature of business not allocable	**35,519**	**910,772**	**42,614**	**18,663**	**19,457**	**86,607**	**157,351**	**9.7**	**17.9**	**30.9**	**42.8**	**21.0**	**28.9**	**17.1**

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries	**8,254,536**	**376,613,568**	**13,797,843**	**7,230,710**	**6,119,668**	**33,958,888**	**75,329,052**	**0.6**	**0.8**	**2.0**	**1.4**	**2.7**	**1.3**	**.7**
All nonfarm industries	**6,583,040**	**316,413,261**	**7,672,546**	**5,680,765**	**3,257,792**	**31,641,892**	**62,271,438**	**0.4**	**0.7**	**1.3**	**1.3**	**1.8**	**1.4**	**.6**
Agriculture, forestry, and fishing	**1,850,112**	**65,353,848**	**6,458,008**	**1,652,984**	**2,959,602**	**3,117,273**	**14,515,133**	**2.6**	**3.1**	**4.0**	**3.8**	**5.3**	**5.1**	**2.8**
Farms, total	1,671,496	60,200,307	6,125,297	1,549,945	2,861,876	2,316,996	13,057,615	2.9	3.3	4.2	4.0	5.5	6.0	3.1
Field crop	949,221	26,274,442	3,233,624	935,142	1,377,007	1,016,631	7,474,137	3.9	4.7	5.8	5.5	8.4	9.4	4.1
Vegetable and melon	15,381	706,667	58,488	20,559	30,193	115,162	142,769	29.3	17.8	28.1	21.8	48.8	20.6	17.7
Fruit and tree nut	40,522	1,782,460	144,236	60,154	66,033	255,180	489,291	19.1	22.2	29.1	20.0	20.8	25.4	16.1
Horticultural specialty	5,986	272,585	19,542	8,831	4,830	59,093	46,215	41.9	35.5	60.3	39.7	38.0	34.6	43.0
Beef cattle feedlots	2,474	448,408	3,068	819	9,932	2,754	25,548	80.7	12.7	28.2	20.1	25.4	18.9	23.6
Beef cattle, except feedlots	286,236	12,991,665	881,259	228,993	612,021	275,838	1,744,033	7.0	7.2	8.8	8.4	10.8	12.0	7.2
Hogs, sheep, and goats	104,085	5,298,941	503,271	68,315	197,861	93,409	1,054,068	11.7	13.0	14.4	13.5	17.0	18.1	12.1
Dairy farms	121,367	7,328,251	925,681	140,059	404,437	339,688	1,248,246	11.3	11.9	14.0	13.2	17.8	16.3	11.4
Poultry and eggs	28,525	1,385,852	124,900	12,130	46,659	79,100	201,664	21.7	23.3	28.1	19.4	29.1	22.7	25.9
General livestock, except animal specialty	34,288	2,614,682	120,599	35,548	78,730	41,104	270,231	18.3	14.6	22.3	40.1	21.5	24.5	19.6
Animal specialty	14,192	228,577	27,665	3,088	7,993	17,210	44,870	25.4	31.6	46.2	43.8	50.1	61.8	42.7
Farms not allocable	69,219	867,776	82,962	36,308	26,180	21,827	316,542	16.2	25.8	38.7	27.2	30.8	24.5	18.4
Farms, operators only, total	1,295,619	56,065,850	5,856,960	1,171,704	2,745,506	2,284,129	10,965,351	3.2	3.5	4.4	4.5	5.6	6.1	3.4
Field crop	641,533	22,809,356	3,015,980	612,035	1,271,625	988,307	5,695,633	4.6	5.2	6.1	6.6	8.9	9.6	4.9
Vegetable and melon	13,826	680,367	57,403	18,518	29,158	114,592	124,616	32.3	18.4	28.6	23.8	50.5	20.7	19.4
Fruit and tree nut	35,752	1,754,527	144,006	59,546	65,998	255,150	469,857	19.6	22.5	29.2	20.2	20.8	25.4	16.5
Horticultural specialty	5,986	272,585	19,542	8,831	4,830	59,093	46,215	41.9	35.5	60.3	39.7	38.0	34.6	43.0
Beef cattle feedlots	2,474	448,408	3,068	819	9,932	2,754	25,548	80.7	12.7	28.2	20.1	25.4	18.9	23.6
Beef cattle, except feedlots	267,250	12,707,153	861,657	204,598	607,287	273,516	1,649,990	7.2	7.3	9.0	8.4	10.9	12.1	7.3
Hogs, sheep, and goats	103,864	5,282,758	501,908	66,394	197,861	93,348	1,051,069	11.7	13.1	14.4	13.8	17.0	18.1	12.1
Dairy farms	121,121	7,324,431	923,860	140,056	404,102	339,687	1,247,426	11.3	11.9	14.0	13.2	17.8	16.3	11.4
Poultry and eggs	28,525	1,385,852	124,900	12,130	46,659	79,100	201,664	21.7	23.3	28.1	19.4	29.1	22.7	25.9
General livestock, except animal specialty	34,288	2,614,682	120,599	35,548	78,730	41,104	270,231	18.3	14.6	22.3	40.1	21.5	24.5	19.6
Animal specialty	14,033	228,467	27,563	3,088	7,993	17,210	44,862	25.7	31.6	46.4	43.8	50.1	61.8	42.7
Farms not allocable	26,967	557,265	56,475	10,140	21,332	20,270	138,240	26.7	38.3	55.2	27.1	35.3	26.0	30.7
Farms, landlords only, total	375,877	4,134,457	268,337	378,242	116,370	32,868	2,092,263	6.5	7.9	13.2	9.1	25.0	19.3	7.2
Field crop	307,688	3,465,086	217,644	323,107	105,382	28,325	1,778,504	7.2	8.9	15.3	9.9	27.4	21.7	8.0
Vegetable and melon	1,555	26,300	1,085	2,041	*1,035	*570	18,153	37.0	40.5	40.1	44.0	——	——	41.2
Fruit and tree nut	4,770	27,933	*230	608	*35	*31	19,434	69.4	66.7	——	92.0	——	——	70.8
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	18,986	284,512	19,603	24,395	4,734	2,322	94,043	29.2	32.0	43.7	36.1	44.7	52.3	34.1
Hogs, sheep, and goats	*221	*16,183	*1,363	*1,921	* (*)	*62	*2,999	——	——	——	——	——	——	——
Dairy farms	*246	*3,821	*1,822	*2	*335	*1	*821	——	——	——	——	——	——	——
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	*159	*110	*102	—	—	—	*7	——	——	——	——	——	——	——
Farms not allocable	42,252	310,511	26,487	26,168	4,848	1,558	178,302	20.4	21.8	29.5	36.3	58.8	57.6	22.2
Agricultural services	125,573	3,880,624	214,980	84,010	69,261	636,982	1,013,258	5.5	7.0	10.3	10.1	12.8	11.3	7.0
Veterinary services	13,845	980,580	43,846	26,731	27,180	163,037	317,804	13.5	13.3	18.6	18.5	25.0	19.5	12.7
Livestock breeding	2,049	22,970	1,338	178	*471	*2,663	5,277	33.4	47.5	43.5	55.1	73.2	86.0	64.7
Animal services, except livestock breeding and veterinary	20,474	411,007	11,760	8,142	4,305	64,498	85,194	13.2	19.8	25.1	27.8	35.2	35.3	19.1
Landscape and horticultural services	68,000	1,658,231	95,638	34,442	20,504	319,378	429,148	7.3	11.2	12.6	14.7	16.8	17.2	9.6
Other agricultural services	21,205	807,836	62,398	14,518	16,801	87,406	175,835	16.8	15.8	26.2	28.5	25.7	27.9	21.7
Forestry	10,812	224,231	27,964	7,383	11,337	46,447	48,673	34.9	28.9	43.7	33.0	45.5	35.5	27.5
Fishing, hunting, and trapping	42,231	1,048,686	89,768	11,646	17,128	116,848	395,588	9.2	11.8	14.5	19.7	22.6	25.0	9.3
Mining	**42,336**	**3,276,329**	**191,348**	**104,753**	**48,165**	**205,828**	**783,937**	**6.6**	**5.3**	**7.2**	**6.2**	**13.0**	**14.2**	**4.7**
Metal mining	308	19,427	*757	*462	*194	*3,855	3,568	51.0	26.0	——	——	——	53.6	33.2
Coal mining	1,117	317,908	23,182	8,038	3,451	38,534	42,514	35.9	15.9	22.1	18.3	24.8	26.3	20.2
Oil and gas extraction	38,039	2,686,605	147,439	89,522	42,054	126,408	689,537	6.8	5.7	7.9	6.6	14.7	19.1	4.9
Nonmetallic minerals, except fuels	2,872	252,389	19,970	6,732	2,466	37,031	48,317	32.3	24.7	27.6	34.4	34.9	33.8	27.8

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Construction	**926,450**	**46,644,887**	**1,239,201**	**776,651**	**521,726**	**7,702,220**	**8,697,709**	**1.8**	**2.3**	**3.5**	**3.4**	**4.4**	**3.5**	**2.0**
General building contractors and operative builders	171,027	17,661,238	254,041	209,755	230,439	2,565,491	2,173,550	4.0	4.0	5.4	6.0	6.5	6.8	4.0
General building contractors	165,047	16,711,164	239,841	200,001	204,051	2,465,921	2,080,984	4.1	4.1	5.5	6.2	6.9	7.0	4.0
Operative builders	5,980	950,075	14,200	9,754	26,388	99,570	92,566	22.1	17.1	26.7	18.6	19.5	29.5	20.9
Heavy construction contractors	19,883	1,765,514	153,754	41,717	39,348	264,288	310,176	11.7	10.9	14.1	13.9	16.4	13.4	10.9
Highway and street construction	4,233	711,249	42,912	17,274	8,061	110,245	85,271	23.1	18.4	22.8	21.9	24.4	19.5	19.4
Heavy construction, except highway	15,650	1,054,265	110,842	24,443	31,287	154,042	224,905	13.5	13.4	17.4	18.0	19.6	18.2	13.1
Special trade contractors	687,387	25,576,939	787,501	498,903	232,803	4,577,840	5,867,878	2.2	2.9	4.4	4.4	6.7	4.3	2.5
Plumbing, heating, and air conditioning	64,724	4,463,463	105,843	92,890	30,582	684,815	782,297	7.0	7.6	9.5	10.2	12.4	10.4	7.2
Printing, paper hanging, and decorating	118,606	2,541,270	48,293	38,066	16,941	529,308	764,438	5.8	8.0	10.7	13.7	17.1	13.6	6.8
Electrical work	53,071	2,588,682	50,321	54,918	13,955	441,277	532,501	7.7	9.5	11.6	11.8	15.6	13.2	8.8
Masonry, stonework, tile setting, and plastering	82,940	3,687,458	82,204	76,295	20,011	845,938	826,360	6.5	7.5	9.6	11.0	13.6	9.3	6.8
Carpentering and flooring	214,657	4,052,435	93,987	54,669	29,987	599,122	1,296,716	4.2	7.0	8.1	15.3	13.4	13.3	5.1
Roofing and sheet metal work	32,574	1,774,335	35,365	41,365	11,854	366,790	363,129	10.3	12.2	15.6	19.1	26.2	17.0	10.7
Concrete work	19,913	1,542,228	56,386	32,996	13,354	313,335	248,508	13.0	12.8	17.6	15.6	23.3	14.9	12.4
Water well drilling	5,310	419,345	33,163	6,827	14,120	42,672	74,372	22.9	26.3	37.7	26.1	66.1	26.1	22.8
Miscellaneous special trade contractors	95,592	4,507,723	281,939	100,877	81,999	754,583	979,557	5.9	7.1	8.9	9.6	11.4	10.7	6.4
Contractors not allocable	48,153	1,641,196	43,904	26,276	19,136	294,601	346,105	8.7	12.1	19.2	17.8	22.1	17.4	10.2
Manufacturing	**165,274**	**10,215,126**	**428,507**	**247,083**	**127,577**	**1,876,796**	**1,795,281**	**4.3**	**4.7**	**6.7**	**6.8**	**7.6**	**6.5**	**4.5**
Food and kindred products	1,746	475,514	8,131	6,199	2,863	42,046	25,150	38.4	16.2	26.0	35.8	25.6	22.9	25.2
Textile mill products	2,072	172,671	3,550	4,485	*1,277	31,326	26,145	35.3	34.8	47.9	41.1	63.5	40.2	35.3
Apparel and other textile products	7,397	562,115	11,510	28,554	3,598	248,307	96,624	20.1	19.8	28.3	26.2	33.6	24.1	19.8
Lumber and wood products, except furniture	40,804	2,811,445	184,199	67,370	45,002	485,993	437,046	8.7	9.3	12.8	13.0	13.9	12.0	8.5
Furniture and fixtures	6,363	480,097	11,819	14,496	4,846	77,166	69,082	24.9	27.0	27.4	32.7	33.3	39.7	25.3
Printing, publishing, and allied industries	30,909	1,544,205	54,470	35,972	20,155	262,122	305,954	9.9	11.8	14.9	16.2	19.2	17.4	11.0
Chemicals and allied products	*967	*79,473	*3,262	*1,833	*1,241	*10,978	*9,051	——	——	——	——	——	——	——
Leather and leather products	*1,236	*68,879	*939	*1,551	*458	*15,541	*12,173	——	——	——	——	——	——	——
Stone, clay, and glass products	8,508	536,882	25,655	18,336	6,951	79,933	85,061	19.9	21.1	20.6	29.9	36.2	22.5	20.5
Primary metal industries	*1,105	*62,710	*2,886	*1,033	*2,388	*15,564	*9,632	——	——	——	——	——	——	——
Fabricated metal products	7,998	474,794	11,772	11,333	4,578	102,524	82,675	20.5	20.5	23.0	28.5	41.3	29.9	22.3
Machinery, except electrical	22,720	1,359,429	65,610	29,815	18,385	295,749	335,155	11.5	13.2	15.1	16.0	16.1	16.7	11.3
Electrical and electronic equipment	2,889	161,691	7,472	2,820	2,725	28,747	33,136	28.1	33.5	39.1	60.0	75.9	47.5	26.1
Transportation equipment	3,116	205,962	4,448	3,193	4,050	17,631	32,684	32.9	29.0	39.1	38.5	63.8	34.7	31.2
Other manufacturing industries	25,913	1,183,490	31,370	19,855	8,657	161,237	224,923	11.0	13.5	19.3	18.9	19.7	17.9	13.0
Manufacturing not allocable	1,531	35,770	*1,413	*238	*402	*1,930	10,780	47.0	30.8	——	——	——	——	45.2
Transportation, communication, electric, gas, and sanitary services	**306,103**	**12,017,024**	**929,841**	**364,259**	**244,493**	**1,312,852**	**2,291,595**	**3.3**	**4.0**	**5.2**	**6.8**	**5.8**	**8.0**	**3.8**
Local and interurban passenger transit	52,348	705,128	50,424	10,725	15,229	55,925	213,432	8.8	12.4	17.1	21.5	23.1	38.6	10.8
Taxicabs	36,197	435,698	23,773	7,447	6,480	*19,476	141,184	11.0	13.8	18.6	28.8	34.4	58.8	13.7
Other passenger transportation	16,151	269,430	26,650	3,278	8,749	36,449	72,248	14.5	23.5	27.8	26.0	31.1	50.2	17.2
Trucking and warehousing	213,035	9,413,074	799,665	300,064	205,475	982,580	1,731,230	4.0	4.6	5.7	6.2	6.3	8.8	4.5
Trucking, local and long distance	212,647	9,343,627	797,055	298,020	203,156	970,691	1,714,435	4.0	4.7	5.7	6.2	6.4	8.9	4.5
Public warehousing and trucking terminals	388	69,447	2,609	2,044	2,320	11,889	16,795	32.7	34.7	35.6	44.0	43.2	51.4	37.5
Water transportation	4,241	246,978	11,342	2,917	5,796	50,185	66,034	31.4	27.6	38.6	51.1	49.1	52.7	25.7
Air transportation	5,033	168,019	6,104	3,016	1,606	49,516	36,055	23.7	46.9	31.0	48.5	33.5	76.3	31.2
Transportation services	14,627	1,003,888	23,952	36,375	5,651	92,295	123,952	13.9	14.1	29.1	44.5	30.1	24.1	16.6
Passenger transportation arrangement	8,710	500,233	5,623	3,176	2,468	36,528	54,412	17.7	19.6	34.5	24.7	48.2	27.7	22.1
Freight transportation arrangement	1,595	233,463	6,578	16,439	1,628	38,418	32,258	35.5	29.0	38.3	70.3	50.6	46.6	36.1
Other transportation services	4,322	270,193	11,750	16,759	1,554	17,349	37,282	27.9	28.1	52.9	67.9	57.6	48.6	32.3
Communication	4,639	123,917	5,586	1,515	764	20,912	35,125	25.6	29.5	31.6	30.4	30.8	57.3	30.6
Electric, gas, and water services	320	27,729	981	885	*439	*313	2,649	41.1	8.0	30.7	20.7	——	——	22.7
Sanitary services	11,860	328,290	31,787	8,762	9,534	61,126	83,119	16.8	19.5	22.7	29.9	28.9	30.3	18.7

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depre-ciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depre-ciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Wholesale and retail trade	**1,487,692**	**154,563,356**	**1,818,438**	**2,545,353**	**1,033,913**	**10,022,300**	**13,468,902**	**1.3**	**1.3**	**2.1**	**2.2**	**2.7**	**2.1**	**1.5**
Wholesale trade	249,240	34,759,183	367,969	329,983	208,630	1,225,696	3,506,460	3.2	2.6	4.6	6.4	5.8	5.3	3.1
Motor vehicles and automotive equipment	12,095	2,562,949	17,931	23,601	14,324	135,991	165,777	13.5	10.7	18.2	17.1	22.9	18.4	12.8
Lumber and construction materials	4,613	946,506	14,891	8,764	7,150	58,631	85,111	21.4	16.5	29.2	36.5	26.5	26.4	17.7
Electrical goods	7,178	645,607	6,838	7,081	5,281	37,176	121,308	19.3	17.4	31.8	22.9	47.5	32.0	18.3
Hardware, plumbing, and heating equipment	8,473	732,771	10,352	7,164	4,877	26,147	128,781	17.7	16.3	22.5	25.0	28.4	23.6	17.7
Farm machinery and equipment	4,519	1,659,603	19,379	22,593	16,167	87,539	109,723	16.9	11.6	15.3	19.8	16.1	15.8	14.9
Other machinery, equipment, and supplies	20,083	2,224,876	27,855	17,080	14,291	122,686	366,371	11.4	12.0	15.5	18.8	20.4	23.1	10.8
Other durable goods	38,333	3,139,473	41,209	24,581	21,876	126,951	491,358	8.5	7.8	12.7	19.0	17.9	15.7	8.6
Drugs, chemicals, and allied products	8,061	539,112	8,712	3,864	4,004	31,160	122,126	17.4	17.7	27.8	31.7	36.9	32.1	18.1
Apparel, piece goods, and notions	14,148	800,991	16,023	4,932	3,348	28,305	209,338	14.9	16.7	30.7	32.5	34.5	40.5	14.5
Groceries and related products	27,095	5,727,663	51,269	31,850	25,471	196,543	347,710	9.7	7.1	12.6	14.4	14.1	11.3	9.1
Farm-product raw materials	9,587	5,898,396	24,574	8,990	26,974	47,666	148,509	15.6	5.5	10.4	15.5	22.9	13.7	11.8
Alcoholic beverages	910	555,014	4,678	9,353	1,668	31,664	28,576	37.9	20.9	21.1	45.8	29.1	23.3	24.5
Other nondurable goods	52,460	7,995,546	103,164	152,028	56,827	268,058	629,835	7.1	5.6	9.9	11.7	10.8	11.7	7.1
Wholesalers not allocable	41,685	1,330,675	21,093	8,101	6,372	27,179	551,938	8.7	9.6	15.6	18.8	20.4	26.3	8.5
Retail trade	1,169,410	116,085,762	1,392,780	2,167,364	800,063	8,590,099	9,397,487	1.5	1.6	2.4	2.5	3.1	2.3	1.8
Building materials, paint, hardware, garden supply, and mobile home dealers	43,501	5,679,505	84,817	110,727	64,578	445,182	561,524	7.8	6.9	9.9	11.0	10.2	11.3	8.0
Lumber and other building materials dealer	8,709	1,568,295	25,852	28,262	16,058	135,506	125,240	17.2	12.3	20.8	18.2	19.9	17.6	15.0
Paint, glass, and wallpaper stores	5,062	455,452	8,530	10,284	4,707	57,135	50,810	25.0	29.8	31.7	36.9	49.0	43.9	27.6
Hardware stores	15,378	2,149,301	26,314	41,841	25,598	140,452	235,274	12.4	11.6	14.8	16.4	16.4	14.5	12.8
Retail nurseries and garden supply stores	11,279	892,979	17,434	22,717	7,272	95,489	105,234	16.4	18.7	18.8	33.5	25.2	31.7	19.9
Mobile home dealers	3,073	613,479	6,687	7,604	10,942	16,600	44,967	27.9	16.6	43.0	23.2	24.5	21.0	23.4
General merchandise stores	21,101	2,365,405	22,613	35,834	17,239	125,704	168,653	11.9	11.1	14.2	15.7	19.2	14.2	11.9
Variety stores	7,509	528,784	5,644	10,985	4,919	39,137	45,080	22.2	20.7	25.7	27.3	35.9	24.6	22.7
Other general merchandise stores	13,592	1,836,621	16,969	24,849	12,320	86,567	123,573	13.8	13.0	17.0	19.1	22.7	17.4	14.0
Food stores	141,158	22,967,082	224,416	323,694	104,244	1,292,457	1,354,732	4.9	3.8	5.2	5.1	6.8	5.2	4.5
Grocery stores	93,865	18,684,480	158,204	256,829	84,862	918,532	941,988	5.2	4.2	5.4	5.7	7.0	5.2	5.2
Meat and fish markets, including freezer provisioners	9,331	1,371,442	13,697	14,846	3,772	68,630	89,932	17.4	16.1	23.2	25.8	23.5	22.7	18.7
Fruit stores and vegetable markets	12,839	680,218	11,321	8,177	3,351	35,357	68,902	29.8	19.6	28.5	25.0	41.7	26.2	20.3
Candy, nut, and confectionery stores	4,683	325,414	4,087	5,789	882	18,402	44,370	25.6	23.1	35.5	29.4	36.5	30.7	25.9
Dairy products stores	7,908	764,708	12,370	11,124	3,217	51,872	58,842	20.1	20.4	32.1	28.1	44.8	33.7	22.7
Retail bakeries	8,381	764,068	21,415	23,281	6,718	183,580	104,951	17.9	19.3	22.8	23.1	44.8	22.2	19.1
Miscellaneous food stores	4,151	376,752	3,322	3,647	*1,442	16,085	45,747	25.0	28.7	43.6	43.0	——	36.0	30 1
Automotive dealers and service stations	161,902	40,044,573	269,424	556,103	196,624	2,219,288	1,932,577	3.7	3.1	5.1	5.5	5.7	4.4	3.7
Motor vehicle dealers—new car dealers (franchised)	4,856	3,574,279	12,469	21,172	38,162	147,225	95,127	16.9	7.3	8.7	8.9	9.8	8.7	11.8
Motor vehicle dealers—used cars only	27,459	5,119,512	17,691	40,121	44,264	131,092	243,520	9.8	9.2	13.9	14.4	15.3	15.5	9.7
Auto and home supply stores	16,802	2,704,769	39,859	53,239	18,867	237,707	238,895	11.8	11.6	18.2	15.9	18.3	14.5	11.8
Gasoline service stations	104,281	26,962,489	179,502	419,641	70,528	1,619,822	1,239,506	4.5	3.9	6.1	6.7	8.5	5.3	4.6
Boat dealers	2,218	310,010	5,112	5,936	3,836	16,879	22,002	33.3	30.1	36.4	45.1	36.5	42.9	38.0
Recreational vehicles	2,356	557,609	6,066	5,802	7,999	16,578	34,713	36.0	22.0	37.5	29.5	24.6	29.8	28.5
Motorcycle dealers	1,627	416,917	4,681	6,118	8,257	39,798	28,069	39.6	26.8	34.8	31.0	40.5	33.4	30.8
Miscellaneous aircraft and automotive dealers	2,303	398,988	4,044	4,074	4,711	*10,188	30,745	32.4	33.3	35.9	60.8	38.7	60.0	33.9
Apparel and accessory stores	49,534	4,624,848	54,039	101,661	39,832	436,906	593,495	7.5	8.2	11.7	11.8	14.1	11.0	8.0
Men's and boy's clothing and furnishings stores	5,021	894,431	7,807	21,217	6,306	93,479	99,188	24.9	21.3	25.7	31.9	37.9	24.8	20.7
Women's ready-to-wear stores	10,353	1,246,060	19,567	34,584	13,255	139,065	130,937	14.5	16.5	23.1	21.1	28.3	19.4	16.7
Women's accessory and specialty stores	3,550	128,927	*820	3,205	*533	*10,354	16,879	33.9	51.2	73.2	62.9	85.1	57.6	44.6
Children's and infant wear stores	1,056	95,684	989	3,580	646	7,692	14,766	41.5	36.5	36.3	48.7	52.4	34.4	44.4
Family clothing stores	9,084	863,633	7,186	17,168	7,410	71,878	117,461	16.8	17.2	21.5	26.4	27.1	25.6	17.6
Shoe stores	9,035	884,613	8,870	14,181	6,936	60,601	121,766	16.7	18.6	26.8	23.9	32.9	20.9	18.0
Furriers and fur shops	*995	*50,157	—	*48	*10	*19,412	*9,434	——	——	——	——	——	——	——
Apparel and accessory stores, not elsewhere classified	10,440	461,342	8,801	7,678	4,735	34,425	83,064	17.8	20.7	30.5	30.2	32.8	31.4	22.1
Furniture and home furnishings stores	81,464	6,768,391	109,020	123,759	68,208	552,570	814,277	5.9	6.5	9.5	9.2	11.9	9.4	6.6
Furniture stores	21,773	1,967,050	32,490	32,658	19,615	151,744	254,141	12.0	12.0	16.8	16.9	24.1	15.2	11.8
Floor covering stores	9,667	899,894	11,777	13,601	4,628	90,911	122,372	16.8	18.2	20.2	22.8	21.2	26.5	16.8
Drapery, curtain and upholstery stores	7,811	322,182	5,147	7,072	794	54,916	56,385	18.5	28.7	33.3	37.5	34.1	41.0	25.7
Home furnishings and equipment stores except appliances	13,008	585,074	14,789	11,904	9,259	51,534	80,968	15.4	21.8	28.2	41.2	43.5	37.7	21.6
Household appliance stores	9,816	1,142,472	15,791	16,848	10,205	65,269	109,714	16.3	16.3	30.0	22.7	29.7	20.9	18.7
Radio and television stores	11,785	1,139,907	15,712	25,882	14,952	93,508	104,479	15.0	15.8	18.9	18.7	23.4	20.2	17.3
Music stores	7,604	711,812	13,311	15,794	8,755	44,688	86,218	19.4	19.4	34.5	28.4	25.6	27.1	19.5
Eating and drinking places	147,498	12,861,720	338,080	535,740	146,713	2,244,944	1,398,007	4.5	4.6	5.7	5.4	7.9	5.5	4.9
Eating places	102,394	10,019,247	261,903	392,997	114,323	1,928,467	1,046,239	5.3	5.3	6.6	6.4	9.2	6.2	5.6
Drinking places	45,104	2,842,474	76,176	142,743	32,390	316,476	351,768	8.3	9.0	11.6	10.3	15.6	12.1	10.0

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Miscellaneous retail stores	510,061	20,100,125	282,392	372,012	157,844	1,235,920	2,502,320	2.5	3.7	5.6	5.6	8.0	5.6	3.6
Drug stores and proprietary stores	12,263	2,369,051	25,924	45,134	14,077	230,361	261,245	13.1	12.4	17.1	14.5	21.0	14.2	13.3
Liquor stores	19,787	3,902,379	29,006	85,630	20,967	149,629	246,945	10.8	9.9	13.9	13.8	17.2	12.8	10.7
Used merchandise stores	45,805	1,324,851	20,566	20,541	9,419	52,712	229,294	9.0	12.0	21.7	15.5	22.0	21.5	12.0
Sporting goods and bicycle shops	17,418	1,406,933	28,100	23,989	20,436	98,618	152,837	13.3	14.3	18.8	19.1	25.9	20.0	16.4
Book stores	6,855	301,649	2,299	6,464	*1,414	20,450	39,910	22.7	29.0	53.3	50.8	87.3	49.3	24.1
Stationery stores	3,328	334,657	4,773	13,544	*2,813	33,411	33,692	29.2	36.8	40.7	47.6	——	46.0	37.9
Jewelry stores	19,820	1,239,328	11,993	27,138	12,080	90,565	225,367	12.6	13.9	16.3	19.7	27.0	21.5	13.2
Hobby, toy, and game shops	6,958	77,272	1,534	2,153	*559	3,171	6,254	20.8	32.3	38.4	47.3	——	47.8	25.8
Camera and photographic supply stores	775	190,683	1,341	3,195	*935	*13,147	13,093	53.7	43.3	54.7	44.7	——	——	41.6
Gift, novelty, and souvenir shops	16,990	762,368	19,653	13,206	10,850	59,451	81,530	13.3	16.6	19.2	19.5	37.4	20.2	18.2
Luggage and leather goods stores	1,210	42,215	*878	*849	*5,170	*588	5,434	53.1	61.1	——	——	——	——	57.3
Sewing, needlework, and piece goods stores	9,877	446,178	5,755	11,269	5,413	47,303	50,900	16.1	24.5	27.5	31.5	41.0	30.2	22.5
Mail order houses	4,786	301,007	3,617	2,174	2,490	22,119	44,651	20.4	27.3	33.1	27.0	29.4	30.1	25.7
Merchandising machine operators	7,625	373,822	20,416	12,406	5,193	25,505	45,104	22.2	26.6	26.2	34.0	33.2	36.7	27.9
Direct selling organizations	263,014	2,368,098	28,583	17,179	13,085	54,754	476,857	3.7	7.3	14.3	13.0	22.2	24.5	7.1
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	2,708	157,749	3,675	1,893	*898	*6,207	13,107	33.4	49.6	50.2	57.5	——	——	42.5
Fuel oil dealers	2,956	528,309	7,417	6,560	2,275	17,911	26,320	29.3	22.8	29.0	46.9	31.7	32.3	35.3
Liquified petroleum gas (bottled) dealers	714	58,018	1,578	888	*428	*2,218	4,424	58.1	38.2	34.8	43.1	——	——	45.3
Florists	15,069	1,115,633	30,261	36,210	9,976	141,532	137,602	13.3	14.7	18.5	19.3	26.0	18.5	15.6
Cigar stores and stands	2,406	210,647	1,418	2,735	*868	*5,787	30,785	34.2	37.5	40.8	49.5	——	——	36.5
News dealers and newstands	3,301	328,776	2,707	5,792	*1,083	21,393	38,277	27.7	36.1	46.3	61.7	——	49.7	31.9
Other miscellaneous retail stores	46,396	2,260,502	30,899	33,063	17,415	139,088	338,692	8.1	10.0	23.8	16.1	29.9	18.1	10.4
Retail trade not allocable	13,191	674,112	7,978	7,834	4,781	37,129	71,901	15.6	20.1	28.1	28.2	33.2	31.1	20.6
Wholesale and retail trade not allocable	69,042	3,718,412	57,689	48,006	25,220	206,505	564,955	6.6	9.0	12.9	13.4	19.3	16.1	7.8
Finance, insurance, and real estate	**730,022**	**16,988,621**	**449,045**	**194,989**	**339,578**	**648,824**	**7,613,307**	**2.0**	**2.5**	**5.7**	**8.3**	**6.5**	**7.6**	**2.1**
Finance	17,256	932,336	8,768	4,525	16,179	25,029	335,000	11.3	12.7	21.5	20.5	18.0	23.9	9.3
Banking and miscellaneous finance	821	78,132	675	526	2,037	5,705	30,167	32.9	33.4	55.5	60.3	52.2	69.3	33.2
Credit agencies other than banks	3,513	101,176	1,333	818	3,870	6,344	53,733	26.2	20.2	31.3	36.3	23.1	22.0	26.9
Security and commodity brokers and services	12,922	753,029	6,760	3,180	10,272	12,979	251,099	13.1	15.1	26.6	25.7	24.9	32.9	10.2
Security brokers and dealers, except underwriting syndicates	7,080	375,379	4,464	2,155	4,408	8,594	118,568	17.9	20.7	37.8	34.5	38.4	41.7	13.8
Commodity contracts brokers, exchanges, and services	5,842	377,650	2,296	1,026	5,864	4,386	132,531	19.1	21.9	27.4	33.3	32.7	52.9	14.8
Insurance agents, brokers, and service	176,101	5,241,168	93,394	46,806	44,760	407,838	2,532,551	3.9	4.7	7.2	9.7	11.8	10.8	4.0
Real estate	536,665	10,815,117	346,883	143,658	278,639	215,957	4,745,756	2.4	3.1	7.1	10.8	7.6	9.8	2.5
Operators and lessors of buildings	11,358	467,604	75,900	41,990	78,590	15,544	96,615	15.5	15.2	26.4	31.8	20.0	16.5	14.1
Lessors, other than buildings	21,908	160,039	11,772	12,136	5,845	2,712	63,025	23.9	28.2	37.0	46.8	22.9	61.1	30.8
Real estate agents, brokers, and managers	481,688	9,010,921	234,856	72,811	140,269	147,692	4,247,190	2.3	3.3	5.5	6.6	8.7	11.2	2.7
Title abstract companies	1,891	25,066	*129	*350	*36	*2,089	15,871	34.0	32.5	——	——	——	——	36.4
Subdividers and developers, except cemeteries	6,964	692,056	12,473	9,227	37,048	24,771	146,027	15.2	14.4	41.0	27.9	18.3	47.7	11.4
Cemetery subdividers and developers	*853	*13,031	*142	*71	*854	*366	*7,462	——	——	——	——	——	——	——
Combined real estate, insurance, loans, law offices	12,003	446,399	11,611	7,073	15,998	22,782	169,566	13.9	15.5	11.3	9.9	13.9	22.0	13.9
Services	**2,717,253**	**66,753,371**	**2,256,489**	**1,327,921**	**836,172**	**8,994,858**	**25,966,008**	**.9**	**1.3**	**2.2**	**2.4**	**4.2**	**2.5**	**1.1**
Hotels and other lodging places	37,016	1,864,739	185,333	103,507	156,925	228,494	319,364	9.0	9.1	13.0	11.0	15.8	12.0	8.8
Hotels	2,287	209,307	11,608	8,400	9,747	37,999	33,997	35.7	20.6	19.7	17.5	16.5	21.1	30.1
Motels, motor hotels, and tourist courts	17,366	1,154,631	117,095	67,327	113,548	151,605	185,642	12.1	12.2	15.3	14.4	20.8	15.5	11.2
Rooming and boarding houses	6,785	140,315	11,509	8,486	9,211	13,340	30,671	23.6	31.4	35.6	27.1	45.7	63.6	29.6
Sporting and recreational camps	2,485	54,804	*1,294	*1,974	*310	*5,113	8,639	44.1	54.7	——	——	——	——	42.3
Trailering parks and camp sites	7,876	280,631	40,958	16,348	23,029	17,124	54,280	19.6	23.0	36.9	30.8	27.3	34.8	21.1
Organizational hotels and lodging houses, on a membership basis	*217	*25,050	*2,869	*971	*1,081	*3,313	*6,135	——	——	——	——	——	——	——
Personal services	617,103	8,534,327	361,853	221,001	119,633	1,540,804	2,572,145	2.3	4.2	6.2	5.8	9.3	7.4	3.4
Coin-operated laundries and dry cleaning	13,969	491,232	47,426	16,044	13,196	73,925	74,193	14.0	19.9	21.1	27.4	38.3	46.4	17.6
Other laundry, cleaning, and garment services	47,404	1,625,469	75,097	47,318	26,718	331,580	368,167	9.0	10.7	14.2	13.3	18.1	14.0	10.3
Photographic studios, portrait	25,737	594,567	26,456	11,807	4,770	60,026	131,858	11.5	17.4	16.6	19.9	30.4	25.7	16.7
Beauty shops	210,214	2,771,395	84,721	80,355	22,226	707,294	870,093	4.1	6.9	8.8	10.5	14.1	12.2	5.5
Barber shops	75,903	955,929	19,981	19,835	5,458	138,380	476,737	7.1	9.1	15.5	13.3	27.9	18.3	8.4
Shoe repair and hat cleaning shops	8,720	185,834	5,994	4,032	1,185	16,701	65,617	21.0	23.8	32.3	27.1	40.5	44.4	23.9
Funeral service and crematories	9,267	832,414	51,041	20,247	20,583	67,532	181,241	15.3	17.1	21.5	18.0	26.0	23.1	15.4
Miscellaneous personal services	225,889	1,077,487	51,138	21,364	25,497	145,365	404,238	3.8	9.7	18.4	15.5	22.5	23.4	6.5

Footnotes at end of table.

Table 1.—Sole Proprietorship Businesses: Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Services—Continued														
Business services	545,859	9,171,107	317,986	127,971	97,427	989,232	3,681,487	2.3	3.8	6.2	8.1	10.1	8.7	2.9
Advertising	26,099	720,587	9,210	4,451	5,108	41,877	185,568	11.0	15.8	20.9	33.2	30.3	47.4	13.1
Services to buildings	102,866	1,322,313	47,457	28,126	6,661	298,372	466,905	6.0	10.4	14.7	15.1	19.9	16.6	8.0
Computer and data processing services	17,213	311,262	14,556	3,147	2,655	17,328	121,425	13.1	25.5	25.3	51.2	33.4	42.7	16.0
Management and public relations	163,592	2,462,963	50,064	17,282	26,343	109,830	1,441,401	3.8	5.4	9.9	15.0	24.4	15.4	4.5
Equipment rental and leasing	11,513	552,077	104,327	16,641	31,019	42,699	146,040	12.8	15.8	14.3	28.7	19.9	29.9	15.1
Other business services	224,576	3,801,905	92,372	58,325	25,640	479,127	1,320,149	3.8	6.5	9.4	12.6	13.4	13.4	5.0
Automobile repair and services	153,031	6,884,523	230,883	179,051	95,310	1,053,472	1,277,588	4.7	5.7	7.9	8.3	10.8	8.0	5.3
Automotive rentals, without drivers	3,298	142,348	28,408	4,860	8,271	9,587	33,287	23.7	27.3	39.0	46.4	49.9	35.2	34.7
Automobile parking	1,901	89,273	708	10,871	5,548	15,762	16,513	36.8	37.0	48.0	64.8	67.3	41.0	32.9
Automotive top and body repair shops	36,999	1,697,835	45,449	43,988	15,746	309,270	291,547	9.7	11.4	15.2	16.4	22.3	14.8	11.1
General automotive repair shops	78,272	3,523,255	97,502	86,220	41,124	529,690	642,688	6.8	8.3	10.1	11.1	14.4	12.0	7.6
Other automotive repair shops	15,897	882,745	22,466	17,761	11,100	116,711	174,730	14.1	16.5	18.0	18.5	37.6	21.3	14.8
Automotive services, except repair	16,664	549,066	36,351	15,350	13,521	72,452	118,824	14.1	16.2	20.2	20.4	24.1	25.7	16.1
Miscellaneous repair services	193,915	4,109,402	126,349	82,773	39,252	419,053	1,104,913	4.4	6.6	7.9	9.5	12.2	13.2	5.8
Radio and tv repair shops	30,174	746,202	19,107	20,496	6,165	75,940	171,951	11.2	16.5	16.5	22.9	24.4	30.8	14.6
Electrical repair shops, except radio and tv	29,064	743,961	18,919	11,735	4,471	64,886	179,240	11.0	15.2	19.1	20.1	28.2	25.7	14.2
Reupholstery and furniture repair	28,509	588,946	17,229	14,840	8,953	91,098	164,119	11.5	16.7	19.6	22.5	26.7	29.7	15.6
Other miscellaneous repair shops	106,168	2,030,294	71,094	35,702	19,663	187,130	589,604	6.0	9.4	11.4	13.4	18.1	20.6	8.0
Motion pictures	8,475	600,871	9,306	10,706	2,365	85,874	127,121	17.1	25.0	20.9	33.4	31.5	50.2	16.9
Motion picture production, distribution and services	6,587	383,840	6,460	3,946	1,397	24,617	94,089	19.6	32.4	26.0	57.0	41.1	57.7	18.7
Motion picture theaters	1,888	217,031	2,846	6,760	*968	61,257	33,032	34.7	38.9	34.4	41.1	—	66.4	37.6
Amusement and recreation services, except motion pictures	156,033	2,579,084	119,486	50,323	28,537	178,664	867,908	4.9	6.8	9.4	18.6	21.4	13.6	5.2
Producers, orchestras, and entertainers	85,664	1,006,260	38,193	4,969	3,850	44,821	473,552	6.4	6.7	11.2	18.4	18.6	23.3	5.9
Billiard and pool establishments	2,618	66,945	*4,110	1,306	*1,289	*573	11,001	36.7	44.5	—	50.9	—	—	50.9
Bowling alleys	2,525	172,412	10,054	8,374	7,429	22,929	28,195	33.8	30.5	35.2	32.4	45.9	39.0	35.8
Professional sports clubs and promoters	1,089	31,749	*2,048	*10	*127	*192	16,540	54.7	47.6	—	—	—	—	44.9
Racing, including track operation	11,300	252,280	14,679	1,827	894	20,133	55,374	24.3	21.2	22.3	43.0	51.3	50.8	21.8
Other amusement and recreation services	52,837	1,049,438	50,402	33,836	14,947	90,015	283,246	8.1	13.2	17.4	26.1	33.0	19.0	10.7
Medical and health services	383,265	20,358,093	560,595	360,926	198,506	2,767,378	10,020,658	2.4	2.1	3.4	3.2	5.9	3.2	1.9
Offices of physicians	134,035	9,059,086	206,601	132,237	46,852	1,029,754	5,157,047	3.2	2.8	4.3	4.3	8.7	4.0	2.6
Offices of dentists	82,348	6,815,520	211,844	136,827	90,761	1,126,514	2,954,875	4.5	4.2	6.2	5.3	9.6	5.3	3.9
Offices of osteopathic physicians	3,124	173,999	5,689	2,892	663	16,629	101,961	26.1	19.7	32.7	24.4	40.7	25.8	19.8
Offices of chiropractors	16,887	642,427	30,032	11,262	14,415	52,675	343,814	12.7	11.9	17.8	15.3	21.5	15.7	11.7
Offices of optometrists	15,627	1,217,924	34,550	21,727	11,582	144,503	386,087	11.6	12.7	15.7	18.7	24.9	16.9	11.1
Registered and practical nurses	54,931	314,410	3,742	827	*951	*2,657	245,652	8.6	10.5	33.2	19.6	—	—	10.7
Nursing and personal care facilities	9,167	655,828	28,463	30,777	24,295	225,884	105,748	19.2	13.5	20.0	14.1	20.1	15.3	16.0
Hospitals	*104	*35,842	*1,175	*1,013	*675	*15,538	*7,452	—	—	—	—	—		—
Medical laboratories	1,089	42,448	900	*710	*59	*4,675	17,723	58.5	50.9	55.5	—	—	—	50.4
Dental laboratories	13,029	537,008	12,727	13,884	3,129	99,676	196,210	16.6	17.1	19.5	26.4	27.5	23.8	15.9
Other medical and health services	52,924	863,601	24,872	8,769	5,123	48,872	504,089	7.3	8.7	13.7	16.9	27.1	17.3	8.5
Legal services	142,928	5,643,784	136,984	77,659	41,099	729,180	2,864,972	3.9	4.0	7.4	7.6	19.8	7.8	3.6
Educational services	106,854	774,127	31,514	15,359	5,853	110,514	315,759	5.6	11.0	13.9	22.9	21.9	26.6	8.6
Engineering and architectural services	61,149	2,136,682	49,029	39,026	15,007	419,566	839,898	6.3	8.0	12.7	13.2	22.7	14.7	6.7
Accounting, auditing, and bookkeeping services	159,129	2,135,955	76,459	39,909	22,369	355,941	1,048,650	4.2	6.7	9.6	12.5	14.8	12.6	5.9
Certified public accountants	33,288	1,022,769	36,548	21,296	14,647	207,392	463,740	8.5	10.4	14.1	14.8	20.0	17.1	9.4
Other accounting, auditing, and bookkeeping services	125,841	1,113,186	39,911	18,613	7,722	148,548	584,910	4.8	8.7	13.2	20.8	19.9	18.7	7.4
Other services	152,496	1,960,677	50,711	19,712	13,889	116,689	925,545	4.5	6.2	11.8	11.5	17.3	20.8	5.4
Nature of business not allocable	**29,294**	**801,006**	**26,966**	**16,716**	**8,441**	**77,937**	**197,181**	**10.9**	**19.0**	**42.2**	**47.4**	**39.2**	**31.2**	**0.0**

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and columns 15 through 21 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than $500.

Table 2.—Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
				Farms											
			Total	Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other
Businesses With and Without Net Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of businesses	12,017,953	8,908,289	3,386,965	3,109,664	1,431,636	30,166	90,635	7,376	671,812	247,565	165,628	58,172	97,157	90,853	218,664
Business receipts, total	443,354,851	361,630,253	87,514,766	81,724,599	35,366,546	1,616,292	2,330,274	823,614	17,772,094	6,958,052	9,005,800	2,195,126	3,732,485	530,643	1,393,672
Income from sales and operations	440,647,084	358,922,485	87,475,891	81,724,599	35,366,546	1,616,292	2,330,274	823,614	17,772,094	6,958,052	9,005,800	2,195,126	3,732,485	530,643	1,393,672
Other business income	2,707,768	2,707,768	38,876	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	384,327,565	308,148,911	80,868,055	76,178,654	30,632,742	1,585,251	2,120,580	851,203	18,130,686	64,239,926	8,027,057	2,135,119	3,770,417	945,086	1,559,526
Cost of sales and operations, total	218,590,325	187,635,841	32,304,609	30,954,485	10,582,988	872,960	1,130,767	577,260	9,282,804	2,007,154	2,085,004	798,542	2,484,099	439,300	693,585
Inventory, beginning-of-year	19,276,542	17,438,999	1,882,309	1,837,543	582,129	*4,255	*4,325	17,435	918,468	145,811	32,059	*5,823	38,042	18,816	70,378
Purchases	157,933,184	146,141,140	12,344,330	11,792,044	1,062,015	22,522	80,846	483,803	6,613,359	885,664	77,606	191,195	2,063,198	126,763	185,073
Cost of labor	14,942,847	10,971,193	4,267,873	3,971,654	1,678,274	346,234	379,349	6,351	545,845	142,581	499,726	118,823	81,557	47,312	125,602
Materials and supplies	14,761,737	13,044,634	1,960,845	1,717,104	666,020	45,036	92,870	2,055	300,007	142,345	267,725	56,492	47,663	43,206	53,684
Other costs	33,551,171	19,642,784	14,171,133	13,908,387	7,463,828	472,881	583,604	83,865	1,960,587	812,022	1,245,648	436,323	298,573	222,050	329,004
Less: Inventory, end-of-year	21,822,890	19,602,909	2,269,615	2,219,981	848,751	*7,631	*4,063	16,045	1,051,374	1198,988	32,614	*7,745	44,173	18,516	69,080
Depreciation	21,206,674	10,998,979	10,704,957	10,207,695	5,252,656	137,408	266,688	9,485	-1,685,025	786,678	1,178,036	255,938	231,120	147,490	257,172
Taxes paid	9,362,245	6,969,754	2,522,440	2,394,490	1,378,363	42,486	93,835	3,988	396,176	106,110	183,594	25,144	59,318	21,032	84,443
Rent paid	11,548,548	8,008,711	3,628,066	3,539,837	1,925,985	79,464	73,652	3,594	743,603	244,868	302,624	18,785	87,719	10,851	48,692
Repairs	8,456,375	4,150,126	4,513,408	4,306,249	2,140,624	85,945	130,608	4,865	795,019	317,206	539,489	67,853	92,094	45,636	86,911
Salaries and wages	25,634,002	25,634002	658,699	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	6,807,836	5,308,705	1,659,994	1,499,130	808,582	32,230	58,656	2,021	219,705	92,967	146,802	40,171	35,442	25,504	37,051
Legal and professional services	1,934,196	1,934,196	41,903	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,680,402	3,680,402	49,959	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	119,501	117,933	1,886	1,568	58	*16	27	*1	23	—	*1,113	—	*2	*41	287
Pension and profit-sharing plans	129,775	125,421	5,859	4,353	2,497	*52	*325	—	386	*114	551	*11	*71	*32	*314
Employee benefit programs	317,013	311,256	10,466	5,756	1,268	279	335	22	1,093	*45	1,860	*95	170	272	317
Interest paid	10,869,976	4,997,828	6,007,865	5,872,148	2,920,192	110,537	154,946	22,127	1,219,403	392,642	596,956	126,891	160,162	53,253	115,036
Bad debts	525,709	525,709	6,922	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	517,563	512,783	5,128	4,780	4,267	—	*47	*34	265	—	*19	—	*28	*18	*101
Travel and entertainment	2,718,755	2,718,755	37,887	—	—	—	—	—	—	—	—	—	—	—	—
Other business deductions	62,904,622	45,516,461	18,734,841	17,388,162	5,615,263	223,872	210,695	227,846	3,787,184	2,476,142	2,991,007	801,689	620,191	198,656	235,617
Net income (less deficit)	59,027,286	53,481,341	6,646,711	5,545,945	4,733,804	31,041	209,694	-27,629	-358,592	534,126	978,743	60,007	-37,952	-411,443	-165,854
Net income	75,329,052	62,271,438	14,515,133	13,057,615	7,474,137	142,769	489,291	25,548	1,744,033	1,054,068	1,248,246	201,664	270,231	44,870	362,757
Deficit	16,301,766	8,790,096	7,868,422	7,511,670	2,740,333	111,729	279,597	53,176	2,102,625	519,942	269,503	141,657	308,183	456,313	528,611
Businesses With Net Income															
Number of businesses	8,254,536	6,583,040	1,850,112	1,671,496	949,221	15,381	40,522	2,474	286,236	104,085	121,367	28,525	34,288	14,192	75,205
Business receipts, total	376,613,568	316,413,261	65,353,848	60,200,307	26,274,442	706,667	1,782,460	448,408	12,991,665	5,298,941	7,328,251	1,385,852	2,614,682	228,577	1,140,361
Income from sales and operations	374,408,311	314,208,004	65,326,369	60,200,307	26,274,442	706,667	1,782,460	448,408	12,991,665	5,298,941	7,328,251	1,385,852	2,614,682	228,577	1,140,361
Other business income	2,205,257	2,205,257	27,480	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	301,311,311	254,141,824	50,865,510	47,169,488	18,810,290	566,019	1,298,098	422,974	11,250,354	4,245,345	6,084,536	1,184,637	2,345,070	183,798	778,365
Cost of sales and operations, total	178,566,862	158,860,083	20,873,182	19,706,779	6,604,421	317,707	714,320	323,156	6,224,192	1,376,132	1,523,454	515,571	1,611,807	97,924	398,094
Inventory, beginning-of-year	15,092,360	13,636,714	1,485,986	1,455,646	517,740	*3,118	*3,748	16,435	733,461	123,746	*23,045	*1,091	16,489	*3,644	13,128
Purchases	132,330,078	123,923,336	8,908,385	8,406,742	813,728	14,974	49,138	296,464	4,906,781	636,590	37,190	96,251	1,392,684	42,587	120,354
Cost of labor	11,650,753	9,333,757	2,556,505	2,316,996	1,016,631	115,162	255,180	2,754	275,838	93,409	339,688	79,100	41,104	17,210	80,920
Materials and supplies	12,420,501	11,449,326	1,158,756	971,175	395,798	15,264	58,205	786	126,946	81,749	199,204	31,513	18,391	6,530	36,788
Other costs	24,539,194	16,133,935	8,646,153	8,405,259	4,637,549	174,665	351,825	18,977	1,070,090	540,752	947,335	308,355	165,180	30,803	159,730
Less: inventory, end-of-year	17,466,024	15,616,985	1,882,602	1,849,040	777,025	*5,477	*3,776	12,260	888,924	100,114	*23,007	*739	22,040	*2,851	12,826
Depreciation	13,797,843	7,672,546	6,458,008	6,125,297	3,233,624	58,488	144,236	3,068	881,259	503,271	925,681	124,900	120,599	27,665	102,504
Taxes paid	7,230,710	5,680,765	1,652,984	1,549,945	935,142	20,559	60,154	819	228,993	68,315	140,059	12,130	35,548	3,088	45,139
Rent paid	8,817,270	6,459,748	2,429,057	2,357,522	1,221,066	40,705	64,530	2,023	475,928	196,499	263,648	11,870	50,485	5,590	25,177
Repairs	5,641,206	3,073,670	2,720,292	2,567,535	1,297,396	24,026	77,685	1,853	434,925	202,280	395,499	33,323	49,551	11,907	39,140
Salaries and wages	22,308,135	22,308,135	560,768	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	5,353,380	4,392,514	1,090,393	960,866	553,411	13,543	38,573	723	116,317	59,760	109,862	24,702	17,463	5,906	20,598
Legal and professional services	1,536,954	1,536,954	29,849	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	3,221,432	3,221,432	48,093	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	75,337	75,085	570	252	*1	*7	*14	—	*3	—	—	—	—	—	*226
Pension and profit-sharing plans	120,626	118,352	3,632	2,273	1,152	*21	*315	—	101	*114	*314	*11	*38	*22	*184
Employee benefit programs	279,899	276,679	5,462	3,220	898	141	*170	*3	244	*13	1,305	*87	*1	*50	*308
Interest paid	6,119,668	3,257,792	2,959,602	2,861,876	1,377,007	30,193	66,033	9,932	612,021	197,861	404,437	46,659	78,730	7,993	31,010
Bad debts	362,590	362,590	3,440	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	381,686	377,234	4,750	4,452	4,229	—	*2	*27	*42	—	*9	—	*26	*18	*98
Travel and entertainment	2,098,745	2,098,745	26,532	—	—	—	—	—	—	—	—	—	—	—	—
Other business deductions	46,282,453	35,252,982	12,021,655	11,029,471	3,581,942	60,629	132,066	81,368	2,276,329	1,641,093	2,320,316	415,385	380,820	23,635	115,888
Net income	75,329,052	62,271,438	14,515,133	13,057,615	7,474,137	142,769	489,291	25,548	1,744,033	1,054,068	1,248,246	201,664	270,231	44,870	362,757

Footnotes at end of table.

Table 2.—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper-hanging and decorating	Electrical work	Masonry, stonework, tile setting, and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses With and Without Net Income														
Number of businesses	14,709	47,998	86,726	127,868	82,360	68,545	13,815	1,068,560	233,147	779,253	77,419	128,383	66,322	89,311
Business receipts, total	50,616	549,824	1,832,385	3,357,342	4,744,164	3,907,458	836,706	51,272,856	22,382,371	27,089,543	4,791,585	2,703,121	2,701,996	3,856,678
Income from sales and operations	46,429	545,679	1,827,863	3,331,321	4,570,200	3,761,479	808,721	50,986,147	22,207,418	26,983,463	4,771,229	2,698,437	2,696,051	3,831,055
Other business income	4,187	4,145	4,522	26,021	173,964	145,979	27,985	286,709	174,953	106,081	20,356	4,683	5,946	25,623
Business deductions, total	118,157	599,583	1,433,244	2,538,418	4,934,075	3,939,213	994,862	43,168,565	20,208,018	21,479,333	4,054,592	1,956,634	2,197,869	3,052,237
Cost of sales and operations, total	6,830	132,714	492,965	717,616	848,065	574,842	273,222	27,681,277	14,798,631	12,059,527	2,716,268	978,036	1,390,718	1,742,508
Inventory, beginning-of-year	*4,187	6,522	8,439	25,617	12,274	5,336	6,938	1,279,093	917,024	337,975	120,240	9,958	60,863	12,942
Purchases	*2,630	35,807	179,299	334,550	147,701	59,479	88,222	9,789,093	4,078,549	5,495,365	1,630,988	384,897	760,158	554,127
Cost of labor	*425	7,528	132,495	155,770	59,468	22,237	37,231	4,631,551	2,148,591	2,295,259	363,490	372,306	181,253	394,142
Materials and supplies	*1,059	7,978	143,525	91,180	63,565	33,151	30,414	7,577,664	4,373,010	2,964,665	442,048	242,916	357,800	569,449
Other costs	3,257	81,715	39,276	138,499	581,318	462,229	119,089	6,074,153	4,459,486	1,440,053	290,023	98,323	104,967	226,703
Less: inventory, end-of-year	*4,728	6,836	10,070	27,999	16,261	7,589	8,672	1,670,277	1,178,029	473,788	130,520	85,365	74,322	14,856
Depreciation	18,538	55,863	131,695	291,165	340,580	265,772	74,808	1,507,139	520,646	931,983	118,807	55,978	57,612	93,797
Taxes paid	602	12,905	37,695	76,748	170,221	143,450	26,770	893,514	320,577	542,929	106,733	41,490	57,361	79,386
Rent paid	837	15,406	27,639	44,348	111,532	87,196	24,336	458,238	158,292	282,181	34,918	25,191	17,562	30,801
Repairs	1,329	11,195	61,164	133,470	70,800	34,511	36,288	581,622	202,635	351,908	27,300	15,180	10,511	25,318
Salaries and wages	4,031	81,829	214,782	358,058	251,623	162,114	89,509	3,909,704	1,202,062	2,507,753	376,921	236,048	280,244	504,173
Insurance	1,870	13,142	59,308	86,544	54,756	28,485	26,271	979,569	333,283	614,518	102,641	58,433	49,630	76,353
Legal and professional services	2,597	7,284	10,392	21,630	49,191	41,354	7,838	189,382	78,940	96,637	16,004	11,906	10,318	11,435
Commissions	941	2,591	8,117	38,310	24,958	20,427	4,531	319,041	194,160	118,362	8,840	47,006	4,185	16,507
Amortization	—	—	—	*318	*3,302	2,884	419	3,465	1,671	1,781	*487	*1,111	—	*50
Pension and profit-sharing plans	—	*361	*32	1,113	1,413	1,199	*213	14,852	3,386	11,466	2,317	*3,439	*1070	1,781
Employee benefit programs	*66	1,286	*920	2,438	5,349	2,959	2,390	105,512	27,035	78,419	7,661	8,566	10,737	13,417
Interest paid	5,361	13,324	26,908	90,124	156,325	134,548	21,777	668,325	355,703	288,786	37,808	23,848	15,272	26,199
Bad debts	*7	107	4,182	2,626	2,086	1,595	491	59,503	22,164	36,204	8,863	9,675	3,627	2,773
Depletion	—	*1	*47	*301	472,888	445,512	27,376	2,115	896	1,218	—	*503	*28	*50
Travel and entertainment	1,582	9,351	6,149	20,807	25,076	23,032	2,044	197,095	58,031	131,910	11,334	14,152	14,568	21,083
Other business deductions	73,571	245,094	359,874	668,140	2,352,989	1,973,842	379,146	5,840,571	2,016,393	3,508,724	499,286	437,415	288,772	436,341
Net income (less deficit)	−67,541	−49,759	399,141	818,924	−189,912	31,756	−158,156	8,104,290	2,174,354	5,610,210	736,994	746,487	504,128	804,442
Net income	5,277	85,194	429,148	937,900	783,937	689,537	94,399	8,697,709	2,483,726	5,867,878	782,297	764,438	532,501	826,360
Deficit	72,818	134,953	30,007	118,976	973,848	721,293	252,555	593,419	309,372	257,667	45,304	17,951	28,373	21,918
Businesses With Net Income														
Number of businesses	2,049	20,474	68,000	88,093	42,336	38,039	4,297	926,450	190,910	687,387	64,724	118,606	53,071	82,940
Business receipts, total	22,970	411,007	1,658,231	3,061,333	3,276,329	2,686,605	589,724	46,644,887	19,426,752	25,576,939	4,463,463	2,541,270	2,588,682	3,687,458
Income from sales and operations	22,234	410,532	1,655,880	3,037,415	3,155,161	2,592,071	563,089	46,405,826	19,287,834	25,480,861	4,443,407	2,537,052	2,583,467	3,663,519
Other business income	*736	*475	2,350	23,918	121,168	94,534	26,634	239,061	138,918	96,077	20,056	4,219	5,214	23,939
Business deductions, total	17,694	325,813	1,229,083	2,123,433	2,492,392	1,997,068	495,324	37,947,178	16,943,026	19,709,061	3,681,166	1,776,832	2,056,181	2,861,099
Cost of sales and operations, total	*2,022	105,047	429,424	629,911	506,527	366,568	139,959	24,390,966	12,528,909	11,153,186	2,473,867	866,581	1,316,593	1,632,887
Inventory, beginning-of-year	—	870	8,081	21,389	10,250	4,358	*5,892	1,102,182	798,466	288,819	100,834	8,667	55,903	10,699
Purchases	*89	18,084	169,925	313,545	109,321	55,083	54,238	8,545,984	3,376,240	4,968,333	1,457,272	240,393	724,661	524,576
Cost of labor	*45	*4,623	119,665	115,177	35,615	15,234	20,381	4,152,640	1,829,257	2,155,988	337,608	309,190	170,248	361,774
Materials and supplies	*251	3,223	103,124	80,983	38,792	25,529	13,263	6,750,916	3,744,259	2,803,676	430,299	227,571	332,214	532,235
Other costs	*1,636	79,312	36,194	123,752	327,148	272,959	54,189	5,228,257	3,800,530	1,295,428	260,238	97,047	100,829	217,739
Less: inventory, end-of-year	—	1,065	7,564	24,933	14,600	6,595	8,005	1,389,015	1,019,842	359,059	112,384	16,286	67,262	14,136
Depreciation	1,338	11,760	95,638	223,976	191,348	147,439	43,909	1,239,201	407,795	787,501	105,843	48,293	50,321	82,204
Taxes paid	178	8,142	34,442	60,278	104,753	89,522	15,231	776,651	251,472	498,903	92,890	38,066	54,918	76,295
Rent paid	*148	10,762	25,287	35,339	59,146	47,711	11,435	407,684	134,625	256,789	29,305	23,314	15,670	27,663
Repairs	*44	4,530	41,508	106,675	51,021	3;,190	20,832	479,228	153,196	303,077	25,339	13,453	9,078	24,095
Salaries and wages	*2,618	59,875	199,714	298,561	170,213	111,173	59,039	3,549,579	1,000,523	2,421,852	347,207	220,118	271,029	484,165
Insurance	*240	5,934	53,185	70,169	33,785	19,818	13,967	864,151	270,138	566,321	93,847	54,040	44,712	71,975
Legal and professional services	664	2,462	7,634	19,089	18,753	15,271	3,482	158,086	63,589	85,975	14,248	11,025	9,078	10,551
Commissions	*685	*1,401	7,938	38,068	20,921	18,372	2,548	302,181	185,667	110,341	8,250	45,904	*3,864	16,231
Amortization	—	—	—	*318	220	186	35	3,222	1,441	1,771	*486	*1,101	—	*50
Pension and profit-sharing plans	—	*308	*32	1,018	898	851	*47	13,538	2,989	10,549	1,710	*3,365	*1,070	1,745
Employee benefit programs	—	*480	*920	842	3,752	1,785	1,968	98,833	23,074	75,721	7,425	8,188	10,737	12,062
Interest paid	*471	4,305	20,504	72,447	48,165	42,054	6,111	521,726	269,787	232,803	30,582	16,941	13,955	20,011
Bad debts	—	*52	827	2,561	1,120	678	*442	41,958	10,152	30,723	7,632	9,673	2,993	2,548
Depletion	—	—	*47	*251	345,099	319,557	25,542	1,943	893	1,050	—	*503	—	*50
Travel and entertainment	*819	5,050	4,802	15,861	12,824	11,966	858	171,364	46,354	118,381	10,882	11,577	11,270	20,027
Other business deductions	8,467	108,009	315,807	559,900	929,628	777,196	152,432	5,148,801	1,665,532	3,195,235	452,133	416,024	255,229	406,324
Net income	5,277	85,194	429,148	937,900	783,937	689,537	94,399	8,697,709	2,483,726	5,867,878	782,297	764,438	532,501	826,360

Footnotes at end of table.

Table 2.—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses With and Without Net Income													
Number of businesses	235,398	182,420	56,160	240,863	58,431	47,278	27,414	107,740	413,197	60,711	289,155	35,704	27,627
Business receipts, total	4,210,073	8,826,090	1,800,941	11,836,156	3,279,367	1,701,908	1,520,059	5,334,822	14,784,631	758,531	11,808,048	1,673,164	544,887
Income from sales and operations	4,197,131	8,789,559	1,795,266	11,782,654	3,268,211	1,693,584	1,512,779	5,308,080	14,677,069	752,423	11,718,446	1,662,665	543,535
Other business income	12,942	36,531	5,674	53,502	11,157	8,323	7,280	26,742	107,562	6,108	89,602	10,499	1,352
Business deductions, total	2,952,549	7,265,453	1,481,215	10,346,304	2,911,015	1,478,959	1,210,966	4,745,364	12,963,207	558,792	10,402,089	1,524,416	477,911
Cost of sales and operations, total	1,625,775	3,606,222	823,118	5,677,587	1,219,887	767,510	641,453	3,048,737	2,591,749	10,821	1,793,722	698,324	88,883
Inventory, beginning-of-year	46,561	87,410	24,093	454,113	72,085	39,086	61,334	281,609	40,503	—	10,347	25,864	4,292
Purchases	624,566	1,540,629	215,179	3,357,789	643,905	383,970	293,716	2,036,198	1,079,202	*1,483	816,646	214,501	46,571
Cost of labor	344,965	684,104	187,701	1,145,984	249,951	144,987	172,527	578,517	402,943	*4,985	302,129	82,842	12,987
Materials and supplies	425,324	927,127	239,989	634,218	112,219	108,409	133,055	280,535	171,664	*1,825	149,007	6,618	14,214
Other costs	224,648	495,390	174,614	617,816	214,706	149,061	49,201	204,847	932,100	*2,529	528,425	384,922	16,224
Less: Inventory, end-of-year	40,288	128,438	18,460	532,332	72,978	58,004	68,380	332,969	34,663	—	12,833	16,424	5,406
Depreciation	108,768	497,022	54,509	589,102	239,890	97,901	74,162	177,150	1,418,098	58,629	1,213,337	73,246	72,886
Taxes paid	57,503	200,457	30,008	287,954	76,877	41,544	33,600	135,933	496,217	13,013	419,470	49,298	14,436
Rent paid	38,225	135,483	17,765	247,573	39,058	74,639	29,122	104,753	337,852	38,208	242,296	43,188	14,160
Repairs	21,085	252,515	27,079	285,336	195,858	18,016	10,545	60,917	1,078,37	53,897	973,260	33,605	17,273
Salaries and wages	277,057	896,309	136,889	1,119,921	342,220	148,994	171,564	457,143	1,292,098	58,130	1,013,117	134,485	86,366
Insurance	65,078	262,384	31,768	241,071	103,370	22,598	27,119	87,931	662,436	59,357	551,261	34,539	17,280
Legal and professional services	12,167	34,806	13,805	54,642	10,035	10,085	7,553	26,969	49,626	2,222	33,983	8,658	4,763
Commissions	13,178	28,646	6,519	80,022	15,196	17,161	5,211	42,454	234,388	*16,025	186,754	27,793	3,816
Amortization	*17	*116	*13	5,327	*36	4,673	*188	430	2,140	*184	589	402	*965
Pension and profit-sharing plans	*17	2,841	—	5,054	*310	*1,397	*1,271	2,075	2,787	—	2,266	*156	*365
Employee benefit programs	7,934	30,104	*59	14,428	3,713	1,083	1,666	7,966	16,150	*81	13,494	1,369	1,206
Interest paid	35,306	150,352	23,836	169,917	60,817	26,169	22,325	60,606	367,382	16,338	309,775	25,307	15,963
Bad debts	4,314	6,952	*1,135	35,941	7,623	16,527	4,985	6,806	9,713	144	4,177	2,750	2,642
Depletion	*2	636	—	5,852	2,229	*659	*1,708	*1,255	*14,042	—	*13,989	*5	*49
Travel and entertainment	35,766	35,007	7,154	67,932	4,790	12,337	15,070	35,735	219,564	26,442	152,939	35,392	4,791
Other business deductions	665,849	1,181,061	315,453	1,510,522	602,373	224,118	174,607	509,425	4,216,986	209,201	3,509,530	363,763	134,493
Net income (less deficit)	1,257,524	1,560,636	319,726	1,489,852	368,353	222,948	309,093	589,458	1,821,424	199,739	1,405,960	148,748	66,977
Net income	1,296,716	1,665,566	346,105	1,795,281	437,046	305,954	335,155	717,125	2,291,595	213,432	1,731,230	226,040	120,892
Deficit	39,192	104,929	26,379	305,429	68,694	83,005	26,063	127,667	470,172	13,693	325,271	77,292	53,916
Businesses With Net Income													
Number of businesses	214,657	153,389	48,153	165,274	40,804	30,909	22,720	70,841	306,103	52,348	213,035	23,901	16,819
Business receipts, total	4,052,435	8,243,631	1,641,196	10,215,126	2,811,445	1,544,205	1,359,429	4,500,047	12,017,024	705,128	9,413,074	1,418,886	479,937
Income from sales and operations	4,039,586	8,213,831	1,637,130	10,174,510	2,802,232	1,536,936	1,353,329	4,482,013	11,935,019	701,930	9,343,100	1,410,824	479,165
Other business income	12,849	29,800	4,066	40,616	9,213	7,269	6,100	18,035	82,005	3,198	69,974	8,062	771
Business deductions, total	2,755,719	6,578,065	1,295,091	8,419,845	2,374,399	1,238,251	1,024,273	3,782,922	9,725,429	491,696	7,681,843	1,192,845	359,044
Cost of sales and operations, total	1,533,026	3,330,233	708,871	4,759,435	1,058,030	689,408	530,869	2,481,129	2,057,732	10,612	1,401,848	573,015	72,257
Inventory, beginning-of-year	39,137	73,578	14,898	348,337	57,637	27,163	51,090	212,446	14,467	—	4,137	*7,672	*2,658
Purchases	572,284	1,449,147	201,411	2,828,005	563,840	329,245	225,543	1,709,377	879,885	*1,483	690,505	143,692	44,205
Cost of labor	333,298	643,871	167,396	922,974	188,469	132,600	139,909	461,995	303,826	*4,985	207,064	81,022	10,755
Materials and supplies	403,019	878,338	202,981	549,636	103,937	99,665	124,358	221,676	149,293	*1,726	129,589	4,976	13,002
Other costs	223,210	396,365	132,299	518,632	205,900	137,255	47,225	128,252	722,991	*2,418	376,886	339,283	4,403
Less: inventory, end-of-year	37,923	111,068	*10,114	408,147	61,752	36,520	57,257	252,618	12,730	—	6,332	*3,631	*2,767
Depreciation	93,987	406,853	43,904	428,507	184,199	54,470	65,610	124,228	929,841	50,424	799,665	41,398	38,354
Taxes paid	54,669	182,064	26,276	247,083	67,370	35,972	29,815	113,925	364,259	10,725	300,064	42,308	11,162
Rent paid	32,189	128,649	16,270	190,647	31,496	58,979	22,923	77,249	245,814	36,489	171,979	27,394	9,951
Repairs	17,856	213,256	22,954	206,071	144,344	14,980	8,092	38,656	763,533	46,355	684,205	19,854	13,118
Salaries and wages	265,824	833,509	127,205	953,822	297,524	129,522	155,840	370,937	1,009,025	50,940	775,516	110,974	71,595
Insurance	59,822	241,927	27,692	207,046	89,615	18,916	25,380	73,135	484,911	48,406	394,712	27,588	14,205
Legal and professional services	11,020	30,053	8,522	42,041	7,982	7,213	6,932	19,914	34,915	1,957	24,802	5,979	2,176
Commissions	13,039	23,053	*6,174	71,042	15,114	14,587	4,989	36,352	202,713	*16,000	155,893	27,357	3,464
Amortization	*17	*116	*10	1,703	*33	*1,147	*157	365	1,209	*161	*583	*314	*150
Pension and profit-sharing plans	*14	2,646	—	4,923	*310	*1,397	*1,271	1,944	2,759	—	2,266	*127	*365
Employee benefit programs	7,934	29,377	*37	12,516	3,253	1,022	1,660	6,581	14,271	*81	12,135	985	1,070
Interest paid	29,987	121,327	19,136	127,577	45,002	20,155	18,385	44,035	244,493	15,229	205,475	13,052	10,736
Bad debts	3,714	4,163	*1,083	25,430	573	16,217	2,843	5,797	6,065	*143	1,712	1,843	2,367
Depletion	*2	*496	—	4,241	*1,909	—	*1,708	*624	*12,806	—	*12,757	—	*49
Travel and entertainment	33,206	31,418	6,629	50,767	3,102	9,173	11,684	26,808	170,939	26,107	125,838	15,071	3,923
Other business deductions	614,203	1,051,321	288,034	1,133,571	437,012	170,594	144,945	381,020	3,215,743	181,968	2,635,078	293,046	105,651
Net income	1,296,716	1,665,566	346,105	1,795,281	437,046	305,954	335,155	717,125	2,291,595	213,432	1,731,230	226,040	120,892

Footnotes at end of table.

Table 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														
		Wholesale trade								Retail trade					
											Building materials, paint, hardware, garden supply, and mobile home dealers				
	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
Businesses With and Without Net Income	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Number of businesses	2,334,348	325,299	15,958	5,589	6,998	29,627	32,284	14,945	219,898	1,908,305	67,422	11,591	8,475	20,696	26,660
Business receipts, total	179,166,569	39,132,276	2,690,534	966,142	1,892,851	2,436,685	6,381,972	7,169,413	17,594,679	135,826,877	6,572,116	1,784,710	572,635	2,319,463	1,895,308
Income from sales and operations	178,131,554	3,890,485	2,681,872	963,411	1,869,964	2,390,898	6,368,732	7,116,850	17,512,758	135,076,948	6,524,842	1,774,307	572,450	2,301,993	1,876,092
Other business income	1,035,015	227,791	8,661	2,731	22,888	45,787	13,241	52,563	81,921	749,930	47,274	10,403	*185	17,470	19,216
Business deductions, total	168,422,064	35,976,573	2,554,958	888,058	1,792,778	2,109,632	6,067,187	7,048,714	15,515,245	128,706,444	6,135,700	1,684,458	540,839	2,112,252	1,798,152
Cost of sales and operations, total	132,234,911	29,967,260	2,186,256	713,784	1,534,736	1,541,438	5,363,440	6,630,279	11,997,328	99,532,753	4,693,564	1,333,311	380,399	1,624,372	1,355,481
Inventory, beginning-of-year	14,018,006	2,073,885	241,387	12,746	348,875	155,484	195,061	145,352	974,980	11,621,554	1,010,513	185,448	55,321	564,301	205,442
Purchases	122,032,066	26,790,611	2,024,347	630,552	1,399,070	1,447,377	4,709,535	5,440,925	11,138,806	92,874,888	4,117,882	1,192,376	265,026	1,576,752	1,083,728
Cost of labor	2,227,191	304,563	41,405	28,724	29,639	35,096	37,346	9,126	123,227	1,857,634	169,591	60,533	46,944	22,731	39,383
Materials and supplies	1,880,223	288,828	38,206	8,218	10,862	12,263	15,792	53,077	150,409	1,439,333	182,591	30,865	55,142	6,876	89,709
Other costs	7,628,980	2,761,320	93,258	51,903	67,084	83,342	566,556	1,162,576	736,601	4,645,904	317,068	80,893	21,228	54,645	160,302
Less: Inventory, end-of-year	15,551,555	2,251,946	252,346	18,360	320,794	192,123	160,850	180,776	1,126,697	12,906,560	1,104,082	216,804	63,263	600,932	223,083
Depreciation	2,499,990	460,931	18,929	16,755	21,961	45,609	58,562	31,804	267,312	1,960,139	129,195	33,893	13,031	42,163	40,109
Taxes paid	3,100,025	384,614	25,074	9,261	25,499	21,249	36,663	11,377	255,490	2,655,974	133,231	34,246	15,047	45,171	38,768
Rent paid	3,111,414	275,621	20,624	3,207	4,629	18,930	40,210	12,249	175,772	2,763,445	81,895	12,892	10,070	40,004	18,929
Repairs	976,107	190,860	12,430	9,416	11,626	14,046	29,041	15,635	98,666	757,936	34,735	10,219	3,176	7,309	14,030
Salaries and wages	9,727,236	1,089,453	101,157	34,282	68,006	103,517	178,252	52,818	551,422	8,458,850	365,172	92,904	34,016	130,385	107,867
Insurance	1,570,473	245,764	21,638	5,090	15,260	20,683	34,548	14,267	134,278	1,280,255	83,515	20,232	11,470	24,831	26,981
Legal and professional services	491,722	68,215	4,969	1,345	3,218	8,344	6,743	4,584	39,010	410,284	17,443	3,630	1,841	6,826	5,145
Commissions	806,668	387,836	12,943	5,699	5,100	39,917	16,433	23,073	284,671	379,449	19,451	7,393	*51	1,012	10,995
Amortization	48,880	3,903	*4	—	*48	*977	822	*208	1,845	44,876	1,740	*22	*980	*132	*606
Pension and profit-sharing plans	19,447	6,029	*533	*158	*157	*296	921	70	3,893	13,163	2,000	476	—	*779	*745
Employee benefit programs	81,531	16,209	1,949	*138	1,274	2,141	2,899	623	7,183	64,125	5,259	3,015	*980	620	644
Interest paid	1,453,951	256,821	16,142	7,752	19,424	18,394	29,787	34,348	130,975	1,161,899	93,587	22,552	6,490	30,727	33,818
Bad debts	228,269	44,006	2,156	2,650	1,759	4,501	5,078	1,106	26,756	173,859	13,686	5,472	1,849	4,176	2,190
Depletion	5,241	2,285	—	470	*47	*26	*274	—	*1,467	2,957	*162	*89	—	*31	*43
Travel and entertainment	729,527	318,634	5,763	4,521	6,772	51,017	20,945	6,698	222,918	362,281	16,058	3,211	2,442	4,666	5,740
Other business deductions	11,672,727	2,285,633	126,479	74,316	74,909	221,477	247,681	210,495	1,330,276	8,986,957	457,919	104,666	59,823	153,183	140,247
Net income (less deficit)	10,744,505	3,155,703	135,575	78,085	100,073	327,052	314,785	120,699	2,079,434	7,120,434	436,416	100,252	31,796	207,211	97,156
Net income	13,468,902	3,506,460	165,777	85,111	109,723	366,371	347,710	148,509	2,283,259	9,397,487	561,524	125,240	50,810	235,274	150,201
Deficit	2,724,397	350,756	30,201	7,026	9,650	39,319	32,924	27,810	203,825	2,277,053	125,108	24,987	19,013	28,063	53,044
Businesses With Net Income															
Number of businesses	1,487,692	249,240	12,095	4,613	4,519	20,083	27,095	9,587	171,248	1,169,410	43,501	8,709	5,062	15,378	14,352
Business receipts, total	154,563,356	34,759,183	2,562,949	946,506	1,659,603	2,224,876	5,727,663	5,898,396	15,739,189	116,085,762	5,679,505	1,568,295	455,452	2,149,301	1,506,457
Income from sales and operations	153,724,464	34,565,100	2,554,863	943,837	1,639,966	2,179,552	5,718,843	5,857,324	15,670,714	115,489,993	5,643,535	1,559,501	455,421	2,134,260	1,494,353
Other business income	838,893	194,083	8,086	2,669	19,638	45,324	8,820	41,071	68,475	595,768	35,970	8,794	*31	15,041	12,105
Business deductions, total	141,094,454	31,252,723	2,397,172	861,395	1,549,880	1,858,505	5,379,954	5,749,887	13,455,930	106,688,275	5,117,981	1,443,056	404,642	1,914,027	1,356,257
Cost of sales and operations, total	112,553,612	26,207,161	2,069,653	701,348	1,330,351	1,410,936	4,778,996	5,428,035	10,487,843	83,986,762	3,998,945	1,148,542	287,058	1,496,878	1,066,467
Inventory, beginning-of-year	11,041,040	1,732,555	218,268	11,647	296,978	122,190	163,284	119,937	800,251	9,038,458	792,487	139,301	32,994	476,843	143,349
Purchases	104,282,587	23,516,234	1,916,895	619,299	1,219,514	1,335,582	4,167,164	4,425,678	9,832,101	78,703,655	3,517,754	1,025,198	223,394	1,459,002	810,159
Cost of labor	1,778,424	252,792	40,178	28,708	28,584	33,183	35,360	5,796	80,982	1,468,894	137,202	52,739	*26,538	21,178	36,747
Materials and supplies	1,528,306	214,620	37,071	8,068	9,555	3,914	11,401	30,606	114,005	1,206,805	169,360	28,855	47,653	6,548	86,305
Other costs	6,442,723	2,457,030	88,690	50,995	54,451	67,954	535,443	1,002,085	657,412	3,782,250	271,514	73,879	*1,123	54,023	142,490
Less: inventory, end-of-year	12,519,467	1,966,071	231,449	17,370	278,732	151,887	133,657	156,067	996,909	10,213,301	889,372	171,429	44,644	520,715	152,584
Depreciation	1,818,438	367,969	17,931	14,891	19,379	27,855	51,269	24,574	212,069	1,392,780	84,817	25,852	8,530	26,314	24,121
Taxes paid	2,545,353	329,983	23,601	8,764	22,593	17,080	31,850	8,990	217,105	2,167,364	110,727	28,282	10,284	41,841	30,321
Rent paid	2,420,738	229,835	18,995	3,179	3,617	12,020	37,582	9,480	144,961	2,133,665	64,892	12,362	4,903	34,378	13,250
Repairs	753,803	154,529	11,680	6,875	9,668	8,275	25,294	10,971	81,766	579,048	27,104	8,940	2,318	6,614	9,232
Salaries and wages	8,243,876	972,904	95,813	29,923	58,955	89,503	161,182	41,871	495,658	7,121,205	307,979	82,768	30,597	119,274	75,341
Insurance	1,283,344	215,000	20,487	5,018	13,579	17,851	30,131	11,186	116,747	1,031,007	66,701	16,089	9,241	22,079	19,291
Legal and professional services	389,699	56,969	4,577	1,285	2,752	5,822	6,066	3,528	32,938	322,273	13,807	2,726	1,335	5,596	4,150
Commissions	680,037	350,588	11,824	5,645	3,264	35,826	10,230	21,063	262,736	295,415	15,849	6,874	*34	*943	7,994
Amortization	32,606	2,244	—	—	*48	*560	693	*149	795	30,361	194	*22	*2	*132	*38
Pension and profit-sharing plans	17,537	5,518	*532	*158	*142	*296	876	70	3,442	11,765	1,421	*393	—	*674	*355
Employee benefit programs	70,893	14,755	1,946	*138	1,214	1,852	2,652	563	6,391	54,955	4,798	2,894	*833	620	*401
Interest paid	1,033,913	208,630	14,324	7,150	16,167	14,291	25,471	26,974	104,253	800,063	64,578	16,058	4,707	25,598	18,214
Bad debts	175,682	28,117	1,965	2,650	1,345	3,428	3,282	952	14,495	141,063	11,075	4,746	1,443	3,889	997
Depletion	3,996	1,132	—	470	*47	*26	*274	—	*314	2,864	*162	*89	—	*31	*43
Travel and entertainment	545,185	269,256	4,513	3,596	5,795	41,705	11,969	4,665	197,012	240,147	11,547	2,386	1,630	4,492	3,040
Other business deductions	8,818,855	1,863,489	101,179	71,036	62,445	173,948	206,866	157,630	1,090,385	6,639,806	344,837	87,390	42,501	128,347	86,599
Net income	13,468,902	3,506,460	165,777	85,111	109,723	366,371	347,710	148,509	2,283,259	9,397,487	561,524	125,240	50,810	235,274	150,201

Footnotes at end of table.

Table 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									
	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers–new car dealers (franchised)	Motor vehicle dealers–used car dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Drug stores and proprietary stores
Businesses With and Without Net Income	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Number of businesses	35,847	195,173	126,531	68,642	217,128	6,381	44,243	129,977	36,527	74,574	115,385	151,272	70,990	13,590
Business receipts, total	3,205,547	26,889,800	21,901,609	4,988,191	45,400,763	4,041,265	6,167,172	30,128,692	5,063,634	5,337,712	7,813,915	12,231,882	3,715,011	2,427,563
Income from sales and operations	3,193,489	26,794,309	21,823,184	4,971,124	45,244,116	4,016,325	6,143,211	30,044,449	5,039,631	5,302,406	7,747,161	12,168,140	3,664,573	2,412,737
Other business income	12,058	95,492	78,425	17,067	156,647	24,940	23,460	84,243	24,003	35,306	66,754	63,743	50,438	14,826
Business deductions, total	3,115,669	25,811,087	21,139,506	4,671,582	43,770,734	3,956,522	5,995,070	29,004,226	4,814,916	4,849,102	7,136,566	11,466,491	3,470,471	2,177,876
Cost of sales and operations, total	2,563,550	21,577,831	18,024,786	3,553,045	37,686,918	3,543,536	5,246,463	25,098,479	3,798,440	3,359,832	5,030,823	6,330,492	1,965,946	1,627,492
Inventory, beginning-of-year	508,401	1,531,734	1,371,265	160,469	2,670,590	491,979	518,862	826,843	832,906	1,151,362	951,040	163,912	124,849	388,601
Purchases	2,493,884	20,540,744	17,395,568	3,145,175	35,110,440	3,172,175	4,760,552	23,646,314	3,531,400	3,302,091	4,685,276	5,476,787	1,844,988	1,593,501
Cost of labor	24,695	215,140	105,541	109,599	433,574	57,530	48,012	251,735	76,297	51,686	171,580	478,336	35,172	*21,115
Materials and supplies	6,554	211,815	99,141	112,673	372,986	16,455	106,589	206,630	43,312	16,478	131,311	169,562	21,312	6,344
Other costs	56,749	662,485	518,104	144,381	2,093,675	385,802	425,212	1,059,997	222,664	108,462	229,942	222,087	58,080	45,323
Less: inventory, end-of-year	526,733	1,584,086	1,464,833	119,254	2,994,348	580,405	612,764	893,041	908,139	1,270,249	1,138,324	180,192	118,454	427,392
Depreciation	34,520	290,818	201,706	89,112	336,815	17,151	27,077	217,155	75,431	74,942	137,685	367,789	123,748	26,525
Taxes paid	52,870	394,699	309,985	84,714	630,297	25,686	51,767	467,111	85,733	122,715	149,325	508,109	195,374	46,592
Rent paid	43,041	364,098	230,907	133,190	573,269	17,985	45,134	452,857	57,293	194,864	200,576	490,335	118,994	49,342
Repairs	14,256	138,903	99,341	39,563	140,050	8,417	41,428	60,071	30,135	24,065	39,697	159,515	52,335	9,835
Salaries and wages	155,569	1,322,578	992,114	330,464	2,062,460	123,577	115,444	1,529,803	293,636	448,236	497,087	1,949,764	394,190	220,083
Insurance	24,507	178,902	130,452	48,450	316,514	21,576	39,903	196,844	58,191	53,314	103,708	204,284	72,259	26,898
Legal and professional services	4,990	55,267	41,243	14,024	93,641	4,390	11,526	61,223	16,501	21,596	25,194	71,934	27,735	8,811
Commissions	3,785	18,756	15,975	2,781	80,894	8,476	39,909	12,744	19,765	31,324	54,907	7,771	*2,663	*375
Amortization	*208	7,939	7,837	*102	2,199	474	*261	422	*1,043	805	6,552	10,797	1,463	*98
Pension and profit-sharing plans	*314	2,078	1,756	*322	2,106	467	*6	1,146	487	*862	966	1,006	*122	985
Employee benefit programs	507	12,679	9,537	3,142	17,780	6,385	2,009	6,508	2,878	3,726	6,011	8,597	1,436	3,029
Interest paid	35,703	147,777	115,742	32,035	261,457	46,217	58,994	91,669	64,577	61,764	90,581	177,016	61,109	14,781
Bad debts	2,328	19,556	18,129	1,427	70,780	5,076	16,091	32,819	16,794	8,565	21,255	3,293	2,401	2,695
Depletion	—	*314	*20	*294	*252	—	*1	*115	*136	*1,124	—	—	—	—
Travel and entertainment	3,253	14,785	7,753	7,032	30,988	5,876	10,517	5,471	9,123	32,983	35,967	25,330	21,042	2,458
Other business deductions	182,995	1,297,668	957,491	340,177	1,527,077	123,851	291,204	817,801	294,222	425,066	751,847	1,247,358	445,291	144,156
Net income (less deficit)	89,878	1,078,713	762,104	316,609	1,630,029	84,742	172,102	1,124,466	248,718	488,610	677,349	765,391	244,540	249,686
Net income	168,653	1,354,732	941,988	412,744	1,932,577	95,127	243,520	1,239,506	354,424	593,495	814,277	1,046,239	351,768	261,245
Deficit	78,775	276,019	179,884	96,135	302,549	10,384	71,419	115,040	105,706	104,885	136,928	280,848	107,228	11,559
Businesses With Net Income														
Number of businesses	21,101	141,158	93,865	47,293	161,902	4,856	27,459	104,281	25,306	49,534	81,464	102,394	45,104	12,263
Business receipts, total	2,365,405	22,967,082	18,684,480	4,282,602	40,044,573	3,574,279	5,119,512	26,962,489	4,388,293	4,624,848	6,768,391	10,019,247	2,842,474	2,369,051
Income from sales and operations	2,355,898	22,889,100	18,620,118	4,268,983	39,923,985	3,552,009	5,099,035	26,903,416	4,369,525	4,594,475	6,703,028	9,969,696	2,803,612	2,354,320
Other business income	9,507	77,982	64,362	13,620	120,588	22,269	20,477	59,073	18,769	30,373	65,363	49,551	38,862	14,732
Business deductions, total	2,196,752	21,612,350	17,742,492	3,869,858	38,111,996	3,479,152	4,875,991	25,722,983	4,033,870	4,031,353	5,954,114	8,973,008	2,490,705	2,107,806
Cost of sales and operations, total	1,862,168	18,167,550	15,186,915	2,980,634	32,884,722	3,141,757	4,304,324	22,231,102	3,207,539	2,825,222	4,258,996	5,049,504	1,479,928	1,587,960
Inventory, beginning-of-year	320,479	1,234,966	1,118,671	116,295	2,145,543	395,123	402,541	709,864	638,015	911,848	796,767	120,812	89,910	376,648
Purchases	1,833,359	17,384,484	14,708,531	2,675,953	30,816,139	2,789,043	4,033,134	20,956,340	3,037,622	2,788,229	3,955,533	4,373,212	1,412,350	1,578,271
Cost of labor	17,592	182,250	91,575	90,674	344,560	37,865	32,354	208,086	66,255	47,123	128,970	364,216	20,525	*21,115
Materials and supplies	1,780	159,258	95,063	64,196	322,401	15,533	82,664	185,249	38,955	13,243	113,658	140,722	13,584	6,341
Other costs	39,004	532,412	412,677	119,735	1,708,713	351,482	242,790	945,962	168,479	87,829	191,650	187,424	33,686	27,095
Less: inventory, end-of-year	350,046	1,325,820	1,239,602	86,218	2,452,634	447,289	489,158	774,400	741,786	1,023,049	927,581	136,882	90,127	421,509
Depreciation	22,613	224,416	158,204	66,212	269,424	12,469	17,691	179,502	59,761	54,039	109,020	261,903	76,176	25,924
Taxes paid	35,834	323,694	256,829	66,864	556,103	21,172	40,121	419,641	75,170	101,661	123,759	392,997	142,743	45,134
Rent paid	22,719	303,822	192,862	110,960	499,056	12,446	31,305	410,885	44,419	150,889	155,054	376,494	82,251	46,678
Repairs	9,928	108,141	79,081	29,060	113,902	7,308	27,793	52,183	26,618	21,016	33,396	120,807	36,280	9,445
Salaries and wages	108,112	1,110,208	826,957	283,251	1,874,729	109,360	98,739	1,411,736	254,894	389,783	423,600	1,564,251	295,951	209,247
Insurance	16,551	146,684	107,048	39,636	277,515	18,107	30,314	179,883	49,212	44,225	83,681	158,244	47,371	25,933
Legal and professional services	3,288	44,143	33,596	10,547	78,709	2,925	8,111	54,330	13,343	17,482	20,324	55,282	20,657	8,415
Commissions	*3,725	15,588	13,745	1,843	70,305	7,355	32,747	11,572	18,630	29,426	41,166	4,959	*1,317	*375
Amortization	*15	7,645	7,578	*67	1,458	*350	*261	227	*619	*266	5,982	8,099	*1,362	*98
Pension and profit-sharing plans	*314	1,765	1,442	*322	1,859	366	*4	1,002	*486	*862	966	1,006	*1	979
Employee benefit programs	445	11,272	8,457	2,816	15,973	5,119	1,979	6,137	2,738	3,707	5,120	5,263	1,386	3,029
Interest paid	17,239	104,244	84,862	19,382	196,624	38,162	44,264	70,528	43,670	39,832	68,208	114,323	32,390	14,077
Bad debts	1,309	16,046	14,682	1,363	56,255	4,166	9,397	27,070	15,623	7,184	19,526	2,424	2,192	2,681
Depletion	—	*314	*20	*294	*250	—	—	*115	*136	*1,124	—	—	—	—
Travel and entertainment	2,456	10,686	5,221	5,464	24,513	4,592	7,746	4,576	7,598	27,459	31,284	16,208	9,507	2,432
Other business deductions	96,433	1,046,883	788,099	258,784	1,249,362	95,997	223,588	707,191	222,586	330,282	587,637	922,126	271,656	131,680
Net income	168,653	1,354,732	941,988	412,744	1,932,577	95,127	243,520	1,239,506	354,424	593,495	814,277	1,046,239	351,768	261,245

Footnotes at end of table.

Table 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—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Businesses With and Without Net Income														
Number of businesses	25,812	81,310	36,552	38,199	516,696	268,355	100,744	983,633	26,476	20,978	5,498	219,195	737,962	28,219
Business receipts, total	4,492,883	1,667,925	1,737,849	1,002,938	3,110,323	10,220,651	4,207,416	20,561,255	2,571,599	2,370,934	200,665	5,487,241	12,502,414	993,468
Income from sales and operations	4,485,811	1,646,995	1,716,040	999,615	3,013,750	10,162,964	4,150,122	20,158,422	2,545,970	2,354,942	191,028	5,416,441	12,196,012	968,596
Other business income	7,072	20,929	21,809	3,323	96,573	57,687	57,293	402,832	25,629	15,992	9,637	70,801	306,403	24,872
Business deductions, total	4,282,769	1,538,804	1,655,111	998,041	2,883,793	9,414,228	3,739,048	13,906,076	2,377,617	2,235,772	141,845	3,096,131	8,432,327	1,057,593
Cost of sales and operations, total	3,682,485	1,022,936	1,169,814	599,565	1,777,461	6,444,046	2,734,898	3,909,693	1,875,285	1,831,621	43,664	339,014	1,695,393	73,062
Inventory, beginning-of-year	445,826	446,529	371,420	241,157	145,114	1,470,507	322,567	545,179	152,660	148,795	*3,866	*500	392,019	17,726
Purchases	3,603,546	1,020,019	1,104,400	603,583	1,448,856	5,928,892	2,366,567	2,200,778	1,435,399	1,397,735	*37,663	76,695	688,684	50,836
Cost of labor	14,335	18,444	33,751	3,405	18,674	168,137	64,994	75,436	4,093	*3,897	*196	23,058	48,285	*1,078
Materials and supplies	3,082	46,453	19,297	12,275	85,822	153,449	152,062	194,290	*154	*154		1,983	192,153	10,734
Other costs	39,895	39,200	92,458	17,154	276,811	386,516	221,757	1,441,722	325,278	318,224	*7,054	237,073	879,371	19,812
Less: Inventory, end-of-year	424,200	547,708	451,512	278,008	197,816	1,663,455	393,049	547,712	42,298	37,183	*5,115	*296	505,118	27,124
Depreciation	36,465	39,176	39,670	46,318	50,902	225,571	78,921	768,595	17,558	14,691	2,867	106,849	644,189	225,226
Taxes paid	96,480	27,665	33,220	21,708	25,553	218,137	59,438	321,278	6,900	5,365	1,535	51,309	263,069	97,069
Rent paid	62,981	81,212	56,205	65,936	35,947	344,749	72,349	445,638	64,186	59,367	4,819	160,651	220,801	11,880
Repairs	15,225	17,337	9,386	12,459	9,803	80,334	27,311	180,600	2,453	2,043	410	19,005	159,142	57,042
Salaries and wages	156,986	48,621	102,958	77,048	45,842	612,255	178,933	688,910	27,710	14,936	12,775	407,069	254,130	37,450
Insurance	24,197	20,140	23,341	14,922	14,308	119,445	44,454	203,863	4,438	3,352	1,086	70,159	129,266	30,543
Legal and professional services	12,187	5,277	10,705	5,812	7,283	42,411	13,223	175,454	17,383	14,052	3,330	39,901	118,171	10,924
Commissions	*1,171	13,354	11,566	8,257	64,832	60,343	39,383	1,655,771	45,495	43,476	2,019	433,278	1,176,998	6,481
Amortization	*632	*76	*43	*657	*269	11,397	*101	12,705	*22	*22	—	6,056	6,626	1,272
Pension and profit-sharing plans	*1,018	*53	*39	—	*592	1,022	*254	9,717	*550	*108	*443	7,667	1,499	*104
Employee benefit programs	879	*570	251	*110	991	2,299	1,197	11,474	290	*252	*38	7,306	3,879	336
Interest paid	25,400	16,624	27,629	18,168	20,360	109,943	35,230	803,420	65,405	39,550	25,855	52,603	685,412	287,789
Bad debts	4,440	1,783	2,267	276	6,439	14,093	10,404	69,443	14,490	3,644	10,846	28,555	26,398	493
Depletion	*204	*350	*25	*29	*8	*489	—	3,611	3,069	2,996	*72	*141	401	*50
Travel and entertainment	1,300	24,548	9,094	10,823	81,980	51,672	48,611	449,815	28,311	24,814	3,497	149,100	272,404	7,605
Other business deductions	164,412	220,185	163,922	119,119	741,489	1,098,454	400,137	4,216,995	204,541	175,816	28,725	1,228,940	2,783,513	210,876
Net income (less deficit)	210,114	129,121	82,737	4,897	226,531	806,423	468,368	6,655,179	193,182	135,161	58,820	2,391,110	4,070,087	−64,125
Net income	246,945	229,294	152,837	81,530	476,857	1,125,513	564,955	7,613,307	335,000	251,099	83,901	2,532,551	4,745,756	96,615
Deficit	36,831	100,174	70,099	76,633	250,327	319,090	96,587	958,128	141,018	115,938	25,080	141,441	675,669	160,740
Businesses With Net Income														
Number of businesses	19,787	45,805	17,418	16,990	263,014	147,975	69,042	730,022	17,256	12,922	4,334	176,101	536,665	11,358
Business receipts, total	3,902,379	1,324,851	1,406,933	762,368	2,368,098	8,640,556	3,718,412	16,988,621	932,336	753,029	179,307	5,241,168	10,815,117	467,604
Income from sales and operations	3,896,286	1,309,550	1,386,642	760,125	2,307,461	8,592,280	3,669,371	16,667,996	912,963	741,391	171,572	5,179,944	10,575,089	458,489
Other business income	6,093	15,301	20,290	2,243	60,636	48,276	49,041	320,625	19,373	11,637	7,735	61,224	240,028	9,115
Business deductions, total	3,655,434	1,095,557	1,254,096	680,838	1,891,240	7,515,043	3,153,456	9,375,314	597,336	501,929	95,407	2,708,617	6,069,361	370,989
Cost of sales and operations, total	3,138,317	772,694	913,588	437,413	1,266,238	5,343,517	2,359,690	1,896,812	286,409	242,901	43,508	333,440	1,276,962	30,674
Inventory, beginning-of-year	370,300	254,926	292,275	171,701	78,080	1,081,716	270,026	281,944	12,858	8,993	*3,866	*167	268,919	10,363
Purchases	3,093,679	751,660	845,724	433,371	993,114	4,926,777	2,062,698	852,768	244,894	207,230	*37,663	76,116	531,758	26,090
Cost of labor	11,327	17,349	21,389	*2,511	18,140	134,627	56,738	68,113	*3,661	*3,465	*196	23,058	41,394	*83
Materials and supplies	2,909	39,008	17,410	5,887	70,500	130,745	106,881	177,490	*154	*154	—	1,910	175,427	*1,762
Other costs	39,817	26,011	53,042	14,214	224,527	345,314	203,443	826,782	41,718	34,820	*6,898	232,263	552,801	17,847
Less: inventory, end-of-year	379,715	316,260	316,252	190,272	118,121	1,275,661	340,096	310,286	16,875	11,761	*5,115	*73	293,338	*25,471
Depreciation	29,006	20,566	28,100	19,653	28,583	138,538	57,689	449,045	8,768	6,760	2,008	93,394	346,883	75,900
Taxes paid	85,630	20,541	23,989	13,206	17,179	174,166	48,006	194,989	4,525	3,180	1,344	46,806	143,658	41,990
Rent paid	53,496	47,597	30,729	35,681	18,661	245,647	57,238	357,649	55,791	51,577	4,214	136,537	165,321	5,411
Repairs	12,585	11,983	5,914	7,031	7,841	53,677	20,226	95,633	1,366	1,028	338	17,177	77,090	15,508
Salaries and wages	138,302	35,363	77,229	56,940	36,614	492,896	149,767	580,710	21,368	9,515	11,853	384,780	174,562	15,461
Insurance	21,443	13,461	16,467	9,800	11,183	91,747	37,337	152,455	3,149	2,171	978	64,476	84,830	13,320
Legal and professional services	10,565	3,084	7,187	3,509	3,955	31,865	10,458	124,605	9,891	8,343	1,549	34,070	80,643	2,647
Commissions	*1,171	9,599	7,504	6,017	37,580	50,834	34,034	1,483,719	41,143	39,422	*1,721	358,218	1,084,358	3,595
Amortization	*632	*54	—	*83	*81	4,392	—	7,764	*11	*11	—	3,210	4,543	232
Pension and profit-sharing plans	*1,018	*53	*39	—	*588	894	*254	9,592	*510	*67	*443	7,662	1,419	*99
Employee benefit programs	801	*18	*239	*42	*850	2,013	1,183	10,299	*257	*221	*35	7,088	2,954	*232
Interest paid	20,967	9,419	20,436	10,850	13,085	73,791	25,220	339,578	16,179	10,272	5,907	44,760	278,639	78,590
Bad debts	3,917	1,524	1,387	263	3,507	11,773	6,502	36,237	808	*134	673	25,053	—	224
Depletion	*204	*350	—	*29	*3	*427	—	2,314	1,888	1,888	—	*141	285	*1
Travel and entertainment	1,291	14,388	6,592	7,628	35,954	38,113	35,783	359,616	17,204	14,772	2,432	122,874	219,539	3,023
Other business deductions	139,755	135,620	119,446	74,225	409,574	780,291	315,559	3,292,441	128,469	109,941	18,529	1,039,428	2,124,544	84,496
Net income	246,945	229,294	152,837	81,530	476,857	1,125,513	564,955	7,613,307	335,000	251,099	83,901	2,532,551	4,745,756	96,615

Footnotes at end of table.

Table 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—Continued				Services										
	Real estate—Continued					Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo-graphic studios, portrait	Beauty shops	Barber shops	Other personal services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses With and Without Net Income															
Number of businesses	50,654	626,641	11,870	20,578	3,472,508	68,171	34,148	34,023	735,232	24,187	59,810	48,187	242,056	80,281	280,711
Business receipts, total	277,232	9,709,657	1,002,124	519,934	72,563,683	2,677,040	1,706,172	970,869	9,328,608	623,905	1,796,728	651,974	3,016,436	962,678	2,276,888
Income from sales and operations	259,943	9,525,829	930,653	510,990	71,958,389	2,645,275	1,686,082	959,193	9,259,697	619,230	1,789,248	651,132	2,989,557	957,248	2,253,281
Other business income	17,289	183,827	71,471	8,943	605,294	31,766	20,090	11,676	68,911	4,675	7,480	842	26,879	5,430	23,607
Business deductions, total	298,464	5,804,826	916,889	354,556	48,965,797	2,542,443	1,623,822	918,621	6,955,448	578,012	1,461,362	556,327	2,194,523	488,930	1,676,293
Cost of sales and operations, total	10,513	877,675	629,496	104,647	12,919,408	417,016	224,570	192,445	1,639,111	57,261	400,083	220,180	459,516	55,675	446,396
Inventory, beginning-of-year	—	162,548	210,750	*995	1,024,671	35,616	15,575	20,042	127,252	1,009	18,130	7,718	22,119	7,372	70,903
Purchases	*7,158	414,339	196,108	*20,243	6,728,434	277,583	140,532	137,050	707,095	16,469	119,529	110,420	133,409	25,692	301,575
Cost of labor	*38	29,750	15,090	*2,329	2,114,222	54,005	40,813	13,192	395,877	5,346	135,735	24,327	184,859	*13,812	31,798
Materials and supplies	*62	106,801	74,544	*12	2,242,199	32,124	24,493	7,631	325,830	19,570	74,018	52,694	127,657	12,584	39,307
Other costs	*3,503	331,229	443,016	81,811	1,992,729	57,447	23,939	33,508	222,209	15,925	71,931	34,183	16,805	6,983	76,381
Less: Inventory, end-of-year	*248	166,992	310,012	*744	1,182,847	39,759	20,782	18,977	139,153	1,059	19,261	9,163	25,334	10,769	73,568
Depreciation	49,906	329,798	22,614	16,644	3,335,600	345,753	227,763	117,989	463,438	66,490	94,697	41,159	108,076	20,514	132,501
Taxes paid	31,844	107,379	18,143	8,634	1,553,932	169,664	113,943	55,721	253,406	19,274	54,431	13,253	91,920	20,097	54,431
Rent paid	11,547	184,865	4,195	8,312	3,193,916	72,111	47,967	24,144	628,634	59,528	109,049	31,211	247,931	92,718	88,198
Repairs	24,411	65,926	5,888	5,874	756,983	122,344	76,356	45,988	148,726	30,688	41,579	4,520	32,340	6,559	33,041
Salaries and wages	6,001	164,605	19,349	26,726	7,917,382	291,098	198,252	92,846	1,333,505	80,490	250,875	38,140	610,923	124,619	228,459
Insurance	9,180	78,529	5,971	5,043	1,424,391	80,346	52,523	27,823	159,151	17,431	48,460	9,211	37,713	9,635	36,701
Legal and professional services	2,257	88,403	11,810	4,778	877,983	20,342	13,154	7,188	65,628	4,561	13,723	4,607	23,675	4,510	14,551
Commissions	*16,287	1,120,725	17,357	16,149	502,972	5,813	2,395	3,418	70,730	*1,194	16,104	5,952	15,836	*20,210	11,434
Amortization	*296	3,561	1,092	*404	41,758	2,209	2,068	142	5,126	*21	*1,326	*236	*2,619	*25	*898
Pension and profit-sharing plans	—	1,047	—	*348	70,512	*730	*603	*127	1,652	*96	*404	*5	*94	*133	*920
Employee benefit programs	*29	2,689	488	*337	71,815	1,109	395	714	6,344	—	4,493	*220	*823	*50	758
Interest paid	30,923	259,379	79,466	27,855	1,223,335	292,245	212,913	79,332	155,310	23,268	31,031	6,142	28,794	5,751	60,323
Bad debts	*138	9,968	4,888	10,911	112,455	3,096	2,008	1,088	9,270	*82	1,332	1,484	684	128	5,560
Depletion	*29	*128	*184	*10	6,373	*19	*19	—	*825	—	*234	—	*135	*456	—
Travel and entertainment	2,860	245,147	5,599	11,193	984,878	10,471	7,582	2,888	40,122	250	2,369	10,097	10,886	2,701	13,819
Other business deductions	102,450	2,271,995	91,081	107,112	14,237,882	717,931	450,105	267,826	2,017,184	219,305	402,472	170,854	537,900	128,301	558,352
Net income (less deficit)	−21,232	3,904,831	85,235	165,378	23,597,886	134,598	82,350	52,248	2,373,160	45,893	335,366	95,647	821,913	473,747	600,594
Net income	63,025	4,247,190	146,027	192,899	25,966,008	319,364	185,642	133,722	2,572,145	74,193	368,167	131,858	870,093	476,737	651,097
Deficit	84,257	342,359	60,792	27,521	2,368,122	184,766	103,293	81,474	198,985	28,300	32,801	36,211	48,180	2,989	50,503
Businesses With Net Income															
Number of businesses	21,908	481,688	6,964	14,747	2,717,253	37,016	17,366	19,650	617,103	13,969	47,404	25,737	210,214	75,903	243,876
Business receipts, total	160,039	9,010,921	692,056	484,496	66,753,371	1,864,739	1,154,631	710,108	8,534,327	491,232	1,625,469	594,567	2,771,395	955,929	2,095,735
Income from sales and operations	146,110	8,852,689	641,892	475,909	66,221,529	1,839,072	1,137,910	701,162	8,473,035	487,277	1,618,181	593,806	2,744,851	950,928	2,077,992
Other business income	13,930	158,233	50,164	8,587	531,843	25,667	16,721	8,946	61,292	3,955	7,288	760	26,544	5,001	17,744
Business deductions, total	97,015	4,763,732	546,029	291,597	40,787,363	1,545,375	968,989	576,386	5,962,182	417,039	1,257,302	462,708	1,901,303	479,192	1,444,638
Cost of sales and operations, total	*9,569	745,509	387,036	104,175	11,180,725	248,186	131,278	116,908	1,474,866	40,467	374,247	192,412	408,579	55,233	403,928
Inventory, beginning-of-year	—	92,267	165,573	*717	798,834	14,719	8,489	6,230	110,701	958	16,477	5,684	19,347	7,200	61,036
Purchases	*6,542	368,260	110,935	*19,931	5,719,906	167,224	87,236	79,988	651,873	13,482	111,095	98,840	117,381	24,920	286,156
Cost of labor	—	28,725	*10,257	*2,329	1,814,546	19,765	13,289	6,477	352,971	3,194	130,109	21,897	169,964	*13,812	13,996
Materials and supplies	—	106,096	67,557	*12	2,030,785	22,303	17,810	4,493	276,278	12,531	66,885	40,613	109,205	12,582	34,463
Other costs	*3,027	248,015	202,223	81,690	1,734,871	40,006	16,490	23,516	204,301	*11,183	67,962	30,093	15,722	6,779	72,563
Less: inventory, end-of-year	—	97,854	169,509	*503	918,218	15,830	12,036	3,794	121,259	880	18,282	4,713	23,039	10,059	64,285
Depreciation	11,772	234,856	12,473	11,883	2,256,489	185,333	117,095	68,238	361,853	47,426	75,097	26,456	84,721	19,981	108,173
Taxes paid	12,136	72,811	9,227	7,494	1,327,921	103,507	67,327	36,179	221,001	16,044	47,318	11,807	80,355	19,835	45,643
Rent paid	1,929	150,256	1,846	5,879	2,698,330	51,318	38,495	12,823	526,101	34,427	93,525	26,124	213,558	89,182	69,285
Repairs	5,128	49,395	2,137	4,923	560,151	71,624	45,442	26,182	118,745	21,995	34,370	3,511	27,457	6,148	25,264
Salaries and wages	2,712	118,966	14,514	22,908	7,180,312	208,729	138,316	70,412	1,187,832	70,732	201,472	38,128	537,330	124,568	215,603
Insurance	2,468	61,298	3,920	3,824	1,228,561	49,310	32,248	17,062	134,653	12,730	41,711	8,425	32,152	9,252	30,382
Legal and professional services	813	65,064	8,122	3,997	735,609	11,485	7,467	4,019	54,719	1,840	11,567	4,164	21,760	4,479	10,910
Commissions	*16,264	1,041,069	12,091	11,339	406,193	3,570	1,923	1,647	63,718	*32	14,555	5,914	12,129	*20,210	10,878
Amortization	*284	2,805	819	*402	28,019	917	828	*90	4,671	—	*1,261	*208	2,611	*25	*565
Pension and profit-sharing plans	—	973	—	*348	67,614	*89	*54	*36	1,469	*22	*404	*5	*94	;133	*811
Employee benefit programs	*1	1,955	*428	*337	63,585	802	165	*637	4,531	—	3,001	*220	*823	*50	437
Interest paid	5,845	140,269	37,048	16,888	836,172	156,925	113,548	43,377	119,633	13,196	26,718	4,770	22,226	5,458	47,265
Bad debts	*3	3,584	*4,462	2,102	72,476	1,418	1,163	255	6,703	*82	387	699	565	123	4,847
Depletion	*6	*93	*175	*10	4,361	*7	*7	—	*353	—	*234	—	*119	—	—
Travel and entertainment	1,569	204,417	3,773	6,757	755,716	4,096	2,054	2,042	32,661	*219	2,168	7,740	9,144	2,693	10,697
Other business deductions	26,511	1,876,661	48,125	88,751	11,624,385	453,089	275,982	177,107	1,687,706	158,804	338,938	133,065	462,045	124,973	469,881
Net income	63,025	4,247,190	146,027	192,899	25,966,008	319,364	185,642	133,722	2,572,145	74,193	368,167	131,858	870,093	476,737	651,097

Footnotes at end of table.

Table 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 repair and services					Miscellaneous repair services	Amusement and recreation services, including motion picture		
							Automobile repair services							
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports club and promoters
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
Businesses With and Without Net Income														
Number of businesses	684,067	32,924	113,168	206,131	331,844	195,326	160,439	97,785	62,654	34,887	264,538	300,747	130,586	3,502
Business receipts, total	10,281,805	821,756	1,361,525	2,686,319	5,412,204	7,604,096	6,608,621	3,873,555	2,735,066	995,474	4,556,076	4,013,360	1,190,522	39,218
Income from sales and operations	10,197,851	819,796	1,359,525	2,643,945	5,374,585	7,558,764	6,579,441	3,858,570	2,720,871	979,323	4,534,529	3,921,610	1,161,704	36,121
Other business income	83,954	1,960	2,001	42,374	37,619	45,331	29,180	14,985	14,195	16,151	21,547	91,750	28,818	*3,096
Business deductions, total	7,062,274	656,681	911,444	1,400,425	4,093,724	6,434,010	5,552,594	3,266,480	2,286,114	881,416	3,574,967	3,707,223	832,585	27,891
Cost of sales and operations, total	2,158,170	312,659	247,147	241,629	1,356,735	3,582,626	3,358,899	2,018,755	1,340,144	223,727	1,899,174	778,048	68,096	*6,668
Inventory, beginning-of-year	108,913	2,885	1,022	4,762	100,244	287,748	259,064	146,597	112,466	28,684	281,187	77,718	2,928	*1,854
Purchases	915,959	114,383	27,889	97,061	676,627	2,357,512	2,189,465	1,414,851	774,614	168,047	1,263,897	515,621	5,198	*3,081
Cost of labor	433,470	*7,427	101,064	52,176	272,803	468,749	443,750	236,956	206,795	24,999	191,139	90,456	14,255	*619
Materials and supplies	429,163	37,661	64,807	56,533	270,162	552,564	539,861	260,991	278,870	12,703	349,471	41,505	3,054	*1,524
Other costs	409,806	153,333	55,509	41,532	159,431	241,119	227,203	125,514	101,689	13,916	116,743	143,976	45,854	*9
Less: Inventory, end-of-year	139,142	3,030	3,144	10,435	122,533	325,066	300,445	166,155	134,290	24,622	303,263	91,228	3,193	*418
Depreciation	557,942	19,571	53,295	70,437	414,639	301,986	191,191	115,422	75,769	110,795	173,017	375,350	75,339	3,962
Taxes paid	161,658	5,342	29,248	26,064	101,005	200,409	160,741	94,323	66,418	39,669	95,444	84,230	6,022	*356
Rent paid	321,878	19,964	19,120	76,864	205,931	265,915	179,796	101,127	78,669	86,119	107,536	197,864	34,309	*768
Repairs	105,954	2,470	11,522	11,211	80,751	85,597	49,351	29,852	19,499	36,245	35,974	85,690	12,782	*124
Salaries and wages	756,652	41,176	206,118	120,985	388,373	694,362	589,232	335,719	253,513	105,130	309,738	276,309	43,393	*374
Insurance	154,188	4,558	37,062	20,336	92,231	162,543	128,189	75,105	53,084	34,354	81,930	74,345	7,929	316
Legal and professional services	119,928	5,939	7,332	64,729	41,927	34,302	29,209	16,630	12,579	5,093	19,528	64,665	34,293	1,077
Commissions	191,292	38,637	13,374	43,450	95,830	21,691	12,548	7,830	4,718	9,143	19,580	95,751	56,274	*174
Amortization	6,928	—	*530	513	5,886	2,627	2,205	*101	2,104	*422	*1,858	5,474	2,381	—
Pension and profit-sharing plans	2,822	*295	*51	865	1,611	*2,641	*2,379	*1,525	*854	*261	*540	758	423	—
Employee benefit programs	7,934	*1,654	2,427	1,102	2,751	9,058	8,607	5,899	2,707	*451	1,692	1,920	277	—
Interest paid	182,308	7,670	7,774	43,543	123,321	117,996	77,412	46,027	31,384	40,585	50,964	70,455	7,358	*1,468
Bad debts	33,453	2,124	3,263	10,943	17,123	23,368	20,598	16,971	3,627	2,770	6,595	4,884	1,224	—
Depletion	2,623	—	—	1,507	*1,116	*223	*33	*18	*14	*190	*390	*89	—	—
Travel and entertainment	284,556	14,708	14,968	160,531	94,349	16,917	14,129	9,295	4,835	2,788	25,332	128,781	68,760	1,419
Other business deductions	2,052,441	181,116	272,598	512,139	1,086,588	936,727	747,033	401,713	345,319	189,695	760,617	1,471,925	414,576	11,197
Net income (less deficit)	3,219,531	165,075	450,081	1,285,895	1,318,480	1,170,086	1,056,027	607,075	448,953	114,059	981,109	306,137	357,938	11,327
Net income	3,681,487	185,568	466,905	1,441,401	1,587,614	1,277,588	1,108,965	642,688	466,276	168,624	1,104,913	995,029	473,552	16,540
Deficit	461,956	20,492	16,824	155,506	269,134	107,503	52,937	35,614	17,324	54,565	123,803	688,892	115,615	5,214
Businesses With Net Income														
Number of businesses	545,859	26,099	102,866	163,592	253,302	153,031	131,168	78,272	52,896	21,863	193,915	164,508	85,664	1,089
Business receipts, total	9,171,107	720,587	1,322,313	2,462,963	4,665,244	6,884,523	6,103,836	3,523,255	2,580,581	780,686	4,109,402	3,179,955	1,006,260	31,749
Income from sales and operations	9,099,896	719,488	1,320,312	2,425,347	4,634,748	6,842,265	6,075,849	3,509,462	2,566,386	766,416	4,089,423	3,119,270	992,437	28,665
Other business income	71,211	1,098	2,001	37,617	30,496	42,258	27,988	13,793	14,195	14,270	19,979	60,684	13,824	*3,084
Business deductions, total	5,489,620	535,019	855,408	1,021,563	3,077,630	5,606,934	4,994,872	2,880,567	2,114,305	612,063	3,004,489	2,184,926	532,708	15,209
Cost of sales and operations, total	1,786,914	255,093	237,422	178,435	1,115,964	3,191,544	3,060,368	1,790,814	1,269,553	131,177	1,640,139	615,719	60,606	*4,074
Inventory, beginning-of-year	86,668	*2,679	907	2,939	80,143	246,132	223,531	118,313	105,219	22,600	219,483	42,863	2,365	*1,465
Purchases	768,462	113,675	23,754	72,234	558,800	2,037,100	1,942,585	1,203,498	739,087	94,515	1,085,594	392,560	3,331	*2,609
Cost of labor	327,676	*7,427	97,311	13,497	209,440	441,462	430,579	227,476	203,103	10,882	159,331	77,262	*11,224	—
Materials and supplies	401,195	37,302	61,180	54,660	248,054	512,062	501,246	253,556	247,689	10,816	314,269	31,960	2,701	—
Other costs	314,199	96,632	55,150	40,545	121,871	228,163	215,688	114,655	101,033	12,475	101,892	119,582	43,296	—
Less: inventory, end-of-year	111,285	2,623	880	5,439	102,343	273,373	253,261	126,683	126,578	20,112	240,431	48,508	2,311	—
Depreciation	317,986	9,210	47,457	50,064	211,256	230,883	165,417	97,502	67,915	65,466	126,349	128,792	38,193	*2,048
Taxes paid	127,971	4,451	28,126	17,282	78,112	179,051	147,969	86,220	61,749	31,082	82,773	61,029	4,969	*10
Rent paid	246,705	14,197	16,941	54,535	161,031	217,410	156,494	83,170	73,324	60,916	81,664	128,378	13,687	*80
Repairs	78,357	1,757	10,278	8,822	57,499	69,793	43,083	24,927	18,155	26,710	26,061	40,764	6,300	—
Salaries and wages	661,556	34,450	201,061	96,333	329,713	612,010	525,092	302,214	222,878	86,918	259,722	187,275	33,598	*192
Insurance	120,760	4,024	35,012	15,405	66,319	145,428	118,103	68,513	49,591	27,325	69,301	42,843	4,473	*2
Legal and professional services	86,588	4,880	6,941	46,873	27,895	29,063	25,490	14,068	11,422	3,573	15,315	36,463	21,217	*437
Commissions	141,823	31,922	9,948	26,642	73,311	17,617	9,807	6,544	3,263	7,810	16,816	73,443	42,273	*167
Amortization	2,650	—	*529	*289	1,832	2,562	2,202	*101	*2,101	*360	*962	3,798	*2,342	—
Pension and profit-sharing plans	2,161	*295	*51	854	961	*2,641	*2,379	*1,525	*854	*261	*540	257	176	—
Employee benefit programs	7,031	*1,654	2,427	770	2,180	8,015	7,646	4,938	2,707	*370	1,526	1,618	181	—
Interest paid	97,427	5,108	6,661	26,343	59,314	95,310	67,970	41,124	26,846	27,340	39,252	30,901	3,850	*127
Bad debts	11,193	1,996	3,206	798	5,194	20,858	18,239	15,038	3,201	2,619	5,115	2,698	415	—
Depletion	*1,751	—	—	*635	*1,116	*221	*31	*18	*13	*190	*390	—	—	—
Travel and entertainment	208,929	11,672	13,808	113,825	69,623	12,354	10,636	6,699	3,937	1,718	17,548	77,046	39,383	*1,176
Other business deductions	1,624,334	154,625	249,918	388,114	831,677	794,088	651,235	346,423	304,812	142,854	633,283	759,755	261,826	6,897
Net income	3,681,487	185,568	466,905	1,441,401	1,587,614	1,277,588	1,108,965	642,688	466,276	168,624	1,104,913	995,029	473,552	16,540

Footnotes at end of table.

Table 2.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
Businesses With and Without Net Income	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of businesses	64,329	102,330	419,735	146,493	86,987	186,255	165,476	134,450	77,967	179,938	37,342	142,596	246,861	35,519
Business receipts, total	546,218	2,237,402	20,741,560	9,144,908	6,863,952	4,732,700	5,808,926	856,729	2,249,424	2,247,527	1,035,291	1,212,236	2,198,532	910,772
Income from sales and operations	523,542	2,200,244	20,608,479	9,065,571	6,841,478	4,701,430	5,771,806	840,131	2,224,275	2,227,697	1,023,421	1,204,276	2,168,276	906,758
Other business income	22,676	37,159	133,081	79,337	22,474	31,270	37,120	16,599	25,148	19,830	11,870	7,960	30,257	4,014
Business deductions, total	900,771	1,945,976	10,844,882	4,034,069	3,928,003	2,882,810	3,015,940	590,235	1,502,245	1,230,898	577,710	653,188	1,505,233	753,421
Cost of sales and operations, total	70,496	632,789	1,580,171	246,557	583,759	749,854	101,973	62,767	301,311	53,876	33,184	20,692	345,166	423,027
Inventory, beginning-of-year	7,878	65,059	41,160	3,757	*1,115	36,288	*582	11,009	2,985	*1,354	—	*1,354	49,147	20,394
Purchases	29,115	478,227	413,418	26,912	45,854	340,651	*124	34,062	52,388	*1,863	—	*1,863	188,911	253,793
Cost of labor	12,193	63,389	281,515	37,844	96,710	146,961	30,772	9,652	93,475	37,182	*23,213	13,969	27,930	18,179
Materials and supplies	11,758	25,169	396,103	64,970	174,699	156,434	5,676	15,190	14,524	2,377	*489	1,888	77,271	37,071
Other costs	20,750	77,364	491,540	117,456	268,273	105,811	64,831	9,468	144,552	12,409	*9,481	2,928	78,628	111,219
Less: inventory, end-of-year	11,198	76,419	43,565	4,382	*2,892	36,291	*12	16,614	7,014	*1,310	—	*1,310	76,722	17,628
Depreciation	134,770	161,280	602,786	219,316	22,523	160,948	158,430	50,294	109,580	89,724	38,690	51,034	107,299	42,614
Taxes paid	7,235	70,616	378,562	135,732	137,912	104,918	83,191	17,743	42,313	42,515	21,544	20,971	24,797	18,663
Rent paid	18,115	144,672	948,239	394,678	321,169	232,392	325,711	57,105	56,497	93,902	48,379	45,523	118,523	14,317
Repairs	28,774	44,010	98,978	33,451	33,436	32,092	17,579	13,789	9,162	11,421	5,303	6,119	21,769	13,482
Salaries and wages	31,134	201,407	2,602,397	1,006,059	1,040,575	555,764	739,535	117,029	355,772	337,265	185,330	151,935	103,720	68,428
Insurance	19,380	46,720	512,606	345,391	96,341	70,875	90,993	13,354	41,278	31,545	15,034	16,511	22,112	11,337
Legal and professional services	15,842	13,454	281,141	141,461	103,444	36,235	121,821	6,141	85,107	26,019	8,038	17,980	33,361	4,292
Commissions	12,149	27,155	37,220	22,452	6,589	8,179	13,512	4,930	9,482	7,142	*785	6,357	25,830	6,623
Amortization	*84	*3,009	7,202	972	5,265	965	1,601	*347	*785	6,489	*2,308	*4,181	1,113	*39
Pension and profit-sharing plans	152	*182	45,586	23,363	16,476	5,747	9,755	*348	1,860	2,205	1,901	304	1,615	*133
Employee benefit programs	209	1,434	25,428	10,688	6,107	8,634	8,782	*181	4,195	3,983	2,899	1,084	1,188	*287
Interest paid	13,495	48,134	214,558	53,183	91,473	69,902	45,876	13,893	19,150	33,802	15,034	18,768	26,778	19,457
Bad debts	237	3,423	10,651	3,129	3,277	4,245	10,335	1,390	4,945	2,474	*1,123	1,351	1,993	*1,377
Depletion	*13	*77	*799	*343	*15	*441	*3	*120	*347	*48	—	*48	886	*2,313
Travel and entertainment	17,584	41,018	135,584	68,161	31,238	36,135	115,950	12,960	63,718	34,814	17,380	17,435	115,673	6,981
Other business deductions	531,283	514,869	3,433,360	1,352,624	1,256,567	824,169	1,185,175	225,664	413,627	466,066	188,090	277,976	557,163	121,110
Net income (less deficit)	−354,553	291,426	9,896,678	5,110,839	2,935,949	1,849,890	2,792,986	266,494	747,178	1,016,629	457,581	559,049	693,299	157,351
Net income	55,374	449,563	10,020,658	5,157,047	2,954,875	1,908,736	2,864,972	315,759	839,898	1,048,650	463,740	584,910	925,545	197,181
Deficit	409,927	158,137	123,980	46,208	18,926	58,846	71,986	49,265	92,719	32,020	6,159	25,861	232,246	39,829
Businesses With Net Income														
Number of businesses	11,300	66,455	383,265	134,035	82,348	166,882	142,928	106,854	61,149	159,129	33,288	125,841	152,496	29,294
Business receipts, total	252,280	1,889,666	20,358,093	9,059,086	6,815,520	4,483,487	5,643,784	774,127	2,136,682	2,135,955	1,022,769	1,113,186	1,960,677	801,006
Income from sales and operations	241,795	1,856,374	20,230,250	8,981,929	6,793,419	4,454,902	5,607,314	757,907	2,111,809	2,117,797	1,010,959	1,106,838	1,933,490	797,439
Other business income	10,484	33,293	127,844	77,158	22,101	28,585	36,470	16,220	24,873	18,158	11,810	6,348	27,187	3,567
Business deductions, total	196,906	1,440,103	10,337,436	3,902,039	3,860,645	2,574,751	2,778,812	458,368	1,296,784	1,087,306	559,029	528,277	1,035,132	603,825
Cost of sales and operations, total	43,642	507,397	1,509,240	243,148	575,686	690,406	95,997	52,551	260,881	52,945	33,184	19,761	251,742	347,871
Inventory, beginning-of-year	*1,529	37,504	37,888	3,747	*714	33,427	*14	9,698	*1,585	*908	—	*908	28,174	9,321
Purchases	*16,792	369,829	404,727	26,755	45,803	332,169	*87	30,511	44,702	*1,328	—	*1,328	135,738	203,237
Cost of labor	*10,761	55,277	257,948	37,843	96,710	123,394	29,673	7,416	83,600	37,174	*23,213	13,961	20,305	18,108
Materials and supplies	*10,535	18,724	378,482	64,871	168,289	145,322	5,097	10,134	13,913	2,370	*489	1,881	62,721	36,926
Other costs	7,111	69,176	471,206	114,298	264,890	92,018	61,173	9,260	120,928	12,028	*9,481	2,547	52,134	91,638
Less: inventory, end-of-year	*3,085	43,112	41,010	4,366	*720	35,924	*12	14,468	*3,847	*864	—	*864	47,331	10,959
Depreciation	14,679	73,872	560,595	206,601	211,844	142,150	136,984	31,514	49,029	76,459	36,548	39,911	50,711	26,966
Taxes paid	1,827	54,223	360,926	132,237	136,827	91,862	77,659	15,359	39,026	39,909	21,296	18,613	19,712	16,716
Rent paid	4,807	109,804	887,149	383,920	310,506	192,723	300,039	43,626	54,123	84,493	46,785	37,707	77,325	8,204
Repairs	2,452	32,012	92,936	31,330	33,080	28,525	16,020	11,682	8,141	10,199	5,145	5,054	15,830	11,437
Salaries and wages	9,371	144,114	2,509,430	991,911	1,029,803	487,716	699,543	103,098	335,966	318,766	184,179	134,587	96,384	59,828
Insurance	2,765	35,602	491,032	333,361	93,292	64,379	84,221	10,209	37,326	26,942	14,529	12,413	16,536	8,734
Legal and professional services	4,968	9,840	272,254	136,019	102,894	33,341	102,539	4,241	80,571	24,629	7,483	17,146	17,741	3,398
Commissions	6,027	24,976	36,995	22,417	6,589	7,989	12,363	*4,813	7,851	6,933	*724	6,208	20,250	*6,535
Amortization	—	*1,456	6,960	972	5,265	722	703	*347	*785	*2,614	*2,030	*584	1,052	*24
Pension and profit-sharing plans	*8	*73	45,005	23,349	16,476	5,179	9,729	*281	1,808	2,179	1,901	*278	1,456	*133
Employee benefit programs	*9	1,427	23,441	10,595	6,062	6,784	7,599	*164	3,931	3,881	2,802	1,079	1,045	*287
Interest paid	894	26,030	198,506	46,852	90,761	60,892	41,099	5,853	15,007	22,369	14,647	7,722	13,889	8,441
Bad debts	*27	2,256	8,994	3,125	2,088	3,781	8,969	289	2,349	2,136	*1,123	1,013	1,755	*182
Depletion	—	—	*456	—	*15	*441	*1	*120	*347	*48	—	*48	666	*2,176
Travel and entertainment	5,932	30,55	126,646	62,371	30,778	33,497	101,687	9,274	58,607	29,300	15,343	13,957	77,568	5,802
Other business deductions	99,563	391,470	3,275,244	1,296,720	1,236,210	742,314	1,096,231	172,392	357,726	395,619	178,541	217,077	374,918	97,376
Net income	55,374	449,563	10,020,658	5,157,047	2,954,875	1,908,736	2,864,972	315,759	839,898	1,048,650	463,740	584,910	925,545	197,181

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, Net Income, 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 income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Industries										
Total	**12,017,953**	**443,354,851**	**218,590,326**	**21,206,674**	**40,576,849**	**59,027,286**	**8,254,536**	**75,329,052**	**3,750,599**	**16,301,766**
No business receipts reported	357,982	—	251,932	286,592	46,904	—1,528,798	—	—	357,809	1,528,798
Under $2,500	3,126,015	3,304,916	1,057,047	909,582	115,476	—2,152,049	1,539,063	1,016,774	1,578,001	3,168,824
$2,500 under $5,000	1,506,268	5,457,912	1,212,351	676,652	133,234	422,332	1,012,237	1,843,335	492,339	1,421,002
$5,000 under $10,000	1,668,381	11,972,305	2,562,165	1,089,700	335,649	2,524,744	1,232,160	4,154,747	435,670	1,630,004
$10,000 under $25,000	2,035,091	33,075,000	7,576,741	2,406,477	1,353,244	9,136,402	1,636,124	11,292,585	398,238	2,156,183
$25,000 under $50,000	1,317,736	47,089,273	13,341,120	3,342,477	3,498,960	11,350,309	1,102,581	13,134,906	214,782	1,784,596
$50,000 under $100,000	1,004,256	70,575,453	25,014,842	4,421,421	6,877,059	14,765,333	858,420	16,391,224	145,832	1,625,891
$100,000 under $200,000	609,464	84,775,642	39,551,704	3,821,102	9,907,625	13,037,135	527,067	14,245,350	82,322	1,208,215
$200,000 under $500,000	300,371	89,674,804	55,034,877	2,636,544	10,561,011	7,674,839	265,585	8,624,822	34,526	949,983
$500,000 under $1,000,000	68,465	45,816,307	32,674,544	887,821	4,488,531	2,380,028	60,630	2,718,560	7,833	338,531
$1,000,000 under $2,000,000	17,307	23,258,082	17,306,101	396,069	1,854,969	847,015	15,113	1,049,811	2,186	202,796
$2,000,000 under $5,000,000	5,413	15,530,221	12,206,896	213,022	953,077	395,308	4,605	545,911	808	150,603
$5,000,000 under $10,000,000	899	6,103,553	4,969,424	63,920	278,726	126,984	725	204,843	174	77,859
$10,000,000 or more	305	6,721,383	5,830,583	55,295	172,386	47,703	226	106,184	79	58,481
All Nonfarm Industries										
Total	**8,908,289**	**361,630,253**	**187,635,841**	**10,998,979**	**36,605,195**	**53,481,341**	**6,583,040**	**62,271,438**	**2,314,042**	**8,790,096**
No business receipts reported	217,888	—	66,583	163,509	22,614	—998,010	—	—	217,715	998,010
Under $2,500	2,331,587	2,439,248	448,671	495,972	42,569	—945,585	1,271,662	829,458	1,052,324	1,775,043
$2,500 under $5,000	1,068,284	3,877,431	589,655	324,362	67,916	764,457	794,342	1,466,173	272,329	701,716
$5,000 under $10,000	1,191,784	8,571,300	1,386,505	529,369	174,561	2,624,187	970,153	3,381,821	221,183	757,634
$10,000 under $25,000	1,530,223	24,614,801	5,119,715	1,198,679	1,059,831	8,219,593	1,290,696	9,262,970	238,800	1,043,378
$25,000 under $50,000	981,083	34,999,747	10,068,074	1,556,514	3,027,597	9,510,817	849,299	10,398,205	131,486	887,388
$50,000 under $100,000	751,175	52,817,609	19,907,416	1,939,402	6,168,038	12,200,977	661,298	13,009,342	89,874	808,365
$100,000 under $200,000	488,681	68,410,431	34,013,690	1,881,445	9,031,530	11,421,159	432,411	12,146,545	56,195	725,386
$200,000 under $500,000	263,776	79,364,751	50,513,116	1,654,843	9,766,405	6,970,276	238,057	7,521,383	25,459	551,107
$500,000 under $1,000,000	62,636	41,971,655	30,561,842	681,830	4,242,491	2,298,296	56,403	2,513,064	6,232	214,768
$1,000,000 under $2,000,000	15,412	20,686,000	15,634,258	298,479	1,728,815	819,421	13,747	953,190	1,657	133,769
$2,000,000 under $5,000,000	4,798	13,647,650	10,758,410	177,162	880,124	404,607	4,186	503,634	612	99,027
$5,000,000 under $10,000,000	733	4,931,962	3,984,906	50,557	243,721	131,068	610	190,974	123	59,905
$10,000,000 or more	229	5,297,666	4,583,000	46,855	148,982	60,078	176	94,679	53	34,600
Agriculture, Forestry, and Fishing										
Total	**3,386,965**	**87,514,766**	**32,304,610**	**10,704,957**	**4,926,572**	**6,646,711**	**1,850,112**	**14,515,133**	**1,535,198**	**7,868,422**
No business receipts reported	150,842	—	186,309	130,330	24,536	—563,734	—	—	150,842	563,734
Under $2,500	879,005	952,920	624,041	466,415	76,783	—1,342,371	297,488	204,799	580,126	1,547,170
$2,500 under $5,000	466,673	1,681,537	628,406	375,603	67,038	—355,599	236,115	409,493	230,479	765,093
$5,000 under $10,000	532,066	3,783,970	1,202,511	610,957	177,795	1,666	305,245	923,032	226,716	921,366
$10,000 under $25,000	552,813	9,222,092	2,574,923	1,270,379	334,340	1,154,057	386,871	2,299,471	165,940	1,145,414
$25,000 under $50,000	356,544	12,761,150	3,380,959	1,834,505	548,052	2,039,349	270,688	2,953,323	85,781	913,973
$50,000 under $100,000	270,546	18,978,771	5,335,842	2,599,385	933,110	2,885,587	213,527	3,711,900	57,018	826,314
$100,000 under $200,000	130,103	17,631,578	5,841,453	2,009,665	1,187,614	1,898,980	103,449	2,389,431	26,654	490,451
$200,000 under $500,000	39,305	11,035,168	4,705,970	1,021,047	966,773	819,700	30,136	1,223,955	9,169	404,254
$500,000 under $1,000,000	6,169	4,061,146	2,187,935	226,089	292,972	100,162	4,538	225,243	1,629	125,080
$1,000,000 under $2,000,000	1,970	2,666,331	1,733,071	99,839	145,156	28,350	1,413	98,994	557	70,645
$2,000,000 under $5,000,000	679	2,074,096	1,604,714	38,648	110,703	—3,284	471	49,110	208	52,394
$5,000,000 under $10,000,000	173	1,220,430	1,030,249	13,625	38,295	—3,813	120	14,842	53	18,655
$10,000,000 or more	77	1,445,578	1,268,229	8,471	23,404	—12,340	51	11,540	26	23,881
Farms: Total										
Total	**3,109,664**	**81,724,599**	**30,954,485**	**10,207,695**	**3,971,654**	**5,545,945**	**1,671,496**	**13,057,615**	**1,436,557**	**7,511,670**
No business receipts reported	140,094	—	185,349	123,083	24,290	—530,787	—	—	140,094	530,787
Under $2,500	794,428	865,668	608,376	413,610	72,906	—1,206,465	267,401	187,316	525,677	1,393,781
$2,500 under $5,000	437,984	1,580,481	622,696	352,289	65,318	—342,125	217,895	377,161	220,010	719,286
$5,000 under $10,000	476,597	3,401,006	1,175,659	560,331	161,088	—99,443	262,007	772,927	214,487	872,369
$10,000 under $25,000	504,868	8,460,198	2,457,026	1,207,798	293,413	916,809	345,428	2,029,615	159,438	1,112,805
$25,000 under $50,000	336,653	12,089,526	3,273,046	1,785,963	471,362	1,839,492	253,282	2,736,701	83,296	897,209
$50,000 under $100,000	253,081	17,757,844	5,107,426	2,482,019	709,021	2,564,356	197,122	3,381,882	55,958	817,526
$100,000 under $200,000	120,783	16,365,211	5,538,014	1,939,656	876,095	1,615,976	94,656	2,098,805	26,127	482,829
$200,000 under $500,000	36,595	10,310,053	4,521,760	981,700	794,606	704,563	27,528	1,103,439	9,067	398,876
$500,000 under $1,000,000	5,829	3,844,652	2,112,701	205,992	246,040	81,732	4,227	205,495	1,601	123,763
$1,000,000 under $2,000,000	1,895	2,572,083	1,671,842	97,590	126,154	27,594	1,366	96,621	529	69,027
$2,000,000 under $5,000,000	615	1,882,570	1,448,486	35,860	72,952	—9,299	419	42,277	196	51,576
$5,000,000 under $10,000,000	166	1,171,591	984,518	13,363	35,005	—4,084	115	13,870	51	17,954
$10,000,000 or more	76	1,423,717	1,247,583	8,440	23,404	—12,375	50	11,506	26	23,881
Farms: Field crop										
Total	**1,431,636**	**35,366,546**	**10,582,987**	**5,252,656**	**1,678,274**	**4,733,804**	**949,221**	**7,474,137**	**482,355**	**2,740,333**
No business receipts reported	15,045	—	13,358	8,019	1,343	—44,211	—	—	15,045	44,211
Under $2,500	305,157	354,408	156,361	133,527	16,256	—229,201	160,413	117,424	144,742	346,625
$2,500 under $5,000	201,192	734,169	231,219	132,237	23,860	15,476	124,615	234,547	76,542	219,071
$5,000 under $10,000	240,491	1,738,865	497,268	268,293	85,170	177,716	154,505	513,039	85,964	335,323
$10,000 under $25,000	274,315	4,665,888	1,280,501	629,321	108,632	894,812	205,072	1,355,050	69,242	460,238
$25,000 under $50,000	200,200	7,121,601	1,834,294	1,088,862	219,443	1,306,307	155,441	1,750,706	44,759	444,399
$50,000 under $100,000	127,601	8,634,743	2,290,657	1,379,399	332,186	1,598,202	101,017	1,991,605	26,584	393,403
$100,000 under $200,000	53,620	7,332,339	2,235,850	1,077,243	500,333	754,079	38,571	996,257	15,049	242,177
$200,000 under $500,000	12,704	3,584,003	1,383,902	440,914	273,436	253,085	8,764	442,578	3,940	189,492
$500,000 under $1,000,000	985	653,871	330,521	55,661	64,142	6,192	608	47,509	377	41,317
$1,000,000 under $2,000,000	*260	342,834	198,999	28,670	32,754	2,064	176	18,950	84	16,886
$2,000,000 under $5,000,000	60	170,556	104,809	9,682	18,652	—1,512	**39	**6,473	**27	**7,190
$5,000,000 under $10,000,000	*6	*33,269	*25,248	*827	*2,068	*795	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Vegetable and melon										
Total	**30,166**	**1,616,292**	**872,960**	**137,408**	**346,234**	**31,041**	**15,381**	**142,769**	**14,785**	**111,729**
No business receipts reported	**	—	**	**	**	**	—	—	**	**
Under $2,500	*112,377	15,432	**6,199	**6,597	**1,008	**—7,248	*6,042	*7,587	**6,335	**14,835
$2,500 under $5,000	4,368	13,999	7,936	*3,370	*506	—248	*2,635	*5,335	*1,733	*5,584
$5,000 under $10,000	3,460	23,618	7,343	8,676	2,209	—783	*2,209	*5,101	1,251	5,884
$10,000 under $25,000	1,517	28,056	12,146	1,633	*2,162	1,003	1,052	5,166	*465	*4,164
$25,000 under $50,000	3,381	111,373	65,474	10,060	*39,772	18,038	*1,281	*23,244	*2,100	*5,206
$50,000 under $100,000	954	77,833	28,801	8,646	11,995	18,414	924	20,031	*30	*1,617
$100,000 under $200,000	490	69,626	32,671	6,615	15,195	14,321	418	21,647	*72	*7,326
$200,000 under $500,000	3,173	813,464	458,065	54,621	178,748	—32,743	*465	*14,414	2,708	47,157
$500,000 under $1,000,000	367	251,026	124,953	26,797	41,339	15,535	293	26,814	74	11,280
$1,000,000 under $2,000,000	50	67,613	36,974	3,604	16,800	1,994	43	5,440	*7	*3,445
$2,000,000 under $5,000,000	22	58,213	37,885	2,878	15,217	—2,445	*14	*2,319	**10	**5,230
$5,000,000 under $10,000,000	**7	**86,040	**54,514	**3,911	**21,283	**5,204	**5	**5,670	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Farms: Fruit and tree nut										
Total	**90,635**	**2,330,274**	**1,130,767**	**266,688**	**379,349**	**209,694**	**40,522**	**489,291**	**50,098**	**279,597**
No business receipts reported	4,965	—	9,884	6,238	1,473	—22,598	—	—	4,965	22,598
Under $2,500	29,080	19,899	44,191	19,016	14,879	—84,110	1,629	632	27,442	84,742
$2,500 under $5,000	8,124	28,822	17,118	21,097	2,471	—29,523	1,191	1,482	6,933	31,005
$5,000 under $10,000	12,343	87,729	24,390	2,718	10,503	47,222	11,434	51,864	904	4,641
$10,000 under $25,000	18,420	246,683	102,945	40,382	35,481	32,329	12,762	56,279	5,657	23,950
$25,000 under $50,000	8,141	325,006	89,361	37,526	20,075	61,708	6,545	91,173	1,596	29,465
$50,000 under $100,000	3,484	257,258	120,742	19,911	30,028	27,902	1,769	54,825	1,715	26,923
$100,000 under $200,000	3,711	586,530	262,353	62,723	90,094	90,357	3,226	106,616	485	16,259
$200,000 under $500,000	2,175	574,071	316,291	45,099	117,329	95,172	1,880	108,323	295	13,150
$500,000 under $1,000,000	136	92,128	59,060	5,395	29,581	4,139	49	10,655	87	6,516
$1,000,000 under $2,000,000	42	53,565	37,804	3,056	12,312	—710	*28	*4,412	*14	*5,122
$2,000,000 under $5,000,000	*10	*27,159	*24,615	*1,315	*6,536	*—5,032	**9	**3,031	**5	**15,226
$5,000,000 under $10,000,000	*4	*31,424	*22,013	*2,214	*8,586	*—7,164	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Farms: Beef cattle feedlots										
Total	**7,376**	**823,614**	**577,259**	**9,485**	**6,351**	**—27,629**	**2,474**	**25,548**	**4,902**	**53,176**
No business receipts reported	314	—	*1,736	*221	*22	—4,911	—	—	314	4,911
Under $2,500	*68	*100	*192	*338	*20	*—4,493	—	—	*68	*4,493
$2,500 under $5,000	*11	*43	*472	—	*5	*—4,547	—	—	*11	*4,547
$5,000 under $10,000	*3,088	*27,737	*18,742	*2,334	*145	*—2,375	*2,009	*257	*1,079	*2,632
$10,000 under $25,000	*1,222	*20,468	*17,808	*1,737	*1,196	*—10,232	—	—	*1,222	*10,232
$25,000 under $50,000	*311	*7,965	*5,599	*64	*75	*—1,093	*13	*176	*298	*1,268
$50,000 under $100,000	*1,954	*149,156	*77,040	*49	*12	*—6,472	*162	*693	*1,792	*7,165
$100,000 under $200,000	78	12,585	6,909	*200	*192	1,128	*55	*1,714	*23	*586
$200,000 under $500,000	80	24,770	16,840	*219	*335	1,785	53	5,029	*27	*3,243
$500,000 under $1,000,000	63	53,419	36,270	*304	*492	—178	*46	*702	*17	*880
$1,000,000 under $2,000,000	134	177,256	110,577	2,332	1,829	7,422	99	11,064	35	3,642
$2,000,000 under $5,000,000	34	99,381	81,333	*716	*1,132	1,358	*24	*3,276	*10	*1,918
$5,000,000 under $10,000,000	10	69,940	56,691	512	*624	—50	*8	*566	**6	**7,659
$10,000,000 or more	*9	*180,794	*147,049	*460	*271	*—4,972	*5	*2,071	**	**
Farms: Beef cattle, except feedlots										
Total	**671,812**	**17,772,094**	**9,282,805**	**1,685,025**	**545,845**	**—358,592**	**286,236**	**1,744,033**	**385,554**	**2,102,625**
No business receipts reported	9,429	—	12,705	13,672	1,695	—43,712	—	—	9,429	43,712
Under $2,500	210,198	255,503	196,623	116,582	27,010	—430,122	44,978	27,304	165,220	457,426
$2,500 under $5,000	130,806	467,899	197,951	124,327	29,524	—201,087	59,746	76,315	71,060	277,402
$5,000 under $10,000	127,020	885,835	356,370	161,089	40,569	—225,898	54,290	101,780	72,709	327,679
$10,000 under $25,000	86,580	1,361,160	444,811	222,363	60,896	—83,361	47,473	213,380	39,107	296,741
$25,000 under $50,000	39,793	1,447,299	575,467	212,984	71,643	—27,653	24,092	214,030	15,701	241,682
$50,000 under $100,000	31,284	2,214,883	755,006	237,507	60,425	173,867	24,630	334,324	6,653	160,457
$100,000 under $200,000	21,937	3,092,063	1,492,446	263,586	94,731	237,300	18,068	353,290	3,869	115,990
$200,000 under $500,000	11,391	3,198,688	1,539,771	233,965	93,218	222,015	10,327	301,766	1,064	79,751
$500,000 under $1,000,000	2,206	1,432,576	884,996	60,325	31,919	34,500	1,789	69,384	417	34,884
$1,000,000 under $2,000,000	753	1,032,992	764,720	20,964	15,103	849	550	27,504	203	26,655
$2,000,000 under $5,000,000	283	912,451	748,883	8,771	10,208	—3,006	200	15,557	83	18,563
$5,000,000 under $10,000,000	91	647,863	569,746	4,007	4,460	186	66	6,242	25	6,056
$10,000,000 or more	41	822,882	743,309	4,883	4,441	—12,470	27	3,157	14	15,627
Farms: Hogs, sheep, and goats										
Total	**247,565**	**6,958,052**	**2,007,155**	**786,678**	**142,581**	**534,126**	**104,085**	**1,054,068**	**143,406**	**519,942**
No business receipts reported	*2,004	—	*857	*328	*19	*—2,423	—	—	*2,004	*2,423
Under $2,500	73,259	76,439	51,516	40,776	1,864	—115,318	14,136	5,833	59,123	121,152
$2,500 under $5,000	28,757	99,885	40,205	18,176	4,274	—46,875	5,423	6,017	23,334	52,892
$5,000 under $10,000	37,520	264,373	81,144	52,235	3,152	—44,448	12,490	29,139	25,030	73,587
$10,000 under $25,000	35,955	626,938	140,603	86,178	9,649	—37,935	15,802	76,700	20,153	114,634
$25,000 under $50,000	26,436	1,055,339	162,603	125,260	12,649	169,867	19,595	240,309	6,767	70,442
$50,000 under $100,000	29,105	2,015,818	520,409	224,549	39,383	297,774	23,803	360,292	5,302	62,518
$100,000 under $200,000	11,277	1,541,507	469,793	132,857	30,472	223,354	9,835	229,624	*1,442	*6,270
$200,000 under $500,000	2,790	828,785	242,625	93,371	30,386	81,620	2,659	93,458	131	11,838
$500,000 under $1,000,000	360	217,637	94,703	10,366	8,251	7,611	*269	*9,525	*91	*1,913
$1,000,000 under $2,000,000	64	79,647	67,558	1,081	1,194	395	44	1,325	*20	*930
$2,000,000 under $5,000,000	31	97,977	91,129	705	345	1,234	*29	**1,848	**9	**1,343
$5,000,000 under $10,000,000	**7	**53,709	**44,011	**796	**944	**—729	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms: Dairy										
Total	**165,628**	**9,005,800**	**2,085,005**	**1,178,036**	**499,726**	**978,743**	**121,367**	**1,248,246**	**44,261**	**269,503**
No business receipts reported	*187	—	*284	*1,195	*57	*—1,625	—	—	*187	*1,625
Under $2,500	9,437	9,269	3,021	2,160	*259	—7,173	*1,645	*1,689	7,792	8,862
$2,500 under $5,000	8,740	29,197	12,696	4,512	*379	—7,973	*1,190	*2,141	7,550	10,114
$5,000 under $10,000	8,730	65,268	29,111	17,199	*8,493	—24,129	*3,390	*10,522	5,340	34,652
$10,000 under $25,000	37,399	699,850	151,100	89,198	24,681	109,888	29,679	138,277	7,720	28,389
$25,000 under $50,000	33,123	1,235,019	264,463	179,962	64,518	229,952	29,633	254,409	3,490	24,457
$50,000 under $100,000	45,187	3,366,383	797,993	508,344	199,694	422,675	36,518	506,544	8,669	83,869
$100,000 under $200,000	20,387	2,479,127	478,532	285,202	95,241	235,607	17,632	272,294	2,755	36,687
$200,000 under $500,000	1,832	536,312	194,835	50,233	56,565	14,790	1,259	40,539	573	25,750
$500,000 under $1,000,000	413	282,737	61,089	19,209	24,383	4,346	309	12,361	104	8,015
$1,000,000 under $2,000,000	163	208,524	58,347	15,519	16,387	3,466	96	7,605	67	4,139
$2,000,000 under $5,000,000	*26	*65,277	*16,145	*4,082	*4,971	*—581	**16	**1,865	**14	**2,945
$5,000,000 under $10,000,000	*4	*28,836	*17,388	*1,222	*4,097	*—499	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Farms: Poultry and eggs										
Total	**58,172**	**2,195,126**	**798,542**	**255,938**	**118,823**	**60,007**	**28,525**	**201,664**	**29,576**	**141,657**
No business receipts reported	*2,596	—	*3,993	*3,736	*9	*—13,722	—	—	*2,596	*13,722
Under $2,500	13,406	10,655	8,884	11,116	*615	—31,282	*1,126	*815	12,209	32,097
$2,500 under $5,000	*6,999	*20,854	*5,391	*5,334	*318	*—827	*3,060	*6,390	*3,939	*7,217
$5,000 under $10,000	*530	*3,953	*1,440	*730	*595	*—1,402	*322	*749	*208	*2,151
$10,000 under $25,000	13,509	240,629	61,457	42,894	11,647	48,647	11,604	58,466	*1,905	*9,819
$25,000 under $50,000	13,811	408,383	110,938	79,300	26,691	67,354	9,902	93,015	*3,909	*25,661
$50,000 under $100,000	*2,919	*229,491	*74,864	*23,423	*7,780	*—20,670	*75	*668	*2,844	*21,338
$100,000 under $200,000	*3,342	*471,908	*207,708	*53,591	*15,171	*—14,668	*1,606	*8,073	*1,736	*22,742
$200,000 under $500,000	*426	*164,805	*50,189	*16,788	*4,956	*19,937	*396	*20,350	*30	*412
$500,000 under $1,000,000	*491	*279,250	*107,970	*10,233	*27,386	*907	*320	*3,493	*171	*2,585
$1,000,000 under $2,000,000	93	134,978	41,870	5,014	9,672	4,978	81	5,574	*12	*596
$2,000,000 under $5,000,000	39	111,296	52,301	2,644	*7,652	297	*26	*3,087	*13	*2,789
$5,000,000 under $10,000,000	*5	*37,808	*18,940	*401	*1,722	*—265	**7	**986	**4	**526
$10,000,000 or more	*6	*81,114	*52,596	*733	*4,609	*723	**	**	**	**
Farms: General livestock, except animal specialty										
Total	**97,157**	**3,732,485**	**2,484,120**	**231,120**	**81,557**	**—37,952**	**34,288**	**270,231**	**62,863**	**308,183**
No business receipts reported	4,802	—	2,203	5,551	254	—22,083	—	—	4,802	22,083
Under $2,500	22,996	24,588	22,712	10,957	2,589	—39,041	3,187	1,121	19,804	40,163
$2,500 under $5,000	17,147	55,152	37,137	12,037	1,226	—35,658	4,227	3,328	12,920	38,985
$5,000 under $10,000	22,345	156,815	95,532	27,168	7,342	—30,012	8,884	14,943	13,461	44,955
$10,000 under $25,000	11,109	153,827	101,195	19,406	11,973	—42,426	5,719	9,949	5,390	52,375
$25,000 under $50,000	5,636	205,603	110,657	19,798	3,638	—4,823	2,076	16,027	3,560	20,850
$50,000 under $100,000	5,988	432,110	252,749	34,970	11,194	4,186	3,845	45,862	2,143	41,676
$100,000 under $200,000	4,350	581,308	255,720	41,298	12,323	62,578	4,133	75,199	217	12,621
$200,000 under $500,000	1,657	467,422	254,335	36,324	15,444	48,983	1,453	62,881	204	13,898
$500,000 under $1,000,000	717	508,254	361,880	13,476	7,371	5,108	463	18,058	253	12,951
$1,000,000 under $2,000,000	265	363,800	282,685	5,917	4,396	8,869	201	12,052	64	3,182
$2,000,000 under $5,000,000	98	304,789	261,438	2,709	2,367	3,885	68	6,571	30	2,686
$5,000,000 under $10,000,000	31	217,357	196,697	991	835	2,792	22	3,359	*9	*567
$10,000,000 or more	16	261,461	249,180	519	604	—310	10	882	*6	*1,192
Farms: Animal specialty										
Total	**90,853**	**530,643**	**439,301**	**147,490**	**47,312**	**—411,443**	**14,192**	**44,870**	**76,320**	**456,313**
No business receipts reported	21,623	—	49,800	18,967	614	—93,058	—	—	21,623	93,058
Under $2,500	41,121	35,655	66,087	31,198	1,965	—142,352	5,540	1,157	35,295	143,509
$2,500 under $5,000	10,108	38,068	41,248	12,417	1,913	—46,137	1,483	2,839	8,625	48,976
$5,000 under $10,000	8,632	61,662	43,819	11,715	1,069	—18,985	4,024	7,325	4,553	26,311
$10,000 under $25,000	5,050	106,252	71,928	28,845	5,332	—79,444	142	208	4,908	79,652
$25,000 under $50,000	3,432	99,964	38,648	19,743	9,191	—1,274	2,693	19,336	739	20,610
$50,000 under $100,000	186	13,565	13,331	3,928	973	—13,794	*23	*724	163	14,518
$100,000 under $200,000	442	54,956	41,209	6,917	8,988	—12,765	*76	*2,342	366	15,107
$200,000 under $500,000	225	73,593	39,659	7,581	13,511	781	*187	*7,699	*38	*6,918
$500,000 under $1,000,000	*20	*14,348	*7,846	*2,141	*1,551	*673	*16	*2,515	*4	*1,842
$1,000,000 under $2,000,000	*11	*13,627	*9,271	*2,239	*1,137	*—1,746	**8	**724	**6	**5,813
$2,000,000 under $5,000,000	*3	**18,952	**16,456	**1,801	**1,069	**—3,344	—	—	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Other farms										
Total	**218,664**	**1,393,672**	**693,585**	**257,172**	**125,602**	**—165,854**	**75,205**	**362,757**	**142,437**	**528,611**
No business receipts reported	79,128	—	90,479	65,155	18,802	—282,391	—	—	79,128	282,391
Under $2,500	77,330	63,719	52,641	41,347	6,441	—116,178	28,705	23,754	47,648	139,932
$2,500 under $5,000	21,732	92,392	31,322	18,783	843	15,275	14,325	38,768	7,363	23,493
$5,000 under $10,000	12,438	85,152	20,499	8,174	1,842	23,652	8,450	38,207	3,988	14,556
$10,000 under $25,000	19,792	310,446	72,533	45,840	21,764	83,529	16,123	116,140	3,669	32,611
$25,000 under $50,000	2,389	71,974	15,544	12,403	3,666	21,108	2,011	34,277	377	13,169
$50,000 under $100,000	4,419	366,604	175,833	41,293	15,352	62,272	4,356	66,313	63	4,041
$100,000 under $200,000	1,149	143,263	54,825	9,425	13,354	24,686	1,036	31,749	113	7,063
$200,000 under $500,000	142	44,139	25,249	2,586	10,678	—863	*85	*6,403	*57	*7,266
$500,000 under $1,000,000	71	59,407	43,412	2,086	9,625	2,899	*65	*4,480	*6	*1,580
$1,000,000 under $2,000,000	60	97,246	63,037	9,195	14,569	12	*41	*2,030	*19	*2,018
$2,000,000 under $5,000,000	*10	*30,686	*26,732	*579	*4,846	*—96	**8	**638	**6	**492
$5,000,000 under $10,000,000	*4	*28,644	*21,481	*307	*3,820	*241	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Livestock breeding										
Total	**14,709**	**50,616**	**6,830**	**18,538**	**4,456**	**—67,541**	**2,049**	**5,277**	**12,659**	**72,818**
No business receipts reported	3,552	—	*672	1,422	*22	—13,803	—	—	3,552	13,803
Under $2,500	8,370	9,255	*3,017	8,339	*603	—33,729	1,094	288	7,276	34,017
$2,500 under $5,000	*973	*4,009	*136	*1,228	—	*—7,022	*118	*31	*855	*7,054
$5,000 under $10,000	413	3,034	*260	1,661	*242	—2,444	*235	*555	177	2,998
$10,000 under $25,000	1,224	18,934	*1,067	3,236	*59	—3,974	*461	*3,388	763	7,362
$25,000 under $50,000	*54	*1,824	*213	*437	*240	*—1,088	*29	*391	**27	**1,948
$50,000 under $100,000	*35	*2,293	*895	*517	*193	*80	*33	*550	**	**
$100,000 under $200,000	*84	*9,289	—	*420	*2,593	*—1,220	*79	*74	*5	*1,294
$200,000 under $500,000	**4	**1,979	**569	**1,279	**505	**—4,341	—	—	**4	**4,341
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Animal services, except livestock breeding and veterinary										
Total	**47,998**	**549,824**	**132,714**	**55,863**	**89,357**	**—49,759**	**20,474**	**85,194**	**27,523**	**134,953**
No business receipts reported	2,175	—	*31	1,688	*4	—7,399	—	—	2,175	7,399
Under $2,500	18,476	18,341	3,832	16,322	1,821	—64,405	3,237	1,849	15,239	66,255
$2,500 under $5,000	8,512	28,247	2,697	8,621	*96	—19,639	3,571	4,639	4,941	24,278
$5,000 under $10,000	7,977	56,067	2,252	9,622	419	1,694	5,522	15,737	2,454	14,043
$10,000 under $25,000	5,876	89,184	12,228	6,895	8,141	3,126	3,827	14,296	2,049	11,170
$25,000 under $50,000	3,234	110,358	30,656	4,492	18,856	16,961	2,855	20,837	*379	*3,876
$50,000 under $100,000	795	58,341	*6,972	4,812	14,465	7,920	*622	*11,896	173	3,976
$100,000 under $200,000	788	115,974	*44,550	*1,572	*29,566	8,169	*763	*10,934	*25	*2,765
$200,000 under $500,000	**165	**73,312	**29,496	**1,838	**15,960	**3,812	**77	**5,006	**88	**1,194
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	—	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Landscape and horticultural services										
Total	**86,726**	**1,832,385**	**492,965**	**131,695**	**347,277**	**399,141**	**68,000**	**429,148**	**18,726**	**30,007**
No business receipts reported	*106	—	—	—	—	*—407	—	—	*106	*407
Under $2,500	25,486	26,949	3,710	7,904	794	—4,329	14,574	6,905	10,912	11,234
$2,500 under $5,000	7,246	26,638	833	3,256	*896	8,201	6,366	10,376	*880	*2,175
$5,000 under $10,000	18,191	125,453	14,772	11,913	3,043	43,632	14,720	48,226	3,471	4,593
$10,000 under $25,000	17,134	261,684	54,649	17,852	19,053	94,436	16,028	97,770	*1,106	*3,334
$25,000 under $50,000	7,773	256,448	49,525	20,318	31,697	58,298	6,204	65,319	*1,569	*7,020
$50,000 under $100,000	6,615	437,327	118,181	39,210	101,757	88,640	6,255	89,109	*360	*469
$100,000 under $200,000	3,351	477,130	155,127	20,832	141,019	86,363	3,029	87,138	*322	*775
$200,000 under $500,000	*793	*198,288	*83,969	*9,791	*43,386	*22,964	*793	*22,964	—	—
$500,000 under $1,000,000	*21	*12,359	*6,008	*603	*2,569	*1,302	*21	*1,302	—	—
$1,000,000 under $2,000,000	*10	*10,109	*6,190	*16	*3,064	*40	*10	*40	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other agricultural services, forestry, and fishing										
Total	**127,868**	**3,357,342**	**717,616**	**291,165**	**513,828**	**818,924**	**88,093**	**937,900**	**39,733**	**118,976**
No business receipts reported	4,915	—	*256	4,137	*220	—11,338	—	—	4,915	11,338
Under $2,500	32,245	32,707	5,105	20,239	659	—33,443	11,182	8,440	21,022	41,884
$2,500 under $5,000	11,958	42,162	2,044	10,209	729	4,986	8,165	17,286	3,793	12,300
$5,000 under $10,000	28,888	198,410	9,567	27,431	13,003	58,225	22,761	85,587	6,127	27,362
$10,000 under $25,000	23,711	392,093	49,953	34,597	13,675	143,659	21,127	154,402	2,584	10,743
$25,000 under $50,000	8,830	302,994	27,519	23,296	25,898	125,685	8,318	130,074	512	4,389
$50,000 under $100,000	10,020	722,967	102,367	72,827	107,674	224,590	9,495	228,464	525	3,874
$100,000 under $200,000	5,097	663,975	103,761	47,184	138,342	189,693	4,922	192,481	175	2,788
$200,000 under $500,000	1,752	481,797	97,988	26,929	112,652	92,131	1,739	92,580	*13	*449
$500,000 under $1,000,000	317	202,952	69,226	19,043	44,027	17,695	290	18,445	*26	*750
$1,000,000 under $2,000,000	65	84,140	*55,039	2,233	15,938	715	*37	*2,333	*28	*1,618
$2,000,000 under $5,000,000	64	191,525	156,227	2,788	37,751	6,016	**57	**7,806	**13	**1,481
$5,000,000 under $10,000,000	*6	*41,621	*38,565	*253	*3,261	*309	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Mining										
Total	**82,360**	**4,744,164**	**848,065**	**340,580**	**311,092**	**—189,912**	**42,336**	**783,937**	**40,005**	**973,848**
No business receipts reported	14,151	—	37,240	3,657	1,345	—260,660	—	—	14,151	260,660
Under $2,500	24,043	21,288	6,837	6,412	365	—98,565	11,984	4,865	12,058	103,431
$2,500 under $5,000	6,699	23,741	2,033	3,722	*217	—23,162	4,543	5,675	2,146	28,837
$5,000 under $10,000	7,203	52,890	5,991	6,463	2,432	—52,572	4,689	12,576	2,506	65,147
$10,000 under $25,000	11,435	182,053	14,247	16,187	5,568	—15,754	7,970	56,163	3,465	71,916
$25,000 under $50,000	6,826	226,406	13,976	19,657	2,364	18,102	4,844	68,873	1,982	50,771
$50,000 under $100,000	4,097	292,463	31,706	21,021	8,850	25,296	2,613	73,841	1,484	48,545
$100,000 under $200,000	3,727	527,213	37,562	40,958	47,401	79,266	2,736	118,205	991	38,939
$200,000 under $500,000	2,432	750,697	90,552	52,464	74,362	35,341	1,680	136,321	752	100,980
$500,000 under $1,000,000	954	706,157	129,800	47,733	62,773	51,003	752	103,227	202	52,225
$1,000,000 under $2,000,000	459	625,108	145,409	39,730	50,133	13,994	297	66,373	162	52,379
$2,000,000 under $5,000,000	283	787,494	190,496	48,723	28,561	27,833	191	69,206	92	41,373
$5,000,000 under $10,000,000	32	220,245	79,183	11,768	20,356	—14,971	24	28,053	*8	*43,023
$10,000,000 or more	19	328,407	*63,033	22,086	6,367	24,936	13	40,559	*6	*15,623

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Mining—Continued										
Oil and gas extraction										
Total	**68,545**	**3,907,458**	**574,842**	**265,772**	**184,351**	**—31,756**	**38,039**	**689,537**	**30,487**	**721,293**
No business receipts reported	8,839	—	5,687	2,145	*1,164	—94,817	—	—	8,839	94,817
Under $2,500	21,787	19,133	1,243	5,419	*174	—63,193	11,566	4,667	10,220	67,860
$2,500 under $5,000	5,548	19,843	586	3,610	*18	—19,664	3,708	5,069	1,830	24,733
$5,000 under $10,000	6,886	50,920	2,701	6,335	1,066	—45,428	4,661	12,501	2,217	57,929
$10,000 under $25,000	10,267	158,965	12,910	12,594	1,272	—9,470	7,178	51,477	3,089	60,946
$25,000 under $50,000	4,863	169,343	11,448	12,966	1,695	9,874	3,797	58,097	1,066	48,223
$50,000 under $100,000	3,904	277,516	28,743	20,112	8,115	19,949	2,453	68,302	1,451	48,353
$100,000 under $200,000	2,897	413,846	28,484	28,676	21,302	67,754	2,113	103,029	784	35,275
$200,000 under $500,000	2,162	646,816	64,652	41,342	49,558	34,241	1,573	126,879	589	92,638
$500,000 under $1,000,000	768	553,522	106,787	34,518	37,929	26,557	585	75,120	183	48,563
$1,000,000 under $2,000,000	350	480,980	90,039	29,126	25,486	7,844	211	57,227	139	49,383
$2,000,000 under $5,000,000	235	672,561	128,659	40,850	18,444	28,741	167	63,366	68	34,625
$5,000,000 under $10,000,000	22	155,997	52,101	7,312	11,760	—16,036	16	26,290	*6	*42,326
$10,000,000 or more	17	288,016	*40,803	20,767	6,367	21,891	11	37,514	*6	*15,623
Other mining										
Total	**13,815**	**836,706**	**273,222**	**74,808**	**126,741**	**—158,156**	**4,297**	**94,399**	**9,518**	**252,555**
No business receipts reported	5,312	—	31,553	1,512	181	—165,843	—	—	5,312	165,843
Under $2,500	2,256	2,155	5,594	993	*191	—35,372	418	199	1,838	35,571
$2,500 under $5,000	1,151	3,898	1,447	*111	*199	—3,499	835	606	316	4,105
$5,000 under $10,000	317	1,970	3,290	*128	*1,366	—7,143	*28	*75	289	7,219
$10,000 under $25,000	1,168	23,088	1,337	3,592	*4,296	—6,284	792	4,686	376	10,970
$25,000 under $50,000	1,963	57,063	*2,528	6,691	*669	8,228	1,047	10,776	916	2,548
$50,000 under $100,000	*193	*14,948	*2,963	*909	*735	*5,347	*160	*5,540	*33	*192
$100,000 under $200,000	830	113,367	*9,078	12,282	26,099	11,512	623	15,175	*207	*3,664
$200,000 under $500,000	270	103,881	*25,900	11,122	24,804	1,100	*107	*9,442	*163	*8,342
$500,000 under $1,000,000	186	152,636	*23,013	13,215	24,843	24,445	167	28,107	*19	*3,662
$1,000,000 under $2,000,000	109	144,128	55,370	10,604	24,647	6,150	86	9,146	*23	*2,997
$2,000,000 under $5,000,000	48	114,933	61,837	7,873	10,116	—908	**34	**10,648	**26	**7,445
$5,000,000 under $10,000,000	**12	**104,639	**49,312	**5,776	**8,595	**4,111	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Construction										
Total	**1,068,560**	**51,272,856**	**27,681,277**	**1,507,139**	**8,541,255**	**8,104,290**	**926,450**	**8,697,709**	**142,101**	**593,419**
No business receipts reported	11,086	—	*3,545	6,501	*763	—38,266	—	—	11,086	38,266
Under $2,500	158,781	203,335	26,675	35,646	2,947	28,170	113,764	106,756	45,017	78,586
$2,500 under $5,000	115,102	424,687	52,874	31,848	8,696	160,881	92,187	198,092	22,906	37,210
$5,000 under $10,000	161,693	1,176,618	192,999	53,330	34,440	499,624	143,306	542,315	18,387	42,690
$10,000 under $25,000	238,566	3,860,779	878,692	174,117	231,439	1,560,957	223,341	1,620,430	15,225	59,473
$25,000 under $50,000	143,678	5,191,292	2,034,325	196,787	740,753	1,300,653	135,062	1,344,024	8,616	43,372
$50,000 under $100,000	110,908	7,784,595	3,853,476	260,902	1,343,560	1,419,354	100,692	1,515,531	10,216	96,177
$100,000 under $200,000	74,969	10,579,255	5,869,907	280,009	1,892,098	1,402,680	69,326	1,483,004	5,643	80,324
$200,000 under $500,000	43,097	12,597,509	7,766,255	302,951	2,653,560	1,224,937	39,254	1,291,659	3,843	66,723
$500,000 under $1,000,000	8,493	5,683,526	4,115,518	110,866	1,027,398	382,488	7,564	413,001	929	30,513
$1,000,000 under $2,000,000	1,744	2,270,378	1,719,654	30,203	387,016	114,760	1,582	121,316	162	6,557
$2,000,000 under $5,000,000	385	1,057,017	849,446	13,378	145,621	36,830	326	44,439	59	7,610
$5,000,000 under $10,000,000	48	320,295	238,031	5,922	50,169	7,472	40	11,258	*8	*3,786
$10,000,000 or more	10	123,569	*79,878	*4,679	*22,797	3,751	*6	*5,884	*4	*2,132
General contractors and operative builders										
Total	**233,147**	**22,382,371**	**14,798,631**	**520,646**	**3,350,654**	**2,174,354**	**190,910**	**2,483,726**	**42,228**	**309,372**
No business receipts reported	5,717	—	*3,061	3,153	*320	—25,207	—	—	5,717	25,207
Under $2,500	16,993	20,605	3,159	12,353	*243	—11,570	11,041	8,849	5,952	20,419
$2,500 under $5,000	12,895	51,169	4,185	5,140	*642	18,551	9,311	22,659	3,575	4,108
$5,000 under $10,000	22,223	161,568	31,375	12,858	9,315	47,497	18,093	59,630	4,130	12,133
$10,000 under $25,000	40,050	663,570	175,711	49,141	61,374	182,605	34,433	213,574	5,617	30,969
$25,000 under $50,000	34,378	1,272,666	541,282	58,202	201,779	255,018	30,222	283,261	4,156	28,243
$50,000 under $100,000	40,501	2,801,531	1,578,455	81,027	447,181	428,599	35,117	467,686	5,384	39,087
$100,000 under $200,000	31,593	4,570,409	2,918,756	81,241	616,110	450,179	27,409	508,292	4,184	58,113
$200,000 under $500,000	21,861	6,463,496	4,437,503	126,645	1,183,991	525,652	19,216	572,473	2,645	46,821
$500,000 under $1,000,000	5,438	3,674,917	2,934,725	55,073	510,273	204,435	4,762	229,975	676	25,540
$1,000,000 under $2,000,000	1,151	1,515,474	1,237,266	15,819	190,880	65,027	1,026	70,879	125	5,852
$2,000,000 under $5,000,000	301	829,600	679,446	10,955	80,960	26,716	246	33,677	55	6,961
$5,000,000 under $10,000,000	38	256,777	192,159	4,494	32,868	4,479	30	8,264	*8	*3,786
$10,000,000 or more	*8	*100,591	*61,548	*4,544	*14,718	*2,374	*4	*4,506	*4	*2,132
Special trade contractors: Total										
Total	**779,253**	**27,089,543**	**12,059,527**	**931,983**	**4,866,011**	**5,610,210**	**687,387**	**5,867,878**	**91,866**	**257,667**
No business receipts reported	4,242	—	*167	2,834	*443	—7,351	—	—	4,242	7,351
Under $2,500	134,086	172,952	23,042	21,068	2,089	40,891	97,172	93,458	36,914	52,566
$2,500 under $5,000	92,657	341,532	44,329	23,148	7,703	134,204	76,033	161,524	16,624	27,320
$5,000 under $10,000	128,704	932,905	150,836	38,374	23,855	419,670	115,431	448,133	13,273	28,463
$10,000 under $25,000	187,649	3,028,622	669,274	116,670	160,388	1,298,129	178,600	1,325,516	9,049	27,386
$25,000 under $50,000	102,338	3,668,463	1,393,986	134,360	497,129	977,785	97,968	992,097	4,370	14,312
$50,000 under $100,000	65,301	4,599,413	2,112,055	162,321	806,476	932,005	60,518	987,989	4,783	55,985
$100,000 under $200,000	40,734	5,677,259	2,773,408	191,983	1,198,222	900,283	39,366	922,205	1,368	21,922
$200,000 under $500,000	20,034	5,782,311	3,103,758	173,575	1,407,874	688,313	19,064	704,882	970	16,568
$500,000 under $1,000,000	2,832	1,843,170	1,091,231	49,593	477,112	163,796	2,599	168,247	233	4,450
$1,000,000 under $2,000,000	590	750,715	479,496	14,077	194,678	48,985	553	49,690	37	705
$2,000,000 under $5,000,000	74	205,705	153,744	2,418	64,661	9,128	71	9,767	*3	*638
$5,000,000 under $10,000,000	**12	**86,496	**64,202	**1,563	**25,380	**4,370	**12	**4,370	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors: Plumbing, heating, and air conditioning										
Total	**77,419**	**4,791,585**	**2,716,268**	**118,807**	**740,411**	**736,994**	**64,724**	**782,297**	**12,695**	**45,304**
No business receipts reported	*45	—	—	*430	—	*—761	—	—	*45	*761
Under $2,500	6,802	6,758	7,239	1,417	*831	—10,502	2,359	1,178	4,443	11,680
$2,500 under $5,000	5,521	20,428	5,451	1,730	*455	—5	3,610	5,866	1,911	5,871
$5,000 under $10,000	7,668	54,639	27,275	1,935	*1,868	3,587	5,557	8,538	2,111	4,950
$10,000 under $25,000	14,599	244,741	92,150	10,595	6,632	67,846	13,227	68,922	*1,372	*1,076
$25,000 under $50,000	15,221	577,145	314,467	20,599	38,011	108,252	14,225	114,292	*996	*6,040
$50,000 under $100,000	13,124	928,279	492,799	23,427	94,454	186,429	12,243	190,763	*881	*4,334
$100,000 under $200,000	9,216	1,281,523	734,720	32,121	233,147	187,403	8,674	192,607	*542	*5,204
$200,000 under $500,000	4,839	1,326,677	790,083	21,477	285,056	162,996	4,469	167,400	*370	*4,404
$500,000 under $1,000,000	274	194,766	135,331	2,942	41,639	20,535	253	20,978	*21	*443
$1,000,000 under $2,000,000	105	133,052	98,088	1,862	29,855	10,839	**107	*11,753	**3	**540
$2,000,000 under $5,000,000	**5	**23,580	**18,664	**272	**8,463	**374	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Special trade contractors: Painting, paper hanging, and decorating										
Total	**128,383**	**2,703,121**	**978,036**	**55,978**	**563,354**	**746,487**	**118,606**	**764,438**	**9,777**	**17,951**
No business receipts reported	*32	—	—	—	—	*—50	—	—	*32	*50
Under $2,500	26,098	35,471	3,525	1,777	*85	15,625	20,487	20,630	5,611	5,005
$2,500 under $5,000	18,655	68,499	8,577	3,611	1,983	31,551	17,173	32,534	*1,482	*384
$5,000 under $10,000	23,266	167,564	24,497	3,577	3,004	89,636	23,029	90,233	*237	*597
$10,000 under $25,000	36,603	586,435	105,368	12,078	38,255	281,220	36,411	281,345	*192	*124
$25,000 under $50,000	10,929	395,427	135,058	8,994	69,486	113,451	10,154	114,272	*775	*821
$50,000 under $100,000	8,419	592,231	239,982	13,843	150,495	110,964	7,450	117,049	*969	*6,085
$100,000 under $200,000	3,507	501,577	256,940	8,203	148,136	62,884	3,028	67,171	*479	*4,286
$200,000 under $500,000	686	193,731	100,827	1,683	90,155	29,326	686	29,326	—	—
$500,000 under $1,000,000	*140	*94,834	*59,567	*1,071	*32,667	*8,501	*140	*8,501	—	—
$1,000,000 under $2,000,000	*48	*67,351	*43,696	*1,140	*29,088	*3,377	*48	*3,377	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Electrical work										
Total	**66,322**	**2,701,996**	**1,390,718**	**57,612**	**461,497**	**504,126**	**53,071**	**532,501**	**13,251**	**28,373**
No business receipts reported	*894	—	—	*785	—	*—1,576	—	—	*894	*1,576
Under $2,500	13,469	17,193	3,323	1,595	*	3,993	8,786	7,898	4,683	3,906
$2,500 under $5,000	6,172	23,053	9,247	635	*212	1,983	3,471	7,327	2,701	5,344
$5,000 under $10,000	8,273	60,359	30,632	3,456	*1,547	5,246	5,241	11,688	3,032	6,442
$10,000 under $25,000	11,790	188,036	73,366	5,195	7,606	61,673	10,783	65,069	*1,007	*3,396
$25,000 under $50,000	12,082	437,554	221,157	7,502	35,070	104,390	11,487	106,858	*595	*2,468
$50,000 under $100,000	7,540	548,275	244,171	10,459	76,777	134,540	7,270	135,586	*270	*1,046
$100,000 under $200,000	3,205	468,003	256,891	11,307	93,254	83,931	3,178	84,017	*27	*85
$200,000 under $500,000	2,724	816,218	462,881	14,225	204,859	99,876	2,691	102,104	*33	*2,229
$500,000 under $1,000,000	129	79,161	42,608	1,878	21,404	5,937	*120	*7,819	*9	*1,882
$1,000,000 under $2,000,000	33	40,275	25,456	448	11,228	3,386	33	3,386	—	—
$2,000,000 under $5,000,000	*11	*23,868	*20,987	*127	*9,540	*749	*11	*749	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering										
Total	**89,311**	**3,856,678**	**1,742,508**	**93,797**	**898,315**	**804,442**	**82,940**	**826,360**	**6,371**	**21,918**
No business receipts reported	*587	—	—	—	*65	*—1,053	—	—	*587	*1,053
Under $2,500	10,023	15,688	*201	534	*116	10,908	8,863	11,378	*1,160	*470
$2,500 under $5,000	10,083	37,127	4,480	1,903	*2,550	13,684	8,572	15,517	*1,511	*1,833
$5,000 under $10,000	12,314	92,649	15,114	2,413	*8,115	41,790	11,389	43,174	*925	*1,385
$10,000 under $25,000	21,775	334,555	76,086	12,790	31,033	144,901	21,012	145,668	*763	*767
$25,000 under $50,000	15,584	571,346	180,451	21,057	105,508	177,562	15,217	177,915	*367	*353
$50,000 under $100,000	8,751	627,374	290,398	18,907	184,579	116,700	7,785	131,869	*966	*15,169
$100,000 under $200,000	6,963	981,719	422,696	22,490	238,685	179,958	6,933	180,568	*30	*611
$200,000 under $500,000	2,623	672,450	413,401	8,359	160,163	79,447	2,604	79,539	*19	*91
$500,000 under $1,000,000	469	300,006	182,624	3,111	88,358	25,168	427	25,333	**43	**187
$1,000,000 under $2,000,000	112	143,519	91,826	1,482	45,671	11,894	111	11,916	**	**
$2,000,000 under $5,000,000	*24	*61,348	*49,751	*451	*24,841	*3,024	*24	*3,024	—	—
$5,000,000 under $10,000,000	*3	*18,897	*15,478	*299	*8,632	*459	*3	*459	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Carpentering and flooring										
Total	**235,398**	**4,210,073**	**1,625,775**	**108,768**	**622,022**	**1,257,524**	**214,657**	**1,296,716**	**20,741**	**39,192**
No business receipts reported	*230	—	—	*175	*81	*—844	—	—	*230	*844
Under $2,500	51,815	65,309	4,418	5,469	684	27,920	42,000	39,440	9,815	11,520
$2,500 under $5,000	35,603	129,073	9,918	5,475	1,085	70,309	31,481	76,047	4,122	5,738
$5,000 under $10,000	49,236	351,158	26,602	13,608	4,377	197,179	46,564	204,236	2,672	7,057
$10,000 under $25,000	61,010	954,416	167,396	28,662	38,636	492,525	58,105	498,394	2,905	5,869
$25,000 under $50,000	22,163	786,025	283,920	26,331	135,718	218,858	21,677	218,901	*486	*42
$50,000 under $100,000	8,704	593,748	329,863	10,934	105,103	97,217	8,223	104,834	*481	*7,617
$100,000 under $200,000	4,536	636,759	348,939	10,896	151,550	95,972	**6,517	**147,910	**30	**505
$200,000 under $500,000	2,011	611,630	403,102	6,447	165,220	51,433	**	**	**	**
$500,000 under $1,000,000	*78	*62,228	*37,235	*634	*15,908	*4,898	*78	*4,898	—	—
$1,000,000 under $2,000,000	**12	**19,727	**14,381	**136	**3,658	**2,058	**12	**2,058	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Miscellaneous special trade contractors										
Total	**182,420**	**8,826,090**	**3,606,222**	**497,022**	**1,580,413**	**1,560,636**	**153,389**	**1,665,566**	**29,031**	**104,929**
No business receipts reported	2,454	—	*167	1,444	*296	—3,068	—	—	2,454	3,068
Under $2,500	25,879	32,533	4,337	10,274	*372	—7,053	14,677	12,933	11,202	19,986
$2,500 under $5,000	16,623	63,353	6,656	9,794	1,416	16,683	11,726	24,233	4,897	7,550
$5,000 under $10,000	27,947	206,536	26,716	13,385	4,944	82,232	23,651	90,265	4,296	8,033
$10,000 under $25,000	41,872	720,440	154,907	47,350	38,226	249,964	39,062	266,118	2,810	16,155
$25,000 under $50,000	26,359	900,966	258,933	49,876	113,336	255,271	25,208	259,859	1,151	4,588
$50,000 under $100,000	18,763	1,309,505	514,841	84,751	195,068	286,156	17,547	307,889	1,216	21,733
$100,000 under $200,000	13,307	1,807,678	753,223	106,965	333,451	290,135	13,045	301,732	*262	*11,597
$200,000 under $500,000	7,151	2,161,605	933,463	121,384	502,421	265,235	6,605	274,714	546	9,479
$500,000 under $1,000,000	1,742	1,112,175	633,865	39,957	277,137	98,757	1,581	100,718	*161	*1,960
$1,000,000 under $2,000,000	281	354,545	211,915	9,023	77,006	18,494	**281	**25,036	**36	**781
$2,000,000 under $5,000,000	*36	*113,124	*76,758	*1,740	*29,243	*5,760	**	**	**	**
$5,000,000 under $10,000,000	**6	**43,629	**30,443	**1,079	**7,495	**2,069	**6	**2,069	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Contractor not allocable										
Total	**56,160**	**1,800,941**	**823,118**	**54,509**	**324,591**	**319,726**	**48,153**	**346,105**	**8,007**	**26,379**
No business receipts reported	*1,127	—	*317	*514	—	*—5,709	—	—	*1,127	*5,709
Under $2,500	7,702	9,778	*475	*2,225	*615	—1,151	5,551	4,449	2,151	5,600
$2,500 under $5,000	9,550	31,986	4,359	3,560	*351	8,127	6,843	13,909	2,707	5,782
$5,000 under $10,000	10,766	82,146	10,788	2,098	*1,270	32,457	9,782	34,551	*984	*2,094
$10,000 under $25,000	10,867	168,587	33,707	8,306	*9,676	80,222	10,308	81,340	*559	*1,118
$25,000 under $50,000	6,962	250,163	99,057	4,226	41,844	67,850	6,872	68,666	*90	*817
$50,000 under $100,000	5,106	383,651	162,966	17,554	89,902	58,750	5,057	59,856	*49	*1,105
$100,000 under $200,000	2,642	331,586	177,743	6,784	77,766	52,218	2,551	52,507	*91	*289
$200,000 under $500,000	1,202	351,702	224,995	*2,730	*61,694	10,972	*974	*14,304	*228	*3,333
$500,000 under $1,000,000	223	165,439	*89,563	6,200	40,013	14,257	203	14,780	**21	**533
$1,000,000 under $2,000,000	*3	*4,190	*2,892	*307	*1,459	*748	**12	**1,744	—	—
$2,000,000 under $5,000,000	*10	*21,712	*16,256	*5	—	*985	**	**	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Manufacturing										
Total	**240,863**	**11,836,156**	**5,677,587**	**589,102**	**2,265,904**	**1,489,852**	**165,274**	**1,795,281**	**74,884**	**305,429**
No business receipts reported	9,756	—	6,725	28,615	1,032	—57,886	—	—	9,756	57,886
Under $2,500	51,506	52,879	19,235	21,170	1,694	—34,431	21,209	11,872	29,592	46,303
$2,500 under $5,000	25,449	96,354	21,515	13,479	1,834	—1,496	14,360	22,474	11,089	23,970
$5,000 under $10,000	29,865	206,792	55,683	20,446	5,930	40,053	23,537	59,329	6,328	19,276
$10,000 under $25,000	40,879	649,821	194,705	42,200	42,003	173,894	32,669	207,528	8,210	33,635
$25,000 under $50,000	30,496	1,099,321	392,688	59,123	129,651	254,877	28,104	279,425	2,392	24,549
$50,000 under $100,000	24,178	1,702,286	713,847	76,247	298,511	294,617	20,957	319,556	3,221	24,938
$100,000 under $200,000	16,232	2,272,129	985,401	104,203	594,890	312,289	13,131	342,840	3,101	30,550
$200,000 under $500,000	9,462	2,880,250	1,479,433	124,424	627,208	322,946	8,697	354,242	765	31,296
$500,000 under $1,000,000	2,332	1,469,952	793,330	61,668	343,454	115,770	1,974	121,457	358	5,687
$1,000,000 under $2,000,000	562	794,341	518,221	28,869	145,281	43,995	501	50,437	61	6,442
$2,000,000 under $5,000,000	113	324,846	261,428	5,844	44,863	16,978	107	17,712	*6	*734
$5,000,000 under $10,000,000	24	163,700	135,585	1,831	21,082	4,125	19	4,287	*5	*162
$10,000,000 or more	*9	*123,485	*99,791	*984	*8,470	*4,122	*9	*4,122	—	—
Lumber and wood products, except furniture										
Total	**58,431**	**3,279,367**	**1,219,887**	**239,890**	**592,172**	**368,353**	**40,804**	**437,046**	**17,321**	**68,694**
No business receipts reported	1,289	—	*815	828	*815	—3,279	—	—	1,289	3,279
Under $2,500	7,964	7,767	836	3,352	*323	—3,735	3,037	2,185	4,621	5,920
$2,500 under $5,000	7,692	29,635	3,291	2,546	*357	784	2,781	5,161	4,911	4,377
$5,000 under $10,000	8,937	60,864	5,751	5,864	2,200	19,580	7,840	22,690	1,097	3,110
$10,000 under $25,000	11,586	176,627	46,760	15,528	9,011	37,850	9,168	48,260	2,418	10,409
$25,000 under $50,000	6,433	234,317	53,497	19,314	14,932	53,948	5,731	57,109	702	3,161
$50,000 under $100,000	7,323	491,861	159,992	27,154	86,162	77,956	6,341	88,644	*982	*10,688
$100,000 under $200,000	3,290	466,222	142,646	36,797	100,984	40,709	2,426	52,530	864	11,821
$200,000 under $500,000	2,872	922,415	391,895	70,447	208,267	83,628	2,525	95,071	*347	*11,443
$500,000 under $1,000,000	831	509,615	167,175	39,460	103,048	42,778	762	44,099	*69	*1,321
$1,000,000 under $2,000,000	183	252,832	146,172	14,205	43,688	13,288	167	16,004	*16	*2,716
$2,000,000 under $5,000,000	*25	*83,280	*68,045	*3,599	*16,639	*2,405	*20	*2,853	*5	*448
$5,000,000 under $10,000,000	**6	**43,932	**33,013	**796	**5,746	**2,440	**6	**2,440	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Printing, publishing and allied industries										
Total	**47,278**	**1,701,908**	**767,510**	**97,901**	**293,981**	**222,948**	**30,909**	**305,954**	**16,369**	**83,005**
No business receipts reported	1,704	—	1,652	16,334	*31	—24,509	—	—	1,704	24,509
Under $2,500	13,325	13,644	4,403	7,079	*537	—8,586	5,781	3,301	7,544	11,887
$2,500 under $5,000	3,451	12,174	4,239	5,062	*875	—9,367	1,495	2,650	1,956	12,016
$5,000 under $10,000	4,931	35,563	18,932	3,853	*772	—2,259	2,689	6,164	2,242	8,423
$10,000 under $25,000	5,862	94,008	29,582	8,717	5,082	3,622	4,203	17,764	1,659	14,143
$25,000 under $50,000	7,511	267,143	108,402	8,910	34,178	60,535	7,166	62,967	*345	*2,431
$50,000 under $100,000	5,458	384,521	171,681	16,351	54,388	67,059	4,914	71,594	*544	*4,536
$100,000 under $200,000	3,687	471,880	218,871	19,437	97,869	76,546	3,337	81,085	*350	*4,539
$200,000 under $500,000	1,191	315,131	137,980	9,493	66,353	48,973	1,168	49,154	**25	**522
$500,000 under $1,000,000	155	101,671	69,747	2,228	33,244	8,354	**156	**11,275	**	**
$1,000,000 under $2,000,000	**3	**6,172	**2,021	**436	**652	**2,580	—	—	**	**
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Machinery, except electrical										
Total	**27,414**	**1,520,059**	**641,453**	**74,162**	**344,091**	**309,093**	**22,720**	**335,155**	**4,694**	**26,063**
No business receipts reported	*1,114	—	*3,422	*2,573	—	*—8,438	—	—	*1,114	*8,438
Under $2,500	2,830	3,521	*359	*1,172	*192	—729	*1,578	*1,187	*1,252	*1,916
$2,500 under $5,000	3,225	12,352	*183	*1,401	—	4,436	*2,855	*4,961	*370	*525
$5,000 under $10,000	2,635	17,875	*5,232	*1,458	*75	5,448	*2,572	*5,573	*63	*125
$10,000 under $25,000	6,944	118,618	22,914	8,259	*6,323	59,400	6,383	60,970	*561	*1,570
$25,000 under $50,000	3,045	105,160	14,200	6,912	10,349	46,065	3,045	46,065	—	—
$50,000 under $100,000	3,274	241,122	98,871	11,044	52,602	55,508	2,607	61,696	*667	*6,187
$100,000 under $200,000	3,024	457,926	212,898	20,644	148,936	73,783	2,357	81,085	*667	*7,301
$200,000 under $500,000	1,089	365,210	192,344	14,267	77,405	48,579	1,089	48,579	—	—
$500,000 under $1,000,000	*196	*112,605	*55,911	*3,266	*23,907	*17,678	*196	*17,678	—	—
$1,000,000 under $2,000,000	*35	*53,921	*16,341	*2,648	*18,922	*5,915	*35	*5,915	—	—
$2,000,000 under $5,000,000	**3	**31,748	**18,776	**517	**5,381	**1,447	**3	**1,447	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Other manufacturing industries										
Total	**107,740**	**5,334,822**	**3,048,737**	**177,150**	**1,035,661**	**589,458**	**70,841**	**717,125**	**36,500**	**127,667**
No business receipts reported	5,649	—	836	8,879	*186	—21,660	—	—	5,649	21,660
Under $2,500	27,387	27,947	13,636	9,568	642	—21,382	10,813	5,199	16,175	26,581
$2,500 under $5,000	11,081	42,194	13,801	4,470	*602	2,650	7,229	9,702	3,852	7,052
$5,000 under $10,000	13,362	92,489	25,768	9,271	2,884	17,284	10,436	24,902	2,926	7,618
$10,000 under $25,000	16,487	260,567	95,449	9,696	21,589	73,022	12,915	80,535	3,572	7,513
$25,000 under $50,000	13,507	492,701	216,589	23,986	70,191	94,328	12,162	113,284	1,345	18,956
$50,000 under $100,000	8,123	584,781	283,303	21,698	105,360	94,094	7,095	97,621	*1,028	*3,527
$100,000 under $200,000	6,231	876,102	410,986	27,325	247,100	121,251	5,011	128,140	1,220	6,889
$200,000 under $500,000	4,310	1,277,494	757,214	30,216	275,184	141,767	3,915	161,438	395	19,672
$500,000 under $1,000,000	1,150	746,061	500,497	16,712	183,256	46,960	862	51,088	288	4,129
$1,000,000 under $2,000,000	343	486,520	354,975	11,657	82,670	24,896	299	28,518	44	3,622
$2,000,000 under $5,000,000	85	232,703	189,518	2,156	27,242	10,932	84	11,218	**6	**448
$5,000,000 under $10,000,000	19	132,841	113,745	1,172	15,920	2,350	14	2,512	**	**
$10,000,000 or more	*6	*82,423	*72,420	*343	*2,834	*2,967	*6	*2,967	—	—
Transportation, Communication, Electric, Gas, and Sanitary Services										
Total	**413,197**	**14,784,631**	**2,591,749**	**1,418,098**	**1,695,041**	**1,821,424**	**306,103**	**2,291,595**	**107,073**	**470,172**
No business receipts reported	8,209	—	*552	21,085	*151	—50,211	—	—	8,209	50,211
Under $2,500	65,105	77,795	4,760	36,330	705	—46,731	33,136	22,168	31,950	68,899
$2,500 under $5,000	41,120	152,482	3,810	29,253	7,302	5,159	28,715	42,004	12,405	36,845
$5,000 under $10,000	57,686	423,348	20,638	60,800	3,699	80,870	43,284	124,866	14,402	43,996
$10,000 under $25,000	96,361	1,562,480	64,729	165,734	31,342	379,636	81,462	435,691	14,898	56,056
$25,000 under $50,000	79,779	2,836,797	156,843	309,095	131,949	587,088	65,214	656,793	14,565	69,705
$50,000 under $100,000	41,368	2,840,035	274,066	283,832	289,714	431,073	35,407	484,071	5,960	52,998
$100,000 under $200,000	14,089	1,922,541	359,097	198,981	312,114	204,884	11,285	246,412	2,804	41,528
$200,000 under $500,000	6,909	2,164,594	415,058	164,177	471,688	139,857	5,548	172,645	1,361	32,788
$500,000 under $1,000,000	1,783	1,265,434	414,450	84,628	252,943	53,357	1,400	64,953	383	11,596
$1,000,000 under $2,000,000	580	812,923	424,543	34,349	85,891	24,716	487	28,483	93	3,766
$2,000,000 under $5,000,000	176	503,665	289,139	27,202	85,732	8,147	139	9,625	37	1,478
$5,000,000 under $10,000,000	29	185,483	145,574	2,561	9,213	2,581	**26	**3,886	**6	**306
$10,000,000 or more	*3	*37,055	*18,490	*73	*12,599	*999	**	**	**	**
Local and interurban passenger transit										
Total	**60,711**	**758,531**	**10,821**	**58,629**	**63,115**	**199,739**	**52,348**	**213,432**	**8,363**	**13,693**
No business receipts reported	*460	—	—	*103	—	*—874	—	—	*460	*874
Under $2,500	8,389	12,742	*1,141	1,151	—	459	5,686	4,064	2,703	3,605
$2,500 under $5,000	8,264	29,954	*209	1,723	*20	8,052	5,970	10,421	2,294	2,370
$5,000 under $10,000	15,384	108,105	*2,279	8,891	*499	35,437	13,806	38,044	1,578	2,607
$10,000 under $25,000	23,803	358,036	*3,694	21,268	5,673	130,195	22,921	133,169	*882	*2,975
$25,000 under $50,000	3,442	127,880	*2,618	14,692	16,861	16,380	2,996	17,643	*446	*1,263
$50,000 under $100,000	*693	*46,627	*879	*2,925	*14,484	*6,166	*693	*6,166	—	—
$100,000 under $200,000	*122	*15,491	—	*3,729	*3,487	*2,110	*122	*2,110	—	—
$200,000 under $500,000	*149	*55,837	—	*3,731	*20,736	*1,112	*149	*1,112	—	—
$500,000 under $1,000,000	*5	*3,860	—	*415	*1,356	*703	*5	*703	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing										
Total	**289,155**	**11,808,048**	**1,793,722**	**1,213,337**	**1,315,245**	**1,405,960**	**213,035**	**1,731,230**	**76,120**	**325,271**
No business receipts reported	4,519	—	*552	8,383	—	—17,906	—	—	4,519	17,906
Under $2,500	33,542	39,454	1,793	15,848	*676	—26,401	16,549	11,157	16,993	37,558
$2,500 under $5,000	24,329	91,878	*2,021	19,058	3,647	1,342	16,151	22,888	8,178	21,546
$5,000 under $10,000	36,392	273,728	16,741	45,611	2,891	40,857	25,451	74,048	10,941	33,191
$10,000 under $25,000	65,443	1,092,001	53,619	131,331	20,529	214,450	52,644	262,282	12,799	47,831
$25,000 under $50,000	69,245	2,472,921	137,830	278,469	92,881	493,236	55,518	556,883	13,727	63,647
$50,000 under $100,000	37,004	2,545,651	201,934	269,097	224,378	386,264	32,043	424,971	4,961	38,707
$100,000 under $200,000	10,936	1,511,325	235,299	172,091	252,683	145,293	8,658	169,988	2,278	24,695
$200,000 under $500,000	5,750	1,744,219	340,120	141,489	365,783	104,251	4,476	130,585	1,272	26,334
$500,000 under $1,000,000	1,489	1,039,308	279,419	77,463	221,288	41,322	1,145	51,342	344	10,020
$1,000,000 under $2,000,000	374	530,836	248,023	28,563	71,842	17,131	304	19,709	70	2,578
$2,000,000 under $5,000,000	107	297,223	155,538	23,418	38,744	3,789	73	4,784	*34	*995
$5,000,000 under $10,000,000	**25	**169,505	**120,832	**2,517	**19,902	**2,329	**21	**2,592	**4	**263
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued										
Other transportation										
Total	**35,704**	**1,673,164**	**698,324**	**73,246**	**217,327**	**148,748**	**23,901**	**226,040**	**11,782**	**77,292**
No business receipts reported	2,267	—	—	3,549	*31	—12,001	—	—	2,267	12,001
Under $2,500	10,402	11,529	335	4,101	*28	—7,176	6,230	4,079	4,153	11,255
$2,500 under $5,000	4,529	16,620	*1,210	4,897	*207	—2,431	3,066	3,956	1,463	6,387
$5,000 under $10,000	4,054	29,067	*630	3,686	*110	2,701	2,848	9,545	1,206	6,844
$10,000 under $25,000	4,749	75,578	*4,177	8,177	3,015	20,661	3,853	24,397	895	3,735
$25,000 under $50,000	3,373	123,146	12,182	6,167	16,466	41,447	3,037	45,671	336	4,224
$50,000 under $100,000	2,869	200,240	71,252	10,872	35,680	29,353	1,985	42,212	883	12,858
$100,000 under $200,000	2,243	299,106	107,848	12,829	35,573	36,670	1,753	52,330	*490	*15,659
$200,000 under $500,000	733	271,324	60,106	10,631	55,011	24,199	701	26,175	32	1,977
$500,000 under $1,000,000	236	181,869	134,316	3,337	17,443	5,042	198	6,461	*38	*1,419
$1,000,000 under $2,000,000	185	250,912	165,112	1,616	8,210	6,992	171	7,398	*14	*406
$2,000,000 under $5,000,000	59	180,039	*115,287	*3,325	*43,677	2,786	*56	*3,270	**5	**527
$5,000,000 under $10,000,000	*5	*33,734	*25,869	*60	**1,876	*504	*3	*547	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Communication, electric, gas, and sanitary services										
Total	**27,627**	**544,887**	**88,883**	**72,886**	**99,354**	**66,977**	**16,819**	**120,892**	**10,808**	**53,916**
No business receipts reported	963	—	—	9,050	*120	—19,430	—	—	963	19,430
Under $2,500	12,772	14,069	*1,491	15,230	—	—13,614	4,671	2,868	8,101	16,481
$2,500 under $5,000	3,998	14,031	*369	3,575	*3,428	—1,803	3,528	4,739	*470	*6,542
$5,000 under $10,000	1,856	12,448	*988	2,612	*199	1,875	*1,179	*3,229	*677	*1,355
$10,000 under $25,000	2,366	36,865	*3,240	4,958	*2,125	14,329	2,044	15,844	*322	*1,515
$25,000 under $50,000	3,719	112,851	*4,212	9,767	5,741	36,025	3,663	36,595	*56	*571
$50,000 under $100,000	802	47,517	—	938	*15,171	9,289	*686	*10,722	*116	*1,432
$100,000 under $200,000	788	96,619	*15,950	10,332	20,372	20,810	752	21,983	*36	*1,173
$200,000 under $500,000	277	93,214	*14,832	8,327	30,158	10,295	220	14,772	*57	*4,477
$500,000 under $1,000,000	*53	*40,397	*715	*3,412	*12,856	*6,290	*52	*6,447	**10	**940
$1,000,000 under $2,000,000	*21	*31,175	*11,408	*4,170	*5,838	*593	*12	*1,375	**	**
$2,000,000 under $5,000,000	**12	**45,702	**35,678	**516	**3,347	**2,318	**12	**2,318	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Wholesale and Retail Trade										
Total	**2,334,348**	**179,166,569**	**132,234,911**	**2,499,990**	**11,954,428**	**10,744,505**	**1,487,692**	**13,468,902**	**842,849**	**2,724,397**
No business receipts reported	36,436	—	8,021	15,907	7,159	—137,389	—	—	36,314	137,389
Under $2,500	563,503	522,199	261,686	54,567	6,407	—272,046	222,804	89,644	337,943	361,690
$2,500 under $5,000	198,365	720,294	355,931	43,120	11,418	—65,516	106,052	131,476	92,270	196,992
$5,000 under $10,000	223,401	1,597,724	771,462	59,891	26,458	77,699	139,528	311,796	83,465	234,096
$10,000 under $25,000	333,649	5,429,818	2,790,029	167,409	182,743	571,614	215,879	980,189	117,434	408,575
$25,000 under $50,000	267,249	9,602,643	5,293,516	261,054	538,568	1,184,344	199,307	1,570,720	67,942	386,376
$50,000 under $100,000	262,235	18,626,989	11,808,594	388,884	1,351,560	1,862,816	210,298	2,258,077	51,937	395,261
$100,000 under $200,000	227,673	32,601,303	22,784,075	497,719	2,610,602	2,704,894	193,546	2,985,154	34,052	280,260
$200,000 under $500,000	162,568	49,851,744	37,638,335	569,747	3,864,801	2,909,312	146,154	3,112,021	16,347	202,709
$500,000 under $1,000,000	44,347	29,656,447	23,886,523	262,591	2,009,729	1,227,278	40,535	1,287,908	3,812	60,630
$1,000,000 under $2,000,000	10,753	14,403,286	12,088,752	110,123	803,402	435,298	9,897	461,986	856	26,688
$2,000,000 under $5,000,000	3,503	9,955,764	8,779,066	49,639	415,475	195,462	3,134	216,931	369	21,468
$5,000,000 under $10,000,000	507	3,394,420	3,105,574	13,736	91,017	39,083	429	45,118	78	6,035
$10,000,000 or more	159	2,803,939	2,663,348	5,603	35,089	11,656	129	17,884	30	6,228
Wholesale trade: Total										
Total	**325,299**	**39,132,276**	**29,967,260**	**460,931**	**1,394,016**	**3,155,703**	**249,240**	**3,506,460**	**75,578**	**350,756**
No business receipts reported	7,610	—	*531	6,567	*320	—60,595	—	—	7,592	60,595
Under $2,500	45,847	51,699	16,059	10,666	769	—37,940	21,002	12,460	24,778	50,400
$2,500 under $5,000	26,453	97,426	23,493	8,047	*1,561	4,546	17,103	28,339	9,309	23,793
$5,000 under $10,000	34,295	243,201	55,667	6,502	1,883	57,590	24,181	82,928	10,114	25,339
$10,000 under $25,000	64,983	1,062,513	246,608	28,686	13,740	349,560	53,499	393,474	11,196	43,915
$25,000 under $50,000	42,060	1,478,950	361,898	44,192	31,181	595,201	39,099	612,629	2,961	17,428
$50,000 under $100,000	39,549	2,804,396	1,449,588	53,249	106,765	649,961	36,195	693,370	3,354	43,408
$100,000 under $200,000	25,631	3,629,728	2,361,077	56,229	190,163	536,076	23,200	548,256	2,431	12,180
$200,000 under $500,000	21,403	6,763,362	5,170,611	78,666	330,558	458,571	19,431	481,761	1,905	23,191
$500,000 under $1,000,000	11,216	7,626,782	6,377,144	84,895	314,528	324,494	9,933	342,738	1,283	18,244
$1,000,000 under $2,000,000	3,999	5,462,596	4,729,689	44,668	206,900	156,251	3,619	168,888	380	12,637
$2,000,000 under $5,000,000	1,777	5,228,484	4,734,786	26,691	141,456	89,689	1,576	101,514	201	11,825
$5,000,000 under $10,000,000	347	2,359,529	2,212,340	7,871	37,218	22,733	296	26,450	51	3,716
$10,000,000 or more	129	2,323,609	2,227,769	4,002	16,975	9,567	106	13,653	23	4,086
Wholesale trade: Motor vehicles and automotive equipment										
Total	**15,958**	**2,690,534**	**2,186,256**	**18,929**	**142,562**	**135,575**	**12,095**	**165,777**	**3,576**	**30,201**
No business receipts reported	1,921	—	—	82	—	—14,812	—	—	1,921	14,812
Under $2,500	*848	*725	*31	*117	—	*—711	—	—	*848	*711
$2,500 under $5,000	*368	*1,293	*779	*3	—	*129	*303	*173	*65	*45
$5,000 under $10,000	807	5,962	*1,211	*89	—	2,461	*626	*2,918	*181	*457
$10,000 under $25,000	1,783	32,817	*10,262	*2,179	*274	*9,846	*1,476	*10,009	*20	*162
$25,000 under $50,000	*689	*23,694	*10,309	*421	*987	*7,438	*670	*7,496	*19	*58
$50,000 under $100,000	3,982	278,421	223,228	2,626	*7,940	11,242	3,659	23,500	*323	*12,258
$100,000 under $200,000	2,070	285,447	231,378	2,587	9,076	22,991	1,947	23,774	*123	*783
$200,000 under $500,000	2,278	694,335	529,170	5,121	55,613	46,405	2,242	46,765	*36	*361
$500,000 under $1,000,000	801	515,702	418,060	3,039	37,290	30,328	791	30,560	*10	*233
$1,000,000 under $2,000,000	277	402,360	351,516	1,282	15,130	13,095	250	13,328	*27	*233
$2,000,000 under $5,000,000	121	350,484	316,667	1,160	13,906	6,560	121	6,560	—	—
$5,000,000 under $10,000,000	**13	**99,294	**93,646	**224	**2,346	**604	**10	**694	*3	*90
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade: Lumber and construction materials										
Total	**5,589**	**966,142**	**713,784**	**16,755**	**63,006**	**78,085**	**4,613**	**85,111**	**976**	**7,026**
No business receipts reported	*118	—	—	*329	*209	*—2,019	—	—	*118	*2,019
Under $2,500	696	418	*244	*42	—	—251	*110	*38	*586	*289
$2,500 under $5,000	*661	*2,189	*378	*127	—	*—133	**562	**524	**151	**284
$5,000 under $10,000	*52	*411	*1	*4	—	*373	**	**	**	**
$10,000 under $25,000	*777	*14,535	*839	*44	*14	*8,978	*777	*8,978	—	—
$25,000 under $50,000	950	32,247	*18,671	*675	*42	8,997	950	8,997	—	—
$50,000 under $100,000	609	48,491	*26,818	*2,403	*11,787	4,737	503	8,614	*106	*3,877
$100,000 under $200,000	647	90,223	*42,791	3,456	*6,453	20,068	**1,700	**55,754	**15	**556
$200,000 under $500,000	505	131,129	91,848	2,518	20,089	12,800	**	**	**	**
$500,000 under $1,000,000	427	291,425	213,995	6,018	13,433	13,365	**	**	**	**
$1,000,000 under $2,000,000	82	102,179	87,548	282	6,092	5,739	**	**	**	**
$2,000,000 under $5,000,000	54	167,458	158,682	*197	1,518	3,227	**	**	**	**
$5,000,000 under $10,000,000	**11	**85,437	**71,969	**661	**3,369	**2,204	**11	**2,204	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Wholesale trade: Farm machinery and equipment										
Total	**6,998**	**1,892,851**	**1,534,736**	**21,961**	**97,645**	**100,073**	**4,519**	**109,723**	**2,479**	**9,650**
No business receipts reported	*28	—	—	—	—	*—283	—	—	*28	*283
Under $2,500	*312	*452	*257	*	—	*—12	*42	*39	*270	*52
$2,500 under $5,000	*651	*1,926	*1,536	*59	*34	*—209	—	—	*651	*209
$5,000 under $10,000	*254	*2,191	*1,926	*28	—	*90	*210	*147	*44	*56
$10,000 under $25,000	1,017	17,289	*11,122	*650	*213	2,878	*560	*4,119	*457	*1,241
$25,000 under $50,000	*671	*27,909	*17,857	*1,074	*1,355	*2,238	*365	**2,843	*306	*605
$50,000 under $100,000	987	79,509	45,902	1,668	1,209	15,026	**1,145	**25,484	*537	*2,931
$100,000 under $200,000	*697	*118,897	*91,291	*300	*1,491	*7,495	**	**	**73	**696
$200,000 under $500,000	1,170	382,608	298,879	6,237	24,221	34,669	1,099	35,334	**	**
$500,000 under $1,000,000	743	509,455	420,384	5,986	28,504	18,708	669	20,670	*74	*1,962
$1,000,000 under $2,000,000	390	505,466	429,697	3,908	28,804	13,028	370	13,721	*20	*693
$2,000,000 under $5,000,000	72	209,449	183,947	1,777	10,091	5,219	53	6,140	*19	*921
$5,000,000 under $10,000,000	*6	*37,701	*31,936	*275	*1,723	*1,226	*6	*1,226	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Other machinery, equipment, and supplies										
Total	**29,627**	**2,436,685**	**1,541,438**	**45,609**	**138,614**	**327,052**	**20,083**	**366,371**	**9,543**	**39,319**
No business receipts reported	1,242	—	—	*434	—	—10,409	—	—	1,242	10,409
Under $2,500	3,820	5,017	2,446	459	—	—4,049	1,267	596	2,553	4,645
$2,500 under $5,000	1,856	6,117	*460	—	*31	—2,328	*548	*1,685	*1,308	*4,013
$5,000 under $10,000	2,045	14,748	6,965	*622	*410	1,641	1,039	3,057	*1,006	*1,416
$10,000 under $25,000	8,444	127,594	48,774	6,423	*89	17,044	5,660	29,690	2,783	12,645
$25,000 under $50,000	3,547	134,756	12,690	3,469	*531	75,917	3,537	75,991	*10	*75
$50,000 under $100,000	2,520	207,982	102,316	2,888	*10,136	59,403	2,463	59,776	*57	*372
$100,000 under $200,000	2,976	422,714	265,972	5,156	21,429	68,679	2,600	70,196	*376	*1,517
$200,000 under $500,000	2,242	721,636	500,701	9,798	45,956	75,093	2,123	76,831	*119	*1,738
$500,000 under $1,000,000	730	470,076	329,938	13,920	48,319	28,010	649	30,169	*81	*2,158
$1,000,000 under $2,000,000	174	237,494	196,698	2,071	8,743	12,975	166	13,305	*8	*330
$2,000,000 under $5,000,000	*27	*63,595	*53,433	*245	*2,090	*4,404	*27	*4,404	—	—
$5,000,000 under $10,000,000	*4	*24,954	*21,046	*125	*880	*672	*4	*672	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Groceries and related products										
Total	**32,284**	**6,381,972**	**5,363,440**	**58,562**	**215,597**	**314,785**	**27,095**	**347,710**	**5,189**	**32,924**
No business receipts reported	*1,033	—	—	*526	—	*—4,993	—	—	*1,033	*4,993
Under $2,500	1,875	2,824	*1,159	*192	—	—1,497	*791	*351	*1,084	*1,849
$2,500 under $5,000	2,227	9,065	*3,142	*474	*167	1,224	1,564	2,916	*663	*1,692
$5,000 under $10,000	1,627	12,456	*1,094	*260	*1	6,213	1,261	7,099	*366	*885
$10,000 under $25,000	4,798	82,115	31,988	1,559	*70	22,091	4,260	29,613	*538	*7,522
$25,000 under $50,000	3,393	125,353	48,540	3,887	*4,929	32,844	3,352	33,487	*41	*643
$50,000 under $100,000	5,072	364,355	263,720	5,184	*3,431	46,609	4,961	47,597	*111	*988
$100,000 under $200,000	5,229	737,845	560,425	12,444	22,728	75,491	4,655	79,555	*574	*4,064
$200,000 under $500,000	4,193	1,423,107	1,242,809	13,396	36,612	54,890	3,707	55,548	*486	*659
$500,000 under $1,000,000	1,799	1,304,646	1,148,663	8,753	43,393	41,594	1,597	43,070	202	1,476
$1,000,000 under $2,000,000	665	898,341	793,045	5,980	49,100	22,519	627	24,535	*38	*2,016
$2,000,000 under $5,000,000	319	941,817	835,390	4,144	38,576	14,379	272	18,185	*47	*3,806
$5,000,000 under $10,000,000	44	286,925	264,798	1,035	11,013	2,606	**48	**5,753	**6	**2,332
$10,000,000 or more	10	193,124	168,669	*730	*5,578	816	**	**	**	**
Wholesale trade: Farm-product raw materials										
Total	**14,945**	**7,169,413**	**6,630,279**	**31,804**	**61,943**	**120,699**	**9,587**	**148,509**	**5,291**	**27,810**
No business receipts reported	*19	—	—	*25	—	*—65	—	—	*19	*65
Under $2,500	1,347	1,455	*219	*14	*26	380	*838	*548	*509	*168
$2,500 under $5,000	*1,133	*3,897	*397	*107	*1	*—1,587	*160	*111	*973	*1,698
$5,000 under $10,000	3,378	24,193	*5,963	*1,160	*504	—2,704	*1,088	*1,792	*2,290	*4,496
$10,000 under $25,000	2,047	34,016	11,653	1,493	*74	13,201	1,421	15,919	*626	*2,717
$25,000 under $50,000	1,698	58,022	*19,778	2,437	*171	22,739	1,608	22,974	*90	*235
$50,000 under $100,000	896	58,536	25,972	1,102	8,066	9,563	860	10,105	*36	*542
$100,000 under $200,000	207	25,453	*7,960	*361	*843	9,677	176	9,987	*31	*311
$200,000 under $500,000	1,521	496,361	438,483	1,729	5,339	12,298	1,224	14,043	*230	*1,745
$500,000 under $1,000,000	1,135	798,691	717,232	5,593	10,694	24,371	906	27,682	229	3,311
$1,000,000 under $2,000,000	686	942,787	852,362	6,219	13,102	12,137	563	16,088	123	3,951
$2,000,000 under $5,000,000	591	1,846,822	1,762,124	7,213	12,973	10,666	507	14,847	84	4,181
$5,000,000 under $10,000,000	191	1,332,304	1,281,048	2,599	6,159	6,741	160	8,312	31	1,570
$10,000,000 or more	96	1,546,875	1,507,087	1,752	3,991	3,280	76	6,100	20	2,819

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Other wholesale trade										
Total	**219,898**	**17,594,679**	**11,997,328**	**267,312**	**674,649**	**2,079,434**	**171,248**	**2,283,259**	**48,524**	**203,825**
No business receipts reported	3,249	—	*531	5,171	*112	—28,015	—	—	3,231	28,015
Under $2,500	36,949	40,808	11,702	9,842	743	—31,799	17,954	10,887	18,928	42,686
$2,500 under $5,000	19,557	72,939	16,801	7,278	*1,328	7,450	14,017	23,308	5,499	15,858
$5,000 under $10,000	26,132	183,240	38,507	4,340	966	49,515	19,906	67,536	6,226	18,022
$10,000 under $25,000	46,117	754,146	131,971	16,338	13,006	275,521	39,345	295,148	6,772	19,626
$25,000 under $50,000	31,112	1,076,970	234,052	32,228	23,166	445,028	28,617	460,840	2,495	15,813
$50,000 under $100,000	25,483	1,767,102	761,631	37,379	64,196	503,381	23,299	525,820	2,184	22,440
$100,000 under $200,000	13,805	1,949,150	1,161,261	31,925	128,143	331,675	12,482	337,106	1,323	5,431
$200,000 under $500,000	9,494	2,914,186	2,068,721	39,867	142,728	222,416	8,532	240,411	962	17,995
$500,000 under $1,000,000	5,581	3,736,788	3,128,873	41,588	132,896	168,119	4,904	176,772	677	8,653
$1,000,000 under $2,000,000	1,725	2,373,968	2,018,824	24,927	85,929	76,759	1,562	82,167	163	5,408
$2,000,000 under $5,000,000	593	1,648,858	1,424,542	11,956	62,302	45,234	543	48,124	50	2,889
$5,000,000 under $10,000,000	82	543,499	495,263	3,045	12,771	9,570	70	10,149	**14	**990
$10,000,000 or more	19	533,025	504,648	1,427	6,364	4,582	17	4,992	**	**
Retail Trade: Total										
Total	**1,908,305**	**135,826,877**	**99,532,753**	**1,960,139**	**10,316,484**	**7,120,434**	**1,169,410**	**9,397,487**	**735,619**	**2,277,053**
No business receipts reported	25,160	—	6,795	7,326	*4,177	—66,135	—	—	25,056	66,135
Under $2,500	495,638	446,750	235,629	40,247	5,466	—218,608	191,458	70,945	301,541	289,554
$2,500 under $5,000	159,708	578,953	319,004	32,242	9,748	—73,695	80,932	88,818	78,774	162,513
$5,000 under $10,000	176,001	1,266,230	690,729	47,640	24,259	6,166	105,137	205,101	70,456	198,935
$10,000 under $25,000	249,204	4,079,155	2,418,077	130,398	164,790	163,385	148,563	511,938	100,593	348,553
$25,000 under $50,000	214,682	7,750,085	4,793,475	204,867	477,090	483,003	151,058	844,979	63,624	361,976
$50,000 under $100,000	212,776	15,149,045	9,952,450	326,328	1,207,052	1,116,337	166,003	1,456,295	46,773	339,958
$100,000 under $200,000	196,938	28,233,308	19,931,102	429,303	2,376,600	2,067,962	165,270	2,335,942	31,593	267,980
$200,000 under $500,000	137,187	41,858,698	31,539,844	473,895	3,450,791	2,366,356	123,161	2,537,959	14,026	171,603
$500,000 under $1,000,000	32,501	21,633,668	17,212,057	174,169	1,669,520	882,529	29,993	924,474	2,508	41,945
$1,000,000 under $2,000,000	6,636	8,784,246	7,238,145	63,939	589,386	271,731	6,161	285,722	475	13,990
$2,000,000 under $5,000,000	1,695	4,652,858	3,981,372	22,674	268,555	103,990	1,527	113,633	168	9,643
$5,000,000 under $10,000,000	153	988,464	848,768	5,794	52,635	16,108	127	18,265	26	2,156
$10,000,000 or more	26	405,418	365,308	1,319	16,414	1,304	20	3,416	*6	*2,112
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Total										
Total	**67,422**	**6,572,116**	**4,693,564**	**129,195**	**534,763**	**436,416**	**43,501**	**561,524**	**23,921**	**125,108**
No business receipts reported	*844	—	*48	*725	*	*—4,792	—	—	*844	*4,792
Under $2,500	8,766	8,167	4,980	2,171	*474	—11,500	2,864	741	5,902	12,240
$2,500 under $5,000	5,874	22,609	15,691	1,623	*1,426	—6,067	2,657	2,667	3,217	8,734
$5,000 under $10,000	5,218	36,804	17,656	5,018	*652	—3,269	3,099	6,674	2,119	9,943
$10,000 under $25,000	10,339	159,420	82,430	12,732	8,768	6,272	4,924	22,394	5,415	16,121
$25,000 under $50,000	8,065	301,167	203,473	20,570	24,759	1,758	5,555	29,760	2,510	28,002
$50,000 under $100,000	9,339	707,396	477,238	16,744	41,516	66,155	7,104	77,793	2,235	11,638
$100,000 under $200,000	11,184	1,592,660	1,098,217	24,593	116,919	176,998	10,778	185,445	406	8,447
$200,000 under $500,000	5,764	1,728,619	1,217,097	25,252	182,995	108,922	4,646	130,943	1,118	22,021
$500,000 under $1,000,000	1,408	982,233	754,480	9,991	87,909	51,404	1,299	53,031	109	1,628
$1,000,000 under $2,000,000	508	687,028	539,823	7,640	48,792	34,637	464	35,971	**46	**1,540
$2,000,000 under $5,000,000	106	286,719	232,967	1,815	16,495	15,173	**111	**16,105	—	—
$5,000,000 under $10,000,000	**7	**59,293	**49,464	**321	**4,060	**725	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building materials dealers										
Total	**11,591**	**1,784,710**	**1,333,311**	**33,893**	**153,437**	**100,252**	**8,709**	**125,240**	**2,882**	**24,987**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	1,931	2,626	*759	*237	*42	—507	*1,133	*221	*798	*728
$2,500 under $5,000	*650	*2,072	*209	—	*72	*995	*615	*1,013	*35	*18
$5,000 under $10,000	*896	*6,330	*1,990	*62	*5	*2,843	*896	*2,843	—	—
$10,000 under $25,000	*1,363	*21,582	*10,841	*2,975	*2,102	*—537	*295	*1,574	*1,068	*2,111
$25,000 under $50,000	*1,102	*35,241	*14,103	*7,143	*824	*—726	*997	*2,662	*105	*3,387
$50,000 under $100,000	1,049	81,072	53,672	2,728	6,742	8,991	916	13,454	*133	*4,463
$100,000 under $200,000	2,202	333,290	244,479	4,497	38,321	14,381	1,869	21,799	*333	*7,418
$200,000 under $500,000	1,697	502,796	376,033	7,384	36,879	31,939	1,329	38,037	*368	*6,098
$500,000 under $1,000,000	404	311,073	245,195	3,568	30,446	16,588	375	17,186	*29	*598
$1,000,000 under $2,000,000	255	357,720	272,870	4,485	31,224	21,589	242	21,755	*13	*167
$2,000,000 under $5,000,000	**42	**130,910	**113,161	**813	**6,781	**4,697	**42	**4,697	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores										
Total	**8,475**	**572,635**	**380,399**	**13,031**	**80,960**	**31,796**	**5,062**	**50,810**	**3,413**	**19,013**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	*407	*779	*528	*487	*98	*—991	—	—	*407	*991
$2,500 under $5,000	*673	*2,752	*2,102	*103	*1,011	*34	*307	*318	*366	*285
$5,000 under $10,000	*703	*5,061	*1,341	*523	—	*1,348	*540	*2,258	*163	*910
$10,000 under $25,000	*2,561	*37,482	*17,097	*3,387	*4,483	*—1,961	*1,489	*3,577	*1,072	*5,538
$25,000 under $50,000	*1,332	*50,456	*44,055	*266	*14,355	*—4,294	*652	*3,606	*680	*7,900
$50,000 under $100,000	*1,053	*75,912	*54,107	*1,348	*3,784	*80	*400	*2,264	*653	*2,184
$100,000 under $200,000	960	142,644	85,051	3,032	*18,059	19,633	*921	*20,498	*39	*865
$200,000 under $500,000	*762	*239,750	*163,962	*3,817	*37,096	*16,561	*743	*16,569	*19	*8
$500,000 under $1,000,000	**24	**17,799	**12,156	**68	**2,075	**1,385	**10	**1,719	*14	*334
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores										
Total	**20,696**	**2,319,463**	**1,624,372**	**42,163**	**153,116**	**207,211**	**15,378**	**235,274**	**5,318**	**28,063**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	1,097	709	*551	*32	*1	—2,091	*615	*126	*482	*2,217
$2,500 under $5,000	*824	*2,974	*2,294	*559	*1	*—1,970	**485	**663	*823	*1,972
$5,000 under $10,000	1,213	7,927	3,274	*1,766	*575	—5,645	**	**	*729	*6,306
$10,000 under $25,000	2,825	42,294	26,986	*992	*644	1,402	*1,429	*4,676	*1,396	*3,274
$25,000 under $50,000	1,586	59,195	40,043	10,059	*3,559	—8,719	*712	*3,519	*874	*12,239
$50,000 under $100,000	4,684	370,171	256,741	6,529	12,140	37,096	3,844	38,849	*840	*1,754
$100,000 under $200,000	6,067	816,868	564,353	11,459	42,706	109,070	6,034	109,216	*33	*146
$200,000 under $500,000	1,773	546,071	383,203	6,771	44,464	48,989	1,632	49,145	*141	*156
$500,000 under $1,000,000	547	342,007	247,495	2,943	36,547	20,931	547	20,931	—	—
$1,000,000 under $2,000,000	68	89,311	69,890	759	7,321	4,819	68	4,819	—	—
$2,000,000 under $5,000,000	**12	**41,937	**29,544	**293	**5,158	**3,330	**12	**3,330	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Retail nurseries, garden supply stores, and mobile home dealers										
Total	**26,660**	**1,895,308**	**1,355,481**	**40,109**	**147,251**	**97,156**	**14,352**	**150,201**	**12,308**	**53,044**
No business receipts reported	*844	—	*48	*725	*	*—4,792	—	—	*844	*4,792
Under $2,500	5,331	4,054	3,142	1,415	*333	—7,911	*1,116	*393	4,215	8,305
$2,500 under $5,000	3,727	14,811	11,087	961	*342	—5,125	1,734	1,334	*1,993	*6,460
$5,000 under $10,000	2,406	17,486	11,051	*2,667	*72	—1,816	*1,179	*912	*1,227	*2,728
$10,000 under $25,000	3,590	58,063	27,506	5,378	*1,538	7,368	*1,711	*12,567	1,879	5,199
$25,000 under $50,000	4,045	156,275	105,273	*3,102	6,022	15,497	3,194	19,973	*851	*4,476
$50,000 under $100,000	2,553	180,241	112,718	6,138	18,850	19,988	1,944	23,226	*609	*3,237
$100,000 under $200,000	1,955	299,858	204,334	5,605	17,833	33,914	1,954	33,932	**591	**15,778
$200,000 under $500,000	1,532	440,002	293,898	7,281	64,556	11,432	942	27,192	**	**
$500,000 under $1,000,000	435	313,709	251,313	3,427	19,059	12,774	369	13,470	*66	*695
$1,000,000 under $2,000,000	183	237,642	195,384	2,380	10,030	7,955	152	9,122	**34	**1,373
$2,000,000 under $5,000,000	55	137,569	110,045	918	6,122	7,958	**57	**8,079	—	—
$5,000,000 under $10,000,000	**4	**35,598	**29,682	**112	**2,494	**—85	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	—	—	**	**
Retail trade: General merchandise stores										
Total	**35,847**	**3,205,547**	**2,563,550**	**34,520**	**180,265**	**89,878**	**21,101**	**168,653**	**14,746**	**78,775**
No business receipts reported	244	—	—	—	—	—1,377	—	—	244	1,377
Under $2,500	2,589	2,672	*1,502	*2	*5	—416	*613	*759	*1,976	*1,175
$2,500 under $5,000	2,611	8,811	7,893	*175	—	—2,837	*862	*1,163	*1,749	*4,000
$5,000 under $10,000	3,050	23,464	18,465	*304	*332	—1,254	*1,773	*2,718	*1,277	*3,972
$10,000 under $25,000	5,973	93,439	70,500	3,342	*2,178	—4,616	3,375	9,452	2,598	14,068
$25,000 under $50,000	6,622	244,579	170,223	3,755	10,236	8,656	3,693	18,329	2,929	9,673
$50,000 under $100,000	6,171	437,990	360,984	6,076	19,891	—314	4,316	22,462	1,855	22,776
$100,000 under $200,000	4,005	595,050	493,587	4,908	31,324	21,501	2,658	33,165	1,347	11,664
$200,000 under $500,000	3,977	1,215,063	937,773	12,362	80,862	54,607	3,273	62,960	704	8,352
$500,000 under $1,000,000	449	312,137	261,519	1,661	18,160	11,938	414	12,299	*35	*361
$1,000,000 under $2,000,000	99	127,438	107,472	999	7,054	3,255	88	3,948	*11	*693
$2,000,000 under $5,000,000	**57	**144,904	**113,630	**936	**10,223	**734	**36	**1,398	*21	*663
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Food stores: Total										
Total	**195,173**	**26,889,800**	**21,577,831**	**290,818**	**1,537,718**	**1,078,713**	**141,158**	**1,354,732**	**53,439**	**276,019**
No business receipts reported	*1,461	—	*689	*380	*1	*—3,629	—	—	*1,461	*3,629
Under $2,500	10,458	11,400	7,024	1,190	*52	—4,099	3,552	2,155	6,330	6,255
$2,500 under $5,000	3,429	12,557	11,355	*589	*363	—11,399	*950	*511	2,479	11,910
$5,000 under $10,000	10,110	75,404	42,877	4,750	1,206	—745	6,073	8,929	4,037	9,674
$10,000 under $25,000	27,450	474,706	362,107	12,637	14,703	—10,715	14,885	39,302	12,565	50,017
$25,000 under $50,000	26,627	999,064	739,153	20,429	35,725	51,624	19,498	82,321	7,129	30,697
$50,000 under $100,000	39,662	2,831,336	2,233,022	41,144	103,450	151,410	32,128	203,203	7,534	51,794
$100,000 under $200,000	41,548	6,048,266	4,786,597	72,530	303,157	299,860	33,957	358,024	7,591	58,164
$200,000 under $500,000	25,076	7,701,907	6,181,525	73,855	484,814	341,073	21,677	374,901	3,399	33,828
$500,000 under $1,000,000	7,029	4,714,825	3,884,432	35,653	311,023	160,175	6,302	173,121	727	12,946
$1,000,000 under $2,000,000	1,824	2,478,824	2,054,960	17,173	172,880	69,066	1,699	74,130	125	5,064
$2,000,000 under $5,000,000	461	1,260,561	1,038,156	8,641	90,515	31,939	405	33,363	56	1,424
$5,000,000 under $10,000,000	35	230,054	190,969	1,580	16,683	3,511	29	4,129	*6	*618
$10,000,000 or more	*3	*50,896	*44,963	*267	*3,146	*644	*3	*644	—	—
Retail trade: Food stores: Grocery stores										
Total	**126,531**	**21,901,609**	**18,024,786**	**201,706**	**1,097,655**	**762,104**	**93,865**	**941,988**	**32,166**	**179,884**
No business receipts reported	*104	—	*451	*128	—	*—897	—	—	*104	*897
Under $2,500	2,700	2,408	*1,968	*373	*42	—895	*494	*12	*1,706	*907
$2,500 under $5,000	*1,664	*5,462	*5,832	*33	*15	*—4,755	*767	*493	*897	*5,248
$5,000 under $10,000	5,402	39,039	29,628	1,471	*297	1,217	3,238	2,997	2,164	1,780
$10,000 under $25,000	15,406	279,373	240,504	6,279	4,144	—21,516	7,547	9,825	7,859	31,341
$25,000 under $50,000	13,778	519,958	416,252	9,260	6,207	22,397	10,441	29,166	3,337	6,768
$50,000 under $100,000	27,170	1,965,921	1,653,567	25,714	36,231	65,994	21,099	105,940	6,071	39,946
$100,000 under $200,000	30,042	4,445,518	3,664,775	44,833	140,948	189,342	23,873	233,787	6,169	44,445
$200,000 under $500,000	21,975	6,782,237	5,534,147	55,611	367,935	283,837	19,016	313,138	2,959	29,301
$500,000 under $1,000,000	6,145	4,133,865	3,399,947	32,069	278,048	129,009	5,419	141,949	726	12,940
$1,000,000 under $2,000,000	1,673	2,275,325	1,879,872	15,923	159,099	64,112	1,559	68,652	114	4,540
$2,000,000 under $5,000,000	439	1,203,728	990,460	8,299	86,954	30,275	383	31,699	56	1,424
$5,000,000 under $10,000,000	30	197,879	162,420	1,446	14,590	3,340	26	3,687	*4	*346
$10,000,000 or more	*3	*50,896	*44,963	*267	*3,146	*644	*3	*644	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Food stores: Other food stores										
Total	**68,642**	**4,988,191**	**3,553,045**	**89,112**	**440,063**	**316,609**	**47,293**	**412,744**	**21,273**	**96,135**
No business receipts reported	*1,357	—	*239	*252	*1	*—2,732	—	—	*1,357	*2,732
Under $2,500	7,758	8,992	5,056	818	*10	—3,205	3,058	2,143	4,624	5,348
$2,500 under $5,000	1,765	7,095	*5,524	*556	*348	—6,644	*183	*18	*1,582	*6,662
$5,000 under $10,000	4,708	36,365	13,249	3,279	*909	—1,961	2,835	5,932	1,873	7,893
$10,000 under $25,000	12,044	195,333	121,603	6,357	10,559	10,801	7,338	29,477	4,706	18,676
$25,000 under $50,000	12,049	479,106	322,901	11,169	29,518	29,226	9,057	53,155	3,792	23,929
$50,000 under $100,000	12,492	865,415	579,455	15,430	67,219	85,415	11,029	97,263	1,463	11,848
$100,000 under $200,000	11,506	1,602,748	1,121,822	27,697	162,209	110,518	10,084	124,237	1,422	13,719
$200,000 under $500,000	3,101	919,669	647,378	18,244	116,879	57,236	**3,544	**92,935	*440	*4,527
$500,000 under $1,000,000	884	580,960	484,485	3,584	32,975	31,166	**	**	**14	**802
$1,000,000 under $2,000,000	151	203,499	175,089	1,250	13,782	4,954	140	5,478	**	**
$2,000,000 under $5,000,000	*22	*56,833	*47,696	*342	*3,561	*1,664	**25	**2,107	—	—
$5,000,000 under $10,000,000	*5	*32,175	*28,549	*133	*2,093	*171	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Total										
Total	**217,128**	**45,400,763**	**37,686,918**	**336,815**	**2,496,034**	**1,630,029**	**161,902**	**1,932,577**	**55,226**	**302,549**
No business receipts reported	1,549	—	*135	652	*4,115	—6,389	—	—	1,549	6,389
Under $2,500	7,680	8,361	4,250	1,368	*202	—6,140	3,263	1,966	4,417	8,106
$2,500 under $5,000	6,667	26,159	19,101	1,969	*34	—4,599	1,666	3,595	5,001	8,194
$5,000 under $10,000	11,336	81,189	47,868	2,539	2,925	—1,921	6,325	13,896	5,011	15,816
$10,000 under $25,000	17,220	293,309	186,862	5,512	13,817	11,713	10,751	34,424	6,469	22,711
$25,000 under $50,000	26,523	954,230	688,647	15,791	42,210	56,042	18,248	94,378	8,275	38,336
$50,000 under $100,000	24,233	1,771,081	1,437,651	23,660	78,176	36,936	16,799	91,796	7,434	54,860
$100,000 under $200,000	45,762	6,794,367	5,579,178	64,584	397,749	259,551	35,002	340,619	10,760	81,067
$200,000 under $500,000	56,393	17,851,055	14,630,167	136,556	1,046,552	790,865	51,450	833,305	4,943	42,441
$500,000 under $1,000,000	15,767	10,581,061	8,909,312	54,417	602,172	355,679	14,747	366,364	1,020	10,686
$1,000,000 under $2,000,000	3,073	4,005,214	3,488,210	18,522	173,759	94,697	2,835	100,201	238	5,505
$2,000,000 under $5,000,000	833	2,333,185	2,068,714	8,056	107,686	34,585	743	42,120	90	7,534
$5,000,000 under $10,000,000	79	505,368	448,255	2,730	20,619	8,017	63	8,354	*16	*337
$10,000,000 or more	13	196,184	178,569	459	6,017	992	10	1,560	*3	*568
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—new car dealers (franchised)										
Total	**6,381**	**4,041,265**	**3,543,536**	**17,151**	**181,107**	**84,742**	**4,856**	**95,127**	**1,525**	**10,384**
No business receipts reported	*29	—	—	*20	—	*—84	—	—	*29	*84
Under $2,500	**437	**359	*2	**	**6	**—787	—	—	**437	**787
$2,500 under $5,000	**	**	**	**	**	**	—	—	**	**
$5,000 under $10,000	*739	*5,686	*3,996	—	—	*997	*739	*997	—	—
$10,000 under $25,000	*414	*8,033	*5,695	*40	*574	*550	*370	*611	*44	*62
$25,000 under $50,000	*378	*12,974	*9,244	*345	—	*456	*185	*671	*193	*215
$50,000 under $100,000	*441	*27,872	*20,229	*1,069	*325	*—1,701	*61	*365	*380	*2,065
$100,000 under $200,000	*546	*70,945	*60,486	*165	*633	*1,671	*468	*2,609	*78	*938
$200,000 under $500,000	1,458	527,411	454,453	1,955	14,129	25,971	1,385	26,263	*73	*291
$500,000 under $1,000,000	646	490,090	422,169	3,305	32,964	5,754	464	8,715	*182	*2,961
$1,000,000 under $2,000,000	750	1,051,109	935,047	3,243	41,404	23,602	698	25,468	52	1,866
$2,000,000 under $5,000,000	481	1,401,399	1,236,076	4,735	71,287	22,004	438	22,632	*43	*628
$5,000,000 under $10,000,000	56	357,077	315,474	2,143	17,080	5,922	**48	*6,795	**14	**487
$10,000,000 or more	*6	*88,311	*80,665	*130	*2,705	*385	**	**	**	**
Retail trade: Automotive dealers and service stations: Motor vehicle dealers—used cars only										
Total	**44,243**	**6,167,172**	**5,246,463**	**27,077**	**163,456**	**172,102**	**27,459**	**243,520**	**16,784**	**71,419**
No business receipts reported	885	—	*7	*292	*4,115	—3,654	—	—	885	3,654
Under $2,500	3,402	3,649	1,676	*499	*178	—1,863	*1,887	*1,200	1,515	3,063
$2,500 under $5,000	3,281	12,778	*8,289	*1,437	—	—651	*1,104	*2,532	*2,177	*3,182
$5,000 under $10,000	5,201	37,733	19,375	*1,044	*1,440	—5,007	2,163	6,097	3,038	11,104
$10,000 under $25,000	6,404	107,543	64,834	1,216	*641	1,459	3,685	8,240	2,719	6,780
$25,000 under $50,000	6,030	210,482	145,774	3,542	*773	14,613	3,728	20,364	2,302	5,752
$50,000 under $100,000	4,648	323,211	250,935	1,769	11,701	2,356	3,517	12,155	1,131	9,799
$100,000 under $200,000	6,299	901,707	731,944	3,786	25,555	39,243	4,171	48,679	2,128	9,436
$200,000 under $500,000	5,032	1,600,573	1,387,598	5,050	29,295	57,197	4,533	68,509	*499	*11,311
$500,000 under $1,000,000	2,231	1,551,534	1,355,991	5,287	48,572	45,871	1,938	47,128	293	1,257
$1,000,000 under $2,000,000	629	816,412	729,467	2,128	21,138	16,898	551	17,498	78	599
$2,000,000 under $5,000,000	190	516,296	471,131	932	19,398	4,755	**182	**11,119	**19	**5,481
$5,000,000 under $10,000,000	**11	**85,254	**79,442	**95	**652	**884	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Automotive dealers and service stations: Gasoline service stations										
Total	**129,977**	**30,128,692**	**25,098,479**	**217,155**	**1,781,538**	**1,124,466**	**104,281**	**1,239,506**	**25,696**	**115,040**
No business receipts reported	*31	—	*124	*27	—	*—204	—	—	*31	*204
Under $2,500	1,246	1,139	*780	*159	*24	—338	*863	*296	*383	*635
$2,500 under $5,000	1,728	6,688	*6,829	*68	*5	—889	*241	*671	*1,487	*1,560
$5,000 under $10,000	3,179	20,197	11,784	*441	*1,373	3,352	2,058	5,083	*1,121	*1,731
$10,000 under $25,000	5,868	95,647	69,669	1,462	9,018	2,258	3,502	8,616	2,366	6,358
$25,000 under $50,000	14,839	530,072	418,982	5,350	23,895	24,850	10,774	44,318	4,065	19,468
$50,000 under $100,000	14,301	1,058,035	896,607	15,059	36,839	28,932	9,349	47,523	4,952	18,591
$100,000 under $200,000	32,159	4,876,018	4,081,065	44,610	302,327	182,550	25,322	216,319	6,837	33,769
$200,000 under $500,000	43,748	13,871,522	11,424,518	100,791	857,878	584,239	39,875	609,944	3,873	25,704
$500,000 under $1,000,000	11,326	7,439,821	6,259,831	37,349	441,376	249,925	10,857	253,710	469	3,785
$1,000,000 under $2,000,000	1,430	1,798,058	1,548,359	9,675	91,563	42,606	1,337	45,133	93	2,527
$2,000,000 under $5,000,000	106	287,644	250,265	1,457	13,059	6,028	90	6,454	*16	*426
$5,000,000 under $10,000,000	12	76,498	69,167	407	1,925	615	**13	**1,439	**3	**281
$10,000,000 or more	*4	*67,354	*60,500	*300	*2,255	*543	**	**	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Automotive dealers and service stations: Other automotive dealers										
Total	**36,527**	**5,063,634**	**3,798,440**	**75,431**	**369,933**	**248,718**	**25,306**	**354,424**	**11,221**	**105,706**
No business receipts reported	604	—	*4	*312	—	—2,448	—	—	604	2,448
Under $2,500	2,596	3,219	1,795	710	—	—3,161	*513	*470	2,083	3,632
$2,500 under $5,000	1,657	6,689	3,981	*464	*23	—3,050	*321	*392	*1,336	*3,442
$5,000 under $10,000	2,217	17,573	12,714	*1,054	*112	—1,263	1,365	1,718	*852	*2,981
$10,000 under $25,000	4,534	82,086	46,663	2,794	3,585	7,447	3,194	16,957	1,340	9,510
$25,000 under $50,000	5,276	200,702	114,648	6,554	*17,542	16,124	3,561	29,024	1,715	12,900
$50,000 under $100,000	4,843	361,963	269,880	5,762	29,311	7,349	3,872	31,752	971	24,404
$100,000 under $200,000	6,758	945,698	705,682	16,023	69,234	36,087	5,041	73,011	1,717	36,924
$200,000 under $500,000	6,155	1,851,549	1,363,598	28,759	145,250	123,457	5,657	128,590	498	5,133
$500,000 under $1,000,000	1,564	1,099,617	871,321	8,477	79,260	54,129	1,488	56,812	*76	*2,683
$1,000,000 under $2,000,000	264	339,635	275,337	3,475	19,654	11,591	249	12,102	*15	*512
$2,000,000 under $5,000,000	56	127,845	111,242	931	3,941	1,798	**45	**3,594	**14	**1,138
$5,000,000 under $10,000,000	**3	**27,059	**21,576	**114	**2,020	**659	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	—	—	**	**
Retail trade: Apparel and accessory stores										
Total	**74,574**	**5,337,712**	**3,359,832**	**74,942**	**499,923**	**488,610**	**49,534**	**593,495**	**25,021**	**104,885**
No business receipts reported	*782	—	*14	*2	—	*—812	—	—	*782	*812
Under $2,500	8,839	9,343	6,363	449	*560	—6,018	3,648	1,575	5,191	7,593
$2,500 under $5,000	4,068	14,569	7,329	1,435	*1,158	—1,600	1,395	2,821	2,673	4,421
$5,000 under $10,000	7,589	50,218	31,097	1,181	1,789	—7,070	4,032	8,100	3,557	15,170
$10,000 under $25,000	11,127	179,357	100,901	4,182	7,148	8,559	7,053	30,035	4,074	21,476
$25,000 under $50,000	11,115	421,307	249,910	7,189	25,173	37,051	7,351	55,165	3,764	18,114
$50,000 under $100,000	16,189	1,171,502	719,215	20,769	100,852	117,363	12,270	146,079	3,919	28,716
$100,000 under $200,000	7,529	1,068,623	682,299	10,650	94,324	113,397	6,735	118,628	775	5,231
$200,000 under $500,000	6,628	1,905,859	1,218,319	24,239	194,964	187,823	6,356	189,689	*272	*1,866
$500,000 under $1,000,000	641	418,468	276,578	4,363	51,637	33,250	631	34,501	*10	*1,251
$1,000,000 under $2,000,000	64	84,155	59,220	459	18,994	6,022	60	6,257	*4	*235
$2,000,000 under $5,000,000	**3	**14,312	**8,587	**24	**3,323	**646	**3	**646	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Furniture and home furnishings stores										
Total	**115,385**	**7,813,915**	**5,030,823**	**137,685**	**668,667**	**677,349**	**81,464**	**814,277**	**33,827**	**136,928**
No business receipts reported	573	—	*36	*1,265	*36	—2,922	—	—	573	2,922
Under $2,500	16,428	17,760	12,378	3,400	*172	—10,146	5,892	2,279	10,492	12,425
$2,500 under $5,000	10,747	38,908	21,284	2,943	*729	—3,443	6,387	8,619	4,358	12,063
$5,000 under $10,000	10,612	75,477	28,491	3,555	2,223	13,298	7,525	18,658	3,087	5,360
$10,000 under $25,000	22,329	387,538	196,970	10,249	14,771	57,706	15,759	83,074	6,522	25,368
$25,000 under $50,000	15,981	578,149	359,218	17,450	29,123	42,763	12,307	70,110	3,674	27,347
$50,000 under $100,000	16,581	1,116,320	649,270	21,797	98,225	131,478	13,646	152,467	2,935	20,989
$100,000 under $200,000	12,313	1,784,850	1,108,649	31,595	167,815	175,142	10,880	196,156	1,433	21,014
$200,000 under $500,000	7,956	2,316,386	1,573,650	30,213	217,485	191,841	7,355	198,210	601	6,368
$500,000 under $1,000,000	1,636	1,092,760	764,319	12,804	102,596	67,834	1,486	69,596	**152	**3,072
$1,000,000 under $2,000,000	195	268,300	207,217	1,812	24,913	9,479	194	9,485	**	**
$2,000,000 under $5,000,000	*29	*65,666	*48,562	*284	*5,466	*5,184	*29	*5,184	—	—
$5,000,000 under $10,000,000	**5	**71,802	**60,780	**317	**5,115	**—866	**4	**439	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Retail trade: Eating places										
Total	**151,272**	**12,231,882**	**6,330,492**	**367,789**	**2,428,100**	**765,391**	**102,394**	**1,046,239**	**48,822**	**280,848**
No business receipts reported	2,766	—	*3,982	*1,833	*21	—14,343	—	—	2,766	14,343
Under $2,500	6,729	8,976	6,738	1,506	328	—6,643	3,174	1,544	3,555	8,187
$2,500 under $5,000	7,517	28,517	16,265	3,350	1,945	—9,738	3,113	2,632	4,404	12,369
$5,000 under $10,000	13,073	94,595	57,159	4,604	7,132	—11,153	6,964	8,197	6,109	19,350
$10,000 under $25,000	19,914	325,091	198,682	15,426	36,517	—23,907	10,102	23,680	9,812	47,587
$25,000 under $50,000	30,473	1,105,747	622,178	37,178	134,826	41,342	20,936	107,803	9,537	66,462
$50,000 under $100,000	33,412	2,320,665	1,171,458	69,977	410,413	169,484	26,693	209,427	6,719	39,943
$100,000 under $200,000	24,238	3,401,389	1,720,402	100,891	658,448	312,842	20,362	347,130	3,820	34,288
$200,000 under $500,000	10,850	3,179,258	1,612,770	90,866	761,940	209,452	9,073	240,662	1,777	31,210
$500,000 under $1,000,000	1,975	1,295,114	698,796	30,290	313,482	69,211	1,663	76,020	312	6,809
$1,000,000 under $2,000,000	296	371,831	175,988	9,972	84,321	23,256	285	23,557	*11	*300
$2,000,000 under $5,000,000	*25	*72,280	*35,509	*1,152	*12,468	*3,662	*25	*3,662	—	—
$5,000,000 under $10,000,000	*4	*28,419	*10,564	*744	*6,259	*1,925	*4	*1,925	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Drinking places										
Total	**70,990**	**3,715,011**	**1,965,946**	**123,748**	**429,362**	**244,540**	**45,104**	**351,768**	**25,886**	**107,228**
No business receipts reported	*559	—	*94	—	—	*—1,477	—	—	*559	*1,477
Under $2,500	*177	*249	*246	*85	—	*—760	—	—	*177	*760
$2,500 under $5,000	3,943	14,934	*9,109	*657	*147	—2,191	*2,006	*932	*1,937	*3,123
$5,000 under $10,000	3,627	29,885	17,818	1,842	*584	*—5,973	*1,175	*2,006	2,452	7,979
$10,000 under $25,000	16,313	275,133	153,138	12,570	17,958	—2,335	8,055	19,989	8,258	22,323
$25,000 under $50,000	20,109	754,514	412,454	26,144	72,837	32,401	12,942	65,904	7,167	33,503
$50,000 under $100,000	16,682	1,165,923	577,512	40,960	132,421	92,078	12,537	118,046	4,045	25,969
$100,000 under $200,000	8,486	1,114,699	611,995	35,054	156,786	96,004	7,233	105,059	1,253	9,055
$200,000 under $500,000	960	269,181	148,608	4,575	28,818	26,920	925	29,327	*35	*2,407
$500,000 under $1,000,000	*116	*71,546	*29,392	*1,325	*16,644	*6,966	*113	*7,599	*3	*632
$1,000,000 under $2,000,000	*18	*18,948	*5,581	*537	*3,167	*2,906	*18	*2,906	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Drug stores and proprietary stores										
Total	13,590	2,427,563	1,627,492	26,525	241,198	249,686	12,263	261,245	1,327	11,559
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	—	—	—	—	—	—	—	—	—	—
$2,500 under $5,000	*30	*136	—	—	—	*36	*30	*36	—	—
$5,000 under $10,000	*146	*816	*648	—	—	*27	*146	*27	—	—
$10,000 under $25,000	*868	*16,033	*13,169	*239	*674	*—1,558	*170	*23	*698	*1,580
$25,000 under $50,000	*728	*29,164	*18,866	*570	*7	*1,550	*728	*1,550	—	—
$50,000 under $100,000	1,852	144,223	95,354	*1,488	*14,544	6,267	*1,308	*13,055	*544	*6,789
$100,000 under $200,000	5,394	768,890	509,140	6,662	70,520	95,030	5,311	98,207	**85	**3,189
$200,000 under $500,000	3,956	1,073,436	713,441	13,416	108,246	116,571	**4,539	**145,415	**	**
$500,000 under $1,000,000	585	340,434	233,531	3,895	40,970	28,831	**	**	**	**
$1,000,000 under $2,000,000	*15	*16,536	*11,943	*132	*2,198	*1,371	*15	*1,371	—	—
$2,000,000 under $5,000,000	*16	*37,895	*31,401	*124	*4,039	*1,562	*16	*1,562	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores										
Total	25,812	4,492,883	3,682,485	36,465	171,321	210,114	19,787	246,945	6,025	36,831
No business receipts reported	*126	—	*10	—	—	*—223	—	—	*126	*223
Under $2,500	*169	*179	*187	*7	—	*—174	—	—	*169	*174
$2,500 under $5,000	*363	*1,302	*1,034	*2	—	*—1,614	*89	*11	*274	*1,625
$5,000 under $10,000	*361	*2,443	*3,276	*43	—	*—1,312	*46	*288	*315	*1,600
$10,000 under $25,000	*1,748	*33,799	*20,822	*353	*1,245	*7,259	*1,706	*7,281	*42	*22
$25,000 under $50,000	2,794	97,211	83,112	1,448	*2,210	—3,266	*1,535	*2,669	*1,259	*5,935
$50,000 under $100,000	5,463	434,322	367,732	4,089	7,507	16,077	3,685	27,220	1,778	11,143
$100,000 under $200,000	7,289	1,126,769	940,348	10,347	31,374	50,248	5,691	60,148	1,598	9,899
$200,000 under $500,000	6,354	1,905,596	1,556,647	12,857	85,919	99,477	5,921	105,408	*433	*5,931
$500,000 under $1,000,000	970	595,846	453,938	5,908	28,098	30,307	939	30,586	*31	*279
$1,000,000 under $2,000,000	138	175,420	147,689	863	9,450	9,945	138	9,945	—	—
$2,000,000 under $5,000,000	*31	*78,735	*71,672	*340	*3,598	*2,266	*31	*2,266	—	—
$5,000,000 under $10,000,000	**6	**41,261	**36,020	**210	**1,920	**1,123	**6	**1,123	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Retail trade: Used merchandise stores										
Total	81,310	1,667,925	1,022,936	39,176	67,064	129,121	45,805	229,294	34,801	100,174
No business receipts reported	*807	—	—	*94	—	*—377	—	—	*807	*377
Under $2,500	23,042	25,104	15,910	4,110	793	—22,295	8,368	2,181	14,307	24,476
$2,500 under $5,000	8,065	30,821	12,193	2,237	*32	—1,859	4,168	6,532	3,897	8,391
$5,000 under $10,000	16,019	119,676	68,677	2,737	272	2,602	9,421	15,042	6,261	15,440
$10,000 under $25,000	17,832	267,875	148,574	10,159	6,272	9,859	11,188	38,418	6,644	28,558
$25,000 under $50,000	6,980	239,490	135,918	6,120	13,850	15,385	5,429	31,601	1,551	16,216
$50,000 under $100,000	5,546	382,603	237,049	7,697	10,773	47,461	4,495	53,531	*1,051	*6,069
$100,000 under $200,000	2,314	300,702	193,021	3,292	14,817	45,349	2,031	45,996	*283	*647
$200,000 under $500,000	545	148,487	82,991	*1,860	15,361	27,614	545	27,614	—	—
$500,000 under $1,000,000	*134	*98,514	*80,528	*710	*3,139	*4,341	*134	*4,341	—	—
$1,000,000 under $2,000,000	*13	*14,558	*11,882	*74	*493	*648	*13	*648	—	—
$2,000,000 under $5,000,000	**13	**40,096	**36,191	**87	**1,261	**392	**13	**392	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Sporting goods and bicycle stores										
Total	36,552	1,737,849	1,169,814	39,670	136,709	82,737	17,418	152,837	18,679	70,099
No business receipts reported	*548	—	—	*67	—	*—289	—	—	*548	*289
Under $2,500	9,391	10,189	8,612	832	*600	—8,440	2,008	305	6,928	8,746
$2,500 under $5,000	3,816	15,290	10,631	1,015	*12	—3,944	*1,087	*916	2,729	4,859
$5,000 under $10,000	2,872	21,247	10,152	*316	*70	—2,064	*1,070	*946	1,802	3,010
$10,000 under $25,000	4,266	70,978	49,671	2,534	*758	3,361	2,353	6,276	1,913	2,915
$25,000 under $50,000	4,751	151,075	107,422	4,785	*5,758	—3,452	2,412	12,557	2,339	16,010
$50,000 under $100,000	4,995	373,792	258,088	10,725	32,910	2,174	3,052	21,695	1,943	19,521
$100,000 under $200,000	4,477	615,013	377,021	11,855	65,057	62,680	**5,375	**107,213	**465	**12,827
$200,000 under $500,000	1,363	377,040	265,776	6,574	23,858	31,706	**	**	**	**
$500,000 under $1,000,000	38	33,649	28,202	675	2,015	—1,126	*26	*796	*12	*1,922
$1,000,000 under $2,000,000	*24	*34,862	*25,530	*270	*2,837	*729	*24	*729	—	—
$2,000,000 under $5,000,000	**11	**34,714	**28,707	**23	**2,835	**1,402	**11	**1,402	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Retail trade: Gift, novelty, and souvenir shops										
Total	38,199	1,002,938	599,565	46,318	80,453	4,897	16,990	81,530	21,161	76,633
No business receipts reported	*554	—	*67	*3	—	*—922	—	—	*533	*922
Under $2,500	12,348	11,147	7,593	2,223	*601	—11,036	3,937	1,506	8,384	12,542
$2,500 under $5,000	3,985	13,650	11,551	1,856	*877	—7,689	*1,146	*401	2,839	8,090
$5,000 under $10,000	4,574	32,864	24,330	3,786	*1,223	—16,116	1,483	1,582	3,091	17,697
$10,000 under $25,000	7,105	113,422	62,983	6,565	3,637	—7,435	3,136	7,764	3,969	15,199
$25,000 under $50,000	4,617	182,354	104,446	4,524	15,206	9,377	3,342	17,820	1,275	8,443
$50,000 under $100,000	2,624	198,602	116,635	16,197	18,425	—2,141	1,783	9,649	841	11,790
$100,000 under $200,000	1,837	234,390	129,309	7,019	25,537	19,529	1,609	21,456	**229	**1,950
$200,000 under $500,000	426	130,664	76,104	3,090	10,473	15,349	425	15,372	**	**
$500,000 under $1,000,000	**129	**85,846	**66,547	**1,054	**4,475	**5,981	**129	**5,981	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade: Direct selling organizations										
Total	**516,696**	**3,110,323**	**1,777,461**	**50,902**	**64,516**	**226,531**	**263,014**	**476,857**	**252,536**	**250,327**
No business receipts reported	5,838	—	*1,122	*295	*5	—9,681	—	—	5,838	9,681
Under $2,500	309,616	262,628	117,534	7,680	976	—80,140	129,135	43,846	179,406	123,986
$2,500 under $5,000	71,914	252,677	122,541	3,607	1,289	5,307	43,050	42,478	28,864	37,172
$5,000 under $10,000	58,454	413,617	223,514	6,804	3,098	33,696	38,907	73,184	19,476	39,488
$10,000 under $25,000	44,919	691,041	400,058	10,291	4,657	63,993	29,278	94,556	15,641	30,563
$25,000 under $50,000	17,343	572,406	298,832	7,875	5,862	98,390	15,082	102,628	2,261	4,238
$50,000 under $100,000	6,808	460,663	298,779	10,014	13,525	77,438	5,789	82,311	*1,019	*4,873
$100,000 under $200,000	922	116,409	*66,346	1,769	*15,936	17,948	*892	*18,093	**31	**326
$200,000 under $500,000	*696	*206,227	*134,599	*2,005	*12,596	*12,846	*696	*12,846	—	—
$500,000 under $1,000,000	*164	*93,645	*79,677	*271	*4,005	*5,458	**185	**6,915	—	—
$1,000,000 under $2,000,000	**22	**41,010	**34,457	**291	**2,567	**1,276	**	**	**	**
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other retail trade										
Total	**268,355**	**10,220,651**	**6,444,046**	**225,571**	**780,392**	**806,423**	**147,975**	**1,125,513**	**120,202**	**319,090**
No business receipts reported	8,509	—	*597	2,010	—	—18,902	—	—	8,426	18,902
Under $2,500	79,406	70,574	42,311	15,224	703	—50,802	25,004	12,088	54,307	62,890
$2,500 under $5,000	26,679	98,013	53,026	10,783	1,736	—22,058	12,326	15,504	14,353	37,562
$5,000 under $10,000	28,960	208,533	98,702	10,160	2,752	7,421	17,098	41,855	11,862	34,434
$10,000 under $25,000	41,801	698,014	371,211	23,607	31,687	45,228	25,828	95,271	15,973	50,044
$25,000 under $50,000	31,954	1,119,629	599,622	31,040	59,308	93,383	22,000	152,384	9,954	59,001
$50,000 under $100,000	23,219	1,632,626	952,460	34,990	124,426	204,473	20,298	227,562	2,921	23,090
$100,000 under $200,000	19,640	2,671,232	1,634,994	43,556	226,838	321,883	18,117	332,638	1,523	10,755
$200,000 under $500,000	6,243	1,849,921	1,190,378	36,175	195,908	151,290	5,503	168,108	740	16,818
$500,000 under $1,000,000	1,462	921,046	692,509	11,163	83,827	52,494	1,364	56,162	*98	*3,668
$1,000,000 under $2,000,000	347	471,317	379,627	5,219	37,857	14,456	307	15,128	*40	*672
$2,000,000 under $5,000,000	117	327,692	283,715	1,257	13,145	7,290	116	7,311	**5	**1,255
$5,000,000 under $10,000,000	14	92,010	85,841	373	2,024	28	**14	**1,502	**	**
$10,000,000 or more	*4	*60,044	*59,054	*16	*182	*239	**	**	**	**
Wholesale and retail trade not allocable										
Total	**100,744**	**4,207,416**	**2,734,898**	**78,921**	**243,927**	**468,368**	**69,042**	**564,955**	**31,652**	**96,587**
No business receipts reported	3,666	—	*695	2,014	*2,661	—10,658	—	—	3,666	10,658
Under $2,500	22,018	23,750	9,999	3,655	*172	—15,497	10,344	6,239	11,624	21,736
$2,500 under $5,000	12,204	43,915	13,434	2,832	*110	3,633	8,017	14,319	4,187	10,686
$5,000 under $10,000	13,105	88,293	25,066	5,749	*316	13,943	10,210	23,766	2,895	9,823
$10,000 under $25,000	19,462	288,150	125,343	8,325	*4,213	58,669	13,817	74,776	5,645	16,108
$25,000 under $50,000	10,507	373,607	138,144	11,996	30,297	106,140	9,150	113,112	1,357	6,972
$50,000 under $100,000	9,910	673,548	406,557	9,306	37,743	96,518	8,100	108,412	1,810	11,894
$100,000 under $200,000	5,104	738,267	491,896	12,187	43,839	100,856	5,076	100,956	*28	*101
$200,000 under $500,000	3,978	1,229,684	927,881	17,186	83,452	84,385	3,562	92,300	*416	*7,915
$500,000 under $1,000,000	630	395,997	297,322	3,528	25,681	20,255	**726	**28,072	**24	**695
$1,000,000 under $2,000,000	118	156,443	120,918	1,515	7,115	7,315	**	**	**	**
$2,000,000 under $5,000,000	*31	*74,422	*62,909	*274	*5,465	*1,784	*31	*1,784	—	—
$5,000,000 under $10,000,000	*7	*46,427	*44,466	*71	*1,164	*241	**9	**1,219	**	**
$10,000,000 or more	*4	*74,912	*70,270	*282	*1,699	*785	**	**	**	**
Finance, Insurance, and Real Estate										
Total	**983,633**	**20,561,255**	**3,909,693**	**768,595**	**764,346**	**6,655,179**	**730,022**	**7,613,307**	**252,022**	**958,128**
No business receipts reported	58,675	—	*5,032	11,424	4,312	—149,909	—	—	58,675	149,909
Under $2,500	246,689	279,834	1,455	49,646	5,119	—154,344	123,762	82,762	122,422	237,106
$2,500 under $5,000	129,950	467,417	2,345	34,396	4,297	84,145	100,056	175,031	29,497	90,885
$5,000 under $10,000	163,792	1,211,740	16,196	59,237	7,746	499,534	147,080	569,362	16,698	69,828
$10,000 under $25,000	207,793	3,317,691	41,726	126,977	39,599	1,771,127	195,546	1,870,779	11,875	99,652
$25,000 under $50,000	102,477	3,563,714	117,780	129,254	108,041	1,862,314	95,446	1,963,390	6,733	101,077
$50,000 under $100,000	47,224	3,256,976	214,682	124,982	186,116	1,553,752	44,460	1,595,058	2,762	41,306
$100,000 under $200,000	16,933	2,300,065	374,118	70,304	136,993	687,462	14,783	739,446	2,150	51,985
$200,000 under $500,000	8,302	2,393,207	606,136	97,335	155,332	335,596	7,458	390,963	843	55,367
$500,000 under $1,000,000	1,153	807,967	299,517	22,801	53,061	101,337	1,004	123,084	149	21,747
$1,000,000 under $2,000,000	472	635,535	371,910	13,680	21,053	36,078	291	52,826	181	16,748
$2,000,000 under $5,000,000	117	344,525	166,498	8,979	24,270	19,864	98	31,000	19	11,135
$5,000,000 under $10,000,000	41	300,129	124,385	9,129	5,752	10,958	31	15,250	10	4,292
$10,000,000 or more	15	1,682,455	1,567,913	10,451	12,654	—2,735	*7	*4,355	*8	*7,091
Finance: Total										
Total	**26,476**	**2,571,599**	**1,875,285**	**17,558**	**31,803**	**193,982**	**17,256**	**335,000**	**8,852**	**141,018**
No business receipts reported	2,130	—	*53	850	1,276	—34,505	—	—	2,130	34,505
Under $2,500	5,427	6,069	*107	1,694	365	—7,533	2,065	1,896	3,362	9,430
$2,500 under $5,000	2,290	7,672	*468	157	*136	—6,031	1,708	3,459	582	9,490
$5,000 under $10,000	3,678	28,662	*4,411	741	*1,675	—10,912	2,607	8,096	1,071	19,009
$10,000 under $25,000	5,474	83,716	*4,219	6,145	1,849	21,749	4,372	31,812	734	10,063
$25,000 under $50,000	3,809	137,955	*32,956	2,881	3,450	42,938	3,048	72,752	761	29,815
$50,000 under $100,000	1,687	120,294	*4,852	1,554	2,729	70,416	1,647	73,440	40	3,025
$100,000 under $200,000	1,455	210,844	*50,708	1,551	9,865	62,158	1,350	75,203	105	13,045
$200,000 under $500,000	339	119,702	23,067	1,045	887	22,701	304	30,067	*35	*7,366
$500,000 under $1,000,000	76	61,115	*24,376	435	*1,477	12,796	58	14,330	*18	*1,534
$1,000,000 under $2,000,000	47	69,689	*50,419	*122	*1,356	6,596	44	7,175	**5	**2,570
$2,000,000 under $5,000,000	47	142,965	109,704	129	*3,921	7,574	45	9,566	**	**
$5,000,000 under $10,000,000	10	67,772	*61,377	*37	*94	5,975	**8	**7,204	**9	**1,168
$10,000,000 or more	*7	*1,515,143	*1,508,567	*217	*2,722	*61	**	**	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance and Real Estate—Continued										
Finance: Security, commodity brokers, and services										
Total	**20,978**	**2,370,934**	**1,831,621**	**14,691**	**18,832**	**135,161**	**12,922**	**251,099**	**7,688**	**115,938**
No business receipts reported	1,774	—	*53	648	1,026	—30,272	—	—	1,774	30,272
Under $2,500	4,136	4,489	*107	1,528	*356	—6,551	1,318	1,291	2,618	7,842
$2,500 under $5,000	2,122	7,121	*468	152	*101	—6,223	1,574	3,125	548	9,348
$5,000 under $10,000	2,909	23,526	*4,411	718	*1,584	—8,867	1,894	4,212	1,015	13,079
$10,000 under $25,000	4,749	72,582	*4,219	6,083	1,814	21,235	3,680	29,152	701	7,917
$25,000 under $50,000	2,485	93,004	*32,937	2,029	1,261	11,713	1,769	39,864	716	28,151
$50,000 under $100,000	1,129	79,834	*282	761	*533	46,599	1,104	48,783	*25	*2,184
$100,000 under $200,000	1,187	166,784	*45,477	1,114	4,823	55,169	1,157	61,950	*30	*6,781
$200,000 under $500,000	318	114,268	23,010	997	739	21,115	286	26,512	*32	*5,397
$500,000 under $1,000,000	74	59,437	*24,376	427	*990	12,935	58	14,330	*16	*1,395
$1,000,000 under $2,000,000	45	66,891	*50,419	*114	*1,356	6,152	*43	*6,564	**4	**2,403
$2,000,000 under $5,000,000	34	112,570	*81,605	*78	*3,786	7,046	*32	*9,038	**	**
$5,000,000 under $10,000,000	10	67,772	*61,377	*37	*94	5,975	**7	**6,279	*4	*241
$10,000,000 or more	*6	*1,502,657	*1,502,878	*6	*369	*—863	**	**	*5	*927
Other finance										
Total	**5,498**	**200,665**	**43,664**	**2,867**	**12,971**	**58,820**	**4,334**	**83,901**	**1,164**	**25,080**
No business receipts reported	356	—	—	*202	*250	—4,233	—	—	356	4,233
Under $2,500	1,291	1,580	—	*166	*9	—982	*747	*606	544	1,587
$2,500 under $5,000	*168	*551	—	*5	*35	*192	*134	*334	*34	*142
$5,000 under $10,000	769	5,137	—	*22	*92	—2,046	713	3,884	*56	*5,930
$10,000 under $25,000	725	11,135	—	*62	*35	514	692	2,660	*33	*2,146
$25,000 under $50,000	1,324	44,951	*19	852	*2,189	31,225	1,279	32,888	*45	*1,663
$50,000 under $100,000	558	40,461	*4,570	793	2,196	23,817	543	24,658	*15	*841
$100,000 under $200,000	266	44,060	*5,231	437	*5,042	6,989	193	13,253	*75	*6,264
$200,000 under $500,000	21	5,434	*58	*48	*148	1,586	18	3,555	*3	*1,969
$500,000 under $1,000,000	*18	**47,357	**33,787	**279	**2,975	**1,759	—	—	**3	**306
$1,000,000 under $2,000,000	**	**	**	**	**	**	**15	**2,064	**	**
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Insurance agents, brokers, and service										
Total	**219,195**	**5,487,241**	**339,014**	**106,849**	**430,127**	**2,391,110**	**176,101**	**2,532,551**	**42,083**	**141,441**
No business receipts reported	1,304	—	—	*165	*39	—2,378	—	—	1,304	2,378
Under $2,500	49,535	51,979	*601	5,251	1,937	—51,018	26,150	16,964	23,043	67,982
$2,500 under $5,000	31,128	107,235	*426	3,771	*1,949	13,798	21,757	39,844	9,000	26,046
$5,000 under $10,000	30,171	217,059	*2,556	4,492	*1,302	76,492	24,526	86,761	5,645	10,269
$10,000 under $25,000	46,113	757,624	4,144	16,552	20,144	395,894	44,435	415,166	1,678	19,272
$25,000 under $50,000	33,840	1,225,831	16,750	23,533	59,507	702,362	32,939	708,716	603	6,354
$50,000 under $100,000	18,982	1,310,018	12,843	29,223	126,738	765,323	18,573	768,931	409	3,608
$100,000 under $200,000	5,441	736,016	38,974	12,556	90,034	312,555	5,061	313,944	*380	*1,389
$200,000 under $500,000	2,104	591,740	113,892	6,460	P2,227	107,170	2,103	107,175	**21	**4,144
$500,000 under $1,000,000	450	296,220	113,974	3,079	29,135	42,377	431	45,795	**	**
$1,000,000 under $2,000,000	102	122,663	32,604	1,328	8,889	18,121	101	18,840	**	**
$2,000,000 under $5,000,000	*25	*70,856	*2,249	*438	*8,226	*10,415	*25	*10,415	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Real estate: Total										
Total	**737,962**	**12,502,414**	**1,695,393**	**644,189**	**302,415**	**4,070,087**	**536,665**	**4,745,756**	**201,087**	**675,669**
No business receipts reported	55,241	—	*4,979	10,410	2,996	—113,026	—	—	55,241	113,026
Under $2,500	191,727	221,786	747	42,701	2,817	—95,793	95,547	63,902	96,017	159,695
$2,500 under $5,000	96,532	352,511	1,450	30,468	2,211	76,378	76,591	131,727	19,915	55,349
$5,000 under $10,000	129,943	966,018	9,229	54,004	4,769	433,954	119,947	474,505	9,982	40,550
$10,000 under $25,000	156,206	2,476,351	33,362	104,279	17,606	1,353,485	146,739	1,423,802	9,463	70,317
$25,000 under $50,000	64,828	2,199,928	68,074	102,840	45,085	1,117,014	59,459	1,181,922	5,369	64,908
$50,000 under $100,000	26,555	1,826,664	196,987	94,204	56,649	718,013	24,240	752,686	2,313	34,673
$100,000 under $200,000	10,037	1,353,205	284,436	56,197	37,094	312,749	8,372	350,300	1,665	37,551
$200,000 under $500,000	5,859	1,681,765	469,176	89,829	72,218	205,726	5,051	253,721	807	47,995
$500,000 under $1,000,000	627	450,631	161,167	19,287	22,449	46,164	515	62,960	112	16,796
$1,000,000 under $2,000,000	323	443,183	288,886	12,231	10,807	11,361	146	26,811	177	15,450
$2,000,000 under $5,000,000	45	130,703	54,545	8,412	12,122	1,875	28	11,019	17	9,144
$5,000,000 under $10,000,000	31	232,357	63,009	9,092	5,657	4,983	25	9,034	*6	*4,051
$10,000,000 or more	*8	*167,312	*59,345	*10,234	*9,933	*—2,797	*5	*3,367	*3	*6,164
Real estate: Operators and lessors of buildings										
Total	**28,219**	**993,468**	**73,062**	**225,226**	**38,528**	**—64,125**	**11,358**	**96,615**	**16,847**	**160,740**
No business receipts reported	1,592	—	*6	1,354	*44	—9,292	—	—	1,592	9,292
Under $2,500	5,371	6,833	*113	3,503	*210	—7,603	1,374	760	3,997	8,364
$2,500 under $5,000	4,104	15,010	*40	7,955	*418	—16,425	1,082	532	3,022	16,957
$5,000 under $10,000	4,154	31,363	*306	11,298	*1,089	—5,604	2,809	4,210	1,331	9,815
$10,000 under $25,000	5,766	87,762	*1,810	18,932	1,775	—5,609	2,552	15,331	3,214	20,940
$25,000 under $50,000	2,976	99,049	*10,443	24,536	1,491	—16,707	1,048	12,134	1,928	28,840
$50,000 under $100,000	2,235	138,928	*1,910	45,633	2,172	3,010	1,671	19,480	564	16,470
$100,000 under $200,000	1,024	142,116	*34,100	23,457	5,330	7,973	411	21,236	613	13,263
$200,000 under $500,000	837	238,684	*2,229	54,710	5,348	—6,352	325	10,440	512	16,792
$500,000 under $1,000,000	103	75,395	*8,406	13,734	5,660	—1,696	56	6,188	47	7,885
$1,000,000 under $2,000,000	36	47,108	*9,402	5,781	2,359	—645	*20	*1,849	*16	*2,494
$2,000,000 under $5,000,000	13	38,859	*4,297	5,606	3,515	265	**9	**4,454	*6	*2,718
$5,000,000 under $10,000,000	**8	**72,360	—	**8,726	**9,117	**—5,438	**	**	**5	**6,909
$10,000,000 or more	**	**	—	**	**	**	**	**	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance, and Real Estate—Continued										
Real estate: Lessors, other than buildings										
Total	**50,654**	**277,232**	**10,513**	**49,906**	**6,039**	**—21,232**	**21,908**	**63,025**	**28,738**	**84,257**
No business receipts reported	852	—	—	*331	—	—5,424	—	—	852	5,424
Under $2,500	35,472	31,875	*100	21,207	1,512	—35,892	12,086	8,701	23,385	44,593
$2,500 under $5,000	1,657	5,759	—	2,109	*54	—955	1,151	2,354	501	3,308
$5,000 under $10,000	9,402	68,539	*28	13,774	650	12,061	7,076	25,816	2,326	13,755
$10,000 under $25,000	1,702	27,667	—	5,370	639	—5,848	726	5,601	974	11,449
$25,000 under $50,000	573	17,929	*891	1,016	*152	360	216	4,286	357	3,926
$50,000 under $100,000	*579	*46,476	*41	*590	*1,719	*10,702	*576	*10,798	*3	*96
$100,000 under $200,000	*372	*46,609	*945	*3,115	*19	*—657	*35	*483	*337	*1,140
$200,000 under $500,000	*40	*9,646	*1,265	*672	*23	*1,668	*39	*1,687	**3	**566
$500,000 under $1,000,000	**5	**22,731	**7,243	**1,720	**1,273	**2,753	**3	**3,300	**	**
$1,000,000 under $2,000,000	**	**	**	—	—	**	**	**	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	—	**	**	**	—	—	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Real estate: Real estate agents, brokers, and managers										
Total	**626,641**	**9,709,657**	**877,675**	**329,798**	**194,354**	**3,904,831**	**481,688**	**4,247,190**	**144,767**	**342,359**
No business receipts reported	50,268	—	*2,123	7,831	*2,865	—83,867	—	—	50,268	83,867
Under $2,500	145,205	177,324	519	15,754	1,031	—39,006	80,830	53,660	64,213	92,666
$2,500 under $5,000	87,549	320,174	1,116	19,541	1,740	91,796	72,212	124,219	15,316	32,422
$5,000 under $10,000	112,466	834,423	3,250	26,423	1,356	419,962	107,073	432,816	5,393	12,854
$10,000 under $25,000	141,830	2,254,328	14,402	75,845	10,410	1,321,590	137,272	1,345,594	4,556	24,004
$25,000 under $50,000	55,974	1,906,160	44,063	71,594	28,249	1,056,190	53,347	1,081,871	2,627	25,682
$50,000 under $100,000	21,394	1,477,908	141,257	44,504	45,253	651,285	19,807	663,348	1,587	12,063
$100,000 under $200,000	7,594	1,024,341	191,235	25,883	28,159	266,210	7,093	285,172	501	18,962
$200,000 under $500,000	3,866	1,093,705	264,745	27,383	48,133	176,640	3,634	199,627	231	22,987
$500,000 under $1,000,000	351	245,722	68,169	4,225	11,449	33,987	315	39,296	36	5,309
$1,000,000 under $2,000,000	99	119,625	62,341	4,747	3,753	5,390	69	11,160	30	5,770
$2,000,000 under $5,000,000	25	70,885	*35,535	2,242	8,004	3,846	18	6,956	**9	**5,772
$5,000,000 under $10,000,000	**20	**185,061	**48,920	**3,825	**3,952	**808	**18	**3,471	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Real estate: Subdividers and developers, except cemeteries										
Total	**11,870**	**1,002,124**	**629,496**	**22,614**	**34,439**	**85,235**	**6,964**	**146,027**	**4,904**	**60,792**
No business receipts reported	1,716	—	*2,850	894	*82	—12,791	—	—	1,716	12,791
Under $2,500	1,518	1,036	—	1,044	*9	—5,412	*141	*20	1,377	5,432
$2,500 under $5,000	712	2,944	*271	*690	—	306	485	1,255	*227	*949
$5,000 under $10,000	1,109	9,677	*5,348	*1,023	*144	—708	727	1,283	*382	*1,991
$10,000 under $25,000	2,272	35,470	15,336	3,007	*3,884	—2,349	1,706	9,723	566	12,073
$25,000 under $50,000	1,315	43,264	10,288	*1,309	*5,245	14,784	1,199	15,262	*116	*478
$50,000 under $100,000	1,384	96,214	49,722	2,076	971	21,099	1,279	26,055	103	4,956
$100,000 under $200,000	882	117,871	58,010	3,302	1,191	28,447	669	32,094	213	3,647
$200,000 under $500,000	625	216,538	132,649	6,242	13,529	21,886	584	26,819	41	4,933
$500,000 under $1,000,000	147	109,820	72,006	820	*4,069	12,215	120	15,027	*27	*2,812
$1,000,000 under $2,000,000	175	257,190	200,971	1,613	4,664	5,627	44	12,813	131	7,186
$2,000,000 under $5,000,000	*7	*20,960	*14,713	*565	*603	*—2,237	*3	*1,080	**5	**3,545
$5,000,000 under $10,000,000	**8	**91,140	**67,331	**30	**	**4,366	**7	**4,595	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**
Other real estate										
Total	**20,578**	**519,934**	**104,647**	**16,644**	**29,055**	**165,378**	**14,747**	**192,899**	**5,831**	**27,521**
No business receipts reported	*813	—	—	*1	*4	*—1,651	—	—	*813	*1,651
Under $2,500	4,161	4,717	*16	1,192	*54	—7,880	*1,116	*761	3,045	8,641
$2,500 under $5,000	2,510	8,623	*24	*173	—	1,655	1,661	3,368	*849	*1,712
$5,000 under $10,000	2,812	22,016	*297	*1,486	*1,529	8,243	2,262	10,379	*550	*2,136
$10,000 under $25,000	4,636	71,123	*1,814	1,125	*898	45,701	4,483	47,553	*153	*1,851
$25,000 under $50,000	3,990	133,526	*2,389	4,383	9,949	62,387	3,649	68,369	*341	*5,982
$50,000 under $100,000	963	67,139	*4,057	1,401	6,535	31,918	907	33,005	*56	*1,087
$100,000 under $200,000	165	22,268	*145	440	2,396	10,776	164	11,315	**24	**4,460
$200,000 under $500,000	491	123,191	*68,288	*822	*5,186	11,884	*469	*15,148	**	**
$500,000 under $1,000,000	*24	*18,081	*12,109	*398	*1,260	*1,345	*23	*2,001	**	**
$1,000,000 under $2,000,000	**13	**49,250	**15,508	**5,223	**1,243	**1,000	**13	**1,000	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Services										
Total	**3,472,508**	**72,563,683**	**12,919,408**	**3,335,600**	**10,031,604**	**23,597,886**	**2,717,253**	**25,966,008**	**750,242**	**2,368,122**
No business receipts reported	67,622	—	4,048	68,836	4,672	—260,373	—	—	67,571	260,373
Under $2,500	1,125,412	1,179,341	111,699	237,128	21,331	—235,696	705,398	485,454	416,440	721,150
$2,500 under $5,000	518,075	1,874,693	144,016	141,216	32,377	610,228	426,135	847,046	90,786	236,818
$5,000 under $10,000	488,439	3,488,205	292,804	217,155	77,127	1,358,363	421,959	1,590,792	66,464	232,429
$10,000 under $25,000	547,811	8,758,013	1,005,617	441,441	486,020	3,496,558	486,990	3,775,982	60,803	279,424
$25,000 under $50,000	326,532	11,639,745	1,886,812	522,331	1,271,761	4,073,105	300,154	4,258,988	26,378	185,883
$50,000 under $100,000	242,356	17,013,701	2,756,144	663,410	2,459,546	6,265,640	229,123	6,405,956	13,233	140,316
$100,000 under $200,000	124,302	16,717,848	3,165,673	606,250	3,106,804	5,724,273	117,692	5,915,890	6,610	191,617
$200,000 under $500,000	27,818	7,822,896	2,216,709	300,488	1,723,787	1,876,988	26,180	1,932,856	1,446	55,867
$500,000 under $1,000,000	3,184	2,132,290	837,891	69,824	441,080	345,000	2,814	375,380	370	30,379
$1,000,000 under $2,000,000	748	1,020,398	276,686	39,135	215,761	149,019	626	168,590	114	19,571
$2,000,000 under $5,000,000	154	473,321	62,430	20,555	97,492	97,829	137	107,320	17	9,491
$5,000,000 under $10,000,000	44	292,498	104,638	5,339	42,840	81,537	37	83,208	*7	*1,672
$10,000,000 or more	11	150,735	*54,237	2,492	51,006	15,415	*8	*18,546	*3	*3,130

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Hotel and other lodging places: Total										
Total	**68,171**	**2,677,040**	**417,016**	**345,753**	**345,103**	**134,598**	**37,016**	**319,364**	**31,116**	**184,766**
No business receipts reported	857	—	—	*753	—	—3,121	—	—	857	3,121
Under $2,500	7,368	8,635	*354	6,991	1,094	—17,322	1,784	1,282	5,545	18,604
$2,500 under $5,000	9,158	34,283	2,980	9,085	*736	—9,189	4,800	7,656	4,358	16,845
$5,000 under $10,000	8,774	62,190	3,482	15,206	3,576	—18,231	3,338	4,315	5,436	22,546
$10,000 under $25,000	14,205	230,829	19,066	44,017	12,793	—12,668	7,399	23,802	6,806	36,470
$25,000 under $50,000	14,697	540,447	73,362	68,649	46,110	48,513	9,389	79,125	5,308	30,612
$50,000 under $100,000	8,514	620,477	79,470	67,587	61,463	69,301	7,013	87,381	1,501	18,080
$100,000 under $200,000	2,911	376,381	41,539	61,009	51,458	30,647	2,121	50,722	790	20,075
$200,000 under $500,000	1,416	397,758	85,365	45,531	79,061	24,687	975	31,565	441	6,879
$500,000 under $1,000,000	126	91,103	39,069	5,996	13,688	6,220	109	8,972	17	2,752
$1,000,000 under $2,000,000	107	158,000	27,683	11,851	38,014	5,492	61	11,428	46	5,936
$2,000,000 under $5,000,000	30	90,164	27,567	6,493	22,381	2,837	20	4,951	**11	**2,847
$5,000,000 under $10,000,000	**8	**66,771	**17,079	**2,584	**14,731	**7,432	**7	**8,165	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Hotel and other lodging places: Motels, motor hotels, and tourist courts										
Total	**34,148**	**1,706,172**	**224,570**	**227,763**	**239,065**	**82,350**	**17,366**	**185,642**	**16,782**	**103,293**
No business receipts reported	*442	—	—	*302	—	*—2,112	—	—	*442	*2,112
Under $2,500	2,398	2,473	*143	3,360	*812	—9,246	*28	*1	2,370	9,248
$2,500 under $5,000	1,646	5,587	*295	3,365	*77	—7,968	*306	*142	1,340	8,110
$5,000 under $10,000	3,864	29,150	*1,932	4,900	2,538	—8,209	*1,090	*1,480	2,774	9,689
$10,000 under $25,000	8,787	137,661	6,046	29,089	6,416	—12,268	4,960	12,216	3,827	24,485
$25,000 under $50,000	7,630	281,623	19,378	44,093	30,104	12,734	3,557	30,511	4,073	17,777
$50,000 under $100,000	6,378	471,882	34,696	52,856	54,422	63,093	5,570	70,456	808	7,363
$100,000 under $200,000	1,577	193,200	7,961	34,581	28,027	9,466	872	25,481	705	16,014
$200,000 under $500,000	1,258	351,876	76,493	41,238	70,718	18,926	847	23,951	411	5,025
$500,000 under $1,000,000	100	71,779	34,384	4,405	9,133	5,998	91	6,776	*9	*777
$1,000,000 under $2,000,000	52	82,580	15,375	5,105	20,622	6,202	37	7,044	*15	*841
$2,000,000 under $5,000,000	*11	*34,847	*15,342	*2,364	*7,950	*363	*4	*1,482	**8	**1,852
$5,000,000 under $10,000,000	**5	**43,513	**12,526	**2,106	**8,246	**5,369	**4	**6,102	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Other lodging places										
Total	**34,023**	**970,869**	**192,445**	**117,989**	**106,038**	**52,248**	**19,650**	**133,722**	**14,334**	**81,474**
No business receipts reported	*415	—	—	*451	—	*—1,009	—	—	*415	*1,009
Under $2,500	4,970	6,162	*211	3,631	*282	—8,075	1,756	1,281	3,175	9,356
$2,500 under $5,000	7,512	28,696	*2,685	5,720	*659	—1,221	4,494	7,513	3,018	8,735
$5,000 under $10,000	4,910	33,040	*1,550	10,306	1,038	—10,022	2,248	2,835	2,662	12,857
$10,000 under $25,000	5,418	93,168	13,021	14,929	6,376	—399	2,439	11,586	2,979	11,985
$25,000 under $50,000	7,067	258,824	53,985	24,556	16,006	35,779	5,832	48,614	1,235	12,835
$50,000 under $100,000	2,136	148,596	44,775	14,731	7,041	6,208	1,443	16,925	*693	*10,717
$100,000 under $200,000	1,334	183,181	33,578	26,428	23,430	21,181	1,249	25,241	*85	*4,060
$200,000 under $500,000	158	45,882	8,872	4,293	8,343	5,761	128	7,615	30	1,854
$500,000 under $1,000,000	26	19,324	*4,685	1,591	4,554	222	*18	*2,196	*8	*1,975
$1,000,000 under $2,000,000	55	75,421	*12,307	6,745	17,392	—711	*24	*4,384	*31	*5,095
$2,000,000 under $5,000,000	**22	**78,575	**16,777	**4,609	**20,916	**4,535	**19	**5,530	*3	*996
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Personal services: Total										
Total	**735,232**	**9,328,608**	**1,639,111**	**463,438**	**1,729,382**	**2,373,160**	**617,103**	**2,572,145**	**116,567**	**198,985**
No business receipts reported	2,776	—	*57	1,031	—	—2,813	—	—	2,727	2,813
Under $2,500	263,235	288,351	22,189	28,132	1,316	56,182	196,774	121,175	65,392	64,993
$2,500 under $5,000	133,436	489,291	35,873	30,151	5,861	180,406	117,461	206,759	15,531	26,353
$5,000 under $10,000	131,980	935,437	78,095	48,021	17,310	380,511	118,459	411,581	13,521	31,070
$10,000 under $25,000	111,915	1,778,259	190,078	71,615	209,052	642,616	99,729	679,587	12,186	36,971
$25,000 under $50,000	53,721	1,901,434	307,424	98,102	412,705	432,315	48,921	455,693	4,800	23,378
$50,000 under $100,000	26,110	1,850,083	371,490	103,446	495,602	359,716	24,345	371,351	1,765	11,635
$100,000 under $200,000	9,211	1,225,423	315,896	56,852	332,513	214,336	8,589	215,872	*622	*1,536
$200,000 under $500,000	2,615	698,483	222,095	23,124	217,824	100,249	2,592	100,484	*23	*235
$500,000 under $1,000,000	220	131,726	*88,871	2,522	*24,327	7,892	220	7,892	—	—
$1,000,000 under $2,000,000	**13	**30,122	**7,045	**442	**12,872	**1,750	**13	**1,750	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Personal services: Coin-operated laundries and dry cleaning										
Total	**24,187**	**623,905**	**57,261**	**66,490**	**85,836**	**45,893**	**13,969**	**74,193**	**10,218**	**28,300**
No business receipts reported	*370	—	*31	—	—	*—264	—	—	*370	*264
Under $2,500	2,131	1,825	*1	*687	*77	—895	*581	*101	1,550	996
$2,500 under $5,000	2,490	10,122	*591	2,450	*158	—1,573	*951	*864	1,539	2,437
$5,000 under $10,000	2,449	18,778	*1,840	4,540	*1,224	—8,158	*764	*1,125	1,685	9,283
$10,000 under $25,000	9,291	151,077	9,103	15,908	5,589	8,602	5,350	21,054	3,941	12,452
$25,000 under $50,000	4,627	166,210	16,407	18,036	18,714	14,194	3,875	16,115	*752	*1,921
$50,000 under $100,000	1,812	121,362	*7,990	13,160	17,068	13,506	1,432	14,445	**381	**947
$100,000 under $200,000	*711	*90,229	*14,255	*9,064	*9,802	*15,178	*710	*15,185	**	**
$200,000 under $500,000	*306	*64,302	*7,042	*2,645	*33,203	*5,302	*306	*5,302	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services: Other laundry, cleaning, and garment services										
Total	**59,810**	**1,796,728**	**400,083**	**94,697**	**386,609**	**335,366**	**47,404**	**368,167**	**12,406**	**32,801**
No business receipts reported	*97	—	—	*228	—	*—467	—	—	*97	*467
Under $2,500	11,013	12,398	1,705	1,805	*148	—2,383	6,175	2,549	4,838	4,933
$2,500 under $5,000	4,668	16,802	*1,120	2,825	*655	154	*2,708	*4,141	*1,960	*3,987
$5,000 under $10,000	9,131	64,610	6,403	5,066	3,935	14,726	6,845	16,688	2,286	1,961
$10,000 under $25,000	10,927	183,808	17,166	9,454	10,600	55,206	9,514	60,390	1,413	5,185
$25,000 under $50,000	14,938	547,201	94,988	31,898	91,970	130,763	13,907	143,496	*1,031	*12,732
$50,000 under $100,000	5,732	418,346	82,916	27,397	101,344	68,437	5,399	70,565	*333	*2,128
$100,000 under $200,000	2,806	377,753	126,562	11,248	126,573	43,467	2,358	44,875	*448	*1,408
$200,000 under $500,000	*375	*97,177	*26,547	*2,974	*30,005	*22,060	*375	*22,060	—	—
$500,000 under $1,000,000	*113	*66,040	*36,776	*1,574	*17,685	*2,500	*113	*2,500	—	—
$1,000,000 under $2,000,000	*10	*12,593	*5,900	*227	*3,696	*902	*10	*902	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Photographic studios, portrait										
Total	**48,187**	**651,974**	**220,180**	**41,159**	**62,467**	**95,647**	**25,737**	**131,858**	**21,956**	**36,211**
No business receipts reported	1,399	—	*1	*455	—	—1,343	—	—	1,399	1,343
Under $2,500	22,437	19,899	8,824	7,307	*322	—21,376	6,328	3,403	16,059	24,779
$2,500 under $5,000	7,300	27,307	7,610	5,418	*94	—1,691	3,889	3,581	2,967	5,272
$5,000 under $10,000	5,354	36,766	*4,917	2,565	—	9,758	4,954	10,917	*400	*1,159
$10,000 under $25,000	4,045	62,877	15,746	5,053	*96	5,866	3,345	8,347	*700	*2,481
$25,000 under $50,000	4,092	144,709	56,471	7,007	13,986	29,727	3,661	30,904	*431	*1,177
$50,000 under $100,000	2,534	183,776	51,067	9,048	19,861	44,881	2,534	44,881	—	—
$100,000 under $200,000	821	105,173	32,147	3,559	*17,983	23,494	821	23,494	—	—
$200,000 under $500,000	*186	*61,184	*39,353	*572	*7,465	*3,250	*186	*3,250	—	—
$500,000 under $1,000,000	*19	*10,283	*4,043	*177	*2,661	*3,081	*19	*3,081	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Beauty shops										
Total	**242,056**	**3,016,436**	**459,516**	**108,076**	**795,782**	**821,913**	**210,214**	**870,093**	**31,842**	**48,180**
No business receipts reported	*383	—	*25	*94	—	*—175	—	—	*383	*175
Under $2,500	51,439	73,076	7,311	6,337	*603	13,031	35,476	26,152	15,963	13,121
$2,500 under $5,000	47,639	177,740	20,358	10,231	1,787	66,301	44,067	72,469	3,572	6,168
$5,000 under $10,000	68,820	486,627	50,356	20,121	9,181	203,885	63,570	214,729	5,250	10,844
$10,000 under $25,000	46,634	739,988	94,535	22,783	145,440	245,358	42,279	257,187	4,355	11,829
$25,000 under $50,000	17,100	606,473	91,391	21,122	214,475	131,524	15,326	136,096	1,774	4,572
$50,000 under $100,000	7,498	508,433	93,174	12,151	220,887	102,053	7,126	103,403	*372	*1,350
$100,000 under $200,000	1,674	211,237	43,098	9,836	94,603	36,972	1,501	37,093	*173	*121
$200,000 under $500,000	*858	*206,809	*55,339	*5,190	*105,455	*22,834	*858	*22,834	—	—
$500,000 under $1,000,000	*11	*6,052	*3,929	*211	*3,352	*130	*11	*130	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops										
Total	**80,281**	**962,678**	**55,675**	**20,514**	**138,431**	**473,747**	**75,903**	**476,737**	**4,378**	**2,989**
No business receipts reported	—	—	—	—	—	—	—	—	—	—
Under $2,500	13,286	19,745	438	685	—	4,031	9,453	6,659	3,833	2,628
$2,500 under $5,000	15,393	58,391	*1,240	1,514	*546	32,853	14,895	33,185	*498	*332
$5,000 under $10,000	18,688	136,784	1,151	3,007	*363	88,729	18,641	88,758	*47	*29
$10,000 under $25,000	24,858	380,825	24,504	6,779	25,976	231,350	24,858	231,350	—	—
$25,000 under $50,000	6,042	200,244	14,652	5,922	41,973	75,965	6,042	75,965	—	—
$50,000 under $100,000	1,878	132,153	*11,006	1,831	56,569	36,133	1,878	36,133	—	—
$100,000 under $200,000	*132	*18,758	*2,013	*635	*3,673	*3,975	*132	*3,975	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	**4	**15,778	**670	**141	**9,332	**713	**4	**713	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Other personal services										
Total	**280,711**	**2,276,888**	**446,396**	**132,501**	**260,256**	**600,594**	**243,876**	**651,097**	**35,767**	**50,503**
No business receipts reported	*527	—	—	*253	—	*—564	—	—	*478	*564
Under $2,500	162,929	161,409	3,908	11,312	168	63,775	138,761	82,310	23,149	18,536
$2,500 under $5,000	55,946	198,928	4,954	7,713	2,621	84,363	50,951	92,519	4,995	8,157
$5,000 under $10,000	27,538	191,872	13,429	12,722	2,607	71,571	23,685	79,364	3,853	7,793
$10,000 under $25,000	16,160	259,685	29,025	11,639	21,350	96,234	14,383	101,258	1,777	5,024
$25,000 under $50,000	6,922	236,597	33,514	14,116	31,587	50,142	6,110	53,118	*812	*2,976
$50,000 under $100,000	6,656	486,013	125,336	39,859	79,874	94,706	5,976	101,923	*680	*7,217
$100,000 under $200,000	3,067	422,273	97,821	22,511	79,879	91,250	3,067	91,250	—	—
$200,000 under $500,000	890	269,010	93,813	11,743	41,697	46,803	867	47,038	*23	*235
$500,000 under $1,000,000	**76	**51,101	**44,595	**635	**473	**2,316	**76	**2,316	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services: Total										
Total	**684,067**	**10,281,805**	**2,158,170**	**557,942**	**1,190,122**	**3,219,531**	**545,859**	**3,681,487**	**137,207**	**461,956**
No business receipts reported	14,412	—	*498	18,617	1,515	—64,752	—	—	14,410	64,752
Under $2,500	243,020	262,552	19,275	45,119	5,051	—8,856	165,417	134,511	76,909	143,368
$2,500 under $5,000	115,711	414,784	25,466	28,522	8,420	171,028	97,773	213,234	17,843	42,206
$5,000 under $10,000	101,157	721,245	55,158	39,123	20,191	330,426	91,236	376,981	9,921	46,555
$10,000 under $25,000	113,216	1,782,522	153,319	89,748	70,262	848,583	104,180	895,096	9,018	46,513
$25,000 under $50,000	53,708	1,859,621	267,711	72,087	162,001	769,588	49,340	800,073	4,368	30,485
$50,000 under $100,000	26,733	1,782,383	329,839	79,477	220,614	599,054	23,664	635,189	3,069	36,135
$100,000 under $200,000	11,380	1,558,627	541,386	64,771	315,701	317,241	10,132	341,095	1,248	23,854
$200,000 under $500,000	3,734	1,034,723	390,876	81,990	262,421	154,933	3,376	169,465	166	14,532
$500,000 under $1,000,000	825	543,069	224,385	27,284	80,481	56,339	594	65,870	231	9,531
$1,000,000 under $2,000,000	148	200,119	82,334	9,556	27,011	29,959	125	33,947	**24	*3,988
$2,000,000 under $5,000,000	14	40,789	*10,870	1,362	7,313	13,519	14	13,519	—	—
$5,000,000 under $10,000,000	**9	**81,372	**57,053	**287	**9,140	**2,472	**8	**2,508	**	*36
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Business services: Advertising										
Total	**32,924**	**821,756**	**312,659**	**19,571**	**48,604**	**165,075**	**26,099**	**185,568**	**6,825**	**20,492**
No business receipts reported	*147	—	—	*290	—	*—463	—	—	*147	*463
Under $2,500	12,744	13,225	1,577	5,198	*276	—5,924	8,198	5,267	4,546	11,191
$2,500 under $5,000	3,216	11,486	*1,508	717	—	2,174	2,796	3,023	*420	*849
$5,000 under $10,000	3,247	24,573	*871	*701	*510	11,041	3,153	11,446	*94	*405
$10,000 under $25,000	4,893	78,164	*7,814	2,180	*47	33,105	4,356	35,531	*537	*2,425
$25,000 under $50,000	4,864	166,654	35,774	4,675	*1,097	46,455	3,875	50,748	*989	*4,293
$50,000 under $100,000	2,258	155,378	69,745	1,467	*774	30,999	2,254	31,015	*4	*17
$100,000 under $200,000	1,315	185,782	83,300	2,903	*31,362	31,160	1,304	31,567	**12	**589
$200,000 under $500,000	45	16,766	*5,635	*6	*2,602	8,502	*44	*8,684	**	**
$500,000 under $1,000,000	*183	*123,318	*84,125	*1,235	*8,953	*5,884	*107	*6,145	*76	*261
$1,000,000 under $2,000,000	*6	*8,540	*6,121	*46	*617	*398	*6	*398	—	—
$2,000,000 under $5,000,000	**6	**37,870	**16,190	**153	**2,366	**1,744	**6	**1,744	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	—	**	**	**	**	**	—	—
Business services: Services to buildings										
Total	**113,168**	**1,361,525**	**247,147**	**53,295**	**307,183**	**450,081**	**102,866**	**466,905**	**10,274**	**16,824**
No business receipts reported	*81	—	—	*63	—	*—63	—	—	*81	*63
Under $2,500	39,591	46,463	2,103	3,189	602	21,580	33,376	28,556	6,187	6,976
$2,500 under $5,000	20,205	68,642	5,791	2,003	4,688	33,867	18,588	36,426	*1,617	*2,559
$5,000 under $10,000	23,138	163,887	18,386	6,784	10,728	70,605	21,208	75,634	*1,930	*5,029
$10,000 under $25,000	19,460	314,678	36,380	12,971	31,567	151,243	19,394	151,462	*66	*219
$25,000 under $50,000	6,796	234,930	48,916	8,555	59,884	80,094	6,406	81,755	*390	*1,661
$50,000 under $100,000	2,041	120,645	19,230	5,412	40,885	31,961	2,041	31,961	—	—
$100,000 under $200,000	1,150	164,648	*60,109	6,590	49,827	25,013	*1,148	*25,293	**3	**317
$200,000 under $500,000	634	180,473	41,376	6,751	81,054	26,380	634	26,380	—	—
$500,000 under $1,000,000	*52	*36,158	*199	*347	*18,730	*6,836	*52	*6,836	—	—
$1,000,000 under $2,000,000	*20	*31,001	*14,657	*630	*9,219	*2,564	*19	*2,602	**	**
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Business services: Management and public relations										
Total	**206,131**	**2,686,319**	**241,629**	**70,437**	**173,160**	**1,285,895**	**163,592**	**1,441,401**	**41,889**	**155,506**
No business receipts reported	6,966	—	*95	1,616	518	—21,448	—	—	6,966	21,448
Under $2,500	69,405	78,600	2,303	7,537	1,012	—12,821	43,992	40,150	24,974	52,971
$2,500 under $5,000	33,280	118,784	*2,723	4,661	2,093	50,344	29,147	65,941	4,114	15,597
$5,000 under $10,000	32,018	225,020	6,670	8,247	2,835	112,997	29,055	128,620	2,963	15,622
$10,000 under $25,000	35,934	560,160	10,045	13,463	8,059	344,010	34,508	354,904	1,426	10,894
$25,000 under $50,000	18,845	622,428	26,089	16,486	17,804	359,956	18,245	369,290	600	9,334
$50,000 under $100,000	7,000	464,638	8,859	9,512	38,842	257,654	6,332	273,091	668	15,437
$100,000 under $200,000	1,896	269,368	52,019	5,031	30,625	110,916	1,749	117,383	147	6,467
$200,000 under $500,000	578	148,321	*46,500	1,965	56,808	41,282	373	47,032	13	5,750
$500,000 under $1,000,000	147	104,075	*53,929	738	6,515	17,432	132	19,008	*15	*1,575
$1,000,000 under $2,000,000	56	72,158	*24,081	1,091	*6,375	18,093	54	18,467	**3	**410
$2,000,000 under $5,000,000	**6	**22,768	**8,316	**92	**1,676	**7,480	*5	*7,516	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	—	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other business services										
Total	**331,844**	**5,412,204**	**1,356,735**	**414,639**	**661,175**	**1,318,480**	**253,302**	**1,587,614**	**78,219**	**269,134**
No business receipts reported	7,218	—	*403	16,649	997	—42,779	—	—	7,216	42,779
Under $2,500	121,280	124,264	13,293	29,195	3,162	—11,692	79,851	60,538	41,202	72,230
$2,500 under $5,000	59,010	215,872	15,444	21,141	1,639	84,643	47,242	107,844	11,692	23,200
$5,000 under $10,000	42,754	307,766	29,230	23,391	6,119	135,783	37,820	161,281	4,934	25,498
$10,000 under $25,000	52,929	829,519	99,081	61,134	30,590	320,225	45,922	353,200	6,989	32,975
$25,000 under $50,000	23,203	835,609	156,932	42,371	83,216	283,083	20,814	298,281	2,389	15,198
$50,000 under $100,000	15,434	1,041,721	232,006	63,086	140,113	278,439	13,037	299,120	2,397	20,681
$100,000 under $200,000	7,019	938,829	345,958	50,246	203,687	150,151	5,931	166,851	1,088	16,700
$200,000 under $500,000	2,477	689,163	297,366	73,268	121,957	78,769	2,325	87,370	152	8,601
$500,000 under $1,000,000	443	279,518	86,132	24,964	46,283	26,186	303	33,881	*140	*7,695
$1,000,000 under $2,000,000	66	88,420	37,474	7,788	10,799	8,904	46	12,481	*20	*3,577
$2,000,000 under $5,000,000	*7	*18,062	*5,001	*1,203	*3,946	*5,390	*7	*5,390	—	—
$5,000,000 under $10,000,000	**4	**43,461	**38,415	**203	**8,466	**1,377	**4	**1,377	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services: Total										
Total	**195,326**	**7,604,096**	**3,582,626**	**301,986**	**1,163,111**	**1,170,086**	**153,031**	**1,277,588**	**42,295**	**107,503**
No business receipts reported	3,530	—	*4	2,163	*8	—5,924	—	—	3,530	5,924
Under $2,500	27,257	28,646	8,693	14,650	1,435	—22,193	10,924	5,771	16,333	27,965
$2,500 under $5,000	18,710	68,837	10,890	7,381	2,554	15,713	14,253	25,381	4,457	9,668
$5,000 under $10,000	24,928	184,185	48,720	18,529	5,033	37,233	19,269	55,437	5,659	18,204
$10,000 under $25,000	39,285	647,999	209,266	30,156	32,639	156,909	33,816	169,333	5,469	12,424
$25,000 under $50,000	34,681	1,243,729	490,688	61,350	115,854	272,612	31,664	289,189	3,017	16,577
$50,000 under $100,000	28,964	2,011,650	943,668	76,601	308,807	308,819	26,181	316,814	2,783	7,996
$100,000 under $200,000	12,689	1,721,460	909,431	45,251	346,230	243,573	12,125	245,954	564	2,380
$200,000 under $500,000	4,740	1,312,323	707,917	36,912	280,977	142,745	4,280	147,253	460	4,507
$500,000 under $1,000,000	481	301,092	214,923	4,734	57,212	19,184	469	19,277	*12	*93
$1,000,000 under $2,000,000	**61	**84,173	**38,426	**4,261	**12,361	**1,414	**50	**3,180	**11	**1,766
$2,000,000 under $5,000,000	**	**	—	**	**	**	—	—	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Total										
Total	**160,439**	**6,608,621**	**3,358,899**	**191,191**	**1,032,982**	**1,056,027**	**131,168**	**1,108,965**	**29,271**	**52,937**
No business receipts reported	2,090	—	*4	620	*8	—1,605	—	—	2,090	1,605
Under $2,500	20,174	21,558	8,018	6,361	*935	—7,959	8,738	4,925	11,436	12,884
$2,500 under $5,000	13,831	50,867	9,888	3,375	*581	20,168	11,877	23,357	1,954	3,189
$5,000 under $10,000	19,070	137,385	45,530	7,102	4,383	31,931	14,923	44,538	4,147	12,607
$10,000 under $25,000	34,282	562,495	203,447	17,567	26,742	139,570	29,547	148,443	4,735	8,873
$25,000 under $50,000	28,565	1,029,537	463,845	37,490	85,697	218,180	26,326	225,771	2,239	7,592
$50,000 under $100,000	26,346	1,837,627	910,914	55,574	297,569	283,315	24,318	287,795	2,028	4,479
$100,000 under $200,000	11,675	1,601,133	881,914	37,710	319,975	229,391	11,240	230,573	*435	*1,182
$200,000 under $500,000	3,983	1,101,200	645,926	20,966	244,611	126,288	3,788	126,722	*195	*434
$500,000 under $1,000,000	413	256,012	181,446	4,345	50,986	16,488	401	16,581	*12	*93
$1,000,000 under $2,000,000	*10	*10,808	*7,966	*80	*1,495	*260	*10	*260	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automotive repair shops										
Total	**97,785**	**3,873,555**	**2,018,755**	**115,422**	**572,675**	**607,075**	**78,272**	**642,688**	**19,513**	**35,614**
No business receipts reported	1,699	—	*4	*496	*8	—1,355	—	—	1,699	1,355
Under $2,500	12,691	13,665	4,641	5,526	*122	—7,102	4,936	2,945	7,755	10,047
$2,500 under $5,000	9,370	32,915	7,310	1,777	*581	14,845	8,049	16,821	1,321	1,976
$5,000 under $10,000	12,056	90,571	30,599	5,016	*3,073	19,333	8,857	30,025	3,199	10,692
$10,000 under $25,000	21,571	355,819	129,007	12,543	17,868	96,730	19,047	100,093	2,524	3,363
$25,000 under $50,000	15,834	570,024	273,183	20,785	37,409	125,032	14,799	128,231	*1,035	*3,199
$50,000 under $100,000	14,540	969,416	499,100	31,436	137,773	145,146	13,144	148,705	*1,396	*3,560
$100,000 under $200,000	7,545	1,078,768	627,253	22,716	217,576	130,743	7,135	131,855	*410	*1,112
$200,000 under $500,000	2,289	637,795	348,759	13,240	145,635	75,766	2,115	76,077	*174	*311
$500,000 under $1,000,000	*181	*115,195	*91,770	*1,825	*11,424	*7,759	*181	*7,759	—	—
$1,000,000 udner $2,000,000	*9	*9,386	*7,128	*62	*1,205	*177	*9	*177	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Other automobile repair										
Total	**62,654**	**2,735,066**	**1,340,144**	**75,769**	**460,307**	**448,953**	**52,896**	**466,276**	**9,758**	**17,324**
No business receipts reported	*391	—	—	*125	—	*—249	—	—	*391	*249
Under $2,500	7,483	7,892	3,377	835	*812	—857	3,802	1,980	3,681	2,837
$2,500 under $5,000	4,461	17,951	2,578	1,598	—	5,323	3,828	6,536	*633	*1,213
$5,000 under $10,000	7,014	46,814	14,931	2,086	*1,310	12,598	6,066	14,513	948	1,915
$10,000 under $25,000	12,711	206,675	74,440	5,024	8,874	42,840	10,500	48,350	*2,211	*5,510
$25,000 under $50,000	12,731	459,512	190,662	16,705	48,287	93,147	11,527	97,540	*1,204	*4,393
$50,000 under $100,000	11,806	868,211	411,814	24,138	159,796	138,170	11,174	139,090	*632	*920
$100,000 under $200,000	4,130	522,365	254,661	14,994	102,398	98,648	4,105	98,717	*25	*70
$200,000 under $500,000	1,694	463,405	297,166	7,726	98,977	50,522	1,673	50,645	*21	*123
$500,000 under $1,000,000	**233	**142,240	**90,515	**2,538	**39,853	**8,812	**221	**8,905	*12	*93
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services										
Total	**34,887**	**995,474**	**223,727**	**110,795**	**130,129**	**114,059**	**21,863**	**168,624**	**13,024**	**54,565**
No business receipts reported	1,440	—	—	1,543	—	—4,319	—	—	1,440	4,319
Under $2,500	7,083	7,088	*675	8,289	*501	—14,234	2,186	847	4,897	15,081
$2,500 under $5,000	4,879	17,970	*1,002	4,005	*1,973	—4,455	2,376	2,024	2,503	6,479
$5,000 under $10,000	5,858	46,800	*3,190	11,427	*650	5,302	4,346	10,899	1,512	5,597
$10,000 under $25,000	5,003	85,505	*5,819	12,589	5,897	17,339	4,269	20,890	734	3,551
$25,000 under $50,000	6,116	214,193	26,843	23,860	30,158	54,433	5,338	63,417	778	8,985
$50,000 under $100,000	2,618	174,023	32,754	21,026	11,238	25,504	1,863	29,020	755	3,516
$100,000 under $200,000	1,014	120,327	27,517	7,541	26,255	14,183	885	15,381	*129	*1,198
$200,000 under $500,000	757	211,123	61,991	15,945	36,365	16,457	492	20,530	*265	*4,073
$500,000 under $1,000,000	*68	*45,080	*33,477	*389	*6,227	*2,696	*68	*2,696	—	—
$1,000,000 under $2,000,000	**51	**73,365	**30,460	**4,181	**10,866	**1,154	**40	**2,920	**11	**1,766
$2,000,000 under $5,000,000	**	**	—	**	**	**	—	—	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Miscellaneous repair services										
Total	**264,538**	**4,556,076**	**1,899,174**	**173,017**	**500,877**	**981,109**	**193,915**	**1,104,913**	**69,677**	**123,803**
No business receipts reported	4,399	—	*68	2,279	*7	—5,085	—	—	4,399	5,085
Under $2,500	88,961	93,057	30,483	25,088	1,320	—30,527	46,082	26,476	42,385	57,003
$2,500 under $5,000	43,075	155,371	37,368	10,220	1,413	48,269	34,604	58,722	8,019	10,453
$5,000 under $10,000	28,520	209,268	56,685	10,369	2,491	64,521	23,726	71,901	4,794	7,381
$10,000 under $25,000	48,380	786,290	242,002	33,326	27,813	249,028	42,669	263,999	5,711	14,971
$25,000 under $50,000	30,821	1,117,486	444,070	32,363	105,921	281,616	28,577	288,508	2,244	6,892
$50,000 under $100,000	12,693	844,927	361,553	25,495	89,548	176,896	11,555	183,851	*1,138	*6,955
$100,000 under $200,000	5,975	814,568	425,687	20,154	151,066	120,018	5,018	134,629	*957	*14,611
$200,000 under $500,000	1,506	385,349	195,833	10,366	89,049	63,648	1,478	64,008	**30	**454
$500,000 under $1,000,000	*176	*110,039	*80,003	*2,564	*23,569	*10,273	*175	*10,362	**	**
$1,000,000 under $2,000,000	**32	**39,719	**25,424	**793	**8,681	**2,454	**31	**2,459	**	**
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Total										
Total	**300,747**	**4,013,360**	**778,048**	**375,350**	**366,765**	**306,137**	**164,508**	**995,029**	**136,187**	**688,892**
No business receipts reported	18,250	—	2,529	28,801	1,683	—109,703	—	—	18,250	109,703
Under $2,500	122,950	117,745	7,888	66,591	7,371	—173,226	47,340	29,014	75,559	202,241
$2,500 under $5,000	45,242	163,326	11,771	22,442	4,281	—18,838	29,674	48,660	15,567	67,498
$5,000 under $10,000	47,287	329,523	17,095	31,644	7,184	71,962	36,788	116,534	10,499	44,572
$10,000 under $25,000	38,258	580,375	57,375	48,332	20,841	95,454	27,406	166,302	10,852	70,848
$25,000 under $50,000	14,537	541,623	89,124	40,652	36,086	68,943	11,718	119,493	2,819	50,551
$50,000 under $100,000	7,739	547,545	135,212	35,576	51,200	87,246	6,511	131,900	1,228	44,653
$100,000 under $200,000	4,586	636,237	171,995	44,436	119,202	56,904	3,445	107,635	1,141	50,731
$200,000 under $500,000	1,511	534,261	200,462	24,963	65,997	63,384	1,330	85,768	181	22,384
$500,000 under $1,000,000	214	155,757	55,878	12,386	15,763	22,223	156	34,752	58	12,529
$1,000,000 under $2,000,000	101	130,775	13,956	8,967	22,079	22,411	72	29,539	29	7,128
$2,000,000 under $5,000,000	57	172,036	*853	8,902	12,796	52,153	54	57,764	**4	**6,052
$5,000,000 under $10,000,000	15	104,156	*13,909	1,658	2,282	67,225	14	67,666	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion picture: Producers, orchestras, and entertainers										
Total	**130,586**	**1,190,522**	**68,096**	**75,339**	**57,649**	**357,938**	**85,664**	**473,552**	**44,920**	**115,615**
No business receipts reported	2,350	—	*12	3,366	*147	—13,275	—	—	2,350	13,275
Under $2,500	56,060	59,635	2,733	17,502	3,013	—25,661	27,351	20,159	28,707	45,820
$2,500 under $5,000	24,411	87,065	3,153	7,147	*141	14,500	19,117	33,381	5,294	18,881
$5,000 under $10,000	26,449	185,203	*1,249	14,921	*1,339	62,040	22,916	69,752	3,533	7,712
$10,000 under $25,000	16,469	243,770	7,847	17,053	6,606	76,374	12,855	86,506	3,614	10,132
$25,000 under $50,000	3,011	107,674	*1,407	6,690	8,499	14,171	1,749	26,959	1,262	12,789
$50,000 under $100,000	1,052	72,593	*12,119	779	10,489	25,538	1,038	26,947	*14	*1,409
$100,000 under $200,000	417	56,981	*596	2,231	4,266	16,939	283	20,320	*134	*3,381
$200,000 under $500,000	195	67,296	*5,375	1,469	3,493	33,857	185	35,332	**12	**2,216
$500,000 under $1,000,000	86	68,561	*24,714	845	5,293	23,379	85	23,781	**	**
$1,000,000 under $2,000,000	45	63,426	*2,729	677	7,617	22,630	44	22,968	**	**
$2,000,000 under $5,000,000	27	83,001	*57	1,081	4,464	39,780	27	39,780	—	—
$5,000,000 under $10,000,000	14	95,317	*6,106	1,577	2,282	67,666	14	67,666	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion picture: Professional sports clubs and promoters										
Total	**3,502**	**39,218**	**6,668**	**3,962**	**993**	**11,327**	**1,089**	**16,540**	**2,413**	**5,214**
No business receipts reported	*11	—	—	—	—	*—36	—	—	*11	*36
Under $2,500	1,869	1,276	*69	*162	—	—1,335	*96	*71	*1,773	*1,406
$2,500 under $5,000	*591	*2,652	*2,105	*1,089	*619	*—3,103	—	—	*591	*3,103
$5,000 under $10,000	*23	*185	*9	*13	—	*—96	*13	*74	*10	*170
$10,000 under $25,000	*816	*16,067	*4,074	*2,034	—	*8,102	*816	*8,102	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	*163	*11,581	*15	*55	*180	*5,416	**164	**8,293	**28	**498
$100,000 under $200,000	**29	**7,455	*396	**610	**194	**2,379	—	—	**	**
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	**	**	—	*(1)	*(1)	**	**	**	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	—	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Racing, including track operation										
Total	**64,329**	**546,218**	**70,496**	**134,770**	**43,327**	**—354,553**	**11,300**	**55,374**	**53,017**	**409,927**
No business receipts reported	12,454	—	*46	8,369	*838	—64,139	—	—	12,454	64,139
Under $2,500	26,247	22,788	2,179	23,580	2,301	—97,610	1,971	272	24,265	97,882
$2,500 under $5,000	6,750	24,222	989	7,903	1,359	—31,090	1,345	690	5,404	31,780
$5,000 under $10,000	5,976	38,918	7,254	9,804	1,256	—28,775	1,322	838	4,654	29,612
$10,000 under $25,000	8,390	114,003	12,570	16,893	6,694	—43,294	3,984	6,971	4,406	50,265
$25,000 under $50,000	2,739	100,932	7,430	10,740	1,044	—13,137	1,896	16,209	843	29,346
$50,000 under $100,000	954	64,507	8,439	14,695	4,786	—28,219	385	10,958	569	39,178
$100,000 under $200,000	618	80,988	*5,222	21,343	7,602	—23,440	275	7,199	343	30,639
$200,000 under $500,000	173	63,981	17,947	10,485	14,494	—8,429	116	9,516	57	17,945
$500,000 under $1,000,000	19	12,198	*142	5,664	1,277	—7,795	**6	**2,720	15	8,297
$1,000,000 under $2,000,000	*4	*5,282	*350	*2,744	*458	*—5,301	—	—	*4	*5,301
$2,000,000 under $5,000,000	**5	**18,398	**7,930	**2,550	*1,128	**—3,326	**	**	**3	**5,544
$5,000,000 under $10,000,000	**	**	**	**	—	**	—	—	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other amusement and recreation services										
Total	**102,330**	**2,237,402**	**632,789**	**161,280**	**264,796**	**291,426**	**66,455**	**449,563**	**35,837**	**158,137**
No business receipts reported	3,435	—	*2,472	17,065	*698	—32,254	—	—	3,435	32,254
Under $2,500	38,774	34,046	2,908	25,347	2,057	—48,621	17,922	8,513	20,814	57,133
$2,500 under $5,000	13,490	49,387	5,523	6,303	2,162	854	9,212	14,589	4,278	13,734
$5,000 under $10,000	14,939	105,217	8,584	6,907	4,589	38,793	12,537	45,870	2,302	7,077
$10,000 under $25,000	12,583	206,535	32,885	12,352	7,541	54,272	9,751	64,723	2,832	10,451
$25,000 under $50,000	8,787	333,017	80,287	23,222	26,543	67,909	8,073	76,325	714	8,415
$50,000 under $100,000	5,570	398,863	114,639	20,047	35,745	84,512	4,926	88,419	644	3,907
$100,000 under $200,000	3,524	494,758	165,781	20,263	107,201	63,743	2,887	80,116	637	16,373
$200,000 under $500,000	1,143	402,984	177,140	13,009	48,010	37,955	1,029	40,920	*114	*2,964
$500,000 under $1,000,000	108	74,143	31,023	5,877	9,193	6,139	66	9,968	*42	*3,830
$1,000,000 under $2,000,000	52	62,067	*10,878	5,546	14,004	5,082	28	6,571	**25	**1,997
$2,000,000 under 5,000,000	*25	*76,387	*670	*5,341	*7,052	*13,041	*24	*13,550	**	**
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Medical and health services: Total										
Total	**419,735**	**20,741,560**	**1,580,171**	**602,786**	**2,883,912**	**9,896,678**	**383,265**	**10,020,658**	**36,462**	**123,980**
No business receipts reported	2,222	—	*106	1,114	*45	—6,776	—	—	2,222	6,776
Under $2,500	58,514	65,564	2,057	7,813	571	—4,799	39,810	31,572	18,704	36,371
$2,500 under $5,000	39,055	139,095	886	9,133	2,992	59,947	33,421	82,248	5,634	22,301
$5,000 under $10,000	41,640	303,234	6,184	14,360	7,720	169,785	37,472	191,117	4,168	21,332
$10,000 under $25,000	69,606	1,137,336	62,185	38,938	38,699	619,429	66,940	626,132	2,666	6,703
$25,000 under $50,000	55,840	2,017,462	145,452	71,706	167,140	999,752	53,964	1,009,694	1,876	9,942
$50,000 under $100,000	85,320	6,199,700	396,472	190,753	777,727	3,152,515	84,589	3,159,440	*731	*6,925
$100,000 under $200,000	58,890	7,877,297	605,570	202,358	1,236,119	3,805,597	58,519	3,810,703	371	5,106
$200,000 under $500,000	7,924	2,185,402	213,941	53,813	406,286	925,729	7,867	929,009	57	3,280
$500,000 under $1,000,000	536	372,375	60,079	6,132	86,213	115,277	511	117,002	25	1,726
$1,000,000 under $2,000,000	139	197,244	*32,294	2,750	59,502	31,761	**162	**45,033	**5	**385
$2,000,000 under $5,000,000	34	116,259	*11,302	1,136	47,394	13,257	**	**	**	**
$5,000,000 under $10,000,000	*9	*54,298	*13,140	*641	*18,059	*6,564	*7	*6,934	**	**
$10,000,000 or more	*6	*76,293	*30,502	*2,140	*35,446	*8,641	*3	*11,772	*3	*3,130
Medical and health services: Offices of physicians										
Total	**146,493**	**9,144,908**	**246,557**	**219,316**	**1,043,903**	**5,110,839**	**134,035**	**5,157,047**	**12,458**	**46,208**
No business receipts reported	1,127	—	—	815	*10	—4,669	—	—	1,127	4,669
Under $2,500	11,643	12,888	*127	2,178	497	—11,383	5,798	4,808	5,845	16,191
$2,500 under $5,000	7,998	29,340	*27	2,372	1,382	4,852	5,247	11,595	2,751	6,742
$5,000 under $10,000	10,041	75,830	559	4,588	1,745	33,000	8,776	39,404	1,265	6,404
$10,000 under $25,000	24,740	412,924	3,791	15,099	14,703	230,735	23,964	234,380	776	3,645
$25,000 under $50,000	22,023	788,651	11,975	21,219	54,660	451,315	21,808	453,734	215	2,419
$50,000 under $100,000	38,030	2,757,695	43,951	67,745	298,699	1,611,585	37,635	1,615,040	*395	*3,455
$100,000 under $200,000	26,010	3,505,969	71,910	74,816	437,574	2,040,144	25,967	2,040,509	*43	*365
$200,000 under $500,000	4,433	1,189,638	42,074	26,753	176,745	614,454	4,393	616,760	**41	**2,316
$500,000 under $1,000,000	394	265,925	52,786	2,648	36,803	103,882	394	103,882	—	—
$1,000,000 under $2,000,000	42	59,596	*18,559	551	7,939	16,284	42	16,284	—	—
$2,000,000 under $5,000,000	**12	**46,452	**798	**532	**13,146	**20,640	**11	**20,650	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—
Medical and health services: Offices of dentists										
Total	**86,987**	**6,863,952**	**583,759**	**222,523**	**1,137,285**	**2,935,949**	**82,348**	**2,954,875**	**4,639**	**18,926**
No business receipts reported	*20	—	*44	*12	—	*—56	—	—	*20	*56
Under $2,500	2,867	4,988	*320	*612	*8	177	1,499	1,784	1,368	1,606
$2,500 under $5,000	1,446	6,011	*67	*1,455	—	—2,090	*943	*2,150	*503	*4,240
$5,000 under $10,000	3,099	21,560	*3,979	*4,355	*4,812	—4,309	1,656	7,084	*1,443	*11,394
$10,000 under $25,000	9,135	170,024	11,965	6,297	10,603	75,153	8,605	75,828	*530	*675
$25,000 under $50,000	14,375	522,305	46,577	21,142	51,547	245,490	13,650	245,706	*725	*216
$50,000 under $100,000	28,506	2,119,029	120,487	77,093	314,726	976,262	28,457	976,699	*50	**739
$100,000 under $200,000	25,128	3,356,492	299,307	97,682	614,851	1,408,622	25,128	1,408,622	—	—
$200,000 under $500,000	2,389	633,563	96,422	13,696	130,936	230,893	2,389	230,893	—	—
$500,000 under $1,000,000	*10	*5,642	—	*92	*2,046	*1,844	*9	*2,148	**	**
$1,000,000 under $2,000,000	**12	**24,337	**4,593	**87	**7,756	**3,962	**12	**3,962	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other medical and health services										
Total	**186,255**	**4,732,700**	**749,854**	**160,948**	**702,725**	**1,849,890**	**166,882**	**1,908,736**	**19,365**	**58,846**
No business receipts reported	1,075	—	*62	*287	*35	—2,051	—	—	1,075	2,051
Under $2,500	44,004	47,687	*1,609	5,023	*66	6,406	32,513	24,980	11,491	18,574
$2,500 under $5,000	29,611	103,744	791	5,306	*1,611	57,185	27,231	68,504	2,380	11,319
$5,000 under $10,000	28,500	205,844	*1,647	5,417	*1,163	141,094	27,040	144,629	1,460	3,535
$10,000 under $25,000	35,731	554,388	46,428	17,541	13,393	313,542	34,371	315,924	*1,360	*2,382
$25,000 under $50,000	19,442	706,506	86,901	29,345	60,933	302,947	18,506	310,253	*936	*7,307
$50,000 under $100,000	18,784	1,322,976	232,033	45,915	164,303	564,668	18,497	567,701	*287	*3,033
$100,000 under $200,000	7,752	1,014,835	234,353	29,860	183,693	356,831	7,424	361,572	*328	*4,741
$200,000 under $500,000	1,102	362,200	75,445	13,365	98,605	80,382	1,085	81,356	*17	*974
$500,000 under $1,000,000	132	100,808	7,293	3,393	47,364	9,550	108	10,973	*24	*1,422
$1,000,000 under $2,000,000	87	124,779	*13,288	2,165	48,938	13,267	77	13,273	**7	*3,505
$2,000,000 under $5,000,000	24	88,974	*11,302	693	37,827	5,565	24	5,565	—	—
$5,000,000 under $10,000,000	*6	*35,941	*8,198	*503	*10,455	*2,449	**6	**4,006	**	**
$10,000,000 or more	*5	*64,016	*30,502	*2,135	*34,340	*—1,944	**	**	**	**

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Legal Services										
Total	**165,476**	**5,808,926**	**101,973**	**158,430**	**770,307**	**2,792,986**	**142,928**	**2,864,972**	**22,465**	**71,986**
No business receipts reported	1,852	—	—	851	*53	—5,123	—	—	1,852	5,123
Under $2,500	29,880	33,731	759	5,626	230	—8,403	17,178	12,535	12,632	20,938
$2,500 under $5,000	11,185	40,963	*187	3,053	974	12,920	9,305	19,031	1,880	6,111
$5,000 under $10,000	17,775	127,917	—	7,483	3,280	49,006	14,536	57,869	3,226	8,863
$10,000 under $25,000	33,647	587,985	3,692	19,342	25,719	301,272	32,072	315,675	1,575	14,403
$25,000 under $50,000	32,305	1,155,079	12,492	35,541	112,579	576,425	31,858	583,034	*447	*6,609
$50,000 under $100,000	26,953	1,839,490	26,205	48,785	233,491	967,487	26,494	971,023	459	3,535
$100,000 under $200,000	9,850	1,301,012	21,787	28,286	224,966	616,735	9,469	622,526	*381	*5,791
$200,000 under $500,000	1,761	487,298	19,574	7,437	95,940	210,173	1,750	210,590	**13	**613
$500,000 under $1,000,000	219	161,415	*12,711	1,387	53,367	45,054	217	45,250	**	**
$1,000,000 under $2,000,000	43	58,931	*1,748	544	17,859	20,638	43	20,638	—	—
$2,000,000 under $5,000,000	*6	*15,106	*2,818	*96	*1,847	*6,802	*6	*6,802	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Educational Services										
Total	**134,450**	**856,729**	**62,767**	**50,294**	**126,681**	**266,494**	**106,854**	**315,759**	**26,966**	**49,265**
No business receipts reported	1,212	—	*192	647	*192	—2,013	—	—	1,212	2,013
Under $2,500	70,884	77,363	3,338	8,677	1,670	11,966	51,458	36,797	18,796	24,831
$2,500 under $5,000	27,196	99,213	7,406	8,032	1,175	44,783	23,606	51,330	3,590	6,547
$5,000 under $10,000	18,860	128,690	5,231	9,244	2,295	62,446	16,812	70,151	2,048	7,705
$10,000 under $25,000	10,017	149,628	14,070	7,080	12,847	55,826	9,267	58,191	*750	*2,365
$25,000 under $50,000	4,030	143,861	*12,380	11,096	*29,288	34,956	3,501	40,674	*529	*5,718
$50,000 under $100,000	1,724	127,627	*6,103	3,885	47,463	22,690	1,724	22,690	—	—
$100,000 under $200,000	*358	*55,286	*12,506	*365	*11,668	*18,924	*331	*18,926	*27	*1
$200,000 under $500,000	*162	*54,825	*202	*1,167	*19,018	*10,383	*149	*10,449	**14	**84
$500,000 under $1,000,000	**7	**20,237	**1,339	**101	**1,065	**6,534	**6	**6,552	**	**
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—
$2,000,000 under $5,000,000	**	**	—	**	**	**	**	**	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Engineering and architectural services										
Total	**77,967**	**2,249,424**	**301,311**	**109,580**	**449,248**	**747,178**	**61,149**	**839,898**	**16,818**	**92,719**
No business receipts reported	2,711	—	*11	620	—	—5,660	—	—	2,711	5,660
Under $2,500	21,222	21,458	857	2,368	*159	—981	11,867	8,066	9,355	9,046
$2,500 under $5,000	7,928	29,565	*3,551	1,877	*194	7,288	5,034	12,140	2,894	4,852
$5,000 under $10,000	10,494	74,299	1,670	6,305	1,486	36,750	9,584	40,052	*910	*3,302
$10,000 under $25,000	13,554	208,298	6,403	5,973	4,726	131,464	13,394	133,636	*160	*2,172
$25,000 under $50,000	10,678	374,892	17,393	9,365	26,147	204,919	10,165	205,019	*513	*100
$50,000 under $100,000	6,330	418,970	27,571	10,971	59,785	179,528	6,301	181,500	*29	*1,972
$100,000 under $200,000	3,357	446,168	57,862	62,906	130,104	70,051	3,167	130,843	*190	*60,791
$200,000 under $500,000	1,398	427,690	98,211	6,612	141,334	90,912	1,367	90,941	*31	*28
$500,000 under $1,000,000	254	175,757	58,685	1,836	66,439	24,417	232	27,708	*22	*3,291
$1,000,000 under $2,000,000	35	50,102	*21,031	*347	*11,437	6,507	34	7,395	**3	**1,504
$2,000,000 under $5,000,000	**6	**22,223	**8,065	**400	**7,437	**1,982	*4	*2,598	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	—	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Total										
Total	**179,938**	**2,247,527**	**53,876**	**89,724**	**374,447**	**1,016,629**	**159,129**	**1,048,650**	**20,644**	**32,020**
No business receipts reported	936	—	—	*525	—	—1,993	—	—	936	1,993
Under $2,500	80,951	80,131	266	7,811	*265	29,560	66,446	44,452	14,340	14,892
$2,500 under $5,000	28,635	101,556	*66	3,482	1,422	58,151	26,812	61,399	1,823	3,248
$5,000 under $10,000	22,266	158,054	1,390	7,239	3,138	88,368	20,875	91,152	1,391	2,784
$10,000 under $25,000	24,210	385,877	5,332	20,298	18,188	217,338	22,638	219,454	*1,572	*2,116
$25,000 under $50,000	12,816	446,952	*3,980	14,428	53,635	233,223	12,753	233,477	*63	*254
$50,000 under $100,000	5,895	414,193	*2,708	15,192	73,213	202,891	5,685	203,071	*210	*180
$100,000 under $200,000	3,746	522,945	*29,093	15,008	170,143	150,399	3,438	156,935	**309	**6,553
$200,000 under $500,000	442	105,870	*11,041	5,394	44,485	25,832	441	25,849	**	**
$500,000 under $1,000,000	*31	*21,065	—	*147	*7,269	*9,142	*31	*9,142	—	—
$1,000,000 under $2,000,000	*10	*10,884	—	*199	*2,688	*3,720	*10	*3,720	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Certified public accountants										
Total	**37,342**	**1,035,291**	**33,184**	**38,690**	**208,543**	**457,581**	**33,288**	**463,740**	**3,889**	**6,159**
No business receipts reported	*190	—	—	*46	—	*—301	—	—	*190	*301
Under $2,500	10,104	11,034	—	646	—	2,638	7,425	5,295	2,514	2,657
$2,500 under $5,000	4,327	15,808	—	709	*588	7,777	4,078	8,425	*249	*648
$5,000 under $10,000	3,684	26,633	*633	1,885	*599	9,908	2,984	11,861	*700	*1,953
$10,000 under $25,000	7,576	129,615	—	7,319	*2,208	81,955	7,395	82,265	*181	*310
$25,000 under $50,000	4,760	157,302	*52	6,035	14,217	79,860	4,706	80,094	**55	**290
$50,000 under $100,000	4,319	307,610	*529	10,261	49,914	155,174	4,318	155,229	**	**
$100,000 under $200,000	2,034	299,470	*29,093	7,075	105,494	97,922	2,034	97,922	—	—
$200,000 under $500,000	336	79,827	*2,877	4,663	34,245	17,332	336	17,332	—	—
$500,000 under $1,000,000	*12	*7,993	—	*50	*1,278	*5,316	*12	*5,316	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.—Sole Proprietorship Businesses: Receipts, Selected Deductions, 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]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit	
							Number of Businesses	Amount	Number of Businesses	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Other accounting, auditing, and bookkeeping services										
Total	**142,596**	**1,212,236**	**20,692**	**51,034**	**165,904**	**559,049**	**125,841**	**584,910**	**16,755**	**25,861**
No business receipts reported	*746	—	—	*479	—	*—1,692	—	—	*746	*1,692
Under $2,500	70,847	69,097	266	7,165	*265	26,922	59,021	39,157	11,826	12,235
$2,500 under $5,000	24,308	85,748	*66	2,773	834	50,373	22,734	52,973	1,574	2,600
$5,000 under $10,000	18,582	131,421	756	5,353	2,539	78,459	17,891	79,290	691	831
$10,000 under $25,000	16,634	256,262	5,332	12,980	15,980	135,383	15,243	137,189	*1,391	*1,805
$25,000 under $50,000	8,056	289,650	*3,929	8,393	39,419	153,363	8,047	153,383	*9	*20
$50,000 under $100,000	1,576	106,794	*2,179	4,931	23,299	47,717	1,367	47,842	*209	*125
$100,000 under $200,000	1,712	223,715	—	7,933	64,649	52,477	1,404	59,013	**309	**6,553
$200,000 under $500,000	*106	*26,044	*8,164	*731	*10,240	*8,500	*105	*8,517	**	**
$500,000 under $1,000,000	*19	*13,072	—	*98	*5,991	*3,826	*19	*3,826		—
$1,000,000 under $2,000,000	*10	*10,884	—	*199	*2,688	*3,720	*10	*3,720		—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Other services										
Total	**246,861**	**2,198,532**	**345,166**	**107,299**	**131,649**	**693,299**	**152,496**	**925,545**	**93,838**	**232,246**
No business receipts reported	14,465	—	584	11,437	*1,170	—47,409	—	—	14,465	47,409
Under $2,500	111,170	102,107	15,540	18,263	848	—67,096	50,318	33,803	60,490	100,899
$2,500 under $5,000	38,744	138,409	7,571	7,840	2,355	39,751	29,392	60,487	9,190	20,736
$5,000 under $10,000	34,758	254,162	19,096	9,635	3,421	85,586	29,864	103,702	4,891	18,116
$10,000 under $25,000	31,518	482,615	42,829	32,615	12,441	191,307	27,480	224,775	4,038	33,468
$25,000 under $50,000	8,698	297,159	22,735	6,992	4,294	150,244	8,304	155,009	394	4,765
$50,000 under $100,000	5,381	356,654	75,853	5,642	40,633	139,496	5,061	141,746	*320	*2,249
$100,000 under $200,000	1,349	182,443	32,922	4,853	17,636	79,847	1,338	80,051	*11	*204
$200,000 under $500,000	609	198,914	71,194	3,180	21,396	64,314	575	67,473	*34	*3,160
$500,000 under $1,000,000	100	67,557	*3,119	4,832	12,581	28,352	99	28,506	**5	**1,240
$1,000,000 under $2,000,000	61	84,941	*34,151	1,809	12,859	21,175	59	21,981	**	**
$2,000,000 under $5,000,000	**8	**33,572	**19,571	*201	*2,016	**7,734	**6	**8,011	**	**
$5,000,000 under $10,000,000	**	**	**	—	—	**	**	**	**	**
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—
Nature of Business Not Allocable										
Total	**35,519**	**910,772**	**423,027**	**42,614**	**86,607**	**157,351**	**29,294**	**197,181**	**6,225**	**39,829**
No business receipts reported	1,205	—	*461	*237	*2,935	—10,370	—	—	1,205	10,370
Under $2,500	11,971	15,326	659	2,269	*125	3,965	9,518	8,455	2,453	4,489
$2,500 under $5,000	4,835	16,707	*1,422	4,015	*54	7,692	4,074	12,044	761	4,352
$5,000 under $10,000	4,236	31,018	*3,880	*1,421	*22	19,505	3,532	20,679	*704	*1,174
$10,000 under $25,000	5,784	92,253	*12,074	2,033	*189	44,314	5,396	46,352	*388	*2,038
$25,000 under $50,000	4,155	168,205	*64,222	10,671	27,821	30,479	3,762	39,369	*393	*8,891
$50,000 under $100,000	1,344	79,636	*26,486	2,758	*6,093	27,198	1,343	27,234	**321	**8,515
$100,000 under $200,000	1,436	223,710	*134,416	13,013	*19,108	22,407	1,119	24,968	**	**
$200,000 under $500,000	*478	*178,740	*116,428	*3,910	*23,501	*10,161	*478	*10,161	—	—
$500,000 under $1,000,000	*50	*33,387	*9,578	**1,623	*5,121	*3,634	*49	*4,307	**	**
$1,000,000 under $2,000,000	*19	*29,783	*27,853	*143	*1,277	*805	*19	*805	—	—
$2,000,000 under $5,000,000	**6	**42,007	**25,549	*521	**361	**—2,440	**4	**2,805	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—
$10,000,000 or more	**	**	**	**	—	**	**	**	**	**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, Total									
All industries	**12,017,953**	**443,354,851**	**3,882,601**	**40,576,849**	**59,027,286**	**8,254,536**	**75,329,052**	**464,664**	**857,716**
All nonfarm industries	**8,908,289**	**361,630,253**	**2,336,270**	**36,605,195**	**53,481,341**	**6,583,040**	**62,271,438**	**432,800**	**804,562**
Agriculture, forestry, and fishing	**3,386,965**	**87,514,766**	**1,622,772**	**4,926,572**	**6,646,711**	**1,850,112**	**14,515,133**	**40,759**	**72,123**
Farms	3,109,664	81,724,599	1546,331	3,971,654	5,545,945	1,671,496	13,057,615	31,864	53,155
Field crop	1,431,636	35,366,546	712,991	1,678,274	4,733,804	949,221	7,474,137	17,370	23,572
Vegetable and melon	30,166	1,616,292	11,851	346,234	31,041	15,381	142,769	636	2,230
Fruit and tree nut	90,635	2,330,274	57,531	379,349	209,694	40,522	489,291	2,096	7,242
Beef cattle feedlots	7,376	823,614	1,335	6,351	−27,629	2,474	25,548	95	226
Beef cattle, except feedlots	671,812	17,772,094	350,409	545,845	−358,592	286,236	1,744,033	4,094	10,297
Hogs, sheep, and goats	247,565	6,958,052	120,518	142,581	534,126	104,085	1,054,068	1,763	2,062
Dairy farms	165,628	9,005,800	127,513	499,726	978,743	121,367	1,248,246	2,274	1,184
Poultry and eggs	58,172	2,195,126	35,243	118,823	60,007	28,525	201,664	244	425
General livestock, except animal specialty	97,157	3,732,485	47,804	81,557	−37,952	34,288	270,231	983	1,140
Animal specialty	90,853	530,643	22,462	47,312	−411,443	14,192	44,870	521	1,100
Other	218,664	1,393,672	58,674	125,602	−165,854	75,205	362,757	1,788	3,677
Livestock breeding	14,709	50,616	1,335	4,456	−67,541	2,049	5,277	192	193
Animal services, except livestock breeding and veterinary	47,998	549,824	10,485	89,357	−49,759	20,474	85,194	1,300	3,350
Landscape and horticultural services	86,726	1,832,385	28,390	347,277	399,141	68,000	429,148	3,096	5,933
Other agricultural services, forestry, and fishing	127,868	3,357,342	36,231	513,828	818,924	88,093	937,900	4,307	9;492
Mining	**82,360**	**4,744,164**	**8,235**	**311,092**	**−189,912**	**42,336**	**783,937**	**4,003**	**17,493**
Oil and gas extractions	68,545	3,907,458	5,193	184,351	−31,756	38,039	689,537	3,292	13,253
Other mining	13,815	836,706	3,042	126,741	−158,156	4,297	94,399	711	4,241
Construction	**1,068,560**	**51,272,856**	**390,856**	**8,541,255**	**8,104,290**	**926,450**	**8,697,709**	**69,141**	**173,195**
General contractors and operative builders	233,147	22,382,371	107,973	3,350,654	2,174,354	190,910	2,483,726	22,966	54,841
Special trade contractors	779,253	27,089,543	263,957	4,866,011	5,610,210	687,387	5,867,878	43,834	111,300
Plumbing, heating, and air conditioning	77,419	4,791,585	39,450	740,411	736,994	64,724	782,297	5,640	16,715
Painting, paperhanging, and decorating	128,383	2,703,121	37,446	563,354	746,487	118,606	764,438	4,727	7,100
Electrical work	66,322	2,701,996	24,929	461,497	504,128	53,071	532,501	4,666	10,685
Masonry, stonework, tile setting, and plastering	89,311	3,856,678	40,656	898,315	804,442	82,940	826,360	7,801	23,135
Carpentering and flooring	235,398	4,210,073	52,110	622,022	1,257,524	214,657	1,296,716	6,334	9,810
Miscellaneous special trade contractors	182,420	8,826,090	69,366	1,580,413	1,560,636	153,389	1,665,566	14,666	43,855
Contractors not allocable	56,160	1,800,941	18,926	324,591	319,726	48,153	346,105	2,341	7,055
Manufacturing	**240,863**	**11,836,156**	**93,183**	**2,265,904**	**1,489,852**	**165,274**	**1,795,281**	**15,239**	**39,466**
Lumber and wood products, except furniture	58,431	3,279,367	24,244	592,172	368,353	40,804	437,046	3,661	8,276
Printing, publishing, and allied industries	47,278	1,701,908	17,597	293,981	222,948	30,909	305,954	2,755	5,099
Machinery, except electrical	27,414	1,520,059	11,951	344,091	309,093	22,720	335,155	2,131	7,198
Other manufacturing industries	107,740	5,334,822	39,391	1,035,661	589,458	70,841	717,125	6,692	18,892
Transportation, communication, electric, gas, and sanitary services	**413,197**	**14,784,631**	**89,759**	**1,695,041**	**1,821,424**	**306,103**	**2,291,595**	**10,786**	**24,267**
Local and interurban passenger transit	60,711	758,531	5,935	63,115	199,739	52,348	213,432	1,049	1,321
Trucking and warehousing	289,155	11,808,048	69,369	1,315,245	1,405,960	213,035	1,731,230	7,330	14,798
Other transportation	35,704	1,673,164	8,439	217,327	148,748	23,901	226,040	1,996	6,574
Communication, electric, gas, and sanitary services	27,627	544,887	6,016	99,354	66,977	16,819	120,892	411	1,574
Wholesale and retail trade	**2,334,348**	**179,166,569**	**781,376**	**11,954,428**	**10,744,505**	**1,487,692**	**13,468,902**	**136,195**	**249,361**
Wholesale trade	325,299	39,132,276	75,039	1,394,016	3,155,703	249,240	3,506,460	13,843	26,963
Motor vehicle and automotive equipment	15,958	2,690,534	5,380	142,562	135,575	12,095	165,777	1,034	3,150
Lumber and construction materials	5,589	966,142	2,407	63,006	78,085	4,613	85,111	346	1,648
Farm machinery and equipment	6,998	1,892,851	3,986	97,645	100,073	4,519	109,723	594	1,514
Other machinery, equipment, and supplies	29,627	2,436,685	6,392	138,614	327,052	20,083	366,371	1,617	3,216
Groceries and related products	32,284	6,381,972	9,719	215,597	314,785	27,095	347,710	1,971	3,410
Farm-product raw materials	14,945	7,169,413	5,426	61,943	120,699	9,587	148,509	634	875
Other wholesale trade	219,898	17,594,679	41,729	674,649	2,079,434	171,248	2,283,259	7,647	13,150
Retail trade	1,908,305	135,826,877	689,046	10,316,484	7,120,434	1,169,410	9,397,487	119,791	217,181
Building materials, paint, hardware, garden supply, and mobile home dealers	67,422	6,572,116	30,374	534,763	436,416	43,501	561,524	5,482	11,464
Lumber and other building materials dealers	11,591	1,784,710	5,668	153,437	100,252	8,709	125,240	1,099	3,868
Paint, glass, and wallpaper stores	8,475	572,635	4,321	80,960	31,796	5,062	50,810	272	646
Hardware stores	20,696	2,319,463	11,022	153,116	207,211	15,378	235,274	2,569	3,329
Retail nurseries, garden supply stores, and mobile home dealers	26,660	1,895,308	9,363	147,251	97,156	14,352	150,201	1,542	3,621
General merchandise stores	35,847	3,205,547	16,502	180,265	89,878	21,101	168,653	1,864	3,547
Food stores	195,173	26,889,800	94,366	1,537,718	1,078,713	141,158	1,354,732	13,706	25,956
Grocery stores	126,531	21,901,609	62,760	1,097,655	762,104	93,865	941,988	9,804	20,015
Other food stores	68,642	4,988,191	31,606	440,063	316,609	47,293	412,744	3,902	5,940

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, Total—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	217,128	45,400,763	135,998	2,496,034	1,630,029	161,902	1,932,577	26,562	47,860
Motor vehicle dealers—new car dealers (franchised)	6,381	4,041,265	3,345	181,107	84,742	4,856	95,127	914	2,185
Motor vehicle dealers—used car dealers	44,243	6,167,172	12,381	163,456	172,102	27,459	243,520	867	2,342
Gasoline service stations	129,977	30,128,692	99,752	1,781,538	1,124,466	104,281	1,239,506	20,379	36,166
Other automotive dealers	36,527	5,063,634	20,520	369,933	248,718	25,306	354,424	4,402	7,167
Apparel and accessory stores	74,574	5,337,712	40,110	499,923	488,610	49,534	593,495	8,130	12,798
Furniture and home furnishings stores	115,385	7,813,915	46,776	668,667	677,349	81,464	814,277	8,588	13,309
Eating places	151,272	12,231,882	111,109	2,428,100	765,391	102,394	1,046,239	18,848	55,827
Drinking places	70,990	3,715,011	47,050	429,362	244,540	45,104	351,768	7,083	10,834
Drug stores and proprietary stores	13,590	2,427,563	11,510	241,198	249,686	12,263	261,245	2,490	3,818
Liquor stores	25,812	4,492,883	15,107	171,321	210,114	19,787	246,945	2,997	3,078
Used merchandise stores	81,310	1,667,925	12,587	67,064	129,121	45,805	229,294	1,462	1,256
Sporting goods and bicycle shops	36,552	1,737,849	11,699	136,709	82,737	17,418	152,837	2,698	3,317
Gift, novelty, and souvenir shops	38,199	1,002,938	12,726	80,453	4,897	16,990	81,530	2,400	2,607
Direct selling organizations	516,696	3,110,323	25,733	64,516	226,531	263,014	476,857	1,647	2,857
Other retail stores	268,355	10,220,651	77,399	780,392	806,423	147,975	1,125,513	15,834	18,653
Wholesale and retail trade not allocable	100,744	4,207,416	17,291	243,927	468,368	69,042	564,955	2,561	5,217
Finance, insurance, and real estate	**983,633**	**20,561,255**	**93,409**	**764,346**	**6,655,179**	**730,022**	**7,613,307**	**24,085**	**31,100**
Finance	26,476	2,571,599	3,916	31,803	193,982	17,256	335,000	905	1,220
Security and commodity brokers and services	20,978	2,370,934	2,420	18,832	135,161	12,922	251,099	350	864
Other finance	5,498	200,665	1,496	12,971	58,820	4,334	83,901	555	356
Insurance agents, brokers, and service	219,195	5,487,241	44,038	430,127	2,391,110	176,101	2,532,551	11,143	12,488
Real estate	737,962	12,502,414	45,455	302,415	4,070,087	536,665	4,745,756	12,037	17,391
Operators and lessors of buildings	28,219	993,468	6,396	38,528	—64,125	11,358	96,615	663	1,488
Lessors, other than buildings	50,654	277,232	5,419	6,039	—21,232	21,908	63,025	554	801
Real estate agents, brokers, and managers	626,641	9,709,657	27,021	194,354	3,904,831	481,688	4,247,190	9,844	13,322
Subdividers and developers, except cemeteries	11,870	1,002,124	1,938	34,439	85,235	6,964	146,027	295	623
Other real estate	20,578	519,934	4,681	29,055	165,378	14,747	192,899	881	1,157
Services	**3,472,508**	**72,563,683**	**797,872**	**10,031,604**	**23,597,886**	**2,717,253**	**25,966,008**	**163,805**	**250,225**
Hotels and other lodging places	68,171	2,677,040	33,141	345,103	134,598	37,016	319,364	4,836	7,776
Motels, motor hotels, and tourist courts	34,148	1,706,172	21,160	239,065	82,350	17,366	185,642	3,645	5,177
Other lodging places	34,023	970,869	11,981	106,038	52,248	19,650	133,722	1,191	2,599
Personal services	735,232	9,328,608	153,376	1,729,382	2,373,160	617,103	2,572,145	26,668	33,362
Coin-operated laundries and dry cleaning	24,187	623,905	9,926	85,836	45,893	13,969	74,193	1,099	1,371
Other laundry, cleaning, and garment services	59,810	1,796,728	30,157	386,609	335,366	47,404	368,167	5,421	5,672
Photographic studios, portraits	48,187	651,974	6,442	62,467	95,647	25,737	131,858	1,179	732
Beauty shops	242,056	3,016,436	65,170	795,782	821,913	210,214	870,093	11,247	16,722
Barber shops	80,281	962,678	14,717	138,431	473,747	75,903	476,737	1,349	2,146
Other personal services	280,711	2,276,888	26,964	260,256	600,594	243,876	651,097	6,373	6,719
Business services	684,067	10,281,805	101,539	1,190,122	3,219,531	545,859	3,681,487	17,866	39,227
Advertising	32,924	821,756	3,802	48,604	165,075	26,099	185,568	317	842
Services to buildings	113,168	1,361,525	34,131	307,183	450,081	102,866	466,905	4,257	9,997
Management and public relations	206,131	2,686,319	16,991	173,160	1,285,895	163,592	1,441,401	5,611	9,211
Other building services	331,844	5,412,204	46,615	661,175	1,318,480	253,302	1,587,614	7,681	19,177
Automotive repair and services	195,326	7,604,096	81,754	1,163,111	1,170,086	153,031	1,277,588	12,664	18,726
Automobile repair shops	160,439	6,608,621	71,933	1,032,982	1,056,027	131,168	1,108,965	11,126	15,326
General automobile repair shops	97,785	3,873,555	41,259	572,675	607,075	78,272	642,688	5,923	7,475
Other automobile repair	62,654	2,735,066	30,674	460,307	448,953	52,896	466,276	5,203	7,851
Automobile parking and other services	34,887	995,474	9,821	130,129	114,059	21,863	168,624	1,538	3,399
Miscellaneous repair services	264,538	4,556,076	56,035	500,877	981,109	193,915	1,104,913	7,918	10,051
Amusement and recreation services, including motion pictures	300,747	4,013,360	44,555	366,765	306,137	164,508	995,029	6,388	12,098
Producers, orchestras, and entertainers	130,586	1,190,522	9,575	57,649	357,938	85,664	473,552	856	1,763
Professional sports club and promoters	3,502	39,218	615	993	11,327	1,089	16,540	19	12
Racing, including track operation	64,329	546,218	8,258	43,327	—354,553	11,300	55,374	1,526	3,361
Other amusement and recreation services	102,330	2,237,402	26,107	264,796	291,426	66,455	449,563	3,987	6,961
Medical and health services	419,735	20,741,560	183,566	2,883,912	9,896,678	383,265	10,020,658	51,081	69,427
Offices of physicians	146,493	9,144,908	71,338	1,043,903	5,110,839	134,035	5,157,047	18,474	23,833
Offices of dentists	86,987	6,863,952	68,692	1,137,285	2,935,949	82,348	2,954,875	21,460	27,364
Other medical and health services	186,255	4,732,700	43,536	702,725	1,849,890	166,882	1,908,736	11,147	18,231
Legal services	165,476	5,808,926	64,109	770,307	2,792,986	142,928	2,864,972	13,326	17,352
Educational services	134,450	856,729	14,795	126,681	266,494	106,854	315,759	4,546	7,673
Engineering and architectural services	77,967	2,249,424	17,834	449,248	747,178	61,149	839,898	4,811	13,932
Accounting, auditing, and bookkeeping services	179,938	2,247,527	28,057	374,447	1,016,629	159,129	1,048,650	10,854	14,762
Certified public accountants	37,342	1,035,291	10,171	208,543	457,581	33,288	463,740	3,651	7,241
Other accounting, auditing, and bookkeeping services	142,596	1,212,236	17,886	165,904	559,049	125,841	584,910	7,203	7,522
Other services	246,861	2,198,532	19,111	131,649	693,299	152,496	925,545	2,847	5,839
Nature of business not allocable	**35,519**	**910,772**	**5,139**	**86,607**	**157,351**	**29,294**	**197,181**	**651**	**487**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Thirteen States, Total									
All industries	**6,641,862**	**251,095,305**	**1,987,688**	**24,036,234**	**34,049,060**	**4,519,517**	**43,385,895**	**262,569**	**508,657**
All nonfarm industries	**5,223,159**	**216,722,874**	**1,322,198**	**22,028,094**	**32,587,146**	**3,828,255**	**37,996,240**	**247,975**	**480,357**
Agriculture, forestry, and fishing	**1,566,964**	**37,655,557**	**706,101**	**2,600,947**	**1,991,572**	**785,005**	**6,152,184**	**19,378**	**39,497**
Farms	1,418,703	34,372,432	665,490	2,008,140	1,461,913	691,262	5,389,655	14,594	28,299
Field crop	633,448	15,070,987	289,032	692,247	2,037,026	406,676	3,275,394	7,542	10,596
Vegetable and melon	18,059	1,282,786	7,222	306,087	−9,832	9,365	71,381	560	2,125
Fruit and tree nut	61,299	1,816,892	40,545	313,267	124,565	24,173	349,363	1,925	5,796
Beef cattle feedlots	1,444	407,974	420	3,311	−12,300	170	15,103	60	139
Beef cattle, except feedlots	317,730	5,738,121	160,866	212,372	−758,059	111,933	418,341	1,762	5,760
Hogs, sheep, and goats	106,746	2,557,344	49,635	56,604	143,026	40,134	451,847	164	521
Dairy farms	55,976	4,015,399	42,881	228,140	284,167	35,776	416,707	807	549
Poultry and eggs	31,794	1,211,544	17,562	68,417	13,705	9,960	101,686	191	228
General livestock, except animal specialty	37,808	1,381,112	15,398	28,691	−14,322	10,080	103,731	500	569
Animal specialty	48,900	314,511	13,300	19,997	−262,390	7,973	28,849	86	499
Other	105,499	575,762	28,629	79,005	−83,673	35,022	157,254	997	1,517
Livestock breeding	10,572	40,845	1,048	3,749	−54,281	1,062	4,044	132	126
Animal services, except livestock breeding and veterinary	28,462	311,644	6,111	51,041	−45,919	11,132	55,699	700	2,396
Landscape and horticultural services	58,714	1,296,976	19,098	267,181	276,251	46,951	296,288	1,505	3,489
Other agricultural services, forestry, and fishing	50,513	1,633,660	14,354	270,835	353,608	34,598	406,498	2,447	5,186
Mining	**48,976**	**2,811,474**	**4,995**	**153,501**	**−140,801**	**24,486**	**484,692**	**2,426**	**10,104**
Oil and gas extractions	40,735	2,379,060	3,075	105,580	−45,449	21,502	422,525	1,889	6,945
Other mining	8,241	432,414	1,920	47,921	−95,352	2,984	62,167	537	3,159
Construction	**583,900**	**28,375,437**	**213,931**	**4,747,889**	**4,669,403**	**505,716**	**4,958,969**	**37,218**	**99,584**
General contractors and operative builders	131,872	11,614,427	58,428	1,688,595	1,262,138	111,084	1,394,503	11,668	27,924
Special trade contractors	416,699	15,690,113	143,877	2,869,116	3,214,619	364,617	3,354,338	23,880	67,361
Plumbing, heating, and air conditioning	43,365	2,694,016	21,070	437,527	433,338	37,258	450,816	3,706	11,501
Painting, paperhanging, and decorating	67,926	1,753,267	19,816	363,732	449,397	61,811	463,711	2,830	4,948
Electrical work	35,493	1,504,980	14,045	262,208	301,795	27,149	316,899	2,534	4,261
Masonry, stonework, tile setting, and plastering	45,582	2,223,739	22,773	513,568	433,062	41,782	446,984	4,237	13,844
Carpentering and flooring	112,850	2,136,812	24,625	319,600	624,171	103,277	640,734	2,283	3,754
Miscellaneous special trade contractors	111,483	5,367,299	41,548	972,481	972,855	93,340	1,035,194	8,290	29,052
Contractors not allocable	35,329	1,080,897	11,626	190,179	192,647	30,015	210,128	1,670	4,299
Manufacturing	**138,378**	**6,757,193**	**51,919**	**1,407,600**	**871,707**	**94,527**	**1,052,354**	**9,051**	**25,510**
Lumber and wood products, except furniture	19,428	1,222,967	8,997	236,828	115,548	14,828	139,954	1,023	1,864
Printing, publishing, and allied industires	31,093	1,113,662	10,513	186,721	142,972	19,750	194,086	1,563	3,461
Machinery, except electrical	18,758	965,648	7,815	225,856	231,111	16,025	245,327	1,751	5,930
Other manufacturing industries	69,099	3,454,916	24,594	758,195	382,076	43,924	472,986	4,714	14,256
Transportation, communication, electric, gas, and sanitary services	**240,899**	**8,363,831**	**48,850**	**985,521**	**1,046,244**	**176,475**	**1,314,570**	**6,265**	**11,419**
Local and interurban passenger transit	33,491	432,034	3,039	34,001	132,392	29,983	137,109	680	561
Trucking and warehousing	167,999	6,530,993	37,704	794,668	775,898	121,952	968,233	4,429	7,375
Other transportation	22,944	1,105,448	4,557	97,789	102,202	15,008	146,087	1,013	2,787
Communication, electric, gas, and sanitary services	16,465	295,355	3,550	59,062	35,752	9,532	63,141	143	695
Wholesale and retail trade	**1,344,974**	**106,991,250**	**443,252**	**7,218,975**	**6,625,159**	**854,546**	**8,263,429**	**76,037**	**145,552**
Wholesale trade	186,723	23,070,954	41,240	820,064	1,971,043	145,289	2,173,366	7,845	15,766
Motor vehicle and automotive equipment	9,676	1,691,346	2,677	85,901	72,521	7,078	93,693	638	2,032
Lumber and construction materials	2,778	473,426	1,479	29,082	41,837	2,415	43,322	120	1,017
Farm machinery and equipment	4,194	1,048,435	2,266	56,251	48,022	2,340	51,697	329	976
Other machinery, equipment, and supplies	14,225	1,461,562	4,864	95,020	209,742	11,057	225,064	928	2,078
Groceries and related products	20,263	4,453,927	5,865	148,892	189,286	16,059	217,282	781	1,671
Farm-product raw materials	5,779	3,580,973	2,349	34,348	51,654	3,889	66,095	487	519
Other wholesale trade	129,808	10,361,286	21,740	370,571	1,357,981	102,451	1,476,213	4,562	7,474
Retail trade	1,097,092	81,095,533	392,278	6,234,920	4,328,585	667,027	5,706,244	66,505	125,856
Building materials, paint, hardware, garden supply, and mobile home dealers	37,323	3,470,293	14,994	301,789	228,864	22,895	307,811	2,666	7,324
Lumber and other building materials dealers	6,319	867,172	2,692	68,598	46,647	4,293	62,237	510	2,289
Paint, glass, and wallpaper stores	4,939	348,412	2,067	53,134	24,343	3,281	36,402	173	506
Hardware stores	9,938	934,760	3,829	64,880	85,814	6,953	103,377	700	1,287
Retail nurseries, garden supply stores, and mobile home dealers	16,127	1,319,950	6,406	115,176	72,060	8,368	105,795	1,283	3,242
General merchandise stores	15,319	1,350,212	6,762	87,586	13,398	8,049	60,627	783	2,219
Food stores	114,629	15,871,615	56,021	972,364	674,380	86,600	842,137	8,121	15,530
Grocery stores	67,211	12,395,011	34,768	676,582	443,645	52,624	549,009	5,523	11,698
Other food stores	47,418	3,476,604	21,253	295,782	230,735	33,976	293,128	2,598	3,831

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Thirteen States, Total–Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	121,250	27,600,190	77,281	1,544,139	966,592	90,060	1,130,726	15,448	28,582
Motor vehicle dealers—new car dealers (franchised)	3,530	2,412,538	1,900	122,232	45,206	2,364	52,702	684	1,357
Motor vehicle dealers—used car dealers	24,754	3,850,633	6,985	101,377	116,479	15,711	143,894	309	1,199
Gasoline service stations	73,559	18,195,344	57,489	1,089,242	660,122	58,664	726,678	11,901	21,030
Other automotive dealers	19,357	3,141,676	10,907	231,288	144,784	13,321	207,451	2,554	4,996
Apparel and accessory stores	48,591	3,767,014	24,848	341,509	364,420	31,805	430,980	3,912	6,963
Furniture and home furnishings stores	62,873	4,594,648	25,922	423,331	384,600	43,963	464,626	4,650	7,452
Eating places	92,807	7,165,154	65,600	1,403,164	422,335	61,520	610,776	9,069	28,755
Drinking places	37,868	2,053,806	25,041	245,235	140,095	26,086	204,732	5,103	6,330
Drug stores and proprietary stores	7,526	1,353,102	6,758	135,451	156,150	6,708	163,724	1,638	2,499
Liquor stores	16,349	2,868,639	8,991	111,946	137,483	12,261	160,205	1,486	2,203
Used merchandise stores	48,689	976,319	6,500	36,325	72,780	27,029	136,109	1,270	1,099
Sporting goods and bicycle shops	21,560	1,066,414	7,058	72,102	63,051	10,215	103,105	1,967	2,805
Gift, novelty, and souvenir shops	22,523	541,817	7,190	44,485	—3,041	8,923	41,572	815	1,323
Direct selling organizations	280,260	1,912,639	12,050	29,396	172,398	139,548	307,820	852	1,124
Other retail stores	169,525	6,503,669	47,262	486,098	535,081	91,365	741,294	8,725	11,649
Wholesale and retail trade not allocable	61,159	2,824,763	9,734	163,992	325,531	42,230	383,819	1,687	3,930
Finance, insurance, and real estate	**597,782**	**13,129,812**	**50,019**	**489,749**	**4,028,993**	**441,916**	**4,654,349**	**14,286**	**18,581**
Finance	15,322	2,107,321	2,019	24,007	128,765	9,689	222,634	501	724
Security and commodity brokers and services	12,033	1,968,600	1,224	13,099	80,867	7,263	160,223	204	436
Other finance	3,289	138,721	795	10,908	47,898	2,426	62,410	297	288
Insurance agents, brokers, and service	132,473	3,393,326	25,355	283,761	1,460,623	105,138	1,556,768	7,098	9,089
Real estate	449,987	7,629,165	22,645	181,981	2,439,605	327,089	2,874,947	6,687	8,768
Operators and lessors of buildings	13,234	507,710	2,795	24,451	—33,891	4,697	56,443	502	598
Lessors, other than building	34,782	210,722	1,782	3,840	—14,859	13,035	42,118	172	266
Real estate agents, brokers, and managers	384,281	6,004,853	14,127	109,577	2,380,707	297,958	2,603,395	5,437	6,847
Subdividers and developers, except cemeteries	5,576	603,598	1,221	28,885	19,806	2,694	65,159	107	275
Other real estate	12,114	302,282	2,720	15,228	87,841	8,705	107,831	469	782
Services	**2,100,145**	**46,525,746**	**466,612**	**6,399,278**	**14,859,939**	**1,620,064**	**16,380,039**	**97,583**	**158,338**
Hotels and other lodging places	39,233	1,653,905	16,801	204,457	86,783	20,897	189,937	2,882	4,953
Motels, motor hotels, and tourist courts	19,621	1,008,589	11,072	138,984	51,718	10,360	101,640	1,898	2,972
Other lodging places	19,612	645,316	5,729	65,473	35,066	10,537	88,298	984	1,981
Personal services	426,199	5,827,097	87,313	1,114,283	1,435,521	352,458	1,562,545	16,495	18,518
Coin-operated laundries and dry cleaning	13,323	326,817	5,677	55,294	23,199	7,284	37,205	708	1,027
Other laundry, cleaning, and garment services	36,992	1,142,550	18,563	235,868	220,337	29,092	241,226	2,820	2,760
Photographic studios, portraits	29,759	427,622	2,984	39,158	61,668	14,029	88,055	697	301
Beauty shops	148,856	1,855,943	33,855	507,913	484,588	128,915	514,039	6,566	8,315
Barber shops	50,165	598,396	9,272	86,561	296,414	47,017	298,813	1,021	1,277
Other personal services	147,104	1,475,768	16,962	189,490	349,315	126,121	383,208	4,683	4,838
Business services	419,988	6,863,208	60,130	786,481	2,074,571	331,733	2,370,156	10,127	26,669
Advertising	21,902	581,596	2,713	24,324	115,020	16,583	126,134	63	442
Services to buildings	67,175	842,005	18,079	194,959	260,930	60,713	272,683	2,288	7,447
Management and public relations	127,791	1,712,975	9,469	90,330	804,846	99,688	914,919	2,409	6,027
Other building services	203,120	3,726,632	29,869	476,868	893,775	154,749	1,056,420	5,367	12,753
Automotive repair and services	109,359	4,693,265	46,846	734,535	728,395	87,811	789,591	7,894	12,091
Automobile repair shops	88,798	4,054,456	40,103	644,129	649,507	74,577	679,181	6,917	9,509
General automobile repair shops	52,591	2,465,210	23,076	389,080	392,044	44,116	409,437	3,885	5,655
Other automobile repair	36,207	1,589,245	17,027	255,049	257,463	30,461	269,744	3,032	3,854
Automobile parking and other services	20,561	638,809	6,743	90,406	78,888	13,234	110,410	977	2,582
Miscellaneous repair services	141,040	2,686,854	31,566	354,989	539,184	100,330	616,957	4,612	7,570
Amusement and recreation services, including motion pictures	188,528	2,732,494	24,186	230,164	233,470	98,681	694,862	5,134	9,606
Producers, orchestras, and entertainers	84,845	853,883	5,186	34,361	272,545	52,959	360,125	**	**
Professional sports club and promoters	1,757	11,117	10	157	6,328	332	7,477	**	**
Racing, including track operation	40,408	350,883	3,360	32,405	—242,404	6,569	28,109	1,028	2,483
Other amusement and recreation services	61,518	1,516,611	15,630	163,240	197,001	38,821	299,151	3,432	5,782
Medical and health services	272,146	13,330,253	110,311	1,784,692	6,294,308	248,316	6,376,694	29,235	40,912
Offices of physicians	91,501	5,905,901	43,664	655,984	3,256,056	83,351	3,286,890	11,663	15,318
Offices of dentists	55,234	4,321,818	41,653	692,208	1,819,034	51,535	1,836,036	11,501	15,473
Other medical and health services	125,411	3,102,534	24,994	436,500	1,219,219	113,430	1,253,768	6,071	10,121
Legal services	102,884	3,716,140	39,179	500,854	1,732,282	88,734	1,780,500	7,717	11,325
Educational services	76,133	515,000	7,806	93,708	141,539	59,234	173,373	2,799	4,389
Engineering and architectural services	47,577	1,407,251	10,964	266,152	450,525	35,465	478,247	1,818	6,597
Accounting, auditing, and bookkeeping services	104,038	1,444,787	17,123	221,995	643,043	91,753	665,777	7,223	11,536
Certified public accountants	22,273	654,238	6,617	118,517	287,535	19,797	291,514	2,476	5,625
Other accounting, auditing, and bookkeeping services	81,765	790,548	10,506	103,478	355,508	71,956	374,263	4,747	5,912
Other services	173,020	1,655,493	14,387	106,968	500,318	104,652	681,399	1,647	4,171
Nature of business not allocable	**19,844**	**485,007**	**2,009**	**32,776**	**96,844**	**16,782**	**125,310**	**325**	**73**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
California									
All industries	**1,285,395**	**54,747,088**	**344,098**	**6,380,789**	**7,329,182**	**826,684**	**9,373,896**	**70,900**	**155,705**
All nonfarm industries	**1,171,779**	**50,785,009**	**287,470**	**5,892,141**	**7,524,749**	**789,948**	**8,987,853**	**67,911**	**149,625**
Agriculture, forestry, and fishing	**159,021**	**5,025,412**	**65,164**	**700,297**	**—46,550**	**64,812**	**628,281**	**4,891**	**10,860**
Farms	113,616	3,962,079	56,628	488,648	—195,567	36,736	386,043	2,989	6,081
Field crop	19,905	870,011	7,637	95,704	19,406	8,197	111,118	779	1,344
Vegetable and melon	5,346	557,185	1,632	126,421	10,138	3,663	43,817	226	660
Fruit and tree nut	37,618	799,239	29,312	158,867	14,987	14,785	154,378	909	2,796
Beef cattle feedlots	187	46,697	18	610	—145	22	1,098	**	**
Beef cattle, except feedlots	16,567	628,999	5,372	13,479	—113,239	2,933	17,983	168	423
Hogs, sheep, and goats	5,978	44,135	4,579	3,546	—21,964	697	191	**	**
Dairy farms	2,961	719,030	1,047	50,309	17,633	2,774	35,192	714	403
Poultry and eggs	4,907	152,401	600	18,351	—10,895	102	4,066	141	85
General livestock, except animal specialty	*5	*16	**	**	*—208	—	—	—	—
Animal specialty	10,663	69,766	3,481	4,309	—96,101	522	1,517	*8	*138
Other	9,479	74,601	2,945	16,997	—15,179	3,041	16,682	38	188
Livestock breeding	2,419	10,999	**	**	—13,941	11	398	44	65
Animal services, except livestock breeding and veterinary	7,132	90,251	1,595	14090	—21,295	2,276	18,498	330	1,279
Landscape and horticultural services	23,003	450,029	4,695	82,074	128,862	20,722	130,888	699	1,123
Other agricultural services, forestry, and fishing	12,851	512,054	2,245	115,469	55,392	5,067	92,455	829	2,313
Mining	**4,982**	**74,709**	**368**	**3,868**	**—48,239**	**1,751**	**18,614**	**101**	**299**
Oil and gas extractions	3,329	58,899	286	1,301	—14,897	1,569	17,114	39	203
Other mining	1,653	15,810	82	2,567	—33,342	182	1,500	62	95
Construction	**93,293**	**6,747,073**	**39,754**	**1,235,924**	**991,538**	**77,340**	**1,071,051**	**9,382**	**34,643**
General contractors and operative builders	23,221	2,622,215	11,403	433,790	301,156	17,867	345,871	2,723	7,106
Special trade contractors	64,434	3,845,705	26,453	752,420	667,489	55,537	693,110	6,183	25,355
Plumbing, heating, and air conditioning	6,339	635,576	2,705	113,444	101,823	5,358	103,176	966	5,434
Painting, paperhanging, and decorating	13,490	513,264	4,963	109,373	100,344	11,759	109,059	448	884
Electrical work	5,631	295,713	1,607	49,358	66,561	4,110	69,694	574	1,378
Masonry, stonework, tile setting, and plastering	7,477	663,933	5,549	146,694	113,537	7,128	114,313	1,047	4,189
Carpentering and flooring	17,722	407,954	5,349	53,603	79,362	15,203	85,745	417	65
Miscellaneous special trade contractors	13,775	1,329,267	6,280	279,948	205,862	11,979	211,123	2,731	13,406
Contractors not allocable	5,638	279,153	1,898	49,714	22,893	3,936	32,070	476	2,182
Manufacturing	**38,790**	**1,924,930**	**14,699**	**424,299**	**276,021**	**26,249**	**326,143**	**2,815**	**10,876**
Lumber and wood products, except furniture	891	153,729	766	37,868	16,376	805	17,545	302	776
Printing, publishing, and allied industries	9,302	344,996	2,968	52,251	46,349	6,397	60,022	507	1,089
Machinery, except electrical	7,677	268,700	2,745	46,392	80,131	6,562	84,371	301	913
Other manufacturing industries	20,920	1,157,505	8,220	287,787	133,165	12,485	164,206	1,705	8,099
Transportation, communication, electric, gas, and sanitary services	**33,993**	**1,881,266**	**10,327**	**220,021**	**222,478**	**23,313**	**283,704**	**1,659**	**3,307**
Local and interurban passenger transit	3,710	54,813	894	7,340	13,843	3,427	14,402	282	277
Trucking and warehousing	23,449	1,318,395	7,433	160,218	166,246	15,651	209,201	1,135	2,081
Other transportation	5,343	444,140	1,597	34,863	34,649	3,420	48,580	229	876
Communication, electric, gas, and sanitary services	1,491	63,918	403	17,601	7,741	815	11,522	13	73
Wholesale and retail trade	**294,290**	**23,245,283**	**96,492**	**1,836,183**	**1,373,909**	**164,260**	**1,800,933**	**21,239**	**43,791**
Wholesale trade	27,645	3,731,483	8,094	143,208	294,667	20,272	325,333	1,783	2,707
Motor vehicle and automotive equipment	2,167	391,911	303	20,815	13,078	1,176	19,889	**	**
Lumber and construction materials	53	54,391	53	2,962	3,339	53	3,339	21	114
Farm machinery and equipment	302	62,852	302	2,482	—261	281	285	—	—
Other machinery, equipment, and supplies	1,386	212,957	640	3,074	19,170	1,192	19,786	—	—
Groceries and related products	4,151	1,141,836	1,896	32,419	42,536	2,911	49,667	314	228
Farm-product raw materials	31	16,229	21	691	725	10	908	**	**
Other wholesale trade	19,555	1,851,307	4,879	80,764	216,080	14,649	231,459	1,434	2,147
Retail trade	246,876	18,484,187	85,281	1,604,138	1,013,530	134,253	1,382,446	18,901	39,010
Building materials, paint, hardware, garden supply, and mobile home dealers	9,070	935,166	3,767	90,706	66,146	5,882	87,506	918	2,290
Lumber and other building materials dealers	430	122,862	68	11,019	8,371	399	8,525	19	94
Paint, glass, and wallpaper stores	2,869	157,105	917	32,836	2,705	1,562	12,896	—	—
Hardware stores	2,727	243,809	1,447	14,571	19,239	2,304	25,342	367	362
Retail nurseries, garden supply stores, and mobile home dealers	3,044	411,389	1,335	32,280	35,832	1,617	40,743	532	1,834
General merchandise stores	1,565	197,379	665	16,974	—5,966	388	2,247	22	85
Food stores	21,768	3,170,211	12,099	239,540	151,016	14,827	180,548	1,620	2,814
Grocery stores	9,493	2,182,145	6,595	143,255	97,251	7,702	110,905	725	1,423
Other food stores	12,275	988,066	5,504	96,285	53,765	7,125	69,643	895	1,390

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
California—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	21,404	5,632,498	15,417	317,517	208,351	15,250	250,233	*4,681	*8,267
Motor vehicle dealers—new car dealers (franchised)	1,152	471,203	365	24,987	10,252	811	12,262	109	278
Motor vehicle dealers—used car dealers	2,571	278,817	836	13,663	11,421	1,337	17,002	*9	*72
Gasoline service stations	11,418	3,959,020	10,857	216,010	146,171	9,235	158,414	3,782	6,765
Other automotive dealers	6,263	923,458	3,359	62,857	40,507	3,867	62,556	781	1,152
Apparel and accessory stores	11,002	799,002	4,884	67,549	73,379	6,789	93,037	1,251	2,873
Furniture and home furnishings stores	13,375	1,321,176	6,167	125,922	107,497	9,461	121,407	2,195	3,474
Eating places	23,291	1,818,497	13,939	383,055	107,295	15,657	162,042	2,694	9,183
Drinking places	3,842	265,633	3,026	58,119	14,206	2,685	22,739	792	1,549
Drug stores and proprietary stores	1,219	250,596	1,219	30,904	32,297	1,219	32,297	248	571
Liquor stores	3,040	915,775	2,454	53,368	57,472	2,695	61,460	769	1,407
Used merchandise stores	10,313	236,772	1,357	8,390	7,501	5,475	22,114	589	643
Sporting goods and bicycle shops	5,793	262,985	1,610	13,476	—1,072	1,498	22,218	495	786
Gift, novelty, and souvenir shops	4,550	125,927	1,133	10,730	5,813	1,763	17,088	—	—
Direct selling organizations	67,531	525,126	2,724	11,076	31,769	27,117	80,366	177	221
Other retail stores	49,113	2,027,445	14,820	176,810	157,826	23,547	227,144	2,450	4,846
Wholesale and retail trade not allocable	19,769	1,029,613	3,117	88,838	65,712	9,735	93,154	555	2,074
Finance, insurance, and real estate	**159,988**	**3,080,910**	**8,690**	**96,609**	**1,079,810**	**113,519**	**1,261,051**	**2,786**	**2,848**
Finance	4,882	225,120	431	6,430	12,789	2,655	47,292	97	250
Security and commodity brokers and services	2,637	137,943	168	1,070	—15,450	1,132	9,601	11	56
Other finance	2,245	87,177	263	5,360	28,239	1,523	37,691	86	194
Insurance agents, brokers, and service	23,122	566,481	3,469	47,246	230,142	17,221	246,068	1,188	942
Real estate	131,984	2,289,309	4,790	42,933	836,879	93,643	967,691	1,501	1,656
Operators and lessors of buildings	1,728	66,731	581	4,217	760	457	17,626	**	**
Lessors, other than buildings	2,436	17,447	**	**	—6,688	624	922	136	14
Real estate agents, brokers, and managers	125,511	2,102,443	3,802	34,248	822,097	91,317	919,889	1,358	1,572
Subdividers and developers, except cemeteries	134	63,369	**	**	4,124	77	5,658	**	**
Other real estate	2,175	39,319	361	580	16,586	1,168	23,595	—	—
Services	**498,944**	**12,750,207**	**108,604**	**1,863,588**	**3,469,617**	**353,357**	**3,972,923**	**28,027**	**49,081**
Hotels and other lodging places	7,088	488,015	3,628	59,516	43,803	4,758	60,835	803	1,409
Motels, motor hotels, and tourist courts	3,354	193,310	1,884	26,702	17,700	1,924	28,056	186	299
Other lodging places	3,734	294,705	1,744	32,814	26,103	2,834	32,778	617	1,110
Personal services	87,486	1,344,997	16,523	290,791	257,703	65,121	309,452	3,965	3,780
Coin-operated laundries and dry cleaning	3,081	88,177	964	7,056	2,255	1,357	9,654	283	856
Other laundry, cleaning, and garment services	7,621	329,803	4,190	83,265	39,034	5,633	51,389	628	755
Photographic studios, portraits	9,861	187,531	1,001	18,223	21,980	4,459	29,224	348	64
Beauty shops	25,103	405,213	6,387	131,742	84,529	19,842	96,469	1,325	740
Barber shops	9,062	149,728	2,078	35,519	59,639	8,715	61,144	1,020	1,275
Other personal services	32,758	184,546	1,903	14,987	50,266	25,115	61,571	361	90
Business services	118,552	2,413,759	17,285	349,626	614,662	86,421	733,959	3,791	12,779
Advertising	5,508	140,353	98	8,969	25,258	4,288	28,297	23	304
Services to buildings	18,427	389,687	5,187	120,021	96,408	16,657	99,465	726	4,295
Management and public relations	42,847	678,684	3,659	37,707	241,773	29,550	298,146	571	1,081
Other building services	51,770	1,205,035	8,341	182,929	251,224	35,926	308,050	2,471	7,100
Automotive repair and services	23,958	1,188,391	11,840	195,042	190,557	18,253	204,963	3,010	3,377
Automobile repair shops	19,448	1,029,083	10,665	172,725	168,293	15,551	173,913	2,494	2,458
General automobile repair shops	13,895	808,996	8,054	145,171	132,564	11,496	136,263	1,500	2,126
Other automobile repair	5,553	220,088	2,611	27,554	35,729	4,055	37,650	994	332
Automobile parking and other services	4,510	159,308	1,175	22,317	22,264	2,702	31,050	516	919
Miscellaneous repair services	25,554	541,578	4,325	58,129	130,178	17,866	142,809	1,073	1,399
Amusement and recreation services, including motion pictures	44,729	939,141	5,326	83,982	79,844	17,627	234,963	*914	*2,827
Producers, orchestras, and entertainers	22,123	340,092	1,799	12,934	75,036	9,025	127,095	**	**
Professional sports club and promoters	797	675	—	—	—746	—	—	**	**
Racing, including track operation	7,179	44,358	870	4,936	—52,765	533	4,266	179	381
Other amusement and recreation services	14,630	554,016	2,657	66,111	58,319	8,069	103,602	610	2,045
Medical and health services	59,199	3,179,450	25,010	454,554	1,324,806	52,012	1,341,434	8,973	12,465
Offices of physicians	15,780	1,085,564	7,194	135,956	580,346	13,836	585,872	2,243	3,325
Offices of dentists	13,477	1,221,590	10,366	205,939	432,723	12,663	433,405	4,052	5,041
Other medical and health services	29,942	872,296	7,450	112,659	311,736	25,513	322,158	2,678	4,099
Legal services	20,617	927,700	9,152	134,745	321,443	17,437	338,602	1,856	2,989
Educational services	16,410	167,867	1,689	32,604	47,780	12,098	58,280	560	1,735
Engineering and architectural services	12,104	386,150	1,993	50,124	99,278	8,648	106,261	274	864
Accounting, auditing, and bookkeeping services	21,052	442,126	4,946	83,105	175,573	18,462	180,092	2,310	3,813
Certified public accountants	4,518	262,054	2,472	65,081	94,726	4,518	94,726	1,259	2,975
Other accounting, auditing, and bookkeeping services	16,534	180,072	2,474	18,024	80,847	13,944	85,365	1,051	838
Other services	62,195	731,033	6,887	71,370	183,990	34,654	261,274	498	1,645
Nature of business not allocable	**2,094**	**17,298**	**—**	**—**	**10,597**	**2,083**	**11,196**	**—**	**—**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Florida									
All industries	**435,535**	**15,058,367**	**106,965**	**1,567,523**	**2,226,693**	**303,075**	**2,823,484**	**17,479**	**34,600**
All nonfarm industries	**381,694**	**13,344,395**	**87,284**	**1,372,449**	**2,281,289**	**286,692**	**2,674,553**	**17,196**	**33,598**
Agriculture, forestry, and fishing	**72,081**	**2,178,507**	**23,774**	**288,936**	**38,885**	**29,792**	**261,960**	**558**	**1,638**
Farms	53,841	1,713,971	19,681	195,075	—54,596	16,383	148,931	283	1,002
Field crop	6,314	444,678	4,507	27,836	—8,438	3,872	33,837	**	**
Vegetable and melon	2,016	496,001	1,832	109,012	—22,098	170	1,186	37	253
Fruit and tree nut	9,333	200,691	3,603	13,561	44,833	3,156	76,482	87	100
Beef cattle feedlots	382	6,751	—	—	—2,667	—	—	—	—
Beef cattle, except feedlots	22,467	336,435	7,419	17,162	—30,810	8,499	30,712	20	192
Hogs, sheep, and goats	5,597	9,915	281	898	—14,024	31	472	—	—
Dairy farms	207	128,124	207	11,913	2,510	199	3,246	**	**
Poultry and eggs	1,907	13,247	**	**	—7,830	321	743	—	—
General livestock, except animal specialty	1,287	29,192	**	**	—1,757	*7	*530	—	—
Animal specialty	1,324	8,612	47	1,742	—4,425	22	881	**	**
Other	3,007	40,326	1,744	12,367	—9,890	106	842	125	385
Livestock breeding	1,680	10,591	245	2,421	—7,725	79	74	—	—
Animal services, except livestock breeding and veterinary	1,412	8,082	346	1,555	—4,557	326	963	—	—
Landscape and horticultural services	7,158	200,586	2,414	52,032	33,474	5,804	37,165	—	—
Other agricultural services, forestry, and fishing	7,990	245,277	1,088	37,854	72,289	7,200	74,827	275	636
Mining	**1,104**	**89,227**	**98**	**480**	**—3,182**	**808**	**8,223**	**94**	**397**
Oil and gas extractions	754	83,607	19	442	-443	564	7,738	76	139
Other mining	350	5,619	79	38	—2,739	244	485	18	259
Construction	**48,367**	**2,046,290**	**14,739**	**275,554**	**383,807**	**43,178**	**401,126**	**2,479**	**7,808**
General contractors and operative builders	9,754	766,014	3,457	66,140	87,331	8,429	90,228	768	3,681
Special trade contractors	35,093	1,210,790	10,264	192,517	283,339	31,801	294,714	1,360	3,635
Plumbing, heating, and air conditioning	3,267	215,188	2,529	19,189	31,308	3,267	31,308	79	288
Painting, paperhanging, and decorating	5,441	127,143	1,302	25,608	36,767	5,441	36,767	185	649
Electrical work	2,669	131,384	1,161	12,695	30,446	2,318	30,478	387	190
Masonry, stonework, tile setting, and plastering	3,504	295,473	1,369	71,757	59,837	3,504	59,837	87	1,082
Carpentering and flooring	9,296	112,937	982	12,109	44,294	8,071	47,926	543	1,087
Miscellaneous special trade contractors	10,916	328,664	2,921	51,158	80,687	9,200	88,397	79	338
Contractors not allocable	3,520	69,486	1,018	16,897	13,137	2,948	16,184	351	492
Manufacturing	**8,312**	**473,498**	**2,917**	**82,027**	**42,298**	**6,092**	**54,772**	**891**	**1,845**
Lumber and wood products, except furniture	1,773	223,926	1,131	42,219	10,477	1,130	13,136	372	474
Printing, publishing, and allied industries	1,890	41,282	321	6,831	7,817	1,825	9,228	**	**
Machinery, except electrical	604	38,869	604	5,541	14,972	604	14,972	**	**
Other manufacturing industries	4,045	169,421	861	27,436	9,031	2,533	17,436	430	991
Transportation, communication, electric, gas, and sanitary services	**16,684**	**489,024**	**2,907**	**59,470**	**70,675**	**12,594**	**95,259**	**190**	**452**
Local and interurban passenger transit	2,242	35,454	—	—	10,448	2,078	10,732	—	—
Trucking and warehousing	12,336	418,411	2,827	59,278	46,868	8,777	68,488	**	**
Other transportation	2,084	31,918	80	192	13,839	1,739	16,040	**	**
Communication, electric, gas, and sanitary services	22	3,240	—	—	—481	—	—	—	—
Wholesale and retail trade	**92,068**	**5,714,846**	**27,229**	**372,161**	**367,982**	**55,277**	**514,050**	**2,965**	**6,639**
Wholesale trade	19,741	1,243,381	2,181	32,523	161,197	15,942	177,440	191	512
Motor vehicle and automotive equipment	1,448	191,678	16	853	12,766	1,369	12,774	—	—
Lumber and construction materials	21	129	—	—	121	21	121	—	—
Farm machinery and equipment	352	32,483	—	—	—629	**	**	—	—
Other machinery, equipment, and supplies	2,285	117,947	337	9,760	21,346	1,367	25,351	88	61
Groceries and related products	1,723	269,035	169	3,620	25,457	1,677	29,348	16	63
Farm-product raw materials	11	45,283	10	208	266	**	**	*9	*132
Other wholesale trade	13,901	586,828	1,649	18,083	101,870	11,497	109,469	78	255
Retail trade	69,524	4,312,698	24,064	335,117	193,952	37,693	317,109	2,610	6,040
Building materials, paint, hardware, garden supply, and mobile home dealers	2,734	204,876	585	3,492	6,696	1,608	9,765	17	131
Lumber and other building materials dealers	369	35,002	*9	*435	1,230	359	1,243	17	131
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—
Hardware stores	79	20,781	79	1,455	504	79	504	—	—
Retail nurseries, garden supply stores, and mobile home dealers	2,286	149,093	497	1,602	4,962	1,170	8,018	—	—
General merchandise stores	757	171,147	757	10,336	12,259	757	12,259	330	628
Food stores	5,896	599,271	3,347	42,354	3,824	3,302	24,864	**	**
Grocery stores	3,474	498,443	1,878	34,357	8,050	1,946	20,375	**	**
Other food stores	2,422	100,828	1,469	7,996	—4,226	1,356	4,489	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Florida—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	5,843	1,600,285	3,320	86,143	69,949	5,376	76,811	646	2,502
Motor vehicle dealers—new car dealers (franchised)	39	46,784	39	3,520	1,117	39	1,117	17	32
Motor vehicle dealers—used car dealers	1,487	432,490	379	10,558	13,535	1,237	17,312	158	873
Gasoline service stations	2,802	844,352	2,051	47,028	37,506	2,614	40,530	291	1,359
Other automotive dealers	1,515	276,659	851	25,037	17,791	1,486	17,852	180	238
Apparel and accessory stores	3,749	201,408	2,154	11,596	15,608	2,004	24,518	418	591
Furniture and home furnishings stores	9,170	436,436	2,673	56,934	39,352	6,308	52,358	**	**
Eating places	6,338	407,673	4,997	78,741	18,197	3,671	32,810	180	1,344
Drinking places	1,322	16,691	922	1,752	—1,736	33	1,175	—	—
Drug stores and proprietary stores	164	38,275	164	5,439	5,947	164	5,947	—	—
Liquor stores	725	50,503	—	—	538	322	2,546	—	—
Used merchandise stores	3,414	81,490	1,040	8,572	8,639	2,195	14,126	331	123
Sporting goods and bicycle shops	3,113	140,299	1,359	6,830	15,116	1,679	16,471	—	—
Gift, novelty, and souvenir shops	1,645	31,813	337	1,700	—7,730	16	2,108	—	—
Direct selling organizations	15,506	76,661	351	595	—3,526	5,552	7,568	—	—
Other retail stores	9,148	255,870	2,058	20,635	10,819	4,706	33,783	670	639
Wholesale and retail trade not allocable	2,803	158,767	984	4,521	12,832	1,642	19,501	164	87
Finance, insurance, and real estate	**58,041**	**945,112**	**4,075**	**27,565**	**374,782**	**46,108**	**424,656**	**2,375**	**2,496**
Finance	917	42,639	33	286	9,991	462	17,188	10	7
Security and commodity brokers and services	478	30,496	**	**	1,023	127	6,653	—	—
Other finance	439	12,143	**	**	8,968	335	10,534	10	7
Insurance agents, brokers, and service	8,473	222,535	1,956	15,886	100,821	6,957	107,112	1,892	2,054
Real estate	48,651	679,938	2,086	11,393	263,970	38,689	300,356	473	436
Operators and lessors of buildings	2,222	55,994	329	1,253	—5,120	723	8,830	271	110
Lessors, other than buildings	1,104	479	*5	*16	— 4,663	—	—	*5	*(1)
Real estate agents, brokers, and managers	42,648	542,310	1,365	8,312	275,704	36,250	280,579	100	147
Subdividers and developers, except cemeteries	680	72,443	36	900	—5,353	421	7,250	97	179
Other real estate	1,997	8,713	351	913	3,403	1,295	3,697	—	—
Services	**138,877**	**3,106,523**	**31,226**	**461,329**	**951,772**	**109,226**	**1,063,438**	**7,927**	**13,324**
Hotels and other lodging places	5,044	180,070	1,680	27,098	3,364	1,797	18,528	519	375
Motels, motor hotels, and tourist courts	2,697	121,170	1,654	13,693	8,164	1,006	13,660	519	375
Other lodging places	2,347	58,901	26	13,406	—4,800	791	4,868	—	—
Personal services	21,338	291,870	5,988	54,530	66,310	16,433	72,848	407	287
Coin-operated laundries and dry cleaning	1,524	30,960	1,159	3,875	5,950	1,138	5,960	386	68
Other laundry, cleaning, and garment services	1,841	45,019	321	7,749	8,308	1,274	8,765	—	—
Photographic studios, portraits	321	1,711	—	—	198	321	198	—	—
Beauty shops	8,763	130,258	3,362	34,579	29,539	5,992	33,950	21	219
Barber shops	2,508	15,076	387	2,973	7,906	2,508	7,906	—	—
Other personal services	6,381	68,848	759	5,355	14,409	5,200	16,069	—	—
Business services	29,237	461,841	3,172	71,081	168,929	22,794	186,655	893	3,338
Advertising	1,466	20,352	—	—	5,676	915	6,008	—	—
Services to buildings	2,488	25,744	576	8,503	6,950	1,920	7,324	*9	*300
Management and public relations	9,991	131,943	650	9,256	80,480	9,230	86,984	508	2,114
Other building services	15,292	283,802	1,946	53,322	75,823	10,729	86,338	376	924
Automotive repair and services	7,389	274,133	3,321	43,514	48,782	6,496	49,309	1,157	2,211
Automobile repair shops	6,782	267,692	3,312	43,442	46,267	5,910	46,777	1,157	2,211
General automobile repair shops	2,723	133,618	1,417	20,395	17,749	2,172	18,077	164	713
Other automobile repair	4,059	134,073	1,895	23,047	28,517	3,738	28,701	993	1,498
Automobile parking and other services	607	6,441	*9	*72	2,515	586	2,531	—	—
Miscellaneous repair services	11,279	323,893	3,611	73,058	25,341	8,252	39,808	243	1,874
Amusement and recreation services, including motion pictures	15,887	238,233	1,027	10,485	44,119	11,162	82,149	*575	*32
Producers, orchestras, and entertainers	4,118	50,103	—	—	30,391	3,626	31,203	—	—
Professional sports club and promoters	322	5,538	—	—	4,696	322	4,696	—	—
Racing, including track operation	3,910	53,489	123	3,763	—26,861	2,158	4,118	*8	*10
Other amusement and recreation services	7,537	129,103	904	6,722	35,892	5,056	42,131	567	22
Medical and health services	16,606	763,283	5,123	98,057	364,026	16,350	365,357	1,412	1,656
Offices of physicians	5,737	376,575	3,011	36,099	211,345	5,489	212,676	705	520
Offices of dentists	1,492	186,845	1,492	28,234	77,354	1,492	77,354	607	997
Other medical and health services	9,377	199,863	620	33,724	75,326	9,369	75,326	100	139
Legal services	5,355	186,674	2,792	29,535	91,489	4,432	94,576	676	948
Educational services	6,540	70,695	1,434	23,394	7,267	4,429	14,065	243	77
Engineering and architectural services	2,337	114,846	829	10,613	53,449	2,336	53,461	79	537
Accounting, auditing, and bookkeeping services	8,896	125,548	2,148	17,885	60,670	8,410	60,949	1,672	1,818
Certified public accountants	936	23,463	515	1,741	8,356	614	8,592	185	295
Other accounting, auditing, and bookkeeping services	7,960	102,085	1,633	16,144	52,314	7,796	52,356	1,487	1,523
Other services	8,969	75,438	101	2,079	18,026	6,335	25,734	51	170
Nature of business not allocable	**	**	—	—	**	—	—	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Georgia									
All industries	**226,238**	**8,690,847**	**71,044**	**710,176**	**842,657**	**151,327**	**1,219,601**	**7,970**	**8,466**
All nonfarm industries	**177,859**	**7,809,902**	**49,566**	**663,839**	**951,468**	**132,295**	**1,110,982**	**7,895**	**8,013**
Agriculture, forestry, and fishing	**55,626**	**926,859**	**22,140**	**51,563**	**—113,363**	**22,144**	**121,139**	**91**	**490**
Farms	48,379	880,946	21,478	46,336	—108,811	19,032	108,619	75	453
Field crop	14,382	263,785	7,118	13,452	—40,474	5,646	16,753	24	201
Vegetable and melon	**	**	**	**	**	—	—	—	--
Fruit and tree nut	1,660	118,946	1,649	7,571	—20,352	171	3,483	—	—
Beef cattle feedlots	**	**	**	**	**	—	—	—	—
Beef cattle, except feedlots	8,627	159,766	5,163	9,157	—64,399	3,806	11,221	29	86
Hogs, sheep, and goats	6,887	77,027	2,739	251	1,619	2,728	22,184	—	—
Dairy farms	—	—	—	—	—	—	—	—	—
Poultry and eggs	4,264	192,292	4,097	12,214	32,586	3,429	41,918	16	78
General livestock, except animal specialty	4,411	34,230	450	709	—7,618	396	217	**	**
Animal specialty	652	2,341	16	98	-4,787	11	3	—	—
Other	7,483	31,026	233	2,645	—4,424	2,845	12,841	**	**
Livestock breeding	2,268	3,466	*5	*66	—13,441	90	21	5	4
Animal services, except livestock breeding and veterinary	642	3,099	—	—	—2,299	155	147	—	—
Landscape and horticultural services	1,782	15,426	464	1,536	3,566	1,392	3,953	—	—
Other agricultural services, forestry, and fishing	2,555	23,922	193	3,625	7,621	1,475	8,398	11	32
Mining	**1,109**	**29,993**	**154**	**2,814**	**-496**	**570**	**5,576**	**—**	**—**
Oil and gas extractions	919	2,490	—	—	—2,922	416	644	—	—
Other mining	190	27,503	154	2,814	2,426	154	4,932	—	—
Construction	**19,559**	**814,834**	**6,860**	**109,198**	**122,781**	**17,705**	**125,968**	**713**	**358**
General contractors and operative builders	3,096	419,893	1,789	43,000	30,912	2,930	31,196	**	**
Special trade contractors	13,000	287,567	3,960	36,055	67,090	11,703	69,925	387	186
Plumbing, heating, and air conditioning	1,027	54,060	326	4,573	9,968	872	10,197	—	—
Painting, paperhanging, and decorating	2,738	47,998	1,571	14,633	6,219	2,583	6,293	—	—
Electrical work	391	16,167	391	1,369	2,675	391	2,675	—	—
Masonry, stonework, tile setting, and plastering	3,055	33,462	774	2,418	11,127	2,509	11,986	—	—
Carpentering and flooring	2,025	20,490	—	—	9,891	2,025	9,891	—	—
Miscellaneous special trade contractors	3,764	115,392	898	13,062	27,211	3,323	28,883	387	186
Contractors not allocable	3,463	107,374	1,111	30,143	24,779	3,072	24,847	**	**
Manufacturing	**4,656**	**334,474**	**2,936**	**66,065**	**23,123**	**2,520**	**32,622**	**432**	**384**
Lumber and wood products, except furniture	1,459	134,852	1,058	23,824	2,689	658	11,112	—	—
Printing, publishing, and allied industries	1,263	76,160	1,108	21,321	6,986	1,108	7,108	325	62
Machinery, except electrical	480	47,994	325	13,481	5,743	480	5,743	—	—
Other manufacturing industries	1,454	75,468	445	7,440	7,705	274	8,659	107	322
Transportation, communication, electric, gas, and sanitary services	**8,670**	**201,762**	**1,755**	**11,494**	**30,730**	**7,526**	**38,974**	**—**	**—**
Local and interurban passenger transit	3,033	26,199	—	—	11,736	2,642	12,132	—	—
Trucking and warehousing	5,139	171,370	1,364	11,487	18,900	4,475	24,571	—	—
Other transportation	409	4,101	391	7	2,271	409	2,271	—	—
Communication, electric, gas, and sanitary services	89	92	—	—	—2,177	—	—	—	—
Wholesale and retail trade	**52,734**	**4,448,726**	**17,395**	**242,198**	**217,862**	**33,722**	**280,816**	**3,506**	**4,566**
Wholesale trade	10,794	1,154,134	2,397	43,124	116,404	8,877	123,243	875	922
Motor vehicle and automotive equipment	571	60,017	90	1,509	3,349	245	3,631	—	—
Lumber and construction materials	89	58,226	—	—	2,756	89	2,756	—	—
Farm machinery and equipment	325	59,494	325	933	4,797	325	4,797	—	—
Other machinery, equipment, and supplies	1,745	52,941	156	911	19,425	1,350	20,575	155	163
Groceries and related products	901	193,803	437	10,626	7,032	417	7,229	—	—
Farm-product raw materials	584	232,955	173	315	2,521	338	4,418	11	6
Other wholesale trade	6,579	496,699	1,216	28,830	76,523	6,113	79,836	709	753
Retail trade	41,675	3,284,752	14,998	199,075	100,944	24,735	156,806	2,541	3,618
Building materials, paint, hardware, garden supply, and mobile home dealers	1,129	128,291	240	5,951	4,442	629	8,219	—	—
Lumber and other building materials dealers	29	25,078	29	1,013	2,602	29	2,602	—	—
Paint, glass, and wallpaper stores	155	53,824	155	2,749	3,845	155	3,845	—	—
Hardware stores	18	363	—	—	27	18	27	—	—
Retail nurseries, garden supply stores, and mobile home dealers	927	49,026	56	2,189	—2,033	427	1,744	—	—
General merchandise stores	2,784	102,591	747	4,100	—622	886	3,505	11	66
Food stores	5,406	806,117	2,109	36,358	19,998	4,365	23,190	452	942
Grocery stores	4,538	802,174	2,098	36,294	20,110	3,890	21,563	452	942
Other food stores	868	3,943	11	64	—112	475	1,627	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Georgia—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	7,826	1,509,542	5,441	99,705	38,497	5,489	51,705	852	1,240
Motor vehicle dealers—new car dealers (franchised)	178	81,521	178	5,400	4,033	178	4,033	—	—
Motor vehicle dealers—used car dealers	1,253	231,753	199	4,742	6,820	849	9,439	11	12
Gasoline service stations	5,747	1,100,837	4,417	82,395	23,681	3,903	33,698	686	722
Other automotive dealers	648	95,431	647	7,169	3,963	559	4,535	155	505
Apparel and accessory stores	2,327	151,052	827	6,782	3,757	808	9,432	326	255
Furniture and home furnishings stores	727	71,200	560	7,653	40	168	4,100	155	440
Eating places	2,447	132,044	2,103	22,814	9,687	1,229	18,452	11	417
Drinking places	1,431	35,708	391	430	8,052	1,106	8,592	391	54
Drug stores and proprietary stores	89	16,972	89	1,080	2,644	89	2,644	—	—
Liquor stores	462	81,691	373	4,499	931	48	1,096	18	52
Used merchandise stores	2,755	48,073	29	87	6,315	2,084	7,647	—	—
Sporting goods and bicycle shops	656	27,693	—	—	7,919	548	8,128	—	—
Gift, novelty, and souvenir shops	1,017	2,634	—	—	150	928	302	—	—
Direct selling organizations	9,310	30,054	—	—	683	4,983	4,536	—	—
Other retail stores	3,309	141,091	2,089	9,615	—1,550	1,375	5,257	325	152
Wholesale and retail trade not allocable	265	9,839	—	—	514	110	767	90	26
Finance, insurance, and real estate	**19,589**	**406,723**	**1,553**	**12,854**	**73,766**	**14,498**	**102,888**	**349**	**375**
Finance	179	7,565	—	—	447	168	835	—	—
Security and commodity brokers and services	179	7,565	—	—	447	168	835	—	—
Other finance	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	3,389	66,185	1,058	5,797	23,513	2,996	25,720	310	318
Real estate	16,021	332,973	495	7,056	49,806	11,334	76,333	39	57
Operators and lessors of buildings	741	40,294	102	1,680	—2,775	278	3,775	11	9
Lessors, other than buildings	737	10,521	181	1,193	—2,211	316	465	**	**
Real estate agents, brokers, and managers	14,047	120,824	207	3,859	62,009	10,694	70,880	21	25
Subdividers and developers, except cemeteries	**	**	*5	*324	**	**	**	**	**
Other real estate	**	**	—	—	**	**	**	—	—
Services	**64,295**	**1,527,475**	**18,251**	**213,990**	**488,254**	**52,642**	**511,619**	**2,879**	**2,294**
Hotels and other lodging places	2,560	107,782	1,584	8,889	678	964	7,985	*(1)	**
Motels, motor hotels, and tourist courts	**	**	**	**	**	**	**	*(1)	**
Other lodging places	**	**	**	**	**	**	**	—	—
Personal services	17,525	113,126	1,534	8,160	45,123	15,454	46,105	**	**
Coin-operated laundries and dry cleaning	404	3,679	—	—	941	393	942	—	—
Other laundry, cleaning, and garment services	2,642	55,675	857	5,571	20,571	2,178	20,604	—	—
Photographic studios, portraits	—	—	—	—	—	—	—	—	—
Beauty shops	8,364	45,993	**	**	18,953	7,622	19,639	—	—
Barber shops	929	2,319	**	**	1,664	929	1,664	**	**
Other personal services	5,186	5,461	—	—	2,994	4,332	3,256	—	—
Business services	10,306	198,766	2,952	30,628	47,798	7,787	53,295	264	307
Advertising	1,111	62,913	325	6,580	5,633	718	5,787	—	—
Services to buildings	1,415	43,327	1,415	12,089	4,719	1,025	6,380	155	149
Management and public relations	2,081	12,263	—	—	8,955	1,673	9,186	—	—
Other building services	5,699	80,263	1,212	11,959	28,492	4,371	31,943	109	158
Automotive repair and services	3,315	166,591	1,199	14,909	19,662	2,070	22,587	325	593
Automobile repair shops	3,207	165,773	1,181	14,907	19,312	1,962	22,237	325	593
General automobile repair shops	545	31,783	155	6,424	4,245	545	4,245	—	—
Other automobile repair	2,662	133,990	1,026	8,483	15,067	1,417	17,992	325	593
Automobile parking and other services	108	818	18	2	350	108	350	—	—
Miscellaneous repair services	5,333	199,650	2,378	35,402	41,138	4,086	41,716	325	211
Amusement and recreation services, including motion pictures	2,276	43,943	972	9,649	12,769	1,465	15,139	245	119
Producers, orchestras, and entertainers	**	**	89	23	**	245	5,641	—	—
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	**	**	—	—	**	—	—	—	—
Other amusement and recreation services	1,395	33,062	883	9,626	8,702	1,220	9,498	245	119
Medical and health services	8,682	422,128	3,075	57,806	211,781	8,581	212,486	482	581
Offices of physicians	2,185	231,101	1,438	30,447	129,149	2,173	129,217	209	212
Offices of dentists	985	101,705	985	19,786	42,914	985	42,914	255	365
Other medical and health services	5,512	89,323	652	7,573	39,718	5,423	40,355	18	4
Legal services	2,959	154,043	2,224	23,991	70,626	2,803	71,014	500	129
Educational services	3,679	43,762	786	17,621	7,652	3,215	8,010	393	41
Engineering and architectural services	880	27,846	570	2,647	9,515	879	10,065	—	—
Accounting, auditing, and bookkeeping services	2,419	12,175	651	867	5,875	2,076	6,399	343	220
Certified public accountants	262	1,167	—	—	105	244	124	18	19
Other accounting, auditing, and bookkeeping services	2,157	11,008	651	867	5,770	1,832	6,275	325	201
Other services	4,361	37,663	326	3,420	15,637	3,262	16,819	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Illinois									
All industries	**644,721**	**23,844,167**	**207,361**	**1,951,156**	**3,777,580**	**466,862**	**4,545,588**	**13,624**	**26,481**
All nonfarm industries	**407,284**	**17,128,093**	**100,722**	**1,784,135**	**2,519,712**	**306,390**	**2,961,133**	**12,430**	**24,616**
Agriculture, forestry, and fishing	**244,942**	**6,856,915**	**108,187**	**195,757**	**1,288,409**	**164,715**	**1,627,120**	**1,446**	**3,406**
Farms	237,437	6,716,074	106,639	167,022	1,257,868	160,472	1,584,455	1,194	1,865
Field crop	178,279	5,047,794	81,823	135,868	1,237,659	142,144	1,384,560	1,163	1,694
Vegetable and melon	**	**	**	**	**	*5	*79	**	**
Fruit and tree nut	1,023	3,400	18	532	−2,212	67	103	*3	*13
Beef cattle feedlots	32	74,172	**	**	−6,589	12	4,315	—	—
Beef cattle, except feedlots	15,476	601,662	10,662	17,805	−26,213	5,607	45,866	11	49
Hogs, sheep, and goats	22,667	413,168	8,640	7,824	26,548	4,932	70,883	**	**
Dairy farms	6,184	172,678	1,888	2,929	25,567	1,549	30,534	*5	*24
Poultry and eggs	**	**	—	—	**	—	—	—	—
General livestock, except animal specialty	4,308	348,347	1,903	1,361	12,192	1,739	30,168	**	**
Animal specialty	2,488	6,867	608	342	−9,513	400	1,356	**	**
Other	6,972	47,808	1,089	340	490	4,017	16,591	7	70
Livestock breeding	193	1,160	**	**	−2,160	67	26	80	41
Animal services, except livestock breeding and veterinary	2,565	22,936	**	**	−872	1,215	5,502	—	—
Landscape and horticultural services	2,400	64,089	816	18,288	13,937	1,420	16,367	172	1,499
Other agricultural services, forestry, and fishing	2,347	52,656	564	6,861	19,637	1,541	20,770	—	—
Mining	**5,901**	**165,359**	**446**	**10,106**	**−15,612**	**3,259**	**34,257**	**226**	**493**
Oil and gas extractions	4,740	131,778	41	3,187	−253	2,864	28,591	206	455
Other mining	1,161	33,582	405	6,920	−15,358	395	5,667	20	38
Construction	**46,411**	**2,296,846**	**17,701**	**402,465**	**337,883**	**38,560**	**360,840**	**1,792**	**3,749**
General contractors and operative builders	13,845	1,167,931	5,461	193,051	142,647	11,670	149,701	674	840
Special trade contractors	31,827	1,095,684	11,933	196,553	189,849	26,152	205,743	1,118	2,909
Plumbing, heating, and air conditioning	3,663	113,419	367	6,820	22,451	2,654	28,919	—	—
Painting, paperhanging, and decorating	3,593	69,039	962	15,510	18,816	3,437	19,416	367	370
Electrical work	3,397	45,944	827	3,373	12,178	2,941	12,643	—	—
Masonry, stonework, tile setting, and plastering	3,238	201,720	1,698	43,306	28,850	2,046	29,519	406	1,570
Carpentering and flooring	9,486	264,187	3,447	50,961	57,519	7,942	59,343	307	804
Miscellaneous special trade contractors	8,450	401,376	4,632	76,583	50,035	7,132	55,904	38	166
Contractors not allocable	739	33,230	307	12,861	5,387	738	5,396	—	—
Manufacturing	**10,617**	**538,151**	**4,037**	**124,264**	**90,420**	**7,611**	**107,260**	**313**	**1,427**
Lumber and wood products, except furniture	1,205	52,558	375	7,341	7,369	1,069	8,183	—	—
Printing, publishing, and allied industries	2,830	162,629	1,196	36,281	30,803	1,723	36,973	102	583
Machinery, except electrical	1,924	143,142	1,259	48,768	28,735	1,924	28,735	68	208
Other manufacturing industries	4,658	179,821	1,207	31,873	23,513	2,895	33,369	143	636
Transportation, communication, electric, gas, and sanitary services	**15,397**	**539,737**	**4,889**	**73,645**	**50,799**	**10,789**	**72,283**	**235**	**369**
Local and interurban passenger transit	1,049	12,550	—	—	3,653	675	3,945	—	—
Trucking and warehousing	10,370	470,841	4,039	69,972	47,359	7,130	61,811	215	247
Other transportation	2,045	33,125	75	1,792	−3,098	1,368	1,860	20	122
Communication, electric, gas, and sanitary services	1,933	23,221	775	1,881	2,885	1,616	4,667	—	—
Wholesale and retail trade	**97,628**	**8,902,368**	**30,197**	**652,852**	**516,277**	**62,274**	**660,571**	**4,063**	**8,556**
Wholesale trade	13,743	2,450,941	4,555	104,919	167,786	10,157	196,985	901	1,774
Motor vehicle and automotive equipment	110	90,224	100	10,331	5,792	94	5,982	92	208
Lumber and construction materials	549	52,690	97	5,014	4,986	549	4,986	—	—
Farm machinery and equipment	1,087	264,649	756	24,281	19,269	450	19,882	107	364
Other machinery, equipment, and supplies	1,411	97,378	404	7,803	20,305	1,262	20,701	76	348
Groceries and related products	864	305,960	629	8,546	12,525	624	14,033	35	126
Farm-product raw materials	1,283	659,122	511	10,350	12,077	915	15,398	353	125
Other wholesale trade	8,439	980,918	2,058	38,594	92,832	6,263	116,004	238	602
Retail trade	80,915	6,337,375	25,186	539,817	311,691	49,166	426,705	3,081	6,472
Building materials, paint, hardware, garden supply, and mobile home dealers	2,823	248,900	851	12,962	15,121	1,911	28,038	179	237
Lumber and other building materials dealers	561	50,557	113	4,225	−10,317	27	1,025	*9	*52
Paint, glass, and wallpaper stores	614	34,079	156	1,139	5,393	614	5,393	—	—
Hardware stores	1,251	137,268	553	5,866	19,432	1,242	19,474	161	178
Retail nurseries, garden supply stores, and mobile home dealers	397	26,996	29	1,731	614	28	2,146	*9	*7
General merchandise stores	977	137,017	761	7,521	5,437	663	7,288	67	577
Food stores	4,992	948,192	2,585	55,219	28,561	3,869	45,724	55	65
Grocery stores	2,421	668,509	1,368	35,052	23,426	2,285	23,852	55	65
Other food stores	2,571	279,683	1,217	20,168	5,135	1,584	21,872	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Illinois—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	10,022	2,601,999	6,047	166,254	86,952	7,396	99,437	870	1,903
Motor vehicle dealers—new car dealers (franchised)	54	135,698	54	5,254	3,188	54	3,188	20	103
Motor vehicle dealers—used car dealers	2,768	439,466	852	14,504	14,710	2,056	16,328	*8	*15
Gasoline service stations	5,956	1,828,216	4,360	128,689	66,623	4,805	68,858	674	1,454
Other automotive dealers	1,244	198,619	781	17,806	2,431	481	11,062	168	330
Apparel and accessory stores	3,859	282,884	1,895	42,556	40,523	2,700	43,209	435	764
Furniture and home furnishings stores	3,961	273,726	1,020	36,523	21,893	2,856	24,404	336	297
Eating places	6,479	583,741	3,151	114,858	42,799	3,279	51,473	453	1,228
Drinking places	3,156	180,288	1,537	11,251	8,115	1,912	16,970	—	—
Drug stores and proprietary stores	401	147,138	401	18,344	20,246	401	20,246	18	23
Liquor stores	1,433	177,049	671	6,418	14,104	1,416	14,285	28	114
Used merchandise stores	3,468	76,985	613	561	2,307	1,831	5,641	—	—
Sporting goods and bicycle shops	1,300	16,429	314	364	—5,973	313	453	—	—
Gift, novelty, and souvenir shops	1,598	61,483	746	7,559	228	1,075	1,876	229	503
Direct selling organizations	24,945	185,235	1,393	2,838	15,365	13,744	24,211	19	57
Other retail stores	11,501	416,309	3,201	56,588	16,015	5,800	43,450	392	706
Wholesale and retail trade not allocable	2,970	114,052	456	8,116	36,801	2,951	36,881	81	310
Finance, insurance, and real estate	**46,910**	**945,009**	**4,657**	**31,479**	**315,951**	**36,667**	**398,983**	**584**	**1,269**
Finance	2,463	135,026	540	2,541	25,964	1,263	53,468	29	91
Security and commodity brokers and services	2,325	128,024	451	1,542	23,392	1,144	50,513	20	63
Other finance	138	7,002	89	999	2,572	119	2,955	*9	*28
Insurance agents, brokers, and service	10,777	243,651	1,710	11,581	109,453	8,115	125,093	99	130
Real estate	33,670	566,333	2,407	17,357	180,534	27,289	220,422	456	1,048
Operators and lessors of buildings	873	35,838	412	936	—15,441	**	**	**	**
Lessors, other than buildings	189	774	*6	*12	—198	**	**	—	—
Real estate agents, brokers, and managers	29,842	444,788	1,355	9,799	181,533	25,525	192,823	370	823
Subdividers and developers, except cemeteries	1,465	57,355	451	5,636	5,127	760	12,591	**	**
Other real estate	1,301	27,579	183	973	9,514	874	13,824	82	94
Services	**176,608**	**3,598,573**	**37,247**	**460,588**	**1,192,789**	**142,680**	**1,283,609**	**4,965**	**7,212**
Hotels and other lodging places	2,074	46,752	527	2,351	—2,161	867	9,185	153	75
Motels, motor hotels, and tourist courts	1,085	32,190	518	2,064	—1,530	500	5,645	153	75
Other lodging places	989	14,562	*9	*287	—631	367	3,540	—	—
Personal services	40,629	436,930	6,278	41,118	122,135	32,109	133,448	1,730	1,496
Coin-operated laundries and dry cleaning	1,119	17,662	492	541	—1,408	**	**	—	—
Other laundry, cleaning, and garment services	4,662	93,507	1,850	15,314	19,965	4,026	20,009	957	623
Photographic studios, portraits	3,305	24,976	—	—	2,430	**	**	—	—
Beauty shops	15,433	98,928	1,215	10,139	34,497	13,428	35,189	—	—
Barber shops	3,360	39,634	431	1,273	22,563	3,360	22,563	—	—
Other personal services	12,750	162,222	2,290	13,850	44,088	10,396	46,178	773	873
Business services	33,040	536,584	5,041	66,971	158,502	27,734	177,304	513	2,149
Advertising	1,942	64,178	307	11	9,571	1,942	9,571	—	—
Services to buildings	7,151	58,058	945	8,853	22,058	6,783	22,143	151	188
Management and public relations	8,466	119,239	596	14,303	60,144	6,584	66,806	104	799
Other building services	15,481	295,108	3,193	43,804	66,728	12,425	78,783	258	1,163
Automotive repair and services	11,914	465,350	5,622	63,662	83,479	10,903	85,769	86	236
Automobile repair shops	10,043	420,199	4,687	54,998	76,735	9,272	77,421	86	236
General automobile repair shops	4,833	182,966	2,451	17,527	40,049	4,368	40,261	—	—
Other automobile repair	5,210	237,234	2,236	37,471	36,686	4,904	37,161	86	236
Automobile parking and other services	1,871	45,151	935	8,665	6,745	1,631	8,348	—	—
Miscellaneous repair services	11,865	221,080	2,334	39,103	46,730	8,672	51,603	—	—
Amusement and recreation services, including motion pictures	18,822	232,813	2,941	19,871	32,072	13,770	51,047	83	39
Producers, orchestras, and entertainers	10,804	45,841	681	714	14,038	7,963	16,490	—	—
Professional sports club and promoters	**	**	**	**	**	**	**	—	—
Racing, including track operation	**	**	**	**	**	**	**	**	**
Other amusement and recreation services	5,307	125,380	1,731	8,652	20,296	4,847	21,972	**	**
Medical and health services	16,708	833,335	7,100	91,127	440,998	16,188	442,412	1,148	1,133
Offices of physicians	6,885	435,076	3,612	43,533	260,482	6,659	260,932	425	350
Offices of dentists	2,881	256,173	2,411	37,189	119,136	2,881	119,136	342	592
Other medical and health services	6,942	142,085	1,077	10,405	61,380	6,648	62,345	381	191
Legal services	8,906	345,182	2,372	50,848	152,870	7,494	158,323	265	204
Educational services	6,627	43,600	1,130	7,103	15,889	5,213	17,095	313	668
Engineering and architectural services	4,859	205,479	1,956	50,867	67,993	4,251	68,634	495	613
Accounting, auditing, and bookkeeping services	8,431	134,292	1,480	22,740	37,269	6,906	43,992	169	491
Certified public accountants	913	17,252	159	2,917	9,287	913	9,287	*9	*42
Other accounting, auditing, and bookkeeping services	7,518	117,040	1,321	19,823	27,982	5,993	34,705	160	449
Other services	12,733	97,178	466	4,828	37,011	8,573	44,798	10	109
Nature of business not allocable	**307**	**1,209**	**—**	**—**	**664**	**307**	**664**	**—**	**—**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Indiana									
All industries	**337,274**	**10,820,148**	**108,590**	**957,346**	**1,621,049**	**226,379**	**1,962,988**	**12,117**	**27,060**
All nonfarm industries	**216,869**	**8,143,873**	**60,092**	**903,656**	**1,252,462**	**157,628**	**1,395,032**	**10,874**	**23,604**
Agriculture, forestry, and fishing	**123,378**	**2,748,506**	**49,854**	**68,684**	**385,898**	**70,208**	**588,590**	**1,308**	**3,663**
Farms	120,405	2,676,275	48,498	53,690	368,587	68,751	567,956	1,243	3,456
Field crop	74,084	1,586,463	30,791	24,669	302,947	52,715	394,708	1,136	3,104
Vegetable and melon	20	87	20	259	—673	—	—	20	39
Fruit and tree nut	180	5,511	174	191	2,530	139	2,589	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	14,392	260,244	4,938	2,123	43,078	7,475	65,104	30	124
Hogs, sheep, and goats	14,421	501,126	8,325	13,995	13,122	4,034	61,522	**	**
Dairy farms	295	22,469	195	1,821	—8,810	—	—	36	23
Poultry and eggs	2,175	195,154	2,174	1,885	—9,600	42	163	**	**
General livestock, except animal specialty	902	5,304	456	79	—1,532	*5	*8	*5	*6
Animal specialty	717	735	15	45	—2,262	159	7	*4	*(')
Other	13,219	99,183	1,410	8,623	29,788	4,182	43,855	**	**
Livestock breeding	**	**	**	**	**	—	—	**	**
Animal services, except livestock breeding and veterinary	**	**	—	—	**	—	—	—	—
Landscape and horticultural services	1,108	38,584	790	11,145	4,614	158	6,762	—	—
Other agricultural services, forestry, and fishing	1,363	32,821	**	**	13,683	1,299	13,872	64	193
Mining	**838**	**56,548**	**23**	**8,610**	**—3,402**	**212**	**7,337**	**153**	**1,693**
Oil and gas extractions	766	30,131	**	**	1,566	202	6,668	123	1,402
Other mining	72	26,417	**	**	—4,969	10	670	30	291
Construction	**28,577**	**1,155,484**	**10,676**	**216,069**	**206,724**	**24,549**	**213,217**	**1,273**	**5,520**
General contractors and operative builders	2,644	530,724	1,998	100,246	49,097	2,462	50,777	314	2,464
Special trade contractors	18,603	567,114	6,484	115,587	137,396	16,516	140,367	959	3,056
Plumbing, heating, and air conditioning	1,277	57,676	1,277	8,385	13,212	1,277	13,212	—	—
Painting, paperhanging, and decorating	3,946	107,012	1,367	33,095	27,315	3,468	27,416	64	521
Electrical work	956	43,010	659	8,936	3,118	361	3,409	—	—
Masonry, stonework, tile setting, and plastering	399	17,930	399	4,065	6,746	399	6,746	65	62
Carpentering and flooring	6,058	115,718	1,466	21,443	35,298	5,566	36,095	64	842
Miscellaneous special trade contractors	5,967	225,768	1,316	39,662	51,707	5,445	53,490	766	1,631
Contractors not allocable	7,330	57,645	2,194	236	20,230	5,571	22,073	—	—
Manufacturing	**4,743**	**158,447**	**2,371**	**32,837**	**18,401**	**3,459**	**21,195**	**557**	**731**
Lumber and wood products, except furniture	521	37,792	64	7,860	2,065	362	2,106	—	—
Printing, publishing, and allied industries	935	49,846	478	4,101	3,095	776	3,199	—	—
Machinery, except electrical	835	33,313	835	12,379	6,985	501	7,352	398	417
Other manufacturing industries	2,452	37,495	994	8,497	6,256	1,820	8,538	159	314
Transportation, communication, electric, gas, and sanitary services	**16,493**	**383,979**	**2,138**	**45,332**	**34,086**	**10,353**	**57,506**	**19**	**144**
Local and interurban passenger transit	3,831	21,797	637	19	10,732	3,831	10,732	—	—
Trucking and warehousing	10,622	311,414	1,006	34,088	19,416	5,451	38,950	—	—
Other transportation	1,071	3,926	19	44	91	615	165	19	144
Communication, electric, gas, and sanitary services	969	46,842	476	11,182	3,847	456	7,658	—	—
Wholesale and retail trade	**55,292**	**4,273,312**	**20,998**	**332,474**	**239,603**	**32,780**	**297,006**	**3,004**	**6,360**
Wholesale trade	6,185	1,088,453	2,578	34,370	80,596	4,583	83,127	854	1,757
Motor vehicle and automotive equipment	347	68,000	187	1,997	2,007	187	2,511	158	669
Lumber and construction materials	354	91,524	354	11,168	3,619	354	3,619	11	192
Farm machinery and equipment	67	53,442	67	2,239	3,043	67	3,043	29	162
Other machinery, equipment, and supplies	252	106,463	74	2,499	10,539	233	10,602	64	90
Groceries and related products	837	81,366	337	1,478	5,952	827	6,090	—	—
Farm-product raw materials	589	265,841	68	3,001	1,299	111	2,155	22	43
Other wholesale trade	3,739	421,817	1,491	11,987	54,138	2,804	55,108	570	600
Retail trade	46,687	3,094,135	18,318	293,458	154,988	26,655	205,051	2,150	4,603
Building materials, paint, hardware, garden supply, and mobile home dealers	2,619	156,781	1,252	15,202	22,173	2,276	22,997	159	326
Lumber and other building materials dealers	776	54,565	298	6,239	7,932	776	7,932	—	—
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—
Hardware stores	233	30,093	10	1,598	4,891	233	4,891	—	—
Retail nurseries, garden supply stores, and mobile home dealers	1,610	72,123	944	7,364	9,351	1,267	10,174	159	326
General merchandise stores	1,244	116,886	328	8,232	—5,338	169	5,799	—	—
Food stores	2,031	472,256	1,733	30,934	17,436	1,470	21,226	187	327
Grocery stores	631	356,580	631	24,144	10,754	557	12,693	187	327
Other food stores	1,400	115,676	1,102	6,790	6,683	913	8,533	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Indiana—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	6,339	1,029,628	4,104	97,541	33,076	4,893	36,893	212	333
Motor vehicle dealers—new car dealers (franchised)	36	105,535	36	4,364	1,512	36	1,512	13	31
Motor vehicle dealers—used car dealers	1,896	170,532	781	11,520	4,063	1,404	4,984	30	73
Gasoline service stations	3,585	724,167	3,287	81,656	23,668	2,631	26,565	169	230
Other automotive dealers	822	29,394	—	—	3,832	822	3,832	—	—
Apparel and accessory stores	1,372	124,722	808	13,429	21,413	1,372	21,413	128	378
Furniture and home furnishings stores	1,854	206,786	1,631	17,868	9,891	1,286	13,484	••	••
Eating places	3,725	343,708	3,391	73,870	11,653	1,959	23,164	839	1,907
Drinking places	930	97,484	930	17,018	4,505	596	4,549	—	—
Drug stores and proprietary stores	812	37,135	477	674	1,863	335	3,260	••	••
Liquor stores	362	43,487	362	1,283	3,309	64	4,489	—	—
Used merchandise stores	2,799	45,803	—	—	7,120	1,489	7,481	—	—
Sporting goods and bicycle shops	914	86,842	—	—	7,272	457	7,519	—	—
Gift, novelty, and souvenir shops	1,563	22,313	158	1,771	377	1,107	689	158	432
Direct selling organizations	14,698	133,198	1,136	2,019	18,223	7,708	21,713	—	—
Other retail stores	5,425	177,106	2,008	13,618	2,015	1,474	10,376	402	836
Wholesale and retail trade not allocable	2,420	90,724	102	4,646	4,019	1,542	8,828	—	—
Finance, insurance, and real estate	**32,422**	**481,895**	**2,671**	**16,751**	**205,491**	**26,014**	**214,904**	**907**	**1,174**
Finance	31	291	11	161	—138	21	39	20	67
Security and commodity brokers and services	••	••	••	••	••	••	••	20	67
Other finance	••	••	••	••	••	••	••	—	—
Insurance agents, brokers, and service	8,422	240,310	1,106	10,704	95,819	7,677	97,115	530	867
Real estate	23,969	241,294	1,554	5,885	109,810	18,316	117,750	357	240
Operators and lessors of buildings	164	4,397	161	106	—1,593	••	••	••	••
Lessors, other than buildings	9,540	37,976	677	370	19,850	6,768	22,152	—	—
Real estate agents, brokers, and managers	13,459	191,505	716	5,410	89,120	11,285	92,113	••	••
Subdividers and developers, except cemeteries	647	4,038	—	—	—177	••	••	—	—
Other real estate	159	3,379	—	—	2,610	159	2,610	—	—
Services	**74,795**	**1,543,586**	**19,561**	**236,270**	**524,331**	**58,068**	**553,316**	**4,598**	**7,766**
Hotels and other lodging places	1,648	43,816	76	6,441	6,368	1,169	6,587	10	132
Motels, motor hotels, and tourist courts	851	28,459	••	••	5,232	851	5,232	10	132
Other lodging places	797	15,357	••	••	1,136	318	1,355	—	—
Personal services	20,817	218,574	4,665	54,213	52,152	17,431	56,148	494	365
Coin-operated laundries and dry cleaning	198	2,501	39	454	—64	20	112	39	104
Other laundry, cleaning, and garment services	1,069	3,740	632	321	—621	—	—	—	—
Photographic studios, portraits	1,451	13,631	457	965	2,695	819	4,847	—	—
Beauty shops	7,535	117,593	2,269	43,283	27,549	7,080	28,004	297	236
Barber shops	1,906	13,108	—	—	9,976	1,608	9,999	—	—
Other personal services	8,658	68,001	1,268	9,190	12,617	7,904	13,186	158	26
Business services	13,035	250,884	3,096	36,090	76,124	10,180	80,117	922	1,666
Advertising	521	17,952	298	521	7,385	457	7,727	—	—
Services to buildings	3,610	49,154	754	12,683	16,933	3,610	16,933	615	1,027
Management and public relations	3,024	19,909	11	180	12,072	2,435	13,111	20	5
Other building services	5,880	163,868	2,033	22,707	39,734	3,678	42,346	287	634
Automotive repair and services	6,348	238,331	2,883	24,825	43,002	5,558	45,689	775	647
Automobile repair shops	5,102	169,569	2,426	17,769	36,508	4,804	36,523	775	647
General automobile repair shops	2,781	100,105	1,137	9,335	25,985	2,781	25,985	775	647
Other automobile repair	2,321	69,464	1,289	8,434	10,523	2,023	10,538	—	—
Automobile parking and other services	1,246	68,762	457	7,056	6,495	754	9,166	—	—
Miscellaneous repair services	8,280	139,815	1,621	23,041	25,482	4,400	29,570	456	1,333
Amusement and recreation services, including motion pictures	6,284	50,790	1,178	3,577	892	2,708	12,926	20	438
Producers, orchestras, and entertainers	1,480	12,621	64	118	5,615	979	5,945	—	—
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	2,499	6,205	159	341	—10,896	—	—	••	••
Other amusement and recreation services	2,305	31,964	955	3,118	6,173	1,729	6,981	••	••
Medical and health services	5,048	424,476	3,394	63,002	221,944	4,822	222,968	636	984
Offices of physicians	1,643	181,372	1,148	25,401	108,724	1,437	109,694	••	••
Offices of dentists	2,021	182,309	1,521	34,508	84,405	2,001	84,458	389	600
Other medical and health services	1,384	60,795	725	3,093	28,816	1,384	28,816	••	••
Legal services	2,800	69,941	1,379	11,188	44,456	2,716	44,476	481	418
Educational services	3,664	15,356	479	631	3,771	2,968	4,490	478	112
Engineering and architectural services	996	38,244	532	5,675	20,703	996	20,703	179	197
Accounting, auditing, and bookkeeping services	3,448	43,938	258	7,586	24,360	3,150	24,438	147	1,474
Certified public accountants	433	27,858	128	7,017	15,037	433	15,037	83	494
Other accounting, auditing, and bookkeeping services	3,015	16,080	130	569	9,323	2,717	9,401	64	980
Other services	2,427	9,420	—	—	5,075	1,970	5,204	—	—
Nature of business not allocable	**736**	**18,391**	**298**	**319**	**9,916**	**736**	**9,916**	**298**	**11**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Michigan									
All industries	**358,584**	**13,497,783**	**113,719**	**1,382,261**	**1,931,675**	**239,040**	**2,315,918**	**15,374**	**25,609**
All nonfarm industries	**287,457**	**12,311,968**	**77,035**	**1,289,306**	**1,917,956**	**208,607**	**2,146,120**	**14,713**	**23,584**
Agriculture, forestry, and fishing	**77,610**	**1,331,031**	**38,793**	**120,525**	**34,834**	**33,146**	**203,097**	**1,154**	**2,920**
Farms	71,127	1,185,816	36,684	92,955	13,719	30,433	169,798	661	2,025
Field crop	54,770	706,725	25,085	47,904	—11,936	26,110	78,184	**	**
Vegetable and melon	1,295	22,207	801	817	7,290	1,295	7,290	—	—
Fruit and tree nut	1,084	102,941	468	22,817	18,310	610	20,192	610	1,979
Beef cattle feedlots	13	15,889	*8	*193	1,495	13	1,495	—	—
Beef cattle, except feedlots	2,772	46,031	2,303	3,257	—4,952	189	3,114	**	**
Hogs, sheep, and goats	1,139	91,626	808	1,707	11,290	640	17,903	**	**
Dairy farms	1,991	121,424	1,471	8,002	32,865	1,120	37,022	—	—
Poultry and eggs	1,347	215	1,347	200	—5,634	—	—	—	—
General livestock, except animal specialty	81	6,908	48	599	—1,833	39	503	39	20
Animal specialty	5,796	59,309	3,961	4,873	—35,372	—	—	—	—
Other	839	12,540	384	2,585	2,196	417	4,096	—	—
Livestock breeding	982	3,227	—	—	—5,319	20	6	—	—
Animal services, except livestock breeding and veterinary	1,739	6,350	388	589	—2,310	482	1,832	—	—
Landscape and horticultural services	2,153	42,534	985	10,549	1,311	1,148	3,375	—	—
Other agricultural services, forestry, and fishing	1,609	93,104	736	16,432	27,433	1,063	28,087	493	895
Mining	**1,372**	**59,895**	**812**	**3,756**	**14,957**	**1,091**	**20,046**	**30**	**4**
Oil and gas extractions	551	25,061	11	2,023	1,119	290	6,152	30	4
Other mining	821	34,835	801	1,733	13,838	801	13,895	—	—
Construction	**31,260**	**1,784,303**	**14,030**	**301,622**	**270,647**	**27,937**	**281,846**	**2,556**	**4,801**
General contractors and operative builders	9,662	855,263	4,920	138,799	88,211	8,287	94,214	1,456	1,384
Special trade contractors	21,266	914,146	8,778	160,631	177,039	19,318	182,235	1,100	3,417
Plumbing, heating, and air conditioning	2,134	180,115	976	27,300	23,647	1,640	23,894	161	204
Painting, paperhanging, and decorating	3,314	98,367	655	3,316	33,757	3,314	33,757	—	—
Electrical work	1,547	96,236	1,061	23,600	14,488	1,547	14,488	—	—
Masonry, stonework, tile setting, and plastering	3,462	173,610	2,153	47,798	28,076	3,462	28,076	485	1,965
Carpentering and flooring	3,506	42,352	1,099	5,379	14,115	3,174	14,280	—	—
Miscellaneous special trade contractors	7,303	323,467	2,834	53,238	62,955	6,181	67,740	454	1,248
Contractors not allocable	332	14,894	332	2,192	5,397	332	5,397	—	—
Manufacturing	**4,801**	**161,805**	**1,276**	**21,302**	**32,234**	**3,823**	**33,658**	**75**	**97**
Lumber and wood products, except furniture	1,449	28,249	16	582	880	955	1,073	—	—
Printing, publishing, and allied industries	372	8,095	237	501	3,399	371	3,406	67	28
Machinery, except electrical	843	47,263	17	8,041	14,617	843	14,617	—	—
Other manufacturing industries	2,137	78,198	1,006	12,179	13,338	1,654	14,561	*8	*69
Transportation, communication, electric, gas, and sanitary services	**14,530**	**314,985**	**1,582**	**40,880**	**42,060**	**10,848**	**54,607**	**115**	**241**
Local and interurban passenger transit	3,189	39,342	446	5,343	5,444	2,249	6,841	—	—
Trucking and warehousing	7,922	220,342	451	24,922	35,513	6,272	39,395	95	211
Other transportation	926	32,861	182	1,366	5,014	677	5,662	20	29
Communication, electric, gas, and sanitary services	2,493	22,441	503	9,249	—3,911	1,650	2,710	—	—
Wholesale and retail trade	**79,507**	**6,662,056**	**27,838**	**460,148**	**430,117**	**48,119**	**509,976**	**4,935**	**9,997**
Wholesale trade	6,460	861,566	1,016	29,714	107,138	5,273	109,570	223	590
Motor vehicle and automotive equipment	850	102,735	189	2,072	8,586	840	9,470	—	—
Lumber and construction materials	—	—	—	—	—	—	—	—	—
Farm machinery and equipment	142	84,200	134	6,066	4,866	142	4,866	134	310
Other machinery, equipment, and supplies	344	49,058	257	478	10,432	344	10,432	—	—
Groceries and related products	282	164,863	120	7,049	6,628	282	6,628	27	173
Farm-product raw materials	53	78,485	53	2,110	2,540	53	2,540	10	3
Other wholesale trade	4,789	382,224	263	11,940	74,085	3,612	75,634	52	104
Retail trade	69,685	5,591,109	26,497	423,690	288,500	39,975	364,848	4,550	8,512
Building materials, paint, hardware, garden supply, and mobile home dealers	2,202	305,591	1,870	26,942	31,705	2,202	31,705	708	1,365
Lumber and other building materials dealers	642	126,165	642	12,803	7,018	642	7,018	321	918
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—
Hardware stores	786	141,142	454	12,384	19,242	786	19,242	66	318
Retail nurseries, garden supply stores, and mobile home dealers	774	38,284	774	1,755	5,445	774	5,445	321	128
General merchandise stores	340	18,232	340	2,288	—1,919	20	73	—	—
Food stores	10,057	1,498,570	4,652	70,010	57,800	6,885	75,053	1,037	1,797
Grocery stores	6,657	1,312,068	2,913	55,512	41,262	4,481	54,735	**	**
Other food stores	3,400	186,501	1,739	14,499	16,538	2,404	20,318	**	**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Michigan—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	5,137	1,508,308	2,985	64,630	35,407	3,718	41,987	712	1,599
Motor vehicle dealers—new car dealers (franchised)	34	62,777	34	1,876	901	34	901	—	—
Motor vehicle dealers—used car dealers	230	153,733	202	3,902	2,079	136	3,327	*8	*65
Gasoline service stations	4,411	1,128,667	2,287	40,822	25,095	3,255	29,746	696	1,505
Other automotive dealers	462	163,131	462	18,030	7,331	293	8,014	*8	*30
Apparel and accessory stores	2,541	178,723	1,714	16,678	13,243	615	16,185	162	142
Furniture and home furnishings stores	5,070	315,292	1,634	31,173	27,182	3,424	29,194	—	—
Eating places	4,602	530,617	3,949	122,201	30,903	2,816	40,372	719	1,354
Drinking places	4,127	312,684	3,566	35,014	3,743	2,769	17,467	67	134
Drug stores and proprietary stores	490	96,806	490	7,056	13,525	490	13,525	*8	*1
Liquor stores	574	134,953	**	**	4,895	412	6,580	—	—
Used merchandise stores	1,803	43,188	**	**	4,645	986	7,623	162	162
Sporting goods and bicycle shops	1,687	118,709	709	4,589	10,309	1,125	10,654	321	589
Gift, novelty, and souvenir shops	787	10,499	787	1,267	—1,192	20	95	—	—
Direct selling organizations	20,852	157,413	608	2,349	12,843	9,155	21,371	67	19
Other retail stores	9,416	361,525	2,939	35,401	45,412	5,338	52,964	587	1,350
Wholesale and retail trade not allocable	3,362	209,381	325	6,744	34,480	2,871	35,557	162	896
Finance, insurance, and real estate	**32,986**	**645,681**	**2,338**	**21,924**	**245,089**	**22,061**	**273,064**	**900**	**615**
Finance	1,226	23,023	—	—	9,095	899	10,278	20	2
Security and commodity brokers and services	1,206	22,911	—	—	9,014	879	10,197	—	—
Other finance	20	112	—	—	81	20	81	20	2
Insurance agents, brokers, and service	8,609	183,232	1,559	18,304	96,211	6,554	102,123	229	149
Real estate	23,151	439,625	779	3,620	139,784	14,608	160,664	651	464
Operators and lessors of buildings	1,502	64,015	*4	*203	5,436	835	6,322	**	**
Lessors, other than buildings	3,997	4,269	161	36	—7,373	**	**	**	**
Real estate agents, brokers, and managers	17,343	327,184	452	1,984	134,883	13,484	147,122	644	302
Subdividers and developers, except cemeteries	147	9,055	—	—	3,341	**	**	**	**
Other real estate	162	35,102	162	1,398	3,497	162	3,497	—	—
Services	**115,095**	**2,507,695**	**27,050**	**412,105**	**851,668**	**90,592**	**929,555**	**5,608**	**6,924**
Hotels and other lodging places	2,422	41,242	1,563	4,090	—4,278	615	5,324	**	**
Motels, motor hotels, and tourist courts	1,444	26,997	1,072	2,382	—2,164	173	3,046	**	**
Other lodging places	978	14,246	491	1,708	—2,114	442	2,278	—	—
Personal services	31,379	496,136	6,227	124,746	138,044	28,904	143,332	1,128	1,433
Coin-operated laundries and dry cleaning	466	15,944	466	3,936	930	466	930	—	—
Other laundry, cleaning, and garment services	2,125	74,941	1,632	9,719	21,260	1,963	21,717	446	41
Photographic studios, portraits	770	320	—	—	—365	—	—	—	—
Beauty shops	10,718	244,302	2,632	101,785	36,575	10,149	40,060	340	1,026
Barber shops	7,149	77,554	766	1,930	50,119	6,666	50,405	—	—
Other personal services	10,151	83,075	731	7,376	29,526	9,660	30,221	342	365
Business services	21,155	326,474	2,756	46,782	90,358	15,692	111,851	1,075	534
Advertising	816	37,620	**	**	5,229	654	7,181	**	**
Services to buildings	4,651	19,295	815	1,331	7,363	3,707	9,755	—	—
Management and public relations	5,329	77,514	**	**	50,057	4,055	51,543	**	**
Other building services	10,359	192,045	1,602	41,551	27,709	7,276	43,373	911	429
Automotive repair and services	4,146	222,468	2,280	53,454	23,016	3,108	31,550	229	455
Automobile repair shops	3,201	193,452	1,724	39,980	26,438	2,550	28,166	229	455
General automobile repair shops	1,878	131,768	732	23,609	17,491	1,558	17,705	229	455
Other automobile repair	1,323	61,684	992	16,371	8,947	992	10,461	—	—
Automobile parking and other services	945	29,016	556	13,474	—3,422	558	3,383	—	—
Miscellaneous repair services	6,914	195,598	2,363	27,348	45,179	4,669	47,216	161	391
Amusement and recreation services, including motion pictures	6,036	39,634	107	410	—24	2,650	13,908	67	154
Producers, orchestras, and entertainers	3,081	18,493	—	—	7,425	2,093	9,104	**	**
Professional sports club and promoters	340	828	**	**	—23	*8	*63	—	—
Racing, including track operation	1,588	12,536	**	**	—8,443	139	1,259	**	**
Other amusement and recreation services	1,027	7,777	97	277	1,018	410	3,481	**	**
Medical and health services	15,381	775,977	7,733	93,862	393,812	14,428	395,235	1,824	2,312
Offices of physicians	5,690	377,017	3,098	42,720	208,211	5,126	209,095	1,020	925
Offices of dentists	3,032	258,595	2,711	37,668	123,392	2,965	123,531	581	1,142
Other medical and health services	6,659	140,364	1,924	13,474	62,209	6,337	62,609	223	245
Legal services	5,601	185,686	1,555	29,276	84,360	3,982	88,138	393	660
Educational services	3,880	10,568	162	207	5,977	3,630	6,894	**	**
Engineering and architectural services	2,346	33,208	295	4,452	17,145	1,700	18,743	—	—
Accounting, auditing, and bookkeeping services	5,338	95,026	795	23,739	29,048	4,595	30,723	709	448
Certified public accountants	770	33,242	474	8,487	13,257	608	13,367	388	190
Other accounting, auditing, and bookkeeping services	4,568	61,783	321	15,251	15,791	3,987	17,355	321	259
Other services	10,497	85,677	1,214	3,740	29,031	6,619	36,641	**	**
Nature of business not allocable	**1,423**	**30,132**	**—**	**—**	**10,068**	**1,423**	**10,068**	**	**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Missouri									
All industries	**365,614**	**11,649,450**	**130,416**	**822,177**	**1,513,243**	**251,908**	**1,897,547**	**10,740**	**20,802**
All nonfarm industries	**215,963**	**8,602,575**	**57,749**	**738,144**	**1,177,880**	**167,899**	**1,329,798**	**9,988**	**19,333**
Agriculture, forestry, and fishing	**153,090**	**3,145,644**	**73,834**	**93,766**	**351,957**	**85,438**	**587,824**	**1,243**	**2,847**
Farms	149,651	3,046,875	72,667	84,033	335,363	84,009	567,750	752	1,469
Field crop	45,547	1,285,652	20,573	53,783	183,803	32,367	313,676	338	397
Vegetable and melon	151	62	—	—	—260	—	—	—	—
Fruit and tree nut	994	1,315	—	—	—301	884	212	74	8
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	48,746	498,717	28,649	7,877	—9,401	24,413	43,572	176	873
Hogs, sheep, and goats	16,235	678,436	9,079	8,338	109,335	9,066	133,841	—	—
Dairy farms	10,551	289,301	7,539	3,554	23,004	6,052	29,425	—	—
Poultry and eggs	5,655	168,251	2,622	9,649	31,099	2,621	31,410	—	—
General livestock, except animal specialty	8,299	97,504	1,061	324	6,806	4,122	12,021	*6	*82
Animal specialty	1,851	4,925	569	110	—2,554	22	871	*6	*8
Other	11,622	22,710	2,575	399	—6,169	4,462	2,723	152	103
Livestock breeding	321	—	—	—	—10	—	—	—	—
Animal services, except livestock breeding and veterinary	809	23,696	332	6,124	5,009	321	7,670	321	940
Landscape and horticultural services	864	15,645	432	1,319	2,170	864	2,170	—	—
Other agricultural services, forestry, and fishing	1,445	59,429	403	2,290	9,425	244	10,234	170	439
Mining	**1,045**	**34,071**	**39**	**4,136**	**644**	**843**	**4,800**	**	**
Oil and gas extractions	1,011	13,972	19	171	—337	823	3,294	**	**
Other mining	34	20,099	20	3,965	981	20	1,505	**	**
Construction	**31,423**	**900,948**	**10,720**	**137,638**	**186,490**	**28,669**	**193,931**	**2,161**	**5,512**
General contractors and operative builders	6,272	427,617	2,794	67,630	50,201	6,185	55,358	1,502	3,649
Special trade contractors	25,151	473,332	7,926	70,008	136,289	22,484	138,573	659	1,863
Plumbing, heating, and air conditioning	1,468	78,324	906	16,883	14,001	1,468	14,001	—	—
Painting, paperhanging, and decorating	2,550	34,508	562	482	10,104	1,988	10,268	—	—
Electrical work	1,597	39,245	954	4,428	9,513	1,597	9,513	—	—
Masonry, stonework, tile setting, and plastering	2,475	65,943	1,117	20,121	16,637	2,475	16,637	481	1,484
Carpentering and flooring	11,037	100,991	2,188	9,244	55,048	10,289	56,031	—	—
Miscellaneous special trade contractors	6,024	154,320	2,199	18,850	30,986	4,667	32,122	178	379
Contractors not allocable	—	—	—	—	—	—	—	—	—
Manufacturing	**6,179**	**367,564**	**2,931**	**49,594**	**16,455**	**4,111**	**28,796**	**	**
Lumber and wood products, except furniture	2,954	60,900	2,002	5,846	1,547	2,323	5,345	—	—
Printing, publishing, and allied industries	1,085	72,370	178	1,947	9,771	474	10,322	—	—
Machinery, except electrical	74	15,095	74	5,172	4,106	74	4,106	**	**
Other manufacturing industries	2,066	219,198	677	36,629	1,032	1,240	9,023	**	**
Transportation, communication, electric, gas, and sanitary services	**14,968**	**534,412**	**3,231**	**75,049**	**52,235**	**11,149**	**69,137**	**802**	**844**
Local and interurban passenger transit	2,194	21,604	562	836	5,934	2,194	5,934	—	—
Trucking and warehousing	12,190	508,377	2,647	71,955	46,958	8,393	62,911	802	844
Other transportation	562	500	—	—	292	562	292	—	—
Communication, electric, gas, and sanitary services	22	3,931	22	2,258	—950	—	—	—	—
Wholesale and retail trade	**56,917**	**4,801,133**	**20,448**	**278,348**	**278,618**	**36,879**	**348,080**	**2,844**	**4,861**
Wholesale trade	7,959	1,403,296	1,528	54,284	93,030	6,544	97,406	501	1,613
Motor vehicle and automotive equipment	75	48,601	75	9,434	3,074	75	3,074	74	175
Lumber and construction materials	—	—	—	—	—	—	—	—	—
Farm machinery and equipment	334	20,354	12	359	1,304	334	1,304	—	—
Other machinery, equipment, and supplies	716	197,700	716	27,125	16,131	642	16,991	321	951
Groceries and related products	172	112,674	98	6,077	5,852	172	5,852	30	329
Farm-product raw materials	971	563,915	306	2,902	12,658	928	13,755	22	36
Other wholesale trade	5,691	460,053	321	8,387	54,011	4,393	56,431	54	121
Retail trade	45,533	3,253,210	18,276	215,195	156,317	27,080	221,187	2,343	3,249
Building materials, paint, hardware, garden supply, and mobile home dealers	1,430	188,663	1,252	16,781	18,784	512	20,863	24	110
Lumber and other building materials dealers	850	92,931	850	6,768	12,433	407	13,410	12	90
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—
Hardware stores	74	25,590	74	2,777	5,088	74	5,088	—	—
Retail nurseries, garden supply stores, and mobile home dealers	506	70,142	328	7,236	1,263	31	2,365	12	20
General merchandise stores	—	—	—	—	—	—	—	—	—
Food stores	4,264	397,512	2,119	19,332	—6,148	1,555	14,319	62	106
Grocery stores	3,505	340,035	1,360	14,903	—11,288	1,228	8,531	51	87
Other food stores	759	57,477	759	4,429	5,140	327	5,788	11	19

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Missouri—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	7,809	1,480,535	3,770	73,230	68,175	5,612	75,343	798	1,814
Motor vehicle dealers—new car dealers (franchised)	121	147,438	121	12,097	1,543	36	2,676	36	386
Motor vehicle dealers—used car dealers	2,693	428,876	436	7,225	20,515	2,130	21,461	11	12
Gasoline service stations	3,463	624,755	2,392	33,807	19,057	1,914	24,146	337	1,297
Other automotive dealers	1,532	279,465	821	20,102	27,060	1,532	27,060	414	119
Apparel and accessory stores	1,197	92,718	875	6,390	6,464	1,196	6,466	—	—
Furniture and home furnishings stores	1,607	116,570	627	5,868	7,539	1,018	9,811	—	—
Eating places	4,612	335,654	4,612	62,422	21,086	2,987	27,225	1,127	1,045
Drinking places	2,181	122,106	1,186	15,991	8,058	1,144	13,877	—	—
Drug stores and proprietary stores	—	—	—	—	—	—	—	—	—
Liquor stores	1,626	255,631	986	3,771	5,778	876	8,982	321	168
Used merchandise stores	906	18,316	11	158	—1,000	170	881	11	6
Sporting goods and bicycle shops	316	23,636	—	—	1,140	316	1,140	—	—
Gift, novelty, and souvenir shops	1,068	15,618	432	1,771	—4,857	—	—	—	—
Direct selling organizations	12,965	107,091	1,111	3,657	13,803	8,681	17,986	—	—
Other retail stores	5,552	97,161	1,295	5,824	17,496	3,013	24,294	—	—
Wholesale and retail trade not allocable	3,425	144,627	644	8,868	29,271	3,255	29,487	—	—
Finance, insurance, and real estate	**18,712**	**459,140**	**2,087**	**14,712**	**164,909**	**15,161**	**172,544**	**294**	**924**
Finance	201	63,682	22	2,330	4,450	189	4,714	—	—
Security and commodity brokers and services	••	••	22	2,330	••	••	••	—	—
Other finance	••	••	—	—	••	••	••	—	—
Insurance agents, brokers, and service	6,109	138,491	1,420	8,908	87,178	5,444	88,216	—	—
Real estate	12,402	256,966	645	3,473	73,281	9,528	79,613	294	924
Operators and lessors of buildings	155	11,603	58	1,098	—944	34	766	••	••
Lessors, other than buildings	797	1,503	—	—	—1,106	327	66	—	—
Real estate agents, brokers, and managers	10,949	227,825	106	2,121	67,623	8,666	71,073	••	••
Subdividers and developers, except cemeteries	342	11,433	322	81	5,829	342	5,829	—	—
Other real estate	159	4,602	159	173	1,879	159	1,879	—	—
Services	**82,718**	**1,405,245**	**17,126**	**168,934**	**461,133**	**69,096**	**491,631**	**3,281**	**5,110**
Hotels and other lodging places	2,232	51,818	1,161	7,425	4,485	1,590	8,397	159	251
Motels, motor hotels, and tourist courts	1,236	42,950	599	6,904	6,304	1,158	7,157	159	251
Other lodging places	996	8,868	562	520	—1,819	432	1,240	—	—
Personal services	21,927	267,737	3,894	43,268	76,116	20,569	76,705	802	1,154
Coin-operated laundries and dry cleaning	749	21,416	316	1,011	4,204	749	4,204	—	—
Other laundry, cleaning, and garment services	753	1,080	—	—	616	432	775	—	—
Photographic studios, portraits	1,404	54,262	656	10,669	8,232	1,089	8,259	321	171
Beauty shops	5,978	93,141	1,475	30,134	31,884	5,646	32,206	321	740
Barber shops	2,120	14,391	562	533	10,295	2,120	10,295	—	—
Other personal services	10,923	83,447	885	920	20,884	10,533	20,965	160	213
Business services	12,956	137,488	1,293	6,683	45,581	10,850	49,316	39	377
Advertising	660	15,106	—	—	4,859	660	4,859	—	—
Services to buildings	4,993	30,897	315	1,451	16,484	4,993	16,484	—	—
Management and public relations	2,691	39,479	397	2,911	19,732	2,221	20,362	20	360
Other building services	4,612	52,006	581	2,320	4,506	2,976	7,611	19	17
Automotive repair and services	3,751	141,730	1,822	28,583	22,958	3,386	27,006	178	551
Automobile repair shops	3,062	113,225	1,183	26,483	12,121	2,747	15,828	—	—
General automobile repair shops	2,185	101,415	868	23,701	15,593	2,185	15,593	—	—
Other automobile repair	877	11,811	315	2,782	—3,472	562	235	—	—
Automobile parking and other services	689	28,505	639	2,100	10,837	639	11,178	178	551
Miscellaneous repair services	8,310	163,151	2,888	21,166	31,799	6,328	36,134	318	575
Amusement and recreation services, including motion pictures	5,686	91,565	494	7,273	11,030	4,201	17,168	160	214
Producers, orchestras, and entertainers	2,573	13,660	333	92	7,561	••	••	—	—
Professional sports club and promoters	••	••	••	••	••	••	••	—	—
Racing, including track operation	••	••	••	••	••	••	••	••	••
Other amusement and recreation services	2,775	76,680	••	••	6,103	2,379	8,558	••	••
Medical and health services	9,132	407,945	2,938	35,101	201,579	7,734	204,170	873	632
Offices of physicians	2,765	250,274	1,503	23,931	125,247	2,754	125,348	558	453
Offices of dentists	1,120	80,402	622	9,122	43,634	962	43,677	167	86
Other medical and health services	5,247	77,270	813	2,049	32,698	4,018	35,145	148	93
Legal services	3,361	83,599	1,836	9,725	45,164	3,018	46,099	426	861
Educational services	4,981	31,277	630	8,020	8,625	4,103	9,097	315	454
Engineering and architectural services	1,461	7,008	74	1,463	2,697	869	3,035	—	—
Accounting, auditing, and bookkeeping services	4,496	11,391	85	226	6,144	3,948	7,642	11	40
Certified public accountants	244	816	85	226	—859	85	175	11	40
Other accounting, auditing, and bookkeeping services	4,252	10,575	—	—	7,003	3,863	7,468	—	—
Other services	4,425	10,536	11	2	4,955	2,500	6,862	—	—
Nature of business not allocable	**562**	**1,293**	**—**	**—**	**803**	**562**	**803**	**—**	**—**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New Jersey									
All industries	**231,044**	**7,632,722**	**57,135**	**793,664**	**1,728,812**	**183,665**	**1,927,208**	**9,115**	**14,106**
All nonfarm industries	**222,793**	**7,518,146**	**50,378**	**782,366**	**1,747,489**	**182,047**	**1,901,612**	**8,939**	**13,980**
Agriculture, forestry, and fishing	**17,337**	**330,179**	**9,843**	**59,579**	**30,969**	**8,478**	**80,968**	**802**	**891**
Farms	8,251	114,577	6,757	11,298	−18,678	1,618	25,596	176	126
Field crop	6,028	22,223	5,435	2,778	−34,027	595	650	26	12
Vegetable and melon	271	1,203	271	959	−2,919	—	—	—	—
Fruit and tree nut	62	2,519	55	300	−479	23	292	—	—
Beef cattle feedlots	**	**	**	**	**	**	**	—	—
Beef cattle, except feedlots	**	**	43	126	**	**	**	**	**
Hogs, sheep, and goats	304	7,799	**	**	−64	**	**	—	—
Dairy farms	704	72,572	698	5,618	23,777	688	24,336	**	**
Poultry and eggs	75	546	75	156	−638	—	—	—	—
General livestock, except animal specialty	179	175	*6	*17	−413	135	84	140	79
Animal specialty	478	5,352	163	1,274	−2,477	163	136	—	—
Other	88	100	*4	*46	−873	—	—	—	—
Livestock breeding	21	58	—	—	−382	—	—	**	**
Animal services, except livestock breeding and veterinary	1,972	15,172	298	2,205	2,503	1,074	5,704	—	—
Landscape and horticultural services	5,876	86,841	2,378	18,168	20,728	4,733	21,986	461	559
Other agricultural services, forestry, and fishing	1,217	113,531	410	27,908	26,797	1,053	27,682	**	**
Mining	**460**	**4,271**	**—**	**—**	**−5,449**	**65**	**799**	**86**	**587**
Oil and gas extractions	186	3,224	—	—	−486	56	795	28	43
Other mining	274	1,047	—	—	−4,963	*9	*4	58	544
Construction	**28,932**	**1,051,098**	**8,625**	**162,979**	**216,452**	**25,772**	**226,675**	**2,144**	**3,603**
General contractors and operative builders	6,428	361,939	2,675	53,577	50,323	5,661	55,976	371	196
Special trade contractors	21,269	630,097	5,854	104,532	155,244	18,876	159,813	1,773	3,407
Plumbing, heating, and air conditioning	1,283	115,884	614	13,720	15,544	986	16,497	164	844
Painting, paperhanging, and decorating	5,796	93,176	1,515	22,288	31,015	5,498	32,607	372	507
Electrical work	2,212	58,833	623	7,101	17,117	1,455	17,730	—	—
Masonry, stonework, tile setting, and plastering	2,622	81,669	1,503	23,088	23,268	2,337	23,349	746	1,497
Carpentering and flooring	4,767	60,640	286	2,721	26,140	4,767	26,140	—	—
Miscellaneous special trade contractors	4,589	219,894	1,313	35,614	42,160	3,833	43,491	491	559
Contractors not allocable	1,235	59,062	96	4,870	10,886	1,235	10,886	—	—
Manufacturing	**7,517**	**412,761**	**3,332**	**109,238**	**51,742**	**6,493**	**55,898**	**457**	**219**
Lumber and wood products, except furniture	294	12,063	*9	*1,475	751	294	751	—	—
Printing, publishing, and allied industries	1,379	84,819	461	6,343	9,686	1,045	12,056	—	—
Machinery, except electrical	462	2,048	—	—	166	462	166	—	—
Other manufacturing industries	5,382	313,830	2,862	101,419	41,139	4,692	42,924	457	219
Transportation, communication, electric, gas, and sanitary services	**12,367**	**290,229**	**1,528**	**26,388**	**53,002**	**8,849**	**62,650**	**205**	**205**
Local and interurban passenger transit	471	1,017	—	—	−216	—	—	—	—
Trucking and warehousing	8,411	203,384	1,070	14,888	26,488	6,703	32,844	**	**
Other transportation	1,659	26,590	173	3,024	7,682	629	10,368	164	83
Communication, electric, gas, and sanitary services	1,826	59,238	285	8,476	19,049	1,517	19,438	**	**
Wholesale and retail trade	**44,702**	**2,712,832**	**11,136**	**170,728**	**331,769**	**33,941**	**354,480**	**1,572**	**2,279**
Wholesale trade	11,057	466,724	641	13,135	122,181	9,552	129,142	20	2
Motor vehicle and automotive equipment	318	25,067	—	—	1,741	317	1,952	—	—
Lumber and construction materials	—	—	—	—	—	—	—	—	—
Farm machinery and equipment	—	—	—	—	—	—	—	—	—
Other machinery, equipment, and supplies	185	21,132	**	**	6,032	175	6,142	—	—
Groceries and related products	833	144,386	**	**	3,437	833	3,437	**	**
Farm-product raw materials	—	—	—	—	—	—	—	—	—
Other wholesale trade	9,721	276,139	343	11,914	110,971	8,227	117,612	**	**
Retail trade	31,437	2,161,991	9,627	154,686	203,719	23,070	218,397	1,552	2,278
Building materials, paint, hardware, garden supply, and mobile home dealers	1,022	101,978	572	20,751	5,641	648	5,929	—	—
Lumber and other building materials dealers	76	11,564	—	—	164	76	164	—	—
Paint, glass, and wallpaper stores	—	—	—	—	—	—	—	—	—
Hardware stores	—	—	—	—	—	—	—	—	—
Retail nurseries, garden supply stores, and mobile home dealers	946	90,414	572	20,751	5,477	572	5,765	—	—
General merchandise stores	594	25,362	—	—	4,159	594	4,159	—	—
Food stores	4,398	456,435	1,856	26,501	30,946	3,074	33,913	625	358
Grocery stores	2,728	369,891	1,292	16,840	26,558	2,442	27,461	461	282
Other food stores	1,670	86,544	564	9,661	4,388	632	6,452	164	76

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New Jersey—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	2,581	619,598	1,609	35,731	35,030	2,256	35,218	592	813
Motor vehicle dealers—new car dealers (franchised)	10	20,741	**	**	575	10	575	10	24
Motor vehicle dealers—used car dealers	295	18,468	**	**	610	10	697	—	—
Gasoline service stations	1,939	514,156	1,261	26,515	27,323	1,899	27,423	563	678
Other automotive dealers	337	66,234	337	7,756	6,523	337	6,523	19	110
Apparel and accessory stores	1,714	163,618	258	13,617	22,805	1,714	22,805	—	—
Furniture and home furnishings stores	3,224	168,594	835	5,954	26,647	2,668	27,254	—	—
Eating places	2,126	105,719	1,137	10,373	16,517	2,106	16,527	*9	*31
Drinking places	1,034	67,592	736	7,128	9,639	958	9,880	—	—
Drug stores and proprietary stores	286	33,113	286	1,704	4,392	286	4,392	—	—
Liquor stores	95	39,165	19	520	5,454	95	5,454	—	—
Used merchandise stores	2,160	39,377	152	89	5,130	1,406	10,007	—	—
Sporting goods and bicycle shops	164	788	164	12	—260	—	—	—	—
Gift, novelty, and souvenir shops	844	24,972	10	62	348	299	896	—	—
Direct selling organizations	3,205	10,401	—	—	1,937	1,911	2,286	—	—
Other retail stores	7,990	305,280	1,993	32,244	35,334	5,055	39,677	326	1,076
Wholesale and retail trade not allocable	2,208	84,117	868	2,908	5,869	1,319	6,941	—	—
Finance, insurance, and real estate	**21,394**	**474,626**	**1,118**	**14,040**	**169,577**	**17,821**	**192,330**	**135**	**1,349**
Finance	663	68,287	170	3,104	22,096	641	24,821	*9	*1
Security and commodity brokers and services	**	**	170	3,104	**	**	**	*9	*1
Other finance	**	**	—	—	**	**	**	—	—
Insurance agents, brokers, and service	5,391	98,623	259	5,502	54,767	4,481	55,408	20	196
Real estate	15,340	307,716	689	5,435	92,714	12,699	112,101	106	1,152
Operators and lessors of buildings	785	43,983	**	**	—4,467	325	1,915	—	—
Lessors, other than buildings	215	18,588	—	—	4,308	183	6,599	—	—
Real estate agents, brokers, and managers	13,897	216,244	504	4,088	81,051	11,748	91,766	85	1,127
Subdividers and developers, except cemeteries	20	2,223	—	—	2,034	20	2,034	**	**
Other real estate	423	26,678	**	**	9,788	423	9,788	**	**
Services	**94,124**	**2,295,423**	**21,476**	**247,772**	**859,528**	**78,621**	**921,832**	**3,713**	**4,973**
Hotels and other lodging places	843	4,345	471	7	—4,063	—	—	—	—
Motels, motor hotels, and tourist courts	—	—	—	—	—	—	—	—	—
Other lodging places	843	4,345	471	7	—4,063	—	—	—	—
Personal services	14,418	354,012	5,013	49,838	99,143	11,836	102,855	449	759
Coin-operated laundries and dry cleaning	1,166	12,183	594	1,302	—2,139	286	465	—	—
Other laundry, cleaning, and garment services	2,940	136,629	1,898	33,211	24,691	2,643	24,760	286	104
Photographic studios, portraits	1,087	29,111	164	1,574	11,694	626	11,842	—	—
Beauty shops	3,157	62,967	1,357	11,160	21,010	2,785	21,315	163	655
Barber shops	2,669	28,337	—	—	18,900	2,669	18,900	—	—
Other personal services	3,399	84,785	1,000	2,592	24,987	2,827	25,573	—	—
Business services	20,597	293,287	1,369	10,448	128,745	18,137	136,700	367	559
Advertising	1,143	12,348	—	—	3,742	223	5,071	**	**
Services to buildings	3,960	58,128	1,132	9,224	22,018	3,960	22,018	—	—
Management and public relations	5,863	60,229	77	47	36,336	4,899	39,309	184	456
Other building services	9,631	162,582	160	1,177	66,649	9,055	70,303	**	**
Automotive repair and services	5,731	261,325	2,248	38,001	47,956	5,281	49,392	295	517
Automobile repair shops	4,619	243,596	2,076	36,682	43,668	4,333	43,798	286	464
General automobile repair shops	2,470	132,278	1,255	26,884	17,859	2,470	17,859	286	464
Other automobile repair	2,149	111,318	821	9,798	25,809	1,863	25,939	—	—
Automobile parking and other services	1,112	17,729	172	1,318	4,289	948	5,594	*9	*53
Miscellaneous repair services	5,206	103,864	862	8,159	30,739	4,258	33,191	19	14
Amusement and recreation services, including motion pictures	7,552	100,454	1,118	12,222	—4,620	5,538	22,603	184	379
Producers, orchestras, and entertainers	5,097	33,759	846	647	13,131	4,819	15,542	**	**
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	1,172	18,526	*5	*476	—16,211	78	339	**	**
Other amusement and recreation services	1,283	48,169	267	11,099	—1,540	641	6,722	181	353
Medical and health services	16,452	784,820	6,354	74,941	395,176	15,453	401,006	1,106	753
Offices of physicians	7,275	409,411	3,461	39,282	239,508	6,468	245,031	715	543
Offices of dentists	3,057	213,161	1,746	30,595	85,136	3,057	85,136	315	180
Other medical and health services	6,120	162,247	1,147	5,065	70,532	5,928	70,838	76	31
Legal services	5,355	212,286	2,428	40,699	93,624	5,075	93,776	664	1,074
Educational services	4,767	22,546	—	—	3,715	3,233	7,526	—	—
Engineering and architectural services	1,670	36,937	635	6,955	9,239	717	10,616	294	401
Accounting, auditing, and bookkeeping services	5,731	71,855	938	5,918	36,072	5,433	36,079	259	373
Certified public accountants	1,662	18,180	19	1,053	6,834	1,662	6,834	—	—
Other accounting, auditing, and bookkeeping services	4,069	53,675	919	4,865	29,238	3,771	29,245	259	373
Other services	5,802	49,692	40	584	23,801	3,660	28,087	76	143
Nature of business not allocable	**4,211**	**61,305**	**77**	**2,940**	**21,221**	**3,625**	**31,575**	**	**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New York									
All industries	**567,205**	**19,433,542**	**128,600**	**1,776,450**	**3,535,387**	**423,881**	**4,081,462**	**19,189**	**31,470**
All nonfarm industries	**536,360**	**17,974,312**	**109,571**	**1,689,016**	**3,510,059**	**408,347**	**3,957,418**	**18,399**	**30,815**
Agriculture, forestry, and fishing	**42,331**	**1,637,052**	**23,221**	**120,176**	**52,455**	**22,802**	**163,040**	**839**	**812**
Farms	30,845	1,459,229	19,029	87,434	25,328	15,534	124,044	790	654
Field crop	6,522	18,144	226	930	−7,570	**	**	**	**
Vegetable and melon	475	67,002	391	19,323	2,151	385	5,360	143	294
Fruit and tree nut	1,804	36,522	1,785	6,489	12,529	1,780	12,664	31	24
Beef cattle feedlots	295	5,570	295	637	−3,471	—	—	—	—
Beef cattle, except feedlots	4,725	201,742	4,056	13,554	−3,665	2,194	13,293	21	11
Hogs, sheep, and goats	31	287	*5	*112	−187	**	**	**	**
Dairy farms	9,711	1,047,839	9,108	39,995	60,166	8,102	83,605	—	—
Poultry and eggs	288	27,320	45	1,351	−1,299	256	657	30	64
General livestock, except animal specialty	2,392	28,818	2,379	1,802	−2,696	150	5,780	143	87
Animal specialty	1,660	12,627	322	2,437	−22,205	442	237	7	26
Other	2,942	13,358	417	804	−8,425	2,165	1,833	409	142
Livestock breeding	106	988	*5	*329	−2,634	76	91	**	**
Animal services, except livestock breeding and veterinary	4,359	67,699	1,590	16,809	4,037	2,421	9,465	**	**
Landscape and horticultural services	3,216	42,635	1,337	4,847	10,477	2,166	12,171	—	—
Other agricultural services, forestry, and fishing	3,805	66,501	1,260	10,756	15,247	2,605	17,269	—	—
Mining	**4,074**	**78,378**	**515**	**19,043**	**−36,152**	**1,804**	**14,268**	**340**	**1,276**
Oil and gas extractions	2,520	74,291	345	18,544	−1,667	1,351	13,882	119	166
Other mining	1,554	4,087	170	499	−37,819	453	386	221	1,110
Construction	**45,204**	**1,321,263**	**10,789**	**216,429**	**297,618**	**39,788**	**312,599**	**1,907**	**3,448**
General contractors and operative builders	9,555	387,103	2,754	52,407	37,560	6,937	50,575	379	220
Special trade contractors	35,063	901,408	7,594	155,552	249,703	32,265	251,669	1,528	3,228
Plumbing, heating, and air conditioning	7,240	304,634	2,466	56,349	51,065	6,215	51,786	727	1,165
Painting, paperhanging, and decorating	10,361	129,937	999	14,153	60,804	9,476	61,389	—	—
Electrical work	2,578	87,815	835	14,967	26,777	1,995	27,082	428	1,145
Masonry, stonework, tile setting, and plastering	2,853	48,360	587	4,391	15,090	2,853	15,090	—	—
Carpentering and flooring	9,301	225,068	1,464	50,426	70,641	9,282	70,643	299	204
Miscellaneous special trade contractors	2,730	105,595	1,243	15,265	25,326	2,444	25,679	74	714
Contractors not allocable	586	32,752	441	8,470	10,355	586	10,355	—	—
Manufacturing	**20,793**	**757,406**	**5,469**	**160,102**	**93,917**	**14,421**	**116,661**	**196**	**1,248**
Lumber and wood products, except furniture	3,226	36,975	10	1,735	6,621	2,368	7,645	—	—
Printing, publishing, and allied industries	4,007	120,477	1,130	36,075	71	1,986	15,590	184	830
Machinery, except electrical	1,756	48,746	379	12,618	15,036	1,321	15,071	—	—
Other manufacturing industries	11,804	551,208	3,950	109,675	72,189	8,746	78,355	12	418
Transportation, communication, electric, gas, and sanitary services	**24,635**	**509,704**	**2,560**	**71,183**	**95,820**	**19,837**	**107,677**	**589**	**806**
Local and interurban passenger transit	11,050	144,129	379	2,955	56,766	10,165	58,340	379	275
Trucking and warehousing	9,339	339,294	2,082	67,149	37,636	8,164	44,345	198	484
Other transportation	1,878	19,756	99	1,079	1,999	1,208	4,396	12	48
Communication, electric, gas, and sanitary services	2,368	6,525	—	—	−580	300	596	—	—
Wholesale and retail trade	**128,535**	**8,611,233**	**32,524**	**429,859**	**646,164**	**94,813**	**759,742**	**4,176**	**3,987**
Wholesale trade	28,181	2,036,562	2,654	33,612	218,854	23,684	239,320	399	297
Motor vehicle and automotive equipment	1,588	132,106	*9	*357	10,613	1,301	10,613	—	—
Lumber and construction materials	336	7,857	—	—	4,515	286	5,508	—	—
Farm machinery and equipment	584	23,046	18	1,221	218	25	363	—	—
Other machinery, equipment, and supplies	1,834	124,823	616	2,625	26,756	1,543	28,670	—	—
Groceries and related products	3,605	479,795	249	5,965	35,693	3,460	35,825	35	60
Farm-product raw materials	25	45,537	25	402	462	25	462	—	—
Other wholesale trade	20,209	1,223,398	1,737	23,042	140,598	17,044	157,879	364	237
Retail trade	97,772	6,473,887	29,450	392,713	410,955	68,550	503,602	3,764	3,642
Building materials, paint, hardware, garden supply, and mobile home dealers	2,487	121,573	546	8,209	11,182	1,562	12,686	—	—
Lumber and other building materials dealers	—	—	—	—	—	—	—	—	—
Paint, glass, and wall paper stores	—	—	—	—	—	—	—	—	—
Hardware stores	2,183	93,391	242	5,222	7,652	1,258	9,156	—	—
Retail nurseries, garden supply stores, and mobile home dealers	304	28,182	304	2,986	3,530	304	3,530	—	—
General merchandise stores	927	105,263	549	7,814	−2,589	305	2,773	10	48
Food stores	14,852	1,368,823	4,027	53,295	112,279	13,848	117,711	861	766
Grocery stores	8,041	855,801	2,430	36,692	53,946	7,684	57,026	393	444
Other food stores	6,811	513,023	1,597	16,603	58,333	6,164	60,685	468	322

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New York—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	9,586	1,905,820	5,185	96,203	50,413	7,107	62,748	314	433
Motor vehicle dealers—new car dealers (franchised)	365	179,860	220	13,126	3,853	193	5,698	29	85
Motor vehicle dealers—used car dealers	2,792	457,316	380	13,635	14,870	1,568	16,452	—	—
Gasoline service stations	5,922	1,238,974	4,508	68,488	27,460	5,246	36,305	208	180
Other automotive dealers	507	29,669	77	953	4,230	100	4,293	77	169
Apparel and accessory stores	4,609	318,213	2,204	25,642	31,118	3,330	34,572	*8	*46
Furniture and home furnishings stores	5,857	203,593	1,084	10,672	8,753	2,909	20,107	257	357
Eating places	7,992	481,228	5,153	81,730	7,015	5,229	37,002	679	1,014
Drinking places	3,598	134,142	2,013	15,667	10,538	3,020	14,401	594	687
Drug stores and proprietary stores	1,403	168,667	970	15,203	22,118	1,403	22,118	366	80
Liquor stores	2,240	389,203	664	6,193	21,105	2,225	21,195	—	—
Used merchandise sotres	4,995	122,278	842	8,158	20,289	2,795	24,078	83	19
Sporting goods and bicycle shops	1,995	47,873	567	4,230	1,333	481	4,522	—	—
Gift, novelty, and souvenir shops	905	13,419	296	2,106	2,648	750	3,228	—	—
Direct selling organizations	16,929	96,252	145	1,241	16,910	9,182	21,645	—	—
Other retail stores	19,397	997,540	5,205	56,350	97,843	14,404	104,814	592	194
Wholesale and retail trade not allocable	2,582	100,785	420	3,534	16,355	2,579	16,820	13	47
Finance, insurance, and real estate	**34,160**	**740,430**	**3,904**	**69,307**	**194,488**	**23,934**	**225,675**	**765**	**1,634**
Finance	1,233	33,944	114	1,563	5,977	853	11,607	*9	*12
Security and commodity brokers and services	1,203	31,331	89	911	5,296	826	10,753	*9	*12
Other finance	30	2,613	25	652	682	27	854	—	—
Insurance agents, brokers, and service	10,563	382,249	1,940	56,269	95,311	8,779	102,231	356	1,260
Real estate	22,364	324,237	1,850	11,475	93,199	14,302	111,836	400	363
Operators and lessors of buildings	2,219	18,731	847	477	—4,036	461	450	—	—
Lessors, other than buildings	964	4,590	*9	*1	*—2,420	73	216	—	—
Real estate agents, brokers, and managers	18,015	269,586	493	3,290	95,190	13,064	103,806	400	363
Subdividers and developers, except cemeteries	510	12,874	28	3,715	106	86	2,319	—	—
Other real estate	656	18,456	473	3,992	4,360	618	5,044	—	—
Services	**264,253**	**5,666,205**	**49,040**	**674,400**	**2,180,263**	**203,855**	**2,361,519**	**10,372**	**18,236**
Hotels and other lodging places	4,453	119,196	617	5,588	14,633	3,343	19,999	457	310
Motels, motor hotels, and tourist courts	1,860	87,380	412	4,732	12,968	1,516	14,558	256	240
Other lodging places	2,593	31,817	205	856	1,665	1,827	5,441	201	69
Personal services	42,283	536,809	9,145	95,860	128,707	34,303	147,009	1,588	2,101
Coin-operated laundries and dry cleaning	422	5,728	—	—	—546	—	—	—	—
Other laundry, cleaning, and garment services	4,613	98,623	1,673	18,506	16,139	3,213	22,008	320	45
Photographic studios, portraits	4,214	37,012	19	2,661	2,641	2,048	6,837	28	65
Beauty shops	14,516	155,417	3,050	27,604	53,226	12,463	54,657	694	1,678
Barber shops	6,636	89,138	2,541	20,789	32,552	5,890	32,786	—	—
Other personal services	11,882	150,891	1,862	26,300	24,695	10,689	30,721	546	313
Business services	45,766	612,858	4,629	28,736	232,605	37,523	255,519	357	702
Advertising	2,471	90,193	910	1,815	13,766	1,595	16,473	38	129
Services to buildings	3,834	38,009	321	9,527	11,399	2,347	12,247	—	—
Management and public relations	16,112	178,023	1,416	3,140	93,763	13,560	102,322	59	256
Other building services	23,349	306,633	1,982	14,254	113,677	20,021	124,476	260	318
Automotive repair and services	7,017	288,448	2,708	43,544	37,360	5,471	41,400	**	**
Automobile repair shops	4,368	206,045	2,095	38,162	29,516	4,048	32,098	**	**
General automobile repair shops	2,868	104,841	882	14,552	11,867	2,548	14,449	—	—
Other automobile repair	1,500	101,204	1,213	23,610	17,649	1,500	17,649	**	**
Automobile parking and other services	2,649	82,402	613	5,383	7,843	1,423	9,301	—	—
Miscellaneous repair services	8,072	54,326	288	489	11,923	6,670	12,841	—	—
Amusement and recreation services, including motion pictures	24,406	377,284	1,728	19,160	57,828	12,286	114,487	1,185	1,942
Producers, orchestras, and entertainers	13,522	170,836	550	7,149	70,501	7,123	85,767	444	566
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	4,529	43,216	13	644	—30,103	1,171	3,467	18	95
Other amusement and recreation services	6,355	163,231	1,165	11,367	17,430	3,992	25,253	723	1,281
Medical and health services	53,313	2,333,685	18,353	347,097	1,062,436	47,733	1,086,853	4,655	5,974
Offices of physicians	17,716	973,244	6,510	100,131	504,239	16,261	509,635	1,616	2,881
Offices of dentists	10,826	773,835	7,207	123,583	351,348	10,291	356,055	2,123	2,658
Other medical and health services	24,771	586,606	4,636	123,383	206,850	21,181	221,162	916	435
Legal services	19,671	680,652	6,793	82,235	347,440	15,929	357,962	1,277	2,368
Educational services	8,564	49,089	328	173	20,057	6,800	21,801	**	**
Engineering and architectural services	8,249	136,163	623	23,048	51,315	5,274	55,302	205	1,245
Accounting, auditing, and bookkeeping services	15,477	187,841	1,528	24,008	95,484	13,400	97,926	259	1,242
Certified public accountants	3,891	72,473	540	12,339	36,274	3,271	37,033	176	1,007
Other accounting, auditing, and bookkeeping services	11,586	115,368	988	11,669	59,209	10,129	60,894	83	234
Other services	26,982	289,854	2,300	4,462	120,476	15,123	150,420	226	1,207
Nature of business not allocable	**3,220**	**111,870**	**578**	**15,952**	**10,814**	**2,627**	**20,280**	***5**	***24**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ohio									
All industries	**523,974**	**16,428,213**	**149,903**	**1,362,108**	**2,535,326**	**356,367**	**3,195,400**	**16,171**	**28,731**
All nonfarm industries	**380,075**	**13,995,854**	**97,076**	**1,282,703**	**2,290,080**	**279,231**	**2,632,465**	**15,896**	**27,329**
Agriculture, forestry, and fishing	**151,132**	**2,612,411**	**54,950**	**101,707**	**269,024**	**81,797**	**596,325**	**441**	**1,417**
Farms	143,899	2,432,359	52,827	79,404	245,246	77,136	562,934	275	1,401
Field crop	95,317	1,452,854	33,069	18,361	232,748	60,356	402,547	42	469
Vegetable and melon	1,186	31,157	140	4,307	4,569	135	6,670	130	810
Fruit and tree nut	1,107	1,494	720	1,309	—2,435	—	—	**	**
Beef cattle feedlots	47	1,175	**	**	—800	**	**	—	—
Beef cattle, except feedlots	17,078	280,189	5,803	4,858	—16,054	3,803	31,346	38	26
Hogs, sheep, and goats	10,937	254,130	6,541	5,796	10,989	4,390	57,497	—	—
Dairy farms	6,677	343,075	6,114	42,315	25,797	3,885	55,589	—	—
Poultry and eggs	16	2,507	**	**	1,290	**	**	—	—
General livestock, except animal specialty	786	32,899	218	320	—2,315	207	698	**	**
Animal specialty	4,559	3,877	130	730	—7,866	—	—	—	—
Other	6,189	29,001	75	1,278	—677	4,354	7,092	57	63
Livestock breeding	**	**	—	—	**	**	**	—	—
Animal services, except livestock breeding and veterinary	3,127	29,881	562	1,768	—4,346	1,577	2,737	—	—
Landscape and horticultural services	3,255	65,448	1,083	15,382	11,874	2,266	13,668	—	—
Other agricultural services, forestry, and fishing	**	**	478	5,152	**	**	**	166	15
Mining	**1,347**	**113,777**	**155**	**6,482**	**8,721**	**694**	**17,332**	**56**	**190**
Oil and gas extractions	976	45,767	120	2,168	6,970	378	11,665	31	25
Other mining	371	68,009	35	4,314	1,751	316	5,667	25	165
Construction	**48,306**	**2,092,548**	**15,690**	**348,908**	**387,613**	**42,980**	**401,295**	**1,856**	**5,078**
General contractors and operative builders	16,497	778,585	4,916	96,815	110,931	14,604	118,759	407	1,977
Special trade contractors	31,016	1,281,948	10,612	247,798	266,939	27,604	272,454	1,287	2,231
Plumbing, heating, and air conditioning	3,798	214,162	1,060	41,445	38,324	3,332	38,552	11	42
Painting, paperhanging, and decorating	2,598	106,711	951	29,401	24,026	2,598	24,026	659	928
Electrical work	3,337	127,133	1,058	24,925	25,140	2,590	26,996	86	253
Masonry, stonework, tile setting, and plastering	3,349	79,017	956	12,482	32,889	2,952	33,552	166	140
Carpentering and flooring	9,616	216,416	1,966	33,783	64,378	9,144	64,978	18	14
Miscellaneous special trade contractors	8,318	538,509	4,621	105,762	82,182	6,988	84,350	347	855
Contractors not allocable	793	32,016	162	4,294	9,743	772	10,082	162	870
Manufacturing	**6,745**	**244,296**	**2,192**	**45,888**	**51,789**	**3,936**	**58,499**	**532**	**1,839**
Lumber and wood products, except furniture	397	46,409	322	13,523	7,747	387	7,989	**	**
Printing, publishing, and allied industries	1,658	11,173	300	449	—4635	300	844	—	—
Machinery, except electrical	1,363	53,077	571	13,293	19,260	1,363	19,260	**	**
Other manufacturing industries	3,327	133,637	999	18,623	29,417	1,886	30,407	435	1,524
Transportation, communication, electric, gas, and sanitary services	**22,866**	**667,579**	**3,185**	**29,174**	**75,660**	**16,259**	**106,588**	**297**	**633**
Local and interurban passenger transit	—	—	—	—	—	—	—	—	—
Trucking and warehousing	17,922	388,910	1,277	10,783	56,840	13,446	76,006	176	36
Other transportation	1,930	242,125	1,147	14,474	14,733	1,149	22,264	12	44
Communication, electric, gas, and sanitary services	3,014	36,545	761	3,917	4,088	1,664	8,319	109	552
Wholesale and retail trade	**100,493**	**7,269,859**	**33,407**	**472,667**	**473,237**	**66,408**	**596,116**	**7,000**	**10,112**
Wholesale trade	10,848	1,395,237	2,869	51,275	140,805	7,364	156,578	437	1,212
Motor vehicle and automotive equipment	**	**	13	7,635	**	**	**	**	**
Lumber and construction materials	**	**	—	—	**	**	**	—	—
Farm machinery and equipment	441	149,432	92	4,424	2,946	229	4,167	40	127
Other machinery, equipment, and supplies	1,392	147,599	736	2,458	13,173	1,053	15,140	—	—
Groceries and related products	1,104	95,703	44	13,487	1,271	327	2,244	**	**
Farm-product raw materials	87	162,111	63	2,780	—773	54	1,135	—	—
Other wholesale trade	7,791	773,219	1,921	20,491	123,081	5,669	132,778	363	958
Retail trade	85,374	5,705,046	30,189	418,491	311,459	56,036	411,693	6,380	8,656
Building materials, paint, hardware, garden supply, and mobile home dealers	2,983	228,553	1,121	18,763	141	1,045	10,354	11	22
Lumber and other building materials dealers	680	51,080	351	6,041	646	351	1,015	—	—
Paint, glass, and wall paper stores	351	19,521	351	3,512	—1,868	—	—	—	—
Hardware stores	397	122	—	—	—2,029	—	—	—	—
Retail nurseries, garden supply stores, and mobile home dealers	1,555	157,830	419	9,209	3,391	694	9,340	11	22
General merchandise stores	343	53,035	51	2,434	—2,893	40	859	10	237
Food stores	5,603	932,182	3,169	49,429	42,036	4,476	49,844	729	986
Grocery stores	2,954	694,175	1,307	34,362	20,367	2,285	25,565	438	732
Other food stores	2,649	238,007	1,862	15,067	21,670	2,191	24,279	291	254

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ohio—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	11,607	2,547,987	8,402	139,730	123,286	9,102	132,810	2,137	3,874
Motor vehicle dealers—new car dealers (franchised)	888	150,536	395	7,308	3,365	413	3,682	351	130
Motor vehicle dealers—used car dealers	544	136,399	456	2,752	11,710	544	11,710	—	—
Gasoline service stations	9,019	2,076,578	7,260	123,401	101,837	7,879	106,102	1,687	3,295
Other automotive dealers	1,156	184,474	291	6,269	6,374	266	11,317	99	449
Apparel and accessory stores	3,767	216,713	1,785	17,433	25,448	2,652	29,474	184	291
Furniture and home furnishings stores	3,952	198,511	1,274	28,189	17,634	3,134	21,484	18	218
Eating places	5,896	360,389	4,361	68,282	—2,032	2,993	15,406	523	431
Drinking places	5,613	334,226	3,719	45,743	34,205	4,333	42,261	1,322	1,329
Drug stores and proprietary stores	198	71,558	198	7,246	5,279	198	5,279	—	—
Liquor stores	545	59,282	545	3,694	5,754	545	5,754	—	—
Used merchandise sotres	2,674	44,356	76	769	2,104	1,403	7,489	75	128
Sporting goods and bicycle shops	1,925	81,107	662	11,057	1,171	1,261	4,123	—	—
Gift, novelty, and souvenir shops	2,868	17,352	494	209	—9,375	10	8	—	—
Direct selling organizations	23,404	181,806	1,456	3,575	23,213	15,277	29,984	292	472
Other retail stores	13,996	377,989	2,876	21,938	45,488	9,567	56,562	1,079	668
Wholesale and retail trade not allocable	4,271	169,577	349	2,901	20,973	3,008	27,845	183	244
Finance, insurance, and real estate	**46,692**	**671,495**	**3,156**	**28,447**	**276,043**	**30,350**	**314,681**	**1,204**	**1,077**
Finance	429	10,510	75	653	2,677	426	2,718	76	80
Security and commodity brokers and services	429	10,510	75	653	2,677	426	2,718	76	80
Other finance	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	10,003	255,784	2,072	15,961	133,339	7,420	141,438	329	530
Real estate	36,260	405,201	1,009	11,834	140,028	22,504	170,525	799	467
Operators and lessors of buildings	910	33,785	200	2,350	2,822	502	6,674	**	**
Lessors, other than buildings	4,988	15,526	**	**	—13,326	443	1,029	—	—
Real estate agents, brokers, and managers	28,089	318,468	462	8,827	131,785	19,880	141,477	292	158
Subdividers and developers, except cemeteries	152	5,375	**	**	485	42	2,077	**	**
Other real estate	2,121	32,047	329	620	18,262	1,637	19,268	329	155
Services	**145,277**	**2,740,453**	**36,781**	**322,469**	**988,368**	**113,373**	**1,098,982**	**4,785**	**8,386**
Hotels and other lodging places	2,285	63,454	935	8,020	2,550	1,069	8,400	166	192
Motels, motor hotels, and tourist courts	1,499	50,526	769	7,503	—604	602	3,597	166	192
Other lodging places	786	12,928	166	517	3,154	467	4,803	—	—
Personal services	29,369	454,275	7,454	62,381	121,930	23,350	126,633	1,279	1,436
Coin-operated laundries and dry cleaning	952	21,389	—	—	5,069	651	5,567	—	—
Other laundry, cleaning, and garment services	3,271	120,736	2,308	15,866	22,194	2,599	22,910	—	—
Photographic studios, portraits	1,519	8,683	—	—	—304	512	898	—	—
Beauty shops	11,572	116,190	3,215	21,778	37,288	9,790	37,771	763	318
Barber shops	3,450	28,415	—	—	22,192	3,121	22,217	—	—
Other personal services	8,605	158,862	1,931	24,737	35,492	6,677	37,270	516	1,118
Business services	24,351	286,222	3,247	10,650	93,403	21,189	115,814	102	20
Advertising	1,157	5,312	184	192	3,986	1,069	4,026	—	—
Services to buildings	4,208	25,611	629	384	11,267	3,908	13,349	—	—
Management and public relations	8,271	102,080	939	5,888	34,092	7,093	45,320	90	6
Other building services	10,715	153,219	1,495	4,186	44,058	9,119	53,119	12	15
Automotive repair and services	5,326	230,511	2,753	28,278	31,923	4,146	37,553	288	514
Automobile repair shops	3,259	170,652	1,677	23,853	21,005	2,500	25,518	201	278
General automobile repair shops	1,547	55,601	438	4,557	7,140	788	11,652	184	161
Other automobile repair	1,712	115,050	1,239	19,296	13,866	1,712	13,866	17	117
Automobile parking and other services	2,067	59,859	1,076	4,425	10,918	1,646	12,035	87	236
Miscellaneous repair services	12,905	169,647	4,034	10,678	42,115	9,267	50,625	93	270
Amusement and recreation services, including motion pictures	18,907	124,733	2,883	4,664	—1,276	10,134	36,581	22	224
Producers, orchestras, and entertainers	7,362	35,386	472	1,142	10,803	5,872	14,079	—	—
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	4,186	28,022	47	896	—19,123	912	1,695	22	224
Other amusement and recreation services	7,359	61,325	2,364	2,626	7,045	3,350	20,806	—	—
Medical and health services	20,157	883,057	9,305	121,638	433,955	18,342	442,860	1,922	2,640
Offices of physicians	6,115	386,754	3,472	36,207	236,157	5,859	236,966	818	1,004
Offices of dentists	5,567	281,622	3,620	43,953	119,164	4,560	123,096	780	1,426
Other medical and health services	8,475	214,681	2,213	41,477	78,634	7,923	82,799	324	210
Legal services	9,237	290,055	2,863	22,916	175,753	8,373	178,186	11	*
Educational services	1,172	4,941	301	1,046	2,348	1,006	2,415	—	—
Engineering and architectural services	2,748	81,779	429	40,761	19,860	2,100	21,670	241	2,386
Accounting, auditing, and bookkeeping services	10,881	88,011	2,021	8,481	47,474	9,299	48,738	427	352
Certified public accountants	2,441	49,427	666	4,566	25,681	2,257	25,715	18	5
Other accounting, auditing, and bookkeeping services	8,440	38,584	1,355	3,915	21,793	7,042	23,024	409	346
Other services	7,939	63,769	556	2,955	18,333	5,098	29,507	234	353
Nature of business not allocable	**1,116**	**15,794**	**387**	**6,366**	**4,870**	**570**	**5,581**	**—**	**—**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Pennsylvania									
All industries	**457,596**	**20,748,530**	**149,977**	**1,885,559**	**2,732,155**	**325,885**	**3,220,554**	**20,044**	**34,895**
All nonfarm industries	**398,021**	**18,805,046**	**112,110**	**1,734,817**	**2,745,901**	**308,160**	**3,050,777**	**19,554**	**33,609**
Agriculture, forestry, and fishing	**70,609**	**2,102,326**	**44,399**	**180,855**	**—1,104**	**25,954**	**197,725**	**491**	**1,306**
Farms	59,575	1,943,484	37,867	150,742	—13,746	17,725	169,777	490	1,286
Field crop	16,139	178,684	8,946	8,252	—19,312	3,189	5,931	162	126
Vegetable and melon	1,264	1,143	—	—	—2,302	—	—	**	**
Fruit and tree nut	1,785	357,911	1,780	62,763	51,121	1,780	51,200	136	767
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	14,144	96,550	6,942	7,620	—44,839	1,102	2,796	**	**
Hogs, sheep, and goats	2,838	88,824	2,010	719	—40,766	38	71	135	278
Dairy farms	13,885	774,791	11,965	46,651	71,661	9,365	95,761	—	—
Poultry and eggs	5,873	401,782	5,867	20,381	—16,349	1,791	13,481	—	—
General livestock, except animal specialty	**	**	**	**	**	—	—	—	—
Animal specialty	**	**	**	**	**	74	15	—	—
Other	3,093	40,362	326	3,685	—8,917	386	521	**	**
Livestock breeding	193	1,079	74	205	—2,685	—	—	—	—
Animal services, except livestock breeding and veterinary	2,392	38,744	830	4,076	—8,661	731	2,790	—	—
Landscape and horticultural services	4,061	87,510	1,622	16,909	12,544	3,117	13,689	—	—
Other agricultural services, forestry, and fishing	4,388	31,508	4,006	8,923	11,443	4,381	11,469	**	**
Mining	**3,304**	**214,674**	**1,000**	**14,310**	**6,151**	**1,297**	**35,707**	**66**	**174**
Oil and gas extractions	2,302	79,370	914	6,541	5,160	1,046	15,022	28	56
Other mining	1,002	135,304	86	7,768	990	251	20,685	38	119
Construction	**51,156**	**2,256,397**	**20,854**	**361,545**	**411,286**	**43,945**	**435,427**	**4,081**	**8,443**
General contractors and operative builders	12,319	826,709	6,508	110,848	127,222	10,793	135,385	1,464	1,726
Special trade contractors	37,260	1,407,880	14,029	248,502	280,282	31,575	296,261	2,599	6,618
Plumbing, heating, and air conditioning	3,064	166,703	1,766	32,029	26,142	2,287	27,529	551	646
Painting, paperhanging, and decorating	3,606	97,647	670	24,048	15,472	3,606	15,472	—	—
Electrical work	5,834	239,366	2,095	32,370	50,907	3,725	55,670	371	709
Masonry, stonework, tile setting, and plastering	3,178	218,231	2,213	35,524	31,570	3,178	31,570	346	855
Carpentering and flooring	7,924	111,430	1,324	12,701	45,981	7,557	46,363	—	—
Miscellaneous special trade contractors	13,654	574,503	5,961	111,831	110,212	11,222	119,658	1,331	4,408
Contractors not allocable	1,577	21,808	317	2,195	3,781	1,577	3,781	18	100
Manufacturing	**7,542**	**373,110**	**1,467**	**86,870**	**62,962**	**5,935**	**70,907**	**258**	**665**
Lumber and wood products, except furniture	1,805	101,083	371	12,747	23,915	1,803	23,962	10	55
Printing, publishing, and allied industries	1,681	14,596	367	2,922	735	968	3,275	—	—
Machinery, except electrical	195	15,994	39	4,093	7,097	194	7,420	19	6
Other manufacturing industries	3,861	241,437	690	67,109	31,216	2,970	36,250	229	604
Transportation, communication, electric, gas, and sanitary services	**19,911**	**786,000**	**2,643**	**87,786**	**113,094**	**14,357**	**132,333**	**540**	**529**
Local and interurban passenger transit	1,266	4,326	—	—	2,732	1,266	2,732	19	9
Trucking and warehousing	15,143	676,235	2,441	76,008	91,631	10,589	107,778	321	171
Other transportation	1,622	93,385	202	11,778	13,123	1,306	14,937	200	349
Communication, electric, gas, and sanitary services	1,880	12,054	—	—	5,608	1,196	6,885	—	—
Wholesale and retail trade	**118,477**	**11,026,245**	**37,534**	**732,007**	**743,308**	**79,650**	**848,784**	**6,603**	**14,038**
Wholesale trade	16,967	2,415,092	3,559	124,390	180,244	12,643	199,914	675	963
Motor vehicle and automotive equipment	661	128,621	476	12,625	7,103	476	8,706	110	177
Lumber and construction materials	321	3,027	—	—	2,383	19	2,394	—	—
Farm machinery and equipment	428	202,234	428	8,727	9,374	428	9,374	—	—
Other machinery, equipment, and supplies	798	148,252	266	27,895	18,680	789	19,688	192	153
Groceries and related products	2,458	684,197	611	32,621	31,569	2,457	32,698	230	507
Farm-product raw materials	242	218,947	159	4,127	4,288	232	5,420	—	—
Other wholesale trade	12,059	1,029,812	1,619	38,395	106,846	8,242	121,633	143	126
Retail trade	95,428	8,311,232	33,443	591,861	522,760	62,822	605,378	5,918	13,022
Building materials, paint, hardware, garden supply, and mobile home dealers	4,056	332,697	1,014	21,176	15,033	2,315	26,828	200	881
Lumber and other building materials dealers	803	111,756	36	3,435	709	527	2,919	27	375
Paint, glass, and wall paper stores	173	29,027	173	5,417	8,053	173	8,053	173	506
Hardware stores	1,937	139,896	785	10,899	5,234	784	13,069	—	—
Retail nurseries, garden supply stores, and mobile home dealers	1,143	52,019	20	1,425	1,036	831	2,785	—	—
General merchandise stores	2,964	149,140	950	11,112	11,851	2,665	11,896	156	446
Food stores	16,874	2,193,329	7,410	167,900	111,749	14,678	123,047	988	3,512
Grocery stores	7,532	1,482,724	3,388	86,599	60,490	5,819	67,866	779	2,903
Other food stores	9,342	710,605	4,022	81,302	51,259	8,859	55,181	209	609

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Pennsylvania—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	9,761	2,534,150	5,910	126,750	79,373	7,578	94,332	1,293	1,473
Motor vehicle dealers—new car dealers (franchised)	206	352,657	206	17,118	3,865	150	4,990	29	141
Motor vehicle dealers—used car dealers	959	273,133	374	2,621	5,579	940	5,607	74	78
Gasoline service stations	6,105	1,484,953	4,180	76,813	51,170	4,489	56,727	950	696
Other automotive dealers	2,491	423,407	1,150	30,199	18,759	1,999	27,007	240	558
Apparel and accessory stores	4,952	476,557	2,731	46,437	70,081	4,248	72,201	329	157
Furniture and home furnishings stores	4,742	402,493	2,100	20,265	34,935	3,889	36,706	368	272
Eating places	6,843	724,536	4,730	127,022	68,403	5,057	77,847	553	4,135
Drinking places	3,916	219,146	2,516	17,697	29,076	3,251	29,406	965	755
Drug stores and proprietary stores	648	220,885	648	24,400	19,664	648	19,664	538	490
Liquor stores	10	15,302	**	**	218	10	218	—	—
Used merchandise sotres	4,631	37,958	**	**	4,835	2,072	7,249	18	12
Sporting goods and bicycle shops	1,464	96,321	523	13,065	7,225	800	7,974	174	815
Gift, novelty, and souvenir shops	1,024	48,603	541	3,117	5,353	631	5,728	157	8
Direct selling organizations	18,997	76,688	1,150	538	7,914	8,382	17,689	—	—
Other retail stores	14,546	783,428	3,209	11,854	57,050	6,598	74,593	179	65
Wholesale and retail trade not allocable	6,082	299,921	532	15,757	40,304	4,185	43,491	10	54
Finance, insurance, and real estate	**30,622**	**732,368**	**4,721**	**40,185**	**275,002**	**25,992**	**305,353**	**653**	**872**
Finance	481	8,574	75	1,002	2,313	403	3,730	—	—
Security and commodity brokers and services	**	**	75	1,002	**	**	**	—	—
Other finance	**	**	—	—	**	**	**	—	—
Insurance agents, brokers, and service	12,534	273,525	2,850	24,448	139,776	9,784	145,877	515	635
Real estate	17,607	450,269	1,796	14,735	132,914	15,805	155,746	138	237
Operators and lessors of buildings	148	53,137	34	4,123	—2,421	58	1,670	11	79
Lessors, other than buildings	105	11,612	*7	*163	*2,313	19	2,551	—	—
Real estate agents, brokers, and managers	16,118	341,362	1,525	8,016	117,115	14,511	134,585	127	157
Subdividers and developers, except cemeteries	74	7,861	—	—	3,831	56	4,207	—	—
Other real estate	1,162	36,297	230	2,433	12,077	1,161	12,734	—	—
Services	**154,514**	**3,217,485**	**37,203**	**381,400**	**1,115,134**	**127,294**	**1,187,997**	**7,351**	**8,866**
Hotels and other lodging places	3,546	223,539	2,034	26,685	18,270	2,137	30,311	516	981
Motels, motor hotels, and tourist courts	1,000	111,886	808	20,393	4,290	706	6,040	350	179
Other lodging places	2,546	111,652	1,226	6,292	13,980	1,431	24,271	166	801
Personal services	31,489	313,973	5,940	35,263	106,275	29,386	108,671	1,404	645
Coin-operated laundries and dry cleaning	451	5,001	148	140	746	303	777	—	—
Other laundry, cleaning, and garment services	1,330	47,662	1,330	8,272	10,908	1,330	10,908	—	—
Photographic studios, portraits	1,632	17,548	329	1,572	5,355	1,120	5,869	—	—
Beauty shops	14,166	132,930	2,437	18,219	46,431	13,207	48,229	758	427
Barber shops	3,900	38,825	956	2,462	20,064	3,417	20,071	—	—
Other personal services	10,010	72,006	740	4,599	22,772	10,009	22,818	646	217
Business services	33,227	410,883	4,347	26,933	143,344	27,094	156,576	50	1,440
Advertising	3,461	95,195	433	3,849	20,824	2,868	21,289	—	—
Services to buildings	3,404	22,866	1,146	3,615	10,542	3,404	10,542	—	—
Management and public relations	8,345	113,496	238	6,171	61,857	6,847	67,192	29	169
Other building services	18,017	179,326	2,530	13,298	50,120	13,975	57,552	21	1,271
Automotive repair and services	13,477	555,032	4,729	92,285	80,384	10,503	85,095	377	630
Automobile repair shops	11,828	510,996	4,269	84,152	75,740	9,448	79,393	302	293
General automobile repair shops	7,463	285,473	2,005	34,354	44,789	6,229	47,030	—	—
Other automobile repair	4,365	225,524	2,264	49,798	30,951	3,219	32,362	302	293
Automobile parking and other services	1,649	44,036	460	8,133	4,644	1,055	5,702	75	337
Miscellaneous repair services	10,487	117,700	1,730	12,963	28,241	7,980	30,022	957	590
Amusement and recreation services, including motion pictures	10,765	147,516	2,852	21,562	9,619	5,390	29,274	500	714
Producers, orchestras, and entertainers	3,185	18,783	**	**	4,921	2,561	6,978	—	—
Professional sports club and promoters	296	130	—	—	—316	—	—	—	—
Racing, including track operation	3,476	39,916	**	**	—8,139	557	2,206	21	102
Other amusement and recreation services	3,808	88,687	1,456	13,132	13,153	2,272	20,090	479	611
Medical and health services	23,060	998,304	9,564	110,671	544,619	21,414	548,301	2,377	2,787
Offices of physicians	8,749	451,301	4,138	46,776	261,964	7,802	264,940	1,347	1,505
Offices of dentists	4,572	309,667	3,285	44,242	147,590	4,483	148,063	674	1,056
Other medical and health services	9,739	237,337	2,141	19,653	135,065	9,129	135,298	356	225
Legal services	7,986	175,208	2,128	14,608	94,522	7,204	96,327	549	791
Educational services	3,457	7,611	19	17	4,740	3,301	4,790	19	*
Engineering and architectural services	4,749	156,085	2,175	31,609	51,150	3,880	51,480	18	83
Accounting, auditing, and bookkeeping services	6,102	44,713	297	6,533	25,324	5,726	27,162	101	142
Certified public accountants	483	8,538	—	—	7,961	409	7,986	18	5
Other accounting, auditing, and bookkeeping services	5,619	36,174	297	6,533	17,363	5,317	19,176	83	136
Other services	6,169	66,923	1,387	2,270	8,645	3,279	19,988	483	64
Nature of business not allocable	**1,461**	**39,924**	**156**	**601**	**6,321**	**1,461**	**6,321**	**	**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tennessee									
All industries	**276,993**	**9,553,316**	**107,851**	**915,826**	**970,300**	**192,748**	**1,331,340**	**8,827**	**20,562**
All nonfarm industries	**167,300**	**8,441,855**	**50,072**	**820,724**	**1,031,088**	**127,865**	**1,170,771**	**8,475**	**19,797**
Agriculture, forestry, and fishing	**110,703**	**1,130,477**	**58,075**	**97,703**	**—60,806**	**65,000**	**167,498**	**617**	**1,144**
Farms	109,693	1,111,462	57,779	95,102	—60,789	64,883	160,570	352	764
Field crop	46,074	523,497	24,855	12,672	35,075	34,998	98,489	273	354
Vegetable and melon	2,204	69,903	2,079	39,343	—5,176	*5	*441	—	—
Fruit and tree nut	1,744	698	—	—	—9,390	—	—	—	—
Beef cattle feedlots	*4	*1,175	—	—	*—965	—	—	—	—
Beef cattle, except feedlots	36,711	268,409	20,501	8,832	—51,243	21,793	33,056	**	**
Hogs, sheep, and goats	4,345	40,138	664	367	14,470	4,018	15,188	—	—
Dairy farms	253	41,792	231	3,184	4,870	93	5,836	—	—
Poultry and eggs	*5	*12,565	*5	*1,592	*—648	—	—	—	—
General livestock, except animal specialty	6,595	58,718	2,262	5,056	—13,571	1,161	1,593	**	**
Animal specialty	2,233	3,914	—	—	—15,914	22	38	—	—
Other	9,525	90,652	7,182	24,056	—18,299	2,793	5,928	4	28
Livestock breeding	183	318	*5	*37	—1,600	—	—	—	—
Animal services, except livestock breeding and veterinary	536	1,100	—	—	—4,948	—	—	—	—
Landscape and horticultural services	196	1,366	196	497	—264	23	81	173	308
Other agricultural services, forestry, and fishing	95	16,232	95	2,067	6,795	94	6,848	92	71
Mining	**272**	**78,741**	**78**	**10,403**	**—6,776**	**69**	**5,769**	**42**	**159**
Oil and gas extractions	183	36,474	32	3,888	—3,405	48	2,707	**	**
Other mining	89	42,266	46	6,515	—3,371	21	3,062	**	**
Construction	**24,776**	**1,433,583**	**9,365**	**237,196**	**197,244**	**23,021**	**213,350**	**2,465**	**5,484**
General contractors and operative builders	4,651	642,484	2,793	102,074	37,782	4,106	48,441	1,085	1,592
Special trade contractors	16,979	660,264	5,364	119,013	129,318	15,770	134,733	1,042	3,400
Plumbing, heating, and air conditioning	1,232	112,666	1,232	29,736	4,599	894	9,625	337	682
Painting, paperhanging, and decorating	1,829	48,332	542	1,655	13,034	1,491	13,229	*9	*74
Electrical work	2,151	156,557	1,120	32,351	23,482	1,618	23,677	338	231
Masonry, stonework, tile setting, and plastering	2,346	62,781	745	10,782	23,770	2,346	23,770	93	804
Carpentering and flooring	4,970	95,953	1,031	24,136	24,028	4,970	24,028	—	—
Miscellaneous special trade contractors	4,451	183,974	694	20,353	40,404	4,451	40,404	265	1,609
Contractors not allocable	3,146	130,835	1,208	16,109	30,144	3,145	30,176	338	492
Manufacturing	**4,806**	**295,985**	**2,566**	**45,163**	**19,520**	**1,790**	**28,535**	**782**	**1,855**
Lumber and wood products, except furniture	1,365	88,034	1,273	12,043	17,876	831	18,264	22	189
Printing, publishing, and allied industries	755	6,779	194	992	—248	220	1,029	23	424
Machinery, except electrical	729	95,573	195	19,051	4,145	195	7,563	195	1,163
Other manufacturing industries	1,957	105,600	904	13,078	—2,252	544	1,679	542	79
Transportation, communication, electric, gas, and sanitary services	**10,428**	**477,971**	**3,037**	**65,516**	**43,230**	**7,613**	**49,346**	**356**	**226**
Local and interurban passenger transit	859	12,767	—	—	6,719	859	6,719	—	—
Trucking and warehousing	9,550	396,578	3,019	48,521	35,876	6,736	41,967	347	16
Other transportation	19	68,625	18	16,995	635	18	660	*9	*210
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	**45,322**	**4,344,224**	**18,637**	**269,231**	**230,372**	**31,994**	**268,374**	**2,045**	**4,008**
Wholesale trade	3,814	914,302	910	29,338	54,591	3,306	56,714	249	821
Motor vehicle and automotive equipment	381	91,553	208	3,935	1,904	117	3,075	172	370
Lumber and construction materials	10	6,268	10	470	—474	—	—	—	—
Farm machinery and equipment	*9	*10,587	*9	*262	*786	*9	*786	—	—
Other machinery, equipment, and supplies	391	35,923	31	2,206	11,446	391	11,446	32	312
Groceries and related products	712	119,534	50	3,044	6,641	711	6,875	**	**
Farm-product raw materials	129	291,974	47	2,115	5,224	119	5,350	**	**
Other wholesale trade	2,182	358,463	555	17,306	29,064	1,959	29,182	34	113
Retail trade	38,061	3,281,603	17,541	237,885	146,635	25,775	181,529	1,367	2,996
Building materials, paint, hardware, garden supply, and mobile home dealers	196	93,698	196	10,230	7,956	196	7,956	94	542
Lumber and other building materials dealers	**	**	**	**	**	**	**	94	542
Paint, glass, and wall paper stores	—	—	—	—	—	—	—	—	—
Hardware stores	**	**	**	**	**	**	**	—	—
Retail nurseries, garden supply stores, and mobile home dealers	—	—	—	—	—	—	—	—	—
General merchandise stores	1,418	196,781	1,418	10,390	2,270	1,223	5,517	—	—
Food stores	5,770	964,561	3,514	48,843	29,800	4,378	37,911	16	25
Grocery stores	5,091	906,580	3,333	46,830	27,242	4,197	34,237	16	25
Other food stores	679	57,981	181	2,013	2,558	181	3,673	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tennessee—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	4,470	1,112,474	3,305	69,731	32,715	3,171	35,371	621	966
Motor vehicle dealers—new car dealers (franchised)	30	*95,670	30	3,492	1,402	30	1,402	20	49
Motor vehicle dealers—used car dealers	1,692	243,282	536	10,115	5,511	1,246	6,348	—	—
Gasoline service stations	2,387	709,519	2,387	52,636	24,320	1,543	26,133	601	917
Other automotive dealers	361	64,003	352	3,488	1,483	352	1,488	—	—
Apparel and accessory stores	667	38,458	133	2,341	4,772	101	5450	32	49
Furniture and home furnishings stores	1,216	85,268	1,043	4,332	10,381	1,043	10,736	532	93
Eating places	5,325	373,287	3,936	69,945	26,173	3,899	30,734	23	953
Drinking places	—	—	—	—	—	—	—	—	—
Drug stores and proprietary stores	176	32,508	176	1,496	6,445	176	6,445	—	—
Liquor stores	802	135,176	269	5,958	10,124	780	10,161	31	349
Used merchandise sotres	2,408	29,639	497	3,176	—4,640	1,718	2,689	—	—
Sporting goods and bicycle shops	509	58,186	172	4,650	4,082	509	4,082	—	—
Gift, novelty, and souvenir shops	1,157	34,342	1,157	3,338	716	624	1,502	—	—
Direct selling organizations	9,394	58,908	858	361	12,259	6,306	15,713	—	—
Other retail stores	4,553	68,318	867	3,095	3,581	1,651	7,262	18	19
Wholesale and retail trade not allocable	3,447	148,319	186	2,009	29,146	2,913	30,131	429	191
Finance, insurance, and real estate	**20,886**	**544,069**	**2,306**	**13,642**	**161,345**	**14,935**	**174,241**	**435**	**374**
Finance	312	38,683	204	380	10,951	301	12,158	204	87
Security and commodity brokers and services	138	28,533	32	362	5,413	129	5,524	32	30
Other finance	174	10,150	172	17	5,539	172	6,635	172	57
Insurance agents, brokers, and service	5,177	99,713	1,132	6,914	51,617	4,525	55,021	93	45
Real estate	15,397	405,673	970	6,348	98,777	10,109	107,062	138	242
Operators and lessors of buildings	361	1,930	—	—	—929	10	187	*9	*45
Lessors, other than buildings	3,210	44,416	—	—	—3,061	*4	*(1)	*4	*4
Real estate agents, brokers, and managers	11,191	307,990	875	5,588	95,586	9,799	98,550	125	193
Subdividers and developers, except cemeteries	289	36,668	95	760	6,809	287	7,840	—	—
Other real estate	346	14,669	—	—	373	*9	*484	—	—
Services	**57,513**	**1,200,988**	**13,786**	**176,970**	**381,627**	**46,572**	**416,106**	**2,085**	**7,312**
Hotels and other lodging places	1,797	130,261	916	21,699	3,066	1,123	5,921	—	—
Motels, motor hotels, and tourist courts	1,245	121,062	907	19,838	1,550	571	4,404	—	—
Other lodging places	552	9,199	*9	*1,861	1,517	552	1,517	—	—
Personal services	12,653	153,262	2,656	24,654	45,030	11,624	47,923	325	53
Coin-operated laundries and dry cleaning	1,076	23,406	1,067	3,346	2,520	1,076	2,520	—	—
Other laundry, cleaning, and garment services	325	10,263	325	349	5,922	325	5,922	—	—
Photographic studios, portraits	1,325	36,756	337	3,491	9,704	1,000	9,720	—	—
Beauty shops	3,640	29,544	325	10,654	9,702	3,108	10,411	325	53
Barber shops	872	22,075	338	5,139	11,355	872	11,355	—	—
Other personal services	5,415	31,218	264	1,676	5,826	5,243	7,994	—	—
Business services	11,150	103,238	2,008	4,635	33,106	9,121	38,863	34	838
Advertising	767	450	—	—	—583	337	108	—	—
Services to buildings	2,497	18,742	1,625	2,400	4,916	2,158	4,970	22	777
Management and public relations	2,864	30,969	339	753	21,711	2,518	22,173	*3	*60
Other building services	5,022	53,076	44	1,483	7,062	4,108	11,612	*9	*2
Automotive repair and services	3,001	69,899	900	15,087	15,778	1,874	18,623	93	452
Automobile repair shops	2,633	32,135	705	3,262	12,073	1,773	13,411	—	—
General automobile repair shops	1,927	10,746	533	593	3,694	1,067	5,032	—	—
Other automobile repair	706	21,389	172	2,669	8,379	706	8,379	—	—
Automobile parking and other services	368	37,764	195	11,825	3,705	101	5,212	93	452
Miscellaneous repair services	4,540	88,931	691	8,867	16,235	3,139	17,172	172	345
Amusement and recreation services, including motion pictures	5,954	87,105	55	2,044	3,647	2,652	20,886	36	215
Producers, orchestras, and entertainers	3,614	52,168	**	**	14,200	2,468	16,709	**	**
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	1,411	25,702	—	—	—12,623	—	—	—	—
Other amusement and recreation services	929	9,236	**	**	2,070	184	4,177	**	**
Medical and health services	7,795	380,268	4,182	77,140	160,219	6,974	161,795	1,221	5,032
Offices of physicians	4,328	178,493	1,782	26,202	90,723	4,041	91,790	764	1,708
Offices of dentists	1,943	129,661	1,943	32,403	45,715	1,409	46,224	184	198
Other medical and health services	1,524	72,114	457	18,535	23,782	1,524	23,782	273	3,127
Legal services	2,645	94,238	1,641	7,419	64,068	2,645	64,068	31	12
Educational services	3,026	8,011	173	10	4,172	2,651	4,347	—	—
Engineering and architectural services	903	47,716	369	11,700	14,357	903	14,357	—	—
Accounting, auditing, and bookkeeping services	1,421	18,083	195	3,714	9,380	1,411	9,437	173	365
Certified public accountants	288	16,604	195	3,714	8,313	287	8,314	173	365
Other accounting, auditing, and bookkeeping services	1,133	1,479	—	—	1,067	1,124	1,123	—	—
Other services	2,628	19,975	—	—	12,568	2,455	12,716	—	—
Nature of business not allocable	**2,287**	**47,278**	**	**	**4,543**	**1,754**	**8,121**	—	—

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Texas									
All industries	**931,689**	**38,991,131**	**312,029**	**3,531,199**	**3,305,003**	**571,696**	**5,490,910**	**41,019**	**80,169**
All nonfarm industries	**659,705**	**31,861,847**	**183,073**	**3,074,799**	**3,637,013**	**473,146**	**4,677,728**	**35,705**	**72,454**
Agriculture, forestry, and fishing	**289,104**	**7,630,239**	**133,867**	**521,399**	**—239,038**	**110,719**	**928,616**	**5,497**	**8,103**
Farms	271,984	7,129,284	128,956	456,401	—332,011	98,550	813,182	5,314	7,715
Field crop	70,087	2,670,477	38,967	250,038	147,147	36,428	434,335	3,586	2,883
Vegetable and melon	3,822	36,048	48	5,407	272	3,707	6,537	**	**
Fruit and tree nut	2,905	185,705	981	38,866	15,422	778	27,769	68	78
Beef cattle feedlots	472	255,501	84	1,808	897	121	8,160	59	120
Beef cattle, except feedlots	115,964	2,357,411	59,015	106,521	—435,747	30,112	120,258	1,183	3,528
Hogs, sheep, and goats	15,367	350,732	5,958	13,047	32,658	9,553	72,021	**	**
Dairy farms	2,557	282,305	2,418	11,850	5,126	1,949	16,161	31	14
Poultry and eggs	5,281	45,264	713	2,403	1,755	1,393	7,777	—	—
General livestock, except animal specialty	8,562	738,746	6,569	17,815	—1,311	2,119	52,129	163	286
Animal specialty	15,926	133,000	3,958	3,467	—54,938	6,136	23,787	58	306
Other	31,041	74,094	10,245	5,178	—43,293	6,254	44,249	147	281
Livestock breeding	2,203	8,919	707	645	—4,255	718	3,427	—	—
Animal services, except livestock breeding and veterinary	1,276	3,847	*7	*245	—7,237	554	391	**	**
Landscape and horticultural services	3,642	186,284	1,886	34,435	32,958	3,138	34,013	—	—
Other agricultural services, forestry, and fishing	9,999	301,904	2,311	29,674	71,507	7,759	77,602	**	**
Mining	**23,168**	**1,811,831**	**1,307**	**69,494**	**—51,965**	**12,023**	**311,963**	**1,230**	**4,809**
Oil and gas extractions	22,498	1,793,997	1,286	67,265	—39,189	11,895	308,253	1,207	4,445
Other mining	670	17,835	21	2,229	—12,776	128	3,710	23	364
Construction	**86,636**	**4,474,769**	**34,128**	**742,362**	**659,321**	**72,272**	**721,644**	**4,409**	**11,138**
General contractors and operative builders	13,928	1,827,951	6,960	230,216	148,764	11,153	168,021	524	3,081
Special trade contractors	65,738	2,404,177	24,626	469,947	474,641	55,016	514,742	3,885	8,057
Plumbing, heating, and air conditioning	7,573	445,611	4,846	67,653	81,252	7,008	82,119	710	2,196
Painting, paperhanging, and decorating	8,664	280,132	3,757	70,170	71,727	7,152	74,014	726	1,017
Electrical work	3,193	167,578	1,654	46,736	19,393	2,501	22,845	350	355
Masonry, stonework, tile setting, and plastering	7,624	281,611	3,710	91,141	41,665	6,593	52,540	315	197
Carpentering and flooring	17,142	362,676	4,023	43,092	97,476	15,287	99,273	635	739
Miscellaneous special trade contractors	21,542	866,570	6,636	151,155	163,128	16,475	183,952	1,149	3,553
Contractors not allocable	6,970	242,641	2,542	42,199	35,915	6,103	38,882	—	—
Manufacturing	**12,877**	**714,765**	**5,726**	**159,951**	**92,823**	**8,087**	**117,407**	**1,630**	**3,643**
Lumber and wood products, except furniture	2,089	246,397	1,600	69,766	17,235	1,843	22,843	316	352
Printing, publishing, and allied industries	3,936	120,437	1,575	16,706	29,144	2,557	31,035	354	437
Machinery, except electrical	1,816	155,834	772	37,027	30,116	1,502	35,949	512	2,277
Other manufacturing industries	5,036	192,098	1,779	36,451	16,328	2,185	27,580	448	577
Transportation, communication, electric, gas, and sanitary services	**29,957**	**1,287,182**	**9,068**	**179,582**	**162,373**	**22,988**	**184,505**	**1,258**	**3,663**
Local and interurban passenger transit	597	58,035	121	17,508	4,600	597	4,600	—	—
Trucking and warehousing	25,606	1,107,444	8,048	145,401	146,167	20,165	159,966	913	2,729
Other transportation	3,396	104,395	574	12,175	10,972	1,908	18,592	326	865
Communication, electric, gas, and sanitary services	358	17,308	325	4,498	634	318	1,347	19	70
Wholesale and retail trade	**179,009**	**14,979,132**	**69,417**	**970,117**	**775,940**	**114,429**	**1,024,501**	**12,085**	**26,357**
Wholesale trade	23,329	3,909,783	8,258	126,173	233,550	17,092	278,592	737	2,599
Motor vehicle and automotive equipment	1,129	293,747	1,011	14,336	1,464	850	10,972	18	179
Lumber and construction materials	1,043	199,227	965	9,469	20,531	1,043	20,531	88	711
Farm machinery and equipment	123	85,661	123	5,257	2,308	49	2,829	19	13
Other machinery, equipment, and supplies	1,486	149,390	630	8,121	16,308	716	19,541	—	—
Groceries and related products	2,621	660,776	928	22,805	4,693	1,361	17,354	51	71
Farm-product raw materials	1,774	1,000,573	913	5,347	10,365	1,094	14,178	57	168
Other wholesale trade	15,153	1,520,410	3,688	60,838	177,881	11,979	193,187	504	1,456
Retail trade	148,125	10,804,309	59,408	828,795	513,135	91,217	711,494	11,348	23,758
Building materials, paint, hardware, garden supply, and mobile home dealers	4,572	423,528	1,728	50,626	23,843	2,109	34,964	356	1,421
Lumber and other building materials dealers	908	91,918	101	6,391	7,904	505	8,428	11	88
Paint, glass, and wall paper stores	777	54,857	315	7,480	6,215	777	6,215	—	—
Hardware stores	252	102,302	184	10,106	6,531	174	6,581	106	428
Retail nurseries, garden supply stores, and mobile home dealers	2,635	174,451	1,128	26,648	3,192	653	13,739	239	905
General merchandise stores	1,406	77,380	196	6,385	—3,250	339	4,252	**	**
Food stores	12,718	2,064,156	7,401	132,649	75,084	9,873	94,788	1,472	3,772
Grocery stores	10,146	1,925,886	6,175	111,742	65,478	8,108	84,199	913	2,623
Other food stores	2,572	138,270	1,226	20,907	9,606	1,765	10,589	559	1,149

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Texas—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	18,865	3,517,366	11,786	170,972	105,370	13,112	137,838	1,720	3,365
Motor vehicle dealers—new car dealers (franchised)	467	562,119	212	22,392	9,601	380	10,666	50	98
Motor vehicle dealers—used car dealers	5,574	586,367	1,553	5,977	5,056	2,254	13,227	—	—
Gasoline service stations	10,805	1,961,150	8,242	110,981	86,211	9,251	92,033	1,257	1,931
Other automotive dealers	2,019	407,730	1,779	31,623	4,501	1,227	21,913	413	1,336
Apparel and accessory stores	6,835	722,947	4,580	71,060	35,810	4,276	52,219	639	1,417
Furniture and home furnishings stores	8,118	793,004	5,274	71,977	72,856	5,799	93,580	724	2,240
Eating places	13,131	968,063	10,141	187,852	64,638	10,638	77,721	1,259	5,714
Drinking places	6,718	268,106	4,499	19,426	11,695	4,279	23,414	972	1,822
Drug stores and proprietary stores	1,640	239,450	1,640	21,905	21,729	1,299	27,906	495	1,308
Liquor stores	4,435	571,423	2,385	21,654	7,801	2,773	17,983	319	113
Used merchandise sotres	6,363	152,084	1,881	6,333	9,535	3,405	19,084	**	**
Sporting goods and bicycle shops	1,724	105,547	978	13,828	14,789	1,228	15,820	977	615
Gift, novelty, and souvenir shops	3,497	132,842	1,099	10,855	4,480	1,700	8,052	271	379
Direct selling organizations	42,524	273,807	1,118	1,147	21,004	21,550	42,753	297	356
Other retail stores	15,579	494,606	4,702	42,126	47,750	8,837	61,118	1,705	1,097
Wholesale and retail trade not allocable	7,555	265,040	1,751	15,150	29,255	6,120	34,415	—	—
Finance, insurance, and real estate	**75,380**	**3,002,155**	**8,743**	**102,235**	**492,740**	**54,856**	**593,979**	**2,899**	**3,575**
Finance	2,305	1,449,978	344	5,558	22,153	1,408	33,786	27	128
Security and commodity brokers and services	2,066	1,430,882	131	1,974	20,474	1,182	30,264	27	128
Other finance	239	19,096	213	3,584	1,679	226	3,523	—	—
Insurance agents, brokers, and service	19,904	622,546	4,824	56,240	242,678	15,185	265,346	1,537	1,965
Real estate	53,171	929,631	3,575	40,437	227,909	38,263	294,847	1,335	1,482
Operators and lessors of buildings	1,426	77,273	66	7,921	—5,184	1,011	7,258	12	19
Lessors, other than buildings	6,500	43,021	717	1,997	—282	4,149	7,890	16	95
Real estate agents, brokers, and managers	43,172	594,324	2,265	14,037	227,013	31,735	258,731	1,267	855
Subdividers and developers, except cemeteries	621	159,596	239	13,597	893	329	9,582	**	**
Other real estate	1,452	55,416	288	2,885	5,468	1,039	11,387	**	**
Services	**233,132**	**4,965,887**	**49,261**	**779,463**	**1,395,456**	**174,688**	**1,587,510**	**11,992**	**18,852**
Hotels and other lodging places	3,241	153,613	1,609	26,648	68	1,465	8,467	78	625
Motels, motor hotels, and tourist courts	792	84,965	791	20,106	—865	390	2,274	78	625
Other lodging places	2,449	68,648	818	6,542	933	1,075	6,193	—	—
Personal services	54,886	845,397	11,996	229,461	176,853	45,938	191,419	2,923	5,007
Coin-operated laundries and dry cleaning	1,715	78,772	432	33,633	4,741	844	6,031	—	—
Other laundry, cleaning, and garment services	3,800	124,872	1,547	37,726	31,350	3,476	31,459	183	1,192
Photographic studios, portraits	2,870	16,082	21	2	—2,592	1,137	894	—	—
Beauty shops	19,911	223,468	5,455	64,263	53,406	17,803	56,140	1,559	2,222
Barber shops	5,604	79,796	1,212	15,928	29,189	5,142	29,507	—	—
Other personal services	20,986	322,408	3,329	77,909	60,758	17,536	67,387	1,181	1,593
Business services	46,616	830,925	8,935	97,217	241,414	37,211	274,188	1,720	1,961
Advertising	879	19,623	157	712	9,675	857	9,738	—	—
Services to buildings	6,537	62,487	3,219	4,878	29,872	6,241	31,072	610	713
Management and public relations	11,907	149,146	809	7,750	83,874	9,023	92,464	658	619
Other building services	27,293	599,669	4,750	83,878	117,994	21,090	140,915	452	629
Automotive repair and services	13,986	591,054	4,541	93,352	83,536	10,762	90,657	1,080	1,827
Automobile repair shops	11,246	532,037	4,103	87,714	81,830	9,679	84,098	1,061	1,794
General automobile repair shops	7,476	385,621	3,149	61,978	53,019	5,909	55,287	747	1,088
Other automobile repair	3,770	146,416	954	25,736	28,811	3,770	28,811	314	706
Automobile parking and other services	2,740	59,018	438	5,638	1,706	1,083	6,559	19	34
Miscellaneous repair services	22,295	367,622	4,441	36,586	64,083	14,743	84,251	795	568
Amusement and recreation services, including motion pictures	21,224	259,282	3,505	35,265	—12,429	9,098	43,731	1,143	2,308
Producers, orchestras, and entertainers	7,006	51,262	298	9,529	14,755	4,365	17,465	68	156
Professional sports club and promoters	—	—	—	—	—	—	—	—	—
Racing, including track operation	7,410	20,041	217	2,446	—49,526	61	387	710	1,462
Other amusement and recreation services	6,808	187,979	2,990	23,290	22,342	4,672	25,879	365	691
Medical and health services	20,613	1,143,525	8,180	159,696	538,956	18,285	551,816	2,606	3,962
Offices of physicians	6,633	569,719	3,297	69,299	299,961	5,446	305,693	998	1,547
Offices of dentists	4,261	326,253	3,744	44,986	146,523	3,786	152,988	1,032	1,133
Other medical and health services	9,719	247,553	1,139	45,410	92,472	9,053	93,135	576	1,282
Legal services	8,391	310,875	2,016	43,669	146,467	7,626	148,953	588	871
Educational services	9,366	39,679	675	2,882	9,544	6,587	14,560	315	234
Engineering and architectural services	4,275	135,791	483	26,238	33,825	2,912	43,919	33	271
Accounting, auditing, and bookkeeping services	10,346	169,790	1,781	17,191	90,370	8,937	92,199	643	758
Certified public accountants	5,432	123,165	1,364	11,375	62,562	4,496	64,325	138	186
Other accounting, auditing, and bookkeeping services	4,914	46,624	417	5,817	27,807	4,441	27,875	505	572
Other services	17,893	118,335	1,099	11,259	22,769	11,124	43,350	68	459
Nature of business not allocable	**2,426**	**125,171**	**512**	**6,596**	**17,353**	**1,634**	**20,785**	**19**	**28**

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other States, Total									
All industries	**5,376,091**	**192,259,546**	**1,894,913**	**16,540,615**	**24,978,226**	**3,735,019**	**31,943,157**	**202,095**	**349,059**
All nonfarm industries	**3,685,130**	**144,907,379**	**1,014,072**	**14,577,101**	**20,894,195**	**2,754,785**	**24,275,197**	**184,825**	**324,204**
Agriculture, forestry, and fishing	**1,820,001**	**49,859,209**	**916,671**	**2,325,625**	**4,655,139**	**1,065,107**	**8,362,949**	**21,381**	**32,626**
Farms	1,690,961	47,352,167	880,841	1,963,514	4,084,032	980,234	7,667,960	17,270	24,855
Field crop	798,188	20,295,559	423,959	986,027	2,696,778	542,545	4,198,743	9,828	12,975
Vegetable and melon	12,107	333,506	4,629	40,147	40,873	6,016	71,388	76	106
Fruit and tree nut	29,336	513,382	16,986	66,082	85,130	16,349	139,928	171	1,445
Beef cattle feedlots	5,932	415,639	915	3,040	−15,329	2,304	10,444	35	87
Beef cattle, except feedlots	354,082	12,033,974	189,543	333,473	399,467	174,303	1,325,692	2,332	4,536
Hogs, sheep, and goats	140,819	4,400,709	70,883	85,977	391,100	63,951	602,222	1,599	1,541
Dairy farms	109,652	4,990,401	84,632	271,586	694,576	85,591	831,539	1,467	635
Poultry and eggs	26,378	983,582	17,681	50,405	46,302	18,565	99,978	53	197
General livestock, except animal specialty	59,349	2,351,373	32,406	52,866	−23,630	24,208	166,500	483	572
Animal specialty	41,953	216,133	9,162	27,315	−149,053	6,219	16,021	435	601
Other	113,165	817,910	30,045	46,597	−82,181	40,183	205,504	791	2,160
Livestock breeding	4,137	9,771	287	707	−13,260	987	1,233	60	68
Animal services, except livestock breeding and veterinary	19,536	238,180	4,374	38,315	−3,840	9,342	29,495	600	954
Landscape and horticultural services	28,012	535,408	9,292	80,096	122,890	21,049	132,860	1,591	2,444
Other agricultural services, forestry, and fishing	77,355	1,723,683	21,877	242,993	465,316	53,495	531,402	1,860	4,305
Mining	**33,384**	**1,932,689**	**3,240**	**157,591**	**−49,111**	**17,850**	**299,245**	**1,577**	**7,389**
Oil and gas extractions	27,810	1,528,398	2,118	78,771	13,694	16,537	267,013	1,403	6,308
Other mining	5,574	404,292	1,122	78,820	−62,804	1,313	32,232	174	1,081
Construction	**484,660**	**22,897,419**	**176,925**	**3,793,366**	**3,434,887**	**420,734**	**3,738,740**	**31,923**	**73,611**
General contractors and operative builders	101,275	10,767,944	49,545	1,662,059	912,216	79,826	1,089,223	11,298	26,917
Special trade contractors	362,554	11,409,431	120,080	1,996,895	2,395,592	322,770	2,513,540	19,954	43,938
Plumbing, heating, and air conditioning	34,054	2,097,569	18,380	302,884	303,655	27,466	331,481	1,934	5,214
Painting, paperhanging, and decorating	60,457	949,854	17,630	199,622	297,090	56,795	300,727	1,897	2,151
Electrical work	30,829	1,197,016	10,884	199,288	202,333	25,922	215,602	2,132	6,424
Masonry, stonework, tile setting, and plastering	43,729	1,632,940	17,883	384,747	371,380	41,158	379,375	3,564	9,290
Carpentering and flooring	122,548	2,073,261	27,485	302,422	633,353	111,380	655,982	4,051	6,056
Miscellaneous special trade contractors	70,937	3,458,791	27,818	607,932	587,781	60,049	630,372	6,376	14,803
Contractors not allocable	20,831	720,044	7,300	134,412	127,080	18,138	135,977	671	2,755
Manufacturing	**102,485**	**5,078,964**	**41,264**	**858,304**	**618,146**	**70,747**	**742,927**	**6,188**	**13,956**
Lumber and wood products, except furniture	39,003	2,056,400	15,247	355,344	252,804	25,976	297,092	2,638	6,413
Printing, publishing, and allied industries	16,185	588,246	7,084	107,260	79,977	11,159	111,868	1,192	1,638
Machinery, except electrical	8,656	554,411	4,136	118,235	77,982	6,695	89,828	380	1,268
Other manufacturing industries	38,641	1,879,906	14,797	277,466	207,383	26,917	244,139	1,978	4,637
Transportation, communication, electric, gas, and sanitary services	**172,298**	**6,420,800**	**40,909**	**709,520**	**775,180**	**129,628**	**977,025**	**4,521**	**12,848**
Local and interurban passenger transit	27,220	326,497	2,896	29,114	67,348	22,365	76,323	369	760
Trucking and warehousing	121,156	5,277,055	31,665	520,577	630,061	91,083	762,998	2,901	7,423
Other transportation	12,760	567,716	3,882	119,538	46,546	8,893	79,954	983	3,787
Communication, electric, gas, and sanitary services	11,162	249,532	2,466	40,291	31,224	7,287	57,751	268	879
Wholesale and retail trade	**989,374**	**72,175,319**	**338,124**	**4,735,453**	**4,119,346**	**633,146**	**5,205,473**	**60,158**	**103,809**
Wholesale trade	138,576	16,061,322	33,799	573,952	1,184,660	103,951	1,333,094	5,998	11,197
Motor vehicle and automotive equipment	6,282	999,188	2,703	56,661	63,054	5,017	72,083	396	1,118
Lumber and construction materials	2,811	492,716	928	33,924	36,247	2,198	41,789	226	631
Farm machinery and equipment	2,804	844,417	1,720	41,394	52,051	2,179	58,026	265	539
Other machinery, equipment, and supplies	15,402	975,123	1,528	43,594	117,310	9,026	141,307	689	1,138
Groceries and related products	12,021	1,928,046	3,854	66,706	125,500	11,036	130,428	1,190	1,738
Farm-product raw materials	9,166	3,588,440	3,077	27,596	69,044	5,698	82,414	147	356
Other wholesale trade	90,090	7,233,392	19,989	304,078	721,453	68,797	807,047	3,085	5,676
Retail trade	811,213	54,731,345	296,768	4,081,565	2,791,849	502,383	3,691,243	53,286	91,325
Building materials, paint, hardware, garden supply, and mobile home dealers	30,099	3,101,823	15,380	232,975	207,552	20,606	253,713	2,816	4,140
Lumber and other building materials dealers	5,272	917,538	2,976	84,838	53,605	4,416	63,003	589	1,579
Paint, glass, and wall paper stores	3,536	224,223	2,254	27,826	7,453	1,781	14,407	99	140
Hardware stores	10,758	1,384,704	7,193	88,235	121,397	8,425	131,897	1,869	2,042
Retail nurseries, garden supply stores, and mobile home dealers	10,533	575,358	2,957	32,075	25,097	5,984	44,406	259	379
General merchandise stores	20,528	1,855,335	9,740	92,679	76,481	13,052	108,025	1,081	1,328
Food stores	80,544	11,018,186	38,345	565,354	404,333	54,558	512,595	5,585	10,426
Grocery stores	59,320	9,506,598	27,992	421,072	318,459	41,241	392,979	4,281	8,317
Other food stores	21,224	1,511,587	10,353	144,281	85,874	13,317	119,616	1,304	2,109

Footnotes at end of table.

Table 4.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, and New Jobs Credit for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other States, Total—Continued									
Wholesale and retail trade—Continued									
Retail trade—Continued									
Automotive dealers and service stations	95,878	17,800,572	58,717	951,895	663,437	71,842	801,852	11,114	19,278
Motor vehicle dealers—new car dealers (franchised)	2,801	1,628,727	1,445	58,876	39,536	2,492	42,424	230	828
Motor vehicle dealers—used car dealers	19,489	2,316,539	5,396	62,079	55,622	11,748	99,627	558	1,143
Gasoline service stations	56,418	11,933,348	42,263	692,296	464,344	45,617	512,828	8,478	15,136
Other automotive dealers	17,170	1,921,958	9,613	138,644	103,934	11,985	146,973	1,848	2,171
Apparel and accessory stores	25,983	1,570,698	15,262	158,413	124,190	17,729	162,515	4,218	5,835
Furniture and home furnishings stores	52,512	3,219,267	20,854	245,337	292,749	37,501	349,651	3,938	5,857
Eating places	58,465	5,066,728	45,509	1,024,936	343,056	40,874	435,463	9,779	27,072
Drinking places	33,122	1,661,205	22,009	184,126	104,445	19,018	147,037	1,980	4,504
Drug stores and proprietary stores	6,064	1,074,461	4,752	105,747	93,536	5,555	97,521	852	1,319
Liquor stores	9,463	1,624,244	6,116	59,376	72,631	7,526	86,741	1,511	875
Used merchandise sotres	32,621	691,606	6,087	30,740	56,341	18,776	93,185	192	157
Sporting goods and bicycle shops	14,992	671,434	4,641	64,607	19,686	7,203	49,732	731	511
Gift, novelty, and souvenir shops	15,676	461,121	5,536	35,968	7,938	8,067	39,958	1,585	1,284
Direct selling organizations	236,436	1,197,684	13,683	35,120	54,132	123,466	169,038	795	1,733
Other retail stores	98,830	3,716,982	30,137	294,294	271,342	56,610	384,219	7,109	7,004
Wholesale and retail trade not allocable	39,585	1,382,653	7,557	79,936	142,837	26,812	181,137	874	1,287
Finance, insurance, and real estate	**385,851**	**7,431,443**	**43,390**	**274,597**	**2,626,186**	**288,106**	**2,958,958**	**9,799**	**12,519**
Finance	11,154	464,278	1,897	7,797	65,216	7,567	112,366	404	497
Security and commodity brokers and services	8,945	402,333	1,196	5,734	54,294	5,659	90,876	146	429
Other finance	2,209	61,945	701	2,063	10,922	1,908	21,490	258	68
Insurance agents, brokers, and service	86,722	2,093,915	18,683	146,367	930,487	70,963	975,783	4,045	3,399
Real estate	287,975	4,873,250	22,810	120,434	1,630,482	209,576	1,870,809	5,350	8,623
Operators and lessors of buildings	14,985	485,758	3,601	14,077	—30,234	6,661	40,172	161	889
Lessors, other than buildings	15,872	66,510	3,637	2,199	—6,373	8,873	20,906	382	536
Real estate agents, brokers, and managers	242,360	3,704,804	12,894	84,777	1,524,124	183,730	1,643,794	4,207	6,475
Subdividers and developers, except cemeteries	6,294	398,527	717	5,553	65,429	4,270	80,868	188	348
Other real estate	8,464	217,652	1,961	13,827	77,538	6,042	85,068	412	375
Services	**1,372,363**	**26,037,937**	**331,260**	**3,632,327**	**8,737,947**	**1,097,189**	**9,585,969**	**66,222**	**91,887**
Hotels and other lodging places	28,938	1,023,136	16,340	140,646	47,814	16,119	129,427	1,954	2,823
Motels, motor hotels, and tourist courts	14,527	697,583	10,088	100,081	30,632	7,006	84,003	1,747	2,205
Other lodging places	14,411	325,553	6,252	40,564	17,182	9,113	45,424	207	618
Personal services	309,033	3,501,511	66,063	615,099	937,639	264,645	1,009,599	10,173	14,844
Coin-operated laundries and dry cleaning	10,864	297,087	4,249	30,543	22,693	6,685	36,988	391	344
Other laundry, cleaning, and garment services	22,818	654,178	11,594	150,742	115,029	18,312	126,941	2,601	2,912
Photographic studios, portraits	18,428	224,352	3,458	23,310	33,979	11,708	43,804	482	431
Beauty shops	93,200	1,160,493	31,315	287,870	337,325	81,299	356,053	4,681	8,408
Barber shops	30,116	364,282	5,445	51,869	177,334	28,886	177,924	328	869
Other personal services	133,607	801,119	10,002	70,766	251,279	117,755	267,889	1,690	1,880
Business services	264,079	3,418,597	41,409	403,641	1,144,960	214,126	1,311,332	7,739	12,558
Advertising	11,022	240,160	1,089	24,279	50,055	9,516	59,434	254	400
Services to buildings	45,993	519,520	16,052	112,224	189,151	42,153	194,222	1,969	2,550
Management and public relations	78,340	973,345	7,522	82,830	481,049	63,904	526,482	3,202	3,184
Other building services	128,724	1,685,572	16,746	184,308	424,705	98,553	531,194	2,314	6,424
Automotive repair and services	85,967	2,910,831	34,908	428,576	441,691	65,220	487,997	4,770	6,635
Automobile repair shops	71,641	2,554,166	31,830	388,853	406,520	56,591	429,783	4,209	5,817
General automobile repair shops	45,194	1,408,344	18,183	183,595	215,031	34,156	233,251	2,038	1,821
Other automobile repair	26,447	1,145,821	13,647	205,258	191,490	22,435	196,532	2,171	3,997
Automobile parking and other services	14,326	356,665	3,078	39,722	35,171	8,629	58,214	561	817
Miscellaneous repair services	123,498	1,869,222	24,469	145,888	441,925	93,585	487,956	3,306	2,481
Amusement and recreation services, including motion pictures	112,219	1,280,866	20,369	136,601	72,667	65,827	300,167	1,254	2,491
Producers, orchestras, and entertainers	45,741	336,639	4,389	23,288	85,392	32,705	113,427	183	422
Professional sports club and promoters	1,745	28,101	605	836	4,999	757	9,063	18	12
Racing, including track operation	23,921	195,335	4,898	10,922	—112,149	4,731	27,264	498	878
Other amusement and recreation services	40,812	720,791	10,477	101,556	94,425	27,634	150,412	555	1,179
Medical and health services	147,589	7,411,307	73,255	1,099,220	3,602,369	134,949	3,643,964	21,846	28,515
Offices of physicians	54,992	3,239,007	27,674	387,919	1,854,783	50,684	1,870,157	6,811	8,514
Offices of dentists	31,753	2,542,134	27,039	445,077	1,116,915	30,813	1,118,839	9,959	11,891
Other medical and health services	60,844	1,630,166	18,542	266,225	630,672	53,452	654,968	5,076	8,110
Legal services	62,592	2,092,786	24,930	269,453	1,060,703	54,194	1,084,472	5,609	6,027
Educational services	58,317	341,729	6,989	32,974	124,955	47,620	142,387	1,747	3,284
Engineering and architectural services	30,390	842,172	6,870	183,096	296,654	25,684	361,650	2,993	7,335
Accounting, auditing, and bookkeeping services	75,900	802,740	10,934	152,452	373,586	67,376	382,873	3,631	3,226
Certified public accountants	15,069	381,053	3,554	90,027	170,046	13,491	172,226	1,175	1,616
Other accounting, auditing, and bookkeeping services	60,831	421,688	7,380	62,426	203,540	53,885	210,647	2,456	1,610
Other services	73,841	543,039	4,724	24,681	192,982	47,844	244,146	1,200	1,668
Nature of business not allocable	**15,675**	**425,765**	**3,130**	**53,831**	**60,507**	**12,512**	**71,871**	**326**	**414**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
'Less than $500.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, Total[1]									
All industries	**12,017,953**	**443,354,851**	**3,882,601**	**40,576,849**	**59,027,286**	**8,254,536**	**75,329,052**	**464,664**	**857,716**
All nonfarm industries	**8,908,289**	**361,630,253**	**2,336,270**	**36,605,195**	**53,481,341**	**6,583,040**	**62,271,438**	**432,800**	**804,562**
Agriculture, forestry, and fishing	**3,386,965**	**87,514,766**	**1,622,772**	**4,926,572**	**6,646,711**	**1,850,112**	**14,515,133**	**40,759**	**72,123**
Farms	3,109,664	81,724,599	1,546,331	3,971,654	5,545,945	1,671,496	13,057,615	31,864	53,155
Field crop	1,431,636	35,366,546	712,991	1,678,274	4,733,804	949,221	7,474,137	17,370	23,572
Beef cattle feedlots	7,376	823,614	1,335	6,351	—27,629	2,474	25,548	95	226
Beef cattle, except feedlots	671,812	17,772,094	350,409	545,845	—358,592	286,236	1,744,033	4,094	10,297
Hogs, sheep, and goats	247,565	6,958,052	120,518	142,581	534,126	104,085	1,054,068	1,763	2,062
Dairy farms	165,628	9,005,800	127,513	499,726	978,743	121,367	1,248,246	2,274	1,184
Poultry and eggs	58,172	2,195,126	35,243	118,823	60,007	28,525	201,664	244	425
General livestock, except animal specialty	97,157	3,732,485	47,804	81,557	—37,952	34,288	270,231	983	1,140
Other	430,318	5,870,881	150,518	898,497	—336,562	145,300	1,039,687	5,041	14,248
Other agriculture, forestry, and fishing	277,301	5,790,168	76,441	954,918	1,100,766	178,616	1,457,518	8,895	18,968
Mining	**82,360**	**4,744,164**	**8,235**	**311,092**	**—189,912**	**42,336**	**783,937**	**4,003**	**17,493**
Construction	**1,068,560**	**51,272,856**	**390,856**	**8,541,255**	**8,104,290**	**926,450**	**8,697,709**	**69,141**	**173,195**
General building contractors and operative builders	205,875	20,280,723	95,861	2,993,797	1,925,298	171,027	2,173,550	20,695	48,585
Special trade contractors	779,253	27,089,543	263,957	4,866,011	5,610,210	687,387	5,867,878	43,834	111,300
Other construction	83,432	3,902,589	31,038	681,447	568,782	68,036	656,281	4,612	13,310
Manufacturing	**240,863**	**11,836,156**	**93,183**	**2,265,904**	**1,489,852**	**165,274**	**1,795,281**	**15,239**	**39,466**
Transportation, communication, electric, gas, and sanitary services	**413,197**	**14,784,631**	**89,759**	**1,695,041**	**1,821,424**	**306,103**	**2,291,595**	**10,786**	**24,267**
Trucking and warehousing	289,155	11,808,048	69,369	1,315,245	1,405,960	213,035	1,731,230	7,330	14,798
Other	124,042	2,976,583	20,390	379,796	415,464	93,068	560,365	3,456	9,469
Wholesale and retail trade	**2,334,348**	**179,166,569**	**781,376**	**11,954,428**	**10,744,505**	**1,487,692**	**13,468,902**	**136,195**	**249,361**
Wholesale trade	325,299	39,132,276	75,039	1,394,016	3,155,703	249,240	3,506,460	13,843	26,963
Retail trade	1,908,305	135,826,877	689,046	10,316,484	7,120,434	1,169,410	9,397,487	119,791	217,181
Food stores	195,173	26,889,800	94,366	1,537,718	1,078,713	141,158	1,354,732	13,706	25,956
Automotive dealers and service stations	217,128	45,400,763	135,998	2,496,034	1,630,029	161,902	1,932,577	26,562	47,860
Eating and drinking places	222,262	15,946,893	158,159	2,857,461	1,009,931	147,498	1,398,007	25,931	66,660
Direct selling organizations	516,696	3,110,323	25,733	64,516	226,531	263,014	476,857	1,647	2,857
Other retail trade	757,046	44,479,098	274,790	3,360,755	3,175,230	455,838	4,235,313	51,945	73,848
Wholesale and retail trade not allocable	100,744	4,207,416	17,291	243,927	468,368	69,042	564,955	2,561	5,217
Finance, insurance, and real estate	**983,633**	**20,561,255**	**93,409**	**764,346**	**6,655,179**	**730,022**	**7,613,307**	**24,085**	**31,100**
Finance	26,476	2,571,599	3,916	31,803	193,982	17,256	335,000	905	1,220
Insurance agents, brokers, and service	219,195	5,487,241	44,038	430,127	2,391,110	176,101	2,532,551	11,143	12,488
Real estate	737,962	12,502,414	45,455	302,415	4,070,087	536,665	4,745,756	12,037	17,391
Services	**3,472,508**	**72,563,683**	**797,872**	**10,031,604**	**23,597,886**	**2,717,253**	**25,966,008**	**163,805**	**250,225**
Hotels and other lodging places	68,171	2,677,040	33,141	345,103	134,598	37,016	319,364	4,836	7,776
Personal services	735,232	9,328,608	153,376	1,729,382	2,373,160	617,103	2,572,145	26,668	33,362
Business services	684,067	10,281,805	101,539	1,190,122	3,219,531	545,859	3,681,487	17,866	39,227
Automobile repair and services	195,326	7,604,096	81,754	1,163,111	1,170,086	153,031	1,277,588	12,664	18,726
Amusement and recreation services, except motion pictures	284,848	3,373,688	39,996	275,816	228,347	156,033	867,908	5,015	9,585
Medical and health services	419,735	20,741,560	183,566	2,883,912	9,896,678	383,265	10,020,658	51,081	69,427
Offices of physicians	146,493	9,144,908	71,338	1,043,903	5,110,839	134,035	5,157,047	18,474	23,833
Offices of dentists	86,987	6,863,952	68,692	1,137,285	2,935,949	82,348	2,954,875	21,460	27,364
Other medical services	186,255	4,732,700	43,536	702,725	1,849,890	166,882	1,908,736	11,147	18,231
Legal services	165,476	5,808,926	64,109	770,307	2,792,986	142,928	2,864,972	13,326	17,352
Other services	919,653	12,747,960	140,391	1,673,851	3,782,500	682,018	4,361,886	32,349	54,770
Nature of business not allocable	**35,519**	**910,772**	**5,139**	**86,607**	**157,351**	**29,294**	**197,181**	**651**	**487**
Alabama									
All industries	**177,768**	**6,776,777**	**58,207**	**589,483**	**640,818**	**112,467**	**877,543**	**8,598**	**13,766**
All nonfarm industries	**112,274**	**5,829,383**	**31,637**	**550,959**	**679,118**	**87,591**	**776,261**	**7,636**	**12,049**
Agriculture, forestry, and fishing	**70,463**	**1,078,361**	**27,495**	**68,190**	**—19,168**	**28,976**	**122,907**	**1,429**	**2,084**
Farms	65,494	947,394	26,570	38,524	—38,300	24,876	101,282	962	1,716
Field crop	21,321	566,661	11,138	21,737	—23,966	8,287	38,657	*774	*794
Beef cattle feedlots	**	**	**	**	**	**	**	—	—
Beef cattle, except feedlots	14,152	106,102	5,225	6,060	—6,161	6,962	25,298	**	**
Hogs, sheep, and goats	11,394	24,546	*67	*476	—17,934	*2,203	*1,173	*67	*696
Dairy farms	—	—	—	—	—	—	—	—	—
Poultry and eggs	**	**	*3,388	*5,249	**	**	**	**	**
General livestock, except animal specialty	4,844	42,352	3,335	805	—4,164	*2,734	*1,680	*87	*44
Other	10,394	88,586	**	**	11,856	2,878	28,066	—	—
Other agriculture, forestry, and fishing	4,969	130,967	*925	*29,665	19,132	4,100	21,624	*467	*368
Mining	**	**	**	**	**	**	**	—	—
Construction	**14,288**	**762,728**	**3,506**	**124,915**	**94,037**	**12,646**	**104,889**	***745**	***2,420**
General building contractors and operative builders	1,190	233,095	*513	*39,440	9,659	859	10,745	*10	*5
Special trade contractors	12,096	318,609	2,585	50,148	74,316	11,047	78,535	*667	*2,350
Other construction	1,002	211,023	*408	*35,326	10,062	*740	*15,609	*68	*65
Manufacturing	**	**	**	**	**	**	**	**	**
Transportation, communication, electric, gas, and sanitary services	**6,179**	**311,982**	**1,299**	**33,039**	**16,052**	**4,245**	**24,434**	***131**	***244**
Trucking and warehousing	5,250	294,028	1,279	32,399	16,153	3,336	23,790	*131	*244
Other	*929	*17,954	*20	*641	*—101	*909	*644	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Alabama—Continued									
Wholesale and retail trade	**39,619**	**3,497,374**	**13,383**	**199,598**	**186,054**	**26,322**	**223,537**	**3,290**	**5,759**
Wholesale trade	6,257	728,040	1,491	24,464	60,103	4,994	66,606	132	347
Retail trade	31,926	2,705,604	11,442	167,684	115,594	19,903	146,569	3,158	5,412
Food stores	6,472	770,603	2,555	28,372	14,440	3,951	21,061	*287	*735
Automotive dealers and service stations	5,306	1,078,205	3,888	51,821	38,711	4,554	44,618	1,701	1,748
Eating and drinking places	3,139	193,079	2,219	30,300	22,596	2,679	23,123	*140	*1,597
Direct selling organizations	6,018	45,132	*199	*2,386	—3,726	*1,569	*3,935	*131	*215
Other retail trade	10,991	618,585	2,581	54,805	43,572	7,150	53,833	899	1,118
Wholesale and retail trade not allocable	*1,436	*63,730	*458	*7,449	*10,358	*1,425	*10,362	—	—
Finance, insurance, and real estate	**9,798**	**164,467**	**515**	**5,199**	**64,316**	**7,610**	**74,488**	**386**	**219**
Finance	*96	*1,703	*13	*83	*1,076	*84	*1,128	*5	*6
Insurance agents, brokers, and service	1,961	54,386	*293	*3,516	24,472	1,501	25,627	*20	*10
Real estate	7,741	108,378	209	1,600	38,768	6,025	47,733	*361	*203
Services	**34,032**	**773,473**	**9,635**	**119,561**	**275,961**	**29,628**	**287,784**	**2,162**	**2,890**
Hotels and other lodging places	*350	*27,744	*88	*3,542	*888	*199	*3,796	*68	*112
Personal services	10,192	169,767	3,739	29,063	52,489	9,395	53,488	*399	*293
Business services	5,200	77,279	*813	*10,228	27,391	3,981	30,794	*396	*283
Automobile repair and services	3,986	89,678	*1,317	*12,796	21,341	3,984	21,355	*131	*637
Amusement and recreation services, except motion pictures	459	*2,911	*15	*290	455	*198	*1,318	*87	*39
Medical and health services	2,899	245,055	1,826	43,566	116,149	2,764	116,539	484	1,108
Offices of physicians	1,263	97,999	837	12,646	57,475	1,128	57,865	*266	*586
Offices of dentists	912	107,596	912	19,396	47,973	912	47,973	*218	*522
Other medical services	*724	*39,459	*77	*11,524	*10,701	*724	*10,701	—	—
Legal services	*559	*41,143	*408	*8,700	*17,642	*419	*17,861	*147	*259
Other services	10,387	119,895	*1,429	*11,377	39,605	8,688	42,633	*450	*159
Nature of business not allocable	—	—	—	—	—	—	—	—	—
Alaska									
All industries	**33,968**	**1,173,693**	**7,407**	**161,344**	**163,450**	**20,586**	**234,832**	**1,072**	**2,888**
All nonfarm industries	**32,749**	**1,163,324**	**6,951**	**159,967**	**171,127**	**20,208**	**234,433**	**1,067**	**2,875**
Agriculture, forestry, and fishing	**10,593**	**231,745**	**2,369**	**36,896**	**57,297**	**6,794**	**74,801**	**201**	**384**
Farms	1,219	10,369	456	1,377	— 7,677	378	399	*5	*13
Field crop	400	1,911	210	160	—2,123	188	210	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	214	1,471	*46	*238	—1,823	*37	*44	**	**
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—
Dairy farms	—	—	—	—	—	—	—	—	—
Poultry and eggs	*115	*297	*32	*6	*—322	—	—	—	—
General livestock, except animal specialty	*163	*271	*13	*160	*—413	*149	*136	—	—
Other	327	6,419	155	813	—2,995	*4	*10	**	**
Other agriculture, forestry, and fishing	9,374	221,376	1,913	35,519	64,974	6,416	74,401	196	371
Mining	**563**	**5,634**	***39**	***2,067**	**—3,499**	***59**	***654**	**	**
Construction	**2,626**	**194,747**	**837**	**24,291**	**17,455**	**2,002**	**24,491**	**213**	**823**
General building contractors and operative builders	930	109,039	307	11,913	6,034	735	8,359	93	322
Special trade contractors	1,520	71,387	488	11,369	10,171	1,178	14,159	108	396
Other construction	176	14,321	*42	*1,009	1,249	*89	*1,973	*12	*105
Manufacturing	**487**	**26,176**	**144**	**4,060**	**4,203**	**278**	**5,070**	***11**	***51**
Transportation, communication, electric, gas, and sanitary services	**1,952**	**54,988**	**308**	**5,914**	**7,028**	**1,061**	**11,208**	***80**	***172**
Trucking and warehousing	728	26,204	*90	*3,316	1,768	346	4,166	**	**
Other	1,224	28,784	218	2,597	5,259	715	7,041	**	**
Wholesale and retail trade	**4,979**	**354,366**	**1,447**	**28,641**	**17,693**	**2,337**	**32,362**	**199**	**597**
Wholesale trade	689	61,424	168	3,846	4,169	224	7,826	*55	*99
Retail trade	4,163	287,276	1,230	24,498	12,879	2,063	23,297	135	467
Food stores	105	27,741	103	2,026	1,098	85	1,615	*4	*22
Automotive dealers and service stations	485	68,968	98	4,271	1,734	331	2,694	21	100
Eating and drinking places	531	49,996	278	7,803	3,549	313	6,307	*34	*123
Direct selling organizations	1,040	8,877	*70	*1	—1,006	430	610	—	—
Other retail trade	2,002	131,693	681	10,397	7,503	904	12,071	76	221
Wholesale and retail trade not allocable	*127	*5,666	*49	*297	*645	*50	*1,239	*9	*31
Finance, insurance, and real estate	**2,300**	**61,857**	**179**	**2,493**	**18,088**	**1,602**	**23,688**	**71**	**135**
Finance	*25	*881	**	**	*—26	*3	*169	—	—
Insurance agents, brokers, and service	301	16,526	**	**	4,897	198	5,227	*29	*82
Real estate	1,974	44,450	119	1,057	13,217	1,401	18,292	*42	*53
Services	**10,429**	**241,559**	**2,046**	**56,287**	**44,311**	**6,414**	**61,685**	**294**	**692**
Hotels and other lodging places	174	3,704	*68	*478	—1,402	*3	*59	—	—
Personal services	1,579	24,635	318	5,954	3,076	1,254	4,101	*25	*61
Business services	2,713	56,848	391	12,264	12,867	1,742	18,135	*33	*268
Automobile repair and services	739	21,821	*108	*3,079	2,163	444	3,102	—	—
Amusement and recreation services, except motion pictures	834	4,294	*101	*883	—1,013	416	1,143	**	**
Medical and health services	457	23,152	237	2,555	10,715	382	11,143	129	188
Offices of physicians	192	13,271	125	1,271	6,863	181	6,890	87	99
Offices of dentists	90	8,407	49	960	3,202	59	3,229	*42	*88
Other medical services	*175	*1,474	*63	*325	*651	*142	*1,024	—	—
Legal services	312	23,378	180	5,324	8,407	300	8,551	*20	*41
Other services	3,621	83,727	643	25,750	9,499	1,873	15,450	**	**
Nature of business not allocable	***39**	***2,622**	***38**	***695**	***874**	***39**	***874**	**	**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Arizona									
All industries	123,108	4,576,728	34,113	511,925	528,609	81,748	775,292	6,690	16,859
All nonfarm industries	113,113	4,162,272	29,299	464,352	531,043	77,316	713,362	6,131	14,636
Agriculture, forestry, and fishing	12,333	486,334	5,779	70,423	9,550	5,966	76,834	669	3,026
Farms	9,995	414,457	4,814	47,573	—2,434	4,432	61,930	559	2,223
Field crop	2,853	246,818	1,817	29,555	22,064	2,409	43,641	519	1,654
Beef cattle feedlots	*219	*4	—	—	*—1,308	—	—	—	—
Beef cattle, except feedlots	1,025	51,338	180	2,260	—3,215	644	6,256	**	**
Hogs, sheep, and goats	*597	*2,635	**	**	*—1,605	—	—	—	—
Dairy farms	*36	*28,110	**	**	*—5,344	**	**	**	**
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	236	23,395	133	842	—5,279	*14	*1,181	**	**
Other	5,029	62,156	2,645	11,552	—7,747	**	**	*34	*555
Other agriculture, forestry, and fishing	2,338	71,877	*965	*22,850	11,984	1,534	14,905	*110	*803
Mining	930	15,243	**	**	**—14,559**	293	3,221	*15	*20
Construction	8,436	644,944	3,657	124,850	79,959	7,007	90,924	1,693	5,282
General building contractors and operative builders	2,938	320,086	1,422	44,531	27,994	2,352	36,769	897	2,958
Special trade contractors	4,853	304,890	2,188	77,742	47,316	4,076	49,035	764	2,309
Other construction	*645	*19,966	*47	*2,577	*4,649	*579	*5,120	*32	*16
Manufacturing	2,332	132,692	**	**	16,289	1,466	19,189	*86	*136
Transportation, communication, electric, gas, and sanitary services	3,440	71,094	716	8,048	8,337	2,142	14,417	*24	*63
Trucking and warehousing	1,576	44,903	*316	*1,329	7,243	*847	*8,342	*16	*10
Other	1,864	26,191	*400	*6,719	1,094	1,295	6,075	*8	*53
Wholesale and retail trade	35,923	2,109,252	11,326	154,559	129,339	19,942	168,285	1,544	3,200
Wholesale trade	6,671	470,556	1,888	25,647	35,562	4,049	43,957	558	561
Retail trade	28,583	1,620,014	9,287	126,186	92,066	15,455	121,328	983	2,627
Food stores	2,126	232,466	978	8,470	6,137	1,035	8,752	*19	*31
Automotive dealers and service stations	2,480	543,998	1,635	33,228	23,403	1,795	27,044	343	1,804
Eating and drinking places	4,108	317,072	3,971	55,169	25,156	3,205	30,956	*150	*374
Direct selling organizations	10,851	59,639	*216	*4,606	4,331	4,213	8,367	—	—
Other retail trade	9,018	466,840	2,487	24,712	33,040	5,207	46,208	471	419
Wholesale and retail trade not allocable	*669	*18,683	*151	*2,726	*1,711	*438	*3,000	*3	*11
Finance, insurance, and real estate	16,586	330,694	1,350	8,046	102,564	12,273	113,515	400	306
Finance	*153	*1,787	*13	*148	*—624	*141	*202	**	**
Insurance agents, brokers, and service	2,074	36,828	*196	*2,528	15,173	1,924	16,220	**	**
Real estate	14,359	292,079	1,141	5,370	88,014	10,208	97,093	367	268
Services	42,969	786,137	10,200	122,783	196,938	32,508	288,712	2,259	4,825
Hotels and other lodging places	511	51,554	477	7,855	4,021	465	6,026	*9	*261
Personal services	7,546	110,370	1,950	29,570	28,409	6,524	30,000	*415	*882
Business services	10,153	108,908	1,807	9,878	36,994	7,651	48,512	333	599
Automobile repair and services	3,238	96,537	1,840	21,191	13,591	1,871	17,018	*306	*339
Amusement and recreation services, except motion pictures	4,206	21,597	*110	*4,117	—7,188	1,832	3,470	*87	*122
Medical and health services	4,042	205,763	1,795	32,522	94,715	3,752	96,316	631	1,500
Offices of physicians	1,768	81,235	656	10,310	42,801	1,478	44,403	*286	*459
Offices of dentists	549	64,196	518	10,889	27,465	549	27,465	*204	*262
Other medical services	1,725	60,332	*621	*11,323	24,448	1,725	24,448	*141	*778
Legal services	1,619	60,943	513	6,049	31,934	1,340	32,753	*223	*367
Other services	11,654	130,466	1,708	11,601	—5,537	9,073	54,617	*255	*754
Nature of business not allocable	*159	*338	—	—	*191	*151	*195	—	—
Arkansas									
All industries	166,663	5,367,302	59,357	476,493	545,879	105,928	818,965	5,670	8,183
All nonfarm industries	100,610	4,093,662	30,295	397,705	486,919	77,355	579,284	4,788	7,717
Agriculture, forestry, and fishing	69,132	1,332,313	29,473	92,017	71,034	30,003	254,783	885	468
Farms	66,053	1,273,640	29,062	78,788	58,960	28,573	239,682	882	466
Field crop	21,163	764,570	11,188	62,508	105,480	15,045	174,570	793	391
Beef cattle feedlots	*575	*8,136	*575	*557	*—4,589	—	—	—	—
Beef cattle, except feedlots	22,513	166,426	8,774	5,466	—43,668	6,231	13,543	*66	*50
Hogs, sheep, and goats	*1,812	*5,745	*10	*62	*—5,940	—	—	—	—
Dairy farms	*1,935	*48,053	*350	*446	*6,611	*350	*9,413	—	—
Poultry and eggs	6,548	175,758	5,555	8,161	12,830	4,773	33,857	*23	*25
General livestock, except animal specialty	2,259	83,271	*1,886	*869	—344	*741	*4,980	—	—
Other	9,248	21,681	724	719	—11,420	*1,433	*3,320	—	—
Other agriculture, forestry, and fishing	3,079	58,673	411	13,229	12,074	1,430	15,101	*3	*2
Mining	949	40,716	*49	*3,172	—224	560	7,295	*29	*65
Construction	18,150	628,513	5,979	95,571	102,215	15,372	108,465	1,147	1,998
General building contractors and operative builders	1,502	169,438	518	29,613	13,881	1,312	14,040	*166	*447
Special trade contractors	14,596	420,429	4,571	60,348	82,291	12,157	87,859	981	1,552
Other construction	2,052	38,646	*890	*5,609	6,043	*1,903	*6,566	—	—
Manufacturing	2,120	117,599	596	19,527	14,836	1,910	15,271	*84	*543
Transportation, communication, electric, gas, and sanitary services	6,080	268,111	2,137	28,699	32,081	5,506	35,680	*11	*76
Trucking and warehousing	5,521	250,072	1,951	27,946	29,307	4,947	32,907	*3	*22
Other	*559	*18,039	*186	*752	*2,773	*559	*2,773	*8	*54

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Arkansas — Continued									
Wholesale and retail trade	**26,114**	**2,179,837**	**10,297**	**143,607**	**78,345**	**17,225**	**120,777**	**2,256**	**3,367**
Wholesale trade	2,378	453,787	624	12,512	14,391	1,339	16,470	107	308
Retail trade	23,126	1,699,102	9,669	130,971	57,334	15,422	97,565	2,146	3,058
Food stores	2,481	347,568	1,472	19,392	9,011	2,310	11,544	252	775
Automotive dealers and service stations	3,885	539,073	2,163	27,502	19,700	3,239	24,309	172	508
Eating and drinking places	2,839	205,437	2,110	39,823	8,461	1,529	14,401	*424	*913
Direct selling organizations	3,733	25,077	—	—	423	2,252	1,784	—	—
Other retail trade	10,188	581,947	3,924	44,254	19,738	6,092	45,527	1,298	861
Wholesale and retail trade not allocable	*610	*26,949	*4	*125	*6,620	*464	*6,741	*3	*1
Finance, insurance, and real estate	**8,802**	**198,796**	**1,541**	**7,327**	**61,918**	**6,229**	**72,183**	***266**	***267**
Finance	*598	*4,844	*7	*9	*1,045	*374	*2,112	—	—
Insurance agents, brokers, and service	1,954	59,827	684	3,855	21,090	1,368	21,563	*208	*146
Real estate	6,250	134,125	850	3,463	39,783	4,487	48,508	*58	*121
Services	**34,962**	**599,695**	**9,285**	**86,574**	**185,803**	**28,915**	**204,327**	**992**	**1,398**
Hotels and other lodging places	*303	*4,322	*9	*599	*—1,091	*16	*942	—	—
Personal services	10,238	103,445	2,488	20,890	27,450	9,121	30,062	*224	*161
Business services	6,641	68,231	1,552	8,538	27,463	6,107	28,552	*10	*80
Automobile repair and services	4,387	116,357	1,502	14,298	15,469	3,570	16,737	**	**
Amusement and recreation services, except motion pictures	711	11,412	*277	*669	—1,086	*244	*2,562	**	**
Medical and health services	3,160	143,965	1,690	24,744	60,946	2,329	64,066	315	300
Offices of physicians	657	54,115	466	7,864	29,576	629	29,632	*133	*98
Offices of dentists	883	36,658	486	5,859	17,904	883	17,904	*156	*197
Other medical services	1,620	53,191	738	11,021	13,467	817	16,531	*26	*5
Legal services	1,527	45,672	659	4,854	24,440	1,308	24,765	*17	*27
Other services	7,995	106,291	1,108	11,981	32,213	6,220	36,640	*421	*809
Nature of business not allocable	***354**	***1,723**	**—**	**—**	***—128**	***208**	***186**	**—**	**—**
California									
All industries	**1,285,395**	**54,747,088**	**344,098**	**6,380,789**	**7,329,182**	**826,684**	**9,373,896**	**70,900**	**155,705**
All nonfarm industries	**1,171,779**	**50,785,009**	**287,470**	**5,892,141**	**7,524,749**	**789,948**	**8,987,853**	**67,911**	**149,625**
Agriculture, forestry, and fishing	**159,021**	**5,025,412**	**65,164**	**700,297**	**—46,550**	**64,812**	**628,281**	**4,891**	**10,860**
Farms	113,616	3,962,079	56,628	488,648	—195,567	36,736	386,043	2,989	6,081
Field crop	19,905	870,011	7,637	95,704	19,406	8,197	111,118	779	1,344
Beef cattle feedlots	187	46,697	*18	*610	—145	*22	*1,098	**	**
Beef cattle, except feedlots	16,567	628,999	5,372	13,479	—113,239	2,933	17,983	168	423
Hogs, sheep, and goats	5,978	44,135	*4,579	*3,546	—21,964	*697	*191	**	**
Dairy farms	2,961	719,030	1,047	50,309	17,633	2,774	35,192	*714	*403
Poultry and eggs	4,907	152,401	600	18,351	—10,895	*102	*4,066	*141	*85
General livestock, except animal specialty	*5	*16	*5	*53	*—208	—	—	—	—
Other	63,106	1,500,791	37,370	306,595	—86,154	22,011	216,394	1,181	3,782
Other agriculture, forestry, and fishing	45,405	1,063,332	8,536	211,649	149,018	28,076	242,238	1,902	4,779
Mining	**4,982**	**74,709**	**368**	**3,868**	**—48,239**	**1,751**	**18,614**	**101**	**299**
Construction	**93,293**	**6,747,073**	**39,754**	**1,235,924**	**991,538**	**77,340**	**1,071,051**	**9,382**	**34,643**
General building contractors and operative builders	20,280	2,451,558	10,146	405,906	264,088	15,846	307,921	2,682	6,720
Special trade contractors	64,434	3,845,705	26,453	752,420	667,489	55,537	693,110	6,183	25,355
Other construction	8,579	449,810	3,155	77,598	59,960	5,957	70,021	*517	*2,568
Manufacturing	**38,790**	**1,924,930**	**14,699**	**424,299**	**276,021**	**26,249**	**326,143**	**2,815**	**10,876**
Transportation, communication, electric, gas, and sanitary services	**33,993**	**1,881,266**	**10,327**	**220,021**	**222,478**	**23,313**	**283,704**	**1,659**	**3,307**
Trucking and warehousing	23,449	1,318,395	7,433	160,218	166,246	15,651	209,201	1,135	2,081
Other	10,544	562,871	2,894	59,804	56,233	7,662	*74,504	524	1,226
Wholesale and retail trade	**294,290**	**23,245,283**	**96,492**	**1,836,183**	**1,373,909**	**164,260**	**1,800,933**	**21,239**	**43,791**
Wholesale trade	27,645	3,731,483	8,094	143,208	294,667	20,272	325,333	1,783	2,707
Retail trade	246,876	18,484,187	85,281	1,604,138	1,013,530	134,253	1,382,446	18,901	39,010
Food stores	21,768	3,170,211	12,099	239,540	151,016	14,827	180,548	1,620	2,814
Automotive dealers and service stations	21,404	5,632,498	15,417	317,517	208,351	15,250	250,233	4,681	8,267
Eating and drinking places	27,133	2,084,130	16,965	441,174	121,501	18,342	184,781	3,486	10,732
Direct selling organizations	67,531	525,126	2,724	11,076	31,769	27,117	80,366	*177	*221
Other retail trade	109,040	7,072,223	38,076	594,831	500,892	58,717	686,517	8,937	16,977
Wholesale and retail trade not allocable	19,769	1,029,613	3,117	88,838	65,712	9,735	93,154	*555	*2,074
Finance, insurance, and real estate	**159,988**	**3,080,910**	**8,690**	**96,609**	**1,079,810**	**113,519**	**1,261,051**	**2,786**	**2,848**
Finance	4,882	225,120	431	6,430	12,789	2,655	47,292	*97	*250
Insurance agents, brokers, and service	23,122	566,481	3,469	47,246	230,142	17,221	246,068	1,188	942
Real estate	131,984	2,289,309	4,790	42,933	836,879	93,643	967,691	1,501	1,656
Services	**498,944**	**12,750,207**	**108,604**	**1,863,588**	**3,469,617**	**353,357**	**3,972,923**	**28,027**	**49,081**
Hotels and other lodging places	7,088	488,015	3,628	59,516	43,803	4,758	60,835	803	1,409
Personal services	87,486	1,344,997	16,523	290,791	257,703	65,121	309,452	3,965	3,780
Business services	118,552	2,413,759	17,285	349,626	614,662	86,421	733,959	3,791	12,779
Automobile repair and services	23,958	1,188,391	11,840	195,042	190,557	18,253	204,963	3,010	3,377
Amusement and recreation services, except motion pictures	39,723	657,100	4,406	51,148	45,974	15,016	179,488	597	1,785
Medical and health services	59,199	3,179,450	25,010	454,554	1,324,806	52,012	1,341,434	8,973	12,465
Offices of physicians	15,780	1,085,564	7,194	135,956	580,346	13,836	585,872	2,243	3,325
Offices of dentists	13,477	1,221,590	10,366	265,939	432,723	12,663	433,405	4,052	5,041
Other medical services	29,942	872,296	7,450	112,659	311,736	25,513	322,158	2,678	4,099
Legal services	20,617	927,700	9,152	134,745	321,443	17,437	338,602	1,856	2,989
Other services	142,321	2,550,795	20,760	328,166	670,669	94,339	804,190	5,032	10,497
Nature of business not allocable	**2,094**	**17,298**	**—**	**—**	**10,597**	***2,083**	***11,196**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Colorado									
All industries	**202,317**	**6,579,677**	**54,944**	**589,436**	**905,903**	**141,264**	**1,228,499**	**9,817**	**16,963**
All nonfarm industries	**161,701**	**5,483,788**	**40,229**	**553,408**	**911,879**	**116,399**	**1,072,008**	**9,597**	**16,456**
Agriculture, forestry, and fishing	**43,848**	**1,208,040**	**15,768**	**55,042**	**17,023**	**27,323**	**181,629**	**220**	**506**
Farms	40,616	1,095,889	14,715	36,028	—5,976	24,865	156,491	220	506
Field crop	21,979	427,226	6,763	15,463	22,400	12,766	84,910	*23	*61
Beef cattle feedlots	*23	*8,158	*18	*5	*—317	—	—	—	—
Beef cattle, except feedlots	11,815	466,881	5,062	6,242	11,052	9,754	57,388	*53	*5
Hogs, sheep, and goats	*1,123	*24,647	*209	*198	*—7,168	*5	*136	—	—
Dairy farms	*26	*23,675	*26	*2,261	*—182	*4	*138	—	—
Poultry and eggs	*521	*20	—	—	*—525	—	—	—	—
General livestock, except animal specialty	2,348	133,936	1,738	9,004	—16,429	1,297	12,079	*51	*30
Other	2,781	11,346	899	2,855	—14,808	*1,039	*1,841	*93	*411
Other agriculture, forestry, and fishing	3,232	112,152	*1,053	*19,014	22,999	2,458	25,138	—	—
Mining	**2,327**	**239,688**	**203**	**13,990**	**19,967**	**1,301**	**42,567**	**264**	**741**
Construction	**18,327**	**1,074,570**	**8,677**	**189,797**	**169,669**	**15,942**	**182,515**	**1,544**	**5,146**
General building contractors and operative builders	4,002	474,710	2,210	61,629	48,641	3,090	53,529	*743	*1,607
Special trade contractors	13,711	551,495	5,972	122,667	124,663	12,713	126,955	785	3,480
Other construction	*614	*48,366	*495	*5,500	*—3,635	*139	*2,031	*16	*59
Manufacturing	**3,552**	**101,377**	***1,049**	***12,646**	**17,012**	**1,968**	**20,961**	***604**	***813**
Transportation, communication, electric, gas, and sanitary services	**10,259**	**267,770**	**2,018**	**11,074**	**31,762**	**8,782**	**37,977**	***285**	***253**
Trucking and warehousing	7,257	221,976	*1,981	*9,793	21,596	6,006	27,140	*276	*238
Other	3,002	45,793	*37	*1,281	10,166	*2,776	*10,836	*9	*15
Wholesale and retail trade	**39,853**	**2,147,797**	**11,266**	**149,544**	**105,725**	**19,543**	**159,424**	**2,066**	**4,090**
Wholesale trade	11,606	653,511	2,467	19,810	51,521	6,212	66,177	*214	*419
Retail trade	27,215	1,447,962	8,489	128,525	47,947	12,491	86,649	1,733	3,600
Food stores	1,500	113,872	1,381	17,644	1,050	*350	*2,438	*23	*212
Automotive dealers and service stations	3,565	530,252	1,213	36,252	20,885	1,854	28,805	690	1,367
Eating and drinking places	1,610	145,080	1,418	32,792	—643	*575	*4,431	*215	*493
Direct selling organizations	9,810	19,166	*277	*144	—1,251	4,229	2,637	*119	*606
Other retail trade	10,730	639,592	4,200	41,693	27,905	5,483	48,338	*686	*922
Wholesale and retail trade not allocable	*1,032	*46,324	*310	*1,209	*6,258	*840	*6,598	*119	*71
Finance, insurance, and real estate	**18,829**	**410,532**	**2,282**	**13,223**	**174,841**	**15,021**	**190,390**	**734**	**667**
Finance	1,282	48,944	*463	*2,398	17,794	709	20,623	*251	*64
Insurance agents, brokers, and service	3,693	94,175	845	8,642	44,126	3,386	44,776	*395	*114
Real estate	13,854	267,412	974	2,183	112,921	10,926	124,992	*88	*489
Services	**64,905**	**1,129,137**	**13,670**	**143,929**	**370,519**	**50,978**	**412,636**	**4,100**	**4,746**
Hotels and other lodging places	2,128	35,867	1,126	4,168	—8,230	470	2,589	*512	*499
Personal services	8,540	132,787	*2,134	*16,674	37,846	7,469	38,579	*410	*604
Business services	17,878	199,461	2,175	49,501	60,290	14,668	70,369	392	1,246
Automobile repair and services	2,332	139,157	*639	*13,809	14,082	*1,366	*16,995	*277	*71
Amusement and recreation services, except motion pictures	7,521	63,792	*1,343	*667	2,920	4,722	11,456	*10	*83
Medical and health services	8,588	343,197	3,630	42,134	162,085	7,667	164,964	1,649	1,158
Offices of physicians	3,139	142,646	1,242	13,889	87,843	2,828	90,226	*497	*123
Offices of dentists	774	80,280	723	13,624	36,935	773	36,937	*165	*256
Other medical services	4,675	120,271	*1,665	*14,621	37,307	4,066	37,802	*987	*779
Legal services	2,271	63,016	909	5,390	39,916	2,177	40,255	*334	*159
Other services	15,647	151,859	1,714	11,586	61,609	12,439	67,428	*516	*926
Nature of business not allocable	***417**	***766**	***11**	***193**	***—614**	***406**	***398**	**—**	**—**
Connecticut									
All industries	**116,383**	**4,229,882**	**29,696**	**465,197**	**804,378**	**88,844**	**900,267**	**6,680**	**12,780**
All nonfarm industries	**116,254**	**4,217,794**	**29,639**	**462,837**	**809,697**	**88,810**	**899,867**	**6,678**	**12,771**
Agriculture, forestry, and fishing	**3,690**	**65,923**	**817**	**11,576**	**3,255**	**3,027**	**11,366**	***32**	***45**
Farms	129	12,088	57	2,360	—5,318	*34	*400	**	**
Field crop	*25	*297	*6	*27	*—8	*20	*142	**	**
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*35	*834	*33	*624	*—3,166	—	—	—	—
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—
Dairy farms	**	**	*6	*96	**	**	**	—	—
Poultry and eggs	**	**	**	**	**	—	—	—	—
General livestock, except animal specialty	*6	*46	*6	*19	—	*6	—	—	—
Other	*56	*6,230	**	**	*—1,023	**	**	**	**
Other agriculture, forestry, and fishing	3,561	53,835	*760	*9,216	8,574	2,993	10,966	**	**
Mining	**745**	**8,768**	***20**	***25**	**—6,234**	**398**	**3,197**	***26**	***86**
Construction	**10,378**	**605,637**	**2,486**	**106,857**	**108,394**	**9,461**	**115,439**	***843**	***2,439**
General building contractors and operative builders	2,367	310,836	*1,225	*72,105	26,769	2,091	33,256	*572	*1,652
Special trade contractors	8,011	294,801	1,261	34,752	81,625	7,370	82,183	*271	*787
Other construction	—	—	—	—	—	—	—	—	—
Manufacturing	**3,961**	**176,947**	***1,533**	***31,590**	**32,400**	**2,427**	**33,365**	***367**	***871**
Transportation, communication, electric, gas, and sanitary services	**4,177**	**96,209**	***469**	***4,743**	**21,098**	**3,547**	**28,146**	***71**	***102**
Trucking and warehousing	*2,823	*66,546	*71	*3,684	*25,329	*2,823	*25,329	*71	*102
Other	1,354	*29,663	*398	*1,059	—4,231	*724	*2,818	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Connecticut—Continued									
Wholesale and retail trade	**29,593**	**1,956,567**	**10,915**	**143,282**	**145,756**	**19,702**	**172,401**	**1,725**	**4,990**
Wholesale trade	6,096	296,107	1,022	7,163	33,489	4,441	42,237	**	**
Retail trade	22,743	1,637,079	9,618	134,694	111,006	14,967	127,989	**	**
Food stores	3,561	273,743	*903	*18,095	20,813	2,827	23,112	**	**
Automotive dealers and service stations	2,651	584,369	1,662	39,208	22,314	2,090	25,258	*440	*770
Eating and drinking places	2,612	234,728	2,612	44,011	19,841	*1,476	*22,740	*491	*2,682
Direct selling organizations	3,388	29,333	*366	*110	1,037	*1,589	*3,031	—	—
Other retail trade	10,531	514,907	4,075	33,270	47,002	6,985	53,849	**	**
Wholesale and retail trade not allocable	*754	*23,381	*275	*1,425	*1,261	*294	*2,174	—	—
Finance, insurance, and real estate	**13,339**	**304,842**	**1,238**	**5,527**	**116,179**	**10,446**	**121,626**	*121	*72
Finance	322	39,857	*198	*119	3,027	*319	*3,320	**	**
Insurance agents, brokers, and service	2,122	60,495	*612	*2,533	30,916	2,093	30,949	**	**
Real estate	10,895	204,490	*428	*2,875	82,236	8,034	87,357	**	**
Services	**50,428**	**1,010,948**	**12,218**	**161,597**	**380,376**	**39,764**	**411,573**	**3,495**	**4,174**
Hotels and other lodging places	*1,116	*27,689	*1,027	*1,948	*—2,952	*71	*543	*19	*89
Personal services	7,598	109,335	*2,291	*21,571	25,225	6,154	27,766	—	—
Business services	9,792	152,191	1,928	29,995	49,638	8,454	54,109	*747	*675
Automobile repair and services	*1,124	*54,556	*390	*15,780	*5,157	*1,124	*5,157	*20	*33
Amusement and recreation services, except motion pictures	2,942	34,099	*23	*292	8,011	1,606	14,008	*22	*52
Medical and health services	9,717	305,511	4,213	38,938	152,548	8,569	153,808	1,434	1,121
Offices of physicians	3,447	126,164	1,758	14,268	71,609	3,126	72,136	**	**
Offices of dentists	2,063	140,581	2,063	15,769	64,514	2,063	64,514	*1,290	*965
Other medical services	4,207	38,766	*392	*8,901	16,425	3,380	17,158	**	**
Legal services	2,595	116,188	675	17,296	60,087	2,419	60,589	*253	*551
Other services	15,544	211,380	1,671	35,778	82,661	11,367	95,594	*1,000	*1,652
Nature of business not allocable	*72	*4,041	—	—	*3,153	*72	*3,153	—	—
Delaware									
All industries	**22,596**	**733,883**	**6,514**	**63,909**	**90,962**	**15,832**	**125,417**	**969**	**1,185**
All nonfarm industries	**17,787**	**620,510**	**5,209**	**58,459**	**93,008**	**12,884**	**113,591**	**940**	**1,175**
Agriculture, forestry, and fishing	**5,291**	**126,630**	**1,493**	**7,529**	**—734**	**3,309**	**14,748**	*53	*91
Farms	4,809	113,372	1,305	5,450	—2,046	2,948	11,825	*29	*10
Field crop	3,685	81,137	1,046	3,205	—2,374	2,444	8,618	**	**
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	395	*10,591	*44	*179	—1,172	*21	*690	—	—
Hogs, sheep, and goats	*84	*180	*46	*31	*—209	—	—	—	—
Dairy farms	*54	*1,123	—	—	*171	*54	*171	—	—
Poultry and eggs	*389	*8,124	*69	*181	*917	*388	*920	**	**
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—
Other	202	12,217	100	1,854	621	*41	*1,426	**	**
Other agriculture, forestry, and fishing	482	13,258	*188	*2,079	1,312	*361	*2,922	*24	*81
Mining	**93**	**2,517**	**—**	**—**	**—15**	***24**	***863**	**—**	**—**
Construction	**2,054**	**67,163**	**780**	**11,573**	**15,546**	**1,914**	**15,822**	**	**
General building contractors and operative builders	326	13,678	*126	*2,064	3,079	288	3,128	**	**
Special trade contractors	1,548	46,746	619	8,163	11,221	1,446	11,447	**	**
Other construction	*180	*6,739	*35	*1,346	*1,247	*180	*1,247	**	**
Manufacturing	**258**	**2,657**	***14**	***174**	**503**	***139**	***932**	**	**
Transportation, communication, electric, gas, and sanitary services	**1,006**	**28,951**	***262**	***2,073**	**4,764**	**699**	**6,233**	***20**	***7**
Trucking and warehousing	628	18,075	*114	*1,034	3,598	397	4,003	—	—
Other	378	10,876	*148	*1,039	1,166	302	2,230	*20	*7
Wholesale and retail trade	**4,546**	**323,173**	**1,641**	**20,434**	**15,231**	**2,500**	**20,123**	**415**	**425**
Wholesale trade	427	32,446	**	**	3,018	268	3,221	*35	*30
Retail trade	3,805	284,694	1,464	18,949	11,345	2,005	15,933	354	383
Food stores	276	40,816	178	3,606	2,423	219	2,487	*53	*37
Automotive dealers and service stations	552	132,662	398	5,854	2,062	345	3,804	*82	*20
Eating and drinking places	338	21,131	216	3,037	1,397	192	1,736	*77	*168
Direct selling organizations	1,252	3,053	*44	*11	—116	436	561	—	—
Other retail trade	1,387	87,032	628	6,441	5,578	813	7,345	*142	*158
Wholesale and retail trade not allocable	314	6,032	**	**	868	*227	*969	*26	*12
Finance, insurance, and real estate	**1,151**	**25,085**	**191**	**1,191**	**6,806**	**766**	**9,345**	***20**	***21**
Finance	*3	*13	—	—	*—339	—	—	—	—
Insurance agents, brokers, and service	203	5,580	*61	*516	3,240	*192	*3,569	*20	*21
Real estate	945	19,472	130	675	3,904	574	5,777	—	—
Services	**8,157**	**157,718**	**2,133**	**20,935**	**48,919**	**6,481**	**57,351**	**282**	**229**
Hotels and other lodging places	*114	*8,205	*23	*440	*1,557	*113	*1,561	—	—
Personal services	1,419	14,148	*132	*885	4,688	1,309	4,798	*44	*73
Business services	1,464	12,263	*162	*1,006	4,217	1,224	5,262	*24	*25
Automobile repair and services	488	27,351	407	5,137	4,344	463	4,413	—	—
Amusement and recreation services, except motion pictures	1,187	11,480	232	901	—2,975	567	2,689	*61	*14
Medical and health services	1,220	56,008	742	9,316	26,917	1,112	27,332	139	110
Offices of physicians	332	20,213	196	2,320	12,604	318	12,607	84	53
Offices of dentists	503	27,159	*448	*5,103	11,732	*501	*11,735	*55	*57
Other medical services	385	8,636	*98	*1,893	2,581	293	2,991	—	—
Legal services	189	6,370	*88	*931	3,202	186	3,246	**	**
Other services	2,076	21,893	347	2,318	6,969	1,507	8,049	**	**
Nature of business not allocable	***40**	***8**	**—**	**—**	***—59**	**—**	**—**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
District of Columbia									
All industries	21,295	393,835	3,015	38,815	109,930	14,994	133,720	511	1,201
All nonfarm industries	20,356	388,350	2,818	37,869	110,995	14,610	132,274	463	1,118
Agriculture, forestry, and fishing	1,030	5,765	197	946	—1,718	407	1,447	48	83
Farms	939	5,486	197	946	—1,065	384	1,446	48	83
Field crop	388	2,492	30	286	—206	328	838	*29	*41
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	137	2,573	87	420	44	*41	*562	*6	*14
Hogs, sheep, and goats	*33	*120	*33	*181	*—505	—	—	*9	*16
Dairy farms	—	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*13	*41	*13	*6	*—82	—	—	—	—
Other	368	260	34	53	—316	*15	*46	*4	*11
Other agriculture, forestry, and fishing	*91	*280	—	—	*—653	*23	—	—	—
Mining	129	2,541	**	**	—2,004	45	104	**	**
Construction	802	23,439	*195	*3,460	3,244	644	3,994	*18	*101
General building contractors and operative builders	*122	*9,117	*43	*540	*180	*84	*894	**	**
Special trade contractors	622	13,689	*96	*2,707	3,001	502	3,038	**	**
Other construction	*58	*633	*56	*213	*62	*58	*62	—	—
Manufacturing	*119	*2,068	**	**	*—660	*62	*136	**	**
Transportation, communication, electric, gas, and sanitary services	2,565	19,939	*61	*786	3,705	1,505	5,011	*20	*55
Trucking and warehousing	*243	*2,659	—	—	*771	*148	*837	—	—
Other	2,322	17,280	*61	*786	2,934	1,357	4,174	*20	*55
Wholesale and retail trade	1,676	85,132	396	5,793	3,545	852	6,518	*63	*186
Wholesale trade	*261	*8,017	*71	*75	*1,525	*94	*2,042	—	—
Retail trade	1,354	76,200	325	5,718	1,636	721	3,941	*63	*186
Food stores	*56	*11,953	*38	*346	*—55	*14	*68	—	—
Automotive dealers and service stations	67	31,616	67	1,382	—14	*62	*480	—	—
Eating and drinking places	*159	*10,034	*101	*1,439	*1,447	*156	*1,570	*41	*158
Direct selling organizations	730	2,407	*42	*60	41	*330	*507	—	—
Other retail trade	342	20,190	*77	*2,492	218	159	1,317	*22	*27
Wholesale and retail trade not allocable	*61	*915	—	—	*384	*37	*536	—	—
Finance, insurance, and real estate	1,525	34,687	171	1,946	11,135	1,103	13,488	25	41
Finance	*41	*9,097	—	—	*—96	*18	*72	—	—
Insurance agents, brokers, and service	140	4,448	*35	*908	1,883	83	1,932	*3	*14
Real estate	1,344	21,141	136	1,037	9,347	1,002	11,484	*22	*28
Services	13,331	218,604	1,973	25,408	91,720	10,291	101,968	291	690
Hotels and other lodging places	*102	*2,712	*5	*282	*—10	*5	*286	—	—
Personal services	1,849	20,090	304	3,668	5,353	1,370	5,937	*41	*37
Business services	3,653	48,684	290	5,606	21,834	3,024	24,278	55	242
Automobile repair and services	*15	*1,622	*15	*297	*523	*15	*523	*13	*32
Amusement and recreation services, except motion pictures	584	5,703	*7	*101	499	454	2,039	*11	*14
Medical and health services	2,013	58,917	899	6,788	30,936	1,934	31,297	51	80
Offices of physicians	497	37,454	275	5,079	19,658	468	19,790	*48	*69
Offices of dentists	209	8,516	*75	*1,527	3,126	191	3,289	—	—
Other medical services	1,307	12,947	*549	*182	8,152	1,275	8,218	*3	*11
Legal services	1,434	43,435	259	3,336	20,964	1,229	21,536	84	194
Other services	3,681	37,442	194	5,329	11,621	2,260	16,071	36	91
Nature of business not allocable	*118	*1,661	*19	*181	*963	*85	*1,055	*17	*9
Florida									
All industries	435,535	15,058,367	106,965	1,567,523	2,226,693	303,075	2,823,484	17,479	34,600
All nonfarm industries	381,694	13,344,395	87,284	1,372,449	2,281,289	286,692	2,674,553	17,196	33,598
Agriculture, forestry, and fishing	72,081	2,178,507	23,774	288,936	38,885	29,792	261,960	558	1,638
Farms	53,841	1,713,971	19,681	195,075	—54,596	16,383	148,931	283	1,002
Field crop	6,314	444,678	4,507	27,836	—8,438	*3,872	*33,837	**	**
Beef cattle feedlots	*382	*6,751	* —	—	*—2,667	—	—	—	—
Beef cattle, except feedlots	22,467	336,435	7,419	17,162	—30,810	8,499	30,712	*20	*192
Hogs, sheep, and goats	*5,597	*9,915	*281	*898	*—14,024	*31	*472	—	—
Dairy farms	207	128,124	207	11,913	2,510	*199	*3,246	*12	*57
Poultry and eggs	*1,907	*13,247	**	**	*—7,830	*321	*743	—	—
General livestock, except animal specialty	1,287	*29,192	**	**	—1,757	*7	*530	—	—
Other	15,680	745,629	7,226	136,683	8,420	3,454	79,391	**	**
Other agriculture, forestry, and fishing	18,240	464,535	4,093	93,862	93,481	13,409	113,029	*275	*636
Mining	**	**	*98	*480	**	808	8,223	94	397
Construction	48,367	2,046,290	14,739	275,554	383,807	43,178	401,126	2,479	7,808
General building contractors and operative builders	8,457	664,031	2,839	56,343	71,467	7,132	74,365	*582	*2,684
Special trade contractors	35,093	1,210,790	10,264	192,517	283,339	31,801	294,714	1,360	3,635
Other construction	4,817	171,469	*1,636	*26,694	29,001	4,245	32,048	*537	*1,489
Manufacturing	8,312	473,498	2,917	82,027	42,298	6,092	54,772	891	1,845
Transportation, communication, electric, gas, and sanitary services	16,684	489,024	2,907	59,470	70,675	12,594	95,259	*190	*452
Trucking and warehousing	12,336	418,411	2,827	59,278	46,868	8,777	68,488	**	**
Other	4,348	70,613	*80	*192	23,806	3,817	26,772	**	**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Florida—Continued									
Wholesale and retail trade	**92,068**	**5,714,846**	**27,229**	**372,161**	**367,982**	**55,277**	**514,050**	**2,965**	**6,639**
Wholesale trade	19,741	1,243,381	2,181	32,523	161,197	15,942	177,440	191	512
Retail trade	69,524	4,312,698	24,064	335,117	193,952	37,693	317,109	2,610	6,040
Food stores	5,896	599,271	3,347	42,354	3,824	3,302	24,864	*17	*61
Automotive dealers and service stations	5,843	1,600,285	3,320	86,143	69,949	5,376	76,811	646	2,502
Eating and drinking places	7,660	424,363	5,919	80,493	16,462	3,704	33,985	*180	*1,344
Direct selling organizations	15,506	76,661	*351	*595	—3,526	5,552	7,568	—	—
Other retail trade	34,619	1,612,117	11,127	125,532	107,244	19,759	173,882	1,767	2,133
Wholesale and retail trade not allocable	2,803	158,767	*984	*4,521	12,832	*1,642	*19,501	*164	*87
Finance, insurance, and real estate	**58,041**	**945,112**	**4,075**	**27,565**	**374,782**	**46,108**	**424,656**	**2,375**	**2,496**
Finance	917	42,639	*33	*286	9,991	462	17,188	*10	*7
Insurance agents, brokers, and service	8,473	222,535	1,956	15,886	100,821	6,957	107,112	1,892	2,054
Real estate	48,651	679,938	2,086	11,393	263,970	38,689	300,356	473	436
Services	**138,877**	**3,106,523**	**31,226**	**461,329**	**951,772**	**109,226**	**1,063,438**	**7,927**	**13,324**
Hotels and other lodging places	5,044	180,070	1,680	27,098	3,364	1,797	18,528	*519	*375
Personal services	21,338	291,870	5,988	54,530	66,310	16,433	72,848	*407	*287
Business services	29,237	461,841	3,172	71,081	168,929	22,794	186,655	893	3,338
Automobile repair and services	7,389	274,133	3,321	43,514	48,782	6,496	49,309	*1,157	*2,211
Amusement and recreation services, except motion pictures	14,933	234,012	1,027	10,485	43,905	10,775	79,950	*575	*32
Medical and health services	16,606	763,283	5,123	98,057	364,026	16,350	365,357	1,412	1,656
Offices of physicians	5,737	376,575	3,011	36,099	211,345	5,489	212,676	705	520
Offices of dentists	1,492	186,845	1,492	28,234	77,354	1,492	77,354	*607	*997
Other medical services	9,377	199,863	*620	*33,724	75,326	9,369	75,326	*100	*139
Legal services	5,355	186,674	2,792	29,535	91,489	4,432	94,576	676	948
Other services	38,975	714,641	8,123	127,029	164,967	30,149	196,215	2,288	4,477
Nature of business not allocable	**	**	—	—	**	—	—	—	—
Georgia									
All industries	**226,238**	**8,690,847**	**71,044**	**710,176**	**842,657**	**151,327**	**1,219,601**	**7,970**	**8,466**
All nonfarm industries	**177,859**	**7,809,902**	**49,566**	**663,839**	**951,468**	**132,295**	**1,110,982**	**7,895**	**8,013**
Agriculture, forestry, and fishing	**55,626**	**926,859**	**22,140**	**51,563**	**—113,363**	**22,144**	**121,139**	**91**	**490**
Farms	48,379	880,946	21,478	46,336	—108,811	19,032	108,619	75	453
Field crop	14,382	263,785	7,118	13,452	—40,474	5,646	16,753	*24	*201
Beef cattle feedlots	*11	*921	*11	*7	*—65	—	—	—	—
Beef cattle, except feedlots	8,627	159,766	5,163	9,157	—64,399	3,806	11,221	*29	*86
Hogs, sheep, and goats	*6,887	*77,027	*2,739	*251	*1,619	*2,728	*22,184	—	—
Dairy farms	—	—	—	—	—	—	—	—	—
Poultry and eggs	4,264	192,292	*4,097	*12,214	32,586	*3,429	*41,918	*16	*78
General livestock, except animal specialty	4,411	34,230	*450	*709	—7,618	*396	*217	**	**
Other	9,797	152,925	1,900	10,547	—30,459	*3,027	*16,326	**	**
Other agriculture, forestry, and fishing	7,247	45,914	*662	*5,226	—4,553	3,112	12,519	*16	*37
Mining	**1,109**	**29,993**	***154**	***2,814**	**—496**	***570**	***5,576**	**—**	**—**
Construction	**19,559**	**814,834**	**6,860**	**109,198**	**122,781**	**17,705**	**125,968**	***713**	***358**
General building contractors and operative builders	2,312	390,365	*1,005	*38,816	26,820	2,146	27,104	**	**
Special trade contractors	13,000	287,567	3,960	36,055	67,090	11,703	69,925	*387	*186
Other construction	4,247	136,902	*1,895	*34,327	28,871	3,856	28,939	**	**
Manufacturing	**4,656**	**334,474**	**2,936**	**66,065**	**23,123**	**2,520**	**32,622**	***432**	***384**
Transportation, communication, electric, gas, and sanitary services	**8,670**	**201,762**	***1,755**	***11,494**	**30,730**	**7,526**	**38,974**	**—**	**—**
Trucking and warehousing	5,139	171,370	*1,364	*11,487	18,900	4,475	24,571	—	—
Other	3,531	30,392	*391	*7	11,830	*3,051	*14,403	—	—
Wholesale and retail trade	**52,734**	**4,448,726**	**17,395**	**242,198**	**217,862**	**33,722**	**280,816**	**3,506**	**4,566**
Wholesale trade	10,794	1,154,134	2,397	43,124	116,404	8,877	123,243	875	922
Retail trade	41,675	3,284,752	14,998	199,075	100,944	24,735	156,806	2,541	3,618
Food stores	5,406	806,117	2,109	36,358	19,998	4,365	23,190	*452	*942
Automotive dealers and service stations	7,826	1,509,542	5,441	99,705	38,497	5,489	51,705	*852	*1,240
Eating and drinking places	3,878	167,752	2,494	23,244	17,740	2,335	27,044	*402	*471
Direct selling organizations	9,310	30,054	—	—	683	4,983	4,536	—	—
Other retail trade	15,255	771,288	4,954	39,767	24,026	7,563	50,331	*835	*965
Wholesale and retail trade not allocable	*265	*9,839	—	—	*514	*110	*767	*90	*26
Finance, insurance, and real estate	**19,589**	**406,723**	**1,553**	**12,854**	**73,766**	**14,498**	**102,888**	***349**	***375**
Finance	*179	*7,565	—	—	*447	*168	*835	—	—
Insurance agents, brokers, and service	3,389	66,185	*1,058	*5,797	23,513	2,996	25,720	*310	*318
Real estate	16,021	332,973	495	7,056	49,806	11,334	76,333	*39	*57
Services	**64,295**	**1,527,475**	**18,251**	**213,990**	**488,254**	**52,642**	**511,619**	**2,879**	**2,294**
Hotels and other lodging places	2,560	107,782	1,584	8,889	678	*964	*7,985	**	**
Personal services	17,525	113,126	*1,534	*8,160	45,123	15,454	46,105	**	**
Business services	10,306	198,766	2,952	30,628	47,798	7,787	53,295	*264	*307
Automobile repair and services	3,315	166,591	*1,199	*14,909	19,662	*2,070	*22,587	*325	*593
Amusement and recreation services, except motion pictures	2,275	43,328	*971	*9,498	12,741	1,464	15,111	*245	*119
Medical and health services	8,682	422,128	3,075	57,806	211,781	8,581	212,486	*482	*581
Offices of physicians	2,185	231,101	1,438	30,447	129,149	2,173	129,217	*209	*212
Offices of dentists	985	101,705	985	19,786	42,914	985	42,914	*255	*365
Other medical services	5,512	89,323	*652	*7,573	39,718	5,423	40,355	*18	*4
Legal services	2,959	154,043	2,224	23,991	70,626	2,803	71,014	*500	*129
Other services	16,673	321,711	4,712	60,109	79,845	13,519	83,037	**	**
Nature of business not allocable	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Hawaii									
All industries	**49,867**	**1,126,280**	**7,507**	**119,074**	**236,201**	**34,297**	**278,693**	**1,538**	**2,967**
All nonfarm industries	**46,296**	**1,036,492**	**6,014**	**109,331**	**220,198**	**32,520**	**255,716**	**1,533**	**2,939**
Agriculture, forestry, and fishing	**5,834**	**109,878**	**1,673**	**13,024**	**20,847**	**3,100**	**29,710**	***71**	***261**
Farms	3,571	89,788	1,493	9,743	16,002	1,777	22,977	*5	*28
Field crop	590	2,847	*74	*150	—1,053	*49	*178	—	—
Beef cattle feedlots	**	**	**	**	**	**	**	—	—
Beef cattle, except feedlots	284	10,592	13	1,528	—3,331	**	**	**	**
Hogs, sheep, and goats	*433	*38,625	*408	*2,176	*10,216	*408	*10,252	—	—
Dairy farms	**	**	**	**	**	—	—	—	—
Poultry and eggs	**	**	**	**	**	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—
Other	2,259	31,291	995	5,347	10,159	1,315	12,395	**	**
Other agriculture, forestry, and fishing	2,263	20,090	*180	*3,281	4,844	1,323	6,733	*66	*233
Mining	**85**	**1,111**	**	**	**—1,188**	***43**	***340**	**	**
Construction	**1,941**	**106,059**	**468**	**18,417**	**12,700**	**1,665**	**14,500**	***31**	***170**
General building contractors and operative builders	340	62,340	166	12,365	3,002	241	4,295	*3	*58
Special trade contractors	1,485	35,778	263	4,442	8,351	1,308	8,858	*28	*112
Other construction	*116	*7,941	*39	*1,609	*1,347	*116	*1,347	—	—
Manufacturing	**706**	**17,022**	***138**	***1,150**	**3,212**	**442**	**3,769**	**	**
Transportation, communication, electric, gas, and sanitary services	**2,006**	**35,071**	***77**	***6,284**	**5,792**	**1,335**	**7,412**	***83**	***406**
Trucking and warehousing	*177	*4,630	*4	*1,162	*1,119	*52	*1,251	**	**
Other	1,829	30,441	*73	*5,122	4,673	1,283	6,160	**	**
Wholesale and retail trade	**14,089**	**424,253**	**1,736**	**33,456**	**40,435**	**8,618**	**50,026**	**365**	**619**
Wholesale trade	1,188	43,751	169	2,800	5,200	789	6,072	**	**
Retail trade	12,131	370,376	1,537	29,706	36,190	7,411	42,686	282	456
Food stores	558	46,082	161	2,546	2,168	379	2,694	*32	*8
Automotive dealers and service stations	818	110,323	234	6,145	9,161	782	9,542	39	136
Eating and drinking places	611	54,553	387	11,679	5,028	424	5,417	*80	*149
Direct selling organizations	5,652	17,422	*50	*187	208	2,704	2,080	*45	*65
Other retail trade	4,492	141,996	705	9,148	19,624	3,122	22,952	*86	*98
Wholesale and retail trade not allocable	770	10,126	*30	*950	—955	418	1,268	**	**
Finance, insurance, and real estate	**7,673**	**130,659**	**369**	**3,345**	**56,929**	**5,752**	**63,639**	**214**	**229**
Finance	164	3,955	*5	*21	396	*161	*1,057	—	—
Insurance agents, brokers, and service	2,414	39,705	169	1,754	25,849	1,804	26,352	*115	*83
Real estate	5,095	86,999	195	1,569	30,684	3,787	36,230	99	145
Services	**17,426**	**293,646**	**3,032**	**43,005**	**96,493**	**13,235**	**108,316**	**699**	**1,212**
Hotels and other lodging places	197	6,572	*16	*1,682	—239	*91	*363	*14	*23
Personal services	3,544	34,712	760	5,560	10,955	2,996	12,067	*95	*107
Business services	3,917	37,298	457	1,895	15,686	3,169	19,152	144	136
Automobile repair and services	1,032	36,370	427	7,281	3,706	601	5,060	*145	*229
Amusement and recreation services, except motion pictures	1,839	23,954	*198	*5,610	1,909	1,138	5,544	*19	*68
Medical and health services	1,633	81,899	571	9,152	42,385	1,462	42,492	146	160
Offices of physicians	593	45,139	345	5,269	23,396	556	23,462	88	76
Offices of dentists	283	27,347	187	3,623	14,091	283	14,091	*58	*83
Other medical services	757	9,414	*39	*261	4,898	623	4,939	—	—
Legal services	551	18,550	156	3,007	4,146	370	4,449	*10	*46
Other services	4,713	54,292	447	8,818	17,944	3,408	19,189	*126	*444
Nature of business not allocable	***107**	***8,581**	**	**	***981**	***107**	***981**	—	—
Idaho									
All industries	**89,417**	**3,363,706**	**35,538**	**291,813**	**341,539**	**55,880**	**492,918**	**3,358**	**6,021**
All nonfarm industries	**53,081**	**2,138,674**	**14,246**	**215,322**	**283,890**	**38,820**	**330,362**	**3,109**	**5,568**
Agriculture, forestry, and fishing	**38,336**	**1,275,600**	**21,754**	**82,613**	**69,719**	**18,327**	**176,009**	**393**	**704**
Farms	36,336	1,225,031	21,292	76,492	57,649	17,060	162,556	249	453
Field crop	16,288	685,481	10,278	50,251	5,680	7,239	69,406	114	173
Beef cattle feedlots	*4	*5,410	**	**	*—172	**	**	**	**
Beef cattle, except feedlots	5,752	157,595	2,968	7,178	9,849	2,317	22,945	*42	*24
Hogs, sheep, and goats	924	19,879	782	874	—190	**	**	**	**
Dairy farms	4,104	157,588	2,303	6,018	20,834	3,127	24,436	*35	*74
Poultry and eggs	*544	*10,230	*544	*113	*5,825	*544	*5,825	—	—
General livestock, except animal specialty	2,016	94,450	1,952	2,871	595	703	6,112	*3	*7
Other	6,704	94,399	**	**	15,228	2,783	28,774	*44	*152
Other agriculture, forestry, and fishing	2,000	50,568	462	6,121	12,069	1,267	13,453	*144	*251
Mining	**343**	**1,182**	***78**	***54**	**—1,729**	**12**	**513**	**	**
Construction	**9,994**	**486,869**	**3,367**	**63,037**	**72,771**	**8,746**	**77,389**	**655**	**1,610**
General building contractors and operative builders	2,453	216,407	1,028	26,193	20,739	2,096	22,528	185	674
Special trade contractors	6,682	225,401	2,040	29,371	43,128	5,834	45,629	436	839
Other construction	859	45,062	299	7,473	8,904	816	9,232	*34	*97
Manufacturing	**1,430**	**94,305**	**720**	**20,464**	**9,790**	**1,010**	**11,870**	**	**
Transportation, communication, electric, gas, and sanitary services	**2,315**	**111,742**	**496**	**6,559**	**11,113**	**1,606**	**14,170**	**130**	**111**
Trucking and warehousing	1,977	95,448	351	2,873	9,109	1,331	11,575	99	76
Other	338	16,294	*145	*3,687	2,004	275	2,595	*31	*35

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Idaho—Continued									
Wholesale and retail trade	**13,378**	**928,139**	**4,327**	**67,549**	**49,089**	**8,028**	**65,763**	**813**	**1,483**
Wholesale trade	2,012	239,932	561	11,266	14,017	1,526	16,794	**	**
Retail trade	11,021	661,361	3,641	55,415	33,182	6,258	46,850	705	1,200
Food stores	436	105,494	258	5,201	4,141	330	4,589	24	78
Automotive dealers and service stations	1,236	201,090	616	7,589	6,524	925	8,522	82	96
Eating and drinking places	1,544	121,665	1,062	25,895	5,370	942	9,906	286	693
Direct selling organizations	4,223	12,663	*275	*88	—637	1,952	1,323	—	—
Other retail trade	3,582	220,449	1,430	16,643	17,784	2,109	22,510	313	333
Wholesale and retail trade not allocable	345	26,846	*125	*868	1,890	244	2,119	**	**
Finance, insurance, and real estate	**5,318**	**98,337**	**504**	**1,689**	**36,986**	**4,150**	**42,270**	**241**	**191**
Finance	*80	*2,370	*23	*216	*989	*75	*1,139	—	—
Insurance agents, brokers, and service	1,097	28,599	241	904	11,607	1,017	11,922	*15	*21
Real estate	4,141	67,368	240	569	24,390	3,058	29,208	226	170
Services	**18,087**	**366,161**	**4,235**	**49,633**	**93,392**	**13,785**	**104,528**	**922**	**1,238**
Hotels and other lodging places	546	18,542	280	1,764	1,430	303	3,068	*3	*4
Personal services	3,227	40,714	655	10,863	10,794	2,741	11,445	*145	*344
Business services	4,312	77,131	715	8,472	13,816	3,448	16,488	134	133
Automobile repair and services	1,368	37,830	393	4,253	5,583	995	6,643	*12	*7
Amusement and recreation services, except motion pictures	1,265	13,329	*176	*1,228	2,532	676	3,904	*46	*78
Medical and health services	1,547	100,314	1,157	14,782	39,882	1,344	40,616	293	347
Offices of physicians	351	26,282	198	3,176	15,619	318	15,842	95	108
Offices of dentists	623	51,833	623	8,936	17,803	582	18,027	*126	*164
Other medical services	573	22,198	336	2,670	6,460	444	6,746	*72	*75
Legal services	323	6,437	*112	*524	3,574	277	3,707	*95	*66
Other services	5,499	71,864	747	7,747	15,781	4,001	18,657	194	259
Nature of business not allocable	***216**	***1,371**	***57**	***216**	***408**	***216**	***408**	**—**	**—**
Illinois									
All industries	**644,721**	**23,844,167**	**207,361**	**1,951,156**	**3,777,580**	**466,862**	**4,545,588**	**13,624**	**26,481**
All nonfarm industries	**407,284**	**17,128,093**	**100,722**	**1,784,135**	**2,519,712**	**306,390**	**2,961,133**	**12,430**	**24,616**
Agriculture, forestry, and fishing	**244,942**	**6,856,915**	**108,187**	**195,757**	**1,288,409**	**164,715**	**1,627,120**	**1,446**	**3,406**
Farms	237,437	6,716,074	106,639	167,022	1,257,868	160,472	1,584,455	1,194	1,865
Field crop	178,279	5,047,794	81,823	135,868	1,237,659	142,144	1,384,560	1,163	1,694
Beef cattle feedlots	**	**	**	**	**	**	**	**	**
Beef cattle, except feedlots	15,476	601,662	10,662	17,805	—26,213	5,607	45,866	*11	*49
Hogs, sheep, and goats	22,667	413,168	8,640	7,824	26,548	4,932	70,883	**	**
Dairy farms	6,184	172,678	*1,888	*2,929	25,567	**	**	**	**
Poultry and eggs	**	**	**	**	**	—	—	—	—
General livestock, except animal specialty	4,308	348,347	1,903	1,361	12,192	*1,739	*30,168	**	**
Other	10,490	58,252	1,721	1,222	—11,164	4,489	18,129	13	95
Other agriculture, forestry, and fishing	7,505	140,841	1,548	28,735	30,542	4,243	42,665	*252	*1,540
Mining	**5,901**	**165,359**	**446**	**10,106**	**—15,612**	**3,259**	**34,257**	**226**	**493**
Construction	**46,411**	**2,296,846**	**17,701**	**402,465**	**337,883**	**38,560**	**360,840**	**1,792**	**3,749**
General building contractors and operative builders	12,292	1,108,368	5,099	187,994	125,665	10,578	131,612	**	**
Special trade contractors	31,827	1,095,684	11,933	196,553	189,849	26,152	205,743	1,118	2,909
Other construction	2,292	92,793	*669	*17,919	22,368	*1,830	*23,485	**	**
Manufacturing	**10,617**	**538,151**	**4,037**	**124,264**	**90,420**	**7,611**	**107,260**	***313**	***1,427**
Transportation, communication, electric, gas, and sanitary services	**15,397**	**539,737**	**4,889**	**73,645**	**50,799**	**10,789**	**72,283**	***235**	***369**
Trucking and warehousing	10,370	470,841	4,039	69,972	47,359	7,130	61,811	*215	*247
Other	5,027	68,896	*850	*3,673	3,440	3,659	10,472	*20	*122
Wholesale and retail trade	**97,628**	**8,902,368**	**30,197**	**652,852**	**516,277**	**62,274**	**660,571**	**4,063**	**8,556**
Wholesale trade	13,743	2,450,941	4,555	104,919	167,786	10,157	196,985	901	1,774
Retail trade	80,915	6,337,375	25,186	539,817	311,691	49,166	426,705	3,081	6,472
Food stores	4,992	948,192	2,585	55,219	28,561	3,869	45,724	*55	*65
Automotive dealers and service stations	10,022	2,601,999	6,047	166,254	86,952	7,396	99,437	870	1,903
Eating and drinking places	9,635	764,029	4,688	126,110	50,914	5,191	68,442	*453	*1,228
Direct selling organizations	24,945	185,235	*1,393	*2,838	15,365	13,744	24,211	*19	*57
Other retail trade	31,321	1,837,920	10,473	189,396	129,900	18,966	188,891	1,684	3,220
Wholesale and retail trade not allocable	2,970	114,052	*456	*8,116	36,801	2,951	36,881	*81	*310
Finance, insurance, and real estate	**46,910**	**945,009**	**4,657**	**31,479**	**315,951**	**36,667**	**398,983**	**584**	**1,269**
Finance	2,463	135,026	540	2,541	25,964	1,263	53,468	*29	*91
Insurance agents, brokers, and service	10,777	243,651	1,710	11,581	109,453	8,115	125,093	*99	*130
Real estate	33,670	566,333	2,407	17,357	180,534	27,289	220,422	456	1,048
Services	**176,608**	**3,598,573**	**37,247**	**460,588**	**1,192,789**	**142,680**	**1,283,609**	**4,965**	**7,212**
Hotels and other lodging places	2,074	46,752	*527	*2,351	—2,161	*867	*9,185	*153	*75
Personal services	40,629	436,930	6,278	41,118	122,135	32,109	133,448	*1,730	*1,496
Business services	33,040	536,584	5,041	66,971	158,502	27,734	177,304	513	2,149
Automobile repair and services	11,914	465,350	5,622	63,662	83,479	10,903	85,769	*86	*236
Amusement and recreation services, except motion pictures	18,352	206,889	2,860	19,344	24,531	13,300	43,505	**	**
Medical and health services	16,708	833,335	7,100	91,127	440,998	16,188	442,412	1,148	1,133
Offices of physicians	6,885	435,076	3,612	43,533	260,482	6,659	260,932	425	350
Offices of dentists	2,881	256,173	2,411	37,189	119,136	2,881	119,136	*342	*592
Other medical services	6,942	142,085	1,077	10,405	61,380	6,648	62,345	*381	*191
Legal services	8,906	345,182	2,372	50,848	152,870	7,494	158,323	265	204
Other services	44,985	727,552	7,447	125,168	212,434	34,085	233,664	**	**
Nature of business not allocable	***307**	***1,209**	**—**	**—**	***664**	***307**	***664**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Indiana									
All industries	**337,274**	**10,820,148**	**108,590**	**957,346**	**1,621,049**	**226,379**	**1,962,988**	**12,117**	**27,060**
All nonfarm industries	**216,869**	**8,143,873**	**60,092**	**903,656**	**1,252,462**	**157,628**	**1,395,032**	**10,874**	**23,604**
Agriculture, forestry, and fishing	**123,378**	**2,748,506**	**49,854**	**68,684**	**385,898**	**70,208**	**588,590**	**1,308**	**3,663**
Farms	120,405	2,676,275	48,498	53,690	368,587	68,751	567,956	1,243	3,456
Field crop	74,084	1,586,463	30,791	24,669	302,947	52,715	394,708	1,136	3,104
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	14,392	260,244	4,938	2,123	43,078	7,475	65,104	*30	*124
Hogs, sheep, and goats	14,421	501,126	8,325	13,995	13,122	*4,034	*61,522	**	**
Dairy farms	*295	*22,469	*195	*1,821	*—8,810	—	—	*36	*23
Poultry and eggs	*2,175	*195,154	*2,174	*1,885	*—9,600	*42	*163	**	**
General livestock, except animal specialty	*902	*5,304	*456	*79	*—1,532	*5	*8	*5	*6
Other	14,136	105,516	1,619	9,118	29,383	4,480	46,451	*31	*152
Other agriculture, forestry, and fishing	2,973	72,231	*1,356	*14,993	17,312	*1,457	*20,634	*65	*207
Mining	**838**	**56,548**	***23**	***8,610**	**—3,402**	**212**	**7,337**	***153**	***1,693**
Construction	**28,577**	**1,155,484**	**10,676**	**216,069**	**206,724**	**24,549**	**213,217**	**1,273**	**5,520**
General building contractors and operative builders	2,485	480,050	1,840	88,277	49,075	2,304	50,668	314	2,464
Special trade contractors	18,603	567,114	6,484	115,587	137,396	16,516	140,367	*959	*3,056
Other construction	7,489	108,320	*2,352	*12,205	20,252	5,729	22,181	—	—
Manufacturing	**4,743**	**158,447**	***2,371**	***32,837**	**18,401**	**3,459**	**21,195**	***557**	***731**
Transportation, communication, electric, gas, and sanitary services	**16,493**	**383,979**	**2,138**	**45,332**	**34,086**	**10,353**	**57,506**	***19**	***144**
Trucking and warehousing	10,622	311,414	1,006	34,088	19,416	5,451	38,950	—	—
Other	5,871	72,566	*1,132	*11,245	14,671	4,902	18,556	*19	*144
Wholesale and retail trade	**55,292**	**4,273,312**	**20,998**	**332,474**	**239,603**	**32,780**	**297,006**	**3,004**	**6,360**
Wholesale trade	6,185	1,088,453	2,578	34,370	80,596	4,583	83,127	854	1,757
Retail trade	46,687	3,094,135	18,318	293,458	154,988	26,655	205,051	2,150	4,603
Food stores	2,031	472,256	1,733	30,934	17,436	1,470	21,226	*187	*327
Automotive dealers and service stations	6,339	1,029,628	4,104	97,541	33,076	4,893	36,893	*212	*333
Eating and drinking places	4,655	441,192	4,321	90,888	16,158	2,555	27,712	*839	*1,907
Direct selling organizations	14,698	133,198	*1,136	*2,019	18,223	7,708	21,713	—	—
Other retail trade	18,964	1,017,862	7,024	72,077	70,096	10,029	97,506	912	2,037
Wholesale and retail trade not allocable	2,420	90,724	*102	*4,646	4,019	*1,542	*8,828	—	—
Finance, insurance, and real estate	**32,422**	**481,895**	**2,671**	**16,751**	**205,491**	**26,014**	**214,904**	**907**	**1,174**
Finance	*31	*291	*11	*161	*—138	*21	*39	*20	*67
Insurance agents, brokers, and service	8,422	240,310	1,106	10,704	95,819	7,677	97,115	*530	*867
Real estate	23,969	241,294	1,554	5,885	109,810	18,316	117,750	*357	*240
Services	**74,795**	**1,543,586**	**19,561**	**236,270**	**524,331**	**58,068**	**553,316**	**4,598**	**7,766**
Hotels and other lodging places	*1,648	*43,816	*76	*6,441	*6,368	*1,169	*6,587	*10	*132
Personal services	20,817	218,574	4,665	54,213	52,152	17,431	56,148	*494	*365
Business services	13,035	250,884	3,096	36,090	76,124	10,180	80,117	*922	*1,666
Automobile repair and services	6,348	238,331	*2,883	*24,825	43,002	5,558	45,689	*775	*647
Amusement and recreation services, except motion pictures	6,220	50,790	*1,178	*3,577	1,475	*2,708	*12,926	*20	*438
Medical and health services	5,048	424,476	3,394	63,002	221,944	4,822	222,968	636	984
Offices of physicians	1,643	181,372	1,148	25,401	108,724	1,437	109,694	**	**
Offices of dentists	2,021	182,309	1,521	34,508	84,405	2,001	84,458	*389	*600
Other medical services	1,384	60,795	*725	*3,093	28,816	1,384	28,816	**	**
Legal services	2,800	69,941	1,379	11,188	44,456	2,716	44,476	*481	*418
Other services	18,879	246,774	2,890	36,933	78,809	13,484	84,406	*1,260	*3,116
Nature of business not allocable	***736**	***18,391**	***298**	***319**	***9,916**	***736**	***9,916**	***298**	***11**
Iowa									
All industries	**321,342**	**14,559,993**	**150,607**	**638,579**	**2,196,335**	**248,703**	**2,538,658**	**7,128**	**9,715**
All nonfarm industries	**145,578**	**6,359,894**	**41,531**	**467,522**	**796,834**	**111,066**	**888,869**	**6,674**	**8,953**
Agriculture, forestry, and fishing	**183,080**	**8,335,115**	**110,420**	**182,451**	**1,421,673**	**142,638**	**1,678,050**	**616**	**1,120**
Farms	175,764	8,200,099	109,076	171,057	1,399,501	137,637	1,649,789	454	761
Field crop	95,056	3,069,418	57,729	70,727	794,617	77,745	910,781	*246	*556
Beef cattle feedlots	*7	*10,836	*7	*78	*47	*5	*134	—	—
Beef cattle, except feedlots	28,323	2,779,453	21,957	61,674	279,006	22,724	342,394	*104	*71
Hogs, sheep, and goats	26,021	1,409,140	18,205	19,625	237,672	20,413	270,281	*20	*4
Dairy farms	*5,109	*327,958	*3,190	*11,232	*27,064	*3,515	*35,187	**	**
Poultry and eggs	*983	*29,512	*79	*915	*—4,948	*6	*582	*5	*52
General livestock, except animal specialty	8,426	420,658	3,652	2,829	33,398	5,992	41,166	*5	*34
Other	11,839	153,125	4,257	3,977	32,646	7,237	49,263	**	**
Other agriculture, forestry, and fishing	7,316	135,015	1,344	11,394	22,172	5,001	28,261	*162	*359
Mining	***177**	***2,037**	—	—	***—33**	***120**	***1,185**	***19**	***359**
Construction	**21,674**	**872,438**	**8,268**	**97,717**	**153,038**	**17,955**	**162,840**	***986**	***1,465**
General building contractors and operative builders	2,242	350,758	*932	*28,883	25,548	1,674	26,487	*205	*716
Special trade contractors	19,375	520,948	7,336	68,834	127,424	16,224	136,287	*781	*750
Other construction	*57	*733	—	—	*67	*57	*67	—	—
Manufacturing	**3,582**	**207,858**	**1,968**	**24,186**	**15,645**	**1,663**	**24,629**	***14**	***23**
Transportation, communication, electric, gas, and sanitary services	**6,001**	**498,560**	**1,699**	**38,051**	**46,303**	**4,582**	**49,278**	***120**	***400**
Trucking and warehousing	5,397	491,915	1,684	36,892	44,916	4,276	47,670	*105	*299
Other	*604	*6,645	*15	*1,158	*1,388	*306	*1,608	*15	*101

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Iowa—Continued									
Wholesale and retail trade	**41,099**	**3,527,532**	**15,996**	**192,141**	**178,313**	**27,316**	**221,462**	**2,343**	**3,246**
Wholesale trade	5,614	1,264,834	1,345	28,868	45,785	4,415	54,044	188	159
Retail trade	32,760	2,214,367	13,858	160,496	121,832	21,171	152,156	2,141	3,004
Food stores	1,433	182,561	*709	*7,013	6,525	*1,086	*7,506	*226	*216
Automotive dealers and service stations	4,945	848,319	3,235	43,569	43,963	3,961	45,693	*415	*499
Eating and drinking places	2,108	176,457	1,818	35,649	4,564	*926	*10,666	*194	*491
Direct selling organizations	10,912	50,171	*1,350	*502	171	7,169	4,722	—	—
Other retail trade	13,362	956,859	6,746	73,762	66,609	8,029	83,570	1,306	1,798
Wholesale and retail trade not allocable	2,725	48,331	*793	*2,776	10,696	1,730	15,262	*14	*83
Finance, insurance, and real estate	**14,637**	**293,241**	**1,659**	**8,845**	**101,465**	**11,543**	**109,643**	**567**	**362**
Finance	*84	*12,256	*11	*45	*913	*83	*915	*14	*(1)
Insurance agents, brokers, and service	4,706	130,945	890	5,806	45,345	3,750	46,996	*367	*200
Real estate	9,847	150,039	758	2,995	55,207	7,710	61,731	*186	*162
Services	**50,658**	**822,484**	**10,597**	**95,188**	**279,364**	**42,452**	**291,005**	**2,463**	**2,738**
Hotels and other lodging places	*2,293	*29,078	*700	*2,002	*6,364	*2,248	*6,796	—	—
Personal services	15,706	151,212	1,948	19,140	44,300	12,948	46,196	*453	*602
Business services	6,462	65,417	*356	*6,054	27,466	5,560	28,041	*269	*355
Automobile repair and services	5,027	96,788	*1,574	*13,331	17,699	4,332	18,269	*597	*332
Amusement and recreation services, except motion pictures	5,831	50,330	*459	*5,040	4,957	3,715	9,314	—	—
Medical and health services	3,597	179,407	1,521	24,229	99,363	3,445	100,161	561	858
Offices of physicians	606	48,009	327	6,833	28,452	511	29,116	*85	*256
Offices of dentists	781	92,309	781	16,475	44,856	781	44,856	*362	*500
Other medical services	2,210	39,090	*413	*921	26,055	2,153	26,190	*114	*102
Legal services	1,739	70,211	1,253	15,974	32,516	1,308	32,971	*293	*169
Other services	10,003	180,042	2,784	9,419	46,699	8,896	49,256	*290	*423
Nature of business not allocable	***434**	***729**	—	—	***567**	***434**	***567**	—	—
Kansas									
All industries	**269,104**	**9,146,500**	**101,505**	**630,181**	**1,049,044**	**201,701**	**1,448,070**	**5,953**	**9,944**
All nonfarm industries	**128,063**	**5,284,291**	**38,518**	**538,481**	**653,673**	**98,947**	**784,157**	**5,563**	**9,430**
Agriculture, forestry, and fishing	**142,739**	**3,928,326**	**63,770**	**102,418**	**405,352**	**104,141**	**673,962**	**400**	**762**
Farms	141,041	3,862,210	62,987	91,700	395,371	102,754	663,913	390	514
Field crop	97,106	1,974,190	40,373	48,331	207,087	73,051	398,965	149	225
Beef cattle feedlots	205	110,521	*16	*479	—2,209	181	3,157	*12	*9
Beef cattle, except feedlots	28,317	1,315,266	17,208	21,174	153,111	21,264	200,075	179	144
Hogs, sheep, and goats	2,546	204,595	*2,403	*7,055	17,989	*2,061	*20,796	—	—
Dairy farms	*2,326	*112,598	*2,326	*8,550	*14,228	*864	*16,247	*10	*7
Poultry and eggs	*280	*3,459	*209	*146	*951	*209	*951	—	—
General livestock, except animal specialty	3,836	88,357	194	1,268	—4,192	3,219	2,790	*18	*77
Other	6,425	53,222	*258	*4,697	8,407	1,905	20,932	*22	*53
Other agriculture, forestry, and fishing	1,698	66,116	*783	*10,718	9,981	1,387	10,049	*10	*248
Mining	**5,884**	**323,349**	**466**	**25,726**	**20,235**	**3,859**	**49,370**	**	**
Construction	**17,204**	**816,775**	**5,290**	**142,002**	**101,163**	**14,184**	**120,386**	***942**	***1,526**
General building contractors and operative builders	3,039	404,910	1,316	90,702	24,128	2,035	31,644	*371	*772
Special trade contractors	12,503	295,867	3,179	36,481	63,574	10,487	75,282	*571	*754
Other construction	*1,662	*115,998	*795	*14,820	*13,460	*1,662	*13,460	—	—
Manufacturing	**2,878**	**142,593**	***1,097**	***27,905**	**9,975**	***1,689**	***12,875**	***252**	***265**
Transportation, communication, electric, gas, and sanitary services	**5,192**	**191,398**	**2,918**	**27,321**	**17,364**	**4,212**	**24,278**	***84**	***215**
Trucking and warehousing	3,939	152,959	2,302	23,391	7,638	2,981	14,173	*54	*145
Other	1,253	*38,440	*616	*3,930	9,726	*1,231	*10,105	*30	*70
Wholesale and retail trade	**33,185**	**2,704,292**	**13,006**	**173,036**	**152,328**	**22,744**	**185,517**	**1,762**	**2,356**
Wholesale trade	2,503	728,520	834	22,398	43,746	2,042	45,722	*43	*72
Retail trade	29,786	1,965,407	11,964	150,549	106,075	20,411	137,186	1,719	2,284
Food stores	340	154,669	*330	*11,289	4,611	*198	*5,840	*19	*32
Automotive dealers and service stations	3,233	723,862	2,685	36,095	21,865	2,029	32,584	*364	*266
Eating and drinking places	2,621	175,918	1,653	37,569	12,686	1,866	159,46	*208	*1,167
Direct selling organizations	11,234	61,787	*1,267	*478	2,922	7,061	8,786	—	—
Other retail trade	12,358	849,171	6,029	65,118	63,991	9,257	74,031	*1,128	*819
Wholesale and retail trade not allocable	*896	*10,365	*208	*89	*2,507	*291	*2,608	—	—
Finance, insurance, and real estate	**13,395**	**268,542**	**1,662**	**25,211**	**83,256**	**11,398**	**102,603**	**587**	**751**
Finance	337	8,580	*130	*1,060	—8,559	*154	*5,004	*10	*84
Insurance agents, brokers, and service	4,459	99,716	*571	*20,210	44,265	3,902	45,603	*428	*333
Real estate	8,599	160,246	961	3,941	47,550	7,342	51,996	*149	*334
Services	**48,123**	**766,836**	**13,296**	**106,563**	**259,398**	**38,971**	**278,433**	**1,768**	**2,601**
Hotels and other lodging places	*1,012	*6,395	*1,012	*950	*949	*805	*1,430	—	—
Personal services	11,749	117,652	2,847	14,768	32,908	10,975	33,622	*260	*21
Business services	6,608	150,417	1,662	30,200	43,636	5,487	48,953	*341	*1,249
Automobile repair and services	2,929	70,911	*1,510	*5,221	14,596	*2,459	*18,524	*54	*80
Amusement and recreation services, except motion pictures	2,645	14,022	*860	*285	—1,430	*361	*5,041	—	—
Medical and health services	3,757	174,730	1,724	31,725	84,667	3,684	84,915	643	572
Offices of physicians	1,220	107,095	1,106	16,584	56,772	1,201	56,975	493	263
Offices of dentists	*578	*54,638	*578	*13,251	*20,328	*578	*20,328	*130	*258
Other medical services	*1,959	*12,996	*40	*1,890	*7,567	*1,905	*7,612	*20	*51
Legal services	1,422	29,644	*450	*1,532	20,559	*1,289	*20,580	*196	*139
Other services	18,001	203,066	3,231	21,881	63,513	13,911	65,368	*274	*540
Nature of business not allocable	***504**	***4,389**	—	—	***—27**	***503**	***646**	**	**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Kentucky									
All industries	**254,486**	**7,654,486**	**116,816**	**708,357**	**836,538**	**170,549**	**1,135,828**	**8,232**	**14,719**
All nonfarm industries	**139,899**	**6,318,188**	**47,443**	**622,873**	**791,474**	**108,385**	**921,665**	**7,446**	**12,061**
Agriculture, forestry, and fishing	**116,576**	**1,361,129**	**69,616**	**88,521**	**53,342**	**63,387**	**224,685**	**790**	**2,660**
Farms	114,587	1,336,297	69,373	85,484	45,064	62,164	214,163	786	2,658
Field crop	70,444	546,888	40,220	35,489	36,432	45,247	125,576	329	1,535
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	12,554	344,086	9,860	18,048	—183	4,641	24,964	301	941
Hogs, sheep, and goats	8,569	45,100	*1,919	*1,621	—15,411	*236	*2,781	—	—
Dairy farms	9,290	275,177	7,156	13,704	36,387	*7,661	*46,306	*64	*86
Poultry and eggs	*18	*719	*18	*127	*—542	*11	*70	—	—
General livestock, except animal specialty	4,870	56,185	4,349	3,830	—4,492	*1,920	*3,634	—	—
Other	8,742	68,143	5,851	12,665	—7,127	2,448	10,833	*92	*95
Other agriculture, forestry, and fishing	1,989	24,832	*243	*3,038	8,278	*1,223	*10,522	*4	*2
Mining	**807**	**134,691**	**318**	**26,982**	**—11,114**	**144**	**7,139**	***45**	***503**
Construction	**22,322**	**889,600**	**7,944**	**176,020**	**111,255**	**18,423**	**124,218**	**1,161**	**4,036**
General building contractors and operative builders	3,790	340,327	2,348	85,244	13,850	2,926	21,153	*629	*1,507
Special trade contractors	14,951	441,547	4,041	78,490	72,560	12,647	75,702	*520	*2,305
Other construction	3,581	107,726	*1,555	*12,286	24,846	2,850	27,363	*12	*223
Manufacturing	**3,087**	**87,265**	***1,879**	***6,227**	**17,992**	**2,913**	**18,049**	***8**	***91**
Transportation, communication, electric, gas, and sanitary services	**15,461**	**467,388**	**5,060**	**56,743**	**51,743**	**10,378**	**71,671**	***33**	***290**
Trucking and warehousing	12,022	392,370	3,578	55,217	40,609	7,038	55,782	**	**
Other	3,439	75,018	*1,482	*1,527	11,134	3,340	15,889	**	**
Wholesale and retail trade	**32,578**	**3,410,715**	**13,712**	**200,087**	**174,219**	**21,954**	**222,535**	**2,920**	**4,123**
Wholesale trade	3,744	756,732	1,030	20,427	43,618	2,413	53,600	*44	*114
Retail trade	26,655	2,475,258	12,189	164,263	112,989	17,812	150,520	2,851	3,780
Food stores	3,987	554,731	1,784	18,098	22,493	3,013	25,336	*734	*610
Automotive dealers and service stations	4,720	828,889	2,811	42,947	13,594	2,473	30,412	*401	*386
Eating and drinking places	3,838	279,897	2,565	42,263	28,418	2,898	30,648	*630	*1,927
Direct selling organizations	4,528	31,694	*286	*1,923	3,963	3,530	4,767	—	—
Other retail trade	9,582	780,048	4,743	59,032	44,521	5,898	59,357	1,086	857
Wholesale and retail trade *not allocable*	2,179	178,725	*493	*15,397	17,613	1,729	18,415	*25	*229
Finance, insurance, and real estate	**12,563**	**261,296**	**2,253**	**10,109**	**65,110**	**8,392**	**73,786**	***327**	***437**
Finance	**	**	**	**	**	**	**	**	**
Insurance agents, brokers, and service	**	**	**	**	**	**	**	**	**
Real estate	9,325	189,756	1,746	7,166	39,861	6,508	46,748	*204	*304
Services	**49,551**	**1,003,562**	**15,139**	**138,613**	**365,311**	**43,529**	**385,051**	**2,767**	**2,378**
Hotels and other lodging places	*1,241	*23,442	*265	*799	*5,680	*1,239	*5,967	*264	*203
Personal services	16,865	240,055	4,596	50,590	64,588	15,879	67,492	*1,711	*1,466
Business services	6,303	98,513	*1,342	*8,452	29,562	6,047	30,631	*13	*46
Automobile repair and services	4,012	121,619	*1,842	*8,288	24,997	3,797	25,359	**	**
Amusement and recreation services, *except motion pictures*	3,545	26,693	*860	*2,390	—2,205	2,492	10,042	**	**
Medical and health services	5,724	321,799	3,764	49,189	163,348	5,483	163,631	404	317
Offices of physicians	1,669	159,070	1,134	20,770	91,714	1,497	91,958	128	107
Offices of dentists	2,117	129,803	2,117	25,367	54,877	2,117	54,877	*276	*209
Other medical services	1,938	32,926	*513	*3,051	16,757	1,869	16,796	—	—
Legal services	2,347	104,722	1,356	12,437	54,150	2,335	54,254	*64	*151
Other services	9,514	66,717	1,114	6,468	25,191	6,257	27,677	*298	*153
Nature of business not allocable	***1,541**	***38,839**	***895**	***5,054**	***8,680**	***1,429**	***8,692**	**	**
Louisiana									
All industries	**168,744**	**6,893,693**	**55,915**	**694,264**	**765,541**	**109,056**	**1,082,864**	**6,469**	**15,873**
All nonfarm industries	**130,345**	**6,277,897**	**41,201**	**648,038**	**835,114**	**97,770**	**1,004,593**	**5,924**	**14,489**
Agriculture, forestry, and fishing	**45,065**	**746,639**	**17,485**	**62,782**	**—41,679**	**15,829**	**114,649**	**627**	**1,424**
Farms	38,399	615,797	14,714	46,226	—69,573	11,286	78,271	545	1,385
Field crop	15,466	406,309	8,716	32,723	7,119	8,348	70,981	*198	*681
Beef cattle feedlots	*42	*91	**	**	*—1,702	—	—	—	—
Beef cattle, except feedlots	14,758	91,943	4,294	2,051	—28,477	2,344	4,244	*102	*544
Hogs, sheep, and goats	*2,463	*2,367	*266	*197	*—6,332	—	—	—	—
Dairy farms	*321	*79,673	*320	*7,741	*—7,790	*167	*1,002	—	—
Poultry and eggs	*42	*1,482	*42	*376	*265	*42	*265	—	—
General livestock, except animal specialty	2,239	18,412	163	1,670	—7,095	*73	*722	*78	*62
Other	3,068	13,520	**	**	—25,562	*312	*1,057	*167	*98
Other agriculture, forestry, and fishing	6,666	130,843	2,771	16,556	27,894	4,543	36,378	*82	*40
Mining	**2,339**	**133,543**	**321**	**8,151**	**—33,191**	**1,037**	**18,916**	**144**	**604**
Construction	**18,340**	**1,124,596**	**8,983**	**222,711**	**163,958**	**17,467**	**173,725**	**1,343**	**4,755**
General building contractors and operative builders	2,642	401,354	1,903	73,477	25,133	2,222	29,351	*619	*1,379
Special trade contractors	15,123	680,335	7,036	130,680	133,146	14,957	134,334	*702	*2,990
Other construction	*575	*42,907	*44	*18,553	*5,678	*288	*10,040	*22	*386
Manufacturing	**2,508**	**73,752**	***1,358**	***9,789**	**14,046**	***2,331**	***16,245**	***168**	***502**
Transportation, communication, electric, gas, and sanitary services	**5,622**	**201,001**	**893**	**52,529**	**37,007**	**4,996**	**39,522**	***10**	***136**
Trucking and warehousing	*2,492	*40,092	*452	*1,356	*6,971	*2,040	*8,968	—	—
Other	3,130	160,908	*441	*51,173	30,036	2,956	30,554	*10	*136

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Louisiana—Continued									
Wholesale and retail trade	**37,518**	**3,252,263**	**16,494**	**210,851**	**148,732**	**23,432**	**195,472**	**1,651**	**4,404**
Wholesale trade	4,842	723,012	1,250	29,103	30,006	4,110	31,141	*125	*342
Retail trade	32,131	2,510,282	15,222	179,501	116,100	19,210	161,191	1,496	4,030
Food stores	6,499	862,504	3,681	27,954	14,734	3,221	29,377	*101	*118
Automotive dealers and service stations	3,425	521,313	1,771	36,105	23,522	2,798	24,849	*359	*658
Eating and drinking places	6,129	459,848	4,999	70,101	41,411	4,079	50,900	*815	*2,246
Direct selling organizations	5,450	14,710	*762	*31	—3,413	*1,994	*1,886	—	—
Other retail trade	10,628	651,908	4,009	45,310	39,846	7,118	54,178	*221	*1,008
Wholesale and retail trade not allocable	*545	*18,968	*22	*2,246	*2,627	*112	*3,140	*30	*32
Finance, insurance, and real estate	**12,530**	**342,152**	**584**	**6,115**	**102,752**	**9,142**	**115,077**	**402**	**1,245**
Finance	560	82,291	*39	*259	9,723	*363	*12,302	*17	*50
Insurance agents, brokers, and service	1,367	26,262	*117	*3,500	13,765	1,081	14,379	*82	*589
Real estate	10,603	233,600	*428	*2,356	79,264	7,698	88,395	303	606
Services	**44,453**	**1,017,293**	**9,797**	**121,337**	**372,195**	**34,740**	**407,063**	**2,124**	**2,804**
Hotels and other lodging places	*176	*12,041	*176	*3,406	*—860	*93	*220	**	**
Personal services	8,918	108,019	*1,624	*20,236	23,368	7,740	24,755	*266	*84
Business services	9,931	153,148	1,110	12,056	72,064	8,530	75,390	*659	*763
Automobile repair and services	*1,694	*68,048	*658	*13,273	*3,392	*833	*6,194	—	—
Amusement and recreation services, except motion pictures	3,413	41,292	*899	*1,202	950	*1,726	*9,782	*31	*199
Medical and health services	6,367	339,564	2,777	38,737	155,485	5,757	159,181	483	618
Offices of physicians	3,489	246,271	1,679	28,038	113,823	3,046	116,862	418	418
Offices of dentists	*371	*33,292	*350	*4,176	*14,633	*371	*14,633	**	**
Other medical services	2,507	60,002	*748	*6,523	27,029	2,340	27,686	**	**
Legal services	2,792	112,880	982	11,936	51,567	2,073	56,329	*352	*517
Other services	11,162	182,300	1,571	20,491	66,229	7,988	75,211	**	**
Nature of business not allocable	***369**	***2,454**	**—**	**—**	***1,721**	***82**	***2,196**	**—**	**—**
Maine									
All industries	**65,906**	**2,198,941**	**20,998**	**207,849**	**291,624**	**48,115**	**341,949**	**2,717**	**4,023**
All nonfarm industries	**59,044**	**2,046,812**	**16,507**	**192,263**	**281,401**	**44,546**	**320,029**	**2,715**	**3,967**
Agriculture, forestry, and fishing	**11,111**	**221,454**	**5,028**	**20,238**	**30,726**	**6,854**	**44,452**	***51**	***152**
Farms	6,862	152,129	4,491	15,586	10,223	3,569	21,920	**	**
Field crop	604	29,099	461	3,911	3,498	*381	*4,914	**	**
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	1,577	10,720	814	2,984	—3,845	*753	*511	—	—
Hogs, sheep, and goats	*418	*600	—	—	*—1,176	—	—	—	—
Dairy farms	*934	*34,865	*552	*948	*716	*582	*2,582	—	—
Poultry and eggs	*1,315	*50,003	*1,272	*4,637	*12,460	*1,272	*12,491	**	**
General livestock, except animal specialty	*21	*1,280	*21	*23	*—57	—	—	—	—
Other	1,993	25,562	1,371	3,083	—1,373	*581	*1,422	—	—
Other agriculture, forestry, and fishing	4,249	69,325	537	4,652	20,502	3,285	22,531	**	**
Mining	***72**	***1,754**	**	**	***—435**	***3**	***182**	**—**	**—**
Construction	**7,761**	**282,344**	**3,327**	**40,871**	**47,652**	**6,793**	**50,091**	**500**	**743**
General building contractors and operative builders	1,670	112,270	905	15,423	14,197	1,417	14,994	295	405
Special trade contractors	5,500	138,193	2,105	20,468	28,550	4,845	30,163	*145	*295
Other construction	591	31,881	317	4,980	4,904	531	4,934	*60	*43
Manufacturing	**3,528**	**167,361**	**	**	**15,378**	**2,688**	**18,200**	**197**	**604**
Transportation, communication, electric, gas, and sanitary services	**2,464**	**64,683**	**549**	**5,864**	**8,171**	**1,378**	**9,475**	***99**	***33**
Trucking and warehousing	1,428	43,848	307	2,678	6,945	927	7,654	*71	*19
Other	1,036	20,835	*242	*3,186	1,226	451	1,822	*28	*14
Wholesale and retail trade	**15,902**	**998,197**	**5,261**	**66,673**	**49,443**	**10,328**	**66,144**	**1,143**	**1,697**
Wholesale trade	2,313	159,214	344	4,410	14,826	1,883	15,606	26	84
Retail trade	13,569	836,899	4,897	61,968	33,935	8,425	49,856	1,117	1,614
Food stores	1,204	166,398	833	10,417	3,820	745	5,498	*45	*62
Automotive dealers and service stations	1,336	242,813	808	12,594	9,834	1,011	11,123	131	165
Eating and drinking places	1,116	64,505	803	11,154	5,245	847	7,149	279	644
Direct selling organizations	3,665	11,996	*115	*21	1,355	2,221	2,440	—	—
Other retail trade	6,248	351,187	2,338	27,781	13,682	3,601	23,646	662	743
Wholesale and retail trade not allocable	*20	*2,084	*20	*294	*682	*20	*682	—	—
Finance, insurance, and real estate	**4,519**	**88,293**	**560**	**4,261**	**32,354**	**3,682**	**34,324**	***67**	***31**
Finance	61	3,529	*3	*54	1,263	*59	*1,380	—	—
Insurance agents, brokers, and service	816	34,154	217	2,656	11,000	774	11,147	*21	*13
Real estate	3,642	50,609	340	1,551	20,091	2,849	21,796	*46	*18
Services	**20,522**	**374,816**	**5,482**	**47,287**	**108,312**	**16,362**	**119,058**	**660**	**764**
Hotels and other lodging places	1,514	54,301	845	7,337	4,582	870	7,753	*133	*135
Personal services	4,875	44,480	1,131	6,065	15,956	4,453	16,339	*66	*151
Business services	3,131	26,443	497	1,484	10,494	2,519	11,500	*57	*36
Automobile repair and services	1,959	66,017	616	8,107	10,296	1,653	10,961	**	**
Amusement and recreation services, except motion pictures	1,604	16,323	*168	*406	1,087	994	2,560	**	**
Medical and health services	2,101	97,751	938	15,856	42,817	1,895	43,458	202	199
Offices of physicians	1,031	46,813	426	4,646	27,001	911	27,513	102	102
Offices of dentists	238	16,272	164	3,030	7,528	238	7,528	*39	*52
Other medical services	832	34,666	348	8,179	8,287	746	8,416	*61	*46
Legal services	822	22,888	455	2,873	11,742	618	12,062	*85	*73
Other services	4,516	46,612	832	5,158	11,337	3,360	14,426	*67	*52
Nature of business not allocable	***27**	***39**	**—**	**—**	***24**	***27**	***24**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Maryland									
All industries	164,385	4,889,553	47,671	519,103	950,513	120,843	1,080,311	6,233	9,652
All nonfarm industries	149,362	4,664,015	35,959	494,369	943,116	110,998	1,041,417	6,203	9,550
Agriculture, forestry, and fishing	19,161	256,910	13,076	25,322	18,617	12,380	53,484	*30	*102
Farms	15,023	225,538	11,712	24,735	7,396	9,845	38,894	*30	*102
Field crop	9,856	149,153	9,740	18,813	16,237	8,238	28,663	*17	*19
Beef cattle feedlots	*169	*975	*169	*136	*—1,200	—	—	—	—
Beef cattle, except feedlots	1,022	12,716	256	645	—1,709	*666	*812	**	**
Hogs, sheep, and goats	*17	*162	—	—	*—21	—	—	—	—
Dairy farms	*108	*17,488	*108	*1,434	*4,601	*107	*4,638	—	—
Poultry and eggs	*1,322	*21,728	*1,322	*2,295	*—2,446	*661	*3,307	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—
Other	2,529	23,316	*117	*1,411	—8,064	*173	*1,473	**	**
Other agriculture, forestry, and fishing	4,138	31,372	*1,364	*587	11,220	*2,535	*14,591	—	—
Mining	324	12,825	*18	*707	—570	*57	*4,361	*12	*60
Construction	14,605	584,290	6,001	100,169	112,388	13,038	115,992	*27	*596
General building contractors and operative builders	2,420	229,568	*1,263	*20,484	26,224	2,384	27,716	—	—
Special trade contractors	10,448	295,355	4,308	63,109	73,712	8,918	75,814	*27	*596
Other construction	*1,737	*59,367	*430	*16,576	*12,451	*1,736	*12,462	—	—
Manufacturing	2,909	60,496	*451	*7,824	12,237	*2,543	*13,118	*422	*239
Transportation, communication, electric, gas, and sanitary services	9,173	152,537	*901	*8,851	31,337	7,135	38,629	*430	*587
Trucking and warehousing	3,397	96,117	*76	*6,871	16,329	2,567	22,614	*384	*500
Other	5,776	56,421	*825	*1,980	15,008	4,568	16,015	*46	*87
Wholesale and retail trade	32,273	2,038,894	10,039	177,099	121,796	18,101	156,707	2,908	4,792
Wholesale trade	1,736	219,478	*66	*11,548	15,338	1,224	16,772	*54	*158
Retail trade	27,791	1,806,852	9,973	165,551	106,805	15,569	137,766	2,837	4,608
Food stores	2,622	248,759	*1,161	*13,955	18,754	*1,697	*19,534	*384	*768
Automotive dealers and service stations	1,939	652,442	1,410	41,471	31,425	1,811	33,771	*135	*360
Eating and drinking places	4,334	433,457	3,732	79,997	34,808	2,174	37,270	*1,512	*2,809
Direct selling organizations	8,613	36,024	*687	*149	545	3,716	8,013	—	—
Other retail trade	10,283	436,170	2,983	29,979	21,274	6,171	39,178	*806	*672
Wholesale and retail trade not allocable	2,746	*12,564	—	—	—347	*1,308	*2,169	*17	*26
Finance, insurance, and real estate	19,471	393,415	2,243	15,954	123,631	12,400	137,090	*167	*27
Finance	*959	*61,588	*519	*239	*9,403	*940	*9,583	**	**
Insurance agents, brokers, and service	2,433	51,905	*334	*2,991	32,199	2,012	32,437	**	**
Real estate	16,079	279,923	1,390	12,725	82,029	9,448	95,070	*156	*25
Services	66,469	1,390,185	14,942	183,177	531,078	55,189	560,929	2,237	3,249
Hotels and other lodging places	*894	*38,332	*653	*3,690	*6,220	*419	*6,778	**	**
Personal services	11,824	231,306	2,948	43,827	53,447	9,705	57,309	*535	*433
Business services	13,868	251,269	3,049	29,327	87,477	12,242	90,484	*550	*1,543
Automobile repair and services	*1,678	*34,590	*186	*1,191	*9,919	*1,669	*9,998	—	—
Amusement and recreation services, except motion pictures	6,378	68,991	*698	*2,280	156	4,087	11,835	*17	*132
Medical and health services	8,452	467,075	4,610	71,805	224,538	7,857	227,076	721	710
Offices of physicians	3,734	199,939	1,882	22,410	108,821	3,307	109,691	*476	*375
Offices of dentists	2,488	197,475	1,719	39,717	86,413	2,488	86,413	*236	*316
Other medical services	2,230	69,661	*1,009	*9,678	29,304	2,062	30,972	*9	*19
Legal services	5,828	128,708	1,087	15,818	74,107	4,850	76,526	*45	*100
Other services	17,547	169,914	1,711	15,240	75,212	14,360	80,923	**	**
Nature of business not allocable	—	—	—	—	—	—	—	—	—
Massachusetts									
All industries	201,466	6,358,713	50,829	594,898	1,390,276	158,129	1,499,466	9,971	8,823
All nonfarm industries	200,046	6,326,317	50,113	591,886	1,390,671	157,581	1,496,125	9,971	8,823
Agriculture, forestry, and fishing	7,885	132,963	2,282	11,415	38,063	5,351	43,316	*360	*332
Farms	1,420	32,396	*716	*3,012	—395	*548	*3,341	—	—
Field crop	*197	*2,086	—	—	*137	*192	*278	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*89	*8,594	*25	*181	*—607	**	**	—	—
Hogs, sheep, and goats	**	**	**	**	**	**	**	**	**
Dairy farms	*354	*17,251	*354	*2,612	*2,197	**	**	**	**
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*20	—	—	—	*—6	—	—	—	—
Other	**	**	**	**	**	*33	*688	—	—
Other agriculture, forestry, and fishing	6,465	100,567	*1,566	*8,403	38,457	4,803	39,975	*360	*332
Mining	501	626	—	—	—3,915	180	193	—	—
Construction	20,293	656,236	6,231	76,299	108,644	18,369	121,719	*735	*501
General building contractors and operative builders	3,438	336,916	1,684	46,582	19,107	2,514	25,082	*28	*86
Special trade contractors	16,534	300,003	4,226	23,875	95,434	15,855	96,636	*707	*415
Other construction	*321	*19,316	*321	*5,842	*—5,896	—	—	—	—
Manufacturing	8,062	357,121	2,725	58,629	48,803	4,750	51,182	*470	*555
Transportation, communication, electric, gas, and sanitary services	6,884	210,653	*1,473	*40,080	39,742	5,878	42,230	*70	*1,102
Trucking and warehousing	3,889	159,768	*1,321	*28,022	30,237	3,403	30,689	—	—
Other	2,995	50,885	*152	*12,059	9,505	2,475	11,542	*70	*1,102

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Massachusetts—Continued									
Wholesale and retail trade	**41,943**	**2,363,392**	**11,860**	**108,247**	**231,553**	**28,931**	**262,406**	**2,005**	**2,259**
Wholesale trade	7,444	462,500	760	9,414	99,302	6,150	104,701	*394	*719
Retail trade	34,169	1,899,824	11,100	98,833	134,006	22,773	157,694	1,603	1,513
Food stores	4,567	336,415	1,591	12,087	27,892	3,847	29,343	*322	*394
Automotive dealers and service stations	3,146	442,397	1,497	18,317	22,040	1,951	24,516	*173	*346
Eating and drinking places	2,467	126,752	1,786	13,847	11,273	1,709	16,076	*8	*28
Direct selling organizations	6,377	62,098	—	—	5,002	3,216	6,296	—	—
Other retail trade	17,612	932,162	6,226	54,583	67,799	12,050	81,463	*1,100	*745
Wholesale and retail trade not allocable	*330	*1,068	—	—	*—1,756	*8	*10	*8	*26
Finance, insurance, and real estate	**13,860**	**363,877**	**1,457**	**11,899**	**111,730**	**11,621**	**122,550**	**287**	**373**
Finance	538	6,724	—	—	4,679	*533	*4,863	—	—
Insurance agents, brokers, and service	3,402	119,217	640	6,445	45,715	2,658	48,790	*49	*47
Real estate	9,920	237,936	817	5,454	61,336	8,430	68,898	238	326
Services	**101,845**	**2,180,298**	**24,608**	**287,853**	**815,384**	**82,856**	**855,596**	**6,044**	**3,702**
Hotels and other lodging places	*1,558	*64,600	*876	*6,818	*2,603	*684	*6,546	*322	*34
Personal services	15,882	300,661	6,505	44,470	82,395	13,963	84,941	*1,085	*479
Business services	19,774	252,700	2,623	18,333	100,069	16,909	108,741	*712	*234
Automobile repair and services	4,413	299,732	*1,856	*41,661	31,130	3,711	31,808	*82	*71
Amusement and recreation services, except motion pictures	9,840	87,200	*903	*1,298	22,201	7,900	31,120	*21	*77
Medical and health services	14,605	636,837	6,453	86,856	327,396	12,681	331,769	2,535	2,110
Offices of physicians	6,552	306,160	2,499	27,369	193,007	5,888	193,172	*751	*897
Offices of dentists	3,779	221,347	3,154	36,223	94,053	3,458	94,724	1,582	1,055
Other medical services	4,274	109,330	800	23,264	40,336	3,335	43,873	*202	*158
Legal services	8,895	224,375	1,961	18,129	121,360	7,322	123,488	*750	*471
Other services	26,878	314,193	3,431	70,289	128,229	19,686	137,184	*537	*226
Nature of business not allocable	***193**	***93,547**	***193**	***477**	***274**	***193**	***274**	**—**	**—**
Michigan									
All industries	**358,584**	**13,497,783**	**113,719**	**1,382,261**	**1,931,675**	**239,040**	**2,315,918**	**15,374**	**25,609**
All nonfarm industries	**287,457**	**12,311,968**	**77,035**	**1,289,306**	**1,917,956**	**208,607**	**2,146,120**	**14,713**	**23,584**
Agriculture, forestry, and fishing	**77,610**	**1,331,031**	**38,793**	**120,525**	**34,834**	**33,146**	**203,097**	**1,154**	**2,920**
Farms	71,127	1,185,816	36,684	92,955	13,719	30,433	169,798	661	2,025
Field crop	54,770	706,725	25,085	47,904	—11,936	26,110	78,184	*10	*4
Beef cattle feedlots	*13	*15,889	*8	*193	*1,495	*13	*1,495	—	—
Beef cattle, except feedlots	2,772	46,031	2,303	3,257	—4,952	*169	*3,114	**	**
Hogs, sheep, and goats	*1,139	*91,626	*808	*1,707	*11,290	*640	*17,903	**	**
Dairy farms	*1,991	*21,424	*1,471	*8,002	*32,865	*1,120	*37,022	—	—
Poultry and eggs	*1,347	*215	*1,347	*200	*—5,634	—	—	—	—
General livestock, except animal specialty	*81	*6,908	*48	*599	*—1,833	*39	*503	*39	*20
Other	9,014	196,997	5,614	31,092	—7,576	2,322	31,578	**	**
Other agriculture, forestry, and fishing	6,483	145,215	2,109	27,569	21,115	2,713	33,299	*493	*895
Mining	**1,372**	**59,895**	***812**	***3,756**	**14,957**	**1,091**	**20,046**	**	**
Construction	**31,260**	**1,784,303**	**14,030**	**301,622**	**270,647**	**27,937**	**281,846**	**2,556**	**4,801**
General building contractors and operative builders	8,678	797,002	4,438	136,533	72,790	7,624	77,875	*974	*1,151
Special trade contractors	21,266	914,146	8,778	160,631	177,039	19,318	182,235	*1,100	*3,417
Other construction	*1,316	*73,155	*814	*4,458	*20,818	*995	*21,735	*482	*233
Manufacturing	**4,801**	**161,805**	**1,276**	**21,302**	**32,234**	**3,823**	**33,658**	***75**	***97**
Transportation, communication, electric, gas, and sanitary services	**14,530**	**314,985**	**1,582**	**40,880**	**42,060**	**10,848**	**54,607**	***115**	***241**
Trucking and warehousing	7,922	220,342	*451	*24,922	35,513	6,272	39,395	*95	*211
Other	6,608	94,644	*1,131	*15,958	6,547	4,576	15,212	*20	*29
Wholesale and retail trade	**79,507**	**6,662,056**	**27,838**	**460,148**	**430,117**	**48,119**	**509,976**	**4,935**	**9,997**
Wholesale trade	6,460	861,566	1,016	29,714	107,138	5,273	109,570	223	590
Retail trade	69,685	5,591,109	26,497	423,690	288,500	39,975	364,848	4,550	8,512
Food stores	10,057	1,498,570	4,652	70,010	57,800	6,885	75,053	1,037	1,797
Automotive dealers and service stations	5,137	1,508,308	2,985	64,630	35,407	3,718	41,987	712	1,599
Eating and drinking places	8,729	843,301	7,515	157,215	34,646	5,585	57,839	*786	*1,488
Direct selling organizations	20,852	157,413	*608	*2,349	12,843	9,155	21,371	*67	*19
Other retail trade	24,910	1,583,517	10,737	129,486	147,805	14,632	168,598	1,948	3,609
Wholesale and retail trade not allocable	3,362	209,381	*325	*6,744	34,480	2,871	35,557	*162	*896
Finance, insurance, and real estate	**32,986**	**645,881**	**2,338**	**21,924**	**245,089**	**22,061**	**273,064**	**900**	**615**
Finance	1,226	23,023	—	—	9,095	*899	*10,278	*20	*2
Insurance agents, brokers, and service	8,609	183,232	1,559	18,304	96,211	6,554	102,123	*229	*149
Real estate	23,151	439,625	779	3,620	139,784	14,608	160,664	*651	*464
services	**115,095**	**2,507,695**	**27,050**	**412,105**	**851,668**	**90,592**	**929,555**	**5,608**	**6,924**
Hotels and other lodging places	2,422	41,242	1,563	4,090	—4,278	615	5,324	*20	*512
Personal services	31,379	496,136	6,227	124,746	138,044	28,904	143,332	*1,128	*1,433
Business services	21,155	326,474	2,756	46,782	90,358	15,692	111,851	1,075	534
Automobile repair and services	4,146	222,468	2,280	53,454	23,016	3,108	31,550	*229	*455
Amusement and recreation services, except motion pictures	5,627	38,181	*106	*368	677	2,629	13,711	*67	*154
Medical and health services	15,381	775,977	7,733	93,862	393,812	14,428	395,235	1,824	2,312
Offices of physicians	5,690	377,017	3,098	42,720	208,211	5,126	209,095	1,020	925
Offices of dentists	3,032	258,595	2,711	37,668	123,392	2,965	123,531	*581	*1,142
Other medical services	6,659	140,364	1,924	13,474	62,209	6,337	62,609	*223	*245
Legal services	5,601	185,686	1,555	29,276	84,360	3,982	88,138	393	660
Other services	29,384	421,529	4,830	59,528	125,679	21,234	140,413	*872	*865
Nature of business not allocable	***1,423**	***30,132**	**—**	**—**	***10,068**	***1,423**	***10,068**	**	**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Minnesota									
All industries	**326,605**	**11,745,517**	**121,913**	**755,204**	**1,370,420**	**231,577**	**1,705,432**	**7,933**	**13,258**
All nonfarm industries	**181,923**	**6,653,828**	**48,775**	**573,080**	**861,935**	**135,836**	**1,002,572**	**7,714**	**12,968**
Agriculture, forestry, and fishing	**151,463**	**5,199,883**	**75,458**	**207,180**	**520,134**	**99,310**	**721,861**	**387**	**708**
Farms	144,682	5,091,690	73,138	182,124	508,485	95,741	702,860	*219	*290
Field crop	73,376	2,535,010	38,915	91,372	326,085	51,518	418,846	*170	*33
Beef cattle feedlots	*17	*13,736	—	—	*602	*17	*602	*9	*48
Beef cattle, except feedlots	8,348	244,361	2,191	7,646	11,588	5,497	26,296	—	—
Hogs, sheep, and goats	21,332	886,164	12,415	20,524	26,368	10,071	59,832	*5	*35
Dairy farms	21,286	1,031,443	17,999	57,752	119,468	17,338	144,038	—	—
Poultry and eggs	*202	*59,883	*202	*849	*10,951	*163	*12,071	—	—
General livestock, except animal specialty	1,633	56,300	*542	*1,552	—1,720	*537	*2,728	—	—
Other	18,488	264,793	874	2,429	15,144	10,600	38,447	*35	*175
Other agriculture, forestry, and fishing	6,781	108,193	2,320	25,056	11,649	3,569	19,001	*168	*417
Mining	**267**	**23,065**	**	**	**—3,383**	***91**	***2,345**	***28**	***155**
Construction	**19,323**	**580,770**	**6,876**	**69,138**	**100,903**	**14,767**	**115,002**	**1,264**	**2,604**
General building contractors and operative builders	3,704	258,146	2,069	30,783	29,627	2,841	34,588	*391	*736
Special trade contractors	13,300	240,223	3,769	34,117	66,788	10,444	69,763	*873	*1,868
Other construction	*2,319	*82,401	*1,038	*4,239	*4,487	*1,482	*10,651	—	—
Manufacturing	**4,425**	**289,317**	**2,229**	**30,626**	**23,591**	**3,521**	**32,417**	***95**	***265**
Transportation, communication, electric, gas, and sanitary services	**5,959**	**323,050**	**1,932**	**16,149**	**46,965**	**5,156**	**47,996**	***95**	***102**
Trucking and warehousing	4,764	280,266	**	**	45,013	3,972	45,970	*95	*102
Other	*1,195	*42,784	**	**	*1,951	*1,184	*2,026	—	—
Wholesale and retail trade	**54,318**	**3,958,488**	**18,271**	**275,260**	**203,204**	**35,779**	**258,493**	**2,595**	**3,410**
Wholesale trade	11,080	1,072,093	2,982	48,927	92,870	9,134	97,380	647	1,624
Retail trade	40,750	2,696,935	13,767	206,299	111,398	25,192	154,438	1,772	1,602
Food stores	2,946	671,425	1,232	35,431	16,738	2,056	21,763	*225	*585
Automotive dealers and service stations	6,284	1,007,999	3,622	44,292	41,636	4,823	52,192	*312	*594
Eating and drinking places	3,735	366,230	2,927	84,030	9,599	2,206	14,649	—	—
Direct selling organizations	13,359	38,035	*1,034	*762	4,353	8,457	7,424	—	—
Other retail trade	14,426	613,246	4,952	41,784	39,072	7,650	58,410	*1,235	*423
Wholesale and retail trade not allocable	2,488	189,460	*1,522	*20,034	—1,063	*1,453	*6,675	*176	*184
Finance, insurance, and real estate	**20,968**	**275,374**	**1,448**	**9,593**	**122,593**	**15,295**	**143,406**	***212**	***648**
Finance	*275	*6,543	**	**	*—922	*255	*987	—	—
Insurance agents, brokers, and service	8,534	144,976	*1,336	*7,953	74,847	6,602	79,024	*185	*88
Real estate	12,159	123,855	**	**	48,667	8,438	63,395	*27	*560
Services	**69,551**	**1,094,053**	**15,680**	**143,178**	**354,939**	**57,328**	**382,397**	**3,257**	**5,367**
Hotels and other lodging places	*1,588	*26,868	*1,588	*3,428	*—5,444	*87	*553	—	—
Personal services	13,888	89,018	*512	*7,397	24,370	11,314	27,678	*174	*2,016
Business services	15,878	187,675	3,601	23,166	47,765	13,469	54,340	*80	*240
Automobile repair and services	2,454	99,157	*1,325	*18,633	11,016	*1,412	*12,345	*87	*77
Amusement and recreation services, except motion pictures	5,755	61,705	*175	*12,922	3,134	4,069	7,625	*17	*2
Medical and health services	5,809	293,006	2,601	48,084	132,942	5,767	133,085	*1,382	*1,859
Offices of physicians	647	35,272	*155	*2,678	24,552	622	24,598	*104	*101
Offices of dentists	2,545	195,954	1,601	42,325	74,409	2,528	74,507	*1,278	*1,759
Other medical services	*2,617	*61,780	*845	*3,081	*33,980	*2,617	*33,980	—	—
Legal services	3,856	117,114	1,682	7,458	66,271	3,412	67,234	*430	*295
Other services	20,323	219,510	4,196	22,090	74,886	17,798	79,537	*1,087	*878
Nature of business not allocable	***331**	***1,518**	**	**	***1,475**	***330**	***1,514**	**—**	**—**
Mississippi									
All industries	**117,419**	**5,041,523**	**43,870**	**463,831**	**488,231**	**76,728**	**667,266**	**6,018**	**9,661**
All nonfarm industries	**80,007**	**4,281,564**	**23,629**	**401,884**	**501,998**	**63,518**	**565,231**	**5,079**	**8,478**
Agriculture, forestry, and fishing	**38,781**	**830,792**	**20,986**	**96,815**	**—12,529**	**14,047**	**106,586**	**942**	**1,245**
Farms	37,412	759,960	20,241	61,947	—13,767	13,210	102,035	939	1,183
Field crop	8,939	515,270	7,034	44,290	26,307	4,573	74,399	931	1,127
Beef cattle feedlots	*9	*6,854	*9	*45	*57	*9	*57	—	—
Beef cattle, except feedlots	16,500	114,949	6,802	9,223	—27,076	4,455	9,665	*5	*5
Hogs, sheep, and goats	*557	*6,005	*557	*103	*—199	—	—	—	—
Dairy farms	*176	*17,460	*176	*3,030	*—717	*74	*1,155	*3	*51
Poultry and eggs	3,067	39,921	*2,388	*2,128	7,981	*2,805	*8,678	—	—
General livestock, except animal specialty	1,860	28,983	1,124	1,131	—1,950	*160	*2,523	—	—
Other	6,304	30,517	*2,151	*1,996	—18,170	*1,134	*5,559	—	—
Other agriculture, forestry, and fishing	1,369	70,832	745	34,869	1,238	*837	*4,551	*3	*62
Mining	**1,045**	**116,591**	**52**	**5,343**	**7,617**	**718**	**13,011**	***104**	***21**
Construction	**12,002**	**491,036**	**3,459**	**83,333**	**78,666**	**11,294**	**80,336**	**763**	**1,705**
General building contractors and operative builders	607	108,240	387	11,962	6,648	580	8,197	*42	*228
Special trade contractors	9,021	314,021	2,589	59,052	54,097	8,340	54,219	*577	*806
Other construction	2,374	68,775	*483	*12,319	17,920	2,374	17,920	*144	*670
Manufacturing	**1,233**	**110,801**	**586**	**21,425**	**11,235**	**876**	**12,925**	***74**	***280**
Transportation, communication, electric, gas, and sanitary services	**4,864**	**157,054**	**270**	**13,245**	**20,992**	**3,817**	**22,890**	***55**	***120**
Trucking and warehousing	4,064	139,439	186	11,099	20,097	3,239	21,459	*46	*118
Other	800	17,615	*84	*2,147	894	*578	*1,431	*9	*2

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mississippi—Continued									
Wholesale and retail trade	**22,486**	**2,448,047**	**7,407**	**120,563**	**132,609**	**16,637**	**159,965**	**1,776**	**3,092**
Wholesale trade	3,500	633,951	974	24,609	46,119	3,294	48,462	254	521
Retail trade	17,714	1,724,174	6,207	91,566	82,217	12,162	106,168	1,309	2,218
Food stores	3,498	433,715	685	12,980	18,090	2,577	21,445	118	363
Automotive dealers and service stations	2,689	518,874	1,580	21,423	22,670	2,397	23,593	368	625
Eating and drinking places	1,730	55,998	*368	*9,218	—2,402	*778	*2,821	*34	*119
Direct selling organizations	2,589	5,250	—	—	—1,417	*1,327	*362	*31	*3
Other retail trade	7,208	710,337	3,574	47,945	45,275	5,083	57,948	758	1,107
Wholesale and retail trade not allocable	1,272	89,922	*226	*4,389	4,273	*1,181	*5,335	*213	*353
Finance, insurance, and real estate	**9,596**	**233,608**	**2,254**	**11,774**	**72,971**	**7,890**	**79,267**	**406**	**303**
Finance	*669	*14,578	*3	*16	*4,955	*649	*5,096	*19	*36
Insurance agents, brokers, and service	2,729	75,552	607	5,484	34,951	2,515	38,871	*40	*16
Real estate	6,198	143,478	1,644	6,274	33,065	4,726	35,300	*347	*251
Services	**27,268**	**643,048**	**8,784**	**107,942**	**175,512**	**21,306**	**191,126**	**1,898**	**2,895**
Hotels and other lodging places	*90	*29,370	*80	*5,511	*—32	*71	*364	—	—
Personal services	6,464	109,438	2,077	22,013	19,409	4,511	21,840	*242	*331
Business services	3,575	46,842	*257	*7,750	13,749	2,937	16,131	*84	*90
Automobile repair and services	2,489	114,665	1,462	24,952	18,538	1,948	18,937	*546	*455
Amusement and recreation services, except motion pictures	1,629	21,076	*340	*1,469	—891	*1,014	*3,918	*9	*10
Medical and health services	2,582	155,154	1,325	20,331	81,895	2,369	83,641	700	1,200
Offices of physicians	949	76,598	529	7,848	49,037	909	49,180	153	512
Offices of dentists	703	39,814	518	5,330	18,292	703	18,292	*102	*96
Other medical services	930	38,741	*278	*7,152	14,566	757	16,169	*445	*592
Legal services	2,294	60,741	1,782	10,936	15,768	2,080	17,036	*102	*123
Other services	8,145	105,761	1,461	14,980	27,077	6,376	29,258	*215	*686
Nature of business not allocable	***144**	***10,546**	***72**	***3,389**	***1,157**	**	**	—	—
Missouri									
All industries	**365,614**	**11,649,450**	**130,416**	**822,177**	**1,513,243**	**251,908**	**1,897,547**	**10,740**	**20,802**
All nonfarm industries	**215,963**	**8,602,575**	**57,749**	**738,144**	**1,177,880**	**167,899**	**1,329,798**	**9,988**	**19,333**
Agriculture, forestry, and fishing	**153,090**	**3,145,644**	**73,834**	**93,766**	**351,957**	**85,438**	**587,824**	**1,243**	**2,847**
Farms	149,651	3,046,875	72,667	84,033	335,363	84,009	567,750	752	1,469
Field crop	45,547	1,285,652	20,573	53,783	183,803	32,367	313,676	338	397
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	48,746	498,717	28,649	7,877	—9,401	24,413	43,572	*176	*873
Hogs, sheep, and goats	16,235	678,436	9,079	8,338	109,335	9,066	133,841	—	—
Dairy farms	10,551	289,301	*7,539	*3,554	23,004	*6,052	*29,425	—	—
Poultry and eggs	*5,655	*168,251	*2,622	*9,649	*31,099	*2,621	*31,410	—	—
General livestock, except animal specialty	8,299	97,504	1,061	324	6,806	*4,122	*12,021	*6	*82
Other	14,618	29,013	*3,144	*509	—9,283	5,368	3,805	*232	*118
Other agriculture, forestry, and fishing	3,439	98,769	*1,167	*9,733	16,594	*1,429	*20,075	*491	*1,3[illegible]8
Mining	**1,045**	**34,071**	***39**	***4,136**	**644**	**843**	**4,800**	**	**
Construction	**31,423**	**900,948**	**10,720**	**137,638**	**186,490**	**28,669**	**193,931**	**2,161**	**5,512**
General building contractors and operative builders	**	**	**	**	**	**	**	**	**
Special trade contractors	25,151	473,332	7,926	70,008	136,289	22,484	138,573	*659	*1,863
Other construction	**	**	**	**	**	**	**	**	**
Manufacturing	**6,179**	**367,564**	**2,931**	**49,594**	**16,455**	**4,111**	**28,796**	**	**
Transportation, communication, electric, gas, and sanitary services	**14,968**	**534,412**	**3,231**	**75,049**	**52,235**	**11,149**	**69,137**	***802**	***844**
Trucking and warehousing	12,190	508,377	2,647	71,955	46,958	8,393	62,911	*802	*844
Other	*2,778	*26,035	*584	*3,095	*5,276	*2,756	*6,226	—	—
Wholesale and retail trade	**56,917**	**4,801,133**	**20,448**	**278,348**	**278,618**	**36,879**	**348,080**	**2,844**	**4,861**
Wholesale trade	7,959	1,403,296	1,528	54,284	93,030	6,544	97,406	501	1,613
Retail trade	45,533	3,253,210	18,276	215,195	156,317	27,080	221,187	2,343	3,249
Food stores	4,264	397,512	2,119	19,332	—6,148	1,555	14,319	*62	*106
Automotive dealers and service stations	7,809	1,480,535	3,770	73,230	68,175	5,612	75,343	798	1,814
Eating and drinking places	6,793	457,760	5,798	78,413	29,144	4,131	41,103	*1,127	*1,045
Direct selling organizations	12,965	107,091	*1,111	*3,657	13,803	8,681	17,986	—	—
Other retail trade	13,702	810,313	5,478	40,562	51,343	7,101	72,437	*356	*284
Wholesale and retail trade not allocable	3,425	144,627	*644	*8,868	29,271	3,255	29,487	—	—
Finance, insurance, and real estate	**18,712**	**459,140**	**2,087**	**14,712**	**164,909**	**15,161**	**172,544**	***294**	***924**
Finance	*201	*63,682	*22	*2,330	*4,450	*189	*4,714	—	—
Insurance agents, brokers, and service	6,109	138,491	*1,420	*8,908	87,178	5,444	88,216	—	—
Real estate	12,402	256,966	645	3,473	73,281	9,528	79,613	*294	*924
Services	**82,718**	**1,405,245**	**17,126**	**168,934**	**461,133**	**69,096**	**491,631**	**3,281**	**5,110**
Hotels and other lodging places	2,232	51,818	1,161	7,425	4,485	1,590	8,397	*159	*251
Personal services	21,927	267,737	3,894	43,268	76,116	20,569	76,705	*802	*1,154
Business services	12,956	137,488	*1,293	*6,683	45,581	10,850	49,316	*39	*377
Automobile repair and services	3,751	141,730	*1,822	*28,583	22,958	3,386	27,006	*178	*551
Amusement and recreation services, except motion pictures	4,933	90,195	*494	*7,273	10,262	3,769	16,310	*160	*214
Medical and health services	9,132	407,945	2,938	35,101	201,579	7,734	204,170	873	632
Offices of physicians	2,765	250,274	1,503	23,931	125,247	2,754	125,348	558	453
Offices of dentists	1,120	80,402	*622	*9,122	43,634	962	43,677	*167	*86
Other medical services	5,247	77,270	*813	*2,049	32,698	4,018	35,145	*148	*93
Legal services	3,361	83,599	1,836	9,725	45,164	3,018	46,099	*426	*861
Other services	24,426	224,733	3,688	30,877	54,988	18,180	63,629	*644	*1,069
Nature of business not allocable	***562**	***1,293**	—	—	***803**	***562**	***803**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Montana									
All industries	**79,915**	**3,296,630**	**29,981**	**258,398**	**397,196**	**56,562**	**518,203**	**4,140**	**5,980**
All nonfarm industries	**49,588**	**2,264,595**	**15,237**	**224,193**	**245,438**	**34,956**	**296,434**	**3,219**	**4,875**
Agriculture, forestry, and fishing	**31,782**	**1,052,805**	**15,046**	**36,185**	**154,059**	**22,527**	**226,480**	**946**	**1,218**
Farms	30,327	1,032,034	14,744	34,204	151,757	21,606	221,769	921	1,105
Field crop	14,066	463,077	7,003	15,375	121,509	11,587	140,218	*368	*642
Beef cattle feedlots	*3	*1,896	**	**	*—272	**	**	—	—
Beef cattle, except feedlots	11,554	405,401	6,065	9,505	27,952	7,966	65,908	485	413
Hogs, sheep, and goats	917	15,692	*802	*198	4,515	*741	*4,792	—	—
Dairy farms	*93	*7,149	*72	*442	*905	**	**	*29	*39
Poultry and eggs	*73	*12,145	*73	*837	*—361	—	—	—	—
General livestock, except animal specialty	503	52,396	39	502	—1,454	67	979	*23	*3
Other	3,118	74,279	**	**	—1,037	1,202	8,136	*16	*7
Other agriculture, forestry, and fishing	1,455	20,771	302	1,980	2,302	921	4,710	*25	*113
Mining	**763**	**34,456**	**225**	**4,227**	**2,281**	**403**	**6,386**	**88**	**216**
Construction	**7,879**	**375,445**	**2,787**	**59,883**	**47,707**	**6,538**	**52,728**	**676**	**1,485**
General building contractors and operative builders	1,943	155,812	1,044	18,443	16,507	1,634	18,570	322	656
Special trade contractors	5,147	185,733	1,533	34,342	28,406	4,522	30,211	351	812
Other construction	789	33,900	210	7,099	2,794	382	3,947	*3	*17
Manufacturing	**2,563**	**117,418**	**815**	**23,004**	**10,336**	**1,655**	**14,386**	***102**	***294**
Transportation, communication, electric, gas, and sanitary services	**2,704**	**134,209**	**942**	**10,455**	**11,763**	**2,071**	**16,336**	***71**	***152**
Trucking and warehousing	2,145	123,776	881	9,493	11,424	1,717	14,601	**	**
Other	559	10,434	*61	*962	339	354	1,735	**	**
Wholesale and retail trade	**14,328**	**1,192,508**	**5,607**	**83,692**	**52,177**	**9,027**	**69,165**	**1,108**	**1,389**
Wholesale trade	2,116	300,519	573	6,894	10,989	1,373	14,228	83	164
Retail trade	11,878	881,670	5,004	76,104	40,594	7,392	54,197	1,025	1,225
Food stores	684	160,514	586	14,108	5,194	538	6,391	111	81
Automotive dealers and service stations	1,393	249,186	769	14,548	9,541	1,006	10,840	178	328
Eating and drinking places	1,810	130,057	1,564	24,833	4,722	1,047	8,376	240	370
Direct selling organizations	3,612	15,364	*98	*111	829	1,988	1,959	—	—
Other retail trade	4,379	326,549	1,987	22,504	20,308	2,813	26,629	496	446
Wholesale and retail trade not allocable	334	10,320	*30	*693	595	*262	*739	—	—
Finance, insurance, and real estate	**4,154**	**95,980**	**502**	**2,814**	**37,072**	**3,374**	**40,002**	**215**	**204**
Finance	117	7,109	*51	*10	842	*112	*1,202	—	—
Insurance agents, brokers, and service	732	20,062	204	678	10,099	677	10,324	*69	*66
Real estate	3,305	68,809	247	2,126	26,131	2,585	28,476	146	138
Services	**15,603**	**289,611**	**3,993**	**37,422**	**80,620**	**10,872**	**91,516**	**901**	**990**
Hotels and other lodging places	919	28,198	316	4,579	16	428	2,279	*45	*57
Personal services	2,996	37,232	641	6,376	7,986	2,470	8,745	*93	*103
Business services	3,119	26,373	375	1,418	7,927	2,117	9,408	*65	*94
Automobile repair and services	1,136	38,029	453	6,082	6,604	762	7,303	*186	*200
Amusement and recreation services, except motion pictures	1,406	5,837	*118	*581	—615	636	1,171	*12	*54
Medical and health services	1,267	80,642	809	10,786	38,761	1,231	38,830	257	260
Offices of physicians	413	26,761	215	3,623	12,774	400	12,814	*52	*63
Offices of dentists	472	39,434	428	6,055	19,348	470	19,354	*96	*132
Other medical services	382	14,447	*166	*1,108	6,639	361	6,662	*109	*65
Legal services	565	15,162	419	1,442	7,355	415	7,681	*99	*34
Other services	4,195	58,138	862	6,158	12,586	2,813	16,098	*144	*189
Nature of business not allocable	***139**	***4,197**	***64**	***717**	***1,180**	***95**	***1,206**	***33**	***32**
Nebraska									
All industries	**192,858**	**8,389,515**	**87,525**	**368,441**	**1,013,439**	**140,515**	**1,250,473**	**5,467**	**7,327**
All nonfarm industries	**82,358**	**3,379,494**	**22,180**	**283,678**	**434,329**	**62,476**	**494,214**	**3,969**	**6,182**
Agriculture, forestry, and fishing	**113,090**	**5,077,429**	**66,005**	**92,360**	**586,557**	**79,559**	**765,621**	**1,498**	**1,145**
Farms	110,500	5,010,021	65,345	84,763	579,110	78,039	756,260	1,498	1,145
Field crop	56,854	1,863,247	33,341	33,075	363,944	46,514	420,095	602	443
Beef cattle feedlots	*10	*32,565	*6	*140	*803	*10	*803	—	—
Beef cattle, except feedlots	25,896	1,962,088	14,447	26,309	122,710	18,910	181,778	77	73
Hogs, sheep, and goats	17,621	609,862	13,359	12,020	58,861	7,664	81,013	*321	*434
Dairy farms	*2,104	*153,028	*2,104	*4,160	*37,588	*2,104	*37,588	*320	*18
Poultry and eggs	*1,921	*2,112	—	—	*—9,328	*556	*86	—	—
General livestock, except animal specialty	1,973	366,546	914	8,525	22,026	1,455	30,443	*118	*103
Other	4,121	20,573	*1,174	*535	—17,494	*826	*4,452	*60	*75
Other agriculture, forestry, and fishing	2,590	67,407	*660	*7,596	7,447	1,520	9,361	—	—
Mining	**380**	**13,234**	***34**	***563**	**3,752**	**365**	**4,191**	***8**	***6**
Construction	**10,088**	**391,045**	**3,259**	**58,616**	**71,567**	**8,319**	**76,824**	**470**	**555**
General building contractors and operative builders	1,757	122,265	1,010	12,706	20,781	1,614	21,394	*275	*145
Special trade contractors	7,962	261,774	2,241	43,708	51,136	6,493	55,048	*195	*410
Other construction	*369	*7,006	*8	*2,202	*—350	*212	*382	—	—
Manufacturing	**1,608**	**77,812**	***652**	***12,024**	**8,122**	**1,064**	**10,650**	***10**	***22**
Transportation, communication, electric, gas, and sanitary services	**2,421**	**168,544**	**657**	**13,679**	**13,574**	**1,979**	**19,627**	—	—
Trucking and warehousing	1,821	165,898	650	13,663	13,631	1,597	18,786	—	—
Other	*600	*2,646	*7	*16	*—56	*382	*841	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Nebraska—Continued									
Wholesale and retail trade	**25,216**	**2,026,529**	**8,582**	**125,975**	**112,281**	**16,924**	**130,085**	**1,579**	**3,349**
Wholesale trade	4,031	634,838	838	13,108	34,848	3,574	36,920	**	**
Retail trade	20,744	1,375,057	7,733	112,649	77,148	13,120	92,282	1,375	3,196
Food stores	1,187	253,511	1,024	23,261	16,618	1,143	16,767	*44	*65
Automotive dealers and service stations	2,469	486,209	1,612	25,125	22,655	1,912	24,596	*332	*782
Eating and drinking places	1,726	185,050	1,485	33,225	7,438	1,147	10,840	*481	*1,265
Direct selling organizations	8,353	50,684	*326	*427	3,128	4,675	5,228	*163	*298
Other retail trade	7,009	399,603	3,286	30,611	27,309	4,243	34,851	*355	*786
Wholesale and retail trade not allocable	*441	*16,634	*11	*218	*285	*230	*883	**	**
Finance, insurance, and real estate	**7,981**	**110,729**	**739**	**3,759**	**45,425**	**5,825**	**51,725**	***284**	***495**
Finance	*324	*3,336	**	**	*2,299	*36	*2,573	—	—
Insurance agents, brokers, and service	2,744	44,261	444	1,470	18,656	2,044	22,787	*194	*135
Real estate	4,913	63,133	**	**	24,471	3,745	26,366	*90	*360
Services	**31,811**	**519,734**	**7,597**	**61,466**	**169,922**	**26,250**	**188,906**	**1,618**	**1,754**
Hotels and other lodging places	*396	*13,517	*230	*1,307	*1,235	*79	*2,547	—	—
Personal services	11,389	85,311	2,657	8,978	29,014	10,480	31,064	*449	*498
Business services	5,906	84,845	1,160	15,078	25,940	4,753	30,483	*460	*434
Automobile repair and services	2,602	80,669	*854	*7,253	15,007	2,184	17,847	—	—
Amusement and recreation services, except motion pictures	2,048	21,934	*328	*1,100	—2,008	1,169	4,570	*320	*134
Medical and health services	2,103	125,036	1,061	17,628	59,537	1,933	59,818	290	604
Offices of physicians	860	55,216	294	8,189	30,491	853	30,532	155	494
Offices of dentists	*511	*31,598	*436	*6,517	*12,930	*511	*12,930	*105	*108
Other medical services	732	38,222	*331	*2,922	16,116	*569	*16,356	*30	*1
Legal services	1,418	52,663	746	5,400	27,513	1,333	27,581	*77	*23
Other services	5,949	55,759	*561	*4,721	13,683	4,319	14,995	*22	*61
Nature of business not allocable	***263**	***4,459**	**—**	**—**	***2,238**	***230**	***2,845**	**—**	**—**
Nevada									
All industries	**38,894**	**1,705,221**	**9,809**	**200,095**	**220,481**	**24,268**	**301,218**	**2,443**	**6,735**
All nonfarm industries	**36,028**	**1,654,528**	**9,334**	**195,526**	**236,832**	**23,719**	**294,344**	**2,406**	**6,629**
Agriculture, forestry, and fishing	**4,359**	**82,050**	**807**	**7,855**	**—7,559**	**1,501**	**17,296**	**38**	**106**
Farms	2,866	50,693	475	4,569	—16,351	549	6,874	**	**
Field crop	616	16,929	171	1,154	—38	419	4,569	**	**
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	457	16,942	155	1,285	—3,243	69	1,288	*13	*46
Hogs, sheep, and goats	*437	*709	—	—	*—1,400	—	—	**	**
Dairy farms	*20	*1,643	*20	*204	*—146	—	—	—	—
Poultry and eggs	*26	*7	—	—	*—38	—	—	—	—
General livestock, except animal specialty	*69	*4,996	*23	*217	*—1,555	*10	*42	**	**
Other	1,241	9,467	106	1,709	—9,931	*51	*975	*19	*53
Other agriculture, forestry, and fishing	1,493	31,356	332	3,286	8,792	952	10,422	**	**
Mining	**756**	**37,975**	***7**	***2,815**	**—8,025**	**209**	**2,823**	**48**	**236**
Construction	**3,334**	**265,053**	**1,506**	**52,218**	**34,600**	**2,616**	**37,683**	**516**	**1,845**
General building contractors and operative builders	815	97,745	439	16,118	9,663	688	10,886	116	505
Special trade contractors	2,197	141,920	912	32,795	23,557	1,671	24,523	352	1,210
Other construction	322	25,388	*155	*3,304	1,380	257	2,274	*48	*131
Manufacturing	**526**	**33,093**	**144**	**3,971**	**1,016**	**226**	**2,631**	***73**	***119**
Transportation, communication, electric, gas, and sanitary services	**1,091**	**32,803**	**178**	**4,169**	**3,371**	**846**	**5,238**	***36**	***49**
Trucking and warehousing	930	22,426	*152	*1,006	3,603	744	4,286	*15	*22
Other	161	10,377	*26	*3,164	—232	*102	*952	*21	*27
Wholesale and retail trade	**9,258**	**703,560**	**3,181**	**57,302**	**42,810**	**5,552**	**56,956**	**719**	**2,037**
Wholesale trade	1,396	146,388	**	**	12,373	1,020	14,608	**	**
Retail trade	7,788	555,659	2,886	51,943	30,445	4,506	42,325	626	1,832
Food stores	282	62,251	229	5,120	2,163	187	3,037	*75	*305
Automotive dealers and service stations	759	189,298	426	12,669	8,246	651	8,702	200	382
Eating and drinking places	944	85,548	724	16,540	5,130	433	8,360	160	686
Direct selling organizations	2,708	15,210	338	460	772	1,318	2,471	*20	*1
Other retail trade	3,095	203,353	1,169	17,154	14,134	1,917	19,755	171	459
Wholesale and retail trade not allocable	*74	*1,513	**	**	*—8	*26	*23	**	**
Finance, insurance, and real estate	**6,385**	**159,021**	**753**	**8,609**	**46,903**	**4,472**	**53,585**	**199**	**339**
Finance	133	20,604	*16	*103	—157	33	1,550	*3	*14
Insurance agents, brokers, and service	778	22,582	227	1,761	9,734	708	9,830	*16	*7
Real estate	5,474	115,836	510	6,745	37,326	3,731	42,204	180	317
Services	**13,159**	**391,216**	**3,231**	**63,153**	**107,071**	**8,842**	**124,604**	**814**	**2,004**
Hotels and other lodging places	603	60,964	331	8,995	14,137	379	14,990	118	271
Personal services	2,273	45,405	797	12,530	10,272	1,818	11,939	*137	*576
Business services	3,152	60,329	359	7,064	15,447	2,211	20,736	65	226
Automobile repair and services	724	19,169	*219	*2,244	1,268	294	2,453	*79	*18
Amusement and recreation services, except motion pictures	1,887	59,011	208	10,324	12,707	912	17,909	84	332
Medical and health services	1,026	61,037	431	8,006	30,074	951	30,285	144	271
Offices of physicians	282	22,235	135	2,386	13,752	254	13,885	35	61
Offices of dentists	192	20,447	172	3,104	8,903	192	8,903	*66	*126
Other medical services	552	18,355	*124	*2,515	7,419	505	7,497	*43	*85
Legal services	297	12,244	193	1,547	6,231	287	6,523	*72	*108
Other services	3,197	73,057	693	12,443	16,935	1,990	19,768	115	202
Nature of business not allocable	***26**	***450**	**	**	***294**	***4**	***403**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New Hampshire									
All industries	**44,367**	**1,705,054**	**12,000**	**167,248**	**240,135**	**33,533**	**273,564**	**1,881**	**2,915**
All nonfarm industries	**42,100**	**1,651,518**	**10,415**	**16,0347**	**237,155**	**32,303**	**266,730**	**1,860**	**2,871**
Agriculture, forestry, and fishing	**3,058**	**71,349**	**1,808**	**10,219**	**9,503**	**1,862**	**13,603**	***72**	***218**
Farms	2,267	53,536	1,585	6,900	2,980	1,230	6,833	*21	*44
Field crop	*132	*526	*128	*83	*—650	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	79	13,902	*48	*743	1,607	*45	*1,953	—	—
Hogs, sheep, and goats	*1,043	*2,072	*605	*110	*—559	*613	*357	—	—
Dairy farms	*441	*25,954	*414	*4,401	*3,082	*414	*3,158	—	—
Poultry and eggs	*54	*5,570	*22	*257	*641	*22	*674	*21	*44
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—
Other	518	5,512	368	1,306	—1,141	*136	*692	—	—
Other agriculture, forestry, and fishing	791	17,813	*223	*3,318	6,523	632	6,770	*51	*174
Mining	**110**	**6,194**	***38**	***357**	**3**	**71**	**1,783**	***4**	***2**
Construction	**6,032**	**224,559**	**1,956**	**29,813**	**42,723**	**5,124**	**45,471**	**296**	**570**
General building contractors and operative builders	2,165	121,218	867	15,563	16,966	1,807	18,572	270	450
Special trade contractors	3,618	89,023	957	11,771	23,494	3,134	24,441	*26	*120
Other construction	*249	*14,318	*132	*2,479	*2,263	*183	*2,458	—	—
Manufacturing	**2,410**	**70,106**	**612**	**9,138**	**14,651**	**1,813**	**16,736**	***105**	***224**
Transportation, communication, electric, gas, and sanitary services	**2,315**	**56,535**	**334**	**4,421**	**8,354**	**1,882**	**9,634**	***56**	***78**
Trucking and warehousing	1,226	39,186	*146	*3,356	6,715	973	7,304	*56	*78
Other	1,089	17,349	*188	*1,065	1,638	909	2,330	—	—
Wholesale and retail trade	**10,463**	**874,221**	**3,729**	**76,131**	**48,524**	**7,096**	**56,995**	**731**	**1,047**
Wholesale trade	1,825	102,682	450	6,784	14,227	1,522	15,259	68	84
Retail trade	8,638	771,539	3,279	69,348	34,297	5,574	41,736	663	963
Food stores	868	197,935	607	9,781	11,481	805	11,745	181	300
Automotive dealers and service stations	636	128,628	350	7,921	3,229	468	4,050	47	113
Eating and drinking places	968	98,564	738	24,425	3,717	636	4,860	*107	*90
Direct selling organizations	2,350	10,222	*165	*116	1,316	1,384	1,784	—	—
Other retail trade	3,816	336,189	1,419	27,105	14,555	2,281	19,297	328	460
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	**3,773**	**80,721**	**337**	**2,160**	**25,373**	**2,807**	**27,732**	***59**	***107**
Finance	*32	*820	—	—	*691	*30	*719	—	—
Insurance agents, brokers, and service	625	20,557	242	1,402	7,074	598	7,087	**	**
Real estate	3,116	59,344	95	758	17,608	2,179	19,927	**	**
Services	**16,166**	**321,089**	**3,186**	**35,010**	**90,880**	**12,838**	**101,485**	**558**	**668**
Hotels and other lodging places	986	30,964	454	2,134	1,536	539	4,674	*21	*41
Personal services	3,705	34,613	322	3,813	10,182	3,045	11,602	*55	*24
Business services	2,388	48,118	425	5,131	13,116	1,924	14,478	*131	*137
Automobile repair and services	1,114	44,145	381	5,387	6,928	960	7,097	*22	*8
Amusement and recreation services, except motion pictures	1,303	19,034	*90	*639	1,228	1,064	2,953	*3	*5
Medical and health services	2,166	79,190	694	10,417	36,578	2,057	36,709	229	228
Offices of physicians	561	31,168	335	4,573	18,695	511	18,812	138	135
Offices of dentists	209	19,567	207	4,396	7,933	209	7,933	*64	*75
Other medical services	1,396	28,455	*152	*1,448	9,949	1,337	9,964	*27	*19
Legal services	363	15,235	219	2,607	7,530	363	7,530	*91	*222
Other services	4,141	49,789	601	4,881	13,783	2,886	16,442	*6	*3
Nature of business not allocable	***40**	***281**	**—**	**—**	***124**	***40**	***124**	**—**	**—**
New Jersey									
All industries	**231,044**	**7,632,722**	**57,135**	**793,664**	**1,728,812**	**183,665**	**1,927,208**	**9,115**	**14,106**
All nonfarm industries	**222,793**	**7,518,146**	**50,378**	**782,366**	**1,747,489**	**182,047**	**1,901,612**	**8,939**	**13,980**
Agriculture, forestry, and fishing	**17,337**	**330,179**	**9,843**	**59,579**	**30,969**	**8,478**	**80,968**	**802**	**891**
Farms	8,251	114,577	6,757	11,298	—18,678	1,618	25,596	*176	*126
Field crop	6,028	22,223	*5,435	*2,778	—34,027	*595	*650	*26	*12
Beef cattle feedlots	**	**	**	**	**	**	**	**	**
Beef cattle, except feedlots	*61	*1,964	*43	*126	*—574	*7	*22	**	**
Hogs, sheep, and goats	*304	*7,799	*6	*3	*—64	*6	*67	—	—
Dairy farms	*704	*72,572	*698	*5,618	*23,777	*688	*24,336	**	**
Poultry and eggs	*75	*546	*75	*156	*—638	—	—	—	—
General livestock, except animal specialty	*179	*175	*6	*17	*—413	*135	*84	*140	*79
Other	**	**	**	**	**	**	**	**	**
Other agriculture, forestry, and fishing	9,086	215,602	3,086	48,281	49,646	6,860	55,372	*626	*764
Mining	**460**	**4,271**	**—**	**—**	**—5,449**	**65**	**799**	******	******
Construction	**28,932**	**1,051,098**	**8,625**	**162,979**	**216,452**	**25,772**	**226,675**	**2,144**	**3,603**
General building contractors and operative builders	5,835	332,348	2,380	49,913	42,101	5,068	47,754	*76	*69
Special trade contractors	21,269	630,097	5,854	104,532	155,244	18,876	159,813	*1,773	*3,407
Other construction	*1,828	*88,653	*391	*8,533	*19,108	*1,828	*19,108	*295	*127
Manufacturing	**7,517**	**412,761**	**3,332**	**109,238**	**51,742**	**6,493**	**55,898**	***457**	***219**
Transportation, communication, electric, gas, and sanitary services	**12,367**	**290,229**	***1,528**	***26,388**	**53,002**	**8,849**	**62,650**	***205**	***205**
Trucking and warehousing	8,411	203,384	*1,070	*14,888	26,488	6,703	32,844	*39	*121
Other	3,956	86,845	*458	*11,500	26,515	2,146	29,805	*166	*83

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New Jersey—Continued									
Wholesale and retail trade	**44,702**	**2,712,832**	**11,136**	**170,728**	**331,769**	**33,941**	**354,480**	**1,572**	**2,279**
Wholesale trade	11,057	466,724	641	13,135	122,181	9,552	129,142	*20	*2
Retail trade	31,437	2,161,991	9,627	154,686	203,719	23,070	218,397	1,552	2,278
Food stores	4,398	456,435	1,856	26,501	30,946	3,074	33,913	*625	*358
Automotive dealers and service stations	2,581	619,598	1,609	35,731	35,030	2,256	35,218	*592	*813
Eating and drinking places	3,160	173,311	*1,873	*17,500	26,156	3,064	26,407	*9	*31
Direct selling organizations	3,205	10,401	—	—	1,937	*1,911	*2,286	—	—
Other retail trade	18,093	902,245	4,289	74,953	109,650	12,765	120,573	*326	*1,076
Wholesale and retail trade not allocable	*2,208	*84,117	*868	*2,908	*5,869	*1,319	*6,941	—	—
Finance, insurance, and real estate	**21,394**	**474,626**	**1,118**	**14,040**	**169,577**	**17,821**	**192,330**	*135	*1,349
Finance	663	68,287	*170	*3,104	22,096	641	24,821	*9	*1
Insurance agents, brokers, and service	5,391	98,623	*259	*5,502	54,767	4,481	55,408	*20	*196
Real estate	15,340	307,716	689	5,435	92,714	12,699	112,101	*106	*1,152
Services	**94,124**	**2,295,423**	**21,476**	**247,772**	**859,528**	**78,621**	**921,832**	**3,713**	**4,973**
Hotels and other lodging places	*843	*4,345	*471	*7	*—4,063	—	—	—	—
Personal services	14,418	354,012	5,013	49,838	99,143	11,836	102,855	*449	*759
Business services	20,597	293,287	*1,369	*10,448	128,745	18,137	136,700	*367	*559
Automobile repair and services	5,731	261,325	*2,248	*38,001	47,956	5,281	49,392	*295	*517
Amusement and recreation services, except motion pictures	6,708	98,580	1,118	12,222	—4,983	5,165	21,412	*184	*379
Medical and health services	16,452	784,820	6,354	74,941	395,176	15,453	401,006	1,106	753
Offices of physicians	7,275	409,411	3,461	39,282	239,508	6,468	245,031	715	543
Offices of dentists	3,057	213,161	1,746	30,595	85,136	3,057	85,136	*315	*180
Other medical services	6,120	162,247	*1,147	*5,065	70,532	5,928	70,838	*76	*31
Legal services	5,355	212,286	2,428	40,699	93,624	5,075	93,776	*664	*1,074
Other services	24,020	286,767	2,475	21,616	103,930	17,674	116,692	*648	*930
Nature of business not allocable	**4,211**	**61,305**	*77	*2,940	**21,221**	**3,625**	**31,575**	**	**
New Mexico									
All industries	**73,002**	**2,724,400**	**25,381**	**266,222**	**249,631**	**44,721**	**397,274**	**3,446**	**6,342**
All nonfarm industries	**54,611**	**2,159,192**	**15,944**	**225,725**	**270,822**	**38,355**	**340,088**	**3,165**	**5,769**
Agriculture, forestry, and fishing	**19,896**	**596,909**	**10,173**	**42,744**	**—17,250**	**7,363**	**63,291**	**300**	**577**
Farms	18,391	565,208	9,437	40,497	—21,191	6,366	57,186	281	573
Field crop	4,689	130,120	2,068	10,545	9,894	2,322	20,367	*69	*293
Beef cattle feedlots	12	9,770	*5	*312	—1,110	*7	*236	—	—
Beef cattle, except feedlots	7,921	285,372	5,580	13,406	—849	3,077	29,261	*12	*28
Hogs, sheep, and goats	714	5,663	*670	*1,128	—2,028	*50	*11	—	—
Dairy farms	*20	*20,946	*20	*2,573	*—530	*4	*192	—	—
Poultry and eggs	*20	*6	—	—	*—75	—	—	—	—
General livestock, except animal specialty	1,178	31,421	142	649	—3,036	674	2,907	—	—
Other	3,837	81,910	952	11,885	—23,457	232	4,213	*200	*252
Other agriculture, forestry, and fishing	1,505	31,701	736	2,247	3,941	997	6,104	*19	*4
Mining	**1,102**	**86,475**	**	**	**3,466**	**645**	**13,582**	**82**	**491**
Construction	**6,306**	**343,644**	**2,614**	**60,543**	**40,764**	**4,717**	**47,669**	**539**	**1,268**
General building contractors and operative builders	1,215	116,227	601	12,913	8,190	927	10,500	**	**
Special trade contractors	4,234	209,927	1,723	44,733	32,153	3,608	34,644	330	882
Other construction	857	17,490	290	2,897	421	*182	*2,526	**	**
Manufacturing	**1,270**	**49,152**	**413**	**9,126**	**7,370**	**899**	**8,815**	*111	*292
Transportation, communication, electric, gas, and sanitary services	**1,881**	**73,676**	**689**	**8,331**	**8,797**	**1,651**	**10,169**	*49	*90
Trucking and warehousing	1,369	60,097	427	7,070	5,401	1,221	6,439	*49	*90
Other	512	13,578	262	1,261	3,396	430	3,730	—	—
Wholesale and retail trade	**15,790**	**1,061,524**	**5,480**	**75,972**	**68,111**	**10,228**	**85,360**	**876**	**1,507**
Wholesale trade	2,051	204,752	758	11,700	20,529	1,476	23,788	83	153
Retail trade	13,341	840,635	4,623	62,955	46,101	8,526	59,934	793	1,354
Food stores	995	123,125	511	6,432	5,465	667	6,531	*38	*63
Automotive dealers and service stations	1,858	278,905	993	13,838	8,299	1,330	11,276	85	155
Eating and drinking places	1,512	124,080	1,152	23,814	7,860	1,009	10,357	306	513
Direct selling organizations	3,654	34,254	*377	*1,249	819	1,940	2,764	—	—
Other retail trade	5,322	280,270	1,590	17,622	23,659	3,580	29,006	364	624
Wholesale and retail trade not allocable	398	16,137	*99	*1,316	1,481	226	1,638	—	—
Finance, insurance, and real estate	**6,533**	**104,457**	**661**	**6,368**	**31,810**	**4,570**	**44,261**	**214**	**338**
Finance	108	1,937	*4	*150	—177	*64	*763	—	—
Insurance agents, brokers, and service	1,041	25,888	310	3,181	12,597	946	12,769	*80	*91
Real estate	5,384	76,631	347	3,037	19,390	3,560	30,729	134	247
Services	**20,128**	**406,029**	**5,126**	**58,205**	**106,663**	**14,600**	**123,959**	**1,275**	**1,779**
Hotels and other lodging places	617	40,870	390	7,784	730	289	3,729	*83	*196
Personal services	4,033	49,960	915	9,539	10,237	2,919	12,077	264	328
Business services	3,371	42,784	705	4,759	12,863	2,761	14,477	150	249
Automobile repair and services	1,456	61,576	545	10,657	7,395	982	8,636	*106	*159
Amusement and recreation services, except motion pictures	1,814	14,666	287	1,194	—2,720	760	3,336	*23	*87
Medical and health services	1,725	79,327	933	9,810	39,527	1,449	39,741	297	366
Offices of physicians	645	38,206	373	5,439	20,959	558	21,074	90	77
Offices of dentists	299	24,261	268	3,420	9,998	299	9,998	134	152
Other medical services	781	16,860	292	951	8,570	592	8,669	*73	*137
Legal services	690	25,268	312	3,836	11,843	579	12,257	*24	*12
Other services	6,422	91,578	1,039	10,628	26,786	4,861	29,707	328	382
Nature of business not allocable	*96	*2,534	**	**	*—101	*48	*168	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
New York									
All industries	**567,205**	**19,433,542**	**128,600**	**1,776,450**	**3,535,387**	**423,881**	**4,081,462**	**19,189**	**31,470**
All nonfarm industries	**536,360**	**17,974,312**	**109,571**	**1,689,016**	**3,510,059**	**408,347**	**3,957,418**	**18,399**	**30,815**
Agriculture, forestry, and fishing	**42,331**	**1,637,052**	**23,221**	**120,176**	**52,455**	**22,802**	**163,040**	**839**	**812**
Farms	30,845	1,459,229	19,029	87,434	25,328	15,534	124,044	790	654
Field crop	6,522	18,144	226	930	—7,570	**	**	**	**
Beef cattle feedlots	*295	*5,570	*295	*637	*—3,471	—	—	—	—
Beef cattle, except feedlots	4,725	201,742	4,056	13,554	—3,665	2,194	13,293	*21	*11
Hogs, sheep, and goats	*31	*287	*5	*112	*—187	**	**	**	**
Dairy farms	9,711	1,047,839	9,108	39,995	60,166	*8,102	*83,605	—	—
Poultry and eggs	*288	*27,320	*45	*1,351	*—1,299	*256	*657	*30	*64
General livestock, except animal specialty	2,392	28,818	2,379	1,802	—2,696	*150	*5,780	*143	*87
Other	6,881	129,509	2,915	29,053	—15,950	4,772	20,094	*590	*486
Other agriculture, forestry, and fishing	11,486	177,822	4,192	32,742	27,127	7,268	38,996	*49	*157
Mining	**4,074**	**78,378**	**515**	**19,043**	**—36,152**	**1,804**	**14,268**	**340**	**1,276**
Construction	**45,204**	**1,321,263**	**10,789**	**216,429**	**297,618**	**39,788**	**312,599**	***1,907**	***3,448**
General building contractors and operative builders	8,205	302,422	2,220	44,094	24,830	5,587	37,845	*379	*220
Special trade contractors	35,063	901,408	7,594	155,552	249,703	32,265	251,669	*1,528	*3,228
Other construction	*1,936	*117,434	*975	*16,783	*23,085	*1,936	*23,085	—	—
Manufacturing	**20,793**	**757,406**	**5,469**	**160,102**	**93,917**	**14,421**	**116,661**	***196**	***1,248**
Transportation, communication, electric, gas, and sanitary services	**24,635**	**509,704**	**2,560**	**71,183**	**95,820**	**19,837**	**107,677**	***589**	***806**
Trucking and warehousing	9,339	339,294	2,082	67,149	37,636	8,164	44,345	*198	*484
Other	15,296	170,410	*478	*4,034	58,185	11,673	63,332	*391	*322
Wholesale and retail trade	**128,535**	**8,611,233**	**32,524**	**429,859**	**646,164**	**94,813**	**759,742**	**4,176**	**3,987**
Wholesale trade	28,181	2,036,562	2,654	33,612	218,854	23,684	239,320	399	297
Retail trade	97,772	6,473,887	29,450	392,713	410,955	68,550	503,602	3,764	3,642
Food stores	14,852	1,368,823	4,027	53,295	112,279	13,848	117,711	*861	*766
Automotive dealers and service stations	9,586	1,905,820	5,185	96,203	50,413	7,107	62,748	314	433
Eating and drinking places	11,590	615,370	7,166	97,397	17,554	8,249	51,403	*1,273	*1,700
Direct selling organizations	16,929	96,252	*145	*1,241	16,910	9,182	21,645	—	—
Other retail trade	44,815	2,487,621	12,927	144,577	213,800	30,164	250,095	1,316	743
Wholesale and retail trade not allocable	2,582	100,785	*420	*3,534	16,355	2,579	16,820	*13	*47
Finance, insurance, and real estate	**34,160**	**740,430**	**3,904**	**69,307**	**194,488**	**23,934**	**225,675**	**765**	**1,634**
Finance	1,233	33,944	*114	*1,563	5,977	853	11,607	*9	*12
Insurance agents, brokers, and service	10,563	382,249	1,940	56,269	95,311	8,779	102,231	*356	*1,260
Real estate	22,364	324,237	1,850	11,475	93,199	14,302	111,836	*400	*363
Services	**264,253**	**5,666,205**	**49,040**	**674,400**	**2,180,263**	**203,855**	**2,361,519**	**10,372**	**18,236**
Hotels and other lodging places	4,453	119,196	617	5,588	14,633	3,343	19,999	*457	*310
Personal services	42,283	536,809	9,145	95,860	128,707	34,303	147,009	*1,588	*2,101
Business services	45,766	612,858	4,629	28,736	232,605	37,523	255,519	357	702
Automobile repair and services	7,017	288,448	2,708	43,544	37,360	5,471	41,400	**	**
Amusement and recreation services, except motion pictures	22,593	281,374	844	13,028	52,855	11,402	103,553	612	919
Medical and health services	53,313	2,333,685	18,353	347,097	1,062,436	47,733	1,086,853	4,655	5,974
Offices of physicians	17,716	973,244	6,510	100,131	504,239	16,261	509,635	1,616	2,881
Offices of dentists	10,826	773,835	7,207	123,583	351,348	10,291	356,055	2,123	2,658
Other medical services	24,771	586,606	4,636	123,383	206,850	21,181	221,162	916	435
Legal services	19,671	680,652	6,793	82,235	347,440	15,929	357,962	1,277	2,368
Other services	69,157	813,183	5,951	58,312	304,227	48,151	349,225	**	**
Nature of business not allocable	**3,220**	**111,870**	**578**	**15,952**	**10,814**	**2,627**	**20,280**	***5**	***24**
North Carolina									
All industries	**296,202**	**9,226,375**	**106,551**	**903,707**	**1,227,546**	**225,088**	**1,505,038**	**7,794**	**12,504**
All nonfarm industries	**196,660**	**7,292,728**	**53,818**	**712,592**	**1,070,448**	**154,572**	**1,203,996**	**6,915**	**11,708**
Agriculture, forestry, and fishing	**103,913**	**2,045,858**	**54,605**	**206,030**	**183,281**	**74,074**	**331,194**	**1,348**	**1,572**
Farms	99,542	1,933,647	52,733	191,115	157,098	70,516	301,042	879	796
Field crop	80,603	1,764,207	48,269	181,527	180,959	59,059	283,320	*832	*257
Beef cattle feedlots	*82	*451	*82	*9	*—1,331	—	—	—	—
Beef cattle, except feedlots	5,939	34,343	4,176	3,357	—27,008	1,174	1,342	**	**
Hogs, sheep, and goats	*3,184	*27,718	*10	*311	*1,616	*2,761	*1,830	**	**
Dairy farms	*5	*1,224	**	**	*—33	—	—	—	—
Poultry and eggs	*2,911	*68,739	*57	*3,248	*4,996	*2,860	*7,235	**	**
General livestock, except animal specialty	*777	*6,408	**	**	*724	*612	*919	—	—
Other	6,041	30,557	*133	*2,561	—2,825	*4,050	*6,396	*40	*26
Other agriculture, forestry, and fishing	4,371	112,211	*1,872	*14,915	26,182	3,558	30,152	*469	*775
Mining	***47**	***2,036**	—	—	***—1,178**	***21**	***332**	***20**	***17**
Construction	**34,719**	**1,154,323**	**12,047**	**171,703**	**182,225**	**31,716**	**203,302**	**1,621**	**2,719**
General building contractors and operative builders	4,342	502,826	1,670	68,894	28,907	3,242	31,711	*402	*1,028
Special trade contractors	27,196	581,198	8,938	88,436	146,136	26,101	157,601	*813	*1,205
Other construction	3,181	70,299	*1,439	*14,373	7,182	*2,373	*13,990	*406	*486
Manufacturing	**4,534**	**380,032**	**2,242**	**76,306**	**39,902**	**2,314**	**44,302**	***210**	***1,296**
Transportation, communication, electric, gas, and sanitary services	**6,571**	**187,790**	***1,389**	***9,919**	**27,879**	**5,172**	**37,263**	***9**	***4**
Trucking and warehousing	4,560	142,567	*487	*7,571	25,538	3,750	28,545	—	—
Other	2,011	45,224	*902	*2,348	2,341	*1,422	*8,718	*9	*4

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
North Carolina—Continued									
Wholesale and retail trade	**59,412**	**3,947,891**	**19,913**	**243,582**	**276,299**	**43,845**	**319,601**	**2,435**	**4,434**
Wholesale trade	2,648	519,802	1,356	24,890	41,973	2,175	42,453	*192	*682
Retail trade	49,498	3,257,383	17,279	215,587	201,385	34,839	239,421	2,161	3,747
Food stores	7,453	844,763	2,707	32,057	42,159	5,762	45,352	*366	*294
Automotive dealers and service stations	8,940	1,120,320	5,960	59,845	30,237	7,245	43,925	*465	*1,023
Eating and drinking places	3,998	291,703	1,870	53,746	21,387	3,527	22,078	*807	*1,185
Direct selling organizations	12,445	119,359	*373	*1,628	22,975	9,103	27,324	*20	*4
Other retail trade	16,662	881,238	6,369	68,311	84,627	9,202	100,743	*503	*1,242
Wholesale and retail trade not allocable	7,266	170,705	*1,278	*3,105	32,941	6,831	37,727	*82	*5
Finance, insurance, and real estate	**17,765**	**306,548**	**1,567**	**17,443**	**92,516**	**12,226**	**101,173**	***214**	***160**
Finance	*465	*21,780	*153	*1,001	*10,531	*455	*10,643	—	—
Insurance agents, brokers, and service	3,669	107,387	*818	*5,489	26,669	2,492	28,651	*150	*99
Real estate	13,631	177,381	*596	*10,953	55,316	9,279	61,878	*64	*60
Services	**66,987**	**1,149,082**	**13,679**	**161,382**	**425,594**	**54,321**	**460,452**	**1,937**	**2,302**
Hotels and other lodging places	1,102	29,965	*110	*2,942	4,328	*751	*8,182	*20	*64
Personal services	19,879	161,667	3,318	19,169	62,993	18,046	68,435	—	—
Business services	11,553	90,627	*1,279	*4,802	39,127	8,730	45,938	*83	*88
Automobile repair and services	4,705	142,497	*2,317	*22,495	22,399	3,107	24,516	*570	*1,051
Amusement and recreation services, except motion pictures	4,078	66,037	*312	*6,644	3,311	*1,790	*14,642	*150	*134
Medical and health services	5,473	327,203	2,547	52,483	168,199	5,350	168,501	*186	*132
Offices of physicians	2,660	152,915	982	19,772	93,019	2,557	93,104	**	**
Offices of dentists	885	111,442	885	18,418	54,433	865	54,650	*164	*118
Other medical services	1,928	62,846	*680	*14,293	20,747	1,928	20,747	**	**
Legal services	1,744	83,709	845	9,773	48,262	1,744	48,262	*211	*209
Other services	18,453	247,376	2,951	43,074	76,976	14,803	81,976	*717	*624
Nature of business not allocable	**2,254**	***52,816**	***1,109**	***17,341**	**1,028**	***1,399**	***7,420**	—	—
North Dakota									
All industries	**90,480**	**3,182,643**	**40,222**	**206,893**	**429,625**	**64,771**	**566,704**	**2,257**	**3,982**
All nonfarm industries	**31,803**	**1,465,679**	**10,855**	**147,987**	**150,271**	**23,562**	**178,318**	**1,623**	**2,986**
Agriculture, forestry, and fishing	**59,524**	**1,731,929**	**29,727**	**61,637**	**281,476**	**41,772**	**391,032**	**666**	**1,058**
Farms	58,677	1,716,964	29,367	58,905	279,354	41,209	388,386	634	997
Field crop	42,382	1,310,110	20,557	47,046	251,547	31,443	322,926	320	591
Beef cattle feedlots	**	**	**	**	**	**	**	**	**
Beef cattle, except feedlots	8,321	227,557	4,873	4,026	5,649	5,176	28,496	**	**
Hogs, sheep, and goats	*2,171	*12,599	*2,035	*398	*1,019	*845	*4,074	—	—
Dairy farms	2,393	84,036	*1,210	*3,376	5,257	*1,354	*13,556	—	—
Poultry and eggs	*32	*8,428	*19	*602	*168	*32	*168	—	—
General livestock, except animal specialty	116	15,827	87	208	—416	*41	*751	—	—
Other	**	**	**	**	**	**	**	**	**
Other agriculture, forestry, and fishing	847	14,965	360	2,732	2,122	563	2,646	*32	*61
Mining	**65**	**8,011**	***40**	***3,017**	**1,631**	***48**	***1,661**	***23**	***9**
Construction	**5,183**	**264,789**	**2,239**	**49,848**	**35,039**	**4,613**	**36,742**	**342**	**970**
General building contractors and operative builders	1,058	130,751	761	25,502	11,010	934	11,483	179	627
Special trade contractors	3,806	121,010	1,393	21,705	21,394	3,429	22,474	*157	*309
Other construction	319	13,028	*85	*2,641	2,635	250	2,786	*6	*34
Manufacturing	**501**	**10,059**	***129**	***1,493**	**1,329**	**249**	**2,297**	***12**	***36**
Transportation, communication, electric, gas, and sanitary services	**2,227**	**91,710**	**807**	**8,586**	**6,579**	**1,594**	**9,387**	**126**	**308**
Trucking and warehousing	1,973	86,861	739	7,476	6,359	1,387	8,765	*96	*229
Other	254	4,850	*68	*1,110	220	207	622	*30	*79
Wholesale and retail trade	**10,991**	**844,740**	**4,066**	**52,671**	**38,667**	**7,422**	**51,496**	**609**	**890**
Wholesale trade	1,701	280,080	400	6,473	12,026	1,333	14,898	114	150
Retail trade	8,920	546,034	3,595	45,713	24,814	5,752	34,346	467	732
Food stores	593	100,385	354	5,423	4,056	517	4,260	124	111
Automotive dealers and service stations	932	141,610	411	5,785	6,079	748	6,775	23	78
Eating and drinking places	1,429	92,968	1,270	18,071	3,164	879	6,092	*79	*157
Direct selling organizations	3,109	17,023	*240	*430	191	1,750	1,605	*28	*91
Other retail trade	2,857	194,050	1,320	16,005	11,323	1,858	15,613	213	295
Wholesale and retail trade not allocable	370	18,625	*71	*485	1,827	337	2,251	*28	*7
Finance, insurance, and real estate	**2,228**	**46,910**	**451**	**2,291**	**18,603**	**1,669**	**20,805**	**107**	**256**
Finance	162	8,300	*61	*338	2,694	121	3,080	*17	*145
Insurance agents, brokers, and service	1,012	16,523	250	653	6,304	741	7,284	*29	*12
Real estate	1,054	22,087	140	1,300	9,605	807	10,440	*61	*99
Services	**9,514**	**180,573**	**2,685**	**27,310**	**44,728**	**7,157**	**51,710**	**372**	**455**
Hotels and other lodging places	630	17,833	357	3,023	180	366	1,367	*21	*34
Personal services	2,720	24,820	457	4,525	6,522	2,431	7,088	*59	*75
Business services	932	14,367	202	1,815	4,509	693	5,523	*64	*54
Automobile repair and services	1,025	30,361	363	4,201	4,454	679	5,417	*78	*72
Amusement and recreation services, except motion pictures	792	9,442	*127	*1,157	332	547	1,301	—	—
Medical and health services	644	41,891	338	7,663	16,151	617	16,228	*46	*141
Offices of physicians	241	13,415	*91	*1,362	5,764	234	5,786	*14	*76
Offices of dentists	206	16,230	186	2,546	7,422	186	7,478	*32	*65
Other medical services	*197	*12,246	*61	*3,755	*2,964	*197	*2,964	—	—
Legal services	371	11,405	178	1,336	5,853	306	6,127	*15	*5
Other services	2,400	30,454	663	3,589	6,726	1,518	8,659	*89	*74
Nature of business not allocable	***247**	***3,922**	***78**	***40**	***1,574**	***247**	***1,574**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ohio									
All industries	**523,974**	**16,428,213**	**149,903**	**1,362,108**	**2,535,326**	**356,367**	**3,195,400**	**16,171**	**28,731**
All nonfarm industries	**380,075**	**13,995,854**	**97,076**	**1,282,703**	**2,290,080**	**279,231**	**2,632,465**	**15,896**	**27,329**
Agriculture, forestry, and fishing	**151,132**	**2,612,411**	**54,950**	**101,707**	**269,024**	**81,797**	**596,325**	**441**	**1,417**
Farms	143,899	2,432,359	52,827	79,404	245,246	77,136	562,934	275	1,401
Field crop	95,317	1,452,854	33,069	18,361	232,748	60,356	402,547	*42	*469
Beef cattle feedlots	*47	*1,175	**	**	*—800	**	**	—	—
Beef cattle, except feedlots	17,078	280,189	5,803	4,858	—16,054	3,803	31,346	**	**
Hogs, sheep, and goats	*10,937	*254,130	*6,541	*5,796	*10,989	*4,390	*57,497	—	—
Dairy farms	6,677	343,075	6,114	42,315	25,797	*3,885	*55,589	—	—
Poultry and eggs	*16	*2,507	*16	*108	*1,290	**	**	—	—
General livestock, except animal specialty	786	32,899	*218	*320	—2,315	*207	*698	**	**
Other	13,041	65,530	**	**	—6,408	4,489	13,763	*194	*905
Other agriculture, forestry, and fishing	7,233	180,052	2,123	22,303	23,778	4,661	33,390	*166	*15
Mining	**1,347**	**113,777**	***155**	***6,482**	**8,721**	**694**	**17,332**	***56**	***190**
Construction	**48,306**	**2,092,548**	**15,690**	**348,908**	**387,613**	**42,980**	**401,295**	**1,856**	**5,078**
General building contractors and operative builders	15,600	708,106	4,490	90,060	100,404	13,707	108,232	*310	*1,726
Special trade contractors	31,016	1,281,948	10,612	247,798	266,939	27,604	272,454	1,287	2,231
Other construction	1,690	102,494	*588	*11,049	20,270	*1,669	*20,609	*259	*1,120
Manufacturing	**6,745**	**244,296**	**2,192**	**45,888**	**51,789**	**3,936**	**58,499**	***532**	***1,839**
Transportation, communication, electric, gas, and sanitary services	**22,866**	**667,579**	**3,185**	**29,174**	**75,660**	**16,259**	**106,588**	***297**	***635**
Trucking and warehousing	17,922	388,910	1,277	10,783	56,840	13,446	76,006	*176	*36
Other	4,944	278,670	1,908	18,392	18,821	2,813	30,583	*121	*596
Wholesale and retail trade	**100,493**	**7,269,859**	**33,407**	**472,667**	**473,237**	**66,408**	**596,116**	**7,000**	**10,112**
Wholesale trade	10,848	1,395,237	2,869	51,275	140,805	7,364	156,578	437	1,212
Retail trade	85,374	5,705,046	30,189	418,491	311,459	56,036	411,693	6,380	8,656
Food stores	5,603	932,182	3,169	49,429	42,036	4,476	49,844	*729	*986
Automotive dealers and service stations	11,607	2,547,987	8,402	139,730	123,286	9,102	132,810	2,137	3,874
Eating and drinking places	11,509	694,615	8,080	114,025	32,172	7,326	57,667	*1,845	*1,760
Direct selling organizations	23,404	181,806	*1,456	*3,575	23,213	15,277	29,984	*292	*472
Other retail trade	33,251	1,348,455	9,082	111,732	90,752	19,855	141,387	1,377	1,564
Wholesale and retail trade not allocable	4,271	169,577	*349	*2,901	20,973	3,008	27,845	*183	*244
Finance, insurance, and real estate	**46,692**	**671,495**	**3,156**	**28,447**	**276,043**	**30,350**	**314,681**	**1,204**	**1,077**
Finance	*429	*10,510	*75	*653	*2,677	*426	*2,718	*76	*80
Insurance agents, brokers, and service	10,003	255,784	2,072	15,961	133,339	7,420	141,438	*329	*530
Real estate	36,260	405,201	1,009	11,834	140,028	22,504	170,525	799	467
Services	**145,277**	**2,740,453**	**36,781**	**322,469**	**988,368**	**113,373**	**1,098,982**	**4,785**	**8,386**
Hotels and other lodging places	2,285	63,454	*935	*8,020	2,550	*1,069	*8,400	*166	*192
Personal services	29,369	454,275	7,454	62,381	121,930	23,350	126,633	*1,279	*1,436
Business services	24,351	286,222	3,247	10,650	93,403	21,189	115,814	*102	*20
Automobile repair and services	5,326	230,511	2,753	28,278	31,923	4,146	37,553	*288	*514
Amusement and recreation services, except motion pictures	18,890	124,733	2,883	4,664	—1,106	10,134	36,581	*22	*224
Medical and health services	20,157	883,057	9,305	121,638	433,955	18,342	442,860	1,922	2,640
Offices of physicians	6,115	386,754	3,472	36,207	236,157	5,859	236,966	818	1,004
Offices of dentists	5,567	281,622	3,620	43,953	119,164	4,560	123,096	*780	*1,426
Other medical services	8,475	214,681	2,213	41,477	78,634	7,923	82,799	*324	*210
Legal services	9,237	290,055	2,863	22,916	175,753	8,373	178,186	*11	—
Other services	35,662	408,146	7,341	63,921	129,960	26,770	152,957	995	3,360
Nature of business not allocable	***1,116**	***15,794**	***387**	***6,366**	***4,870**	***570**	***5,581**	—	—
Oklahoma									
All industries	**265,172**	**9,379,575**	**97,706**	**699,878**	**722,006**	**155,437**	**1,270,775**	**6,491**	**10,394**
All nonfarm industries	**157,264**	**6,694,271**	**42,702**	**628,795**	**761,575**	**118,530**	**985,308**	**4,876**	**9,269**
Agriculture, forestry, and fishing	**112,383**	**2,771,961**	**55,978**	**78,073**	**—23,695**	**40,586**	**309,036**	**1,670**	**1,376**
Farms	107,908	2,685,305	55,004	71,083	—39,569	36,907	285,468	1,615	1,125
Field crop	31,063	611,633	20,484	21,398	77,980	15,730	159,854	*1,162	*555
Beef cattle feedlots	4,502	185,337	*15	*281	—6,913	*2,035	*923	*11	*9
Beef cattle, except feedlots	47,385	1,394,298	23,505	36,142	—44,767	15,621	99,509	156	172
Hogs, sheep, and goats	*3,067	*19,163	*1,536	*514	*—8,042	*4	*159	*245	*226
Dairy farms	*1,736	*55,635	*1,661	*1,463	*4,990	**	**	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	4,945	383,234	1,705	6,938	—5,339	1,213	19,085	*21	*29
Other	15,210	36,004	6,098	4,347	—57,478	569	913	*20	*135
Other agriculture, forestry, and fishing	4,475	86,656	*974	*6,990	15,874	*3,679	*23,568	*55	*251
Mining	**10,336**	**459,091**	**639**	**21,853**	**—6,391**	**6,045**	**79,384**	**197**	**1,148**
Construction	**28,119**	**1,359,516**	**11,083**	**247,071**	**208,512**	**26,484**	**216,236**	**863**	**1,592**
General building contractors and operative builders	4,285	564,403	1,646	84,928	48,878	4,122	52,234	**	**
Special trade contractors	21,964	703,797	8,736	129,024	143,091	20,898	146,825	*806	*1,534
Other construction	1,870	91,317	*701	*33,119	16,543	*1,464	*17,177	**	**
Manufacturing	**2,044**	**117,542**	***1,136**	***30,608**	**21,169**	**2,022**	**21,417**	***167**	***110**
Transportation, communication, electric, gas, and sanitary services	**6,699**	**208,928**	**321**	**6,348**	**36,974**	**6,057**	**43,933**	—	—
Trucking and warehousing	5,479	188,738	*310	*6,129	33,464	4,838	39,767	—	—
Other	*1,220	*20,190	*11	*219	*3,510	**	**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Oklahoma—Continued									
Wholesale and retail trade	**37,428**	**3,209,880**	**13,965**	**183,540**	**121,126**	**23,108**	**174,205**	**1,734**	**2,920**
Wholesale trade	4,277	825,340	**	**	29,142	3,367	40,340	**	**
Retail trade	32,007	2,347,195	12,443	153,982	86,734	19,434	128,220	1,394	1,955
Food stores	2,754	486,577	2,379	27,034	11,450	1,988	21,817	*29	*61
Automotive dealers and service stations	2,518	727,953	1,635	27,006	32,443	2,457	33,154	419	629
Eating and drinking places	5,045	282,917	3,239	45,178	16,479	3,591	20,704	*378	*429
Direct selling organizations	8,758	53,503	*712	*617	324	2,747	6,088	—	—
Other retail trade	12,932	796,245	4,478	54,147	26,037	8,651	46,457	568	835
Wholesale and retail trade not allocable	*1,144	*37,344	**	**	*5,250	*307	*5,645	**	**
Finance, insurance, and real estate	**18,093**	**393,072**	**1,922**	**17,050**	**102,423**	**12,719**	**120,912**	***230**	***252**
Finance	2,059	37,896	*49	*788	3,291	1,060	7,542	*38	*52
Insurance agents, brokers, and service	3,148	136,989	991	10,069	34,521	2,630	37,341	*121	*111
Real estate	12,886	218,187	882	6,193	64,611	9,029	76,029	*71	*89
Services	**48,056**	**843,619**	**12,417**	**113,309**	**254,981**	**36,458**	**298,668**	**1,630**	**2,997**
Hotels and other lodging places	*316	*59,591	*270	*8,632	*33	*147	*5,189	—	—
Personal services	10,512	52,978	*1,134	*8,908	10,921	8,496	13,744	*229	*282
Business services	8,428	83,659	1,287	16,356	33,852	6,151	40,699	*30	*52
Automobile repair and services	6,150	136,061	*1,781	*17,643	21,362	4,204	24,231	*366	*858
Amusement and recreation services, except motion pictures	5,344	43,805	3,013	4,405	—8,553	*2,868	*9,539	**	**
Medical and health services	5,385	230,138	1,813	35,292	120,129	5,292	120,928	631	1,047
Offices of physicians	1,761	116,267	963	15,797	66,499	1,668	67,298	*143	*317
Offices of dentists	*412	*32,079	*291	*5,025	*17,664	*412	*17,664	*67	*76
Other medical services	3,212	81,791	*559	*14,481	35,966	3,212	35,966	*421	*653
Legal services	1,746	49,967	*271	*2,233	24,138	1,358	26,416	*68	*22
Other services	10,175	187,420	2,848	19,840	53,099	7,942	57,923	**	**
Nature of business not allocable	***2,014**	***15,966**	***245**	***2,027**	***6,907**	***1,958**	***6,986**	—	—
Oregon									
All industries	**179,939**	**5,692,603**	**51,267**	**628,898**	**818,643**	**112,946**	**1,062,541**	**10,757**	**23,294**
All nonfarm industries	**139,755**	**5,210,049**	**38,702**	**585,112**	**868,698**	**96,906**	**996,841**	**8,548**	**20,109**
Agriculture, forestry, and fishing	**52,157**	**643,270**	**17,364**	**65,362**	**—16,674**	**21,489**	**122,689**	**2,588**	**4,194**
Farms	40,184	482,554	12,565	43,786	—50,055	16,040	65,699	2,209	3,184
Field crop	11,776	111,653	3,890	8,505	—15,352	5,143	27,668	*1,000	*1,685
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	7,744	209,376	2,872	21,293	—6,779	4,689	6,729	*142	*461
Hogs, sheep, and goats	5,212	36,150	*1,198	*1,669	5,846	*2,912	*10,045	*907	*65
Dairy farms	*1,259	*18,801	*88	*1,070	*1,065	*79	*4,550	*79	*44
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	2,941	39,022	*545	*628	—16,084	*685	*3,513	—	—
Other	11,252	67,552	3,972	10,622	—18,751	2,532	13,194	*81	*928
Other agriculture, forestry, and fishing	11,973	160,716	4,799	21,576	33,381	5,449	56,989	*379	*1,009
Mining	***47**	***6,991**	***11**	***201**	***656**	***11**	***1,974**	***9**	***13**
Construction	**20,417**	**1,124,439**	**7,636**	**150,369**	**165,148**	**17,570**	**171,830**	**1,725**	**3,364**
General building contractors and operative builders	6,739	605,105	2,937	53,942	62,766	5,558	67,526	*444	*885
Special trade contractors	13,269	502,494	4,671	92,670	99,080	11,603	101,001	1,263	2,431
Other construction	*409	*16,840	*28	*3,757	*3,302	*409	*3,302	*18	*48
Manufacturing	**6,773**	**400,756**	**3,113**	**79,958**	**52,895**	**4,649**	**64,656**	**651**	**2,331**
Transportation, communication, electric, gas, and sanitary services	**5,459**	**195,083**	**1,855**	**25,941**	**43,729**	**4,021**	**50,640**	***291**	***1,373**
Trucking and warehousing	3,029	111,723	*1,029	*11,763	31,129	2,305	32,615	*55	*295
Other	2,430	83,360	826	14,178	12,601	1,716	18,025	*236	*1,077
Wholesale and retail trade	**36,081**	**2,136,461**	**10,494**	**163,111**	**172,462**	**21,113**	**212,313**	**1,943**	**5,074**
Wholesale trade	5,054	470,942	1,142	13,665	46,789	3,489	51,271	176	207
Retail trade	30,951	1,654,089	9,352	149,446	123,301	17,548	158,669	1,767	4,867
Food stores	1,168	192,688	513	14,922	6,325	496	7,926	*76	*395
Automotive dealers and service stations	2,196	374,526	1,661	24,955	12,958	1,228	16,538	*608	*777
Eating and drinking places	2,271	261,220	1,744	50,373	22,496	1,623	27,360	*444	*2,283
Direct selling organizations	11,704	49,781	*1,189	*3,894	—3,414	4,221	4,204	*118	*198
Other retail trade	13,612	775,874	4,245	55,302	84,936	9,980	102,641	521	1,214
Wholesale and retail trade not allocable	*76	*11,430	—	—	*2,372	*76	*2,372	—	—
Finance, insurance, and real estate	**15,697**	**258,262**	**2,194**	**8,081**	**113,880**	**10,492**	**132,163**	**331**	**372**
Finance	*26	*1,793	—	—	*1,437	*26	*1,437	—	—
Insurance agents, brokers, and service	3,362	85,741	*496	*4,872	44,349	2,897	45,811	*127	*77
Real estate	12,309	170,729	1,698	3,209	68,094	7,569	84,914	*204	*295
Services	**42,586**	**926,235**	**8,600**	**135,875**	**286,014**	**33,338**	**305,514**	**3,219**	**6,573**
Hotels and other lodging places	*595	*29,551	*467	*8,114	*3,652	*575	*4,346	*9	*43
Personal services	7,119	32,116	*173	*4,937	8,165	5,734	8,798	*65	*53
Business services	10,996	180,413	1,783	17,602	36,169	8,231	46,094	*191	*911
Automobile repair and services	1,536	116,939	*1,010	*20,821	20,208	*873	*20,789	*127	*114
Amusement and recreation services, except motion pictures	1,611	15,972	*451	*1,621	2,779	*408	*5,624	*9	*254
Medical and health services	3,615	281,450	2,839	46,450	127,492	3,477	127,807	1,118	3,081
Offices of physicians	1,035	69,041	638	11,976	34,997	897	35,312	*196	*395
Offices of dentists	1,466	135,089	1,466	25,188	60,698	1,466	60,698	*702	*1,774
Other medical services	1,114	77,320	*735	*9,286	31,797	1,114	31,797	*220	*912
Legal services	*749	*39,691	*362	*3,869	*20,062	*740	*20,248	*332	*341
Other services	16,365	230,103	1,515	32,462	67,488	13,300	71,807	1,368	1,777
Nature of business not allocable	***722**	***1,105**	—	—	***531**	***263**	***763**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Pennsylvania									
All industries	**457,596**	**20,748,530**	**149,977**	**1,885,559**	**2,732,155**	**325,885**	**3,220,554**	**20,044**	**34,895**
All nonfarm industries	**398,021**	**18,805,046**	**112,110**	**1,734,817**	**2,745,901**	**308,160**	**3,050,777**	**19,554**	**33,609**
Agriculture, forestry, and fishing	**70,609**	**2,102,326**	**44,399**	**180,855**	**—1,104**	**25,954**	**197,725**	**491**	**1,306**
Farms	59,575	1,943,484	37,867	150,742	—13,746	17,725	169,777	**	**
Field crop	16,139	178,684	8,946	8,252	—19,312	3,189	5,931	*162	*126
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	14,144	96,550	6,942	7,620	—44,839	*1,102	*2,796	*10	*39
Hogs, sheep, and goats	*2,838	*88,824	*2,010	*719	*—40,766	*38	*71	*135	*278
Dairy farms	13,885	774,791	11,965	46,651	71,661	*9,365	*95,761	—	—
Poultry and eggs	*5,873	*401,782	*5,867	*20,381	*—16,349	*1,791	*13,481	—	—
General livestock, except animal specialty	**	**	**	**	**	**	**	**	**
Other	**	**	**	**	**	**	**	**	**
Other agriculture, forestry, and fishing	11,034	158,842	6,532	30,113	12,642	8,229	27,948	**	**
Mining	**3,304**	**214,674**	**1,000**	**14,310**	**6,151**	**1,297**	**35,707**	**	**
Construction	**51,156**	**2,256,397**	**20,854**	**361,545**	**411,286**	**43,945**	**435,427**	**4,081**	**8,443**
General building contractors and operative builders	12,282	816,038	6,507	108,554	126,451	10,757	134,045	*1,446	*1,697
Special trade contractors	37,260	1,407,880	14,029	248,502	280,282	31,575	296,261	2,599	6,618
Other construction	*1,614	*32,479	*318	*4,489	*4,553	*1,613	*5,122	*36	*129
Manufacturing	**7,542**	**373,110**	**1,467**	**86,870**	**62,962**	**5,935**	**70,907**	**258**	**665**
Transportation, communication, electric, gas, and sanitary services	**19,911**	**786,000**	**2,643**	**87,786**	**113,094**	**14,357**	**132,333**	***540**	***529**
Trucking and warehousing	15,143	676,235	2,441	76,008	91,631	10,589	107,778	*321	*171
Other	4,768	109,765	*202	*11,778	21,464	3,768	24,555	*219	*358
Wholesale and retail trade	**118,477**	**11,026,245**	**37,534**	**732,007**	**743,308**	**79,650**	**848,784**	**6,603**	**14,038**
Wholesale trade	16,967	2,415,092	3,559	124,390	180,244	12,643	199,914	675	963
Retail trade	95,428	8,311,232	33,443	591,861	522,760	62,822	605,378	5,918	13,022
Food stores	16,874	2,193,329	7,410	167,900	111,749	14,678	123,047	988	3,512
Automotive dealers and service stations	9,761	2,534,150	5,910	126,750	79,373	7,578	94,332	1,293	1,473
Eating and drinking places	10,759	943,682	7,246	144,718	97,478	8,308	107,254	1,518	4,890
Direct selling organizations	18,997	76,688	*1,150	*538	7,914	8,382	17,689	—	—
Other retail trade	39,037	2,563,383	11,727	151,954	226,245	23,876	263,058	*119	3,147
Wholesale and retail trade not allocable	6,082	299,921	*532	*15,757	40,304	4,185	43,491	*10	*54
Finance, insurance, and real estate	**30,622**	**732,368**	**4,721**	**40,185**	**275,002**	**25,992**	**305,353**	**653**	**872**
Finance	481	*8,574	*75	*1,002	2,313	*403	*3,730	—	—
Insurance agents, brokers, and service	12,534	273,525	2,850	24,448	139,776	9,784	145,877	*515	*635
Real estate	17,607	450,269	1,796	14,735	132,914	15,805	155,746	*138	*237
Services	**154,514**	**3,217,485**	**37,203**	**381,400**	**1,115,134**	**127,294**	**1,187,997**	**7,351**	**8,866**
Hotels and other lodging places	3,546	223,539	2,034	26,685	18,270	2,137	30,311	*516	*981
Personal services	31,489	313,973	5,940	35,263	106,275	29,386	108,671	*1,404	*645
Business services	33,227	410,883	4,347	26,933	143,344	27,094	156,576	*50	*1,440
Automobile repair and services	13,477	555,032	4,729	92,285	80,384	10,503	85,095	*377	*630
Amusement and recreation services, except motion pictures	10,284	136,158	2,852	21,562	1,401	4,918	20,895	*500	*714
Medical and health services	23,060	998,304	9,564	110,671	544,619	21,414	548,301	2,377	2,787
Offices of physicians	8,749	451,301	4,138	46,776	261,964	7,802	264,940	1,347	1,505
Offices of dentists	4,572	309,667	3,285	44,242	147,590	4,483	148,063	674	1,056
Other medical services	9,739	237,337	2,141	19,653	135,065	9,129	135,298	*356	*225
Legal services	7,986	175,208	2,128	14,608	94,522	7,204	96,327	549	791
Other services	31,445	404,388	5,609	53,392	126,317	24,638	141,821	1,578	880
Nature of business not allocable	***1,461**	***39,924**	***156**	***601**	***6,321**	***1,461**	***6,321**	**	**
Rhode Island									
All industries	**32,069**	**1,225,605**	**10,895**	**103,390**	**218,985**	**25,872**	**242,393**	**1,729**	**2,115**
All nonfarm industries	**30,963**	**1,154,940**	**9,915**	**98,106**	**208,825**	**25,037**	**228,596**	**1,729**	**2,115**
Agriculture, forestry, and fishing	**2,199**	**88,527**	**1,319**	**6,987**	**16,222**	**1,537**	**20,486**	—	—
Farms	1,106	70,665	*980	*5,284	10,159	*835	*13,796	—	—
Field crop	*9	*7	*8	*176	*—351	**	**	—	—
Beef cattle feedlots	*13	—	—	—	*—61	—	—	—	—
Beef cattle, except feedlots	*224	*3,192	*211	*194	*—2,635	—	—	—	—
Hogs, sheep, and goats	*45	*65	—	—	*—67	*37	*14	—	—
Dairy farms	*758	*65,120	*758	*4,480	*13,685	*758	*13,685	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*4	—	—	—	*—167	—	—	—	—
Other	*53	*2,281	*3	*434	*—244	**	**	—	—
Other agriculture, forestry, and fishing	1,093	17,862	339	1,703	6,063	702	6,689	—	—
Mining	**78**	**51**	**	**	**—1,137**	***17**	***7**	—	—
Construction	**4,326**	**146,930**	**1,666**	**15,315**	**36,961**	**3,998**	**38,006**	***517**	***697**
General building contractors and operative builders	1,140	59,592	580	5,600	11,231	1,024	11,615	*305	*375
Special trade contractors	3,107	86,082	1,048	9,446	26,120	2,974	26,392	*212	*322
Other construction	*79	*1,255	*38	*269	*—390	—	—	—	—
Manufacturing	**1,786**	**59,396**	**	**	**9,928**	**1,413**	**10,810**	***66**	***193**
Transportation, communication, electric, gas, and sanitary services	**1,028**	**26,129**	***220**	***1,752**	**4,303**	**761**	**5,298**	***19**	***1**
Trucking and warehousing	652	17,212	*177	*513	2,165	536	2,601	*19	*1
Other	376	8,917	*43	*1,239	2,138	*225	*2,697	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rhode Island—Continued									
Wholesale and retail trade	**8,099**	**621,743**	**3,139**	**37,281**	**51,654**	**6,169**	**59,503**	**763**	**816**
Wholesale trade	1,748	134,490	662	8,956	22,407	1,597	23,709	460	485
Retail trade	6,351	487,253	2,477	28,325	29,247	4,572	35,793	303	331
Food stores	790	105,528	163	2,554	5,483	743	5,540	*29	*11
Automotive dealers and service stations	1,040	160,001	471	5,732	7,965	628	8,836	104	128
Eating and drinking places	1,365	71,091	927	10,317	7,396	1,174	8,480	*67	*73
Direct selling organizations	853	9,046	—	—	1,548	433	1,782	—	—
Other retail trade	2,303	141,587	916	9,723	6,854	1,594	11,155	*103	*119
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	**2,096**	**33,715**	**62**	**1,741**	**11,527**	**1,599**	**12,603**	**37**	**41**
Finance	*54	*707	**	**	*438	*54	*438	**	**
Insurance agents, brokers, and service	350	10,403	**	**	3,756	222	3,996	**	**
Real estate	1,692	22,605	*35	*376	7,333	1,323	8,168	*33	*34
Services	**12,378**	**248,375**	**3,635**	**29,559**	**88,856**	**10,299**	**95,010**	**327**	**368**
Hotels and other lodging places	417	18,341	236	2,422	1,788	*270	*2,274	*38	*48
Personal services	1,832	20,693	382	2,846	5,473	1,663	5,980	*64	*33
Business services	2,139	25,699	*307	*839	10,322	1,927	11,553	*20	*8
Automobile repair and services	685	15,209	*221	*1,381	1,977	505	2,490	**	**
Amusement and recreation services, except motion pictures	1,148	10,177	*151	*455	—459	710	1,300	*19	*44
Medical and health services	2,481	88,686	1,252	11,678	44,793	2,200	45,097	111	164
Offices of physicians	1,293	47,380	802	4,795	25,230	1,195	25,398	*64	*101
Offices of dentists	440	26,733	323	4,026	14,051	398	14,063	*34	*45
Other medical services	748	14,573	*127	*2,857	5,511	607	5,635	*13	*18
Legal services	999	34,267	612	5,221	16,942	985	17,051	*48	*60
Other services	2,677	35,302	474	4,718	8,021	2,039	9,265	**	**
Nature of business not allocable	***79**	***739**	—	—	***671**	***79**	***671**	—	—
South Carolina									
All industries	**112,633**	**4,729,204**	**42,825**	**491,297**	**569,282**	**83,226**	**672,482**	**4,631**	**7,887**
All nonfarm industries	**92,813**	**3,921,632**	**32,923**	**420,021**	**533,005**	**73,445**	**593,280**	**4,363**	**7,627**
Agriculture, forestry, and fishing	**22,188**	**837,847**	**10,607**	**73,662**	**38,282**	**11,553**	**82,281**	***268**	***261**
Farms	19,820	807,572	9,902	71,276	36,278	9,781	79,202	*268	*261
Field crop	10,814	565,525	6,792	60,256	24,418	6,780	54,884	*224	*186
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	3,818	38,936	2,006	676	—3,111	*1,552	*2,061	*18	*23
Hogs, sheep, and goats	*3,829	*155,264	*106	*3,854	*14,744	*1,159	*19,297	—	—
Dairy farms	*136	*40,677	*136	*5,118	*2,640	*136	*2,640	*18	*35
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*14	*131	—	—	*—91	—	—	—	—
Other	1,209	7,038	*862	*1,371	—2,323	*154	*318	*8	*17
Other agriculture, forestry, and fishing	2,368	*30,275	*705	*2,387	2,005	*1,772	*3,079	—	—
Mining	**	**	—	—	**	—	—	—	—
Construction	**10,504**	**541,568**	**4,290**	**130,146**	**67,938**	**9,310**	**77,801**	***299**	***701**
General building contractors and operative builders	1,431	178,108	1,130	48,682	14,349	1,098	22,420	*13	*48
Special trade contractors	7,604	301,858	2,898	77,068	38,743	6,795	40,047	*264	*580
Other construction	*1,469	*61,602	*262	*4,396	*14,846	*1,417	*15,334	*22	*72
Manufacturing	**2,724**	**148,619**	**1,889**	**27,894**	**21,195**	**2,724**	**21,195**	***63**	***168**
Transportation, communication, electric, gas, and sanitary services	**2,427**	**137,177**	**1,210**	**21,723**	**11,501**	***1,227**	***17,739**	***169**	***441**
Trucking and warehousing	2,373	136,434	*1,207	*21,541	12,309	*1,176	*17,738	*118	*428
Other	*54	*743	*3	*182	*—808	*51	*1	*51	*14
Wholesale and retail trade	**29,475**	**2,132,326**	**11,615**	**132,925**	**123,205**	**19,730**	**144,147**	**1,924**	**2,988**
Wholesale trade	3,714	366,935	398	7,567	34,432	3,494	36,121	*85	*251
Retail trade	25,150	1,708,567	11,014	122,851	86,484	15,625	105,737	1,839	2,737
Food stores	4,160	508,833	1,482	25,286	20,358	2,653	23,377	*162	*412
Automotive dealers and service stations	3,435	523,271	1,653	24,377	19,956	2,715	21,699	270	519
Eating and drinking places	2,308	123,272	1,630	24,586	12,139	2,099	12,376	*856	*1,394
Direct selling organizations	4,555	44,485	*321	*4,682	617	*2,153	*4,696	—	—
Other retail trade	10,692	508,705	5,928	43,920	33,415	6,005	43,589	*551	*412
Wholesale and retail trade not allocable	*611	*56,825	*203	*2,507	*2,289	*611	*2,289	—	—
Finance, insurance, and real estate	**8,782**	**181,625**	**1,835**	**7,207**	**56,190**	**6,057**	**64,100**	***375**	***223**
Finance	*128	*802	—	—	*429	*11	*470	—	—
Insurance agents, brokers, and service	2,932	51,272	*1,421	*4,277	22,336	2,632	22,839	*340	*205
Real estate	5,722	129,551	*414	*2,930	33,425	3,414	40,791	*35	*17
Services	**36,329**	**748,908**	**11,379**	**97,739**	**249,980**	**32,422**	**264,117**	**1,533**	**3,106**
Hotels and other lodging places	*945	*29,646	*743	*4,222	*6,411	*692	*7,269	*7	*96
Personal services	10,849	138,117	2,949	23,662	29,762	9,994	31,744	*203	*418
Business services	3,789	57,812	*977	*7,794	19,445	3,262	20,355	*8	*800
Automobile repair and services	3,908	118,761	*1,168	*11,179	10,477	*3,454	*12,651	—	—
Amusement and recreation services, except motion pictures	2,544	38,080	*1,142	*1,153	13,069	*2,090	*15,519	—	—
Medical and health services	4,341	171,366	1,903	18,233	94,370	3,505	98,678	*536	*839
Offices of physicians	2,124	105,050	939	10,764	67,618	2,123	67,618	*203	*471
Offices of dentists	*536	*38,974	*524	*5,183	*18,919	*536	*18,919	*333	*368
Other medical services	*1,681	*27,342	*440	*2,286	*7,834	*846	*12,141	—	—
Legal services	1,232	67,379	758	11,948	33,203	1,130	33,417	*423	*530
Other services	8,721	127,748	1,739	19,548	43,243	8,295	44,483	*356	*423
Nature of business not allocable	**	**	—	—	**	***203**	***1,102**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
South Dakota									
All industries	**93,390**	**3,983,938**	**43,133**	**202,556**	**390,022**	**68,082**	**516,815**	**2,017**	**3,557**
All nonfarm industries	**38,349**	**1,850,994**	**12,723**	**154,027**	**170,261**	**27,818**	**208,730**	**1,460**	**2,886**
Agriculture, forestry, and fishing	**56,271**	**2,158,378**	**30,816**	**49,936**	**223,657**	**41,133**	**312,822**	**570**	**679**
Farms	55,041	2,132,943	30,410	48,528	219,761	40,264	308,086	557	671
Field crop	18,400	423,961	7,960	9,256	54,216	15,319	84,816	*69	*309
Beef cattle feedlots	*3	*4,862	*3	*25	*196	*3	*196	**	**
Beef cattle, except feedlots	15,975	871,892	9,294	21,398	68,163	11,188	100,043	256	161
Hogs, sheep, and goats	8,949	360,824	5,683	5,655	35,733	5,163	45,541	**	**
Dairy farms	5,638	242,764	3,799	7,452	45,081	5,245	48,136	*197	*180
Poultry and eggs	*789	*20,086	*715	*666	*867	*737	*1,214	—	—
General livestock, except animal specialty	2,043	195,143	1,528	2,570	19,434	1,432	24,615	*3	*14
Other	3,244	13,413	1,428	1,508	—3,929	1,177	3,524	*29	*3
Other agriculture, forestry, and fishing	1,230	25,435	406	1,407	3,897	869	4,736	*13	*8
Mining	**15**	***300**	**—**	**—**	**—1,265**	***5**	***61**	**	**
Construction	**6,676**	**264,523**	**2,275**	**38,187**	**36,016**	**5,542**	**42,199**	**297**	**816**
General building contractors and operative builders	990	79,543	435	11,083	8,134	888	9,513	166	415
Special trade contractors	5,285	158,257	1,689	20,012	28,234	4,429	30,252	**	**
Other construction	401	26,723	*151	*7,093	—352	*225	*2,434	**	**
Manufacturing	**959**	**51,736**	**466**	**7,194**	**5,277**	**661**	**7,015**	**	**
Transportation, communication, electric, gas, and sanitary services	**2,698**	**121,073**	**908**	**13,878**	**9,456**	**1,924**	**14,146**	***26**	***62**
Trucking and warehousing	2,429	108,973	836	11,517	6,689	1,698	11,299	*26	*62
Other	269	12,100	*72	*2,361	2,767	226	2,847	—	—
Wholesale and retail trade	**11,724**	**1,127,394**	**4,817**	**64,988**	**41,533**	**6,910**	**56,328**	**658**	**1,250**
Wholesale trade	2,136	419,621	682	10,787	16,384	1,659	18,519	98	276
Retail trade	9,262	687,325	4,064	53,474	23,234	5,137	35,641	519	919
Food stores	592	118,270	475	7,603	2,302	318	3,453	*59	*81
Automotive dealers and service stations	1,035	238,065	753	13,053	3,735	669	6,384	100	196
Eating and drinking places	1,513	88,273	1,168	14,375	5,582	955	7,674	157	313
Direct selling organizations	2,795	12,273	*63	*32	104	1,376	1,585	*12	*49
Other retail trade	3,327	230,445	1,605	18,411	11,511	1,819	16,544	191	281
Wholesale and retail trade not allocable	326	20,447	*71	*727	1,915	*114	*2,168	*41	*55
Finance, insurance, and real estate	**2,752**	**46,656**	**330**	**1,315**	**17,844**	**2,214**	**19,879**	***27**	***66**
Finance	*27	*134	**	**	*54	*25	*68	—	—
Insurance agents, brokers, and service	1,081	14,151	**	**	5,411	825	6,604	*4	*35
Real estate	1,644	32,371	201	943	12,379	1,364	13,207	*23	*31
Services	**12,110**	**212,165**	**3,500**	**26,932**	**56,592**	**9,520**	**63,452**	**423**	**540**
Hotels and other lodging places	744	29,601	403	2,335	3,185	501	4,110	*97	*99
Personal services	3,781	38,793	923	6,360	6,738	3,183	8,036	*21	*18
Business services	2,082	24,570	482	3,216	6,765	1,614	8,510	*71	*109
Automobile repair and services	595	13,545	314	2,101	1,876	439	2,397	*13	*43
Amusement and recreation services, except motion pictures	1,074	10,674	303	1,219	555	650	1,670	*3	*85
Medical and health services	770	56,949	478	7,697	24,777	738	24,945	112	118
Offices of physicians	116	12,646	59	1,435	6,840	**	**	*32	*16
Offices of dentists	308	29,063	256	5,055	11,825	**	**	*59	*96
Other medical services	346	15,241	*163	*1,207	6,111	318	6,153	*21	*6
Legal services	197	10,032	147	1,444	4,629	141	4,763	*36	*35
Other services	2,867	28,001	450	2,561	8,067	2,254	9,021	*70	*32
Nature of business not allocable	***185**	***1,712**	***21**	***128**	***911**	***173**	***913**	**—**	**—**
Tennessee									
All industries	**276,993**	**9,553,316**	**107,851**	**915,826**	**970,300**	**192,748**	**1,331,340**	**8,827**	**20,562**
All nonfarm industries	**167,300**	**8,441,855**	**50,072**	**820,724**	**1,031,088**	**127,865**	**1,170,771**	**8,475**	**19,797**
Agriculture, forestry, and fishing	**110,703**	**1,130,477**	**58,075**	**97,703**	**—60,806**	**65,000**	**167,498**	**617**	**1,144**
Farms	109,693	1,111,462	57,779	95,102	—60,789	64,883	160,570	352	764
Field crop	46,074	523,497	24,855	12,672	35,075	34,998	98,489	*273	*354
Beef cattle feedlots	*4	*1,175	—	—	*—965	—	—	—	—
Beef cattle, except feedlots	36,711	268,409	20,501	8,832	—51,243	21,793	33,056	*74	*383
Hogs, sheep, and goats	*4,345	*40,138	*664	*367	*14,470	*4,018	*15,188	—	—
Dairy farms	*253	*41,792	*231	*3,184	*4,870	*93	*5,836	—	—
Poultry and eggs	*5	*12,565	*5	*1,592	*—648	—	—	—	—
General livestock, except animal specialty	6,595	58,718	2,262	5,056	—13,571	*1,161	*1,593	**	**
Other	15,706	165,168	9,261	63,398	—48,778	*2,820	*6,407	**	**
Other agriculture, forestry, and fishing	1,010	19,016	*296	*2,601	—17	*117	*6,928	*265	*380
Mining	**272**	**78,741**	**	**	**—6,776**	**69**	**5,769**	***42**	***159**
Construction	**24,776**	**1,433,583**	**9,365**	**237,196**	**197,244**	**23,021**	**213,350**	**2,465**	**5,484**
General building contractors and operative builders	3,783	590,951	2,458	84,828	38,257	3,564	42,894	1,076	1,523
Special trade contractors	16,979	660,264	5,364	119,013	129,318	15,770	134,733	*1,042	*3,400
Other construction	4,014	182,368	*1,543	*33,355	29,669	*3,687	*35,723	*347	*561
Manufacturing	**4,806**	**295,985**	**2,566**	**45,163**	**19,520**	**1,790**	**28,535**	***782**	***1,855**
Transportation, communication, electric, gas, and sanitary services	**10,428**	**477,971**	**3,037**	**65,516**	**43,230**	**7,613**	**49,346**	***356**	***226**
Trucking and warehousing	9,550	396,578	3,019	48,521	35,876	6,736	41,967	*347	*16
Other	*878	*81,393	*18	*16,995	*7,354	*877	*7,379	*9	*210

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tennessee—Continued									
Wholesale and retail trade	**45,322**	**4,344,224**	**18,637**	**269,231**	**230,372**	**31,994**	**268,374**	**2,045**	**4,008**
Wholesale trade	3,814	914,302	910	29,338	54,591	3,306	56,714	249	821
Retail trade	38,061	3,281,603	17,541	237,885	146,635	25,775	181,529	1,367	2,996
Food stores	5,770	964,561	3,514	48,843	29,800	4,378	37,911	*16	*25
Automotive dealers and service stations	4,470	1,112,474	3,305	69,731	32,715	3,171	35,371	621	966
Eating and drinking places	5,325	373,287	3,936	69,945	26,173	3,899	30,734	*23	*953
Direct selling organizations	9,394	58,908	*858	*361	12,259	6,306	15,713	—	—
Other retail trade	13,102	772,373	5,928	49,005	45,688	8,021	61,800	*707	*1,052
Wholesale and retail trade not allocable	3,447	148,319	*186	*2,009	29,146	2,913	30,131	*429	*191
Finance, insurance, and real estate	**20,886**	**544,069**	**2,306**	**13,642**	**161,345**	**14,935**	**174,241**	**435**	**374**
Finance	312	38,683	*204	*380	10,951	301	12,158	*204	*87
Insurance agents, brokers, and service	5,177	99,713	*1,132	*6,914	51,617	4,525	55,021	*93	*45
Real estate	15,397	405,673	970	6,348	98,777	10,109	107,062	*138	*242
Services	**57,513**	**1,200,988**	**13,786**	**176,970**	**381,627**	**46,572**	**416,106**	**2,085**	**7,312**
Hotels and other lodging places	1,797	130,261	916	21,699	3,066	1,123	5,921	—	—
Personal services	12,653	153,262	*2,656	*24,654	45,030	11,624	47,923	*325	*53
Business services	11,150	103,238	2,008	4,635	33,106	9,121	38,863	*34	*838
Automobile repair and services	3,001	69,899	900	15,087	15,778	1,874	18,623	*93	*452
Amusement and recreation services, except motion pictures	5,954	87,105	55	2,044	3,647	2,652	20,886	*36	*215
Medical and health services	7,795	380,268	4,182	77,140	160,219	6,974	161,795	1,221	5,032
Offices of physicians	4,328	178,493	1,782	26,202	90,723	4,041	91,790	764	1,708
Offices of dentists	1,943	129,661	1,943	32,403	45,715	1,409	46,224	*184	*198
Other medical services	*1,524	*72,114	*457	*18,535	*23,782	*1,524	*23,782	*273	*3,127
Legal services	2,645	94,238	1,641	7,419	64,068	2,645	64,068	*31	*12
Other services	12,518	182,717	1,428	24,291	56,713	10,559	58,028	*345	*710
Nature of business not allocable	***2,287**	***47,278**	**	**	***4,543**	***1,754**	***8,121**	—	—
Texas									
All industries	**931,689**	**38,991,131**	**312,029**	**3,531,199**	**3,305,003**	**571,696**	**5,490,910**	**41,019**	**80,169**
All nonfarm industries	**659,705**	**31,861,847**	**183,073**	**3,074,799**	**3,637,013**	**473,146**	**4,677,728**	**35,705**	**72,454**
Agriculture, forestry, and fishing	**289,104**	**7,630,239**	**133,867**	**521,399**	**—239,038**	**110,719**	**928,616**	**5,497**	**8,103**
Farms	271,984	7,129,284	128,956	456,401	—332,011	98,550	813,182	5,314	7,715
Field crop	70,087	2,670,477	38,967	250,038	147,147	36,428	434,335	3,586	2,883
Beef cattle feedlots	472	255,501	84	1,808	897	121	8,160	*59	*120
Beef cattle, except feedlots	115,964	2,357,411	59,015	106,521	—435,747	30,112	120,258	1,183	3,528
Hogs, sheep, and goats	15,367	350,732	5,958	13,047	32,658	9,553	72,021	*17	*168
Dairy farms	2,557	282,305	2,418	11,850	5,126	*1,949	*16,161	*31	*14
Poultry and eggs	*5,281	*45,264	*713	*2,403	*1,755	*1,393	*7,777	—	—
General livestock, except animal specialty	8,562	738,746	6,569	17,815	—1,311	2,119	52,129	163	286
Other	53,694	428,847	15,232	52,919	—82,536	16,875	102,342	275	717
Other agriculture, forestry, and fishing	17,120	500,954	4,911	64,999	92,972	12,169	115,433	*183	*388
Mining	**23,168**	**1,811,831**	**1,307**	**69,494**	**—51,965**	**12,023**	**311,963**	**1,230**	**4,809**
Construction	**86,636**	**4,474,769**	**34,128**	**742,362**	**659,321**	**72,272**	**721,644**	**4,409**	**11,138**
General building contractors and operative builders	12,111	1,576,080	6,096	174,287	123,126	10,054	137,587	474	1,836
Special trade contractors	65,738	2,404,177	24,626	469,947	474,641	55,016	514,742	3,885	8,057
Other construction	8,787	494,513	3,406	98,127	61,553	7,202	69,316	*50	*1,245
Manufacturing	**12,877**	**714,765**	**5,726**	**159,951**	**92,823**	**8,087**	**117,407**	**1,630**	**3,643**
Transportation, communication, electric, gas, and sanitary services	**29,957**	**1,287,182**	**9,068**	**179,582**	**162,373**	**22,988**	**184,505**	**1,258**	**3,663**
Trucking and warehousing	25,606	1,107,444	8,048	145,401	146,167	20,165	159,966	913	2,729
Other	4,351	179,738	1,020	34,181	16,206	2,823	24,539	*345	*935
Wholesale and retail trade	**179,009**	**14,979,132**	**69,417**	**970,117**	**775,940**	**114,429**	**1,024,501**	**12,085**	**26,357**
Wholesale trade	23,329	3,909,783	8,258	126,173	233,550	17,092	278,592	737	2,599
Retail trade	148,125	10,804,309	59,408	828,795	513,135	91,217	711,494	11,348	23,758
Food stores	12,718	2,064,156	7,401	132,649	75,084	9,873	94,788	1,472	3,772
Automotive dealers and service stations	18,865	3,517,366	11,786	170,972	105,370	13,112	137,838	1,720	3,365
Eating and drinking places	19,849	1,236,169	14,640	207,277	76,333	14,917	101,135	2,231	7,536
Direct selling organizations	42,524	273,807	*1,118	*1,147	21,004	21,550	42,753	*297	*356
Other retail trade	54,169	3,712,811	24,463	316,749	235,344	31,765	334,979	5,628	8,729
Wholesale and retail trade not allocable	7,555	265,040	1,751	15,150	29,255	6,120	34,415	—	—
Finance, insurance, and real estate	**75,380**	**3,002,155**	**8,743**	**102,235**	**492,740**	**54,856**	**593,979**	**2,899**	**3,575**
Finance	2,305	1,449,978	344	5,558	22,153	1,408	33,786	*27	*128
Insurance agents, brokers, and service	19,904	622,546	4,824	56,240	242,678	15,185	265,346	1,537	1,965
Real estate	53,171	929,631	3,575	40,437	227,909	38,263	294,847	1,335	1,482
Services	**233,132**	**4,965,887**	**49,261**	**779,463**	**1,395,456**	**174,688**	**1,587,510**	**11,992**	**18,852**
Hotels and other lodging places	3,241	153,613	1,609	26,648	68	1,465	8,467	*78	*625
Personal services	54,886	845,397	11,996	229,461	176,853	45,938	191,419	2,923	5,007
Business services	46,616	830,925	8,935	97,217	241,414	37,211	274,188	1,720	1,961
Automobile repair and services	13,986	591,054	4,541	93,352	83,536	10,762	90,657	*1,080	*1,827
Amusement and recreation services, except motion pictures	20,849	237,400	3,209	34,559	—17,948	8,724	38,205	*847	*2,199
Medical and health services	20,613	1,143,525	8,180	159,696	538,956	18,285	551,816	2,606	3,962
Offices of physicians	6,633	569,719	3,297	69,299	299,961	5,446	305,693	998	1,547
Offices of dentists	4,261	326,253	3,744	44,986	146,523	3,786	152,988	1,032	1,133
Other medical services	9,719	247,553	1,139	45,410	92,472	9,053	93,135	576	1,282
Legal services	8,391	310,875	2,016	43,669	146,467	7,626	148,953	588	871
Other services	64,550	853,098	8,775	94,861	226,110	44,677	283,806	2,150	2,399
Nature of business not allocable	**2,426**	**125,171**	***512**	***6,596**	**17,353**	**1,634**	**20,785**	***19**	***28**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Utah									
All industries	**78,409**	**2,545,642**	**22,335**	**267,291**	**314,585**	**51,736**	**422,357**	**3,512**	**6,501**
All nonfarm industries	**64,817**	**2,246,639**	**15,591**	**248,712**	**322,326**	**45,819**	**391,323**	**3,448**	**6,271**
Agriculture, forestry, and fishing	**14,756**	**315,098**	**6,950**	**20,593**	**—5,291**	**6,625**	**35,273**	**110**	**326**
Farms	13,592	299,003	6,744	18,578	—7,741	5,917	31,033	*64	*230
Field crop	3,678	41,619	2,167	2,515	—625	1,283	8,099	*11	*18
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	2,343	27,915	1,152	1,907	—5,710	1,013	2,844	**	**
Hogs, sheep, and goats	1,690	14,316	*801	*400	945	*1,248	*1,411	—	—
Dairy farms	**	**	**	**	**	**	**	**	**
Poultry and eggs	**	**	**	**	**	**	**	**	**
General livestock, except animal specialty	561	89,258	479	149	1,984	400	2,783	**	**
Other	4,223	59,470	1,085	9,492	—5,326	1,694	8,162	*48	*192
Other agriculture, forestry, and fishing	1,164	16,095	206	2,014	2,450	708	4,240	*46	*96
Mining	**418**	**18,046**	**72**	**2,272**	**—1,657**	**172**	**3,708**	**	**
Construction	**9,369**	**599,880**	**3,621**	**100,825**	**76,243**	**8,043**	**82,550**	**857**	**2,029**
General building contractors and operative builders	2,477	273,145	1,399	40,788	19,855	2,086	24,111	400	820
Special trade contractors	6,368	296,625	2,030	56,404	50,778	5,535	52,524	403	1,110
Other construction	524	30,110	*192	*3,633	5,610	422	5,915	*54	*98
Manufacturing	**1,059**	**41,494**	**231**	**6,316**	**2,197**	**641**	**5,333**	***22**	***77**
Transportation, communication, electric, gas, and sanitary services	**1,846**	**82,287**	**209**	**6,987**	**6,616**	**1,225**	**10,725**	**59**	**134**
Trucking and warehousing	1,483	63,813	154	4,280	5,330	930	8,464	*46	*118
Other	363	18,474	*55	*2,707	1,287	295	2,261	*13	*16
Wholesale and retail trade	**17,816**	**895,450**	**4,557**	**68,259**	**44,918**	**10,281**	**67,073**	**966**	**1,468**
Wholesale trade	3,349	220,594	419	7,893	17,025	2,196	22,360	76	77
Retail trade	13,744	652,112	4,011	58,016	25,187	7,603	41,713	887	1,286
Food stores	584	99,830	387	6,614	1,575	302	3,223	*35	*58
Automotive dealers and service stations	1,248	229,333	853	11,278	5,573	825	8,191	200	192
Eating and drinking places	1,240	73,162	925	13,756	3,297	668	5,008	*175	*286
Direct selling organizations	6,256	26,224	317	920	1,755	3,406	4,271	*108	*203
Other retail trade	4,416	223,562	1,529	25,448	12,987	2,402	21,020	369	547
Wholesale and retail trade not allocable	723	22,744	*127	*2,350	2,706	482	3,001	*3	*105
Finance, insurance, and real estate	**8,820**	**197,449**	**1,173**	**8,862**	**65,853**	**6,727**	**74,101**	**394**	**444**
Finance	411	31,246	*52	*324	1,949	260	4,514	—	—
Insurance agents, brokers, and service	2,018	51,766	607	4,017	25,096	1,692	26,050	191	245
Real estate	6,391	114,438	514	4,521	38,809	4,775	43,538	203	198
Services	**23,970**	**394,857**	**5,490**	**53,126**	**125,067**	**17,713**	**142,790**	**1,090**	**1,855**
Hotels and other lodging places	470	16,501	220	1,447	857	222	2,203	*46	*36
Personal services	5,737	47,260	1,083	10,658	11,386	4,674	12,021	*138	*184
Business services	5,087	63,489	832	6,916	18,268	4,018	22,567	*144	*212
Automobile repair and services	912	35,014	*187	*3,038	5,670	638	6,457	*83	*280
Amusement and recreation services, except motion pictures	2,320	14,920	636	847	754	899	4,888	*20	*31
Medical and health services	1,860	124 295	1,182	17,528	58,237	1,722	59,333	436	488
Offices of physicians	845	53,719	423	5,679	30,603	753	31,264	143	228
Offices of dentists	666	51,610	620	7,326	24,192	**	**	256	241
Other medical services	349	18,966	*139	*4,524	3,442	305	3,559	*37	*19
Legal services	860	18,427	294	2,434	9,937	671	10,081	*71	*96
Other services	6,724	74,950	1,056	10,258	19,958	4,869	25,239	152	528
Nature of business not allocable	**355**	**1,081**	***32**	***52**	**637**	**309**	**803**	**	**
Vermont									
All industries	**32,678**	**1,222,379**	**11,936**	**113,097**	**153,037**	**22,779**	**187,466**	**1,213**	**1,779**
All nonfarm industries	**27,715**	**994,918**	**7,836**	**94,941**	**130,825**	**19,753**	**152,195**	**1,176**	**1,726**
Agriculture, forestry, and fishing	**6,284**	**234,905**	**4,263**	**18,795**	**21,891**	**3,454**	**37,102**	***40**	***60**
Farms	4,963	227,461	4,100	18,156	22,212	3,026	35,271	*37	*53
Field crop	*469	*4,009	*340	*332	*—1,309	*326	*130	*10	*32
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*212	*2,836	*8	*138	*—633	*4	*15	**	**
Hogs, sheep, and goats	*179	*411	*178	*182	*—1,566	—	—	—	—
Dairy farms	3,054	212,987	3,054	16,018	29,255	2,490	34,556	*12	*2
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*56	*1,564	*15	*305	*—270	*25	*296	*12	*9
Other	993	5,654	*505	*1,182	—3,265	*181	*274	**	**
Other agriculture, forestry, and fishing	1,321	7,444	*163	*639	—321	*428	*1,831	*3	*7
Mining	***14**	***1,516**	**—**	**—**	***185**	***13**	***226**	**	**
Construction	**3,802**	**132,489**	**1,379**	**19,081**	**22,499**	**3,242**	**24,061**	***115**	***337**
General building contractors and operative builders	1,106	51,425	650	9,341	6,014	853	6,448	*53	*189
Special trade contractors	2,557	77,949	699	9,145	16,979	2,289	17,044	*62	*148
Other construction	*139	*3,116	*30	*595	*—495	*100	*569	—	—
Manufacturing	**1,433**	**58,689**	**664**	**8,480**	**9,020**	**1,123**	**9,781**	**	**
Transportation, communication, electric, gas, and sanitary services	**825**	**20,871**	***132**	***1,171**	**2,396**	**471**	**3,308**	***52**	***40**
Trucking and warehousing	*459	*17,314	*80	*551	*2,394	*351	*2,435	—	—
Other	366	3,556	*52	*621	2	*120	*872	*52	*40

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Vermont—Continued									
Wholesale and retail trade	**6,932**	**491,622**	**2,625**	**36,082**	**18,502**	**4,543**	**28,165**	**434**	**402**
Wholesale trade	815	83,665	**	**	7,078	648	8,129	*54	*112
Retail trade	5,980	407,515	2,410	31,049	11,353	3,826	19,920	311	279
Food stores	985	120,842	625	5,577	3,891	690	5,274	182	151
Automotive dealers and service stations	542	120,297	427	5,613	1,911	400	3,586	*24	*74
Eating and drinking places	269	16,519	*128	*2,970	1,493	*132	*1,926	*11	*34
Direct selling organizations	1,450	3,187	—	—	89	*744	*822	—	—
Other retail trade	2,734	146,670	1,230	16,889	3,971	1,860	8,313	*94	*22
Wholesale and retail trade not allocable	*137	*442	**	**	*70	*69	*116	*69	*10
Finance, insurance, and real estate	**2,447**	**73,798**	***65**	***278**	**19,261**	**1,614**	**20,988**	***10**	***68**
Finance	*53	*2,091	—	—	*2,030	**	**	—	—
Insurance agents, brokers, and service	*412	*4,718	*39	*16	*2,531	*306	*2,888	—	—
Real estate	1,982	66,989	*26	*263	14,701	1,256	16,067	*10	*68
Services	**10,499**	**204,456**	**2,808**	**29,209**	**59,468**	**8,319**	**63,835**	**373**	**682**
Hotels and other lodging places	605	20,332	322	1,841	3,292	495	3,399	*39	*31
Personal services	2,066	16,467	*251	*1,108	5,509	1,753	5,765	*31	*19
Business services	1,361	20,424	*146	*3,002	4,347	998	5,397	*12	*197
Automobile repair and services	668	32,592	*475	*3,531	5,904	668	5,904	*31	*78
Amusement and recreation services, except motion pictures	784	4,022	*177	*277	—1,233	*302	*350	—	—
Medical and health services	1,705	64,690	629	14,276	26,677	1,623	26,978	147	153
Offices of physicians	998	31,352	303	4,956	16,718	967	16,853	*47	*32
Offices of dentists	142	13,099	142	3,248	5,555	142	5,555	*91	*32
Other medical services	565	20,240	*184	*6,073	4,404	514	4,570	*9	*89
Legal services	284	9,756	154	1,237	5,737	243	5,827	*3	*13
Other services	3,026	36,173	654	3,937	9,235	2,237	10,214	*110	*191
Nature of business not allocable	***442**	***4,034**	**—**	**—**	***—185**	**—**	**—**	**—**	**—**
Virginia									
All industries	**233,906**	**7,265,593**	**68,366**	**738,221**	**1,004,747**	**157,501**	**1,238,061**	**8,662**	**15,060**
All nonfarm industries	**178,922**	**6,283,603**	**40,277**	**689,146**	**978,597**	**134,628**	**1,129,492**	**7,960**	**14,641**
Agriculture, forestry, and fishing	**57,160**	**997,515**	**28,580**	**49,541**	**28,082**	**23,916**	**112,302**	**702**	**419**
Farms	54,984	981,990	28,089	49,075	26,150	22,873	108,569	702	419
Field crop	22,245	168,386	9,632	13,067	—14,496	6,888	17,336	*614	*114
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	16,746	131,200	11,737	6,598	—17,172	6,605	12,283	*46	*141
Hogs, sheep, and goats	*3,963	*189,349	*1,525	*1,960	*34,048	*2,107	*34,753	—	—
Dairy farms	*2,709	*174,282	*2,164	*13,344	*14,201	*1,997	*20,833	**	**
Poultry and eggs	*1,500	*244,461	*1,500	*9,039	*4,506	*1,500	*4,506	—	—
General livestock, except animal specialty	573	5,312	*547	*1,280	—6,136	—	—	*35	*139
Other	7,248	69,002	984	3,787	11,200	*3,776	*18,859	**	**
Other agriculture, forestry, and fishing	*2,176	*15,524	*491	*466	*1,932	*1,043	*3,733	—	—
Mining	**234**	**51,716**	**59**	**8,033**	**—1,159**	**173**	**6,755**	***106**	***355**
Construction	**23,392**	**1,208,624**	**7,820**	**205,755**	**187,738**	**19,818**	**199,476**	**1,854**	**5,292**
General building contractors and operative builders	3,584	569,877	2,196	84,481	44,844	2,716	46,887	*367	*1,105
Special trade contractors	17,586	439,050	4,505	77,908	112,431	14,889	122,120	*1,100	*2,130
Other construction	2,222	199,697	*1,119	*43,366	30,463	2,213	30,469	*387	*2,057
Manufacturing	**7,826**	**287,224**	**2,105**	**68,905**	**36,542**	**4,355**	**44,357**	***130**	***340**
Transportation, communication, electric, gas, and sanitary services	**9,479**	**309,500**	**1,319**	**55,915**	**42,060**	**7,389**	**48,803**	***387**	***1,721**
Trucking and warehousing	7,213	247,417	1,018	21,440	40,850	6,008	45,395	*97	*1,124
Other	2,266	*62,083	*301	*34,475	1,210	*1,381	*3,408	*290	*597
Wholesale and retail trade	**37,986**	**2,871,902**	**12,276**	**194,938**	**120,978**	**23,728**	**167,346**	**2,358**	**3,116**
Wholesale trade	3,176	545,684	919	36,980	25,741	2,027	31,165	*71	*127
Retail trade	31,815	2,262,477	10,934	157,502	83,893	19,542	123,893	2,287	2,989
Food stores	3,643	465,747	1,504	22,766	15,671	1,871	22,620	*131	*765
Automotive dealers and service stations	4,112	1,060,221	2,680	62,277	30,332	3,230	36,929	*577	*1,062
Eating and drinking places	2,867	148,080	1,867	24,193	12,556	*1,566	*17,220	*84	*44
Direct selling organizations	11,001	70,966	*249	*8,960	1,175	6,355	10,398	—	—
Other retail trade	10,192	517,463	4,634	39,306	24,159	6,520	36,727	*1,495	*1,118
Wholesale and retail trade not allocable	*2,995	*63,741	*423	*456	*11,344	*2,159	*12,288	—	—
Finance, insurance, and real estate	**21,055**	**260,224**	**555**	**5,907**	**145,819**	**16,494**	**159,266**	**670**	**558**
Finance	*99	*356	**	**	*—1,756	*10	*160	—	—
Insurance agents, brokers, and service	3,397	93,599	*430	*5,060	60,439	2,695	62,236	*336	*164
Real estate	17,559	166,269	**	**	87,136	13,789	96,869	*334	*394
Services	**74,337**	**1,204,976**	**15,652**	**149,228**	**430,549**	**59,696**	**485,010**	**2,455**	**3,259**
Hotels and other lodging places	*434	*20,732	*425	*4,542	*—2,917	*166	*87	**	**
Personal services	16,728	182,864	3,988	46,211	56,580	14,792	61,100	*588	*1,667
Business services	18,836	229,860	1,736	10,117	59,311	14,399	80,178	*314	*176
Automobile repair and services	5,187	95,244	*1,775	*9,517	25,324	3,093	29,523	—	—
Amusement and recreation services, except motion pictures	5,470	49,709	591	4,242	—11,429	3,153	4,813	**	**
Medical and health services	6,494	288,365	2,537	28,090	174,212	6,163	175,074	498	629
Offices of physicians	3,193	190,879	1,756	18,184	119,580	3,027	120,437	*388	*531
Offices of dentists	*587	*63,541	*587	*9,088	*31,558	*587	*31,558	*84	*76
Other medical services	2,714	33,945	*194	*817	23,074	2,549	23,079	*26	*22
Legal services	3,685	113,003	*1,090	*24,136	49,961	3,182	51,026	*260	*226
Other services	17,503	225,201	3,510	22,374	79,507	14,748	83,209	**	**
Nature of business not allocable	***2,437**	***73,912**	**—**	**—**	***14,138**	***1,932**	***14,746**	**—**	**—**

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Washington									
All industries	**239,415**	**9,041,100**	**77,255**	**1,142,166**	**1,532,781**	**164,100**	**1,856,196**	**16,486**	**31,019**
All nonfarm industries	**197,988**	**8,097,206**	**57,945**	**1,062,394**	**1,441,768**	**146,625**	**1,617,957**	**16,188**	**30,085**
Agriculture, forestry, and fishing	**52,916**	**1,216,449**	**22,508**	**103,457**	**217,017**	**25,940**	**368,942**	**1,004**	**1,814**
Farms	41,427	943,894	19,310	79,772	91,013	17,475	238,239	298	934
Field crop	7,865	382,727	4,835	26,099	68,260	5,123	111,968	*214	*428
Beef cattle feedlots	*31	*9,684	—	—	*4,001	*31	*4,001	—	—
Beef cattle, except feedlots	6,720	82,782	1,210	1,773	—23,728	978	3,131	*8	*2
Hogs, sheep, and goats	*661	*1,438	—	—	*—7,075	—	—	—	—
Dairy farms	*665	*74,812	*665	*2,977	*19,894	*665	*19,894	*5	
Poultry and eggs	*172	*93,043	*172	*9,492	*684	*172	*684	—	—
General livestock, except animal specialty	*3,554	*43,370	*3,451	*1,033	*—2,758	*20	*3	*21	*11
Other	21,759	256,039	8,977	38,398	31,735	10,486	98,558	50	492
Other agriculture, forestry, and fishing	11,489	272,555	3,198	23,685	126,004	8,465	130,703	*706	*880
Mining	***388**	***1,486**	**—**	**—**	***—1,525**	***42**	***787**	**	**
Construction	**24,351**	**1,957,185**	**11,145**	**354,193**	**230,199**	**19,599**	**267,890**	**3,294**	**5,013**
General building contractors and operative builders	7,431	1,076,989	3,662	180,875	84,855	4,897	110,812	901	1,540
Special trade contractors	15,116	697,825	6,798	151,322	125,303	13,383	133,621	2,032	3,078
Other construction	1,804	182,371	*685	*21,996	20,042	*1,319	*23,457	*361	*394
Manufacturing	**6,850**	**484,220**	**3,345**	**79,535**	**49,832**	**4,177**	**57,146**	**	**
Transportation, communication, electric, gas, and sanitary services	**6,139**	**212,494**	**2,058**	**33,275**	**50,742**	**4,609**	**60,199**	**670**	**2,244**
Trucking and warehousing	3,839	156,440	*1,603	*15,852	45,815	3,735	46,411	*238	*1,057
Other	2,300	56,054	*455	*17,422	4,927	*874	*13,789	*432	*1,188
Wholesale and retail trade	**52,834**	**3,187,307**	**16,606**	**261,998**	**272,140**	**35,389**	**334,839**	**4,966**	**10,798**
Wholesale trade	9,607	556,762	1,372	33,116	89,449	7,161	98,136	374	713
Retail trade	41,794	2,623,760	15,234	228,882	184,070	27,788	236,337	4,592	10,086
Food stores	3,907	793,051	2,438	40,975	27,677	2,807	38,964	*425	*1,112
Automotive dealers and service stations	2,584	578,948	1,240	43,006	30,138	2,065	36,438	*299	*1,055
Eating and drinking places	3,614	336,730	3,301	71,862	26,153	3,080	35,943	*1,267	*4,528
Direct selling organizations	15,634	44,720	*1,728	*86	—1,770	8,231	3,386	—	—
Other retail trade	16,055	870,312	6,527	72,951	101,873	11,605	121,608	2,601	3,391
Wholesale and retail trade not allocable	*1,433	*6,784	—	—	*—1,379	*440	*367	—	—
Finance, insurance, and real estate	**23,179**	**406,269**	**1,444**	**11,463**	**172,497**	**16,627**	**193,444**	***656**	***1,473**
Finance	*196	*1,798	—	—	*—7,289	—	—	—	—
Insurance agents, brokers, and service	3,608	102,025	*445	*6,207	58,928	2,936	60,454	*83	*86
Real estate	19,375	302,445	999	5,256	120,858	13,691	132,990	*573	*1,387
Services	**72,479**	**1,492,275**	**19,870**	**275,384**	**532,746**	**57,438**	**563,815**	**5,418**	**8,749**
Hotels and other lodging places	*681	*42,217	*681	*12,800	*—1,107	*452	*1,433	*11	*152
Personal services	16,777	173,418	3,561	47,985	39,063	13,023	41,607	906	*1,655
Business services	16,484	168,918	3,317	18,111	77,050	13,415	88,146	*636	*225
Automobile repair and services	4,038	176,440	*2,648	*33,050	25,944	2,961	27,608	*509	*738
Amusement and recreation services, except motion pictures	5,906	39,000	*851	*1,595	12,936	3,406	20,232	*39	*80
Medical and health services	7,147	542,476	4,383	111,831	240,318	7,106	240,386	1,736	2,968
Offices of physicians	2,161	162,985	1,105	22,087	96,084	2,161	96,084	*185	*258
Offices of dentists	1,775	161,295	1,119	33,011	65,866	1,755	65,909	*281	*205
Other medical services	3,211	218,196	2,159	56,733	78,368	3,190	78,393	*1,270	*2,505
Legal services	1,412	57,334	*1,102	*6,795	32,475	1,402	32,479	*104	*75
Other services	20,034	292,471	3,327	43,216	106,066	15,673	111,924	1,477	2,855
Nature of business not allocable	***279**	***83,416**	***279**	***22,861**	***9,134**	***279**	***9,134**	***83**	***45**
West Virginia									
All industries	**65,860**	**2,402,497**	**26,063**	**286,758**	**315,121**	**43,919**	**398,854**	**2,455**	**4,372**
All nonfarm industries	**53,644**	**2,325,291**	**16,620**	**280,581**	**339,691**	**40,434**	**391,231**	**2,412**	**4,278**
Agriculture, forestry, and fishing	**13,512**	**80,929**	**9,443**	**6,177**	**—24,086**	**4,102**	**8,571**	***43**	***93**
Farms	12,216	77,206	9,443	6,177	—24,570	3,485	7,624	*43	*93
Field crop	*1,484	*3,753	*1,394	*692	*1,004	1,386	*1,380	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	6,516	32,157	5,278	2,551	—19,680	*1,190	*1,811	*40	*46
Hogs, sheep, and goats	*3	*3,558	*3	*23	*5	**	**	—	—
Dairy farms	*843	*18,105	*843	*780	*4,253	*843	*4,253	—	—
Poultry and eggs	*143	*4,440	—	—	*—165	—	—	—	—
General livestock, except animal specialty	*2,280	*9,435	*1,245	*853	*—9,019	**	**	—	—
Other	*947	*5,758	*680	*1,278	*—968	*61	*151	*3	*47
Other agriculture, forestry, and fishing	*1,296	*3,723	—	—	*483	*617	*947	—	—
Mining	**329**	**58,126**	***112**	***12,617**	**—1,290**	**192**	**3,514**	***12**	***81**
Construction	**5,699**	**284,607**	**2,082**	**81,628**	**52,089**	**4,795**	**55,799**	***211**	***762**
General building contractors and operative builders	*346	*46,608	*314	*12,337	*3,688	*180	*5,638	*31	*57
Special trade contractors	5,039	169,799	1,629	48,326	37,525	4,445	38,338	*169	*392
Other construction	*314	*68,200	*139	*20,965	*10,876	*170	*11,823	*11	*312
Manufacturing	**2,134**	**96,690**	**760**	**20,401**	**16,964**	**1,642**	**20,596**	***83**	***545**
Transportation, communication, electric, gas, and sanitary services	**4,003**	**212,521**	**1,387**	**34,601**	**17,836**	**2,678**	**24,426**	***225**	***620**
Trucking and warehousing	3,010	199,972	1,238	32,556	15,152	2,170	21,108	*218	*587
Other	*993	*12,549	*149	*2,045	*2,685	*508	*3,318	*7	*33

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
West Virginia—Continued									
Wholesale and retail trade	**17,992**	**1,251,222**	**6,488**	**72,578**	**73,870**	**11,994**	**98,486**	**750**	**937**
Wholesale trade	1,128	202,246	817	9,905	12,442	762	15,100	*41	*34
Retail trade	15,547	1,006,453	5,448	59,385	57,210	10,851	77,592	709	902
Food stores	2,375	223,445	576	9,243	9,777	1,682	13,398	*17	*47
Automotive dealers and service stations	2,165	375,929	1,393	12,684	16,486	1,457	21,222	413	282
Eating and drinking places	1,369	105,724	*1,143	*17,436	4,736	*1,003	*8,691	*67	*48
Direct selling organizations	4,369	13,544	—	—	5,273	3,260	5,928	—	—
Other retail trade	5,069	287,811	2,336	20,021	20,938	3,449	28,353	*212	*526
Wholesale and retail trade not allocable	1,317	42,523	*223	*3,287	4,218	*381	*5,794	—	—
Finance, insurance, and real estate	**3,563**	**52,611**	**923**	**4,122**	**26,604**	**2,874**	**28,248**	***136**	***170**
Finance	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	870	27,254	*447	*3,423	15,898	727	16,053	*67	*94
Real estate	2,693	25,357	*476	*698	10,706	2,147	12,194	*69	*76
Services	**18,477**	**365,622**	**4,868**	**54,634**	**153,078**	**15,491**	**159,158**	**987**	**1,141**
Hotels and other lodging places	*543	*8,322	*187	*948	*—2,963	*213	*154	*3	*24
Personal services	6,916	47,232	1,260	5,888	21,668	6,047	22,142	—	—
Business services	1,646	15,374	*98	*235	*6,709	1,300	6,992	*31	*3
Automobile repair and services	*1,079	*47,024	*420	*16,670	*6,645	*1,071	*6,652	*67	*120
Amusement and recreation services, except motion pictures	*609	*5,470	*143	*554	*760	*465	*1,456	—	—
Medical and health services	2,365	155,862	1,498	22,841	74,760	1,888	74,951	525	719
Offices of physicians	1,120	96,557	945	14,644	50,406	1,117	50,451	212	220
Offices of dentists	453	39,090	445	6,979	18,302	453	18,302	*246	*374
Other medical services	*792	*20,215	*108	*1,217	*6,051	*318	*6,198	*67	*126
Legal services	863	38,703	430	3,587	25,184	829	25,247	*120	*63
Other services	4,456	47,636	*832	*3,912	20,316	3,678	21,565	*241	*212
Nature of business not allocable	***151**	***168**	—	—	***57**	***151**	***57**	***8**	***22**
Wisconsin									
All industries	**283,951**	**9,905,922**	**109,657**	**819,239**	**1,257,922**	**189,953**	**1,574,529**	**9,238**	**14,416**
All nonfarm industries	**185,673**	**7,523,257**	**51,727**	**699,082**	**936,848**	**135,381**	**1,106,764**	**8,522**	**14,263**
Agriculture, forestry, and fishing	**102,759**	**2,477,456**	**59,195**	**128,495**	**333,331**	**56,912**	**482,475**	**1,147**	**837**
Farms	98,278	2,382,665	57,930	120,157	321,075	54,572	467,765	*716	*153
Field crop	26,535	336,383	8,072	18,823	19,664	11,877	67,440	*5	*5
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	11,743	149,281	7,391	9,216	—1,840	*3,415	*27,387	**	**
Hogs, sheep, and goats	8,311	234,903	*4,679	*2,646	17,119	*2,701	*22,985	*11	*56
Dairy farms	40,453	*1,531,685	31,495	79,081	292,031	33,118	323,952	*691	*78
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*2,889	*30,352	*2,488	*223	*—7,939	*6	*45	—	—
Other	8,347	100,061	3,805	10,169	2,040	3,455	25,956	**	**
Other agriculture, forestry, and fishing	4,481	94,791	*1,265	*8,337	12,257	2,340	14,709	*431	*684
Mining	**115**	**11,009**	**	**	**—7,493**	***25**	***920**	—	—
Construction	**28,588**	**1,151,126**	**8,984**	**167,234**	**207,537**	**26,576**	**219,291**	**2,261**	**4,197**
General building contractors and operative builders	3,773	345,769	1,408	48,197	40,873	3,746	44,023	*252	*830
Special trade contractors	24,790	773,983	7,551	114,284	166,405	22,813	174,603	1,992	3,253
Other construction	*25	*31,374	*25	*4,753	*259	*17	*664	*17	*114
Manufacturing	**4,342**	**231,645**	**	**	**17,002**	**3,086**	**27,926**	***187**	***615**
Transportation, communication, electric, gas, and sanitary services	**9,642**	**561,599**	**2,254**	**73,622**	**22,526**	**5,084**	**51,555**	***357**	***869**
Trucking and warehousing	8,531	514,579	2,096	71,346	22,459	4,393	45,416	*357	*869
Other	*1,111	*47,020	*158	*2,276	*67	*691	*6,139	—	—
Wholesale and retail trade	**59,167**	**4,281,801**	**20,132**	**300,220**	**254,595**	**35,674**	**310,843**	**3,318**	**4,384**
Wholesale trade	6,163	871,059	2,496	23,360	77,434	5,761	80,477	275	338
Retail trade	50,504	3,304,683	17,338	272,821	164,550	27,985	215,932	3,043	4,045
Food stores	2,526	497,399	1,599	49,142	14,210	1,240	25,057	*523	*348
Automotive dealers and service stations	4,401	1,050,191	3,534	64,846	35,524	3,057	39,473	*428	*867
Eating and drinking places	10,890	659,207	7,334	92,360	40,970	5,958	55,386	*311	*563
Direct selling organizations	17,273	68,271	—	—	5,136	8,672	12,079	—	—
Other retail trade	15,414	1,029,614	4,871	66,472	68,710	9,058	83,937	1,781	2,268
Wholesale and retail trade not allocable	2,500	106,059	*298	*4,040	12,610	*1,928	*14,434	—	—
Finance, insurance, and real estate	**19,555**	**250,679**	**5,031**	**8,588**	**112,855**	**16,861**	**118,894**	***60**	***553**
Finance	*149	*2,328	—	—	*1,730	*149	*1,730	—	—
Insurance agents, brokers, and service	6,735	92,657	*2,699	*7,181	52,670	5,957	55,527	—	—
Real estate	12,671	155,693	*2,332	*1,407	58,455	10,755	61,637	*60	*553
Services	**59,107**	**939,956**	**13,242**	**120,568**	**316,983**	**45,059**	**362,038**	**1,908**	**2,960**
Hotels and other lodging places	*1,508	*23,649	*580	*1,398	*—4,428	*927	*583	—	—
Personal services	15,910	135,613	*1,993	*13,118	30,314	12,760	40,952	*150	*635
Business services	8,798	51,801	*506	*1,238	27,255	6,353	33,959	*114	*95
Automobile repair and services	2,397	94,896	*1,356	*14,139	22,869	*1,724	*24,126	*149	*300
Amusement and recreation services, except motion pictures	4,018	63,852	*907	*3,570	8,088	2,876	11,464	*17	*2
Medical and health services	6,749	314,160	4,491	48,153	142,876	5,561	148,474	1,444	1,634
Offices of physicians	1,589	91,162	681	11,864	56,151	1,477	56,399	*112	*104
Offices of dentists	1,636	148,428	1,560	24,144	64,448	1,235	64,511	*705	*854
Other medical services	3,524	74,570	*2,250	*12,146	22,277	2,849	27,564	*627	*676
Legal services	3,625	131,738	1,753	26,730	56,493	3,081	58,691	*17	*172
Other services	16,102	124,245	*1,656	*12,222	33,515	11,777	43,789	*17	*123
Nature of business not allocable	***676**	***652**	—	—	***587**	***676**	***587**	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wyoming									
All industries	**39,481**	**1,568,956**	**13,147**	**140,406**	**169,661**	**25,781**	**248,485**	**1,869**	**4,331**
All nonfarm industries	**26,123**	**1,158,642**	**8,009**	**114,541**	**153,481**	**18,325**	**194,694**	**1,705**	**3,823**
Agriculture, forestry, and fishing	**13,898**	**419,715**	**5,407**	**26,451**	**17,280**	**7,725**	**56,216**	**167**	**514**
Farms	13,358	410,315	5,138	25,865	16,180	7,456	53,791	164	508
Field crop	4,740	88,515	1,110	7,108	13,304	3,277	19,102	*6	*102
Beef cattle feedlots	**	**	**	**	**	**	—	—	—
Beef cattle, except feedlots	5,665	230,357	2,782	15,156	3,674	3,276	24,117	155	403
Hogs, sheep, and goats	499	39,799	369	1,600	2,304	*200	*5,649	—	—
Dairy farms	*161	*19,515	**	**	*2,309	*161	*2,309	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	**	**	39	524	**	21	369	**	**
Other	2,248	6,437	676	374	—4,453	521	2,244	**	**
Other agriculture, forestry, and fishing	540	9,400	*269	*587	1,100	*269	*2,425	*3	*6
Mining	**	**	**189**	**6,391**	**	**433**	**15,585**	**90**	**519**
Construction	**4,535**	**211,200**	**2,205**	**29,910**	**32,007**	**3,604**	**36,726**	**383**	**1,067**
General building contractors and operative builders	965	88,434	436	9,926	7,892	720	9,193	*167	*345
Special trade contractors	3,009	97,688	1,457	16,984	19,541	2,590	22,214	200	619
Other construction	561	25,079	312	3,001	4,574	294	5,318	*16	*103
Manufacturing	**553**	**9,843**	***141**	***1,387**	**2,668**	**332**	**3,217**	***12**	***9**
Transportation, communication, electric, gas, and sanitary services	**1,225**	**55,337**	**485**	**8,648**	**5,710**	**1,027**	**7,941**	***68**	***189**
Trucking and warehousing	1,063	52,317	442	8,395	4,888	878	6,704	*55	*102
Other	162	*3,020	*43	*253	822	*149	*1,237	*13	*87
Wholesale and retail trade	**6,541**	**527,903**	**2,060**	**33,350**	**20,069**	**3,562**	**32,238**	**448**	**907**
Wholesale trade	1,267	117,987	257	3,194	4,352	713	6,290	51	54
Retail trade	5,170	409,719	1,764	30,153	15,626	2,785	25,847	397	854
Food stores	232	49,910	152	2,526	1,839	111	2,049	*40	*11
Automotive dealers and service stations	853	160,216	503	7,273	3,101	520	5,428	114	189
Eating and drinking places	680	61,931	284	11,225	2,983	391	4,054	144	534
Direct selling organizations	1,674	4,896	*147	*49	373	856	1,024	—	—
Other retail trade	1,731	132,765	678	9,080	7,329	907	13,291	99	120
Wholesale and retail trade not allocable	*104	*197	*39	*3	*92	*64	*100	—	—
Finance, insurance, and real estate	**3,106**	**59,094**	**300**	**2,311**	**19,516**	**2,035**	**24,731**	**81**	**78**
Finance	312	11,368	74	277	2,275	148	3,270	*26	*32
Insurance agents, brokers, and service	518	8,168	*47	*322	4,279	494	4,828	*10	*18
Real estate	2,276	39,557	179	1,712	12,963	1,393	16,632	45	27
Services	**9,081**	**219,958**	**2,360**	**31,956**	**65,257**	**7,062**	**71,784**	**620**	**1,048**
Hotels and other lodging places	520	31,006	304	4,483	3,815	376	4,970	49	176
Personal services	1,338	19,441	*202	*4,855	4,307	1,024	4,665	*131	*132
Business services	1,495	19,723	334	3,056	5,992	1,253	6,972	*116	*246
Automobile repair and services	686	19,851	354	4,609	1,836	375	2,501	*50	*63
Amusement and recreation services, except motion pictures	685	10,104	*160	*463	1,072	459	1,707	**	**
Medical and health services	800	39,139	389	5,007	19,043	650	19,578	152	89
Offices of physicians	330	24,393	226	3,157	13,214	287	13,405	95	56
Offices of dentists	*69	*6,677	*58	*768	*2,734	*69	*2,734	*57	*32
Other medical services	401	8,069	*105	*1,082	3,095	*294	*3,439	—	—
Legal services	116	7,990	*75	*994	4,496	92	4,565	*25	*30
Other services	3,441	72,705	542	8,490	24,696	2,833	26,825	**	**
Nature of business not allocable	**	**	—	—	**	**	**	—	—
Other Areas[3]									
All industries	**10,631**	**256,011**	**2,437**	**16,658**	**27,190**	**6,988**	**73,739**	***50**	***68**
All nonfarm industries	**9,468**	**231,150**	**1,306**	**10,989**	**48,910**	**6,981**	**72,847**	***50**	***68**
Agriculture, forestry, and fishing	**1,485**	**25,032**	**1,131**	**5,669**	**—21,747**	**	**	—	—
Farms	1,163	24,862	1,131	5,669	—21,721	**	**	—	—
Field crop	**	**	—	—	**	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*914	*17,655	*914	*3,981	*—13,350	—	—	—	—
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—
Dairy farms	**	**	**	**	**	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*37	*3,476	**	**	*—448	—	—	—	—
Other	*179	*3,416	*179	*342	*—7,404	**	**	—	—
Other agriculture, forestry, and fishing	*322	*171	—	—	*—27	**	**	—	—
Mining	***39**	***1,798**	—	—	***—1,924**	**	**	—	—
Construction	***821**	***3,720**	—	—	***3,720**	***821**	***3,720**	—	—
General building contractors and operative builders	—	—	—	—	—	—	—	—	—
Special trade contractors	*821	*3,720	—	—	*3,720	*821	*3,720	—	—
Other construction	—	—	—	—	—	—	—	—	—
Manufacturing	***51**	***46**	**	**	***—89**	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	***19**	***353**	***17**	***46**	***—342**	—	—	—	—
Trucking and warehousing	—	—	—	—	—	—	—	—	—
Other	*19	*353	*17	*46	*—342	—	—	—	—

Footnotes at end of table.

Table 5.—Sole Proprietorship Businesses: Receipts, Payroll, Net Income, Jobs Credit, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll		Net income (less deficit)	Net income		New jobs credit	
			Number of businesses	Amount		Number of businesses	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Other Areas—Continued									
Wholesale and retail trade	*769	*81,628	**	**	*2,011	*560	*2,412	—	—
Wholesale trade	*13	*49,033	**	**	*416	*3	*491	—	—
Retail trade	*739	*32,553	**	**	*1,641	*557	*1,921	—	—
Food stores	*99	*32,067	**	**	*1,757	*98	*1,815	—	—
Automotive dealers and service stations	—	—	—	—	—	—	—	—	—
Eating and drinking places	—	—	—	—	—	—	—	—	—
Direct selling organizations	*459	*142	—	—	*106	*459	*106	—	—
Other retail trade	*181	*344	—	—	*—222	—	—	—	—
Wholesale and retail trade not allocable	*17	*41	—	—	*—46	—	—	—	—
Finance, insurance, and real estate	1,027	33,889	*86	*482	*1,411	*535	*7,969	—	—
Finance	*50	*225	**	**	*—676	**	**	—	—
Insurance agents, brokers, and service	*49	*3,184	—	—	*—1,565	—	—	—	—
Real estate	928	30,480	**	**	830	**	**	—	—
Services	6,420	109,546	1,190	10,012	46,972	4,762	58,609	*50	*68
Hotels and other lodging places	—	—	—	—	—	—	—	—	—
Personal services	*570	*5,669	*98	*429	*3,520	*472	*3,679	—	—
Business services	1,264	38,691	*312	*887	18,070	848	19,005	**	**
Automobile repair and services	—	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion pictures	**	**	**	**	**	**	**	—	—
Medical and health services	*1,203	*30,299	*575	*4,043	*16,128	*1,183	*16,130	**	**
Offices of physicians	*629	*27,914	**	**	*14,763	*609	*14,765	**	**
Offices of dentists	—	—	—	—	—	—	—	—	—
Other medical services	*574	*2,385	**	**	*1,365	*574	*1,365	—	—
Legal services	**	**	**	**	**	**	**	—	—
Other services	2,904	26,594	**	**	16,426	2,256	17,727	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.
[1]United States, total includes returns with Puerto Rico, APO/FPO, and foreign addresses.
[2]Less than $500.
[3]Other Areas includes Puerto Rico, APO/FPC, and foreign addresses.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries												
Returns with and without adjusted gross income, total	**10,839,247**	**12,017,953**	**443,354,851**	**209,457,615**	**59,027,286**	**150,430,329**	**2,800,272**	**2,146,702**	**464,664**	**857,716**	**9,802,526**	**38,113,145**
Returns with adjusted gross income, total	10,469,419	11,593,101	411,856,112	214,797,924	63,118,823	151,679,101	2,799,835	2,146,603	464,663	857,716	9,705,657	38,029,938
Under $5,000	1,442,333	1,570,115	28,441,464	4,133,690	1,202,243	2,931,447	36,011	3,364	*1,554	*76	975,180	218,229
$5,000 under $10,000	1,845,659	2,018,971	44,697,585	13,883,647	4,625,006	9,258,641	327,798	76,412	20,298	6,141	1,629,002	953,674
$10,000 under $20,000	3,311,225	3,657,562	95,806,549	48,965,793	12,276,422	36,689,371	983,573	443,842	101,084	76,517	3,243,012	5,310,556
$20,000 under $50,000	3,297,062	3,666,042	156,686,098	96,516,800	27,597,254	68,919,546	1,139,947	954,183	238,486	386,670	3,286,851	15,689,313
$50,000 under $100,000	460,185	537,275	58,326,161	30,355,618	12,549,489	17,806,129	238,503	377,904	77,276	225,869	458,768	7,850,727
$100,000 under $500,000	109,490	137,939	25,132,427	17,365,778	4,389,650	12,976,128	71,222	248,605	24,979	148,016	109,380	6,337,087
$500,000 under $1,000,000	2,588	3,856	1,562,454	1,737,905	191,024	1,546,881	2,069	24,892	747	10,020	2,588	791,774
$1,000,000 or more	877	1,341	1,203,375	1,838,693	287,735	1,550,958	712	17,401	239	4,407	876	878,577
Returns with no adjusted gross income	369,828	424,852	31,498,739	—5,340,309	—4,091,537	—1,248,772	*437	*99	—	—	96,869	83,207
All Nonfarm Industries												
Returns with and without adjusted gross income, total	**8,229,952**	**8,908,289**	**361,630,253**	**165,687,395**	**53,481,341**	**112,206,054**	**1,825,994**	**1,230,735**	**436,562**	**812,632**	**7,583,734**	**30,526,088**
Returns with adjusted gross income, total	7,998,725	8,646,178	339,737,212	169,109,767	55,441,674	113,668,093	1,825,557	1,230,636	436,561	812,632	7,537,815	30,468,503
Under $5,000	1,075,452	1,136,291	21,185,912	3,083,679	1,286,339	1,797,340	26,515	2,419	*1,554	*76	782,558	177,407
$5,000 under $10,000	1,353,732	1,453,044	35,744,949	10,136,714	4,112,914	6,023,800	186,904	36,713	20,298	6,141	1,237,158	758,196
$10,000 under $20,000	2,496,429	2,702,709	77,828,060	37,084,039	10,753,375	26,330,664	586,799	220,767	99,362	76,265	2,454,165	4,118,370
$20,000 under $50,000	2,595,959	2,814,081	130,450,635	76,456,949	23,134,994	53,321,955	775,884	488,677	223,540	377,101	2,588,051	12,474,463
$50,000 under $100,000	385,884	432,011	50,582,169	25,488,240	11,422,879	14,065,361	190,935	254,015	69,981	209,586	384,725	6,565,602
$100,000 under $500,000	88,479	104,219	21,480,333	13,949,792	4,202,391	9,747,401	56,286	192,038	21,020	131,248	88,369	5,025,254
$500,000 under $1,000,000	2,083	2,844	1,398,705	1,403,330	222,911	1,180,419	1,659	21,349	612	8,527	2,083	633,686
$1,000,000 or more	707	979	1,066,449	1,507,023	305,872	1,201,151	575	14,658	194	13,689	706	715,524
Returns with no adjusted gross income	231,227	262,111	21,893,040	—3,422,372	—1,960,333	—1,462,039	*437	*99	—	—	45,919	57,584
Agriculture, Forestry, and Fishing												
Returns with and without adjusted gross income, total	**3,292,850**	**3,386,965**	**87,514,766**	**58,103,047**	**6,646,711**	**51,456,336**	**1,235,414**	**1,190,468**	**63,446**	**121,366**	**2,835,696**	**10,540,627**
Returns with adjusted gross income, total	3,123,705	3,216,095	77,685,737	60,625,399	8,812,682	51,812,717	1,235,414	1,190,468	63,446	121,366	2,776,374	10,504,720
Under $5,000	463,005	480,861	7,675,273	1,330,559	—9,122	1,339,681	11,491	1,023	*371	*2	262,890	60,015
$5,000 under $10,000	602,102	616,917	9,502,233	4,577,346	634,485	3,942,861	163,155	45,329	*29	*1	489,161	247,729
$10,000 under $20,000	1,014,057	1,035,897	19,202,476	14,819,280	1,747,945	13,071,335	489,326	270,003	8,092	6,894	983,007	1,486,241
$20,000 under $50,000	901,175	929,819	28,578,210	26,023,238	4,944,837	21,078,401	473,696	577,786	33,223	37,434	898,248	4,182,667
$50,000 under $100,000	109,357	115,318	8,497,499	7,225,643	1,342,735	5,882,908	72,193	177,072	14,131	35,169	109,064	1,891,176
$100,000 under $500,000	32,739	35,819	3,918,374	5,349,718	208,144	5,141,574	24,478	101,788	7,221	36,629	32,735	2,018,087
$500,000 under $1,000,000	943	1,080	169,639	631,405	—35,660	667,065	801	10,337	284	3,646	943	293,012
$1,000,000 or more	327	384	142,034	668,211	—20,682	688,893	274	7,129	95	1,591	326	325,792
Returns with no adjusted gross income	169,145	170,870	9,829,030	—2,522,353	—2,165,971	—356,382	—	—	—	—	59,322	35,907

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Total												
Returns with and without adjusted gross income, total	**3,037,810**	**3,109,664**	**81,724,599**	**53,496,607**	**5,545,945**	**47,950,662**	**1,169,004**	**1,134,314**	**54,165**	**101,432**	**2,599,724**	**9,773,243**
Returns with adjusted gross income, total	2,875,625	2,946,923	72,118,900	55,969,828	7,677,149	48,292,679	1,169,004	1,134,314	54,165	101,432	2,541,555	9,738,366
Under $5,000	418,328	433,824	7,255,552	1,192,338	—84,095	1,276,433	10,480	1,005	*371	*2	225,916	50,376
$5,000 under $10,000	555,426	565,927	8,952,635	4,222,539	512,092	3,710,447	157,862	43,582	*29	*1	446,608	221,624
$10,000 under $20,000	939,981	954,853	17,978,488	13,722,897	1,523,047	12,199,850	466,677	261,604	5,469	3,916	910,061	1,372,098
$20,000 under $50,000	829,561	851,961	26,235,464	23,943,203	4,462,261	19,480,942	442,643	550,964	28,788	27,968	826,927	3,855,022
$50,000 under $100,000	100,109	105,264	7,743,992	6,603,001	1,126,609	5,476,392	67,055	164,029	12,436	31,009	99,828	1,738,966
$100,000 under $500,000	31,022	33,720	3,652,095	5,061,835	187,258	4,874,577	23,264	96,329	6,709	33,468	31,018	1,916,831
$500,000 under $1,000,000	890	1,012	163,749	597,953	—31,887	629,840	763	9,940	273	3,588	890	277,729
$1,000,000 or more	308	362	136,926	626,061	—18,137	644,198	260	6,860	90	1,481	307	305,720
Returns with no adjusted gross income	162,185	162,741	9,605,699	—2,473,221	—2,131,204	—342,017	—	—	—	—	58,169	34,877
Farms: Field crop												
Returns with and without adjusted gross income, total	**1,418,814**	**1,431,636**	**35,366,546**	**24,531,931**	**4,733,804**	**19,798,127**	**526,548**	**539,211**	**24,553**	**39,599**	**1,229,386**	**4,463,910**
Returns with adjusted gross income, total	1,346,599	1,359,296	31,488,514	25,738,955	5,871,022	19,867,933	526,548	539,211	24,553	39,599	1,203,811	4,453,981
Under $5,000	204,053	208,157	2,979,779	593,680	119,383	474,297	*7,170	*704	—	—	119,477	24,600
$5,000 under $10,000	268,525	272,040	4,230,595	2,026,892	524,702	1,502,190	68,345	19,145	*28	*1	221,833	109,436
$10,000 under $20,000	403,933	404,133	8,127,709	5,994,141	1,161,383	4,832,758	198,778	118,027	1,010	1,475	393,907	621,729
$20,000 under $50,000	413,216	414,840	12,267,482	11,937,448	3,077,599	8,859,849	214,992	284,597	16,652	13,075	411,753	1,988,971
$50,000 under $100,000	44,089	46,391	2,912,706	2,893,328	800,458	2,092,870	28,299	81,621	4,403	10,450	44,061	784,090
$100,000 under $500,000	12,448	13,372	946,340	1,973,080	194,487	1,778,593	8,702	31,548	2,360	13,113	12,445	768,891
$500,000 under $1,000,000	253	271	18,533	169,469	—3,904	173,373	205	2,657	78	1,123	253	78,482
$1,000,000 or more	82	92	5,371	150,918	—3,086	154,004	57	912	22	363	82	77,781
Returns with no adjusted gross income	72,215	72,340	3,878,032	—1,207,024	—1,137,218	—69,806	—	—	—	—	25,575	9,930
Farms: Vegetable and melon												
Returns with and without adjusted gross income, total	**30,151**	**30,166**	**1,616,292**	**653,470**	**31,041**	**622,429**	**11,151**	**12,783**	**1,720**	**3,173**	**28,754**	**131,614**
Returns with adjusted gross income, total	28,899	28,904	1,244,254	721,730	88,741	632,989	11,151	12,783	1,720	3,173	28,454	131,269
Under $5,000	*3,315	*3,315	*438,036	*8,760	*454	*8,306	*371	*10	*371	*2	*2,898	*576
$5,000 under $10,000	5,272	5,272	73,242	46,478	7,185	39,293	*28	*8	—	—	*5,244	*2,147
$10,000 under $20,000	5,692	5,692	86,492	90,053	—13,798	103,851	*1,197	*575	*281	*41	5,692	8,997
$20,000 under $50,000	11,772	11,777	132,039	345,244	26,323	318,921	7,893	4,731	*374	*626	11,772	55,028
$50,000 under $100,000	2,371	2,371	300,535	144,642	43,674	100,968	1,269	4,290	552	1,736	2,371	30,769
$100,000 under $500,000	465	465	172,650	75,370	21,444	53,926	383	2,639	136	608	465	28,381
$500,000 under $1,000,000	*8	*8	*2,633	*5,082	*—160	*5,242	*7	*115	**6	**162	*8	*2,411
$1,000,000 or more	*4	*4	*38,626	*6,101	*3,619	*2,482	*3	*415	**	**	*4	*2,961
Returns with no adjusted gross income	1,252	1,262	372,038	—68,261	—57,700	—10,561	—	—	—	—	300	346

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Fruit and tree nut												
Returns with and without adjusted gross income, total	**90,022**	**90,635**	**2,330,274**	**2,567,267**	**209,694**	**2,357,573**	**33,345**	**46,644**	**3,232**	**10,623**	**72,953**	**597,725**
Returns with adjusted gross income, total	84,765	85,373	2,218,657	2,644,653	272,018	2,372,635	33,345	46,644	3,232	10,623	72,284	596,758
Under $5,000	4,063	4,063	15,985	12,955	—1,313	14,268	—	—	—	—	*1,874	*729
$5,000 under $10,000	12,900	12,900	112,770	100,828	—2,143	102,971	*387	*68	—	—	*5,235	*2,454
$10,000 under $20,000	24,141	24,141	353,949	335,543	34,797	300,746	8,285	2,233	—	—	21,685	32,628
$20,000 under $50,000	30,907	31,255	843,579	870,787	63,782	807,005	14,909	16,193	*946	*1,242	30,742	128,934
$50,000 under $100,000	9,291	9,375	558,596	603,772	124,256	479,516	7,173	15,735	1,410	5,344	9,285	150,881
$100,000 under $500,000	3,317	3,478	306,911	558,885	50,548	508,337	2,468	10,564	828	3,601	3,317	203,091
$500,000 under $1,000,000	99	109	16,532	65,892	2,080	63,812	82	932	29	278	99	29,751
$1,000,000 or more	47	52	10,334	95,989	11	95,978	41	920	19	158	47	48,290
Returns with no adjusted gross income	5,257	5,262	111,618	—77,385	—62,324	—15,061	—	—	—	—	669	967
Farms: Horticultural specialty												
Returns with and without adjusted gross income, total	**15,887**	**15,887**	**321,139**	**325,373**	**—640**	**326,013**	**7,774**	**7,049**	**630**	**1,134**	**13,901**	**50,771**
Returns with adjusted gross income, total	15,833	15,833	303,446	328,121	1,766	326,355	7,774	7,049	630	1,134	13,893	50,748
Under $5,000	*1,123	*1,123	*38,818	*1,948	*—1,182	*3,130	—	—	—	—	*981	*355
$5,000 under $10,000	*1,967	*1,967	*17,658	*16,311	*—4,085	*20,396	—	—	—	—	*1,058	*623
$10,000 under $20,000	7,662	7,662	77,966	106,403	—17,583	123,986	*4,082	*3,118	*408	*138	6,785	6,973
$20,000 under $50,000	4,089	4,089	96,881	112,383	15,239	97,144	3,110	1,735	—	—	4,077	16,904
$50,000 under $100,000	744	744	35,890	46,718	7,016	39,702	424	662	*148	*198	744	11,433
$100,000 under $500,000	242	242	36,085	35,839	2,336	33,503	152	1,470	**74	**797	242	11,870
$500,000 under $1,000,000	**6	**6	**147	**8,519	**26	**8,493	**6	**63	**	**	**6	**2,590
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*54	*54	*17,693	*—2,748	*—2,407	*—341	—	—	—	—	*8	*22
Farms: Beef cattle feedlots												
Returns with and without adjusted gross income, total	**7,370**	**7,376**	**823,614**	**171,170**	**—27,629**	**198,799**	**1,389**	**2,614**	**146**	**615**	**4,745**	**42,840**
Returns with adjusted gross income, total	7,309	7,310	673,563	189,151	—14,182	203,333	1,389	2,614	146	615	4,724	42,456
Under $5,000	*2,014	*2,014	*60,048	*8,979	*227	*8,752	—	—	—	—	*5	*178
$5,000 under $10,000	*937	*937	*21,390	*7,805	*—6,980	*14,785	*352	*140	—	—	*362	*248
$10,000 under $20,000	*265	*265	*55,854	*3,110	*—1,268	*4,378	*50	*35	*31	*18	*264	*403
$20,000 under $50,000	3,476	3,476	235,145	82,719	—9,304	92,023	564	652	*11	*6	3,476	10,112
$50,000 under $100,000	309	309	108,655	23,684	—3,832	27,516	145	241	*6	*10	309	7,016
$100,000 under $500,000	293	294	178,875	47,406	7,204	40,202	265	1,428	94	556	293	17,845
$500,000 under $1,000,000	11	11	6,759	7,817	—884	8,701	*9	*61	**4	**25	11	2,965
$1,000,000 or more	*4	*4	*6,837	*7,632	*654	*6,978	*4	*57	**	**	*4	*3,690
Returns with no adjusted gross income	61	66	150,051	—17,981	—13,447	—4,534	—	—	—	—	21	384

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Beef cattle, except feedlots												
Returns with and without adjusted gross income, total	**668,499**	**671,812**	**17,772,094**	**12,202,059**	**—358,592**	**12,560,651**	**249,498**	**222,673**	**11,736**	**26,180**	**573,784**	**2,338,670**
Returns with adjusted gross income, total	633,830	637,116	15,428,444	12,845,346	24,516	12,820,830	249,498	222,673	11,736	26,180	559,560	2,325,253
Under $5,000	86,918	86,919	1,510,606	265,569	—126,389	391,958	*344	*34	—	—	44,038	10,318
$5,000 under $10,000	124,805	124,805	1,612,109	951,617	—43,707	995,324	38,776	9,229	**2,179	**1,847	96,473	44,251
$10,000 under $20,000	208,860	211,736	3,048,170	3,034,402	—124,303	3,158,705	93,805	41,516	**	**	205,975	304,546
$20,000 under $50,000	183,155	183,315	5,906,528	5,261,471	383,075	4,878,396	93,441	102,702	4,826	7,317	182,991	832,223
$50,000 under $100,000	21,118	21,131	2,009,494	1,421,089	40,870	1,380,219	15,849	31,285	2,805	6,901	21,111	374,053
$100,000 under $500,000	8,504	8,723	1,216,206	1,439,854	—71,006	1,510,860	6,864	30,336	1,794	8,046	8,503	540,322
$500,000 under $1,000,000	361	372	82,201	243,725	—21,688	265,413	322	4,884	104	1,363	361	115,285
$1,000,000 or more	109	115	43,131	227,618	—12,336	239,954	97	2,687	28	706	108	104,255
Returns with no adjusted gross income	34,669	34,696	2,343,651	—643,287	—383,108	—260,179	—	—	—	—	14,224	13,418
Farms: Hogs, sheep, and goats												
Returns with and without adjusted gross income, total	**247,564**	**247,565**	**6,958,052**	**3,309,589**	**534,126**	**2,775,463**	**111,169**	**92,338**	**2,970**	**3,933**	**205,999**	**459,621**
Returns with adjusted gross income, total	227,997	227,998	6,133,513	3,437,549	668,930	2,768,619	111,169	92,338	2,970	3,933	199,286	456,111
Under $5,000	40,269	40,269	503,543	100,916	—21,485	122,401	*2,356	*243	—	—	18,166	2,304
$5,000 under $10,000	45,030	45,030	945,062	345,466	37,876	307,590	18,085	6,269	—	—	39,366	21,738
$10,000 under $20,000	89,105	89,105	1,556,522	1,318,182	62,433	1,255,749	51,151	21,642	*1,164	*220	88,162	133,856
$20,000 under $50,000	49,918	49,918	2,559,525	1,375,623	496,169	879,454	36,480	54,220	1,461	2,092	49,917	206,936
$50,000 under $100,000	3,234	3,234	491,480	210,548	90,687	119,861	2,705	8,442	252	1,255	3,234	54,894
$100,000 under $500,000	417	418	74,061	64,997	3,805	61,192	374	1,234	89	362	417	26,743
$500,000 under $1,000,000	19	19	2,848	12,025	—129	12,154	14	232	*4	*4	19	5,450
$1,000,000 or more	*5	*5	*472	*9,794	*—427	*10,221	*4	*57	—	—	*5	*4,190
Returns with no adjusted gross income	19,567	19,567	824,539	—127,961	—134,804	6,843	—	—	—	—	6,713	3,510
Farms: Dairy												
Returns with and without adjusted gross income, total	**165,455**	**165,628**	**9,005,800**	**2,340,854**	**978,743**	**1,362,111**	**104,090**	**112,184**	**2,551**	**1,481**	**143,822**	**319,360**
Returns with adjusted gross income, total	156,177	156,346	8,270,372	2,406,467	1,040,641	1,365,826	104,090	112,184	2,551	1,481	138,676	315,963
Under $5,000	19,821	19,821	854,128	46,529	14,303	32,226	*21	*2	—	—	12,596	1,932
$5,000 under $10,000	33,931	33,931	1,207,879	244,960	62,685	182,275	18,863	5,843	—	—	28,023	12,799
$10,000 under $20,000	69,016	69,183	3,266,199	958,610	416,486	542,124	55,356	45,848	—	—	64,653	84,111
$20,000 under $50,000	30,614	30,614	2,376,786	878,664	475,174	403,490	27,456	46,527	*2,097	*569	30,614	132,090
$50,000 under $100,000	2,118	2,118	377,046	135,633	54,863	80,770	1,824	7,794	271	342	2,113	34,124
$100,000 under $500,000	653	653	184,835	102,956	18,486	84,470	547	5,895	174	501	653	33,943
$500,000 under $1,000,000	20	22	3,016	12,991	—1,009	14,000	20	177	*9	*68	20	5,710
$1,000,000 or more	*4	*4	*483	*26,126	*—347	*26,473	*3	*99	—	—	*4	*11,254
Returns with no adjusted gross income	9,278	9,282	735,428	—65,613	—61,898	—3,715	—	—	—	—	5,146	3,397

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Poultry and eggs												
Returns with and without adjusted gross income, total	**58,109**	**58,172**	**2,195,126**	**789,651**	**60,007**	**729,644**	**24,743**	**14,610**	**361**	**948**	**51,159**	**110,406**
Returns with adjusted gross income, total	52,781	52,839	1,670,970	828,785	115,160	713,625	24,743	14,610	361	948	49,665	109,804
Under $5,000	8,843	8,843	432,833	27,891	2,160	25,731	—	—	—	—	8,773	1,501
$5,000 under $10,000	6,242	6,242	101,453	45,388	5,128	40,260	*1,367	*98	—	—	6,014	3,203
$10,000 under $20,000	24,125	24,125	427,379	311,624	83,017	228,607	13,460	6,912	—	—	21,991	27,492
$20,000 under $50,000	12,672	12,672	420,918	352,894	7,815	345,079	9,252	4,968	*162	*129	11,993	49,785
$50,000 under $100,000	675	675	133,158	46,465	12,282	34,183	452	1,172	*132	*480	670	12,177
$100,000 under $500,000	217	274	137,759	39,426	4,684	34,742	207	1,269	64	282	217	14,246
$500,000 under $1,000,000	**7	**8	**17,470	**5,098	**75	**5,023	**5	**191	**3	**57	**7	**1,400
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	5,328	5,333	524,156	—39,135	—55,153	16,018	—	—	—	—	1,494	602
Farms: General livestock, except animal specialty												
Returns with and without adjusted gross income, total	**97,104**	**97,157**	**3,732,485**	**1,703,305**	**—37,952**	**1,741,257**	**37,402**	**38,737**	**2,022**	**3,769**	**76,083**	**337,624**
Returns with adjusted gross income, total	93,355	93,386	3,261,577	1,814,129	36,341	1,777,788	37,402	38,737	2,022	3,769	75,639	336,939
Under $5,000	18,367	18,367	278,190	40,735	266	40,469	*218	*12	—	—	5,236	1,408
$5,000 under $10,000	16,566	16,566	339,699	128,289	—23,137	151,426	4,301	994	—	—	14,059	6,451
$10,000 under $20,000	28,785	28,785	685,462	412,308	20	412,288	18,247	8,265	*622	**866	26,709	41,867
$20,000 under $50,000	24,971	24,979	1,025,907	749,020	35,855	713,165	11,173	17,253	**	**	**28,558	**181,770
$50,000 under $100,000	3,589	3,608	638,371	240,012	21,794	218,218	2,607	7,035	1,096	1,521	**	**
$100,000 under $500,000	1,018	1,020	273,007	177,524	380	177,144	804	4,318	285	1,154	1,018	71,590
$500,000 under $1,000,000	39	41	7,523	28,692	—934	29,626	35	344	11	208	39	13,970
$1,000,000 or more	20	20	13,418	37,549	2,098	35,451	17	517	*8	*20	20	19,884
Returns with no adjusted gross income	3,749	3,771	470,909	—110,823	—74,293	—36,530	—	—	—	—	444	685
Farms: Animal specialty												
Returns with and without adjusted gross income, total	**90,432**	**90,853**	**530,643**	**1,917,596**	**—411,443**	**2,329,039**	**29,224**	**18,230**	**1,674**	**3,775**	**77,737**	**351,336**
Returns with adjusted gross income, total	86,511	86,932	455,511	1,982,918	—322,692	2,305,610	29,224	18,230	1,674	3,775	75,344	350,635
Under $5,000	9,338	9,338	28,500	18,186	—54,344	72,530	—	—	—	—	3,281	5,557
$5,000 under $10,000	9,358	9,756	28,766	66,763	—41,558	108,321	*975	*72	—	—	6,327	3,292
$10,000 under $20,000	34,186	34,186	148,636	526,587	—70,510	597,097	15,841	9,446	*395	*177	32,373	51,093
$20,000 under $50,000	28,260	28,281	93,535	841,455	—85,834	927,289	8,922	3,530	*551	*447	28,165	125,283
$50,000 under $100,000	4,217	4,217	94,221	278,802	—39,909	318,711	2,544	1,784	426	653	4,046	70,293
$100,000 under $500,000	1,084	1,084	41,291	178,631	—22,429	201,060	879	2,742	276	2,186	1,084	60,802
$500,000 under $1,000,000	44	45	2,915	29,448	—2,755	32,203	41	326	18	134	44	13,557
$1,000,000 or more	24	25	17,647	43,047	—5,353	48,400	22	331	*8	*179	24	20,757
Returns with no adjusted gross income	3,921	3,921	75,132	—65,322	—88,751	23,429	—	—	—	—	2,393	701

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms not allocable												
Returns with and without adjusted gross income, total	**202,668**	**202,777**	**1,072,532**	**4,296,484**	**—165,214**	**4,461,698**	**55,829**	**49,141**	**3,017**	**8,596**	**165,480**	**868,851**
Returns with adjusted gross income, total	195,481	195,590	970,079	4,394,155	—105,112	4,499,267	55,829	49,141	3,017	8,596	164,104	867,289
Under $5,000	31,595	31,595	115,087	113,895	—16,174	130,069	—	—	—	—	12,175	1,790
$5,000 under $10,000	36,481	36,481	262,011	292,278	—3,874	296,152	7,196	1,844	—	—	29,124	17,045
$10,000 under $20,000	55,840	55,840	144,151	791,617	—7,627	799,244	16,651	7,500	—	—	51,359	71,096
$20,000 under $50,000	56,745	56,745	277,139	1,743,817	—23,631	1,767,448	23,589	22,219	1,174	1,638	56,690	298,788
$50,000 under $100,000	11,090	11,091	83,838	734,018	—25,549	759,567	5,720	7,535	1,038	2,714	11,026	193,054
$100,000 under $500,000	3,594	3,697	84,074	578,199	—22,681	600,880	2,554	7,292	762	3,392	3,594	216,433
$500,000 under $1,000,000	98	103	3,221	65,843	—2,619	68,462	85	1,086	30	489	98	30,306
$1,000,000 or more	38	38	558	74,488	—2,957	77,445	34	1,665	13	364	38	38,778
Returns with no adjusted gross income	7,187	7,187	102,453	—97,671	—60,102	—37,569	—	—	—	—	1,376	1,561
Agricultural services: Total												
Returns with and without adjusted gross income, total	**192,465**	**193,923**	**4,377,978**	**3,616,635**	**749,100**	**2,867,535**	**55,238**	**42,276**	**9,519**	**20,736**	**176,819**	**599,588**
Returns with adjusted gross income, total	187,731	188,703	4,194,410	3,672,400	766,440	2,905,960	55,238	42,276	9,519	20,736	175,689	598,461
Under $5,000	30,979	31,029	300,385	96,698	62,347	34,351	*534	*14	—	—	24,666	6,936
$5,000 under $10,000	30,262	30,726	348,062	230,025	58,390	171,635	3,151	795	—	—	26,071	14,828
$10,000 under $20,000	59,852	59,896	939,435	890,055	146,869	743,186	20,599	7,005	2,542	2,856	58,522	89,704
$20,000 1nder $50,000	58,324	58,716	1,884,917	1,688,416	372,904	1,315,512	25,740	21,934	5,152	10,965	58,128	263,672
$50,000 under $100,000	6,701	6,703	511,667	443,316	122,630	320,686	4,019	7,704	1,343	3,680	6,689	102,186
$100,000 under $500,000	1,544	1,563	203,321	259,121	9,042	250,079	1,142	3,958	460	2,886	1,544	91,586
$500,000 under $1,000,000	55	56	4,961	34,511	—3,759	38,270	43	657	17	240	55	15,176
$1,000,000 or more	14	14	1,662	30,257	—1,983	32,240	10	210	*5	*110	14	14,373
Returns with no adjusted gross income	4,734	5,220	183,568	—55,765	—17,339	—38,426	—	—	—	—	1,130	1,128
Agricultural services: Veterinary service												
Returns with and without adjusted gross income, total	**16,124**	**16,124**	**1,001,861**	**454,263**	**311,290**	**142,973**	**9,207**	**4,255**	**2,642**	**5,166**	**15,564**	**93,478**
Returns with adjusted gross income, total	15,601	15,601	994,759	455,543	311,895	143,648	9,207	4,255	2,642	5,166	**	**
Under $5,000	*428	*428	*29,709	*1,151	*14,563	—13,412	—	—	—	—	*428	*1,193
$5,000 under $10,000	*1,737	*1,737	*25,380	*13,016	*8,700	*4,316	*731	*219	—	—	*1,737	*898
$10,000 under $20,000	4,484	4,484	140,609	65,889	31,457	34,432	2,583	689	*359	*676	4,483	8,103
$20,000 under $50,000	6,776	6,776	500,771	217,224	137,192	80,032	4,411	1,687	1,421	2,361	6,739	37,886
$50,000 under $100,000	1,977	1,977	261,209	128,505	105,307	23,198	1,343	1,506	805	1,942	1,977	33,187
$100,000 under $500,000	196	196	36,773	27,642	14,786	12,856	136	145	**57	**186	**196	**11,284
$500,000 under $1,000,000	**3	**3	**308	**2,116	**—111	**2,227	**3	**9	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*523	*523	*7,102	*—1,280	*—605	—675	—	—	—	—	**	**

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Agricultural services: Livestock breeding												
Returns with and without adjusted gross income, total	**14,707**	**14,709**	**50,616**	**451,670**	**—67,541**	**519,211**	**2,836**	**4,130**	**227**	**368**	**13,799**	**93,247**
Returns with adjusted gross income, total	14,245	14,247	43,245	461,392	—61,745	523,137	2,836	4,130	227	368	13,340	92,705
Under $5,000	*54	*54	—	*221	*—218	*439	—	—	—	—	—	—
$5,000 under $10,000	*1,619	*1,619	*7,159	*13,492	*421	*13,071	*30	*1	—	—	*768	*929
$10,000 under $20,000	5,165	5,165	15,878	79,488	—20,240	99,728	*1,079	*361	*29	*35	5,165	7,169
$20,000 under $50,000	5,492	5,492	7,455	162,853	—21,194	184,047	*689	*391	—	—	5,492	27,152
$50,000 under $100,000	1,461	1,463	6,555	101,357	—7,008	108,365	759	2,306	*83	*47	1,461	18,826
$100,000 under $500,000	427	427	4,266	77,846	—10,003	87,849	261	799	103	170	427	27,073
$500,000 under $1,000,000	22	22	1,257	13,897	—2,616	16,513	14	82	*9	*46	22	5,658
$1,000,000 or more	*5	*5	*676	*12,238	*—886	*13,126	*4	*191	*3	*69	*5	*5,899
Returns with no adjusted gross income	*462	*462	*7,371	*—9,722	*—5,796	*—3,926	—	—	—	—	*459	*542
Agricultural services: Animal services, except livestock breeding and veterinary												
Returns with and without adjusted gross income, total	**47,881**	**47,998**	**549,824**	**992,921**	**—49,759**	**1,042,680**	**12,684**	**7,274**	**1,755**	**4,468**	**41,684**	**182,627**
Returns with adjusted gross income, total	46,036	46,125	535,937	1,015,813	—48,390	1,064,203	12,684	7,274	1,755	4,468	41,016	182,164
Under $5,000	7,118	7,118	65,699	16,977	7,637	9,340	—	—	—	—	4,338	1,083
$5,000 under $10,000	5,335	5,335	52,660	37,704	—17,570	55,274	—	—	—	—	4,023	1,876
$10,000 under $20,000	14,343	14,343	138,862	222,587	—11,294	233,881	5,453	1,444	*584	*881	13,586	21,540
$20,000 under $50,000	16,907	16,984	188,055	489,220	—11,302	500,522	5,802	2,861	*711	*1,167	16,748	81,264
$50,000 under $100,000	1,751	1,751	79,672	118,860	—3,722	122,582	952	1,230	*264	*828	1,739	27,843
$100,000 under $500,000	552	563	9,168	100,389	—9,661	110,050	453	1,480	190	1,415	552	34,307
$500,000 under $1,000,000	24	25	1,045	15,316	—1,388	16,704	20	253	**6	**176	24	7,142
$1,000,000 or more	*6	*6	*777	*14,761	*—1,091	*15,852	*4	*7	**	**	*6	*7,110
Returns with no adjusted gross income	1,845	1,873	13,887	—22,891	—1,369	—21,522	—	—	—	—	668	462
Agricultural services: Landscape and horticultural services												
Returns with and without adjusted gross income, total	**86,676**	**86,726**	**1,832,385**	**1,219,205**	**399,141**	**820,064**	**21,774**	**12,423**	**3,605**	**7,601**	**79,802**	**154,445**
Returns with adjusted gross income, total	84,466	84,516	1,755,939	1,231,769	402,232	829,537	21,774	12,423	3,605	7,601	79,360	154,139
Under $5,000	20,113	20,163	185,498	67,763	35,506	32,257	*534	*14	—	—	17,287	4,172
$5,000 under $10,000	16,090	16,090	186,272	123,085	57,513	65,572	*1,273	*361	—	—	14,183	8,469
$10,000 under $20,000	26,551	26,551	514,880	393,000	102,538	290,462	9,032	3,807	*1,371	*1,125	26,178	39,478
$20,000 under $50,000	20,801	20,801	772,580	585,335	188,261	397,074	10,355	7,515	2,143	5,515	20,801	86,187
$50,000 1nder $100,000	833	833	68,145	51,429	15,215	36,214	*536	*501	*47	*203	833	13,361
$100,000 under $500,000	**78	**78	**28,563	**11,157	**3,198	**7,959	**44	**225	**44	**758	**78	**2,473
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	2,210	2,210	76,445	—12,564	—3,091	—9,473	—	—	—	—	*442	*306

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Agricultural services: Other												
Returns with and without adjusted gross income, total	**27,897**	**28,366**	**943,291**	**500,685**	**155,969**	**344,716**	**9,052**	**14,455**	**1,290**	**3,134**	**26,790**	**77,394**
Returns with adjusted gross income, total	27,746	28,214	864,529	516,290	162,448	353,842	9,052	14,455	1,290	3,134	26,773	77,382
Under $5,000	3,266	3,266	19,479	10,587	4,859	5,728	—	—	—	—	2,613	488
$5,000 under $10,000	5,481	5,945	76,591	42,729	9,325	33,404	*1,117	*214	—	—	5,360	2,656
$10,000 under $20,000	9,353	9,353	129,206	129,655	44,407	85,248	2,452	704	*199	*139	9,154	13,449
$20,000 under $50,000	8,663	8,663	416,056	241,122	79,948	161,174	4,798	9,741	*877	*1,921	8,663	32,505
$50,000 under $100,000	679	679	96,087	43,165	12,838	30,327	429	2,161	*144	*660	679	8,968
$100,000 under $500,000	297	301	124,662	44,254	10,691	33,563	249	1,316	**70	**414	297	16,918
$500,000 under $1,000,000	**7	**7	**2,448	**4,779	**381	**4,398	**7	**318	**	**	**7	**2,398
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	151	152	78,762	−15,605	−6,479	−9,126	—	—	—	—	*17	*12
Forestry												
Returns with and without adjusted gross income, total	**16,489**	**16,869**	**250,904**	**333,658**	**33,463**	**300,195**	**4,462**	**2,759**	***635**	***1,162**	**15,511**	**64,212**
Returns with adjusted gross income, total	16,443	16,823	242,879	334,550	34,759	299,791	4,462	2,759	*635	*1,162	**	**
Under $5,000	*1,989	*1,989	*9,711	*7,362	*5,213	*2,149	—	—	—	—	*1,618	*420
$5,000 under $10,000	6,393	6,447	37,071	50,693	7,003	43,690	*433	*38	—	—	*5,831	*3,043
$10,000 under $20,000	2,875	3,200	59,882	44,369	6,049	38,320	*1,384	*730	*496	*1,033	2,875	2,947
$20,000 under $50,000	4,313	4,313	92,864	129,989	9,262	120,727	2,283	1,440	*30	*8	4,313	20,384
$50,000 under $100,000	675	675	38,584	51,330	8,019	43,311	*260	*332	*76	*83	675	15,214
$100,000 under $500,000	181	181	401	30,063	−253	30,316	89	96	**33	**37	181	11,633
$500,000 under $1,000,000	11	11	922	7,811	18	7,793	*8	*51	**	**	11	4,116
$1,000,000 or more	*6	*7	*3,445	*12,934	*−552	*13,486	*5	*71	—	—	**	**
Returns with no adjusted gross income	*46	*46	*8,025	*−892	*−1,296	*404	—	—	—	—	**	**
Fishing, hunting, and trapping												
Returns with and without adjusted gross income, total	**65,406**	**66,509**	**1,161,286**	**1,057,195**	**318,202**	**738,993**	**16,490**	**21,353**	**937**	**2,100**	**59,791**	**180,449**
Returns with adjusted gross income, total	62,543	63,646	1,129,548	1,073,042	334,334	738,708	16,490	21,353	937	2,100	59,268	180,163
Under 5,000	13,949	14,019	109,626	37,614	7,414	30,200	*477	*4	—	—	11,359	2,464
$5,000 under $10,000	13,377	13,817	164,464	101,741	57,000	44,741	2,422	991	—	—	12,948	9,472
$10,000 under $20,000	17,481	17,948	224,671	254,269	71,980	182,289	5,306	2,732	*280	*261	17,481	28,607
$20,000 under $50,000	14,711	14,829	364,966	440,234	100,410	339,824	6,549	8,067	*187	*292	14,455	71,010
$50,000 under $100,000	2,676	2,676	203,256	183,267	85,476	97,791	1,474	6,907	365	742	2,676	48,207
$100,000 under $500,000	**349	**357	**62,565	**55,917	**12,054	**43,863	**262	**2,652	105	804	**349	**20,402
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,863	2,863	31,738	−15,848	−16,132	284	—	—	—	—	*523	*286

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining												
Returns with and without adjusted gross income, total	**76,913**	**82,360**	**4,744,164**	**5,098,051**	**—189,912**	**5,287,963**	**42,645**	**98,826**	**6,467**	**24,343**	**72,655**	**1,834,934**
Returns with adjusted gross income, total	73,805	78,992	4,168,753	5,397,903	26,737	5,371,166	**	**	**	**	71,698	1,824,228
Under $5,000	2,543	2,544	103,346	6,082	—19,723	25,805	—	—	—	—	1,831	2,757
$5,000 under $10,000	2,355	2,359	34,462	18,810	—12,666	31,476	*736	*208	—	—	1,676	1,474
$10,000 under $20,000	12,527	12,987	250,140	189,098	—3,942	193,040	5,229	2,552	*824	*626	12,000	19,903
$20,000 under $50,000	28,032	29,476	755,892	906,917	—10,123	917,040	15,614	10,552	1,038	1,295	27,929	169,928
$50,000 under $100,000	15,680	17,192	696,098	1,094,081	—33,018	1,127,099	10,716	19,934	1,627	5,520	15,598	299,282
$100,000 under $500,000	11,747	13,237	1,704,439	2,105,541	26,803	2,078,738	9,533	48,545	2,721	13,428	11,743	809,275
$500,000 under $1,000,000	671	897	290,896	456,907	11,007	445,900	600	9,186	195	2,281	671	214,413
$1,000,000 or more	250	300	333,481	620,467	68,400	552,067	**	**	**	**	250	307,195
Returns with no adjusted gross income	3,108	3,368	575,411	—299,852	—216,649	—83,203	**	**	**	**	957	10,706
Metal mining												
Returns with and without adjusted gross income, total	**3,473**	**3,497**	**22,343**	**107,104**	**—42,096**	**149,200**	**1,173**	**1,540**	**71**	**369**	**3,066**	**27,611**
Returns with adjusted gross income, total	3,257	3,276	20,656	116,198	—28,219	144,417	1,173	1,540	71	369	3,036	27,418
Under $5,000	*286	*286	*1,173	*1,006	*133	*873	—	—	—	—	*144	*35
$5,000 under $10,000	*134	*134	*127	*1,008	*—782	*1,790	—	—	—	—	*134	*75
$10,000 under $20,000	1,268	1,268	*5,222	17,987	—8,187	26,174	*487	*108	—	—	1,190	1,283
$20,000 under $50,000	957	957	*2,408	26,799	—5,107	31,906	225	77	**55	**57	**1,469	**12,823
$50,000 under $100,000	493	493	*375	35,174	—11,260	46,434	351	520	**	**	**	**
$100,000 under $500,000	103	121	7,605	20,281	—3,863	24,144	96	454	*9	*77	103	7,462
$500,000 under $1,000,000	**16	**17	**3,747	**13,942	**847	**13,095	**14	**381	*7	*235	**16	**5,739
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	216	221	*1,687	—9,095	—13,877	4,782	—	—	—	—	*30	*193
Coal mining												
Returns with and without adjusted gross income, total	**5,361**	**5,733**	**517,911**	**354,062**	**—126,228**	**480,290**	**2,681**	**11,937**	**924**	**4,286**	**4,526**	**122,227**
Returns with adjusted gross income, total	5,040	5,382	382,329	393,477	—90,541	484,018	2,681	11,937	924	4,286	4,409	120,844
Under $5,000	*1,044	*1,044	*43,614	*1,534	*—1,294	*2,828	—	—	—	—	**506	**391
$5,000 under $10,000	*4	*6	—	*28	*—451	*479	—	—	—	—	**	**
$10,000 under $20,000	*374	*376	*8,169	*6,835	*2,585	*4,250	*368	*98	*368	*394	*373	*200
$20,000 under $50,000	1,070	1,247	57,516	36,001	—40,422	76,423	504	441	*11	*8	994	5,196
$50,000 under $100,000	1,399	1,436	55,610	98,176	—26,396	124,572	993	3,330	207	910	1,388	21,250
$100,000 under $500,000	1,100	1,220	161,542	191,665	—22,925	214,590	777	7,007	322	2,779	1,099	63,594
$500,000 under $1,000,000	35	36	21,978	23,618	—3,324	26,942	28	572	10	77	35	11,108
$1,000,000 or more	14	17	33,900	35,620	1,687	33,933	11	489	*6	*118	14	19,105
Returns with no adjusted gross income	321	351	135,582	—39,415	—35,687	—3,728	—	—	—	—	117	1,383

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining—Continued												
Oil and gas extraction												
Returns with and without adjusted gross income, total	**63,945**	**68,545**	**3,907,458**	**4,495,539**	**—31,756**	**4,527,295**	**36,792**	**82,722**	**5,274**	**18,816**	**60,986**	**1,653,968**
Returns with adjusted gross income, total	61,313	65,769	3,469,355	4,744,471	126,561	4,617,910	**	**	**	**	60,183	1,644,710
Under $5,000	1,097	1,097	48,636	3,196	—18,477	21,673	—	—	—	—	1,097	2,379
$5,000 under $10,000	1,910	1,911	27,921	15,958	—12,102	28,060	*678	*173	—	—	1,291	1,260
$10,000 under $20,000	10,083	10,540	192,623	153,774	3,872	149,902	4,092	2,211	*456	*233	9,672	17,482
$20,000 under $50,000	23,442	24,671	568,014	755,683	16,960	738,723	13,468	9,067	951	1,227	23,415	142,531
$50,000 under $100,000	13,545	14,833	594,687	947,851	9,747	938,104	9,228	15,665	1,347	4,271	13,475	266,262
$100,000 under $500,000	10,383	11,610	1,481,303	1,863,166	48,363	1,814,803	8,565	40,017	2,286	9,975	10,380	729,198
$500,000 under $1,000,000	620	834	256,684	422,490	10,734	411,756	**558	8,275	178	2,036	620	198,324
$1,000,000 or more	233	273	299,488	582,354	67,466	514,888	**	**	**	**	233	287,274
Returns with no adjusted gross income	2,632	2,776	438,102	—248,932	—158,317	—90,615	**	**	**	**	803	9,258
Nonmetallic minerals, except fuels												
Returns with and without adjusted gross income, total	**4,488**	**4,585**	**296,452**	**190,926**	**10,168**	**180,758**	**2,214**	**3,774**	**226**	**1,240**	**4,355**	**57,322**
Returns with adjusted gross income, total	4,468	4,565	296,412	200,822	18,935	181,887	2,214	3,774	226	1,240	4,342	57,165
Under $5,000	*117	*117	*9,923	*349	*—84	*433	—	—	—	—	*87	*20
$5,000 under $10,000	*308	*308	*6,414	*1,821	*670	*1,151	*58	*35	—	—	*250	*110
$10,000 under $20,000	803	803	*44,125	10,514	—2,212	12,726	*282	*136	-	-	*765	*936
$20,000 under $50,000	2,586	2,601	127,954	89,525	18,445	71,080	1,418	977	*23	*7	2,586	18,654
$50,000 under $100,000	355	430	45,428	22,635	—5,108	27,743	254	499	*72	*338	355	6,208
$100,000 under $500,000	279	286	53,988	50,676	5,228	45,448	183	1,654	127	853	279	16,996
$500,000 under $1,000,000	13	13	*8,487	8,727	2,648	6,079	12	233	*4	*41	13	3,951
$1,000,000 or more	*7	*7	*93	*16,575	*—652	*17,227	*7	*241	—	—	*7	*10,290
Returns with no adjusted gross income	20	20	*40	—9,896	—8,767	—1,129	—	—	—	—	*13	*157
Construction												
Returns with and without adjusted gross income, total	**1,064,868**	**1,068,560**	**51,272,856**	**16,368,210**	**8,104,290**	**8,263,920**	**275,378**	**165,583**	**71,024**	**178,536**	**996,217**	**2,502,928**
Returns with adjusted gross income, total	1,036,873	1,040,547	48,509,954	16,749,739	8,358,248	8,391,491	275,378	165,583	71,024	178,536	990,563	2,497,918
Under $5,000	149,355	149,792	2,755,081	440,476	289,034	151,442	4,175	509	—	—	118,720	31,045
$5,000 under $10,000	241,883	242,382	5,333,163	1,804,438	1,091,059	713,379	38,030	7,276	2,810	1,220	230,148	148,724
$10,000 under $20,000	372,651	373,968	12,345,421	5,386,628	2,393,432	2,993,196	110,759	34,837	21,729	18,435	369,626	622,820
$20,000 under $50,000	246,811	247,719	18,801,746	6,974,230	3,301,845	3,672,385	103,991	74,135	36,509	86,184	245,925	1,124,186
$50,000 under $100,000	21,842	22,323	6,846,046	1,437,330	935,014	502,316	14,969	29,914	8,172	48,229	21,834	330,412
$100,000 under $500,000	4,257	4,288	2,237,710	639,588	327,766	311,822	3,383	17,554	1,775	23,452	4,236	208,788
$500,000 under $1,000,000	57	58	147,793	38,587	12,580	26,007	55	881	21	631	57	17,408
$1,000,000 or more	17	17	42,994	28,462	7,517	20,945	16	478	*8	*384	17	14,534
Returns with no adjusted gross income	27,995	28,013	2,762,902	—381,529	—253,958	—127,571	—	—	—	—	5,654	5,010

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
General buildings contractors and operative builders: Total												
Returns with and without adjusted gross income, total	**205,537**	**205,875**	**20,280,723**	**3,821,908**	**1,925,298**	**1,896,610**	**65,864**	**38,326**	**21,762**	**51,500**	**186,545**	**697,845**
Returns with adjusted gross income, total	194,837	195,174	18,590,932	4,016,287	2,050,036	1,966,251	65,864	38,326	21,762	51,500	185,226	696,455
Under $5,000	22,151	22,151	899,149	55,759	31,065	24,694	*550	*22	—	—	16,052	5,679
$5,000 under $10,000	35,804	35,876	1,532,522	266,667	148,100	118,567	5,004	1,069	642	242	32,749	21,276
$10,000 under $20,000	63,285	63,312	4,164,028	946,192	468,266	477,926	22,501	6,785	6,998	4,969	62,944	107,802
$20,000 under $50,000	63,219	63,427	7,809,667	1,851,907	929,082	922,825	30,720	17,572	11,286	26,583	63,131	299,706
$50,000 under $100,000	8,488	8,515	2,988,852	563,625	332,630	230,995	5,643	6,880	2,122	11,195	8,480	142,503
$100,000 under $500,000	1,850	1,852	1,082,496	292,077	127,375	164,702	1,408	5,628	704	8,326	1,830	99,596
$500,000 under $1,000,000	32	33	81,879	21,615	7,315	14,300	31	342	*7	*87	32	10,350
$1,000,000 or more	*8	*8	*32,339	*18,445	*6,203	*12,242	*7	*27	*3	*97	*8	*9,544
Returns with no adjusted gross income	10,700	10,701	1,689,791	—194,379	—124,738	—69,641	—	—	—	—	1,319	1,390
General contractors and operative builders: General building contractors												
Returns with and without adjusted gross income, total	**198,814**	**199,141**	**19,221,178**	**3,677,888**	**1,850,125**	**1,827,763**	**64,017**	**36,499**	**21,611**	**50,432**	**180,822**	**660,756**
Returns with adjusted gross income, total	188,537	188,863	17,611,344	3,857,320	1,961,162	1,896,158	64,017	36,499	21,611	50,432	179,519	659,386
Under $5,000	21,033	21,033	877,366	54,280	29,747	24,533	*550	*22	—	—	15,501	5,581
$5,000 under $10,000	35,451	35,523	1,502,349	264,175	145,279	118,896	4,960	1,067	642	242	32,396	20,992
$10,000 under $20,000	61,434	61,461	3,898,337	918,552	450,559	467,993	22,051	6,581	6,998	4,969	61,119	103,923
$20,000 under $50,000	60,717	60,925	7,455,060	1,782,112	886,493	895,619	29,804	17,127	11,217	26,509	60,629	287,326
$50,000 under $100,000	8,184	8,201	2,834,206	544,347	318,639	225,708	5,357	6,631	2,100	11,010	8,176	138,263
$100,000 under $500,000	1,683	1,685	953,566	262,671	117,335	145,336	1,262	4,925	645	7,535	1,663	88,293
$500,000 under $1,000,000	28	28	61,949	18,560	7,338	11,222	27	126	*6	*70	28	9,289
$1,000,000 or more	*7	*7	*28,512	*12,622	*5,773	*6,849	*6	*20	*3	*97	*7	*5,719
Returns with no adjusted gross income	10,277	10,278	1,609,834	—179,432	—111,037	—68,395	—	—	—	—	1,303	1,370
General building contractors and operative builders: Operative builders												
Returns with and without adjusted gross income, total	**6,723**	**6,734**	**1,059,545**	**144,020**	**75,173**	**68,847**	**1,847**	**1,827**	**151**	**1,068**	**5,723**	**37,089**
Returns with adjusted gross income, total	6,300	6,311	979,588	158,968	88,874	70,094	1,847	1,827	151	1,068	5,707	37,069
Under $5,000	*1,118	*1,118	*21,783	*1,479	*1,318	*161	—	—	—	—	*551	*98
$5,000 under $10,000	*353	*353	*30,172	*2,491	*2,821	*—330	*44	*2	—	—	*353	*284
$10,000 under $20,000	1,851	1,851	265,691	27,639	17,707	9,932	*450	*205	—	—	*1,825	*3,879
$20,000 under $50,000	2,502	2,502	354,607	69,796	42,590	27,206	916	445	*69	*75	2,502	12,380
$50,000 under $100,000	304	314	154,646	19,278	13,991	5,287	286	249	22	185	304	4,240
$100,000 under $500,000	167	167	128,930	29,406	10,040	19,366	146	703	**60	**808	167	11,303
$500,000 under $1,000,000	**5	**6	**23,758	**8,878	**407	**8,471	**5	**224	**	**	**5	**4,886
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	423	423	79,957	—14,947	—13,702	—1,245	—	—	—	—	*16	*20

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Heavy construction contractors: Total												
Returns with and without adjusted gross income, total	**27,188**	**27,272**	**2,101,649**	**527,586**	**249,056**	**278,530**	**13,469**	**26,734**	**2,285**	**6,453**	**23,233**	**92,369**
Returns with adjusted gross income, total	24,515	24,599	1,850,653	567,105	284,315	282,790	13,469	26,734	2,285	6,453	22,414	92,117
Under $5,000	1,878	1,878	47,197	4,009	—2,596	6,605	—	—	—	—	*683	*148
$5,000 under $10,000	4,268	4,268	157,053	33,976	23,387	10,589	2,076	766	—	—	3,729	3,558
$10,000 under $20,000	7,949	7,949	209,604	112,168	47,984	64,184	3,707	2,198	*32	*19	7,911	11,217
$20,000 under $50,000	8,845	8,845	754,983	274,216	130,406	143,810	6,217	13,938	1,658	2,198	8,516	40,392
$50,000 under $100,000	1,137	1,221	417,813	75,229	44,591	30,638	1,051	6,284	400	1,284	1,137	15,485
$100,000 under $500,000	431	431	238,686	62,144	39,162	22,982	411	3,080	189	2,599	431	18,889
$500,000 under $1,000,000	**7	**7	**25,318	**5,363	**1,382	**3,981	**7	**468	**6	**353	**7	**2,428
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,673	2,673	250,996	—39,520	—35,259	—4,261	—	—	—	—	*819	*252
Heavy construction contractors: Highway and street construction												
Returns with and without adjusted gross income, total	**6,062**	**6,146**	**833,265**	**128,643**	**68,142**	**60,501**	**3,316**	**7,802**	**408**	**2,525**	**3,926**	**22,795**
Returns with adjusted gross income, total	5,087	5,171	763,953	136,152	74,528	61,624	3,316	7,802	408	2,525	3,848	22,720
Under $5,000	*612	*612	*18,779	*2,027	*—3,259	*5,286	—	—	—	—	*68	*35
$5,000 under $10,000	*820	*820	*24,254	*6,600	*3,447	*3,153	*454	*296	—	—	*454	*275
$10,000 under $20,000	1,287	1,287	24,185	19,706	8,913	10,793	*863	*528	*32	*19	1,287	1,701
$20,000 under $50,000	1,810	1,810	266,591	52,529	23,709	28,820	1,460	2,476	*122	*290	1,481	7,007
$50,000 under $100,000	339	423	278,880	21,849	20,687	1,162	339	2,755	*151	*346	339	3,614
$100,000 under $500,000	214	214	130,066	29,354	19,930	9,424	195	1,334	99	1,629	214	8,233
$500,000 under $1,000,000	**5	**5	**21,198	*4,089	*1,102	2,987	**5	**413	**4	**242	**5	**1,656
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*975	*975	*69,312	*—7,509	*—6,386	—1,123	—	—	—	—	*78	*75
Heavy construction contractors: Heavy construction, except highway												
Returns with and without adjusted gross income, total	**21,126**	**21,126**	**1,268,384**	**398,942**	**180,914**	**218,028**	**10,153**	**18,933**	**1,877**	**3,928**	**19,307**	**69,574**
Returns with adjusted gross income, total	19,428	19,428	1,086,700	430,953	209,787	221,166	10,153	18,933	1,877	3,928	18,566	69,396
Under $5,000	*1,266	*1,266	*28,417	*1,983	*663	*1,320	—	—	—	—	*615	*113
$5,000 under $10,000	3,488	3,448	132,799	27,376	19,939	7,437	1,622	470	—	—	3,275	3,283
$10,000 under $20,000	6,662	6,662	185,419	92,462	39,071	53,391	2,844	1,670	—	—	6,624	9,516
$20,000 under $50,000	7,035	7,035	488,392	221,687	106,697	114,990	4,757	11,463	1,536	1,908	7,035	33,385
$50,000 under $100,000	798	798	138,933	53,381	23,903	29,478	712	3,529	249	938	798	11,871
$100,000 under $500,000	**219	**219	**112,740	**34,064	**19,513	**14,551	**218	**1,800	**92	**1,082	**219	**11,228
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,698	1,698	181,684	—32,011	—28,874	—3,137	—	—	—	—	*741	*178

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Total												
Returns with and without adjusted gross income, total	**778,270**	**779,253**	**27,089,543**	**11,266,212**	**5,610,210**	**5,656,002**	**182,310**	**93,915**	**44,939**	**113,716**	**736,630**	**1,606,315**
Returns with adjusted gross income, total	764,285	765,268	26,347,801	11,410,177	5,701,117	5,709,060	182,310	93,915	44,939	113,716	733,133	1,603,024
Under $5,000	115,227	115,664	1,568,525	351,876	243,622	108,254	2,994	465	—	—	95,079	23,773
$5,000 under $10,000	188,402	188,402	3,417,628	1,399,195	870,355	528,840	28,734	4,903	2,168	978	180,291	117,371
$10,000 under $20,000	281,621	281,651	7,389,850	4,046,458	1,757,049	2,289,409	77,066	23,815	14,253	12,715	279,198	471,005
$20,000 under $50,000	165,821	166,054	9,810,428	4,594,663	2,137,271	2,457,392	64,284	40,584	22,311	53,758	165,352	741,827
$50,000 under $100,000	11,544	11,825	3,307,426	756,393	542,163	214,230	7,896	16,556	5,420	34,876	**13,190	**240,785
$100,000 under $500,000	1,647	1,649	802,757	242,970	145,276	97,694	1,314	7,081	775	10,919	**	**
$500,000 under $1,000,000	16	16	41,723	11,012	3,965	7,047	15	271	*9	*318	16	4,435
$1,000,000 or more	*7	*7	*9,463	*7,610	*1,416	*6,194	*7	*240	*3	*153	*7	*3,828
Returns with no adjusted gross income	13,985	13,985	741,743	—143,965	—90,907	—53,058	—	—	—	—	3,497	3,291
Special trade contractors: Plumbing, heating, and air conditioning												
Returns with and without adjusted gross income, total	**77,419**	**77,419**	**4,791,585**	**1,267,482**	**736,994**	**530,488**	**24,824**	**11,102**	**5,662**	**16,757**	**71,338**	**204,082**
Returns with adjusted gross income, total	75,638	75,638	4,613,489	1,283,562	759,365	524,197	24,824	11,102	5,662	16,757	71,140	203,893
Under $5,000	10,815	10,815	207,816	31,012	15,256	15,756	—	—	—	—	7,611	1,961
$5,000 under $10,000	15,123	15,123	633,759	114,236	73,393	40,843	3,473	613	*29	*12	14,336	9,381
$10,000 under $20,000	28,618	28,618	1,334,311	415,639	203,968	211,671	10,927	4,408	*1,955	*2,286	28,111	48,669
$20,000 under $50,000	18,990	18,990	1,748,497	563,644	340,009	223,635	8,967	4,614	2,622	9,232	18,990	98,851
$50,000 under $100,000	1,797	1,797	525,515	118,498	95,363	23,135	1,213	974	937	4,028	1,797	30,606
$100,000 under $500,000	**295	**295	**163,591	**40,533	**31,375	**9,158	**244	**493	119	1,198	**295	**14,426
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,781	1,781	178,096	—16,080	—22,371	6,291	—	—	—	—	*198	*189
Special trade contractors: Painting, paper hanging, and decorating												
Returns with and without adjusted gross income, total	**128,307**	**128,383**	**2,703,121**	**1,611,165**	**746,487**	**864,678**	**20,703**	**4,830**	**4,802**	**7,306**	**121,932**	**218,928**
Returns with adjusted gross income, total	127,111	127,187	2,629,071	1,624,906	753,254	871,652	20,703	4,830	4,802	7,306	121,573	218,125
Under $5,000	27,537	27,537	256,770	89,898	67,881	22,017	*836	*119	—	—	23,503	6,116
$5,000 under $10,000	33,222	33,222	453,279	239,553	156,878	82,675	1,782	466	*396	*372	31,749	20,019
$10,000 under $20,000	44,570	44,570	895,948	628,847	277,416	351,431	12,689	2,605	2,401	1,823	44,570	72,048
$20,000 under $50,000	20,123	20,123	746,889	528,184	210,018	318,166	4,713	988	1,598	3,061	20,092	81,965
$50,000 under $100,000	1,459	1,535	245,479	93,841	36,502	57,339	579	416	*364	*1,455	1,459	21,792
$100,000 under $500,000	190	190	29,147	36,644	3,860	32,784	95	183	*37	*452	190	13,146
$500,000 under $1,000,000	*7	*7	*1,513	*4,686	*685	*4,003	*6	*15	*6	*142	*7	*1,611
$1,000,000 or more	*3	*3	*46	*3,251	*14	*3,237	*3	*38	**	**	*3	*1,427
Returns with no adjusted gross income	1,196	1,196	74,049	—13,741	—6,767	—6,974	—	—	—	—	*359	*803

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Electrical work												
Returns with and without adjusted gross income, total	**66,149**	**66,322**	**2,701,996**	**1,178,944**	**504,128**	**674,816**	**15,258**	**5,097**	**4,666**	**10,685**	**63,647**	**178,350**
Returns with adjusted gross income, total	65,394	65,567	2,678,566	1,184,335	511,190	673,145	15,258	5,097	4,666	10,685	63,618	178,344
Under $5,000	6,878	6,878	154,053	20,364	14,855	5,509	*21	*2	—	—	6,144	1,415
$5,000 under $10,000	9,032	9,032	248,264	68,420	45,537	22,883	*414	*71	*266	*2	8,573	6,581
$10,000 under $20,000	25,250	25,250	627,368	361,630	123,161	238,469	5,711	1,339	*1,458	*833	24,667	39,511
$20,000 under $50,000	23,010	23,183	1,176,483	644,590	255,577	389,013	8,375	3,110	2,393	6,866	23,010	106,543
$50,000 under $100,000	1,123	1,123	418,031	75,686	61,629	14,057	672	511	505	2,704	1,123	19,377
$100,000 under $500,000	101	101	54,366	13,644	10,431	3,213	65	63	44	280	101	4,916
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*755	*755	*23,431	*—5,391	*—7,062	*1,671	—	—	—	—	*29	*6
Special trade contractors: Masonry, stonework, tile setting, and plastering												
Returns with and without adjusted gross income, total	**89,260**	**89,311**	**3,856,678**	**1,348,261**	**804,442**	**543,819**	**21,851**	**8,030**	**7,891**	**24,217**	**85,228**	**196,428**
Returns with adjusted gross income, total	86,842	86,893	3,741,966	1,373,803	814,183	559,620	21,851	8,030	7,891	24,217	84,366	196,196
Under $5,000	15,093	15,093	306,022	46,417	41,590	4,827	*370	*111	—	—	12,656	3,714
$5,000 under $10,000	19,929	19,929	313,273	147,231	99,356	47,875	3,536	526	—	—	19,929	14,229
$10,000 under $20,000	27,745	27,775	885,115	414,751	222,728	192,023	7,584	1,969	*1,282	*1,777	27,706	50,674
$20,000 under $50,000	22,577	22,586	1,681,422	657,287	367,771	289,516	9,218	4,219	5,582	12,790	22,577	106,357
$50,000 under $100,000	1,329	1,341	426,564	81,144	62,715	18,429	997	861	912	7,541	1,329	12,881
$100,000 under $500,000	165	165	119,958	24,102	18,638	5,464	142	334	112	1,962	165	7,039
$500,000 under $1,000,000	*4	*4	*9,612	*2,872	*1,384	*1,488	*4	*9	*3	*147	*4	*1,304
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,418	2,418	114,712	—25,542	—9,741	—15,801	—	—	—	—	*862	*232
Special trade contractors: Carpentering and flooring												
Returns with and without adjusted gross income, total	**235,398**	**235,398**	**4,210,073**	**2,849,323**	**1,257,524**	**1,591,799**	**40,416**	**9,669**	**7,165**	**10,820**	**225,354**	**354,842**
Returns with adjusted gross income, total	231,758	231,758	4,125,283	2,872,309	1,253,670	1,618,639	40,416	9,669	7,165	10,820	224,192	354,109
Under $5,000	33,153	33,153	256,162	100,598	68,339	32,259	*629	*65	—	—	28,874	6,592
$5,000 under $10,000	71,479	71,479	936,379	531,481	318,081	213,400	10,715	1,490	*693	*395	68,634	42,625
$10,000 under $20,000	92,212	92,212	1,570,377	1,299,142	523,098	776,044	18,910	4,875	3,415	2,914	92,017	148,117
$20,000 under $50,000	34,106	34,106	1,199,390	881,706	310,840	570,866	9,787	2,977	2,775	4,901	33,859	141,502
$50,000 under $100,000	725	725	132,619	46,800	26,976	19,824	*312	*129	*262	*1,654	725	11,669
$100,000 under $500,000	**83	**83	**30,356	**12,582	**6,336	**6,246	**63	**133	*20	*956	**83	**3,604
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	3,640	3,640	84,790	—22,986	3,854	—26,840	—	—	—	—	*1,162	*732

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Roofing and sheet metal work												
Returns with and without adjusted gross income, total	**34,282**	**34,303**	**1,792,152**	**565,781**	**357,590**	**208,191**	**9,501**	**4,076**	**2,933**	**8,863**	**33,592**	**92,942**
Returns with adjusted gross income, total	34,131	34,152	1,779,935	575,006	359,737	215,269	9,501	4,076	2,933	8,863	33,581	92,936
Under $5,000	3,814	3,814	56,946	11,135	8,875	2,260	—	—	—	—	3,766	822
$5,000 under $10,000	7,635	7,635	130,156	59,713	39,284	20,429	*957	*63	*65	*20	7,133	5,190
$10,000 under $20,000	13,836	13,836	593,589	200,002	118,966	81,036	3,978	818	*1,500	*1,758	13,836	25,392
$20,000 under $50,000	7,944	7,944	554,904	227,652	128,757	98,895	3,865	2,074	850	2,355	7,944	41,519
$50,000 under $100,000	760	781	357,227	58,249	49,884	8,365	595	980	445	3,416	760	14,085
$100,000 under $500,000	142	142	87,114	18,255	13,971	4,284	106	142	73	1,314	142	5,929
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*151	*151	*12,217	*—9,225	*—2,146	*—7,079	—	—	—	—	*11	*5
Special trade contractors: Concrete work												
Returns with and without adjusted gross income, total	**22,345**	**22,345**	**1,661,142**	**384,810**	**241,825**	**142,985**	**7,047**	**7,733**	**3,325**	**8,095**	**21,418**	**56,662**
Returns with adjusted gross income, total	21,739	21,739	1,594,007	388,422	245,557	142,865	7,047	7,733	3,325	8,095	21,418	56,662
Under $5,000	2,505	2,505	49,848	4,022	4,189	—167	—	—	—	—	*2,184	*370
$5,000 under $10,000	6,004	6,004	123,344	44,858	28,446	16,412	*616	*189	*475	*116	6,004	3,600
$10,000 under $20,000	5,980	5,980	376,502	84,905	50,054	34,851	2,879	1,919	*882	*605	5,980	8,964
$20,000 under $50,000	6,004	6,004	529,515	166,327	81,381	84,946	2,550	2,694	1,331	2,905	6,004	24,480
$50,000 under $100,000	1,156	1,156	399,102	74,407	69,880	4,527	921	2,172	570	3,028	1,156	15,891
$100,000 under $500,000	**90	**90	**115,696	**13,902	**11,607	**2,295	**81	**759	**67	**1,441	**90	**3,358
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*606	*606	*67,134	*—3,612	*—3,732	120	—	—	—	—	—	—
Special trade contractors: Water well drilling												
Returns with and without adjusted gross income, total	**6,695**	**6,695**	**521,829**	**115,966**	**68,058**	**47,908**	**1,381**	**2,999**	**822**	**951**	**5,832**	**28,764**
Returns with adjusted gross income, total	6,439	6,439	469,373	123,905	71,404	52,501	1,381	2,999	822	951	5,611	28,547
Under $5,000	*1,726	*1,726	*68,809	*4,625	*1,506	*3,119	—	—	—	—	*1,089	*216
$5,000 under $10,000	*357	*357	*5,976	*2,701	*1,157	*1,544	*133	*48	—	—	*357	*196
$10,000 under $20,000	1,977	1,977	145,820	33,064	22,130	10,934	*523	*184	*450	*259	1,977	9,865
$20,000 under $50,000	2,123	2,123	184,043	59,524	34,927	24,597	502	1,675	*356	*651	1,932	10,429
$50,000 under $100,000	*142	*142	*39,063	*8,287	*4,175	*4,112	*142	*477	—	—	*142	*2,206
$100,000 under $500,000	**114	**114	**25,661	**15,703	**7,509	**8,194	**81	**615	*16	*41	**114	**5,636
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*256	*256	*52,456	*—7,939	*—3,346	—4,593	—	—	—	—	*221	*217

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Miscellaneous special trade contractors												
Returns with and without adjusted gross income, total	**119,002**	**119,077**	**4,850,968**	**1,954,096**	**893,163**	**1,060,933**	**41,479**	**40,432**	**7,794**	**27,347**	**108,876**	**276,095**
Returns with adjusted gross income, total	115,820	115,895	4,716,110	1,993,546	932,758	1,060,788	41,479	40,432	7,794	27,347	108,221	274,989
Under $5,000	14,143	14,143	212,098	44,969	21,132	23,837	*1,138	*168	—	—	9,689	2,659
$5,000 under $10,000	25,621	25,621	573,198	191,003	108,222	82,781	7,108	1,438	*244	*61	23,576	15,551
$10,000 under $20,000	41,433	41,433	960,820	608,476	215,528	392,948	13,865	5,698	*910	*459	40,334	67,765
$20,000 under $50,000	30,995	30,995	1,989,282	867,236	407,991	459,245	16,358	18,243	4,826	11,115	30,995	130,325
$50,000 under $100,000	3,150	3,225	763,826	205,840	135,039	70,801	2,562	10,069	1,522	12,057	**3,622	**56,116
$100,000 under $500,000	473	473	203,376	71,193	43,673	27,520	443	4,556	**292	**3,655	**	**
$500,000 under $1,000,000	**5	**5	**13,509	**4,831	**1,173	**3,658	**5	**260	**	**	**5	**2,574
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	3,182	3,182	134,858	—39,450	—39,595	145	—	—	—	—	655	1,106
Contractors not allocable												
Returns with and without adjusted gross income, total	**56,160**	**56,160**	**1,800,941**	**802,351**	**319,726**	**482,625**	**14,801**	**7,330**	**2,506**	**8,610**	**52,088**	**113,816**
Returns with adjusted gross income, total	55,506	55,506	1,720,568	806,170	322,780	483,390	14,801	7,330	2,506	8,610	52,060	113,726
Under $5,000	10,099	10,099	240,211	28,831	16,944	11,887	*631	*22	—	—	6,906	1,445
$5,000 under $10,000	13,836	13,836	225,961	107,548	49,217	58,331	*2,216	*537	—	—	13,806	6,849
$10,000 under $20,000	21,056	21,056	581,939	299,420	120,134	179,286	8,171	2,205	*784	*963	20,833	34,256
$20,000 under $50,000	9,393	9,393	426,668	270,701	105,086	165,615	3,045	2,161	*1,348	*4,196	9,393	45,424
$50,000 under $100,000	762	762	131,955	48,833	15,631	33,202	457	397	*250	*1,152	762	11,598
$100,000 under $500,000	356	356	113,771	47,834	15,953	31,881	277	1,997	**124	**2,298	356	12,795
$500,000 under $1,000,000	*4	*4	*65	*3,003	*—184	3,187	*4	*11	**	**	*4	*1,357
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*654	*654	*80,372	*—3,819	*—3,054	—765	—	—	—	—	*28	*90
Manufacturing												
Returns with and without adjusted gross income, total	**238,145**	**240,863**	**11,836,156**	**4,614,384**	**1,489,852**	**3,124,532**	**80,202**	**79,893**	**15,604**	**40,416**	**219,185**	**806,764**
Returns with adjusted gross income, total	232,023	234,670	11,052,628	4,714,883	1,565,031	3,149,852	80,202	79,893	15,604	40,416	217,732	804,985
Under $5,000	33,837	34,562	718,531	99,209	26,463	72,746	*249	*36	—	—	25,253	4,998
$5,000 under $10,000	42,156	42,156	1,058,117	324,860	143,499	181,361	9,806	1,973	*1,285	*453	39,744	24,602
$10,000 under $20,000	73,922	74,766	2,117,518	1,084,900	332,598	752,302	31,007	14,688	3,704	2,993	71,297	117,451
$20,000 under $50,000	69,827	70,514	3,897,273	2,076,561	564,865	1,511,696	30,662	26,741	6,921	14,203	69,510	329,253
$50,000 under $100,000	9,820	10,105	2,151,391	658,158	339,817	318,341	6,598	21,574	2,812	12,071	9,470	155,933
$100,000 under $500,000	2,371	2,470	1,043,418	374,114	145,257	228,857	1,805	13,081	858	10,063	2,368	128,632
$500,000 under $1,000,000	70	76	43,955	49,640	7,041	42,599	58	1,114	20	433	70	20,773
$1,000,000 or more	20	21	22,425	47,440	5,491	41,949	17	685	*4	*200	20	23,342
Returns with no adjusted gross income	6,122	6,193	783,528	—100,498	—75,178	—25,320	—	—	—	—	1,453	1,780

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Food and kindred products												
Returns with and without adjusted gross income, total	**2,868**	**2,870**	**563,628**	**65,189**	**17,007**	**48,182**	**1,045**	**1,313**	**193**	**791**	**2,331**	**13,311**
Returns with adjusted gross income, total	2,831	2,831	521,035	68,404	19,376	49,028	1,045	1,313	193	791	2,328	13,292
Under $5,000	*347	*347	*32,459	*1,609	*1,133	*476	—	—	—	—	*327	*99
$5,000 under $10,000	*988	*988	*20,499	*6,946	*3,037	*3,909	—	—	—	—	*505	*288
$10,000 under $20,000	*113	*113	*25,552	*1,745	*—247	*1,992	*112	*151	*25	*28	*113	*73
$20,000 under $50,000	1,129	1,129	190,893	33,422	3,127	30,295	684	365	*38	*78	1,129	5,548
$50,000 under $100,000	196	196	178,542	13,298	8,140	5,158	196	552	114	505	196	3,161
$100,000 under $500,000	55	55	73,048	9,497	4,238	5,259	**53	**245	*16	*180	55	3,561
$500,000 under $1,000,000	*3	*3	*42	*1,887	*—53	*1,940	**	**	—	—	*3	*563
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*37	39	42,593	*—3,215	—2,369	*—846	—	—	—	—	*3	*19
Textile mill products												
Returns with and without adjusted gross income, total	**3,121**	**3,176**	**188,593**	**72,067**	**24,699**	**47,368**	**1,110**	**367**	***561**	***300**	**2,610**	**14,488**
Returns with adjusted gross income, total	3,112	3,167	174,734	72,315	24,958	47,357	1,110	367	*561	*300	2,601	14,487
Under $5,000	*932	*932	*3,114	*2,632	*1,284	*1,348	—	—	—	—	*421	*132
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*1,097	*1,097	*11,345	*19,764	*3,059	*16,705	*434	*15	*402	*160	*1,097	*2,937
$20,000 under $50,000	*733	*733	*61,960	*23,842	*8,486	*15,356	*394	*74	*82	*44	*733	*4,742
$50,000 under $100,000	*330	*385	*76,297	*23,088	*10,745	*12,343	*262	*179	**77	**95	*330	*6,021
$100,000 under $500,000	**20	**20	**22,019	**2,988	**1,383	**1,605	**20	**97	**	**	**20	**656
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*9	*9	*13,858	*—248	*—259	11	—	—	—	—	*9	*1
Apparel and other textile products												
Returns with and without adjusted gross income, total	**9,676**	**9,734**	**661,781**	**203,218**	**90,037**	**113,181**	**2,873**	**1,543**	**1,068**	**5,513**	**9,027**	**33,242**
Returns with adjusted gross income, total	9,357	9,415	604,963	204,273	91,559	112,714	2,873	1,543	1,068	5,513	9,027	33,242
Under $5,000	*1,013	*1,013	*4,069	*4,256	*608	*3,648	*46	*3	—	—	*966	*163
$5,000 under $10,000	*2,124	*2,124	*72,993	*15,880	*13,396	*2,484	*372	*10	*326	*328	*2,124	*1,493
$10,000 under $20,000	2,141	2,141	54,006	31,562	717	30,845	*1,008	*437	—	—	1,859	2,600
$20,000 under $50,000	3,263	3,290	169,839	91,434	33,210	58,224	*880	*442	*376	*472	3,263	15,928
$50,000 under $100,000	709	718	221,588	42,916	31,446	11,470	460	317	*301	*1,916	**811	**11,830
$100,000 under $500,000	103	124	72,313	15,428	10,259	5,169	103	327	**65	**2,798	**	**
$500,000 under $1,000,000	*4	*5	*10,155	*2,796	*1,923	*873	*4	*6	**	**	*4	*1,228
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*319	*319	*56,817	*—1,055	*—1,522	*467	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Lumber and wood products, except furniture												
Returns with and without adjusted gross income, total	**57,926**	**58,431**	**3,279,367**	**884,723**	**368,353**	**516,370**	**20,514**	**24,356**	**3,704**	**8,495**	**54,880**	**141,371**
Returns with adjusted gross income, total	56,380	56,884	3,026,910	922,890	401,906	520,984	20,514	24,356	3,704	8,495	54,476	140,942
Under $5,000	12,123	12,123	206,017	37,744	17,650	20,094	*158	*23	—	—	11,163	2,055
$5,000 under $10,000	12,119	12,119	259,971	87,978	48,856	39,122	3,356	686	*54	*35	11,673	6,879
$10,000 under $20,000	18,137	18,459	682,504	265,441	85,774	179,667	8,402	3,726	*1,171	*1,335	17,733	26,993
$20,000 under $50,000	11,384	11,562	1,003,385	323,725	128,479	195,246	6,627	9,547	1,660	2,651	11,384	49,272
$50,000 under $100,000	2,304	2,306	661,291	151,525	88,209	63,316	1,708	7,730	672	2,709	**2,511	**51,299
$100,000 under $500,000	301	303	194,998	46,906	30,008	16,898	252	2,505	142	1,607	**	**
$500,000 under $1,000,000	**12	**12	**18,744	**9,571	**2,929	**6,642	**11	**138	**5	**159	**12	**4,446
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,546	1,547	252,458	—38,167	—33,553	—4,614	—	—	—	—	404	429
Furniture and fixtures												
Returns with and without adjusted gross income, total	**8,755**	**8,917**	**568,723**	**105,036**	**54,674**	**50,362**	**3,518**	**946**	**1,244**	**1,945**	**7,677**	**17,389**
Returns with adjusted gross income, total	8,346	8,508	493,260	110,971	64,300	46,671	3,518	946	1,244	1,945	7,468	17,115
Under $5,000	*2,040	*2,040	*48,313	*4,942	*10,687	*—5,745	—	—	—	—	*1,624	*379
$5,000 under 10,000	*1,952	*1,952	*68,977	*15,171	*5,265	*9,906	*1,009	*154	*533	*30	*1,858	*1,157
$10,000 under $20,000	2,757	2,919	101,162	33,218	11,106	22,112	*1,473	*413	*59	*60	2,390	3,158
$20,000 under $50,000	*1,327	*1,327	*159,302	*36,178	*20,642	*15,536	*905	*241	*455	*1,003	*1,327	*5,029
$50,000 under $100,000	*226	*226	*96,158	*13,984	*13,451	*533	*108	*65	*175	*430	**269	**7,391
$100,000 under $500,000	**44	**44	**19,349	**7,478	**3,149	**4,329	**23	**73	**22	**421	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*409	*409	*75,463	*—5,934	*—9,625	*3,691	—	—	—	—	*209	*275
Printing, publishing, and allied industries												
Returns with and without adjusted gross income, total	**47,073**	**47,278**	**1,701,908**	**1,029,012**	**222,948**	**806,064**	**16,597**	**22,939**	**2,874**	**5,464**	**41,473**	**188,437**
Returns with adjusted gross income, total	46,413	46,593	1,695,346	1,040,615	235,391	805,224	16,597	22,939	2,874	5,464	41,407	188,355
Under $5,000	6,528	6,528	113,023	19,846	—260	20,106	—	—	—	—	3,053	465
$5,000 under $10,000	7,262	7,262	186,769	58,778	22,032	36,746	*2,102	*598	—	—	6,782	4,346
$10,000 under $20,000	15,700	15,700	444,800	232,331	67,254	165,077	6,075	3,550	*809	*498	15,145	25,418
$20,000 under $50,000	14,640	14,786	751,851	452,051	119,384	332,667	6,786	5,624	1,480	2,541	14,323	72,723
$50,000 under $100,000	1,506	1,526	120,055	102,563	12,504	90,059	1,106	6,489	418	1,185	1,327	19,157
$100,000 under $500,000	731	740	68,064	118,471	11,335	107,136	490	5,524	155	957	731	40,176
$500,000 under $1,000,000	33	37	6,139	23,924	925	22,999	27	556	*9	*171	33	9,801
$1,000,000 or more	13	14	4,644	32,652	2,218	30,434	11	598	*3	*112	13	16,267
Returns with no adjusted gross income	660	685	6,561	—11,603	—12,442	839	—	—	—	—	*66	*82

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Chemicals and allied products												
Returns with and without adjusted gross income, total	**1,430**	**1,430**	**101,883**	**37,940**	**5,461**	**32,479**	**548**	**987**	***140**	***404**	**1,413**	**6,899**
Returns with adjusted gross income, total	1,413	1,413	86,378	39,913	6,484	33,429	548	987	*140	*404	1,413	6,899
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*525	*525	*2,676	*3,839	*428	*3,411	—	—	—	—	*525	*296
$10,000 under $20,000	*484	*484	*43,348	*8,709	*2,006	*6,703	*158	*332	—	—	*484	*960
$20,000 under $50,000	*118	*118	*22,950	*3,945	*1,780	*2,165	*118	*6	**119	**400	*118	*319
$50,000 under $100,000	*244	*244	*16,686	*16,512	*2,436	*14,076	*230	*206	**	**	*244	*2,507
$100,000 under $500,000	*42	*42	*718	*6,908	*—167	*7,075	*42	*443	*21	*4	*42	*2,816
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*17	*17	*15,505	*—1,973	*—1,023	*—950	—	—	—	—	—	—
Leather and leather products												
Returns with and without adjusted gross income, total	**1,693**	**1,693**	**72,421**	**30,254**	**11,861**	**18,393**	***505**	***91**	***321**	***513**	**1,663**	**4,100**
Returns with adjusted gross income, total	1,643	1,643	64,040	30,368	11,348	19,020	*505	*91	*321	*513	1,643	4,071
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*360	*360	*17,576	*3,214	*439	*2,775	—	—	—	—	*360	*243
$10,000 under $20,000	*529	*529	*3,010	*6,907	*386	*6,521	*39	*11	—	—	*529	*636
$20,000 under $50,000	**754	**754	**43,455	**20,547	**10,523	**9,724	**466	**80	*321	*513	**754	**3,193
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	**	**	**	**	**	**	**	**	—	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*50	*50	*8,381	*—115	*513	*—628	—	—	—	—	*20	*29
Stone, clay, and glass products												
Returns with and without adjusted gross income, total	**16,307**	**16,310**	**657,962**	**346,752**	**66,999**	**279,753**	**5,279**	**5,548**	**803**	**2,482**	**15,184**	**55,979**
Returns with adjusted gross income, total	15,683	15,686	634,862	350,731	67,177	283,554	5,279	5,548	803	2,482	15,175	55,974
Under $5,000	*1,582	*1,582	*7,340	*4,193	*598	*3,595	—	—	—	—	*1,074	*469
$5,000 under $10,000	*2,442	*2,442	*67,295	*17,493	*8,874	*8,619	*811	*89	—	—	*2,442	*1,452
$10,000 under $20,000	4,088	4,088	59,623	62,677	5,704	56,973	*1,465	*693	—	—	4,088	6,814
$20,000 under $50,000	6,838	6,838	252,142	201,801	18,982	182,819	2,474	2,128	*533	*1,016	6,838	29,840
$50,000 under $100,000	557	557	135,857	39,282	22,227	17,055	386	1,591	*184	*594	557	9,555
$100,000 under $500,000	**176	**177	**112,606	**25,285	**10,792	**14,493	143	1,045	86	871	**176	**7,845
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	*(1)	—	—	—	—	**	**
Returns with no adjusted gross income	*624	*624	*23,100	*—3,979	*—179	*—3,800	—	—	—	—	*9	*4

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Primary metal industries												
Returns with and without adjusted gross income, total	**1,694**	**1,694**	**75,532**	**36,716**	**6,957**	**29,759**	***720**	***555**	***62**	***801**	**1,668**	**7,154**
Returns with adjusted gross income, total	1,538	1,538	62,528	40,926	6,598	34,328	*720	*555	*62	*801	1,530	6,904
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*816	*816	*20,468	*11,258	*430	*10,828	*440	*226	—	—	*808	*1,168
$20,000 under $50,000	*641	*641	*5,792	*20,946	*2,205	*18,741	*199	*25	—	—	*641	*3,888
$50,000 under $100,000	*40	*40	*24,906	*3,431	*2,562	*869	*40	*284	*21	*268	*40	*530
$100,000 under $500,000	*41	*41	*11,362	*5,292	*1,401	*3,891	*41	*20	*41	*532	*41	*1,317
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*156	*156	*13,004	*—4,211	*359	*—4,570	—	—	—	—	*138	*251
Fabricated metal products												
Returns with and without adjusted gross income, total	**11,290**	**11,290**	**516,967**	**194,604**	**70,918**	**123,686**	**3,333**	**2,560**	**1,429**	**3,039**	**10,397**	**30,551**
Returns with adjusted gross income, total	11,261	11,261	481,053	196,312	71,673	124,639	3,333	2,560	1,429	3,039	10,377	30,512
Under $5,000	*2,772	*2,772	*66,625	*8,412	*1,527	*6,885	—	—	—	—	*2,257	*421
$5,000 under $10,000	*1,059	*1,059	*24,903	*9,047	*5,353	*3,694	*21	*1	—	—	*1,038	*677
$10,000 under $20,000	4,673	4,673	85,699	70,185	17,018	53,167	1,787	828	*624	*302	4,325	7,245
$20,000 under $50,000	2,263	2,263	159,052	67,770	18,873	48,897	1,280	1,269	*650	*1,169	2,263	10,071
$50,000 under $100,000	*409	*409	*79,731	*28,264	*21,314	*6,950	*172	*190	*126	*1,042	*409	*7,422
$100,000 under $500,000	**85	**85	**65,043	**12,633	**7,589	**5,044	**73	**271	*29	*525	**85	**4,676
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*29	*29	*35,913	*—1,708	*—755	—953	—	—	—	—	*20	*39
Machinery, except electrical												
Returns with and without adjusted gross income, total	**27,414**	**27,414**	**1,520,059**	**590,182**	**309,093**	**281,089**	**11,872**	**11,888**	**2,131**	**7,198**	**25,475**	**103,942**
Returns with adjusted gross income, total	26,692	26,692	1,422,773	598,815	314,904	283,911	11,872	11,888	2,131	7,198	25,441	103,909
Under $5,000	*2,195	*2,195	*53,061	*5,194	*—415	*5,609	—	—	—	—	*1,680	*196
$5,000 under $10,000	2,180	2,180	43,816	18,244	9,407	8,837	*189	*41	—	—	1,854	1,541
$10,000 under $20,000	12,142	12,142	320,981	177,901	87,339	90,562	5,992	3,342	*334	*327	11,808	20,910
$20,000 under $50,000	8,537	8,537	547,329	260,365	110,514	149,851	4,289	4,664	*1,210	*4,213	8,537	40,199
$50,000 under $100,000	1,340	1,340	276,208	91,433	74,777	16,656	1,168	2,868	*453	*1,425	1,264	24,118
$100,000 under $500,000	**298	**298	**181,378	**45,678	**33,282	**12,396	234	974	**134	**1,234	**298	**16,945
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*722	*722	*97,286	*—8,633	*—5,811	*—2,822	—	—	—	—	*34	*33

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Electrical and electronic equipment												
Returns with and without adjusted gross income, total	**4,141**	**4,162**	**181,159**	**135,207**	**28,598**	**106,609**	**2,077**	**1,043**	**314**	**506**	**4,118**	**29,272**
Returns with adjusted gross income, total	4,120	4,120	162,854	135,354	28,765	106,589	2,077	1,043	314	506	4,118	29,272
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*474	*474	*60,143	*3,614	*3,711	*—97	*377	*242	—	—	*474	*328
$10,000 under $20,000	*294	*294	*18,929	*5,449	*5,477	*—28	*264	*63	*252	*265	*294	*628
$20,000 under $50,000	2,873	2,873	22,627	78,933	2,946	75,987	*1,193	*277	—	—	**3,259	**18,608
$50,000 under $100,000	*388	*388	*24,248	*23,873	*8,627	*15,246	*163	*52	*20	*9	**	**
$100,000 under $500,000	85	85	21,631	16,809	4,646	12,163	74	218	**42	**232	85	6,201
$500,000 under $1,000,000	**6	**6	**15,275	**6,676	**3,358	**3,318	**6	**191	**	**	**6	**3,507
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*21	*42	*18,306	*—148	*—167	*19	—	—	—	—	—	—
Transportation equipment												
Returns with and without adjusted gross income, total	**4,788**	**4,789**	**248,912**	**84,771**	**21,911**	**62,860**	**2,209**	**640**	***166**	***619**	**4,360**	**18,212**
Returns with adjusted gross income, total	4,360	4,361	214,732	94,237	28,850	65,387	2,209	640	*166	*619	4,360	18,212
Under $5,000	*42	*42	*1,866	*92	*72	*20	—	—	—	—	*42	*6
$5,000 under $10,000	*1,846	*1,846	*48,275	*16,241	*5,457	*10,784	*855	*74	—	—	*1,846	*1,445
$10,000 under $20,000	*1,143	*1,143	*67,354	*16,258	*8,497	*7,761	*720	*42	—	—	*1,143	*1,803
$20,000 under $50,000	*1,071	*1,071	*25,694	*35,234	*5,199	*30,035	*465	*281	*22	*116	*1,071	*5,426
$50,000 under $100,000	*182	*183	*23,416	*12,220	*545	*11,675	*94	*98	*83	*36	*182	*3,937
$100,000 under $500,000	*73	*73	*47,751	*12,214	*8,982	*3,232	*72	*118	*61	*467	*73	*4,718
$500,000 under $1,000,000	*3	*3	*377	*1,977	*99	*1,878	*3	*26	—	—	*3	*877
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*428	*428	*34,180	*—9,466	*—6,939	*—2,527	—	—	—	—	—	—
Other manufacturing industries												
Returns with and without adjusted gross income, total	**38,536**	**39,228**	**1,447,915**	**764,521**	**181,180**	**583,341**	**7,797**	**5,111**	**795**	**2,649**	**35,842**	**138,466**
Returns with adjusted gross income, total	37,429	38,111	1,357,813	778,462	182,588	595,874	7,797	5,111	795	2,649	35,299	137,564
Under $5,000	4,496	4,938	182,602	10,517	—6,437	16,954	*45	*10	—	—	2,929	641
$5,000 under $10,000	8,258	8,258	181,670	63,306	16,768	46,538	*147	*50	*372	*59	**7,500	**20,376
$10,000 under $20,000	9,805	9,805	169,207	142,385	38,691	103,694	2,932	985	*28	*18	**	**
$20,000 under $50,000	13,138	13,301	462,521	397,591	73,845	323,746	3,882	1,715	*149	*129	13,138	66,602
$50,000 under $100,000	1,377	1,454	212,243	95,441	40,101	55,340	570	1,178	*177	*2,025	1,377	22,799
$100,000 under $500,000	344	344	143,309	56,411	19,598	36,813	212	903	66	386	344	21,914
$500,000 under $1,000,000	**11	**11	**6,261	**12,812	**21	**12,791	**9	**271	*3	*32	**11	**5,231
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,107	1,117	90,103	—13,942	—1,407	—12,535	—	—	—	—	543	902

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Manufacturing not allocable												
Returns with and without adjusted gross income, total	**2,447**	**2,447**	**49,347**	**59,929**	**9,155**	**50,774**	***722**	***699**	**	**	**2,071**	**9,603**
Returns with adjusted gross income, total	2,447	2,447	49,347	59,929	9,155	50,774	*722	*699	**	**	2,071	9,603
Under $5,000	*50	*50	*44	*152	*17	*135	—	—	—	—	—	—
$5,000 under $10,000	*567	*567	*2,555	*5,110	*476	*4,634	*567	*28	—	—	*567	*581
$10,000 under $20,000	*363	*363	*9,530	*3,960	*—615	*4,575	*37	*23	—	—	*37	*65
$20,000 under $50,000	*1,293	*1,293	*23,675	*36,586	*6,718	*29,868	*21	*5	—	—	*1,293	*5,835
$50,000 under $100,000	*133	*133	*4,166	*9,212	*2,732	*6,480	*56	*203	—	—	*133	*1,886
$100,000 under $500,000	*41	*41	*9,377	*4,910	*—172	*5,082	*41	*440	**	**	*41	*1,236
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, Communication, Electric, Gas And Sanitary Services												
Returns with and without adjusted gross income, total	**411,096**	**413,197**	**14,784,631**	**6,294,202**	**1,821,424**	**4,472,778**	**112,423**	**136,117**	**12,698**	**27,858**	**363,690**	**943,764**
Returns with adjusted gross income, total	395,448	397,482	13,546,719	6,442,414	1,943,115	4,499,299	112,423	136,117	12,698	27,858	361,080	938,267
Under $5,000	73,093	73,093	1,369,234	209,051	85,591	123,460	*2,889	*331	—	—	53,523	12,910
$5,000 under $10,000	77,696	78,223	2,054,283	578,631	259,632	318,999	12,077	3,649	*91	*10	68,260	45,760
$10,000 under $20,000	133,952	134,275	3,758,115	1,959,794	623,476	1,336,318	47,398	32,887	3,516	2,476	129,528	205,300
$20,000 under $50,000	100,173	101,096	4,415,431	2,750,595	728,085	2,022,510	42,265	56,172	6,393	12,148	99,279	413,754
$50,000 under $100,000	8,270	8,433	1,279,158	536,408	178,862	357,546	6,078	25,655	1,831	7,122	**10,405	**229,314
$100,000 under $500,000	2,179	2,275	606,718	332,598	65,995	266,603	1,641	14,587	829	5,398	**	**
$500,000 under $1,000,000	66	68	58,809	44,888	1,504	43,384	58	1,664	28	495	66	19,231
$1,000,000 or more	19	19	4,971	30,449	—29	30,478	17	1,170	10	209	19	11,996
Returns with no adjusted gross income	15,648	15,715	1,237,912	—148,212	—121,692	—26,520	—	—	—	—	2,610	5,498
Local and Interurban passenger transit: Total												
Returns with and without adjusted gross income, total	**60,665**	**60,711**	**758,531**	**653,325**	**199,739**	**453,586**	**7,599**	**3,951**	**1,401**	**1,484**	**54,649**	**78,291**
Returns with adjusted gross income, total	59,044	59,090	737,163	660,509	202,546	457,963	7,599	3,951	1,401	1,484	54,649	78,291
Under $5,000	17,154	17,154	156,805	48,412	32,604	15,808	*912	*90	—	—	14,275	3,003
$5,000 under $10,000	16,107	16,153	187,352	122,180	64,293	57,887	*1,189	*264	—	—	14,591	10,699
$10,000 under $20,000	16,973	16,973	270,736	245,617	73,579	172,038	3,012	928	*696	*895	16,973	26,784
$20,000 under $50,000	8,651	8,651	114,264	230,536	31,366	199,170	2,336	2,505	**664	**493	8,651	34,275
$50,000 under $100,000	*105	*105	*4,952	*5,983	*—47	*6,030	*105	*114	**	**	*105	*1,238
$100,000 under $500,000	*54	*54	*3,054	*7,781	*752	*7,029	*45	*49	*41	*97	*54	*2,292
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,621	1,621	21,368	—7,184	—2,806	—4,378	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued												
Local and interurban passenger transit transit: Taxicabs												
Returns with and without adjusted gross income, total	**43,749**	**43,795**	**486,772**	**373,978**	**129,364**	**244,614**	**3,135**	**399**	***688**	***889**	**38,586**	**40,048**
Returns with adjusted gross income, total	42,340	42,386	465,976	380,681	131,331	249,350	3,135	399	*688	*889	38,586	40,048
Under $5,000	15,404	15,404	138,757	43,921	29,986	13,935	*912	*90	—	—	13,137	2,825
$5,000 under $10,000	13,110	13,156	138,178	97,246	45,029	52,217	*611	*72	—	—	11,623	8,190
$10,000 under $20,000	10,898	10,898	158,552	161,420	50,361	111,059	*1,542	*158	*669	*872	10,898	17,992
$20,000 under $50,000	2,915	2,915	30,381	77,393	5,908	71,485	*57	*78	*19	*17	2,915	10,876
$50,000 under $100,000	*13	*13	*108	*702	*46	*656	*13	*1	—	—	*13	*165
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,409	*1,409	*20,797	*—6,703	*—1,967	*—4,736	—	—	—	—	—	—
Local and interurban passenger transit: Other passenger transportation												
Returns with and without adjusted gross income, total	**16,916**	**16,916**	**271,759**	**279,347**	**70,375**	**208,972**	**4,464**	**3,552**	**713**	**595**	**16,063**	**38,243**
Returns with adjusted gross income, total	16,704	16,704	271,187	279,827	71,215	208,612	4,464	3,552	713	595	16,063	38,243
Under $5,000	*1,750	*1,750	*18,048	*4,491	*2,617	*1,874	—	—	—	—	*1,138	*178
$5,000 under $10,000	2,997	2,997	49,173	24,934	19,264	5,670	*578	*192	—	—	2,968	2,509
$10,000 under $20,000	6,075	6,075	112,184	84,197	23,217	60,980	*1,470	*769	*27	*23	6,075	8,792
$20,000 under $50,000	5,736	5,736	83,883	153,143	25,457	127,686	2,279	2,427	*644	*476	5,736	23,399
$50,000 under $100,000	*92	*92	*4,844	*5,281	*—93	*5,374	*92	*114	**42	**97	*92	*1,073
$100,000 under $500,000	*54	*54	*3,054	*7,781	*752	*7,029	*45	*49	**	**	*54	*2,292
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*212	*212	*571	*—481	*—840	*359	—	—	—	—	—	—
Trucking and warehousing: Total												
Returns with and without adjusted gross income, total	**288,460**	**289,155**	**11,808,048**	**4,126,985**	**1,405,960**	**2,721,025**	**85,417**	**101,666**	**8,322**	**15,917**	**251,634**	**576,371**
Returns with adjusted gross income, total	275,321	275,962	10,720,808	4,243,039	1,504,820	2,738,219	85,417	101,666	8,322	15,917	249,429	571,682
Under $5,000	49,349	49,349	1,071,956	144,395	53,119	91,276	*1,977	*241	—	—	35,042	8,990
$5,000 under $10,000	52,191	52,210	1,651,796	389,337	154,715	234,622	8,890	2,745	*90	*10	45,034	28,588
$10,000 under $20,000	101,458	101,688	3,110,288	1,480,665	500,375	980,290	39,476	29,591	2,701	1,480	97,438	152,099
$20,000 under $50,000	67,053	67,412	3,514,455	1,811,063	618,345	1,192,718	30,857	46,383	4,046	7,355	66,677	275,473
$50,000 under $100,000	4,430	4,461	968,953	281,499	131,854	149,645	3,563	15,259	1,117	3,963	4,398	61,866
$100,000 under $500,000	826	828	373,544	123,952	45,245	78,707	641	6,719	359	2,874	826	39,805
$500,000 under $1,000,000	11	11	29,664	6,591	1,191	5,400	10	236	**9	**236	11	2,882
$1,000,000 or more	*3	*3	*151	*5,536	*—24	*5,560	*3	*492	**	**	*3	*1,980
Returns with no adjusted gross income	13,139	13,193	1,087,240	—116,053	—98,861	—17,192	—	—	—	—	2,205	4,689

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued												
Trucking and warehousing: Trucking local and long distance												
Returns with and without adjusted gross income, total	**287,668**	**288,319**	**11,722,085**	**4,081,443**	**1,391,525**	**2,689,918**	**84,748**	**100,228**	**8,245**	**15,473**	**250,856**	**562,455**
Returns with adjusted gross income, total	274,564	275,184	10,637,545	4,192,759	1,490,508	2,702,251	84,748	100,228	8,245	15,473	248,672	557,776
Under $5,000	49,349	49,349	1,071,956	144,395	53,119	91,276	*1,977	*241	—	—	35,042	8,990
$5,000 under $10,000	52,191	52,191	1,645,750	389,337	154,810	234,527	8,890	2,745	*90	*10	45,034	28,588
$10,000 under $20,000	101,393	101,623	3,107,254	1,479,863	500,239	979,624	39,411	29,570	2,700	1,478	97,373	152,045
$20,000 under $50,000	66,679	67,038	3,487,862	1,798,438	617,843	1,180,595	30,483	46,154	4,016	7,247	66,303	273,051
$50,000 under $100,000	4,253	4,284	948,648	271,126	124,345	146,781	3,455	15,219	1,117	3,963	4,221	59,490
$100,000 under $500,000	689	689	346,684	102,048	39,181	62,867	523	6,069	317	2,665	689	32,139
$500,000 under $1,000,000	**10	**10	**29,391	**7,551	**970	**6,581	**9	**229	*5	*110	**10	**3,473
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	13,104	13,135	1,084,540	—111,316	—98,983	—12,333	—	—	—	—	2,184	4,679
Trucking and warehousing: Public warehousing and trucking terminals												
Returns with and without adjusted gross income, total	**814**	**836**	**85,963**	**46,228**	**14,434**	**31,794**	**690**	**1,515**	**78**	**490**	**800**	**14,060**
Returns with adjusted gross income, total	778	778	83,263	50,967	14,312	36,655	690	1,515	78	490	778	14,044
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*19	*19	*6,046	*140	*—95	*235	*19	*	—	—	*19	*19
$10,000 under $20,000	*65	*65	*3,034	*803	*136	*667	*65	*21	**31	**109	*65	*54
$20,000 under $50,000	*374	*374	*26,593	*12,625	*502	*12,123	*374	*229	**	**	*374	*2,422
$50,000 under $100,000	*177	*177	*20,305	*10,373	*7,509	*2,864	*108	*39	—	—	*177	*2,376
$100,000 under $500,000	139	139	26,860	22,451	6,064	16,387	120	727	*43	*256	139	7,785
$500,000 under $1,000,000	**4	**4	**425	**4,575	**196	**4,379	**4	**499	**4	**125	**4	**1,389
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*36	58	2,700	*—4,739	122	—4,861	—	—	—	—	*22	*16
Trucking and warehousing: Water transportation												
Returns with and without adjusted gross income, total	**7,585**	**7,607**	**298,218**	**200,503**	**28,646**	**171,857**	**1,806**	**5,898**	**259**	**1,679**	**5,836**	**39,640**
Returns with adjusted gross income, total	7,409	7,431	271,684	203,194	35,472	167,722	1,806	5,898	259	1,679	5,681	39,423
Under $5,000	*1,177	*1,177	*13,568	*1,071	*468	*603	—	—	—	—	*84	*18
$5,000 under $10,000	*1,345	*1,345	*24,835	*7,674	*1,458	*6,216	*28	*11	—	—	*1,291	*678
$10,000 under $20,000	931	931	*39,488	13,115	*565	12,550	*8	*2	—	—	*527	*2,010
$20,000 under $50,000	3,142	3,151	115,594	97,024	7,443	89,581	1,448	2,553	*28	*14	2,965	13,726
$50,000 udner $100,000	557	570	57,557	33,534	21,159	12,375	*164	*855	*180	*1,401	557	6,487
$100,000 under $500,000	241	241	15,744	34,709	5,207	29,502	142	1,601	*42	*131	241	11,047
$500,000 under $1,000,000	10	10	841	6,809	*—845	7,654	10	478	*6	*49	10	2,444
$1,000,000 or more	*6	*6	*4,057	*9,258	*17	*9,241	*6	*399	*3	*84	*6	*3,013
Returns with no adjusted gross income	*176	*176	*26,534	*—2,690	*—6,826	*4,136	—	—	—	—	*155	*217

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued												
Trucking and warehousing: Air transportation												
Returns with and without adjusted gross income, total	**9,043**	**9,043**	**189,339**	**235,914**	**22,585**	**213,329**	**2,838**	**4,764**	**426**	**1,484**	**8,958**	**47,542**
Returns with adjusted gross income, total	9,030	9,030	184,879	237,748	23,998	213,750	2,838	4,764	426	1,484	8,950	47,126
Under $5,000	*1,509	*1,509	*3,764	*4,265	*970	*3,295	—	—	—	—	*1,509	*287
$5,000 under $10,000	*281	*281	*988	*2,210	*541	*1,669	*113	*69	—	—	*232	*119
$10,000 under $20,000	2,454	2,454	16,957	33,214	5,661	27,553	*432	*88	—	—	2,454	4,164
$20,000 under $50,000	3,809	3,809	134,071	103,859	16,410	87,449	1,683	1,645	*345	*892	3,779	14,819
$50,000 under $100,000	816	816	23,741	54,129	1,679	52,450	472	2,315	*44	*142	**961	**20,434
$100,000 under $500,000	146	146	4,703	22,414	—597	23,011	126	394	*31	*291	**	**
$500,000 under $1,000,000	*9	*9	*405	*6,405	*—230	*6,635	*8	*71	**6	**159	*9	*2,941
$1,000,000 or more	*6	*6	*249	*11,253	*—435	*11,688	*4	*182	**	**	*6	*4,362
Returns with no adjusted gross income	*13	*13	*4,460	*—1,834	*—1,412	*—422	—	—	—	—	*8	*417
Transportation services: Total												
Returns with and without adjusted gross income, total	**18,971**	**19,054**	**1,185,607**	**504,721**	**97,517**	**407,204**	**6,522**	**7,707**	**1,723**	**4,954**	**17,517**	**101,672**
Returns with adjusted gross income, total	18,677	18,759	1,122,497	513,876	97,208	416,668	6,522	7,707	1,723	4,954	17,414	101,478
Under $5,000	*2,669	*2,669	*107,506	*5,788	*—4,684	*10,472	—	—	—	—	*1,433	*183
$5,000 under $10,000	2,598	2,598	99,633	18,746	16,125	2,621	*363	*166	**40	*38	2,598	1,626
$10,000 under $20,000	3,232	3,232	211,751	44,903	22,805	22,098	2,248	1,059	**	**	3,232	4,487
$20,000 under $50,000	8,272	8,283	435,301	252,950	38,280	214,670	2,585	1,090	1,271	3,204	8,246	37,422
$50,000 under $100,000	1,398	1,398	141,710	94,857	17,319	77,538	978	3,153	*211	*530	**1,886	**51,823
$100,000 under $500,000	489	560	116,144	82,499	8,099	74,400	333	1,689	195	1,103	**	**
$500,000 under $1,000,000	**19	**19	**10,453	**14,134	**—737	**14,871	**15	**551	*6	*79	**19	**5,936
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	294	295	63,110	—9,155	309	—9,464	—	—	—	—	*103	*194
Trucking and warehousing: Transportation services: Passenger transportation arrangement												
Returns with and without adjusted gross income, total	**11,829**	**11,882**	**636,687**	**352,180**	**38,812**	**313,368**	**3,233**	**2,425**	**1,476**	**4,043**	**10,980**	**69,229**
Returns with adjusted gross income, total	11,723	11,776	616,464	355,477	38,781	316,696	3,233	2,425	1,476	4,043	10,896	69,188
Under $5,000	*1,393	*1,393	*45,015	*3,213	*—5,895	9,108	—	—	—	—	*593	*86
$5,000 under $10,000	*1,743	*1,743	*42,428	*12,854	*5,340	7,514	*49	*16	**10	**16	*1,743	*1,097
$10,000 under $20,000	820	820	82,872	10,601	—534	11,135	*334	*238	**	**	820	737
$20,000 under $50,000	6,456	6,467	321,388	203,958	24,575	179,383	2,064	857	1,251	3,182	6,430	29,710
$50,000 under $100,000	1,001	1,001	79,856	67,613	11,405	56,208	595	901	*103	*221	**1,302	**35,648
$100,000 under $500,000	302	344	34,826	51,913	3,456	48,457	185	362	109	551	**	**
$500,000 under $1,000,000	*8	*8	*10,079	*5,325	*435	4,890	*6	*52	*3	*73	*8	*1,909
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*106	*106	*20,223	*—3,297	*31	—3,328	—	—	—	—	*84	*41

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued												
Trucking and warehousing: Transportation services: Freight transportation arrangement												
Returns with and without adjusted gross income, total	**1,988**	**2,008**	**252,955**	**61,380**	**28,563**	**32,817**	**1,124**	**1,158**	***76**	***578**	**1,975**	**15,042**
Returns with adjusted gross income, total	1,974	1,993	242,625	62,361	29,208	33,153	1,124	1,158	*76	*578	1,975	15,042 'tb/
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*292	*292	*24,506	*1,760	*8,626	*—6,866	*292	*132	—	—	*292	*156
$10,000 under $20,000	*912	*912	*63,617	*13,843	*2,996	*10,847	*444	*141	—	—	*912	1,190
$20,000 under $50,000	*495	*495	*55,075	*17,907	*8,165	*9,742	*141	*26	*20	*21	*495	*3,970
$50,000 under $100,000	*189	*189	*35,391	*12,221	*5,863	*6,358	*189	*448	*13	*155	**189	**3,699
$100,000 under $500,000	**86	**105	**64,036	**16,631	**3,558	**13,073	**58	**411	*43	*402	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*14	*15	*10,330	*—982	*—645	*—337	—	—	—	—	**	**
Trucking and warehousing: Transportation services: Other transportation services												
Returns with and without adjusted gross income, total	**5,164**	**5,164**	**295,965**	**92,247**	**30,142**	**62,105**	**2,175**	**4,139**	**171**	**333**	**4,572**	**17,697**
Returns with adjusted gross income, total	4,990	4,990	263,408	97,124	29,219	67,905	2,175	4,139	171	333	4,554	17,581
Under $5,000	*1,276	*1,276	*62,491	*2,576	*1,211	*1,365	—	—	—	—	*840	*98
$5,000 under $10,000	*563	*563	*32,699	*4,132	*2,159	*1,973	*22	*18	—	—	*563	*373
$10,000 under $20,000	*1,500	*1,500	*65,262	*20,459	*20,343	*116	*1,470	*679	*30	*22	*1,500	*2,560
$20,000 under $50,000	1,321	1,321	58,837	31,085	5,540	25,545	*380	*207	—	—	1,321	3,742
$50,000 under $100,000	*208	*208	*26,463	*15,023	*50	*14,973	*194	*1,804	*95	*155	*208	*2,785
$100,000 under $500,000	113	113	17,529	16,889	601	16,288	102	1,058	*43	*150	113	5,195
$500,000 under $1,000,000	**9	**9	**127	**6,959	**—687	**7,646	**7	**373	*3	*6	**9	**2,828
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*174	*174	*32,558	*—4,877	*923	—5,800	—	—	—	—	*18	*116
Communication												
Returns with and without adjusted gross income, total	**7,389**	**7,523**	**153,250**	**208,155**	**—7,654**	**215,809**	**2,470**	**7,242**	**92**	**428**	**7,010**	**42,347**
Returns with adjusted gross income, total	7,164	7,287	137,794	214,282	2,191	212,091	2,470	7,242	92	428	7,010	42,347
Under $5,000	*104	*104	*1,145	*391	*105	*286	—	—	—	—	*49	*13
$5,000 under $10,000	*1,292	*1,292	*19,979	*8,950	*5,982	*2,968	*42	*4	—	—	*1,292	*1,094
$10,000 under $20,000	*1,650	*1,650	*26,118	*25,302	*2,886	*22,416	*293	*103	—	—	*1,650	*2,813
$20,000 under $50,000	3,328	3,328	21,003	94,851	—6,268	101,119	1,447	1,279	—	—	3,239	14,592
$50,000 under $100,000	541	651	19,911	39,036	426	38,610	469	3,258	—	—	531	8,335
$100,000 under $500,000	234	245	43,423	34,298	—2,514	36,812	205	2,418	86	338	234	9,798
$500,000 under $1,000,000	12	14	5,703	8,219	1,148	7,071	11	99	**6	**90	12	3,841
$1,000,000 or more	*3	*3	*511	*3,234	*426	*2,808	*3	*80	**	**	*3	*1,862
Returns with no adjusted gross income	*225	*236	*15,456	*—6,127	*—9,844	*3,717	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas And Sanitary Services—Continued												
Electric, gas, and water services												
Returns with and without adjusted gross income, total	**1,719**	**1,719**	**31,029**	**38,908**	**137**	**38,771**	**190**	**1,544**	***106**	***673**	**1,719**	**8,945**
Returns with adjusted gross income, total	1,580	1,580	29,995	39,882	183	39,699	190	1,544	*106	*673	1,580	8,893
Under $5,000	*48	*48	*438	*156	*134	*22	—	—	—	—	*48	*11
$5,000 under $10,000	*522	*522	*415	*4,440	*—529	*4,969	*50	*16	—	—	*522	*307
$10,000 under $20,000	*682	*682	*2,146	*8,707	*—1,572	*10,279	—	—	—	—	*682	*763
$20,000 under $50,000	*95	*95	*282	*2,643	*—77	*2,720	—	—	—	—	*95	*436
$50,000 under $100,000	*178	*178	*2,689	*12,758	*626	*12,132	*104	*235	*84	*570	*178	*3,064
$100,000 under $500,000	*51	*51	*12,317	*8,648	*448	*8,200	*32	*1,056	**22	**104	*51	*3,233
$500,000 under $1,000,000	*4	*4	*11,708	*2,530	*1,154	*1,376	*4	*238	**	**	*4	*1,079
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*139	*139	*1,034	*—973	*—46	*—927	—	—	—	—	*139	*52
Sanitary services												
Returns with and without adjusted gross income, total	**18,385**	**18,385**	**360,608**	**348,567**	**74,494**	**274,073**	**5,825**	**3,704**	**370**	**1,338**	****17,488**	****52,783**
Returns with adjusted gross income, total	18,343	18,343	341,898	352,894	76,698	276,196	5,825	3,704	370	1,338	**	**
Under $5,000	*1,083	*1,083	*14,051	*4,573	*2,876	*1,697	—	—	—	—	*1,083	*406
$5,000 under $10,000	3,822	3,822	69,285	27,546	17,048	10,498	*1,402	*373	—	—	3,162	2,745
$10,000 under $20,000	6,665	6,665	80,632	109,480	19,177	90,303	1,929	1,116	*80	*63	6,665	12,305
$20,000 under $50,000	6,367	6,367	80,460	174,330	22,586	151,744	2,132	802	*40	*191	6,171	26,038
$50,000 under $100,000	254	254	59,645	15,153	5,846	9,312	*232	*472	*194	*517	254	3,512
$100,000 under $500,000	**152	**152	**37,825	**21,807	**9,166	**12,641	**130	**940	*56	*567	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*42	*42	*18,709	*—4,327	*—2,205	*—2,122	—	—	—	—	**	**
Wholesale And Retail Trade												
Returns with and without adjusted gross income, total	**2,251,208**	**2,334,348**	**179,166,569**	**39,093,937**	**10,744,505**	**28,349,432**	**460,989**	**291,343**	**144,327**	**264,749**	**2,004,682**	**6,440,783**
Returns with adjusted gross income, total	2,149,241	2,224,047	167,927,658	40,157,668	11,527,317	28,630,351	460,554	291,277	144,327	264,749	1,984,585	6,425,620
Under $5,000	312,191	318,758	11,628,943	886,849	189,815	697,034	3,974	349	*992	*61	203,258	44,907
$5,000 under $10,000	375,687	385,544	19,041,858	2,822,295	808,470	2,013,825	48,043	9,021	7,564	2,856	337,441	194,040
$10,000 under $20,000	701,121	729,247	41,657,567	10,390,927	2,461,455	7,929,472	161,624	58,779	37,472	27,945	685,536	1,119,888
$20,000 under $50,000	680,733	704,875	66,131,008	19,567,661	5,558,625	14,009,036	202,067	131,999	77,989	138,268	679,236	3,135,314
$50,000 under $100,000	67,115	71,855	21,052,643	4,366,084	1,893,476	2,472,608	36,382	56,399	16,227	59,070	66,745	1,130,192
$100,000 under $500,000	12,134	13,465	7,963,532	1,894,212	565,782	1,328,430	8,262	31,365	3,981	34,247	12,109	687,533
$500,000 under $1,000,000	209	238	279,039	139,268	37,309	101,959	158	2,491	86	1,857	209	65,214
$1,000,000 or more	51	65	173,068	90,372	12,384	77,988	44	873	16	444	51	48,532
Returns with no adjusted gross income	101,967	110,301	11,238,911	—1,063,731	—782,812	—280,919	*435	*65	—	—	20,097	15,164

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Wholesale trade: Total												
Returns with and without adjusted gross income, total	**322,160**	**325,299**	**39,132,276**	**6,862,325**	**3,155,703**	**3,706,622**	**75,203**	**67,684**	**15,213**	**29,571**	**291,981**	**1,413,160**
Returns with adjusted gross income, total	311,063	314,046	36,626,372	7,043,009	3,247,962	3,795,047	75,203	67,684	15,213	29,571	289,400	1,410,340
Under $5,000	42,359	42,437	1,597,971	133,520	54,397	79,123	*34	*5	—	—	27,549	7,188
$5,000 under $10,000	51,374	51,388	2,668,536	392,700	157,085	235,615	5,171	900	*237	*12	46,936	29,549
$10,000 under $20,000	91,969	92,692	7,670,082	1,345,319	594,814	750,505	23,369	9,524	2,964	2,554	89,915	158,097
$20,000 under $50,000	100,844	102,310	13,236,099	3,050,370	1,403,484	1,646,886	33,978	26,821	7,844	12,022	100,497	537,005
$50,000 under $100,000	20,105	20,634	7,668,224	1,328,221	748,275	579,946	9,704	18,146	2,967	9,111	20,091	360,982
$100,000 under $500,000	4,299	4,461	3,490,104	686,574	251,020	435,554	2,867	10,538	1,167	5,201	4,299	263,607
$500,000 under $1,000,000	88	95	156,913	59,435	27,089	32,346	61	1,241	28	488	88	27,987
$1,000,000 or more	25	29	138,443	46,870	11,797	35,073	19	508	*6	*183	25	25,924
Returns with no adjusted gross income	11,097	11,253	2,505,904	—180,684	—92,258	—88,426	—	—	—	—	2,581	2,820
Wholesale trade: Motor vehicles and automotive equipment												
Returns with and without adjusted gross income, total	**15,861**	**15,958**	**2,690,534**	**309,101**	**135,575**	**173,526**	**3,899**	**2,369**	**1,037**	**3,211**	**14,744**	**61,290**
Returns with adjusted gross income, total	15,452	15,549	2,627,613	324,739	149,536	175,203	3,899	2,369	1,037	3,211	14,447	60,726
Under $5,000	2,008	2,008	118,757	7,860	1,523	6,337	—	—	—	—	*1,094	*204
$5,000 under $10,000	2,907	2,914	301,409	23,835	13,480	10,355	*195	*12	—	—	2,842	2,239
$10,000 under $20,000	4,571	4,571	488,710	60,632	30,952	29,680	*1,549	*283	*9	*2	4,571	6,856
$20,000 under $50,000	5,035	5,035	1,064,692	153,669	58,112	95,557	1,700	873	714	2,044	5,009	26,235
$50,000 under $100,000	785	874	474,290	54,630	34,543	20,087	387	849	263	686	785	15,611
$100,000 under $500,000	139	140	175,352	18,942	9,233	9,709	64	192	*48	*365	139	6,956
$500,000 under $1,000,000	**7	**7	**4,403	**5,171	**1,693	**3,478	*4	*161	*3	*114	**7	**2,625
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	409	409	62,920	—15,638	—13,961	—1,677	—	—	—	—	*297	*564
Wholesale trade: Lumber and construction materials												
Returns with and without adjusted gross income, total	**5,580**	**5,589**	**966,142**	**150,863**	**78,085**	**72,778**	**1,277**	**1,943**	**379**	**1,760**	**4,586**	**40,747**
Returns with adjusted gross income, total	5,506	5,515	961,913	153,606	79,017	74,589	1,277	1,943	379	1,760	4,515	40,693
Under $5,000	*985	*985	*49,957	*537	*1,287	*—750	—	—	—	—	*194	*18
$5,000 under $10,000	*225	*225	*51,376	*1,914	*1,910	*4	*166	*63	—	—	*198	*166
$10,000 under $20,000	1,943	1,943	92,463	27,938	5,432	22,506	*69	*192	—	—	1,770	2,937
$20,000 under $50,000	1,668	1,668	394,475	47,993	32,788	15,205	562	532	*156	*238	1,668	9,159
$50,000 under $100,000	478	478	233,398	34,365	17,311	17,054	341	710	*170	*1,173	478	9,648
$100,000 under $500,000	198	207	132,214	28,667	19,370	9,297	131	250	50	277	198	11,233
$500,000 under $1,000,000	*5	*5	*7,351	*4,178	*809	*3,369	*4	*87	**3	**73	*5	*1,894
$1,000,000 or more	*4	*4	*679	*8,014	*112	*7,902	*4	*110	**	**	*4	*5,639
Returns with no adjusted gross income	*74	*74	*4,230	*—2,743	*—933	*—1,810	—	—	—	—	*71	*53

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Wholesale trade: Electrical goods												
Returns with and without adjusted gross income, total	**9,382**	**9,439**	**676,158**	**219,838**	**112,578**	**107,260**	**2,116**	**1,043**	**325**	**577**	**8,611**	**45,871**
Returns with adjusted gross income, total	9,148	9,205	663,625	226,017	112,954	113,063	2,116	1,043	325	577	8,602	45,867
Under $5,000	*1,273	*1,273	*29,320	*3,593	*723	*82,870	—	—	—	—	*877	*90
$5,000 under $10,000	*1,589	*1,589	*26,521	*10,798	*3,203	*7,595	*453	*38	—	—	*1,539	*576
$10,000 under $20,000	2,101	2,101	106,510	34,672	16,012	18,660	*110	*102	—	—	2,001	4,760
$20,000 under $50,000	3,353	3,353	223,195	102,463	37,249	65,214	1,230	669	*261	*208	3,353	16,983
$50,000 under $100,000	708	765	195,344	49,681	44,006	5,675	251	99	*46	*284	708	13,189
$100,000 under $500,000	**124	**124	**82,736	**24,811	**11,761	**13,050	**72	**136	*18	*86	**124	**10,269
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*234	*234	*12,533	*—6,179	*—376	—5,803	—	—	—	—	*9	*4
Wholesale trade: Hardware, plumbing, and heating equipment												
Returns with and without adjusted gross income, total	**11,206**	**11,206**	**760,468**	**224,898**	**119,093**	**105,805**	**2,959**	**1,372**	**531**	**540**	**9,545**	**45,852**
Returns with adjusted gross income, total	10,774	10,774	751,693	226,670	120,952	105,718	2,959	1,372	531	540	9,545	45,852
Under $5,000	*2,553	*2,553	*68,973	*7,907	*1,678	*6,229	—	—	—	—	*1,563	*329
$5,000 under $10,000	*691	*691	*32,837	*5,955	*1,145	*4,810	—	—	—	—	*452	*281
$10,000 under $20,000	2,658	2,658	90,438	38,046	18,408	19,638	*615	*63	—	—	2,658	5,030
$20,000 under $50,000	4,232	4,232	334,302	123,067	67,499	55,568	2,068	893	*462	*419	4,232	23,181
$50,000 under $100,000	555	555	185,130	37,676	24,590	13,086	*228	*362	*48	*84	555	10,890
$100,000 under $500,000	82	82	36,204	11,947	6,731	5,216	**48	**54	**21	**37	82	5,076
$500,000 under $1,000,000	*3	*3	*3,809	*2,073	*902	*1,171	**	**	**	**	*3	*1,064
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*432	*432	*8,775	*—1,773	*—1,859	*86	—	—	—	—	—	—
Wholesale trade: Farm machinery and equipment												
Returns with and without adjusted gross income, total	**6,996**	**6,998**	**1,892,851**	**186,775**	**100,073**	**86,702**	**3,739**	**6,158**	**595**	**1,533**	**5,894**	**45,845**
Returns with adjusted gross income, total	6,458	6,460	1,757,435	194,331	101,821	92,510	3,739	6,158	595	1,533	5,804	45,695
Under $5,000	*1,179	*1,179	*63,186	*2,737	*305	*2,432	—	—	—	—	*540	*64
$5,000 under $10,000	224	224	80,352	1,887	991	896	*40	*17	—	—	224	154
$10,000 under $20,000	1,719	1,719	353,725	25,822	11,299	14,523	1,246	1,392	*8	*2	1,719	2,783
$20,000 under $50,000	2,180	2,180	639,345	70,226	36,838	33,388	1,456	2,690	322	648	2,165	11,866
$50,000 under $100,000	994	995	442,729	65,220	39,279	25,941	838	1,481	201	612	994	18,207
$100,000 under $500,000	**162	**163	**178,098	**28,438	**13,109	**15,329	**159	**579	64	271	**162	**12,622
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	538	538	135,416	—7,555	—1,747	—5,808	—	—	—	—	90	150

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Wholesale trade: Other machinery, equipment, and supplies												
Returns with and without adjusted gross income, total	**29,596**	**29,627**	**2,436,685**	**656,426**	**327,052**	**329,374**	**9,740**	**6,791**	**1,827**	**3,489**	**24,057**	**134,171**
Returns with adjusted gross income, total	27,981	28,006	2,365,706	675,196	332,268	342,928	9,740	6,791	1,827	3,489	24,019	133,689
Under $5,000	*3,198	*3,198	*37,071	*10,041	*—3,246	*13,287	—	—	—	—	*1,006	*294
$5,000 under $10,000	4,676	4,676	233,101	32,934	12,081	20,853	*1,095	*120	—	—	3,470	2,375
$10,000 under $20,000	6,562	6,562	310,027	92,042	33,165	58,877	2,281	307	*37	*32	5,998	8,523
$20,000 under $50,000	11,097	11,100	1,122,842	331,569	186,453	145,116	4,847	2,140	1,343	1,776	11,097	58,963
$50,000 under $100,000	1,988	1,988	471,720	130,063	76,899	53,164	1,191	2,304	357	1,125	1,988	33,708
$100,000 under $500,000	451	472	176,543	70,982	23,612	47,370	318	1,628	**90	**555	451	25,828
$500,000 under $1,000,000	**9	**10	**14,401	**7,565	**3,303	**4,262	**8	**292	**	**	**9	**3,998
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,615	1,621	70,979	—18,770	—5,216	—13,554	—	—	—	—	*38	*483
Wholesale trade: Other durable goods												
Returns with and without adjusted gross income, total	**50,734**	**50,741**	**3,385,606**	**1,083,951**	**445,248**	**638,703**	**9,456**	**6,807**	**2,042**	**3,214**	**46,269**	**225,868**
Returns with adjusted gross income, total	48,671	48,676	3,213,308	1,114,850	464,164	650,686	9,456	6,807	2,042	3,214	45,991	225,636
Under $5,000	6,023	6,023	98,726	16,841	9,301	7,540	—	—	—	—	4,621	894
$5,000 under $10,000	9,776	9,776	220,493	69,292	29,408	39,884	*1,127	*255	—	—	8,525	5,919
$10,000 under $20,000	14,001	14,001	604,298	222,509	74,131	148,378	3,694	1,095	*143	*271	13,974	26,480
$20,000 under $50,000	14,999	14,999	1,063,271	462,574	199,975	262,599	3,071	1,248	1,322	1,335	14,999	81,989
$50,000 under $100,000	3,148	3,148	754,707	206,965	109,035	97,930	1,070	1,942	362	1,134	3,148	54,708
$100,000 under $500,000	693	694	406,670	110,795	33,250	77,545	470	1,774	206	424	693	43,150
$500,000 under $1,000,000	26	29	54,297	17,443	6,288	11,155	20	287	**9	**50	26	8,388
$1,000,000 or more	*5	*6	*10,846	*8,431	*2,776	*5,655	*4	*207	**	**	*5	*4,109
Returns with no adjusted gross income	2,063	2,065	172,298	—30,899	—18,917	—11,982	—	—	—	—	*278	*232
Wholesale trade: Drugs, chemicals, and allied products												
Returns with and without adjusted gross income, total	**11,978**	**11,987**	**583,868**	**282,469**	**111,338**	**171,131**	**2,461**	**1,565**	**499**	**1,219**	**10,694**	**55,498**
Returns with adjusted gross income, total	11,526	11,535	564,845	286,147	114,657	171,490	2,461	1,565	499	1,219	10,666	55,492
Under $5,000	*189	*189	*2,589	*727	*—33	*760	—	—	—	—	*140	*30
$5,000 under $10,000	*1,332	*1,332	*11,719	*9,983	*—2,627	*12,610	*352	*25	—	—	*966	*772
$10,000 under $20,000	5,188	5,188	146,011	73,596	20,252	53,344	*727	*334	—	—	4,743	7,264
$20,000 under $50,000	3,846	3,855	205,050	116,062	51,252	64,810	1,014	652	*237	*526	3,846	20,413
$50,000 under $100,000	808	808	164,727	57,944	37,062	20,882	*332	*361	*250	*430	808	17,285
$100,000 under $500,000	158	158	30,182	24,123	8,235	15,888	*33	*164	**12	**263	158	8,102
$500,000 under $1,000,000	**5	**5	**4,567	**3,712	**517	**3,195	**3	**28	**	**	**5	**1,626
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*452	*452	*19,023	*—3,678	*—3,318	*—360	—	—	—	—	*28	*6

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Apparel, piece goods and notions												
Returns with and without adjusted gross income, total	**15,500**	**15,578**	**832,961**	**343,503**	**204,846**	**138,657**	**2,076**	**573**	***129**	***343**	**14,937**	**74,807**
Returns with adjusted gross income, total	15,005	15,083	814,866	344,446	206,790	137,656	2,076	573	*129	*343	14,463	74,728
Under $5,000	*2,399	*2,399	*89,313	*8,112	*6,899	*1,213	—	—	—	—	*1,884	*585
$5,000 under $10,000	*2,155	*2,155	*55,993	*17,801	*15,828	*1,973	—	—	—	—	*2,155	*1,381
$10,000 under $20,000	4,377	4,377	90,472	60,016	39,326	20,690	*932	*112	*69	*18	4,350	8,083
$20,000 under $50,000	4,644	4,644	300,827	145,247	83,041	62,206	*781	*249	—	—	4,644	28,978
$50,000 under $100,000	1,244	1,321	202,113	81,020	48,684	32,336	*245	*88	*18	*21	1,244	22,290
$100,000 under $500,000	181	181	65,174	25,998	9,911	16,087	115	117	**42	**304	**182	**10,706
$500,000 under $1,000,000	**5	**6	**10,975	**6,250	**3,101	**3,149	—	—	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	*3	*6	**	**	*4	*2,705
Returns with no adjusted gross income	*495	*495	*18,095	*—943	*—1,943	*1,000	—	—	—	—	*474	*79
Wholesale trade: Groceries and related products												
Returns with and without adjusted gross income, total	**31,744**	**32,284**	**6,381,972**	**594,985**	**314,785**	**280,200**	**8,216**	**6,904**	**2,184**	**3,477**	**29,286**	**114,188**
Returns with adjusted gross income, total	30,935	31,475	6,062,186	610,447	329,031	281,416	8,216	6,904	2,184	3,477	29,234	114,165
Under $5,000	3,338	3,338	172,745	9,778	6,253	3,519	—	—	—	—	3,076	749
$5,000 under $10,000	4,416	4,416	395,828	33,576	7,442	26,134	*701	*100	*237	*12	3,609	2,380
$10,000 under $20,000	12,542	12,542	1,876,092	175,969	111,864	64,105	3,004	1,885	1,010	1,076	12,179	21,307
$20,000 under $50,000	9,043	9,574	1,938,270	247,594	128,646	118,948	3,517	2,776	565	523	8,774	43,099
$50,000 under $100,000	1,161	1,162	1,043,344	74,117	43,873	30,244	773	1,405	231	1,165	1,161	20,078
$100,000 under $500,000	429	436	603,459	63,388	29,020	34,368	216	678	**141	**702	429	23,883
$500,000 under $1,000,000	**6	**7	**32,447	**6,025	**1,927	**4,098	**5	**61	**	**	**6	**2,668
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	809	809	319,787	—15,462	—14,246	—1,216	—	—	—	—	*52	*24
Wholesale trade: Farm-product raw materials												
Returns with and without adjusted gross income, total	**14,605**	**14,945**	**7,169,413**	**256,372**	**120,699**	**135,673**	**4,021**	**7,661**	**683**	**1,161**	**11,773**	**59,480**
Returns with adjusted gross income, total	13,628	13,926	6,232,563	281,759	128,237	153,522	4,021	7,661	683	1,161	11,593	59,121
Under $5,000	3,731	3,733	425,611	12,051	4,576	7,475	—	—	—	—	1,754	721
$5,000 under $10,000	2,269	2,275	358,145	20,618	1,824	18,794	108	27	—	—	2,224	1,309
$10,000 under $20,000	3,891	4,048	1,234,136	61,844	34,048	27,796	1,455	1,080	*351	*95	3,891	8,101
$20,000 under $50,000	2,650	2,761	2,067,985	82,622	36,412	46,210	1,566	2,986	158	185	2,637	14,276
$50,000 under $100,000	770	786	1,383,330	50,686	28,801	21,885	634	1,479	72	306	770	13,914
$100,000 under $500,000	311	317	760,355	49,745	21,242	28,503	253	1,861	**102	**574	311	18,996
$500,000 under $1,000,000	**6	**6	**3,001	**4,194	**1,333	**2,861	**5	**228	**	**	**6	**1,805
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	977	1,019	936,850	—25,386	—7,538	—17,848	—	—	—	—	180	359

Footnotes at end of table

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Alcoholic beverages												
Returns with and without adjusted gross income, total	**1,285**	**1,300**	**624,539**	**45,137**	**26,460**	**18,677**	**496**	**688**	**88**	**331**	**1,275**	**12,639**
Returns with adjusted gross income, total	1,273	1,288	611,597	45,519	26,175	19,344	496	688	88	331	**	**
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*277	*277	*36,109	*2,518	*2,525	*—7	**144	**158	—	—	*277	*485
$10,000 under $20,000	*311	*311	*96,675	*4,733	*761	*3,972	**	**	—	—	*311	*340
$20,000 under $50,000	440	440	174,806	13,766	7,722	6,044	*133	*80	*22	*34	440	2,607
$50,000 under $100,000	200	200	183,904	13,673	7,885	5,788	178	316	*45	*154	**242	**7,654
$100,000 under $500,000	42	57	105,861	7,922	6,195	1,727	38	87	*18	*59	**	**
$500,000 under $1,000,000	**3	**3	**14,243	**2,906	**1,087	**1,819	**3	**47	**3	**84	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*12	*12	*12,942	*—381	*284	*—665	—	—	—	—	**	**
Wholesale trade: Other nondurable goods												
Returns with and without adjusted gross income, total	**69,630**	**70,447**	**9,248,020**	**1,451,969**	**537,661**	**914,308**	**18,070**	**21,244**	**3,457**	**6,446**	**63,089**	**282,580**
Returns with adjusted gross income, total	67,354	68,130	8,558,956	1,488,760	561,368	927,392	18,070	21,244	3,457	6,446	62,584	281,746
Under $5,000	10,251	10,327	394,898	34,572	8,581	25,991	*34	*5	—	—	6,054	1,489
$5,000 under $10,000	11,825	11,826	698,220	89,452	38,065	51,387	859	237	—	—	11,443	5,455
$10,000 under $20,000	17,822	17,835	1,966,495	268,411	108,739	159,672	5,712	1,694	986	694	17,670	31,623
$20,000 under $50,000	22,565	23,226	3,086,585	678,468	248,706	429,762	8,289	9,850	1,673	3,175	22,540	111,637
$50,000 under $100,000	4,036	4,059	1,681,741	260,808	122,077	138,731	2,475	6,220	581	1,656	4,022	69,751
$100,000 under $500,000	841	843	614,891	138,571	32,354	106,217	691	2,912	212	787	841	51,766
$500,000 under $1,000,000	10	10	7,744	6,412	1,275	5,137	*7	*108	**5	**134	10	2,978
$1,000,000 or more	*4	*4	*108,382	*12,065	*1,571	*10,494	*3	*218	**	**	*4	*7,048
Returns with no adjusted gross income	2,276	2,317	689,064	—36,790	—23,707	—13,083	—	—	—	—	505	834
Wholesale not allocable												
Returns with and without adjusted gross income, total	**48,688**	**49,200**	**1,483,059**	**1,097,257**	**522,210**	**575,047**	**7,069**	**3,707**	**1,476**	**2,392**	**47,767**	**228,732**
Returns with adjusted gross income, total	47,912	48,424	1,440,067	1,112,355	520,991	591,364	7,069	3,707	1,476	2,392	47,196	228,293
Under $5,000	5,232	5,232	46,825	18,763	16,546	2,217	—	—	—	—	4,746	1,723
$5,000 under $10,000	9,012	9,012	166,432	72,136	31,810	40,326	*74	*6	—	—	9,012	6,056
$10,000 under $20,000	14,429	14,836	214,030	201,233	90,426	110,807	1,875	844	*360	*375	14,199	24,143
$20,000 under $50,000	15,243	15,243	620,456	479,652	228,790	250,862	3,838	1,319	*612	*917	15,243	88,402
$50,000 under $100,000	3,401	3,495	251,748	226,090	114,230	111,860	932	720	*335	*309	3,401	63,007
$100,000 under $500,000	579	590	127,169	102,716	31,067	71,649	343	704	**169	**791	579	40,096
$500,000 under $1,000,000	**16	**16	**13,407	**11,766	**8,123	**3,643	*7	*115	**	**	**16	**4,866
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	776	776	42,992	—15,099	1,219	—16,318	—	—	—	—	*571	*439

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Total												
Returns with and without adjusted gross income, total	**1,845,658**	**1,908,305**	**135,826,877**	**30,646,793**	**7,120,434**	**23,526,359**	**369,702**	**217,020**	**127,237**	**231,319**	**1,635,868**	**4,764,028**
Returns with adjusted gross income, total	1,758,730	1,814,956	127,338,746	31,500,175	7,808,709	23,691,466	369,267	216,954	127,237	231,319	1,619,717	4,751,913
Under $5,000	261,169	265,949	9,747,220	734,172	117,841	616,331	3,940	344	*992	*61	169,517	36,775
$5,000 under $10,000	311,018	318,563	15,945,239	2,334,908	618,493	1,716,415	41,368	8,057	7,327	2,844	278,296	159,170
$10,000 under $20,000	584,504	606,035	33,154,585	8,679,040	1,789,221	6,889,819	130,296	47,301	34,423	25,389	571,396	917,627
$20,000 under $50,000	550,735	568,744	51,090,949	15,665,493	3,916,898	11,748,595	162,794	103,894	68,850	123,007	549,585	2,464,883
$50,000 under $100,000	43,835	47,227	12,985,281	2,831,405	1,070,237	1,761,168	25,597	35,876	12,850	49,733	43,479	713,055
$100,000 under $500,000	7,329	8,270	4,268,590	1,135,598	286,456	849,142	5,153	19,949	2,728	28,716	7,304	401,634
$500,000 under $1,000,000	113	133	112,269	74,173	8,949	65,224	93	1,161	57	1,308	113	34,665
$1,000,000 or more	27	35	34,612	45,385	615	44,770	26	372	10	261	27	24,104
Returns with no adjusted gross income	86,928	93,349	8,488,132	—853,382	*—688,275	—165,107	*435	*65	—	—	16,151	12,115
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers												
Returns with and without adjusted gross income, total	**66,673**	**67,422**	**6,572,116**	**1,236,288**	**436,416**	**799,872**	**20,481**	**13,900**	**6,156**	**12,458**	**58,991**	**229,244**
Returns with adjusted gross income, total	61,831	62,573	6,088,022	1,293,390	502,030	791,360	20,481	13,900	6,156	12,458	57,752	227,625
Under $5,000	6,377	6,377	205,531	14,157	5,811	8,346	*514	*14	—	—	3,686	725
$5,000 under $10,000	7,525	7,525	428,266	57,678	23,296	34,382	*349	*48	*192	*67	6,949	4,429
$10,000 under $20,000	24,382	24,851	1,339,035	363,750	88,669	275,081	7,969	3,198	*704	*435	23,595	38,978
$20,000 under $50,000	20,279	20,450	2,594,167	579,525	244,078	335,447	9,236	4,127	3,925	6,394	20,254	97,226
*50,000 under $100,000	2,636	2,727	1,018,245	173,941	96,038	77,903	1,959	3,664	1,110	3,776	2,636	46,273
$100,000 under $500,000	623	634	494,678	97,635	42,238	55,397	446	2,818	222	1,779	623	36,313
$500,000 under $1,000,000	**9	**9	**8,101	**6,703	**1,901	**4,802	**8	**30	*3	*7	**9	**3,681
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	4,842	4,849	484,094	—57,102	—65,614	8,512	—	—	—	—	1,239	1,619
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Lumber and other building material dealers												
Returns with and without adjusted gross income, total	**11,586**	**11,591**	**1,784,710**	**236,976**	**100,252**	**136,724**	**3,730**	**4,749**	**1,278**	**4,166**	**10,494**	**47,617**
Returns with adjusted gross income, total	10,937	10,939	1,626,488	252,643	118,495	134,148	3,730	4,749	1,278	4,166	10,469	47,605
Under $5,000	*1,003	*1,003	*52,865	*2,212	*1,279	*933	—	—	—	—	*581	*131
$5,000 under $10,000	*864	*864	*39,638	*5,674	*371	*5,303	—	—	—	—	*843	*288
$10,000 under $20,000	5,111	5,113	299,258	74,499	14,442	60,057	1,485	340	*118	*98	5,111	7,443
$20,000 under $50,000	2,878	2,878	562,695	76,156	43,946	32,210	1,326	821	730	1,901	2,853	10,975
$50,000 under $100,000	863	863	430,831	55,780	36,602	19,178	758	1,933	332	1,213	863	14,152
$100,000 under $500,000	215	215	238,863	36,000	21,074	14,926	158	1,631	**98	**955	215	13,374
$500,000 under $1,000,000	*3	*3	*2,338	*2,320	*781	*1,539	*3	*24	**	**	*3	*1,242
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	649	652	158,222	—15,667	—18,243	2,576	—	—	—	—	*25	*12

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Paint, glass, and wallpaper stores												
Returns with and without adjusted gross income, total	**8,171**	**8,475**	**572,635**	**117,450**	**31,796**	**85,654**	**2,116**	**188**	***272**	***646**	**6,936**	**18,867**
Returns with adjusted gross income, total	7,311	7,615	521,631	127,630	39,983	87,647	2,116	188	*272	*646	6,921	18,859
Under $5,000	*1,709	*1,709	*80,519	*5,571	*4,665	*906	*514	*14	—	—	*1,709	*454
$5,000 under $10,000	*944	*944	*52,482	*6,668	*3,521	*3,147	—	—	—	—	*858	*589
$10,000 under $20,000	2,010	2,314	79,783	29,930	—611	30,541	*583	*27	*61	*71	1,706	1,357
$20,000 under $50,000	2,555	2,555	275,451	77,469	25,680	51,789	*1,003	*131	*183	*531	2,555	13,514
$50,000 under $100,000	*82	*82	*23,768	*5,366	*5,171	*195	*13	*15	*25	*37	*82	*1,543
$100,000 under $500,000	*11	*11	*9,627	*2,625	*1,556	*1,069	*3	*2	*3	*7	*11	*1,403
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*860	*860	*51,004	*—10,179	*—8,186	*—1,993	—	—	—	—	*15	*8
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Hardware stores												
Returns with and without adjusted gross income, total	**20,684**	**20,696**	**2,319,463**	**409,990**	**207,211**	**202,779**	**6,941**	**3,460**	**2,753**	**3,718**	**19,245**	**78,595**
Returns with adjusted gross income, total	19,017	19,029	2,270,014	421,953	226,787	195,166	6,941	3,460	2,753	3,718	18,425	77,166
Under $5,000	*43	*43	*1,616	*58	*—120	*178	—	—	—	—	**2,902	**2,254
$5,000 under $10,000	2,968	2,968	193,170	24,536	12,105	12,431	*232	*25	*192	*67	**	**
$10,000 under $20,000	8,109	8,109	619,170	119,589	53,483	66,106	2,644	1,136	*495	*226	7,626	14,964
$20,000 under $50,000	6,763	6,765	1,019,813	191,240	120,187	71,053	3,308	1,436	1,680	1,746	6,763	33,834
$50,000 under $100,000	1,041	1,050	371,796	69,274	34,746	34,528	686	794	340	1,105	1,041	18,866
$100,000 under $500,000	89	90	59,538	14,493	5,389	9,104	68	65	46	573	89	5,626
$500,000 under $1,000,000	*4	*4	*4,911	*2,763	*998	*1,765	*3	*4	—	—	*4	*1,621
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,667	1,667	49,450	—11,963	—19,576	7,613	—	—	—	—	*820	*1,429
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Retail nurseries and garden supply stores												
Returns with and without adjusted gross income, total	**22,532**	**22,718**	**1,162,169**	**398,807**	**55,557**	**343,250**	**6,326**	**4,311**	**1,655**	**3,467**	**18,760**	**68,037**
Returns with adjusted gross income, total	20,941	21,125	1,027,578	414,765	73,831	340,934	6,326	4,311	1,655	3,467	18,382	67,868
Under $5,000	*2,786	*2,786	*34,341	*4,348	*—2,536	*6,884	—	—	—	—	*607	*13
$5,000 under $10,000	2,101	2,101	95,717	16,955	6,062	10,893	*28	*7	—	—	*1,721	*1,132
$10,000 under $20,000	7,855	8,018	304,876	115,410	6,715	108,695	2,365	1,007	*30	*40	7,855	12,528
$20,000 under $50,000	7,500	7,500	416,877	213,428	43,187	170,241	3,363	1,534	*1,220	*1,997	7,500	34,466
$50,000 under $100,000	500	512	97,259	33,131	14,861	18,270	432	777	*375	*1,267	500	8,404
$100,000 under $500,000	**199	**208	**78,507	**31,493	**5,542	**25,951	**138	**986	*30	*162	**199	**11,324
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,591	1,593	134,591	—15,958	—18,275	2,317	—	—	—	—	*378	*169

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers: Mobile home dealers												
Returns with and without adjusted gross income, total	**3,714**	**3,942**	**733,139**	**73,423**	**41,600**	**31,823**	**1,380**	**1,203**	**209**	**497**	**3,570**	**16,219**
Returns with adjusted gross income, total	3,637	3,865	642,312	77,024	42,934	34,090	1,380	1,203	209	497	3,567	16,215
Under $5,000	*836	*836	*36,189	*1,968	*2,523	*—555	—	—	—	—	*787	*127
$5,000 under $10,000	*648	*648	*47,258	*3,845	*1,237	*2,608	*89	*16	—	—	627	*167
$10,000 under $20,000	*1,297	*1,297	*35,947	*24,322	*14,640	*9,682	*892	*689	—	—	*1,297	*2,686
$20,000 under $50,000	594	752	319,331	21,768	11,078	10,690	247	215	123	253	594	4,499
$50,000 under $100,000	151	220	94,592	10,477	4,657	5,820	71	145	*38	*155	151	3,333
$100,000 under $500,000	**111	**112	**108,995	**14,643	**8,799	**5,844	**81	**138	**48	**89	**111	**5,404
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	77	77	90,827	—3,601	—1,334	—2,267	—	—	—	—	*3	*4
Retail trade: General merchandise stores: Total												
Returns with and without adjusted gross income, total	**35,523**	**35,847**	**3,205,547**	**440,751**	**89,878**	**350,873**	**4,961**	**3,404**	**2,276**	**6,580**	**29,388**	**75,826**
Returns with adjusted gross income, total	32,227	32,549	2,815,070	481,963	129,925	352,038	4,961	3,404	2,276	6,580	28,957	75,684
Under $5,000	5,933	6,216	338,643	14,235	—725	14,960	—	—	—	—	3,129	678
$5,000 under $10,000	8,227	8,227	372,445	60,836	11,794	49,042	*50	*14	*62	*39	7,772	4,058
$10,000 under $20,000	10,531	10,532	912,674	147,620	42,036	105,584	2,224	666	*490	*235	10,531	18,084
$20,000 under $50,000	6,564	6,566	863,377	177,390	51,140	126,250	2,107	1,702	1,322	4,450	6,564	27,719
$50,000 under $100,000	799	801	244,783	47,964	21,765	26,199	440	561	313	1,189	788	12,019
$100,000 under $500,000	169	203	80,918	28,713	3,629	25,084	137	459	**89	**667	169	10,238
$500,000 under $1,000,000	**4	**4	**2,230	**5,205	**285	**4,920	**3	**2	**	**	**4	**2,888
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	3,296	3,298	390,476	—41,212	—40,047	—1,165	—	—	—	—	*431	*142
Retail trade: General merchandise stores: Variety stores												
Returns with and without adjusted gross income, total	**11,118**	**11,122**	**691,124**	**123,302**	**13,493**	**109,809**	**1,230**	**1,007**	**645**	**3,252**	**8,313**	**19,720**
Returns with adjusted gross income, total	9,264	9,266	628,197	139,615	33,890	105,725	1,230	1,007	645	3,252	8,135	19,681
Under $5,000	*1,831	*1,831	*51,327	*5,965	*—1,328	*7,293	—	—	—	—	*811	*215
$5,000 under $10,000	3,051	3,051	141,100	24,109	7,735	16,374	—	—	—	—	*2,942	*1,600
$10,000 under $20,000	1,787	1,787	110,910	24,772	3,447	21,325	*383	*55	—	—	1,787	2,756
$20,000 under $50,000	2,374	2,376	269,415	67,262	19,524	47,738	*629	*579	*519	*2,721	2,374	10,335
$50,000 under $100,000	*152	*152	*35,621	*8,842	*3,805	*5,037	*149	*117	*78	*369	*152	*2,230
$100,000 under $500,000	**69	**69	**19,825	**8,664	**707	**7,957	**69	**256	**48	**162	**69	**2,546
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,854	1,856	62,928	—16,313	—20,397	4,084	—	—	—	—	*178	*39

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: General merchandise stores: Other general merchandise stores												
Returns with and without adjusted gross income, total	**24,688**	**24,725**	**2,514,422**	**318,451**	**76,385**	**242,066**	**3,731**	**2,398**	**1,631**	**3,328**	**21,075**	**56,106**
Returns with adjusted gross income, total	23,246	23,283	2,186,874	343,350	96,035	247,315	3,731	2,398	1,631	3,328	20,822	56,003
Under $5,000	4,385	4,385	287,316	9,272	603	8,669	—	—	—	—	2,318	463
$5,000 under $10,000	5,176	5,176	231,346	36,727	4,060	32,667	*50	*14	*62	*39	4,830	2,458
$10,000 under $20,000	8,744	8,745	801,764	122,848	38,589	84,259	1,841	611	*490	*235	8,744	15,328
$20,000 under $50,000	4,190	4,190	593,961	110,127	31,617	78,510	1,478	1,123	803	1,728	4,190	17,385
$50,000 under $100,000	647	649	209,162	39,122	17,960	21,162	291	444	235	820	636	9,789
$100,000 under $500,000	101	135	63,090	20,712	3,233	17,479	**71	**205	*41	*505	101	8,066
$500,000 under $1,000,000	**3	**3	**234	**4,542	**—26	**4,568	**	**	—	—	**3	**2,514
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,442	1,442	327,549	—24,899	—19,651	—5,248	—	—	—	—	*253	*103
Retail trade: Food stores: Total												
Returns with and without adjusted gross income, total	**189,437**	**195,173**	**26,889,800**	**2,515,328**	**1,078,713**	**1,436,615**	**39,896**	**30,713**	**13,845**	**26,969**	**159,726**	**405,756**
Returns with adjusted gross income, total	175,209	180,331	25,129,423	2,653,160	1,194,015	1,459,145	39,896	30,713	13,845	26,969	156,950	403,852
Under $5,000	36,340	36,412	2,485,087	93,302	27,821	65,481	—	—	*299	*56	24,129	5,279
$5,000 under $10,000	42,795	42,834	3,457,498	311,321	136,409	174,912	5,945	1,161	1,356	510	39,360	22,187
$10,000 under $20,000	51,900	54,628	6,556,871	762,859	319,255	443,604	12,832	6,075	2,530	1,764	49,332	90,449
$20,000 under $50,000	39,644	41,539	9,148,702	1,123,071	531,386	591,685	17,915	17,583	7,766	12,445	39,608	183,581
$50,000 under $100,000	3,819	4,101	2,456,654	242,594	130,412	112,182	2,606	3,481	1,527	6,992	**4,507	**97,626
$100,000 under $500,000	697	799	987,278	109,754	47,322	62,432	585	2,288	356	4,863	**	**
$500,000 under $1,000,000	**14	**18	**37,333	**10,259	**1,412	**8,847	**13	**126	**11	**340	**14	**4,730
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	14,228	14,842	1,760,377	—137,832	—115,302	—22,530	—	—	—	—	2,776	1,905
Retail trade: Food stores: Grocery stores												
Returns with and without adjusted gross income, total	**123,362**	**126,531**	**21,901,609**	**1,619,665**	**762,104**	**857,561**	**29,046**	**21,135**	**9,881**	**20,355**	**100,890**	**266,679**
Returns with adjusted gross income, total	113,458	116,518	20,397,500	1,701,284	838,098	863,186	29,046	21,135	9,881	20,355	98,921	265,407
Under $5,000	28,024	28,076	2,128,008	72,221	20,458	51,763	—	—	*299	*56	17,085	3,852
$5,000 under $10,000	24,477	24,486	2,547,829	177,235	69,845	107,390	4,516	774	*700	*183	22,657	13,133
$10,000 under $20,000	32,202	33,767	5,146,636	476,243	208,032	268,211	9,270	4,009	1,792	1,363	30,458	59,058
$20,000 under $50,000	25,648	26,757	7,495,463	730,160	400,779	329,381	12,879	11,801	5,636	9,147	25,622	121,217
$50,000 under $100,000	2,651	2,889	2,167,860	166,230	103,072	63,158	1,967	2,690	1,168	5,464	2,643	40,713
$100,000 under $500,000	445	528	876,379	70,954	34,534	36,420	404	1,764	277	3,808	445	23,651
$500,000 under $1,000,000	**11	**15	**35,325	**8,240	**1,378	**6,862	**10	**98	**9	**334	**11	**3,784
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	9,904	10,013	1,504,110	—81,619	—75,994	—5,625	—	—	—	—	1,969	1,272

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continue												
Retail trade: Food stores: Meat and fish markets, including freezer provisioners												
Returns with and without adjusted gross income, total	**15,420**	**15,420**	**1,602,146**	**175,628**	**50,944**	**124,684**	**3,329**	**2,968**	**676**	**770**	**13,224**	**25,601**
Returns with adjusted gross income, total	13,398	13,398	1,505,190	192,770	69,392	123,378	3,329	2,968	676	770	12,784	25,318
Under $5,000	3,149	3,149	171,835	10,109	—254	10,363	—	—	—	—	2,588	703
$5,000 under $10,000	3,107	3,107	328,798	26,706	19,614	7,092	*703	*131	—	—	3,064	2,201
$10,000 under $20,000	3,235	3,235	294,747	46,575	9,794	36,781	931	706	*21	*25	3,235	4,188
$20,000 under $50,000	3,685	3,685	571,436	93,064	30,820	62,244	1,665	2,098	*630	*631	3,675	13,981
$50,000 under $100,000	209	209	125,386	12,623	9,199	3,424	*26	*8	*22	*94	209	2,886
$100,000 under $500,000	**13	**13	**12,990	**3,694	**218	**3,476	**4	**24	**3	**20	**13	**1,360
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*2,022	*2,022	*96,956	*—17,142	*—18,448	1,306	—	—	—	—	*440	*284
Retail trade: Food stores: Fruit stores and vegetable markets												
Returns with and without adjusted gross income, total	**15,311**	**15,660**	**785,034**	**172,576**	**63,279**	**109,297**	**1,584**	**844**	***237**	***458**	**13,584**	**24,601**
Returns with adjusted gross income, total	14,970	15,319	753,317	177,701	63,704	113,997	1,584	844	*237	*458	13,532	24,565
Under $5,000	*1,797	*1,797	*21,800	*1,918	*1,918	—	—	—	—	—	*1,324	*151
$5,000 under $10,000	7,644	7,644	254,055	50,216	19,542	30,674	*476	*206	—	—	6,679	2,058
$10,000 under $20,000	3,311	3,660	298,194	45,738	23,672	22,066	*427	*109	*62	*89	3,311	5,290
$20,000 under $50,000	2,032	2,032	105,645	61,358	11,549	49,809	*571	*385	*163	*220	2,032	9,917
$50,000 under $100,000	*127	*127	*29,504	*8,734	*1,119	*7,615	*51	*66	*12	*149	*127	*2,346
$100,000 under $500,000	**59	**59	**44,118	**9,737	**5,903	**3,834	**59	**78	—	—	**59	**4,802
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*341	*341	*31,717	*—5,125	*—425	*—4,700	—	—	—	—	*52	*36
Retail trade: Food stores: Candy, nut, and confectionery stores												
Returns with and without adjusted gross income, total	**6,510**	**6,717**	**355,248**	**107,403**	**36,612**	**70,791**	**1,071**	**853**	**428**	**459**	**6,128**	**20,435**
Returns with adjusted gross income, total	6,217	6,424	351,963	114,961	38,910	76,051	1,071	853	428	459	6,128	20,435
Under $5,000	*933	*933	*41,068	*3,916	*4,036	*—120	—	—	—	—	*844	*304
$5,000 under $10,000	*1,189	*1,189	*51,986	*8,288	*8,110	*178	*54	*10	—	—	*1,189	*1,167
$10,000 under $20,000	*2,361	*2,361	*127,393	*32,127	*17,167	*14,960	*316	*38	—	—	*2,361	*4,117
$20,000 under $50,000	1,353	1,516	72,101	42,773	4,502	38,271	*427	*133	*327	*324	1,353	6,847
$50,000 under $100,000	*347	*391	*51,714	*21,560	*2,404	*19,156	*261	*535	*77	*64	*347	*5,350
$100,000 under $500,000	**34	**34	**7,701	**6,297	**2,691	**3,606	**13	**137	**24	**72	**34	**2,649
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*293	*293	*3,285	*—7,558	*—2,299	*—5,259	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Food stores: Dairy products stores												
Returns with and without adjusted gross income, total	**10,073**	**10,321**	**909,968**	**139,998**	**45,277**	**94,721**	**1,545**	**1,621**	**557**	**1,037**	**9,510**	**19,522**
Returns with adjusted gross income, total	9,713	9,907	878,062	141,728	52,977	88,751	1,545	1,621	557	1,037	9,197	19,210
Under $5,000	*2,382	*2,382	*119,602	*4,934	*1,698	*3,236	—	—	—	—	*2,233	*261
$5,000 under $10,000	2,444	2,474	89,839	19,090	7,145	11,945	*30	*5	—	—	2,444	1,256
$10,000 under $20,000	2,362	2,362	187,703	37,559	15,467	22,092	*405	*290	*47	*36	1,996	3,787
$20,000 under $50,000	2,446	2,600	465,937	72,457	28,684	43,773	*1,089	*1,141	*490	*853	2,446	12,078
$50,000 under $100,000	*58	*58	*3,079	*4,145	*—293	*4,438	**21	**186	**20	**148	**78	**1,828
$100,000 under $500,000	*21	*31	*11,901	*3,544	*277	*3,267	**	**	**	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*360	*414	*31,906	*—1,731	*—7,700	*5,969	—	—	—	—	*313	*312
Retail trade: Food stores: Retail bakeries												
Returns with and without adjusted gross income, total	**10,660**	**10,842**	**847,184**	**156,039**	**88,572**	**67,467**	**2,401**	**2,826**	**1,462**	**3,105**	**8,627**	**27,473**
Returns with adjusted gross income, total	9,228	9,391	792,685	178,207	95,265	82,942	2,401	2,826	1,462	3,105	8,627	27,473
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	2,270	2,270	132,520	17,079	9,056	8,023	*166	*33	*93	*44	*2,126	*1,816
$10,000 under $20,000	4,256	4,256	314,196	64,916	33,877	31,039	*1,055	*658	*607	*252	3,799	7,198
$20,000 under $50,000	2,332	2,486	257,631	65,549	37,470	28,079	*882	*1,960	*518	*1,267	2,332	9,023
$50,000 under $100,000	*306	*306	*60,034	*21,347	*11,762	*9,585	*235	*79	*234	*1,201	*306	*5,457
$100,000 under $500,000	*64	*73	*28,303	*9,316	*3,099	*6,217	*63	*96	*10	*341	*64	*3,979
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,432	*1,451	*54,499	*—22,168	*—6,693	*—15,475	—	—	—	—	—	—
Retail trade: Food stores: Miscellaneous food stores												
Returns with and without adjusted gross income, total	**8,910**	**9,682**	**488,612**	**150,232**	**31,925**	**118,307**	**982**	**506**	***604**	***785**	**8,140**	**22,239**
Returns with adjusted gross income, total	8,602	9,374	450,708	154,581	35,669	118,912	982	506	*604	*785	**	**
Under $5,000	*75	*75	*2,774	*280	*—36	*316	—	—	—	—	*75	*19
$5,000 under $10,000	*1,664	*1,664	*52,471	*12,707	*3,098	*9,609	—	—	*563	*283	*1,201	*556
$10,000 under $20,000	4,215	4,987	188,002	60,242	11,245	48,997	*470	*300	**3	**2	4,214	6,825
$20,000 under $50,000	2,463	2,463	180,490	65,165	17,581	47,584	*422	*71	**	**	2,463	11,287
$50,000 under $100,000	*121	*121	*19,078	*7,955	*3,148	*4,807	*65	*100	*13	*8	*121	*1,745
$100,000 under $500,000	*64	*64	*7,893	*8,232	*633	*7,599	*25	*34	*25	*492	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*308	*308	*37,904	*—4,348	*—3,744	*—604	—	—	—	—	**	**

Footnotes at end of table

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Automotive dealers and service stations: Total												
Returns with and without adjusted gross income, total	**211,095**	**217,128**	**15,400,763**	**3,411,002**	**1,630,029**	**1,780,973**	**62,651**	**38,037**	**27,157**	**50,486**	**185,510**	**567,892**
Returns with adjusted gross income, total	196,820	201,776	42,951,378	3,562,532	1,776,402	1,786,130	62,216	37,972	27,157	50,486	183,213	566,555
Under $5,000	27,453	27,779	2,553,775	75,462	30,432	45,030	—	—	**742	**297	19,046	4,951
$5,000 under $10,000	39,531	40,351	5,543,498	295,742	132,977	162,765	6,480	1,401	**	**	35,083	20,001
$10,000 under $20,000	64,633	65,991	12,207,124	955,723	445,643	510,080	19,854	7,399	7,742	6,309	63,913	110,898
$20,000 under $50,000	58,215	59,986	17,421,311	1,696,215	896,833	799,382	30,839	20,578	15,692	29,480	58,203	276,920
$50,000 under $100,000	6,100	6,696	4,070,378	388,373	222,524	165,849	4,500	6,008	2,608	11,360	6,080	97,826
$100,000 under $500,000	868	951	1,107,676	134,616	45,533	89,083	527	2,331	363	2,914	868	47,981
$500,000 under $1,000,000	16	18	23,121	10,310	2,090	8,220	12	175	*7	*66	16	4,634
$1,000,000 or more	*4	*4	*24,496	*6,091	*369	*5,722	*4	*80	*3	*59	*4	*3,343
Returns with no adjusted gross income	14,275	15,352	2,449,384	—151,530	—146,373	—5,157	*435	*65	—	—	2,297	1,337
Retail trade: Automotive dealers and service stations: Motor vehicle dealers - new car dealers (franchised)												
Returns with and without adjusted gross income, total	**6,303**	**6,381**	**4,041,265**	**153,295**	**84,742**	**68,553**	**2,008**	**1,950**	**932**	**2,320**	**5,656**	**36,700**
Returns with adjusted gross income, total	5,505	5,583	3,791,792	163,886	90,709	73,177	2,008	1,950	932	2,320	5,470	36,410
Under $5,000	218	218	144,552	931	239	692	—	—	—	—	199	53
$5,000 under $10,000	921	921	339,644	6,903	1,860	5,043	446	322	*9	*4	**2,543	**3,473
$10,000 under $20,000	1,638	1,638	561,466	26,675	8,714	17,961	290	135	*367	*139	**	**
$20,000 under $50,000	2,009	2,084	1,169,168	62,770	35,216	27,554	771	458	172	391	2,009	11,876
$50,000 under $100,000	545	545	977,978	36,645	27,865	8,780	375	425	263	1,076	545	9,554
$100,000 under $500,000	**174	**177	**598,984	**29,962	**16,814	**13,148	**126	**609	**121	**709	**174	**11,454
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	798	798	249,473	—10,591	—5,967	—4,624	—	—	—	—	*186	*290
Retail trade: Automotive dealers and service stations: Motor vehicle dealers - used cars only												
Returns with and without adjusted gross income, total	**44,192**	**44,243**	**6,167,172**	**649,807**	**172,102**	**477,705**	**7,406**	**2,965**	**992**	**3,006**	**36,776**	**113,820**
Returns with adjusted gross income, total	41,246	41,269	5,811,612	680,642	198,057	482,585	6,989	2,904	992	3,006	36,239	113,696
Under $5,000	8,218	8,218	431,653	20,503	10,451	10,052	—	—	—	—	5,318	1,554
$5,000 under $10,000	8,354	8,354	959,745	57,555	11,950	45,605	1,834	268	—	—	6,654	3,062
$10,000 under $20,000	13,758	13,758	1,583,853	200,636	38,812	161,824	1,488	472	*140	*142	13,351	22,595
$20,000 under $50,000	9,445	9,445	2,028,485	281,947	89,141	192,806	2,838	1,145	581	1,072	9,445	48,385
$50,000 under $100,000	1,206	1,207	642,780	76,596	34,351	42,245	730	598	212	1,372	1,206	21,535
$100,000 under $500,000	259	281	164,874	37,910	13,377	24,533	94	304	**59	**420	259	14,018
$500,000 under $1,000,000	**6	**6	**221	**5,494	**—27	**5,521	**5	**	**	**	**6	**2,548
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,946	2,974	355,560	—30,835	—25,955	—4,880	*417	*61	—	—	*537	*125

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Automotive dealers and service stations: Auto and home supply store												
Returns with and without adjusted gross income, total	**21,215**	**21,585**	**3,016,330**	**372,636**	**174,292**	**198,344**	**7,961**	**4,931**	**3,467**	**6,391**	**18,144**	**70,773**
Returns with adjusted gross income, total	18,425	18,442	2,643,042	411,184	219,444	191,740	7,961	4,931	3,467	6,391	17,769	70,596
Under $5,000	*1,474	*1,474	*28,259	*6,000	*4,341	*1,659	—	—	—	—	*966	*375
$5,000 under $10,000	2,091	2,091	180,611	15,544	7,596	7,948	*70	*13	*28	*8	1,974	1,092
$10,000 under $20,000	6,026	6,026	648,088	87,109	41,211	45,898	2,388	622	680	616	5,995	9,444
$20,000 under $50,000	7,694	7,702	1,348,990	222,891	119,154	103,737	4,673	2,588	2,304	3,933	7,694	39,083
$50,000 under $100,000	1,068	1,068	378,007	65,386	41,357	24,029	793	1,588	439	1,524	1,068	14,821
$100,000 under $500,000	67	76	47,680	11,322	4,161	7,161	*32	*115	**16	**309	67	4,430
$500,000 under $1,000,000	*5	*5	*11,407	*2,931	*1,623	*1,308	*5	*5	**	**	*5	*1,350
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,790	3,143	373,288	—38,547	—45,152	6,605	—	—	—	—	*375	*177
Retail trade: Automotive dealers and service stations: Gasoline service stations												
Returns with and without adjusted gross income, total	**126,374**	**129,977**	**30,128,692**	**1,955,888**	**1,124,466**	**831,422**	**40,848**	**24,024**	**20,645**	**37,249**	**112,963**	**294,311**
Returns with adjusted gross income, total	119,586	122,914	28,811,726	2,014,125	1,172,822	841,303	40,848	24,024	20,645	37,249	111,839	293,838
Under $5,000	16,566	16,567	1,892,602	44,254	14,397	29,857	—	—	**562	**258	12,094	2,607
$5,000 under $10,000	26,259	26,372	3,858,614	200,771	95,064	105,707	3,768	732	**	**	23,286	13,245
$10,000 under $20,000	39,934	41,077	9,016,238	588,293	343,656	244,637	15,085	5,838	6,541	5,429	39,654	70,125
$20,000 under $50,000	34,114	35,644	12,009,581	982,124	613,900	368,224	19,729	13,268	11,959	23,280	34,112	156,388
$50,000 under $100,000	2,509	3,025	1,777,349	161,426	97,848	63,578	2,073	2,988	1,456	6,867	2,489	38,997
$100,000 under $500,000	197	222	231,492	31,320	7,679	23,641	187	953	121	1,308	197	9,567
$500,000 under $1,000,000	**7	**7	**25,849	**5,937	**278	**5,659	**6	**244	**6	**107	**7	**2,909
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	6,788	7,063	1,316,966	—58,237	—48,356	—9,881	—	—	—	—	1,124	473
Retail trade: Automotive dealers and service stations: Boat dealers												
Returns with and without adjusted gross income, total	**3,939**	**3,965**	**445,296**	**92,461**	**6,088**	**86,373**	**1,845**	**943**	**621**	**683**	**3,570**	**18,479**
Returns with adjusted gross income, total	3,577	3,577	408,581	99,749	14,818	84,931	1,845	943	621	683	**	**
Under $5,000	*466	*466	*19,752	*1,771	*4,169	*—2,398	—	—	—	—	*458	*341
$5,000 under $10,000	*316	*316	*18,418	*2,066	*1,961	*105	*316	*61	—	—	*316	*159
$10,000 under $20,000	952	952	83,521	15,961	—1,649	17,610	*231	*73	—	—	952	1,680
$20,000 under $50,000	1,494	1,494	248,364	49,495	8,705	40,790	1,081	708	*516	*407	1,494	7,171
$50,000 under $100,000	*261	*261	*21,558	*15,089	*633	14,456	*182	*58	*80	*230	*261	*3,516
$100,000 under $500,000	**88	**88	**16,969	**15,366	**998	**14,368	*35	*43	*25	*47	**89	**5,612
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*362	*388	*36,715	*—7,288	*—8,730	1,442	—	—	—	—	**	**

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Automotive dealers and service stations: Recreational vehicles												
Returns with and without adjusted gross income, total	**3,450**	**3,460**	**675,250**	**65,865**	**27,611**	**38,254**	**1,361**	**507**	**265**	**536**	**3,090**	**12,325**
Returns with adjusted gross income, total	3,092	3,102	600,753	69,540	31,489	38,051	1,343	502	265	536	3,048	12,152
Under $5,000	*10	*10	*22,949	*31	*—200	*231	—	—	—	—	*10	*24
$5,000 under $10,000	*876	*876	*62,459	*6,439	*5,515	*924	*3	*1	—	—	*832	*454
$10,000 under $20,000	382	382	116,668	5,785	2,778	3,007	*119	*90	*40	*14	382	671
$20,000 under $50,000	1,685	1,695	279,539	46,017	16,080	29,937	1,096	339	*131	*314	1,685	7,044
$50,000 under $100,000	*105	*105	*84,484	*6,350	*5,053	*1,297	*103	*69	*83	*185	*105	*1,900
$100,000 under $500,000	*34	*34	*34,656	*4,918	*2,264	*2,654	*22	*3	*11	*23	*34	*2,059
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	358	358	74,496	—3,675	—3,877	202	*18	*4	—	—	*42	*173
Retail trade: Automotive dealers and service stations: Motorcycle dealers												
Returns with and without adjusted gross income, total	**3,072**	**3,145**	**452,442**	**45,153**	**19,235**	**25,918**	**512**	**445**	**311**	**474**	**2,479**	**10,387**
Returns with adjusted gross income, total	2,478	2,551	427,643	51,706	26,323	25,383	512	445	311	474	**	**
Under $5,000	*30	*30	*2,753	*101	*100	*1	—	—	—	—	*30	*8
$5,000 under $10,000	*749	*791	*47,143	*5,515	*4,598	*917	*43	*3	**144	**28	*749	*696
$10,000 under $20,000	*924	*924	*108,663	*14,746	*5,382	*9,364	*155	*163	**	**	*924	*1,805
$20,000 under $50,000	522	532	110,999	13,994	2,584	*11,410	*124	*82	*57	*116	522	2,261
$50,000 under $100,000	243	264	156,851	15,670	13,657	2,013	*190	*197	*100	*246	243	4,832
$100,000 under $500,000	*10	*10	*1,233	*1,680	*2	*1,678	—	—	*10	*84	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*594	*594	*24,799	*—6,552	*—7,087	*535	—	—	—	—	**	**
Retail trade: Automotive dealers and service stations: Miscellaneous aircraft and automotive dealers												
Returns with and without adjusted gross income, total	**4,372**	**4,372**	**474,317**	**93,832**	**21,492**	**72,340**	**918**	**2,949**	***38**	****217**	**3,553**	**15,046**
Returns with adjusted gross income, total	4,338	4,338	456,229	94,541	22,742	71,799	918	2,949	*38	*217	3,522	15,040
Under $5,000	*796	*796	*11,254	*2,805	*—3,066	*5,871	—	—	—	—	—	—
$5,000 under $10,000	*630	*630	*76,863	*5,806	*4,432	*1,374	—	—	—	—	*620	*801
$10,000 under $20,000	1,234	1,234	88,628	20,152	6,739	13,413	*113	*9	—	—	1,234	2,357
$20,000 under $50,000	1,390	1,390	226,183	41,111	12,054	29,057	*653	*2,109	*12	*28	1,380	5,425
$50,000 under $100,000	*221	*221	*31,372	*15,186	*1,760	*13,426	*96	*308	*8	*40	*221	*3,597
$100,000 under $500,000	*67	*67	*21,928	*9,481	*823	8,658	*56	*524	*18	*149	*67	*2,859
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*34	*34	*18,088	*—709	*—1,250	*541	—	—	—	—	*31	*5

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Apparel and accessory stores: Total												
Returns with and without adjusted gross income, total	**73,433**	**74,574**	**5,337,712**	**1,457,664**	**488,610**	**969,054**	**18,655**	**8,172**	**8,912**	**14,618**	**65,223**	**275,169**
Returns with adjusted gross income, total	69,884	71,020	5,064,335	1,507,673	511,941	995,732	18,655	8,172	8,912	14,618	64,272	274,709
Under $5,000	9,407	9,407	293,326	27,613	4,855	22,758	—	—	—	—	5,833	2,288
$5,000 under $10,000	10,063	10,063	339,124	71,075	10,647	60,428	*1,121	*199	*34	*9	9,116	4,028
$10,000 under $20,000	20,221	20,473	929,545	296,389	72,409	223,980	3,531	852	2,575	2,058	19,359	31,665
$20,000 under $50,000	26,185	26,845	2,672,943	781,840	322,455	459,385	11,753	4,798	5,282	9,025	26,011	136,076
$50,000 under $100,000	3,365	3,463	680,288	223,095	84,939	138,156	1,751	1,146	767	2,471	3,310	59,320
$100,000 under $500,000	637	762	143,710	102,801	16,227	86,574	493	1,142	251	1,020	637	39,126
$500,000 under $1,000,000	**6	**7	**5,400	**4,861	**408	**4,453	**6	**	*3	*35	**6	**2,206
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	3,549	3,554	273,378	—50,009	—23,331	—26,678	—	—	—	—	951	460
Retail trade: Apparel and accessory stores: Men's and boys' clothing and furnishings stores												
Returns with and without adjusted gross income, total	**5,352**	**5,352**	**922,521**	**135,340**	**89,983**	**45,357**	**903**	**346**	***478**	***1,437**	**5,163**	**33,634**
Returns with adjusted gross income, total	5,187	5,187	900,566	146,406	96,887	49,519	903	346	*478	*1,437	5,100	33,617
Under $5,000	*370	*370	*69,842	*1,605	*2,684	*—1,079	—	—	—	—	*292	*260
$5,000 under $10,000	*959	*959	*8,300	*5,393	*3,262	*2,131	—	—	—	—	*950	*623
$10,000 under $20,000	*62	*62	*6,261	*1,036	*448	*588	*30	*4	—	—	*62	*151
$20,000 under $50,000	3,508	3,508	746,283	108,971	82,565	26,406	*684	*294	*461	*1,351	3,508	22,714
$50,000 under $100,000	*225	*225	*48,252	*17,463	*5,353	*12,110	*138	*16	*7	*6	*225	*5,587
$100,000 under $500,000	**63	**63	**21,629	**11,940	**2,575	**9,365	**51	**32	**10	**80	**63	**4,281
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*165	*165	*21,955	*—11,066	*—6,904	—4,162	—	—	—	—	*63	*17
Retail trade: Apparel and accessory stores: Women's ready-to-wear stores												
Returns with and without adjusted gross income, total	**17,033**	**17,206**	**1,492,709**	**392,021**	**100,267**	**291,754**	**6,679**	**3,419**	**3,200**	**5,922**	**15,101**	**75,310**
Returns with adjusted gross income, total	16,542	16,715	1,434,886	395,562	98,824	296,738	6,679	3,419	3,200	5,922	14,718	75,053
Under $5,000	2,576	2,576	62,282	5,668	—9,021	14,689	—	—	—	—	*1,142	*728
$5,000 under $10,000	1,534	1,534	147,564	12,752	2,758	9,994	*704	*84	*34	*9	*1,144	*594
$10,000 under $20,000	3,816	3,816	253,126	57,069	14,861	42,208	1,098	224	*999	*872	3,816	6,815
$20,000 under $50,000	7,449	7,622	769,794	215,139	67,459	147,680	4,255	2,108	1,842	4,041	7,449	34,660
$50,000 under $100,000	941	941	173,741	62,432	21,089	41,343	442	627	*250	*658	941	15,318
$100,000 under $500,000	**226	**226	**28,378	**42,503	**1,678	**40,825	**180	**376	75	342	**226	**16,938
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	491	491	57,823	—3,541	1,443	—4,984	—	—	—	—	*383	*257

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Apparel and accessory stores: Women's accessory and specialty stores												
Returns with and without adjusted gross income, total	**5,589**	**5,610**	**177,331**	**100,384**	**8,188**	**92,196**	**1,311**	**515**	***332**	***669**	**5,388**	**14,775**
Returns with adjusted gross income, total	5,589	5,610	177,331	100,384	8,188	92,196	1,311	515	*332	*669	5,388	14,775
Under $5,000	*1,640	*1,640	*34,649	*5,134	*4,174	*960	—	—	—	—	*1,640	*347
$5,000 under $10,000	*513	*513	*7,692	*4,417	*—1,634	*6,051	*417	*114	—	—	*513	*361
$10,000 under $20,000	*1,222	*1,222	*7,026	*18,695	*—4	*18,699	—	—	—	—	*1,195	*1,843
$20,000 under $50,000	1,925	1,925	93,926	49,671	3,246	46,425	*764	*86	*202	*345	1,751	6,483
$50,000 under $100,000	*259	*259	*31,220	*17,081	*2,787	*14,294	*100	*26	*100	*194	*259	*4,369
$100,000 under $500,000	*30	*51	*2,819	*5,386	*—380	*5,766	*30	*288	*30	*130	*30	*1,372
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Children's and infant wear stores												
Returns with and without adjusted gross income, total	**2,068**	**2,069**	**109,081**	**47,765**	**13,368**	**34,397**	**713**	**136**	***595**	***589**	**1,933**	**11,679**
Returns with adjusted gross income, total	1,932	1,933	107,954	49,121	13,352	35,769	713	136	*595	*589	**1,933	**11,679
Under $5,000	*366	*366	*8,753	*1,598	*975	*623	—	—	—	—	*366	*79
$5,000 under $10,000	*534	*534	*4,589	*3,680	*—464	*4,144	—	—	—	—	*534	*289
$10,000 under $20,000	*113	*113	*2,931	*1,850	*142	*1,708	**543	**91	*44	*18	*113	*188
$20,000 under $50,000	739	739	40,317	21,334	3,189	18,145	**	**	*510	*472	739	2,919
$50,000 under $100,000	*107	*107	*26,361	*8,724	*5,243	*3,481	*107	*34	—	—	*107	*3,093
$100,000 under $500,000	*73	*74	*25,003	*11,934	*4,266	*7,668	*63	*12	*41	*99	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*136	*136	*1,127	*—1,356	*16	*—1,372	—	—	—	—	**	**
Retail trade: Apparel and accessory stores: Family clothing stores												
Returns with and without adjusted gross income, total	**15,933**	**15,995**	**999,411**	**269,918**	**88,382**	**181,536**	**3,573**	**1,064**	**1,576**	**2,932**	**13,033**	**45,331**
Returns with adjusted gross income, total	14,153	14,215	904,496	285,121	100,356	184,765	3,573	1,064	1,576	2,932	12,549	45,182
Under $5,000	*599	*599	*2,772	*2,109	*—349	*2,458	—	—	—	—	*55	*5
$5,000 under $10,000	*1,813	*1,813	*19,331	*10,984	*—1,118	*12,102	—	—	—	—	*1,265	*331
$10,000 under $20,000	7,578	7,578	354,440	112,160	32,973	79,187	*1,356	*305	*640	*775	7,121	12,542
$20,000 under $50,000	3,524	3,551	286,574	111,869	44,923	66,946	1,800	482	729	1,256	3,524	18,224
$50,000 under $100,000	552	574	201,931	34,850	19,667	15,183	351	210	*165	*681	497	8,899
$100,000 under $500,000	**87	**100	**39,449	**13,149	**4,260	**8,889	**66	**67	**42	**219	**87	**5,181
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,780	*1,780	*94,915	*—15,203	*—11,975	*—3,228	—	—	—	—	*484	*149

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Apparel and accessory stores: Shoe stores												
Returns with and without adjusted gross income, total	**10,750**	**10,810**	**987,538**	**235,305**	**115,222**	**120,083**	**2,469**	**1,498**	**1,673**	**2,658**	**9,930**	**43,463**
Returns with adjusted gross income, total	10,575	10,635	961,549	240,442	117,037	123,405	2,469	1,498	1,673	2,658	9,930	43,463
Under $5,000	*679	*679	*60,179	*426	*—1,571	*1,997	—	—	—	—	*34	*13
$5,000 under $10,000	*2,013	*2,013	*101,341	*14,270	*5,831	*8,439	—	—	—	—	*2,013	*710
$10,000 under $20,000	2,711	2,711	208,350	36,855	15,972	20,883	—	—	—	—	2,711	3,677
$20,000 under $50,000	4,681	4,681	473,025	151,327	77,674	73,653	2,267	1,080	1,503	2,112	4,681	28,042
$50,000 under $100,000	395	395	97,209	26,177	15,460	10,717	*138	*53	*137	*442	395	6,788
$100,000 under $500,000	*96	156	21,445	*11,386	3,671	7,715	*64	*364	*33	*104	*96	*4,235
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*175	*175	*25,989	*—5,137	*—1,815	*—3,322	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Furriers and fur shops												
Returns with and without adjusted gross income, total	***1,331**	***1,331**	***53,564**	***36,256**	***9,203**	***27,053**	**—**	**—**	**—**	**—**	***1,331**	***5,825**
Returns with adjusted gross income, total	*1,331	*1,331	*53,564	*36,256	*9,203	27,053	—	—	—	—	*1,331	*5,825
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*373	*373	*2,510	*4,120	*700	*3,420	—	—	—	—	*373	*162
$20,000 under $50,000	*776	*776	*39,421	*21,278	*8,123	*13,155	—	—	—	—	*776	*3,985
$50,000 under $100,000	*182	*182	*11,633	*10,858	*380	*10,478	—	—	—	—	*182	*1,679
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores: Apparel and accessory stores, not elsewhere classified												
Returns with and without adjusted gross income, total	**15,894**	**16,201**	**595,557**	**257,714**	**63,997**	**193,717**	**3,192**	**1,433**	**1,221**	**1,154**	**13,857**	**47,955**
Returns with adjusted gross income, total	15,088	15,394	523,988	271,427	68,094	203,333	3,192	1,433	1,221	1,154	13,837	47,926
Under $5,000	*3,177	*3,177	*54,848	*11,074	*7,963	*3,111	—	—	—	—	*2,304	*856
$5,000 under $10,000	*2,697	*2,697	*50,307	*19,578	*2,011	*17,567	—	—	—	—	*2,697	*1,120
$10,000 under $20,000	4,598	4,598	94,900	67,593	7,319	60,274	*1,045	*318	*892	*393	4,220	6,591
$20,000 under $50,000	3,737	4,043	223,603	108,314	35,276	73,038	1,596	871	*189	*126	3,737	19,469
$50,000 under $100,000	780	780	89,941	49,608	14,960	34,648	475	180	*108	*489	780	14,032
$100,000 under $500,000	**99	**99	**10,388	**15,259	**565	**14,694	**76	**64	**32	**147	**99	**5,858
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*806	*807	*71,569	*—13,713	*—4,097	*—9,616	—	—	—	—	*20	*29

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Furniture and home furnishings stores: Total												
Returns with and without adjusted gross income, total	**114,564**	**115,385**	**7,813,915**	**2,007,893**	**677,349**	**1,330,544**	**24,751**	**14,879**	**9,111**	**14,155**	**102,956**	**344,617**
Returns with adjusted gross income, total	107,416	108,139	7,193,267	2,064,278	726,629	1,337,649	24,751	14,879	9,111	14,155	101,523	343,782
Under $5,000	12,484	12,492	392,802	34,774	8,724	26,050	*321	*20	—	—	8,536	1,725
$5,000 under $10,000	21,928	21,965	957,532	168,754	68,270	100,484	2,558	774	*1,041	*242	20,021	14,531
$10,000 under $20,000	34,563	34,666	1,527,326	518,546	151,810	366,736	9,172	2,602	2,669	2,026	34,534	57,210
$20,000 under $50,000	34,116	34,679	3,190,270	980,263	366,090	614,173	10,218	6,897	4,190	8,123	34,107	165,003
$50,000 under $100,000	3,600	3,601	899,192	243,972	106,581	137,391	2,003	3,475	983	2,578	3,600	63,762
$100,000 under $500,000	715	726	225,055	105,665	25,077	80,588	470	990	221	1,075	715	35,252
$500,000 under $1,000,000	*7	*7	*931	*5,023	*54	*4,969	*6	*96	**7	**110	*7	*1,999
$1,000,000 or more	*3	*3	*158	*7,280	*23	*7,257	*3	*25	**	**	*3	*4,301
Returns with no adjusted gross income	7,148	7,246	620,648	—56,384	—49,280	—7,104	—	—	—	—	1,433	834
Retail trade: Furniture and home furnishings stores: Furniture stores												
Returns with and without adjusted gross income, total	**29,469**	**29,873**	**2,251,217**	**526,224**	**216,670**	**309,554**	**7,001**	**4,813**	**2,494**	**6,031**	**25,599**	**99,291**
Returns with adjusted gross income, total	27,334	27,641	2,066,150	550,506	234,401	316,105	7,001	4,813	2,494	6,031	25,182	99,107
Under $5,000	3,349	3,349	66,842	9,436	1,279	8,157	—	—	—	—	*2,113	*516
$5,000 under $10,000	6,114	6,114	246,647	43,966	18,994	24,972	*581	*32	—	—	5,207	3,853
$10,000 under $20,000	7,668	7,746	256,516	109,563	30,473	79,090	2,145	666	*336	*160	7,668	11,154
$20,000 under $50,000	8,770	8,999	1,026,617	258,423	115,860	142,563	3,526	1,575	1,698	3,713	8,761	44,255
$50,000 under $100,000	1,154	1,154	365,022	79,030	52,450	26,580	538	2,022	338	1,431	1,154	20,419
$100,000 under $500,000	275	275	104,401	42,721	15,355	27,366	207	430	**122	**728	275	14,647
$500,000 under $1,000,000	**4	**4	**104	**7,368	**—10	**7,378	**4	**89	**	**	**4	**4,263
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,135	2,232	185,067	—24,282	—17,730	—6,552	—	—	—	—	*417	*183
Retail trade: Furniture and home furnishings stores: Floor covering stores												
Returns with and without adjusted gross income, total	**12,178**	**12,178**	**1,111,930**	**196,957**	**103,758**	**93,199**	**1,825**	**768**	**695**	**1,312**	**10,953**	**35,094**
Returns with adjusted gross income, total	11,159	11,159	970,755	205,051	115,828	89,223	1,825	768	695	1,312	10,932	35,091
Under $5,000	*482	*482	*30,445	*718	*—3,570	*4,288	—	—	—	—	*255	*37
$5,000 under $10,000	3,086	3,086	104,181	24,465	16,131	8,334	—	—	—	—	3,086	2,119
$10,000 under $20,000	4,277	4,277	240,523	60,148	31,010	29,138	*913	*77	*252	*368	4,277	7,187
$20,000 under $50,000	2,775	2,775	428,827	83,043	54,777	28,266	604	254	*364	*640	2,775	15,775
$50,000 under $100,000	503	503	148,675	31,050	15,079	15,971	273	398	*79	*304	503	7,909
$100,000 under $500,000	*36	*36	*18,104	*5,628	*2,401	*3,227	*35	*38	—	—	*36	*2,064
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,019	*1,019	*141,175	*—8,095	*—12,070	*3,975	—	—	—	—	*21	*3

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Furniture and home furnishings stores: Drapery, curtain and upholstery stores												
Returns with and without adjusted gross income, total	**11,486**	**11,486**	**353,034**	**219,063**	**49,290**	**169,773**	**2,121**	**1,296**	***712**	***826**	**10,980**	**31,838**
Returns with adjusted gross income, total	11,402	11,402	352,377	220,171	49,003	171,168	2,121	1,296	*712	*826	10,896	31,620
Under $5,000	*515	*515	*20,459	*454	*304	*150	—	—	—	—	*39	*13
$5,000 under $10,000	*1,864	*1,864	*53,188	*12,883	*1,491	*11,392	*30	*14	—	—	*1,834	*1,167
$10,000 under $20,000	4,438	4,438	133,522	71,107	15,144	55,963	*1,075	*164	*312	*408	4,438	8,123
$20,000 under $50,000	4,564	4,564	144,779	133,368	32,056	101,312	1,016	1,118	*400	*418	4,564	21,534
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	*21	*21	*430	*2,359	*8	*2,351	—	—	—	—	*21	*784
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*84	*84	*657	*—1,108	*286	*—1,394	—	—	—	—	*84	*217
Retail trade: Furniture and home furnishings stores: Home furnishings and equipment stores, except appliances												
Returns with and without adjusted gross income, total	**20,639**	**20,639**	**729,681**	**404,820**	**60,063**	**344,757**	**5,826**	**3,845**	**1,730**	**1,825**	**19,899**	**63,377**
Returns with adjusted gross income, total	20,283	20,283	685,724	410,476	64,032	346,444	5,826	3,845	1,730	1,825	**	**
Under $5,000	3,081	3,081	51,131	11,084	4,405	6,679	—	—	—	—	*2,879	*486
$5,000 under $10,000	2,519	2,519	95,684	20,566	5,047	15,519	*751	*470	—	—	2,364	2,004
$10,000 under $20,000	7,376	7,376	171,051	111,619	8,193	103,426	2,287	559	*856	*321	7,347	11,557
$20,000 under $50,000	6,448	6,448	315,100	190,599	40,001	150,598	2,309	1,961	*679	*971	6,448	29,117
$50,000 under $100,000	672	672	22,995	47,281	2,798	44,483	364	537	*116	*170	672	11,429
$100,000 under $500,000	**187	**187	**29,764	**29,327	**3,588	**25,739	**115	**319	**79	**364	**187	**8,781
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*356	*356	*43,956	*—5,656	*—3,969	*—1,687	—	—	—	—	**	**
Retail trade: Furniture and home furnishings stores: Household appliance stores												
Returns with and without adjusted gross income, total	**13,509**	**13,517**	**1,277,368**	**225,632**	**91,060**	**134,572**	**2,548**	**1,091**	**1,143**	**1,226**	**12,204**	**40,240**
Returns with adjusted gross income, total	11,902	11,910	1,154,084	231,352	93,698	137,654	2,548	1,091	1,143	1,226	11,455	39,899
Under $5,000	*1,132	*1,140	*85,771	*4,227	*4,944	*—717	—	—	—	—	*1,094	*312
$5,000 under $10,000	2,087	2,087	187,360	17,127	7,804	9,323	*657	*173	*276	*113	1,678	1,250
$10,000 under $20,000	5,054	5,054	378,429	80,590	33,353	47,237	968	322	*463	*578	5,054	9,819
$20,000 under $50,000	3,094	3,094	358,297	85,811	32,548	53,263	553	404	*224	*369	3,094	15,350
$50,000 under $100,000	480	480	105,739	35,323	13,693	21,630	316	131	*158	*125	480	10,541
$100,000 under $500,000	55	55	*38,489	8,274	1,356	6,918	*54	*62	*22	*41	55	2,627
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,607	*1,607	*123,284	*—5,720	*—2,638	*—3,082	—	—	—	—	*749	*340

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Furniture and home furnishings stores: Radio and television stores												
Returns with and without adjusted gross income, total	**16,614**	**16,614**	**1,280,646**	**250,352**	**87,908**	**162,444**	**3,674**	**2,094**	**2,001**	**2,294**	**14,188**	**38,677**
Returns with adjusted gross income, total	15,620	15,620	1,221,951	254,772	94,721	160,051	3,674	2,094	2,001	2,294	14,038	38,618
Under $5,000	2,710	2,710	97,201	6,204	—986	7,190	—	—	—	—	*1,373	*175
$5,000 under $10,000	3,332	3,332	199,877	26,437	15,108	11,329	*479	*43	*765	*129	3,087	2,298
$10,000 under $20,000	3,802	3,802	272,188	54,692	20,023	34,669	1,564	738	*368	*126	3,802	5,788
$20,000 under $50,000	5,297	5,297	465,087	135,146	43,727	91,419	1,272	943	*665	*1,637	5,297	21,529
$50,000 under $100,000	435	435	170,194	27,843	15,125	12,718	338	346	203	402	435	6,975
$100,000 under $500,000	*44	*44	*17,403	*4,450	*1,723	*2,727	*21	*24	—	—	*44	*1,852
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	994	994	*58,695	—4,420	—6,813	2,393	—	—	—	—	*150	*59
Retail trade: Furniture and home furnishings stores: Music stores												
Returns with and without adjusted gross income, total	**10,896**	**11,078**	**810,039**	**193,146**	**68,600**	**124,546**	**1,930**	**1,074**	**510**	**836**	**9,333**	**37,194**
Returns with adjusted gross income, total	9,942	10,124	742,226	200,294	74,947	125,347	1,930	1,074	510	836	9,322	37,164
Under $5,000	*1,215	*1,215	*40,954	*2,652	*2,347	*305	*321	*20	—	—	*783	*185
$5,000 under $10,000	2,953	2,963	70,595	23,465	3,695	19,770	*60	*43	—	—	2,765	1,839
$10,000 under $20,000	1,973	1,973	75,098	31,080	13,614	17,466	*220	*78	*82	*66	1,973	3,602
$20,000 under $50,000	3,342	3,502	451,562	101,810	47,121	54,689	1,112	744	*334	*571	3,342	18,517
$50,000 under $100,000	*356	*357	*86,568	*23,445	*7,436	*16,009	*174	*41	*89	*146	*356	*6,489
$100,000 under $500,000	99	110	*16,533	14,654	658	13,996	*39	*124	**5	**53	99	5,165
$500,000 under $1,000,000	**4	**4	**916	**3,188	**76	**3,112	**4	**25	**	**	**4	**1,367
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	954	954	*67,814	—7,149	—6,348	—801	—	—	—	—	*11	*30
Retail trade: Eating and drinking places: Total												
Returns with and without adjusted gross income, total	**215,820**	**222,262**	**15,946,893**	**2,971,564**	**1,009,931**	**1,961,633**	**58,988**	**43,525**	**27,422**	**72,201**	**176,813**	**455,067**
Returns with adjusted gross income, total	197,757	203,664	14,688,274	3,155,939	1,137,136	2,018,803	58,988	43,525	27,422	72,201	173,976	451,147
Under $5,000	40,233	40,629	1,781,073	116,554	—2,219	118,773	*796	*141	*321	*4	25,375	6,547
$5,000 under $10,000	44,695	47,360	2,185,215	340,285	98,345	241,940	8,940	1,753	*1,583	*1,053	38,701	23,918
$10,000 under $20,000	64,358	64,460	3,894,225	950,073	342,023	608,050	24,210	9,988	10,624	8,107	62,417	105,517
$20,000 under $50,000	41,798	43,216	4,829,360	1,213,633	478,038	735,595	20,116	17,115	11,345	30,711	41,094	184,397
$50,000 under $100,000	5,752	6,849	1,370,401	359,169	168,792	190,377	4,127	8,225	3,010	17,333	5,492	74,727
$100,000 under $500,000	897	1,114	592,049	154,876	48,970	105,906	776	6,033	524	14,347	873	44,864
$500,000 under $1,000,000	21	29	35,674	14,048	3,369	10,679	20	216	15	646	21	6,526
$1,000,000 or more	*3	*7	*277	*7,301	*—182	*7,483	*3	*55	—	—	*3	*4,650
Returns with no adjusted gross income	18,063	18,598	1,258,619	—184,375	—127,205	—57,170	—	—	—	—	2,837	3,920

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Eating and drinking places: Eating places												
Returns with and without adjusted gross income, total	**147,783**	**151,272**	**12,231,882**	**2,186,916**	**765,391**	**1,421,525**	**42,028**	**33,816**	**20,057**	**60,940**	**120,801**	**339,562**
Returns with adjusted gross income, total	135,324	138,631	11,333,661	2,309,964	860,488	1,449,476	42,028	33,816	20,057	60,940	119,358	337,853
Under $5,000	27,539	27,880	1,283,736	78,219	—7,156	85,375	*796	*141	*321	*4	17,450	4,376
$5,000 under $10,000	28,019	28,744	1,389,067	217,718	59,987	157,731	5,400	1,084	*595	*450	24,554	15,262
$10,000 under $20,000	41,355	41,457	2,842,169	603,382	223,180	380,202	17,052	6,829	6,645	4,888	39,769	64,811
$20,000 under $50,000	32,783	33,782	4,019,203	953,443	389,249	564,194	14,443	12,769	9,230	25,409	32,241	142,785
$50,000 under $100,000	4,809	5,731	1,192,323	295,247	145,088	150,159	3,618	7,245	2,753	15,699	4,549	59,330
$100,000 under $500,000	795	1,002	571,219	140,606	46,954	93,652	696	5,477	498	13,844	771	40,113
$500,000 under $1,000,000	21	29	35,674	14,048	3,369	10,679	20	216	15	646	21	6,526
$1,000,000 or more	*3	*6	*271	*7,301	*—183	*7,484	*3	*55	—	—	*3	*4,650
Returns with no adjusted gross income	12,459	12,641	898,221	—123,049	—95,098	—27,951	—	—	—	—	1,443	1,710
Retail trade: Eating and drinking places: Drinking places												
Returns with and without adjusted gross income, total	**69,696**	**70,990**	**3,715,011**	**809,903**	**244,540**	**565,363**	**17,134**	**10,026**	**7,452**	**11,368**	**57,349**	**121,222**
Returns with adjusted gross income, total	64,088	65,033	3,354,613	873,607	276,648	596,959	17,134	10,026	7,452	11,368	55,952	118,976
Under $5,000	12,749	12,749	497,337	38,584	4,937	33,647	—	—	—	—	7,980	2,183
$5,000 under $10,000	17,947	18,616	796,148	131,728	38,358	93,370	3,540	669	*988	*603	15,097	8,861
$10,000 under $20,000	23,003	23,003	1,052,056	346,691	118,843	227,848	7,158	3,159	3,979	3,219	22,648	40,706
$20,000 under $50,000	9,246	9,434	810,158	268,166	88,788	179,378	5,749	4,603	2,115	5,301	9,084	42,995
$50,000 under $100,000	1,030	1,118	178,078	69,008	23,704	45,304	596	1,025	334	1,696	1,030	16,474
$100,000 under $500,000	**113	**113	**20,836	**19,430	**2,017	**17,413	**91	**570	*36	*549	**113	**7,756
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	5,608	5,957	360,398	—63,704	—32,108	—31,596	—	—	—	—	1,397	2,246
Retail trade: Miscellaneous retail stores: Total												
Returns with and without adjusted gross income, total	**940,941**	**955,101**	**23,794,897**	**16,678,989**	**1,681,351**	**14,997,638**	**144,075**	**68,511**	**35,317**	**45,074**	**859,028**	**2,429,667**
Returns with adjusted gross income, total	918,176	931,765	22,686,331	16,882,357	1,783,627	15,098,730	144,075	68,511	35,317	45,074	854,341	2,427,073
Under $5,000	121,400	121,634	1,596,023	354,468	45,378	309,090	*2,309	*169	*371	*2	79,884	14,773
$5,000 under $10,000	135,247	135,651	2,521,156	1,017,188	117,712	899,476	16,250	2,839	2,614	660	120,118	64,699
$10,000 under $20,000	316,405	324,101	5,561,121	4,721,285	319,725	4,401,560	52,398	16,933	8,150	5,064	309,405	466,515
$20,000 under $50,000	323,878	328,726	10,189,069	9,122,807	1,004,155	8,118,652	62,487	33,280	20,302	26,347	**342,001	**1,701,847
$50,000 under $100,000	18,313	18,642	2,219,259	1,191,055	238,488	952,567	8,767	9,856	3,041	7,761	**	**
$100,000 under $500,000	2,876	2,952	590,563	423,229	58,329	364,900	1,818	4,613	817	4,743	2,876	153,412
$500,000 under $1,000,000	42	44	8,010	26,511	—254	26,765	32	601	18	366	42	11,615
$1,000,000 or more	15	15	1,128	25,812	94	25,718	14	219	*4	*131	15	14,212
Returns with no adjusted gross income	22,765	23,336	1,108,567	—203,367	—102,275	—101,092	—	—	—	—	4,687	2,594

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores												
Returns with and without adjusted gross income, total	**13,490**	**13,590**	**2,427,563**	**333,534**	**249,686**	**83,848**	**4,908**	**2,088**	**2,490**	**3,818**	**13,045**	**71,505**
Returns with adjusted gross income, total	13,044	13,142	2,389,760	341,802	258,795	83,007	4,908	2,088	2,490	3,818	**	**
Under $5,000	*347	*347	*31,192	*1,636	*3,886	*—2,250	—	—	—	—	*347	*314
$5,000 under $10,000	*1,578	1,581	124,937	*11,142	8,849	*2,293	*28	*2	*54	*4	*1,578	*754
$10,000 under $20,000	3,454	3,454	469,228	55,153	31,089	24,064	*1,005	*372	*276	*70	3,454	7,544
$20,000 under $50,000	6,921	6,959	1,433,535	213,794	173,605	40,189	3,261	1,299	1,962	3,174	6,921	41,291
$50,000 under $100,000	652	708	279,301	46,516	36,391	10,125	532	287	*163	*349	**652	**15,630
$100,000 under $500,000	**92	**93	**51,565	**13,560	**4,976	**8,584	**82	**128	**35	**221	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*446	*448	*37,803	*—8,268	*—9,109	841	—	—	—	—	**	**
Retail trade: Miscellaneous retail stores: Liquor stores												
Returns with and without adjusted gross income, total	**25,348**	**25,812**	**4,492,883**	**467,394**	**210,114**	**257,280**	**6,930**	**4,214**	**3,417**	**5,236**	**23,212**	**89,519**
Returns with adjusted gross income, total	23,518	23,972	4,121,239	486,195	218,490	267,705	6,930	4,214	3,417	5,236	22,701	89,340
Under $5,000	3,402	3,402	211,772	10,621	493	10,128	*360	*22	—	—	3,334	795
$5,000 under $10,000	3,872	3,881	567,033	29,991	11,135	18,856	*949	*262	**1,312	**545	3,526	2,168
$10,000 under $20,000	6,316	6,466	867,995	97,400	41,113	56,287	1,639	406	**	**	5,913	12,111
$20,000 under $50,000	8,853	9,087	1,972,618	252,656	125,596	127,060	3,174	2,017	1,616	1,458	8,853	45,521
$50,000 under $100,000	827	865	334,687	55,442	27,504	27,938	616	988	318	1,952	827	13,984
$100,000 under $500,000	245	268	161,675	38,127	12,079	26,048	**192	**520	**171	**1,282	245	13,696
$500,000 under $1,000,000	*3	*3	*5,460	*1,957	*570	*1,387	**	**	**	**	*3	*1,063
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,830	1,840	371,644	—18,801	—8,375	—10,426	—	—	—	—	*511	*180
Retail trade: Miscellaneous retail stores: Used merchandise stores												
Returns with and without adjusted gross income, total	**81,307**	**81,310**	**1,667,925**	**1,387,503**	**129,121**	**1,258,382**	**10,227**	**3,495**	**2,140**	**1,870**	**69,824**	**237,631**
Returns with adjusted gross income, total	77,859	77,862	1,607,028	1,402,511	147,013	1,255,498	10,227	3,495	2,140	1,870	69,408	237,398
Under $5,000	16,259	16,259	155,941	48,352	14,172	34,180	—	—	—	—	9,655	2,288
$5,000 under $10,000	13,400	13,400	87,119	98,604	1,624	96,980	*341	*32	—	—	11,599	6,930
$10,000 under $20,000	22,953	22,953	643,476	332,705	56,819	275,886	4,524	886	*602	*335	22,927	38,739
$20,000 under $50,000	22,175	22,178	488,218	663,382	39,095	624,287	4,035	1,790	1,294	1,001	22,157	105,674
$50,000 under $100,000	2,558	2,558	193,196	169,138	29,226	139,912	1,070	432	*181	*162	2,556	46,992
$100,000 under $500,000	497	497	38,516	71,351	6,206	65,145	243	232	*58	*358	497	26,238
$500,000 under $1,000,000	12	12	425	8,053	—98	8,151	*9	*101	**5	**13	12	3,390
$1,000,000 or more	*5	*5	*138	*10,927	*—31	*10,958	*5	*22	**	**	*5	*7,147
Returns with no adjusted gross income	3,448	3,448	60,896	—15,009	—17,893	2,884	—	—	—	—	*416	*233

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Sporting goods and bicycle shops												
Returns with and without adjusted gross income, total	**35,917**	**36,552**	**1,737,849**	**645,242**	**82,737**	**562,505**	**10,162**	**3,298**	**2,769**	**3,612**	**32,049**	**102,456**
Returns with adjusted gross income, total	34,681	35,316	1,607,789	672,202	101,007	571,195	10,162	3,298	2,769	3,612	31,652	101,992
Under $5,000	3,739	3,739	98,843	10,995	—5,387	16,382	—	—	—	—	3,305	570
$5,000 under $10,000	5,298	5,298	230,786	38,634	2,845	35,789	*2,190	*611	*342	*130	3,540	1,366
$10,000 under $20,000	11,401	11,872	408,455	167,883	2,139	165,744	3,784	1,263	*96	*12	10,564	18,182
$20,000 under $50,000	13,333	13,497	727,599	382,975	88,911	294,064	3,753	1,120	2,175	2,962	13,333	60,502
$50,000 under $100,000	794	794	101,278	55,598	9,831	45,767	368	98	*104	*180	794	15,473
$100,000 under $500,000	**116	**116	**40,828	**16,117	**2,669	**13,448	**67	**206	**52	**329	**116	**5,900
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,236	1,236	130,059	—26,960	—18,270	—8,690	—	—	—	—	*397	*464
Retail trade: Miscellaneous retail stores: Book stores												
Returns with and without adjusted gross income, total	**11,932**	**11,934**	**366,033**	**192,718**	**23,080**	**169,638**	**2,248**	**1,488**	**699**	**671**	**11,000**	**33,411**
Returns with adjusted gross income, total	11,341	11,341	352,519	197,215	26,297	170,918	2,248	1,488	699	671	10,965	33,274
Under $5,000	3,093	3,093	47,833	7,711	6,668	1,043	—	—	—	—	*2,824	*562
$5,000 under $10,000	*1,141	*1,141	*24,093	*8,164	*—2,180	*10,344	*43	*7	*43	*3	*1,071	*429
$10,000 under $20,000	3,518	3,518	37,200	53,981	1,319	52,662	*515	*47	—	—	3,481	6,784
$20,000 under $50,000	3,077	3,077	191,340	85,773	17,156	68,617	1,419	1,283	*569	*306	3,077	12,792
$50,000 under $100,000	*474	*474	*28,520	*31,570	*2,614	*28,956	*253	*113	*74	*225	*474	*8,133
$100,000 under $500,000	*32	*32	*22,991	*3,661	*588	*3,073	*13	*7	*10	*118	*32	*1,566
$500,000 under $1,000,000	*3	*3	*236	*1,966	*18	*1,948	**5	**30	*3	*19	*3	*675
$1,000,000 or more	*3	*3	*308	*4,389	*113	*4,276	**	**	—	—	*3	*2,334
Returns with no adjusted gross income	*591	*593	*13,514	*—4,497	*—3,216	*—1,281	—	—	—	—	*35	*137
Retail trade: Miscellaneous retail stores: Stationery stores												
Returns with and without adjusted gross income, total	**4,018**	**4,018**	**358,748**	**87,089**	**32,048**	**55,041**	***896**	***844**	***833**	***2,073**	**3,534**	**12,580**
Returns with adjusted gross income, total	3,995	3,995	349,518	87,135	32,114	55,021	*896	*844	*833	*2,073	3,512	12,575
Under $5,000	*439	*439	*18,107	*1,610	*520	*1,090	—	—	—	—	*431	*72
$5,000 under $10,000	*475	*475	*1,256	*3,882	*—1,*063	*4,945	—	—	—	—	—	—
$10,000 under $20,000	*1,272	*1,272	*44,556	*15,979	*5,054	*10,925	*190	*17	*28	*35	*1,272	*2,052
$20,000 under $50,000	*1,562	*1,562	*275,191	*47,874	*27,523	*20,351	*475	*147	*649	*1,775	*1,562	*6,845
$50,000 under $100,000	*236	*236	*10,049	*16,505	*86	*16,419	*222	*678	**156	**263	*236	*3,243
$100,000 under $500,000	*11	*11	*358	*1,284	*—5	*1,289	*9	*1	**	**	**33	**368
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*23	*23	*9,230	*—47	*—67	*20	—	—	—	—	**	**

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Jewelry stores												
Returns with and without adjusted gross income, total	**26,313**	**26,314**	**1,369,068**	**509,289**	**204,069**	**305,220**	**5,958**	**2,038**	**1,460**	**1,174**	**24,290**	**105,861**
Returns with adjusted gross income, total	24,655	24,656	1,320,171	524,103	207,047	317,056	5,958	2,038	1,460	1,174	23,702	105,546
Under $5,000	4,913	4,913	41,529	12,913	5,044	7,869	—	—	—	—	3,979	715
$5,000 under $10,000	3,583	3,583	158,638	26,868	18,309	8,559	*351	*15	*476	*200	3,583	2,395
$10,000 under $20,000	7,139	7,139	272,410	106,512	33,141	73,371	2,269	466	*28	*15	7,120	12,758
$20,000 under $50,000	7,488	7,488	586,474	252,238	101,131	151,107	2,745	778	*490	*389	7,488	51,287
$50,000 under $100,000	1,248	1,249	212,547	80,170	40,110	40,060	488	737	*368	*447	1,248	20,788
$100,000 under $500,000	281	281	47,670	43,670	9,139	34,531	**105	**42	**98	**122	281	16,736
$500,000 under $1,000,000	*3	*3	*902	*1,731	*173	*1,558	**	**	**	**	*3	*866
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,658	1,658	48,897	—14,814	—2,978	—11,836	—	—	—	—	*588	*315
Retail trade: Miscellaneous retail stores: Hobby, toy, and game shops												
Returns with and without adjusted gross income, total	**14,902**	**14,902**	**114,804**	**281,542**	**—11,763**	**293,305**	**3,125**	**1,211**	***150**	***334**	**14,497**	**34,727**
Returns with adjusted gross income, total	14,899	14,899	114,795	282,221	—11,738	293,959	3,125	1,211	*150	*334	14,494	34,723
Under $5,000	*344	*344	*8,650	*1,198	*—176	*1,374	*39	*9	—	—	*266	*49
$5,000 under $10,000	*2,169	*2,169	*24,243	*15,290	*—3,583	*18,873	—	—	—	—	*2,169	*1,197
$10,000 under $20,000	7,481	7,481	50,298	115,632	—5,567	121,199	*2,246	*659	—	—	7,154	10,795
$20,000 under $50,000	4,520	4,520	25,746	121,155	—2,411	123,566	670	190	*60	*166	4,520	16,043
$50,000 under $100,000	*352	*352	*5,171	*21,791	*45	*21,746	*137	*15	*80	*127	*352	*5,494
$100,000 under $500,000	*33	*33	*686	*7,155	*—46	*7,201	*33	*339	*10	*40	*33	*1,144
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*3	*3	*9	*—680	*—25	*—655	—	—	—	—	*3	*4
Retail trade: Miscellaneous retail stores: Camera and photographic supply stores												
Returns with and without adjusted gross income, total	**871**	**871**	**197,401**	**23,066**	**12,319**	**10,747**	**757**	**84**	***664**	***750**	**806**	**5,791**
Returns with adjusted gross income, total	834	834	193,271	23,099	12,515	10,584	757	84	*664	*750	806	5,791
Under $5,000	*28	*28	*2,588	*43	*—573	*616	—	—	—	—	—	—
$5,000 under $10,000	*38	*38	*3,471	*353	*401	*—48	*38	*(1)	—	—	*38	*72
$10,000 under $20,000	*610	*610	*82,196	*11,078	*6,328	*4,750	*610	*58	*579	*218	*610	*1,686
$20,000 under $50,000	*103	*103	*72,226	*3,447	*2,756	*691	*85	*19	*76	*493	*103	*283
$50,000 under $100,000	*22	*22	*22,287	*1,593	*1,236	*357	**24	**6	*9	*39	*22	*507
$100,000 under $500,000	**34	**34	**10,502	**6,584	**2,367	**4,217	**	**	—	—	**33	**3,242
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*37	*37	*4,130	*—33	*—196	*163	—	—	—	—	—	—

Footnotes at end of table

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaenous retail stores: Gift, novelty, and souvenir shops												
Returns with and without adjusted gross income, total	**38,014**	**38,199**	**1,002,938**	**679,137**	**4,897**	**674,240**	**8,306**	**6,237**	**3,112**	**3,467**	**32,411**	**113,250**
Returns with adjusted gross income, total	36,006	36,191	950,647	701,081	21,188	679,893	8,306	6,237	3,112	3,467	32,329	113,207
Under $5,000	5,560	5,560	61,715	15,472	—9,654	25,126	*38	*2	—	—	3,222	554
$5,000 under $10,000	5,021	5,021	73,258	36,332	1,333	34,999	*1,191	*354	*720	*214	4,661	2,083
$10,000 under $20,000	13,217	13,217	205,817	196,375	—8,890	205,265	3,659	1,122	*305	*162	12,238	16,931
$20,000 under $50,000	10,684	10,846	419,951	322,347	25,071	297,276	2,693	3,446	*1,573	*1,542	10,684	52,620
$50,000 under $100,000	1,322	1,335	158,442	92,517	9,642	82,875	585	847	439	815	1,322	25,748
$100,000 under $500,000	197	205	31,054	34,584	3,668	30,916	136	267	**75	**714	197	13,872
$500,000 under $1,000,000	**5	**7	**409	**3,455	**18	**3,437	**4	**	**	**	**5	**1,399
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,008	2,008	52,291	—21,944	—16,291	—5,653	—	—	—	—	*82	*42
Retail trade: Miscellaenous retail stores: Luggage and leather goods stores												
Returns with and without adjusted gross income, total	**1,582**	**1,582**	**43,941**	**24,021**	**4,732**	**19,289**	***126**	***59**	***22**	***6**	**1,569**	**3,803**
Returns with adjusted gross income, total	1,569	1,569	42,139	24,603	5,325	19,278	*126	*59	*22	*6	1,569	3,803
Under $5,000	*518	*518	*28,900	*2,332	*1,619	*713	—	—	—	—	*518	*106
$5,000 under $10,000	*387	*387	*8,257	*2,762	*2,762	—	—	—	—	—	*387	*472
$10,000 under $20,000	*32	*32	*28	*491	*14	*477	—	—	—	—	*32	*50
$20,000 under $50,000	*603	*603	*4,818	*17,196	*903	*16,293	*126	*59	*22	*6	*603	*2,514
$50,000 under $100,000	*29	*29	*136	*1,823	*28	*1,795	—	—	—	—	*29	*662
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*13	*13	*1,802	*—583	*—593	*10	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Sewing, needlework, and piece goods stores												
Returns with and without adjusted gross income, total	**16,188**	**16,188**	**496,369**	**300,640**	**34,828**	**265,812**	**5,321**	**2,327**	**1,697**	**1,831**	**13,967**	**52,895**
Returns with adjusted gross income, total	15,393	15,393	470,013	314,739	36,340	278,399	5,321	2,327	1,697	1,831	13,887	52,876
Under $5,000	2,617	2,617	58,799	7,045	4,616	2,429	—	—	—	—	2,089	428
$5,000 under $10,000	1,558	1,558	31,783	10,852	—535	11,387	*484	*254	—	—	*978	*285
$10,000 under $20,000	4,429	4,429	136,079	66,316	12,322	53,994	*2,830	*500	*653	*504	4,050	6,833
$20,000 under $50,000	6,061	6,061	207,525	176,633	14,362	162,271	1,512	366	864	1,016	6,042	29,881
$50,000 under $100,000	597	597	26,765	37,044	4,135	32,909	*398	*1,026	*98	*161	597	8,962
$100,000 under $500,000	**131	**131	**9,063	**16,848	**1,439	**15,409	**97	**180	**82	**150	**131	**6,487
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*795	*795	*26,356	*—14,098	*—1,512	*—12,586	—	—	—	—	*80	*19

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Mail order houses												
Returns with and without adjusted gross income, total	**15,455**	**15,455**	**327,992**	**337,446**	**33,649**	**303,797**	**1,924**	**542**	**1,019**	**1,774**	**13,780**	**49,388**
Returns with adjusted gross income, total	14,254	14,254	318,571	340,963	35,179	305,784	1,924	542	1,019	1,774	13,730	49,371
Under $5,000	*10	*10	*6	*27	*—14	*41	—	—	—	—	—	—
$5,000 under $10,000	*1,923	*1,923	*6,613	*16,007	*—1,785	*17,792	—	—	—	—	*1,409	*1,137
$10,000 under $20,000	4,210	4,210	53,291	64,409	5,033	59,376	*495	*55	*355	*303	4,210	6,101
$20,000 under $50,000	7,630	7,630	188,428	226,948	26,072	200,876	1,207	292	*643	*602	7,630	34,087
$50,000 under $100,000	445	445	*41,706	28,226	5,286	22,940	*187	*44	*10	*96	445	7,094
$100,000 under $500,000	*36	*36	*28,526	*5,346	*588	*4,758	*35	*151	*11	*773	*36	*953
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,201	*1,201	*9,422	*—3,518	*—1,530	*—1,988	—	—	—	—	*50	*17
Retail trade: Miscellaneous retail stores: Merchandising machine operators												
Returns with and without adjusted gross income, total	**19,320**	**19,389**	**510,270**	**388,401**	**24,434**	**363,967**	**4,741**	**3,273**	**872**	**1,176**	**18,562**	**60,623**
Returns with adjusted gross income, total	19,247	19,316	508,256	388,900	24,727	364,173	4,741	3,273	872	1,176	**	**
Under $5,000	2,583	2,583	106,481	7,720	—141	7,861	*520	*40	—	—	2,459	571
$5,000 under $10,000	3,594	3,594	95,463	30,025	4,860	25,165	*208	*15	—	—	3,223	2,296
$10,000 under $20,000	5,551	5,551	80,296	83,835	—1,744	85,579	1,852	1,570	*263	*183	5,489	7,723
$20,000 under $50,000	6,112	6,113	74,958	167,282	4,178	163,104	1,366	790	*301	*216	5,982	24,466
$50,000 under $100,000	1,269	1,337	138,620	80,718	15,814	64,904	672	541	*251	*608	1,269	19,335
$100,000 under $500,000	**138	**138	**12,438	**19,321	**1,761	**17,560	**123	**318	*57	*168	**138	**6,215
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*73	*73	*2,014	*—499	*—293	*—206	—	—	—	—	**	**
Retail trade: Miscellaneous retail stores: Direct selling organizations												
Returns with and without adjusted gross income, total	**509,918**	**516,696**	**3,110,323**	**8,694,644**	**226,531**	**8,468,113**	**50,267**	**19,018**	**3,603**	**5,938**	**473,016**	**1,090,084**
Returns with adjusted gross income, total	504,874	511,652	3,042,599	8,736,574	228,905	8,507,669	50,267	19,018	3,603	5,938	471,205	1,089,269
Under $5,000	61,812	61,842	380,926	183,911	27,831	156,080	*981	*87	—	—	37,314	5,701
$5,000 under $10,000	70,496	70,754	492,065	537,169	39,380	497,789	6,636	934	*482	*34	64,619	32,466
$10,000 under $20,000	190,020	193,946	1,000,568	2,838,634	48,763	2,789,871	18,745	6,456	*364	*269	186,726	264,887
$20,000 under $50,000	177,867	180,367	1,066,019	4,851,394	102,477	4,748,917	21,978	9,465	2,375	4,046	177,867	699,817
$50,000 under $100,000	4,200	4,264	90,719	259,975	10,456	249,519	1,667	1,312	338	1,340	4,200	62,972
$100,000 under $500,000	474	474	12,285	62,042	4	62,038	256	737	**44	**249	474	21,688
$500,000 under $1,000,000	**5	**5	**15	**3,449	**—8	**3,457	**4	**26	**	**	**5	**1,739
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	5,044	5,044	67,725	—41,930	—2,374	—39,556	—	—	—	—	1,811	815

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Fuel and ice dealers, except fuel oil dealers and bottled gas dealers												
Returns with and without adjusted gross income, total	**6,490**	**6,490**	**208,806**	**100,034**	**7,930**	**92,104**	**992**	**1,247**	**—**	**—**	**5,909**	**13,617**
Returns with adjusted gross income, total	6,403	6,403	194,926	103,571	8,577	94,994	992	1,247	—	—	5,909	13,617
Under $5,000	*589	*589	*12,947	*1,751	*883	*868	—	—	—	—	*589	*100
$5,000 under $10,000	*1,101	*1,101	*10,998	*7,931	*1,268	*6,663	—	—	—	—	*607	*421
$10,000 under $20,000	3,005	3,005	22,662	40,385	—2,619	43,004	*612	*565	—	—	3,005	3,349
$20,000 under $50,000	1,563	1,563	85,454	41,628	1,241	40,387	*253	*515	—	—	1,563	5,801
$50,000 under $100,000	*108	*108	*56,905	*7,223	*4,725	*2,498	*107	*152	—	—	*108	*2,323
$100,000 under $500,000	*37	*37	*5,960	*4,652	*3,081	*1,571	*20	*16	—	—	*37	*1,623
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*87	*87	*13,880	*—3,537	*—648	*—2,889	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Fuel oil dealers												
Returns with and without adjusted gross income, total	**3,630**	**3,630**	**610,708**	**58,011**	**24,268**	**33,743**	**866**	**482**	**200**	**442**	**2,263**	**10,482**
Returns with adjusted gross income, total	3,627	3,627	601,532	58,889	25,070	33,819	866	482	200	442	**	**
Under $5,000	*1,271	*1,271	*28,981	*3,358	*324	*3,034	—	—	—	—	—	—
$5,000 under $10,000	*444	*444	*39,375	*3,872	*373	*3,499	*367	*68	*27	*20	*394	*97
$10,000 under $20,000	918	918	143,602	13,799	3,604	10,195	*77	*50	—	—	874	1,766
$20,000 under $50,000	823	823	279,487	27,445	16,502	10,943	373	301	*128	*278	**991	**8,459
$50,000 under $100,000	168	168	99,698	10,008	3,980	6,028	**49	**64	**45	**144	**	**
$100,000 under $500,000	*3	*3	*10,388	*406	*288	*118	**	**	**	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*3	*3	*9,176	*—878	*—802	*—76	—	—	—	—	**	**
Retail trade: Miscellaneous retail stores: Liquified petroleum gas (bottled) dealers												
Returns with and without adjusted gross income, total	**1,197**	**1,198**	**70,608**	**17,148**	**3,759**	**13,389**	***107**	***293**	***42**	***80**	**725**	**3,201**
Returns with adjusted gross income, total	1,185	1,186	64,595	17,395	4,066	13,329	*107	*293	*42	*80	725	3,201
Under $5,000	*41	*41	*516	*202	*40	*162	—	—	—	—	*41	*6
$5,000 under $10,000	*492	*492	*5,128	*2,676	*—240	*2,916	—	—	—	—	*32	*25
$10,000 under $20,000	*530	*530	*15,452	*6,626	*1,437	*5,189	*30	*69	*30	*7	*530	*578
$20,000 under $50,000	*63	*63	*30,564	*1,822	*1,103	*719	*18	*78	—	—	*63	*293
$50,000 under $100,000	*46	*46	*10,034	*2,975	*1,769	*1,206	*46	*20	—	—	*46	*992
$100,000 under $500,000	*13	*14	*2,902	*3,094	*—43	*3,137	*13	*127	*12	*72	*13	*1,306
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*12	*12	*6,013	*—247	*—307	*60	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Florists												
Returns with and without adjusted gross income, total	**27,615**	**27,682**	**1,361,199**	**494,034**	**91,940**	**402,094**	**8,810**	**4,578**	**5,080**	**3,741**	**24,955**	**77,793**
Returns with adjusted gross income, total	26,769	26,836	1,304,258	508,426	94,402	414,024	8,810	4,578	5,080	3,741	24,306	77,606
Under $5,000	3,240	3,240	138,459	8,262	−5,556	13,818	*371	*10	*371	*2	*1,796	*437
$5,000 under $10,000	3,556	3,556	152,077	25,280	5,358	19,922	*625	*117	*251	*10	3,101	2,087
$10,000 under $20,000	9,722	9,722	410,246	133,913	27,932	105,981	3,084	1,331	*1,938	*1,174	9,158	11,906
$20,000 under $50,000	9,215	9,261	498,376	270,562	53,910	216,652	4,233	2,213	2,424	2,140	9,215	44,778
$50,000 under $100,000	951	951	95,864	59,258	11,998	47,260	*414	*799	*73	*411	951	14,199
$100,000 under $500,000	**85	**106	**9,235	**11,152	**759	**10,393	**83	**107	**23	**4	**85	**4,200
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	846	846	56,941	−14,392	−2,462	−11,930	—	—	—	—	*649	*187
Retail trade: Miscellaneous retail stores: Cigar stores and stands												
Returns with and without adjusted gross income, total	**2,407**	**2,407**	**221,302**	**44,254**	**30,689**	**13,565**	***623**	***33**	***8**	***22**	**2,407**	**8,583**
Returns with adjusted gross income, total	2,407	2,407	221,302	44,254	30,689	13,565	*623	*33	*8	*22	2,407	8,583
Under $5,000	*526	*526	*600	*1,216	*600	*616	—	—	—	—	*526	*48
$5,000 under $10,000	*659	*659	*46,131	*4,838	*3,821	*1,017	—	—	—	—	*659	*502
$10,000 under $20,000	*39	*39	*12,636	*406	*228	*178	**615	**26	—	—	*39	*60
$20,000 under $50,000	1,099	1,099	155,031	32,990	24,355	8,635	**	**	—	—	1,099	6,388
$50,000 under $100,000	*84	*84	*6,905	*4,803	*1,686	*3,117	*8	*7	*8	*22	*84	*1,584
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: News dealers and newsstands												
Returns with and without adjusted gross income, total	**4,100**	**4,100**	**340,812**	**82,931**	**36,782**	**46,149**	***796**	***471**	***312**	***1,498**	**3,624**	**13,242**
Returns with adjusted gross income, total	3,624	3,624	331,021	83,105	37,200	45,905	*796	*471	*312	*1,498	3,624	13,242
Under $5,000	*47	*47	*760	*58	*50	*8	—	—	—	—	*47	*4
$5,000 under $10,000	*211	*211	*5,978	*1,144	*1,110	*34	—	—	—	—	*211	*115
$10,000 under $20,000	*1,525	*1,525	*114,077	*26,079	*14,315	*11,764	*280	*351	—	—	*1,525	*2,714
$20,000 under $50,000	1,803	1,803	192,891	51,482	20,318	31,164	*478	*96	*283	*1,455	1,803	8,860
$50,000 under $100,000	*9	*9	*11,885	*562	*406	*156	*9	*12	—	—	*9	*130
$100,000 under $500,000	*29	*29	*5,431	*3,780	*1,000	*2,780	*29	*11	*29	*43	*29	*1,419
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*476	*476	*9,791	*−174	*−418	*244	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale And Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Other miscellaneous retail stores												
Returns with and without adjusted gross income, total	**86,271**	**86,782**	**2,757,356**	**1,613,949**	**225,502**	**1,388,447**	**17,427**	**11,599**	**4,813**	**5,760**	**78,516**	**249,326**
Returns with adjusted gross income, total	83,004	83,290	2,580,382	1,633,352	240,420	1,392,932	17,427	11,599	4,813	5,760	78,401	249,147
Under $5,000	10,226	10,226	160,477	28,573	133	28,440	—	—	—	—	7,260	1,500
$5,000 under $10,000	14,385	14,385	332,452	106,405	23,671	82,734	2,799	168	*217	*44	12,824	7,445
$10,000 under $20,000	22,212	22,212	490,552	336,439	47,896	288,543	4,998	944	*1,323	*1,212	22,157	35,939
$20,000 under $50,000	33,743	34,023	1,212,621	949,692	140,303	809,389	8,325	7,059	2,818	3,402	33,722	143,685
$50,000 under $100,000	2,011	2,011	294,546	132,627	21,521	111,106	996	1,761	384	530	2,011	31,774
$100,000 under $500,000	417	423	89,230	68,372	7,690	60,682	301	1,446	68	474	417	23,891
$500,000 under $1,000,000	*5	*5	*94	*3,137	*—804	*3,941	*3	*47	**3	**98	*5	*1,236
$1,000,000 or more	*5	*5	*410	*8,108	*10	*8,098	*5	*175	**	**	*5	*3,677
Returns with no adjusted gross income	3,267	3,492	176,974	—19,403	—14,917	—4,486	—	—	—	—	*115	*178
Retail trade not allocable												
Returns with and without adjusted gross income, total	**25,413**	**25,413**	**865,234**	**347,716**	**28,157**	**319,559**	**4,812**	**2,655**	**855**	**963**	**21,442**	**56,136**
Returns with adjusted gross income, total	23,139	23,139	722,645	373,385	47,003	326,382	4,395	2,594	855	963	20,650	55,831
Under $5,000	5,003	5,003	100,961	13,651	—2,236	15,887	—	—	—	—	*2,557	*534
$5,000 under $10,000	4,587	4,587	140,504	37,531	19,043	18,488	*456	*89	—	—	4,579	3,256
$10,000 under $20,000	6,333	6,333	226,663	95,696	7,651	88,045	2,174	1,163	*310	*395	6,325	9,770
$20,000 under $50,000	6,737	6,737	181,751	181,602	22,722	158,880	1,520	609	*426	*186	6,710	28,576
$50,000 under $100,000	347	347	26,083	20,814	699	20,115	*126	*180	*86	*171	347	5,041
$100,000 under $500,000	129	129	46,663	22,164	—869	23,033	**119	**553	*33	*211	129	7,888
$500,000 under $1,000,000	*3	*3	*21	*1,927	*—7	*1,934	**	**	—	—	*3	*765
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,274	2,274	142,588	—25,669	—18,846	—6,823	*417	*61	—	—	*792	*305
Wholesale and retail trade not allocable												
Returns with and without adjusted gross income, total	**99,920**	**100,744**	**4,207,416**	**1,883,264**	**468,368**	**1,414,896**	**19,778**	**12,175**	**2,993**	**7,282**	**91,960**	**323,671**
Returns with adjusted gross income, total	94,221	95,045	3,962,540	1,935,643	470,646	1,464,997	19,778	12,175	2,993	7,282	89,768	323,041
Under $5,000	10,372	10,372	283,752	25,712	17,577	8,135	—	—	—	—	7,562	1,783
$5,000 under $10,000	15,573	15,593	428,082	111,871	32,892	78,979	*1,553	*71	—	—	14,419	7,330
$10,000 under $20,000	30,493	30,520	832,900	451,325	77,420	373,905	8,529	2,148	*150	*45	30,004	51,984
$20,000 under $50,000	33,052	33,821	1,803,960	967,473	238,244	729,229	7,483	4,369	2,087	4,723	33,052	150,794
$50,000 under $100,000	3,994	3,994	399,138	258,793	74,964	183,829	1,792	3,596	560	943	3,994	70,136
$100,000 under $500,000	726	734	204,838	109,281	28,306	80,975	414	1,873	193	1,503	726	35,211
$500,000 under $1,000,000	**11	**11	**9,870	**11,188	**1,242	**9,946	**7	**117	*3	*68	**11	***5,805
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	5,699	5,699	244,875	—52,379	—2,278	—50,101	—	—	—	—	2,192	630

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance And Real Estate												
Returns with and without adjusted gross income, total	**952,797**	**983,633**	**20,561,255**	**23,505,086**	**6,655,179**	**16,849,907**	**191,527**	**118,543**	**31,079**	**44,329**	**893,724**	**4,725,399**
Returns with adjusted gross income, total	928,170	957,347	17,957,391	24,243,507	6,818,646	17,424,861	191,527	118,543	31,079	44,329	886,797	4,711,892
Under $5,000	78,754	79,883	594,037	217,293	93,346	123,947	*1,641	*184	—	—	56,614	11,496
$5,000 under $10,000	109,978	111,655	1,123,449	829,436	283,085	546,351	16,181	2,325	*251	*10	95,225	55,795
$10,000 under $20,000	264,133	271,198	2,977,096	3,978,212	994,561	2,983,651	41,030	13,220	3,389	1,398	260,656	440,518
$20,000 under $50,000	389,580	403,498	7,492,659	11,871,870	3,361,777	8,510,093	92,570	44,750	15,475	14,183	388,710	1,982,642
$50,000 under $100,000	70,465	74,651	3,704,752	4,583,989	1,542,765	3,041,224	31,024	28,913	8,899	14,523	70,356	1,172,965
$100,000 under $500,000	14,845	15,997	1,849,040	2,369,301	503,307	1,865,994	8,761	25,404	2,945	12,616	14,821	859,995
$500,000 under $1,000,000	323	355	168,625	215,494	24,468	191,026	245	2,243	95	1,216	323	96,762
$1,000,000 or more	92	110	47,734	177,913	15,338	162,575	75	1,505	25	383	92	91,719
Returns with no adjusted gross income	24,627	26,286	2,603,863	—738,421	—163,467	—574,954	—	—	—	—	6,927	13,507
Finance: Total												
Returns with and without adjusted gross income, total	**25,965**	**26,476**	**2,571,599**	**931,605**	**193,982**	**737,623**	**6,393**	**9,229**	**1,108**	**1,445**	**24,726**	**278,118**
Returns with adjusted gross income, total	24,702	25,211	1,031,869	1,039,144	240,557	798,587	6,393	9,229	1,108	1,445	24,353	275,225
Under $5,000	*728	*728	*13,768	*1,904	*844	*1,060	—	—	—	—	*679	*98
$5,000 under $10,000	4,818	4,818	44,023	36,489	7,647	28,842	*535	*202	—	—	4,574	2,384
$10,000 under $20,000	4,064	4,521	127,342	61,875	—4,267	66,142	*568	*109	—	—	4,010	6,544
$20,000 under $50,000	9,477	9,503	327,122	306,489	79,086	227,403	2,846	2,415	*472	*170	9,477	52,353
$50,000 under $100,000	3,849	3,850	236,355	274,187	78,457	195,730	1,386	2,628	*321	*220	**5,537	**180,721
$100,000 under $500,000	1,690	1,712	259,735	284,707	65,771	218,936	1,008	3,457	301	982	**	**
$500,000 under $1,000,000	57	59	9,400	38,842	3,563	35,279	36	311	*9	*17	57	15,901
$1,000,000 or more	19	20	14,125	34,650	9,455	25,195	14	108	*5	*56	19	17,224
Returns with no adjusted gross income	1,263	1,265	1,539,730	—107,539	—46,575	—60,964	—	—	—	—	373	2,894
Finance: Banking and miscellaneous finance												
Returns with and without adjusted gross income, total	**1,582**	**1,582**	**84,411**	**83,334**	**17,793**	**65,541**	**308**	**1,513**	***97**	***228**	**1,544**	**24,339**
Returns with adjusted gross income, total	1,451	1,451	75,171	100,582	19,228	81,354	308	1,513	*97	*228	1,451	23,392
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*30	*30	*28	*599	*10	*589	—	—	—	—	*30	*69
$20,000 under $50,000	*644	*644	*30,269	*22,038	*2,787	*19,251	*91	*52	—	—	*644	*3,060
$50,000 under $100,000	557	557	*31,740	37,207	11,113	26,094	*88	*988	*76	*92	557	7,534
$100,000 under $500,000	211	211	12,255	34,254	4,808	29,446	**129	**474	**21	**136	211	9,832
$500,000 under $1,000,000	**9	**9	**878	**6,484	**510	**5,974	**	**	**	**	**9	**2,897
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	131	131	9,240	—17,248	—1,435	—15,813	—	—	—	—	*93	*947

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Finance: Credit agencies other than banks												
Returns with and without adjusted gross income, total	**3,895**	**3,916**	**116,254**	**145,915**	**41,028**	**104,887**	**1,428**	**1,564**	**593**	**236**	**3,884**	**49,802**
Returns with adjusted gross income, total	3,819	3,840	99,304	169,802	45,478	124,324	1,428	1,564	593	236	3,819	49,600
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*591	*591	*1,231	*4,241	*578	*3,663	—	—	—	—	*591	*92
$10,000 under $20,000	*1,104	*1,104	*18,264	*15,608	*7,510	*8,098	*221	*52	—	—	*1,104	*1,822
$20,000 under $50,000	1,351	1,351	41,464	45,609	25,376	20,233	*824	*860	*402	*113	1,351	9,544
$50,000 under $100,000	457	458	21,738	32,134	5,385	26,749	*222	*75	*140	*37	457	8,360
$100,000 under $500,000	293	313	14,151	52,273	6,468	45,805	147	472	*46	*38	293	20,984
$500,000 under $1,000,000	17	17	2,193	11,447	109	11,338	10	86	**5	**48	17	4,263
$1,000,000 or more	*6	*6	*263	*8,491	*53	*8,438	*4	*21	**	**	*6	*4,536
Returns with no adjusted gross income	76	76	16,950	—23,887	—4,451	—19,436	—	—	—	—	65	202
Finance: Security, commodity brokers, and services: Total												
Returns with and without adjusted gross income, total	**20,948**	**20,978**	**2,370,934**	**707,478**	**135,161**	**572,317**	**4,658**	**6,157**	**418**	**981**	**19,757**	**204,488**
Returns with adjusted gross income, total	19,891	19,920	857,394	774,499	175,851	598,648	4,658	6,157	418	981	19,542	202,744
Under $5,000	*728	*728	*13,768	*1,904	*844	*1,060	—	—	—	—	*679	*98
$5,000 under $10,000	4,227	4,227	42,792	32,248	7,069	25,179	*535	*202	—	—	3,983	2,293
$10,000 under $20,000	3,387	3,387	109,050	50,287	—11,787	62,074	*347	*57	—	—	3,333	4,805
$20,000 under $50,000	7,482	7,508	255,389	238,842	50,924	187,918	1,931	1,504	*70	*58	7,482	39,748
$50,000 under $100,000	2,835	2,835	182,877	204,847	61,959	142,888	1,076	1,565	*105	*90	2,835	56,126
$100,000 under $500,000	1,186	1,188	233,330	198,180	54,495	143,685	734	2,521	235	808	1,184	77,885
$500,000 under $1,000,000	34	34	6,364	23,206	2,966	20,240	25	222	*5	*3	34	9,698
$1,000,000 or more	12	13	*13,825	24,984	9,380	15,604	10	87	*3	*22	12	12,091
Returns with no adjusted gross income	1,057	1,058	1,513,540	—67,021	—40,689	—26,332	—	—	—	—	215	1,745
Finance: Security, commodity brokers, and services: Security brokers and dealers, except underwriting syndicates												
Returns with and without adjusted gross income, total	**11,162**	**11,164**	**1,637,493**	**365,488**	**44,818**	**320,670**	**2,406**	**3,098**	**199**	**508**	**10,850**	**102,547**
Returns with adjusted gross income, total	10,769	10,771	420,150	400,943	75,427	325,516	2,406	3,098	199	508	10,769	101,794
Under $5,000	*460	*460	*6,907	*1,055	*1,099	*—44	—	—	—	—	*460	*61
$5,000 under $10,000	*2,105	*2,105	*19,544	*17,231	*5,248	*11,983	*38	*38	—	—	*2,105	*1,393
$10,000 under $20,000	*1,844	*1,844	*22,415	*27,866	*—20,042	*47,908	*196	*	—	—	*1,844	*2,334
$20,000 under $50,000	4,413	4,413	169,830	141,823	35,264	106,559	1,375	1,264	*61	*49	4,413	24,350
$50,000 under $100,000	1,425	1,425	88,367	101,847	22,171	79,676	487	553	*21	*11	1,425	27,281
$100,000 under $500,000	497	498	103,364	86,430	27,731	58,699	289	1,064	111	424	497	35,544
$500,000 under $1,000,000	17	17	5,112	12,166	2,576	9,590	15	135	*3	*2	17	5,072
$1,000,000 or more	*8	*9	*4,612	*12,525	*1,381	*11,144	*6	*43	*3	*22	*8	*5,760
Returns with no adjusted gross income	393	393	1,217,343	—35,456	—30,608	—4,848	—	—	—	—	81	753

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Finance:												
Security, commodity brokers, and services:												
Commodity contracts brokers, exchanges, and services												
Returns with and without adjusted gross income, total	**9,787**	**9,814**	**733,441**	**342,110**	**90,343**	**251,767**	**2,253**	**3,060**	**219**	**472**	**8,908**	**101,982**
Returns with adjusted gross income, total	9,123	9,149	437,244	373,676	100,424	273,252	2,253	3,060	219	472	8,774	100,991
Under $5,000	*268	*268	*6,861	*850	*—254	*1,104	—	—	—	—	*219	*37
$5,000 under $10,000	*2,122	*2,122	*23,248	*15,017	*1,821	*13,196	*497	*164	—	—	*1,878	*899
$10,000 under $20,000	1,543	1,543	86,634	22,421	*8,256	*14,165	*151	*56	—	—	*1,489	*2,471
$20,000 under $50,000	3,069	3,095	85,559	97,019	15,660	*81,359	556	240	*9	*8	3,069	15,399
$50,000 under $100,000	1,410	1,410	94,510	102,999	39,788	63,211	589	1,012	*84	*79	1,410	28,845
$100,000 under $500,000	690	690	129,966	111,870	26,764	85,106	446	1,458	**126	**384	688	42,383
$500,000 under $1,000,000	17	17	1,253	11,040	390	10,650	10	87	**	**	17	4,626
$1,000,000 or more	*4	*4	*9,213	*12,459	*8,000	*4,459	*4	*43	—	—	*4	*6,332
Returns with no adjusted gross income	664	665	296,197	—31,566	—10,081	—21,485	—	—	—	—	134	992
Insurance agents, brokers, and services												
Returns with and without adjusted gross income, total	**216,771**	**219,195**	**5,487,241**	**5,583,961**	**2,391,110**	**3,192,851**	**48,332**	**23,940**	**12,160**	**13,632**	**206,107**	**1,082,633**
Returns with adjusted gross income, total	215,341	217,765	5,458,421	5,629,247	2,401,809	3,227,438	48,332	23,940	12,160	13,632	205,463	1,082,468
Under $5,000	20,515	21,465	176,215	58,451	26,242	32,209	—	—	—	—	15,027	2,923
$5,000 under $10,000	19,114	19,640	158,082	145,901	44,622	101,279	4,649	625	*251	*10	15,635	8,335
$10,000 under $20,000	65,903	66,342	852,207	1,000,611	323,663	676,948	9,810	3,373	*1,552	*458	65,268	108,697
$20,000 under $50,000	88,681	88,878	2,416,409	2,721,162	1,199,550	1,521,612	23,240	9,532	6,410	5,662	88,486	460,973
$50,000 under $100,000	18,103	18,285	1,325,524	1,190,409	615,666	574,743	8,922	6,842	3,329	5,332	18,022	314,932
$100,000 under $500,000	2,956	3,082	500,138	456,886	178,010	278,876	1,659	3,088	599	2,022	2,956	163,361
$500,000 under $1,000,000	52	55	18,052	32,737	8,325	24,412	39	345	16	117	52	14,587
$1,000,000 or more	17	18	11,792	23,089	5,732	17,357	13	137	*3	*32	17	8,660
Returns with no adjusted gross income	1,430	1,430	28,820	—45,286	—10,699	—34,587	—	—	—	—	644	165
Real estate: Total												
Returns with and without adjusted gross income, total	**716,904**	**737,962**	**12,502,414**	**17,222,564**	**4,070,087**	**13,152,477**	**139,138**	**86,998**	**18,480**	**30,001**	**669,554**	**3,423,553**
Returns with adjusted gross income, total	694,802	714,371	11,467,101	17,820,703	4,176,280	13,644,423	139,138	86,998	18,480	30,001	663,630	3,413,086
Under $5,000	57,618	57,690	404,054	157,341	66,259	91,082	*1,641	*184	—	—	40,989	8,497
$5,000 under $10,000	86,509	87,197	921,344	650,397	230,817	419,580	10,997	1,498	—	—	75,479	45,238
$10,000 under $20,000	195,883	200,335	1,997,546	2,945,148	675,164	2,269,984	30,785	9,752	1,837	941	193,095	328,371
$20,000 under $50,000	294,505	305,117	4,749,128	8,936,975	2,083,141	6,853,834	67,753	33,541	8,923	8,547	293,830	1,484,523
$50,000 under $100,000	49,556	52,516	2,142,873	3,188,332	848,643	2,339,689	21,490	20,195	5,496	9,286	49,528	804,460
$100,000 under $500,000	10,448	11,203	1,089,167	1,659,552	259,526	1,400,026	6,246	18,916	2,133	9,809	10,426	599,693
$500,000 under $1,000,000	223	241	141,173	150,604	12,580	138,024	175	1,603	73	1,092	223	69,351
$1,000,000 or more	60	72	21,817	132,355	151	132,204	51	1,308	18	328	60	72,953
Returns with no adjusted gross income	22,102	23,591	1,035,313	—598,139	—106,193	—491,946	—	—	—	—	5,924	10,468

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate: Operators and lessors of buildings												
Returns with and without adjusted gross income, total	**26,827**	**28,219**	**993,468**	**636,212**	**—64,125**	**700,337**	**6,815**	**6,331**	**918**	**2,182**	**21,864**	**197,377**
Returns with adjusted gross income, total	23,339	24,170	730,422	759,801	—4,936	764,737	6,815	6,331	918	2,182	20,981	194,989
Under $5,000	*2,103	*2,103	*70,123	*5,237	*—5,838	*11,075	—	—	—	—	*830	*428
$5,000 under $10,000	3,709	3,855	61,864	28,715	—12,481	41,196	*976	*221	—	—	2,699	1,652
$10,000 under $20,000	5,774	6,199	126,552	84,101	—5,072	89,173	1,603	1,068	*239	*78	5,721	8,493
$20,000 under $50,000	9,317	9,432	215,459	294,420	—527	294,947	3,229	1,745	*375	*466	9,316	51,268
$50,000 under $100,000	1,470	1,540	68,310	99,596	8,640	90,956	380	602	*73	*151	1,470	25,618
$100,000 under $500,000	900	960	130,692	165,645	5,289	160,356	569	1,934	204	1,101	879	63,081
$500,000 under $1,000,000	46	53	47,058	32,177	4,630	27,547	41	412	18	299	46	14,791
$1,000,000 or more	20	28	10,364	49,910	424	49,486	17	348	*9	*86	20	29,658
Returns with no adjusted gross income	3,488	4,049	263,046	—123,589	—59,189	—64,400	—	—	—	—	883	2,388
Real estate: Lessors, other than buildings												
Returns with and without adjusted gross income, total	**50,568**	**50,654**	**277,232**	**1,426,017**	**—21,232**	**1,447,249**	**10,938**	**8,346**	**1,058**	**2,943**	**44,408**	**339,749**
Returns with adjusted gross income, total	49,348	49,433	250,796	1,464,458	—14,078	1,478,536	10,938	8,346	1,058	2,943	43,957	339,232
Under $5,000	*3,105	*3,105	*5,948	*8,487	*4,291	*4,196	—	—	—	—	*1,745	*344
$5,000 under $10,000	7,941	7,941	45,756	57,068	4,893	52,175	*2,578	*190	—	—	*4,481	*548
$10,000 under $20,000	17,495	17,495	107,644	256,980	—9,053	266,033	*2,841	*733	*23	*26	17,495	30,065
$20,000 under $50,000	14,903	14,903	49,089	459,706	—2,754	462,460	2,282	1,183	*16	*12	14,351	75,823
$50,000 under $100,000	3,934	3,954	16,037	280,171	—4,420	284,591	2,064	2,988	*723	*813	3,916	77,914
$100,000 under $500,000	1,898	1,962	23,653	329,369	—6,810	336,179	1,121	2,866	280	1,931	1,897	118,391
$500,000 under $1,000,000	54	54	2,405	36,433	—12	36,445	38	197	**16	**161	54	17,000
$1,000,000 or more	18	19	264	36,244	—214	36,458	14	189	**	**	18	19,148
Returns with no adjusted gross income	1,220	1,221	26,436	—38,441	—7,154	—31,287	—	—	—	—	*451	*517
Real estate: Real estate agents, brokers, and managers												
Returns with and without adjusted gross income, total	**610,833**	**626,641**	**9,709,657**	**14,312,290**	**3,904,831**	**10,407,459**	**111,975**	**65,270**	**15,074**	**22,682**	**576,359**	**2,669,943**
Returns with adjusted gross income, total	594,602	609,547	9,214,359	14,672,507	3,922,629	10,749,878	111,975	65,270	15,074	22,682	571,998	2,662,981
Under $5,000	52,300	52,372	313,946	143,378	66,609	76,769	*1,641	*184	—	—	38,354	7,709
$5,000 under $10,000	71,670	72,184	790,115	540,693	248,915	291,778	6,593	1,035	—	—	65,786	41,023
$10,000 under $20,000	165,139	168,500	1,614,181	2,488,496	667,794	1,820,702	25,191	7,714	1,575	836	162,405	276,612
$20,000 under $50,000	257,789	266,511	4,017,217	7,817,617	1,956,692	5,860,925	57,335	27,713	7,880	7,669	257,749	1,296,825
$50,000 under $100,000	41,088	42,985	1,766,276	2,608,687	773,306	1,835,381	17,263	15,564	4,171	7,821	41,088	646,763
$100,000 under $500,000	6,506	6,877	672,418	978,281	203,230	775,051	3,868	11,734	1,414	5,684	6,506	347,769
$500,000 under $1,000,000	93	99	31,808	62,175	6,606	55,569	69	647	28	435	93	28,881
$1,000,000 or more	17	19	8,398	33,180	—524	33,704	15	678	*6	*237	17	17,400
Returns with no adjusted gross income	16,231	17,094	495,298	—360,217	—17,799	—342,418	—	—	—	—	4,361	6,962

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate: Title abstract companies												
Returns with and without adjusted gross income, total	**2,226**	**2,226**	**26,619**	**69,330**	**15,591**	**53,739**	***61**	***108**	***49**	***101**	**2,226**	**15,753**
Returns with adjusted gross income, total	2,226	2,226	26,619	69,330	15,591	53,739	*61	*108	*49	*101	2,226	15,753
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*908	*908	*7,484	*15,072	*4,447	*10,625	—	—	—	—	*908	*1,898
$20,000 under $50,000	*1,142	*1,142	*11,301	*34,675	*8,514	*26,161	—	—	—	—	*1,142	*6,035
$50,000 under $100,000	*105	*105	*2,145	*7,592	*193	*7,399	—	—	—	—	*105	*2,628
$100,000 under $500,000	*71	*71	*5,690	*11,991	*2,437	*9,554	*61	*108	*49	*101	*71	*5,192
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Subdividers and developers, except cemeteries												
Returns with and without adjusted gross income, total	**11,634**	**11,870**	**1,002,124**	**424,660**	**85,235**	**339,425**	**5,881**	**5,632**	**558**	**1,248**	**11,134**	**131,293**
Returns with adjusted gross income, total	11,128	11,362	769,037	500,664	95,636	405,028	5,881	5,632	558	1,248	10,916	130,659
Under $5,000	*12	*12	*13,828	*23	*1,236	*—1,213	—	—	—	—	**3,545	**4,045
$5,000 under $10,000	859	859	12,196	5,701	—11,694	17,395	*385	*53	—	—	**	**
$10,000 under $20,000	2,876	2,876	93,373	38,236	287	37,949	*961	*202	—	—	**	**
$20,000 under $50,000	4,437	4,510	215,671	131,795	26,514	105,281	2,792	2,070	*62	*71	4,437	17,240
$50,000 under $100,000	1,928	2,078	199,769	124,748	34,093	90,655	1,093	853	*324	*329	1,918	31,392
$100,000 under $500,000	980	991	202,897	166,264	43,598	122,666	617	1,968	158	688	980	61,683
$500,000 under $1,000,000	30	30	28,511	19,568	1,138	18,430	27	377	**14	**160	30	8,930
$1,000,000 or more	*6	*6	*2,792	*14,330	*464	*13,866	*6	*109	**	**	*6	*7,371
Returns with no adjusted gross income	506	508	233,087	—76,004	—10,401	—65,603	—	—	—	—	218	633
Real estate: Cemetery subdividers and developers												
Returns with and without adjusted gross income, total	**1,490**	**1,490**	**15,152**	**29,856**	**5,802**	**24,054**	***427**	***252**	***215**	***129**	**1,490**	**5,608**
Returns with adjusted gross income, total	1,490	1,490	15,152	29,856	5,802	24,054	*427	*252	*215	*129	1,490	5,608
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*495	*495	*3,407	*2,605	*2,359	*246	—	—	—	—	*495	*196
$10,000 under $20,000	*550	*550	*1,986	*9,194	*—1,612	*10,806	*229	*68	—	—	*550	*810
$20,000 under $50,000	*355	*355	*8,986	*10,495	*4,975	*5,520	*195	*183	*215	*129	*355	*1,905
$50,000 under $100,000	*69	*69	*62	*3,907	*—24	*3,931	—	—	—	—	*69	*1,090
$100,000 under $500,000	*21	*21	*712	*3,654	*104	*3,550	*3	*1	—	—	*21	*1,607
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate: Combined real estate, insurance, loans, law offices												
Returns with and without adjusted gross income, total	**16,862**	**16,862**	**478,162**	**468,913**	**143,985**	**324,928**	**4,244**	**2,050**	**656**	**1,001**	**15,575**	**102,193**
Returns with adjusted gross income, total	16,143	16,143	460,716	484,070	155,636	328,434	4,244	2,050	656	1,001	15,536	102,096
Under $5,000	*98	*98	*209	*217	*—38	*255	—	—	—	—	*49	*2
$5,000 under $10,000	*1,863	*1,863	*8,006	*15,888	*—1,177	*17,065	*493	*11	—	—	*1,387	*1,327
$10,000 under $20,000	3,807	3,807	46,327	63,468	18,374	45,094	*351	*120	—	—	3,807	8,100
$20,000 under $50,000	8,264	8,264	231,406	237,327	89,725	147,602	2,251	793	*375	*200	8,182	43,320
$50,000 under $100,000	1,785	1,785	90,274	116,139	36,854	79,285	931	474	*205	*171	1,785	31,494
$100,000 under $500,000	321	321	53,105	47,936	11,680	36,256	213	587	**76	**630	321	16,784
$500,000 under $1,000,000	*5	*5	*31,390	*3,094	*217	*2,877	*5	*65	**	**	*5	*1,068
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	719	719	17,446	—15,156	—11,651	—3,505	—	—	—	—	*39	*97
Services												
Returns with and without adjusted gross income, total	**3,345,506**	**3,472,508**	**72,563,683**	**74,532,413**	**23,597,886**	**50,934,527**	**720,363**	**417,534**	**174,819**	**273,939**	**3,138,407**	**14,310,954**
Returns with adjusted gross income, total	3,283,771	3,408,928	70,193,292	75,656,910	23,906,794	51,750,116	720,345	417,530	174,819	273,939	3,122,339	14,291,210
Under $5,000	414,037	426,112	3,576,553	1,176,696	539,474	637,222	12,576	991	*562	*15	309,897	66,629
$5,000 under $10,000	512,897	531,902	6,462,741	3,821,776	1,395,906	2,425,870	68,619	12,484	9,941	2,145	472,373	292,833
$10,000 under $20,000	976,095	1,013,274	13,186,358	14,634,325	3,658,527	10,975,798	206,370	70,979	32,560	22,600	962,947	1,649,729
$20,000 under $50,000	1,127,538	1,169,717	26,304,652	33,762,425	9,100,956	24,661,469	309,237	156,834	87,692	123,578	1,124,197	5,546,532
$50,000 under $100,000	205,008	216,440	14,070,061	13,631,808	6,341,656	7,290,152	94,585	90,226	33,891	73,064	204,783	3,549,923
$100,000 under $500,000	46,889	49,992	5,767,892	7,263,876	2,539,500	4,724,376	27,942	71,494	9,813	47,610	46,836	2,589,797
$500,000 under $1,000,000	952	1,070	399,652	640,552	133,825	506,727	738	8,705	265	3,318	952	276,521
$1,000,000 or more	355	421	425,383	725,452	196,950	528,502	278	5,817	95	1,610	354	319,246
Returns with no adjusted gross income	61,735	63,580	2,370,392	—1,124,497	—308,908	—815,589	*18	*4	—	—	16,068	19,744
Hotels and other lodging places: Total												
Returns with and without adjusted gross income, total	**66,290**	**68,171**	**2,677,040**	**1,183,917**	**134,598**	**1,049,319**	**17,398**	**17,355**	**5,249**	**9,545**	**54,371**	**250,379**
Returns with adjusted gross income, total	61,656	63,486	2,392,918	1,275,824	180,905	1,094,919	17,380	17,351	5,249	9,545	53,770	248,342
Under $5,000	9,594	9,638	194,401	25,775	—6,459	32,234	—	—	—	—	3,896	863
$5,000 under $10,000	14,250	14,551	467,809	105,618	5,231	100,387	3,095	1,252	*853	*417	12,273	6,466
$10,000 under $20,000	17,035	17,604	369,084	242,583	27,739	214,844	4,664	1,779	*866	*495	16,964	27,176
$20,000 under $50,000	16,722	16,869	772,600	492,300	102,367	389,933	6,968	5,442	2,297	2,333	16,690	82,130
$50,000 under $100,000	3,193	3,829	293,351	209,446	18,391	191,055	1,964	4,579	840	1,294	3,105	57,455
$100,000 under $500,000	814	922	215,513	147,503	25,556	121,947	646	2,381	366	3,861	794	52,806
$500,000 under $1,000,000	32	40	33,640	21,575	2,391	19,184	28	783	15	567	32	8,378
$1,000,000 or more	16	33	46,520	31,023	5,689	25,334	15	1,133	12	578	16	13,069
Returns with no adjusted gross income	4,634	4,685	284,123	—91,907	—46,308	—45,599	*18	*4	—	—	601	2,037

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Hotels and other lodging places: Hotels												
Returns with and without adjusted gross income, total	**4,387**	**4,464**	**315,644**	**70,721**	**7,855**	**62,866**	**454**	**1,809**	**218**	**1,310**	**3,496**	**25,263**
Returns with adjusted gross income, total	3,647	3,717	223,384	102,614	22,751	79,863	454	1,809	218	1,310	3,464	24,944
Under $5,000	*752	*752	*14,989	*1,425	*1,951	*—526	—	—	—	—	*617	*76
$5,000 under $10,000	*452	*452	*42,261	*3,369	*—2,025	*5,394	*27	*13	—	—	*425	*53
$10,000 under $20,000	*1,151	*1,151	*36,330	*15,741	*7,408	*8,333	*39	*5	—	—	*1,151	*2,364
$20,000 under $50,000	837	837	44,614	26,489	9,710	*16,779	*115	*160	*82	*63	836	4,734
$50,000 under $100,000	351	419	12,824	24,371	—1,015	25,386	*197	*509	*78	*175	351	6,152
$100,000 under $500,000	89	89	48,334	15,436	5,947	9,489	63	273	51	715	69	5,675
$500,000 under $1,000,000	10	12	19,246	6,609	1,468	5,141	*9	*327	*4	*191	10	2,093
$1,000,000 or more	*5	*5	*4,785	*9,173	*—693	*9,866	*4	*522	*3	*165	*5	*3,797
Returns with no adjusted gross income	740	747	92,260	—31,894	—14,897	—16,997	—	—	—	—	*32	*319
Hotels and other lodging places: Motels, motor hotels, and tourist courts												
Returns with and without adjusted gross income, total	**33,476**	**34,148**	**1,706,172**	**651,508**	**82,350**	**569,158**	**10,811**	**11,885**	**3,830**	**6,335**	**25,871**	**139,243**
Returns with adjusted gross income, total	30,536	31,208	1,565,309	691,775	99,857	591,918	10,811	11,885	3,830	6,335	25,393	137,939
Under $5,000	4,417	4,461	125,983	12,470	—7,374	19,844	—	—	—	—	1,304	526
$5,000 under $10,000	7,735	7,735	321,324	55,309	1,603	53,706	2,077	885	*853	*417	5,872	2,740
$10,000 under $20,000	7,145	7,175	211,028	102,574	11,147	91,427	2,700	914	*683	*427	7,117	10,989
$20,000 under $50,000	8,550	8,658	501,425	259,845	60,357	199,488	4,347	3,881	1,416	1,229	8,519	42,326
$50,000 under $100,000	2,127	2,513	214,507	138,095	12,078	126,017	1,244	3,504	643	1,008	2,039	37,730
$100,000 under $500,000	539	625	137,392	94,806	15,028	79,778	422	1,643	219	2,509	519	32,899
$500,000 under $1,000,000	15	20	13,072	10,406	642	9,764	13	444	*9	*366	15	4,034
$1,000,000 or more	*8	*21	*40,578	*18,270	*6,376	*11,894	*8	*614	*7	*379	*8	*6,695
Returns with no adjusted gross income	2,940	2,940	140,863	—40,267	—17,507	—22,760	—	—	—	—	478	1,303
Hotels and other lodging places: Rooming and boarding houses												
Returns with and without adjusted gross income, total	**10,250**	**10,676**	**166,464**	**137,263**	**22,193**	**115,070**	**1,498**	**772**	***349**	***1,344**	**8,895**	**19,781**
Returns with adjusted gross income, total	9,723	10,112	152,213	138,655	23,580	115,075	1,498	772	*349	*1,344	8,895	19,781
Under $5,000	*1,790	*1,790	*10,756	*2,687	*2,541	*146	—	—	—	—	*962	*119
$5,000 under $10,000	*1,700	*1,700	*14,694	*11,949	*2,934	*9,015	—	—	—	—	*1,700	*920
$10,000 under $20,000	3,769	4,156	40,095	50,631	1,126	49,505	*465	*14	—	—	3,769	5,484
$20,000 under $50,000	2,323	2,323	71,817	60,695	14,458	46,237	*893	*568	*299	*505	2,323	10,231
$50,000 under $100,000	*107	*107	*5,003	*6,279	*238	*6,041	*106	*43	*18	*2	*107	*1,534
$100,000 under $500,000	**34	**36	**9,848	**6,414	**2,283	**4,131	**34	**148	**32	**837	**34	**1,492
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*527	*564	*14,250	*—1,392	*—1,388	*—4	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Hotels and lodging places: Sporting and recreational camps												
Returns with and without adjusted gross income, total	**5,338**	**5,456**	**89,200**	**97,240**	**—11,349**	**108,589**	**547**	**470**	***15**	***74**	**4,743**	**17,797**
Returns with adjusted gross income, total	**5,338	**	**	**	**	**	547	470	*15	*74	4,743	17,797
Under $5,000	*638	*638	*8,890	*2,436	*—2,913	*5,349	—	—	—	—	*45	*10
$5,000 under $10,000	1,896	1,896	38,759	17,532	—8,181	25,713	*372	*234	—	—	1,896	1,147
$10,000 under $20,000	*1,351	*1,469	*22,353	*18,222	*—19	*18,241	*95	*62	—	—	*1,351	*1,850
$20,000 under $50,000	*1,328	*1,328	*11,407	*40,036	*189	*39,847	*40	*21	—	—	*1,328	*6,974
$50,000 under $100,000	*82	*82	*1,639	*7,817	*—753	*8,570	*12	*15	—	—	*82	*2,979
$100,000 under $500,000	**37	**37	**6,063	**7,339	**556	**6,783	**28	**138	**15	**73	*37	*2,847
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**4	**1,989
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	**	**	**	**	**	**	—	—	—	—	**	—
Hotels and other lodging places: Trailering parks and camp sites												
Returns with and without adjusted gross income, total	**12,209**	**12,351**	**370,222**	**226,116**	**28,745**	**197,371**	**4,337**	**3,364**	**861**	**1,156**	**11,268**	**47,170**
Returns with adjusted gross income, total	11,784	11,920	333,849	244,148	41,212	202,936	4,319	3,359	861	1,156	11,177	46,755
Under $5,000	*1,445	*1,445	*29,873	*4,967	*—143	*5,110	—	—	—	—	*968	*131
$5,000 under $10,000	2,739	2,739	49,357	19,771	10,840	8,931	*891	*211	—	—	2,652	1,810
$10,000 under $20,000	3,653	3,653	59,278	55,876	8,076	47,800	1,399	790	*183	*66	3,610	6,511
$20,000 under $50,000	3,211	3,241	121,301	93,068	13,002	80,066	1,427	843	*500	*537	3,211	15,106
$50,000 under $100,000	591	696	57,721	36,748	7,213	29,535	470	813	*101	*109	591	9,828
$100,000 under $500,000	138	138	14,901	27,325	1,846	25,479	126	240	*74	*334	138	10,161
$500,000 under $1,000,000	**7	**8	**1,419	**6,394	**378	**6,016	**6	**462	**3	**108	**7	**3,209
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	425	431	36,373	—18,032	—12,467	—5,565	*18	*4	—	—	*91	*415
Hotels and other lodging places: Organizational hotels and lodging houses, on a membership basis												
Returns with and without adjusted gross income, total	***1,076**	***1,076**	***29,340**	***15,064**	***4,804**	**10,260**	***196**	***61**	**—**	**—**	***523**	***2,994**
Returns with adjusted gross income, total	**1,076	**	**	**	**	**	*196	*61	—	—	*523	*2,994
Under $5,000	*552	*552	*3,911	*1,790	*—522	*2,312	—	—	—	—	—	—
$5,000 under $10,000	*29	*29	*1,414	*255	*60	*195	*29	*7	—	—	*29	*21
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	**482	**482	**22,036	**12,534	**4,651	**7,883	**167	**54	—	—	*482	*2,771
$50,000 under $100,000	**	**	**	**	**	**	**	**	—	—	*12	*202
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Total												
Returns with and without adjusted gross income, total	**722,314**	**735,232**	**9,328,608**	**10,869,112**	**2,373,160**	**8,495,952**	**121,242**	**52,634**	**30,363**	**39,225**	**670,267**	**1,457,514**
Returns with adjusted gross income, total	709,822	722,731	9,081,471	10,933,100	2,393,451	8,539,649	121,242	52,634	30,363	39,225	668,269	1,456,794
Under $5,000	126,461	128,558	770,081	347,184	181,597	165,587	3,971	202	—	—	96,435	21,970
$5,000 under $10,000	118,324	121,986	1,325,379	881,162	363,529	517,633	14,844	2,568	5,102	1,215	110,091	67,120
$10,000 under $20,000	270,175	274,553	3,154,470	4,057,242	877,464	3,179,778	50,857	18,424	7,323	4,299	267,282	440,448
$20,000 under $50,000	186,786	189,103	3,173,113	5,020,347	825,977	4,194,370	46,943	25,844	16,432	24,313	186,385	747,786
$50,000 under $100,000	7,036	7,428	546,669	463,034	121,733	341,301	3,823	3,512	1,234	6,096	7,036	120,734
$100,000 under $500,000	1,023	1,086	109,281	144,358	22,697	121,661	792	2,042	267	3,209	1,023	49,520
$500,000 under $1,000,000	11	11	2,381	6,952	492	6,460	*8	*32	*5	*94	11	3,236
$1,000,000 or more	*6	*6	*97	*12,822	*—39	*12,861	*4	*11	—	—	*6	*5,979
Returns with no adjusted gross income	12,492	12,501	247,137	—63,988	—20,291	—43,697	—	—	—	—	1,998	720
Personal services: Coin-operated laundries and dry cleaning												
Returns with and without adjusted gross income, total	**23,162**	**24,187**	**623,905**	**379,036**	**45,893**	**333,143**	**6,366**	**5,996**	**1,361**	**2,243**	**20,518**	**56,269**
Returns with adjusted gross income, total	22,133	23,158	580,075	385,131	45,847	339,284	6,366	5,996	1,361	2,243	20,477	56,143
Under $5,000	*2,722	*2,722	*35,358	*7,620	*—10,477	*18,097	*492	*16	—	—	*1,323	*1,452
$5,000 under $10,000	3,347	3,347	77,183	26,475	6,514	19,961	*76	*9	*43	*2	3,298	2,056
$10,000 under $20,000	10,069	10,351	280,713	142,333	20,954	121,379	2,533	1,249	*386	*68	10,010	14,816
$20,000 under $50,000	5,298	5,848	147,397	149,940	21,109	128,831	2,754	3,260	*760	*1,825	5,149	19,872
$50,000 under $100,000	550	722	31,045	36,705	6,142	30,563	375	634	*118	*98	550	9,574
$100,000 under $500,000	**147	**168	**8,379	**22,058	**1,604	**20,454	**136	**828	**54	**250	**147	**8,374
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,029	1,029	43,830	—6,095	46	—6,141	—	—	—	—	*41	*126
Personal services: Other laundry, cleaning, and garment services												
Returns with and without adjusted gross income, total	**58,774**	**59,810**	**1,796,728**	**797,055**	**335,366**	**461,689**	**12,884**	**9,622**	**5,433**	**5,674**	**50,798**	**109,966**
Returns with adjusted gross income, total	57,333	58,369	1,749,287	803,525	345,996	457,529	12,884	9,622	5,433	5,674	50,798	109,966
Under $5,000	9,228	9,228	121,355	21,367	11,822	9,545	*49	*3	—	—	4,998	1,260
$5,000 under $10,000	16,236	16,930	349,584	130,590	65,120	65,470	*2,417	*1,018	*1,910	*318	14,980	9,960
$10,000 under $20,000	21,096	21,416	659,537	311,026	132,440	178,586	6,741	4,117	*1,797	*1,050	20,047	35,675
$20,000 under $50,000	9,995	9,995	456,786	276,207	108,609	167,598	3,052	3,295	1,504	3,098	9,995	44,257
$50,000 under $100,000	620	620	132,537	44,568	22,262	22,306	513	963	*187	*676	620	12,137
$100,000 under $500,000	158	180	29,487	19,766	5,741	14,025	112	226	*35	*531	158	6,676
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,441	*1,441	*47,442	*—6,471	*—10,630	*4,159	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Photographic studios, portrait												
Returns with and without adjusted gross income, total	**48,137**	**48,187**	**651,974**	**955,128**	**95,647**	**859,481**	**18,103**	**6,053**	**1,545**	**1,974**	**43,749**	**150,498**
Returns with adjusted gross income, total	48,124	48,174	651,870	959,013	95,629	863,384	18,103	6,053	1,545	1,974	43,746	150,484
Under $5,000	6,945	6,945	63,930	18,620	2,910	15,710	*525	*49	—	—	4,787	533
$5,000 under $10,000	5,833	5,883	34,753	43,121	2,778	40,343	*1,595	*155	—	—	4,045	2,228
$10,000 under $20,000	15,322	15,322	286,838	228,641	35,769	192,872	6,587	2,424	*765	*292	14,890	26,312
$20,000 under $50,000	18,847	18,847	234,381	545,308	44,744	500,564	8,572	2,932	*657	*1,446	18,847	81,637
$50,000 under $100,000	856	856	12,403	61,813	3,351	58,462	595	65	*50	*39	856	16,945
$100,000 under $500,000	312	312	19,519	47,745	6,113	41,632	223	416	*73	*198	312	16,592
$500,000 under $1,000,000	*4	*4	*16	*2,529	*—2	*2,531	**6	**13	—	—	*4	*1,108
$1,000,000 or more	*5	*5	*29	*11,235	*—34	*11,269	**	**	—	—	*5	*5,130
Returns with no adjusted gross income	*13	*13	*104	*—3,885	*19	*—3,904	—	—	—	—	*3	*14
Personal services: Beauty shops												
Returns with and without adjusted gross income, total	**238,992**	**242,056**	**3,016,436**	**3,400,971**	**821,913**	**2,579,058**	**40,875**	**16,409**	**13,496**	**18,832**	**224,910**	**454,568**
Returns with adjusted gross income, total	234,021	237,076	2,971,737	3,427,282	826,235	2,601,047	40,875	16,409	13,496	18,832	224,263	454,289
Under $5,000	47,077	47,552	275,463	138,676	89,365	49,311	*2,026	*99	—	—	40,356	9,668
$5,000 under $10,000	40,265	41,836	510,934	292,190	151,904	140,286	4,918	548	*2,675	*790	37,924	24,440
$10,000 under $20,000	86,915	87,651	859,669	1,333,655	262,254	1,071,401	17,255	4,568	2,121	1,270	86,387	149,448
$20,000 under $50,000	57,959	58,220	1,206,561	1,531,210	298,619	1,232,591	15,553	9,931	8,089	10,704	57,791	238,159
$50,000 under $100,000	1,662	1,674	105,131	108,452	21,426	87,026	987	894	538	4,050	1,662	25,631
$100,000 under $500,000	**143	**143	**13,979	**23,100	**2,668	**20,432	**136	**369	**73	**2,019	**143	**6,943
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,971	4,980	44,699	—26,311	—4,323	—21,988	—	—	—	—	*647	*279
Personal services: Barber shops												
Returns with and without adjusted gross income, total	**80,119**	**80,281**	**962,678**	**949,785**	**473,747**	**476,038**	**6,886**	**1,908**	**1,408**	**2,274**	**75,601**	**127,570**
Returns with adjusted gross income, total	79,586	79,748	962,132	951,147	473,610	477,537	6,886	1,908	1,408	2,274	75,571	127,551
Under $5,000	19,353	19,353	109,241	60,483	43,682	16,801	—	—	—	—	15,840	3,983
$5,000 under $10,000	16,656	16,656	149,511	125,873	78,364	47,509	*709	*35	—	—	16,154	11,201
$10,000 under $20,000	31,425	31,425	469,170	443,450	251,457	191,993	3,872	796	*768	*714	31,425	57,067
$20,000 under $50,000	11,797	11,959	213,231	297,524	95,532	201,992	2,129	973	*577	*1,279	11,797	49,141
$50,000 under $100,000	*343	*343	*5,127	*22,124	*3,881	*18,243	*164	*55	*59	*128	*343	*5,785
$100,000 under $500,000	*12	*12	*15,850	*1,693	*695	*998	*12	*49	*4	*152	*12	*375
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*533	*533	*546	*—1,362	*137	*—1,499	—	—	—	—	*30	*18

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Shoe repair and hat cleaning shops												
Returns with and without adjusted gross income, total	**10,235**	**10,235**	**193,645**	**134,016**	**62,533**	**71,483**	**2,065**	**481**	***670**	***370**	**9,529**	**17,960**
Returns with adjusted gross income, total	10,235	10,235	193,645	134,016	62,533	71,483	2,065	481	*670	*370	9,529	17,960
Under $5,000	*1,284	*1,284	*14,494	*4,409	*3,095	*1,314	—	—	—	—	*1,191	*244
$5,000 under $10,000	3,624	3,624	34,547	27,391	9,306	18,085	*573	*84	—	—	3,011	1,702
$10,000 under $20,000	3,547	3,547	68,079	49,281	21,929	27,352	*916	*299	—	—	3,547	5,541
$20,000 under $50,000	*1,527	*1,527	*58,784	*38,685	*23,536	*15,149	*420	*83	*579	*301	*1,527	*6,696
$50,000 under $100,000	*253	*253	*17,740	*14,250	*4,668	*9,582	*156	*15	*91	*69	*253	*3,778
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Funeral service and crematories												
Returns with and without adjusted gross income, total	**10,464**	**10,464**	**874,161**	**289,582**	**177,408**	**112,174**	**5,146**	**2,885**	**1,004**	**1,022**	**10,104**	**65,089**
Returns with adjusted gross income, total	10,104	10,104	854,473	291,171	179,250	111,921	5,146	2,885	1,004	1,022	10,104	65,089
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*480	*480	*34,487	*2,827	*932	*1,895	*351	*9	—	—	*480	*212
$10,000 under $20,000	3,927	3,927	209,389	53,507	33,126	20,381	*1,742	*1,329	*199	*15	3,927	5,768
$20,000 under $50,000	4,586	4,586	412,501	155,974	94,587	61,387	2,442	1,109	*760	*983	4,586	31,799
$50,000 under $100,000	1,013	1,013	178,182	65,930	44,865	21,065	*532	*393	*26	*9	1,013	21,791
$100,000 under $500,000	*98	*98	*19,915	*12,933	*5,739	*7,194	*79	*45	*19	*15	*98	*5,518
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*360	*360	*19,688	*—1,589	*—1,841	*252	—	—	—	—	—	—
Personal services: Miscellaneous personal services												
Returns with and without adjusted gross income, total	**258,463**	**260,012**	**1,209,082**	**4,035,325**	**360,652**	**3,674,673**	**30,099**	**9,809**	**5,496**	**6,876**	**241,090**	**485,872**
Returns with adjusted gross income, total	254,318	255,867	1,118,253	4,053,600	364,351	3,689,249	30,099	9,809	5,496	6,876	239,813	485,589
Under $5,000	41,474	41,474	150,239	100,859	41,200	59,659	*879	*35	—	—	29,562	5,219
$5,000 under $10,000	33,230	33,230	134,380	243,041	48,610	194,431	4,235	717	*474	*106	31,546	16,058
$10,000 under $20,000	100,318	100,914	321,075	1,528,272	119,535	1,408,737	11,959	3,791	1,287	889	99,493	149,217
$20,000 under $50,000	77,258	78,121	443,470	2,040,419	139,240	1,901,179	12,287	4,564	3,506	4,677	77,174	279,309
$50,000 under $100,000	1,857	1,947	64,505	115,708	15,139	100,569	619	511	*215	*1,066	1,857	27,086
$100,000 under $500,000	177	177	2,394	22,667	150	22,517	117	168	**14	**138	177	7,595
$500,000 under $1,000,000	*4	*4	*2,189	*2,634	*477	*2,157	*3	*22	**	**	*4	*1,106
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,145	4,145	90,829	—18,274	—3,699	—14,575	—	—	—	—	*1,277	*283

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services: Total												
Returns with and without adjusted gross income, total	**674,564**	**684,067**	**10,281,805**	**15,736,000**	**3,219,531**	**12,516,469**	**123,271**	**100,498**	**21,170**	**45,519**	**644,209**	**2,992,129**
Returns with adjusted gross income, total	665,713	675,200	9,859,153	16,079,582	3,261,424	12,818,158	123,271	100,498	21,170	45,519	640,462	2,986,507
Under $5,000	71,840	72,213	515,780	209,646	103,307	106,339	*1,962	*132	*47	*5	58,367	11,671
$5,000 under $10,000	95,400	96,326	1,008,327	709,665	240,939	468,726	7,623	1,494	*1,438	*149	87,500	54,535
$10,000 under $20,000	190,616	194,810	2,374,662	2,880,757	750,494	2,130,263	36,495	10,381	4,784	2,836	188,248	340,596
$20,000 under $50,000	258,912	261,590	3,809,338	7,750,410	1,359,947	6,390,463	54,567	33,046	9,609	18,078	257,455	1,244,469
$50,000 under $100,000	38,513	39,604	1,301,681	2,514,176	533,552	1,980,624	16,631	23,877	3,470	9,757	38,478	605,349
$100,000 under $500,000	10,035	10,250	715,710	1,658,261	228,418	1,429,843	5,684	25,953	1,714	12,819	10,017	570,624
$500,000 under $1,000,000	307	314	93,888	204,167	28,643	175,524	243	3,893	84	1,365	307	89,207
$1,000,000 or more	90	93	39,767	152,499	16,124	136,375	66	1,721	24	508	90	70,055
Returns with no adjusted gross income	8,851	8,867	422,652	—343,582	—41,893	—301,689	—	—	—	—	3,747	5,622
Business services: Advertising												
Returns with and without adjusted gross income, total	**32,773**	**32,924**	**821,756**	**664,068**	**165,075**	**498,993**	**6,202**	**3,195**	**886**	**1,315**	**29,546**	**124,736**
Returns with adjusted gross income, total	32,689	32,840	768,204	666,558	165,817	500,741	6,202	3,195	886	1,315	29,465	124,695
Under $5,000	5,415	5,415	39,421	15,203	—4,105	19,308	—	—	—	—	*2,365	*633
$5,000 under $10,000	5,854	5,854	95,214	40,410	12,941	27,469	*561	*20	*473	*105	5,680	2,072
$10,000 under $20,000	8,601	8,601	165,469	138,261	45,158	93,103	*1,780	*269	—	—	8,601	20,785
$20,000 under $50,000	11,262	11,262	277,030	321,975	66,413	255,562	3,025	1,543	*140	*212	11,262	55,216
$50,000 under $100,000	1,143	1,293	127,550	76,060	30,262	45,798	661	595	*175	*321	1,143	19,170
$100,000 under $500,000	400	401	51,749	63,814	13,400	50,414	165	501	91	513	400	22,654
$500,000 under $1,000,000	**14	**14	**11,771	**10,835	**1,748	**9,087	**10	**268	**7	**163	**14	**4,166
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*84	*84	*53,552	*—2,490	*—741	*—1,749	—	—	—	—	*81	*41
Business services: Services to buildings												
Returns with and without adjusted gross income, total	**110,770**	**113,168**	**1,361,525**	**1,568,470**	**450,081**	**1,118,389**	**13,414**	**4,331**	**4,725**	**10,286**	**105,087**	**188,468**
Returns with adjusted gross income, total	109,774	112,172	1,347,296	1,577,503	450,015	1,127,488	13,414	4,331	4,725	10,286	104,529	188,235
Under $5,000	17,649	17,993	108,512	52,002	36,388	15,614	*953	*75	*47	*5	14,260	3,248
$5,000 under $10,000	20,977	21,531	195,903	148,026	76,442	71,584	*990	*49	*503	*30	19,121	11,202
$10,000 under $20,000	44,366	45,816	410,282	643,580	153,228	490,352	6,604	1,806	*1,141	*380	44,366	68,637
$20,000 under $50,000	26,349	26,399	520,445	693,127	163,733	529,394	4,524	1,718	2,836	7,076	26,349	95,328
$50,000 under $100,000	321	321	75,377	21,500	12,552	8,948	234	553	*110	*1,464	321	3,717
$100,000 under $500,000	109	109	35,233	17,117	7,720	9,397	*106	*98	**88	**1,331	109	5,242
$500,000 under $1,000,000	**3	**3	**1,544	**2,153	**—48	**2,201	**3	**32	**	**	**3	**860
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*996	*996	*14,230	*—9,033	*66	*—9,099	—	—	—	—	*558	*232

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services: Computer and data processing services												
Returns with and without adjusted gross income, total	**22,737**	**22,870**	**336,482**	**609,752**	**95,027**	**514,725**	**5,756**	**7,478**	**1,125**	**2,455**	**22,588**	**111,193**
Returns with adjusted gross income, total	22,708	22,841	328,408	616,922	98,056	518,866	5,756	7,478	1,125	2,455	22,569	111,149
Under $5,000	*2,448	*2,448	*14,585	*8,182	*5,904	*2,278	*515	*43	—	—	*2,448	*651
$5,000 under $10,000	*1,525	*1,525	*7,699	*11,137	*3,575	*7,562	*83	*26	—	—	*1,497	*1,298
$10,000 under $20,000	5,456	5,456	89,725	90,248	18,460	71,788	*1,178	*549	*326	*237	5,347	11,368
$20,000 under $50,000	11,613	11,732	156,638	362,403	48,345	314,058	3,018	2,716	*628	*1,305	**12,978	**79,045
$50,000 under $100,000	1,367	1,380	36,286	83,744	22,676	61,068	697	937	*78	*63	**	**
$100,000 under $500,000	283	284	18,833	47,305	—1,398	48,703	250	2,692	85	663	283	12,763
$500,000 under $1,000,000	13	13	*2,115	8,893	—138	9,031	12	423	**8	**188	13	3,647
$1,000,000 or more	*3	*3	*2,527	*5,010	*632	*4,378	*3	*92	**	**	*3	*2,376
Returns with no adjusted gross income	*29	*29	*8,074	*—7,170	*—3,029	*—4,141	—	—	—	—	*19	*44
Business services: Management and public relations												
Returns with and without adjusted gross income, total	**203,381**	**206,131**	**2,686,319**	**6,301,452**	**1,285,895**	**5,015,557**	**38,178**	**25,924**	**6,437**	**11,685**	**197,256**	**1,359,459**
Returns with adjusted gross income, total	200,928	203,678	2,620,411	6,512,939	1,297,244	5,215,695	38,178	25,924	6,437	11,685	195,852	1,356,648
Under $5,000	8,134	8,134	50,509	23,722	14,947	8,775	—	—	—	—	7,140	1,236
$5,000 under $10,000	21,924	21,924	172,699	169,340	32,635	136,705	*2,819	*458	*462	*15	19,089	11,436
$10,000 under $20,000	43,370	44,390	511,221	668,866	192,583	476,283	7,161	1,741	*1,175	*220	42,236	79,780
$20,000 under $50,000	99,253	100,442	983,718	3,126,932	550,098	2,576,834	17,160	7,168	2,707	3,890	99,143	513,457
$50,000 under $100,000	23,093	23,551	556,640	1,502,433	317,416	1,185,017	8,345	7,818	1,286	3,196	23,090	367,688
$100,000 under $500,000	4,923	5,003	288,674	816,284	154,960	661,324	2,520	7,021	753	3,534	4,923	289,655
$500,000 under $1,000,000	180	183	40,509	119,240	25,338	93,902	137	1,335	43	608	180	53,308
$1,000,000 or more	51	51	16,441	86,122	9,268	76,854	36	383	11	222	51	40,086
Returns with no adjusted gross income	2,453	2,453	65,909	—211,487	—11,349	—200,138	—	—	—	—	1,404	2,811
Business services: Equipment rental and leasing												
Returns with and without adjusted gross income, total	**25,407**	**25,466**	**787,117**	**1,004,254**	**53,795**	**950,459**	**11,816**	**33,935**	**1,151**	**3,290**	**23,614**	**232,866**
Returns with adjusted gross income, total	24,888	24,945	716,051	1,040,872	63,160	977,712	11,816	33,935	1,151	3,290	23,404	232,183
Under $5,000	*1,743	*1,743	*21,497	*5,500	*3,148	2,352	—	—	—	—	*1,700	*468
$5,000 under $10,000	1,949	1,949	42,988	15,122	—1,190	16,312	—	—	—	—	*1,850	*997
$10,000 under $20,000	4,794	4,794	38,647	73,352	—7,456	80,808	1,343	608	—	—	4,745	8,098
$20,000 under $50,000	11,437	11,437	346,762	373,566	49,562	324,004	6,653	9,737	*341	*242	10,174	54,446
$50,000 under $100,000	3,262	3,274	118,454	220,600	12,826	207,774	2,579	8,814	559	1,158	3,232	43,458
$100,000 under $500,000	1,635	1,678	136,990	291,131	9,352	281,779	1,180	12,030	229	1,385	1,635	99,391
$500,000 under $1,000,000	56	56	9,167	37,604	—1,122	38,726	50	1,853	16	351	56	16,051
$1,000,000 or more	12	14	1,547	23,998	—1,961	25,959	11	893	*6	*153	12	9,275
Returns with no adjusted gross income	519	521	71,066	—36,618	—9,364	—27,254	—	—	—	—	210	684

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services: Other business services												
Returns with and without adjusted gross income, total	**282,384**	**283,508**	**4,288,605**	**5,673,052**	**1,169,658**	**4,503,394**	**49,062**	**27,106**	**6,986**	**16,987**	**269,004**	**990,417**
Returns with adjusted gross income, total	277,603	278,724	4,078,784	5,753,179	1,187,133	4,566,046	49,062	27,106	6,986	16,987	267,520	988,584
Under $5,000	36,480	36,480	281,256	105,139	47,025	58,114	*494	*14	—	—	30,483	5,451
$5,000 under $10,000	43,171	43,543	493,824	325,631	116,536	209,095	3,170	942	—	—	40,263	27,529
$10,000 under $20,000	85,607	85,753	1,159,318	1,291,136	348,521	942,615	18,832	5,609	2,142	1,999	84,531	154,305
$20,000 under $50,000	99,819	100,318	1,524,745	2,896,792	481,796	2,414,996	20,735	10,279	3,058	5,666	99,735	470,934
$50,000 under $100,000	9,704	9,785	387,375	632,883	137,820	495,063	4,259	5,612	1,294	3,582	9,704	154,678
$100,000 under $500,000	2,752	2,775	184,231	433,846	44,384	389,462	1,521	3,806	474	5,484	2,734	143,637
$500,000 under $1,000,000	48	48	30,033	32,139	3,051	29,088	36	288	13	71	48	13,913
$1,000,000 or more	22	22	18,002	35,613	7,999	27,614	15	557	*5	*185	22	18,137
Returns with no adjusted gross income	4,781	4,784	209,822	—80,127	—17,475	—62,652	—	—	—	—	1,484	1,833
Automobile repair and services: Total												
Returns with and without adjusted gross income, total	**194,130**	**195,326**	**7,604,096**	**2,963,777**	**1,170,086**	**1,793,691**	**58,231**	**31,720**	**13,247**	**21,048**	**182,213**	**439,210**
Returns with adjusted gross income, total	189,929	191,041	7,350,786	3,004,203	1,179,497	1,824,706	58,231	31,720	13,247	21,048	180,229	438,845
Under $5,000	29,203	29,203	621,814	85,605	49,088	36,517	*795	*99	*515	*9	23,726	5,043
$5,000 under $10,000	47,607	48,302	1,157,714	354,291	178,241	176,050	10,083	2,116	*760	*185	43,939	25,823
$10,000 under $20,000	62,860	63,162	2,315,415	923,785	375,921	547,864	24,464	10,250	4,502	3,138	62,396	99,993
$20,000 under $50,000	45,471	45,471	2,514,425	1,268,822	462,068	806,754	19,326	11,621	5,902	11,361	**49,592	**266,747
$50,000 under $100,000	4,202	4,304	638,225	263,081	102,224	160,857	3,174	5,487	1,411	4,871	**	**
$100,000 under $500,000	575	578	98,113	96,357	11,090	85,267	380	2,055	152	1,348	565	36,431
$500,000 under $1,000,000	**11	**21	**5,079	**12,262	**865	**11,397	**9	**92	**5	**136	**11	**4,809
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	4,201	4,285	253,310	—40,426	—9,411	—31,015	—	—	—	—	1,984	364
Automobile repair and services: Automotive rentals, without drivers												
Returns with and without adjusted gross income, total	**9,507**	**9,507**	**218,918**	**320,484**	**7,302**	**313,182**	**4,407**	**8,626**	**444**	**1,082**	**9,129**	**61,741**
Returns with adjusted gross income, total	9,469	9,469	206,161	323,818	9,005	314,813	4,407	8,626	444	1,082	9,109	61,676
Under $5,000	*242	*242	*2,197	*986	*—1,937	*2,923	—	—	—	—	—	—
$5,000 under $10,000	*985	*985	*17,193	*7,526	*1,607	*5,919	—	—	—	—	*949	*511
$10,000 under $20,000	2,121	2,121	27,267	37,123	—4,520	41,643	*1,312	*782	—	—	2,094	2,976
$20,000 under $50,000	4,445	4,445	85,710	136,676	11,905	124,771	1,938	4,094	*140	*180	**5,786	**27,832
$50,000 under $100,000	1,396	1,396	52,350	86,409	2,835	83,574	984	2,755	*266	*567	**	**
$100,000 under $500,000	273	273	20,737	45,448	—925	46,373	167	951	**38	**336	273	16,757
$500,000 under $1,000,000	**7	**7	**706	**9,650	**39	**9,611	**6	**43	—	—	**7	**3,601
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*38	*38	*12,757	*—3,335	*—1,703	*—1,632	—	—	—	—	*20	*65

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services: Automobile parking												
Returns with and without adjusted gross income, total	**2,456**	**2,547**	**109,385**	**56,669**	**15,609**	**41,060**	**267**	**150**	***126**	***696**	**1,922**	**13,520**
Returns with adjusted gross income, total	1,932	1,941	76,226	58,453	14,309	44,144	267	150	*126	*696	1,922	13,520
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*404	*404	*6,462	*3,501	*3,252	*249	—	—	—	—	*404	*339
$10,000 under $20,000	*773	*773	*9,466	*10,056	*1,450	*8,606	—	—	—	—	*773	*820
$20,000 under $50,000	*438	*438	*17,002	*15,356	*5,648	*9,708	*44	*22	*26	*7	*438	*2,480
$50,000 under $100,000	*261	*261	*20,593	*16,309	*768	*15,541	*187	*73	*77	*221	*261	*4,216
$100,000 under $500,000	**56	**65	**22,703	**13,232	**3,191	**10,041	**36	**55	**23	**467	**46	**5,665
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*524	*606	*33,159	*—1,784	*1,301	*—3,085	—	—	—	—	—	—
Automobile repair and services: Automotive top and body repair shops												
Returns with and without adjusted gross income, total	**42,849**	**44,244**	**1,831,748**	**579,204**	**276,352**	**302,852**	**11,044**	**3,975**	**3,906**	**5,161**	**41,303**	**76,504**
Returns with adjusted gross income, total	43,100	43,495	1,821,071	581,132	278,577	302,555	11,044	3,975	3,906	5,161	40,641	76,378
Under $5,000	8,541	8,541	118,142	24,601	14,438	10,163	*423	*42	*515	*9	7,432	1,533
$5,000 under $10,000	12,056	12,447	318,939	86,867	41,114	45,753	*2,290	*485	*351	*87	10,706	6,269
$10,000 under $20,000	12,505	12,505	565,988	187,705	78,840	108,865	5,148	2,422	*1,194	*781	12,505	19,537
$20,000 under $50,000	9,659	9,659	733,264	258,445	128,486	129,959	3,016	784	1,629	3,493	9,659	42,700
$50,000 under $100,000	317	321	72,872	20,937	13,588	7,349	**167	**243	**217	**790	317	5,274
$100,000 under $500,000	*22	*22	*11,865	*2,577	*2,111	*466	**	**	**	**	*22	*1,066
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*749	*749	*10,677	*—1,928	*—2,225	*297	—	—	—	—	*662	*126
Automobile repair and services: General automotive repair shops												
Returns with and without adjusted gross income, total	**97,783**	**97,785**	**3,873,555**	**1,316,601**	**607,075**	**709,526**	**28,970**	**11,126**	**5,975**	**7,707**	**91,723**	**179,213**
Returns with adjusted gross income, total	95,758	95,758	3,747,381	1,329,174	604,664	724,510	28,970	11,126	5,975	7,707	90,701	179,086
Under $5,000	14,896	14,896	376,223	42,170	25,474	16,696	—	—	—	—	11,304	2,585
$5,000 under $10,000	25,754	25,754	552,959	192,483	106,093	86,390	5,776	949	*44	*9	24,726	14,336
$10,000 under $20,000	36,033	36,033	1,332,321	519,877	216,617	303,260	12,998	4,975	2,789	1,845	35,596	57,717
$20,000 under $50,000	17,961	17,961	1,173,167	499,336	205,242	294,094	9,281	3,705	2,838	4,892	17,961	83,338
$50,000 under $100,000	1,088	1,088	310,639	69,977	50,866	19,111	901	1,379	282	895	1,088	18,893
$100,000 under $500,000	*26	*26	*2,071	*5,332	*372	*4,960	*14	*118	*22	*65	*26	*2,217
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,025	2,027	126,174	—12,574	2,410	—14,984	—	—	—	—	*1,022	*127

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services: Other automotive repair shops												
Returns with and without adjusted gross income, total	**18,406**	**18,410**	**903,318**	**313,393**	**172,601**	**140,792**	**5,544**	**2,284**	**1,359**	**3,117**	**17,849**	**46,323**
Returns with adjusted gross income, total	18,247	18,251	861,093	317,361	172,461	144,900	5,544	2,284	1,359	3,117	17,781	46,317
Under $5,000	*1,826	*1,826	*68,420	*7,044	*3,726	3,318	*372	*57	—	—	*1,777	*314
$5,000 under $10,000	4,286	4,286	111,218	31,450	19,908	11,542	*694	*409	*326	*55	3,895	2,438
$10,000 under $20,000	5,726	5,726	260,013	83,644	54,173	29,471	1,864	641	*28	*8	5,726	10,490
$20,000 under $50,000	5,903	5,903	307,335	163,697	70,746	92,951	2,212	875	*810	*1,937	5,877	25,779
$50,000 under $100,000	485	485	*102,277	28,183	22,258	5,925	*381	*221	*174	*890	485	6,167
$100,000 under $500,000	**21	**25	**11,830	**3,344	**1,650	**1,694	**21	**80	**21	**227	**21	**1,128
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*159	*159	*42,225	*—3,969	*140	*—4,109	—	—	—	—	*68	*6
Automobile repair and services: Automotive services, except repair												
Returns with and without adjusted gross income, total	**22,427**	**22,833**	**667,171**	**381,394**	**91,147**	**290,247**	**8,297**	**5,929**	**1,458**	**3,438**	**20,585**	**62,270**
Returns with adjusted gross income, total	21,721	22,127	638,854	398,231	100,482	297,749	8,297	5,929	1,458	3,438	20,373	62,230
Under $5,000	3,698	3,698	56,831	10,804	7,389	3,415	—	—	—	—	*3,213	*611
$5,000 under $10,000	4,399	4,426	150,943	35,186	6,267	28,919	*1,600	*514	*39	*33	3,536	2,176
$10,000 under $20,000	5,702	6,004	120,360	85,381	29,361	56,020	3,142	1,429	*491	*504	5,702	8,454
$20,000 under $50,000	7,065	7,065	197,947	195,312	40,040	155,272	2,835	2,142	*459	*852	7,065	31,840
$50,000 under $100,000	676	753	79,494	42,512	11,909	30,603	577	945	417	1,662	676	8,343
$100,000 under $500,000	**181	**181	**33,278	**29,037	**5,516	**23,521	143	898	**52	**387	**181	**10,806
$500,000 under $1,000,000	**	**	**	**	**	**	—	—	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	706	706	28,318	—16,838	—9,334	—7,504	—	—	—	—	*212	*40
Miscellaneous repair services: Total												
Returns with and without adjusted gross income, total	**263,958**	**264,538**	**4,556,076**	**3,595,210**	**981,109**	**2,614,101**	**49,374**	**13,394**	**8,133**	**11,193**	**241,533**	**469,860**
Returns with adjusted gross income, total	259,938	260,518	4,409,960	3,634,378	996,786	2,637,592	49,374	13,394	8,133	11,193	239,956	469,491
Under $5,000	47,068	47,111	560,839	127,936	62,281	65,655	*153	*11	—	—	35,162	7,607
$5,000 under $10,000	60,577	60,577	723,482	455,878	165,613	290,265	7,699	1,010	*516	*39	53,366	30,553
$10,000 under $20,000	94,507	94,692	1,318,924	1,375,472	346,926	1,028,546	24,906	5,544	2,868	2,264	93,642	146,244
$20,000 under $50,000	55,907	56,259	1,495,337	1,540,685	359,050	1,181,635	15,421	5,830	4,363	7,387	55,907	246,590
$50,000 under $100,000	1,635	1,635	259,339	100,112	50,286	49,826	1,041	822	*336	*1,063	1,635	26,486
$100,000 under $500,000	**244	**244	**52,038	**34,295	**12,630	**21,665	**154	**177	*50	*440	**244	**12,011
$500,000 under 1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	4,020	4,020	146,116	—39,168	—15,677	—23,491	—	—	—	—	*1,577	*369

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Miscellaneous repair services: Radio and TV repair shops												
Returns with and without adjusted gross income, total	**41,389**	**41,389**	**799,977**	**568,119**	**158,803**	**409,316**	**5,292**	**1,139**	***2,008**	***2,952**	**39,228**	**69,191**
Returns with adjusted gross income, total	40,476	40,476	764,039	569,536	160,014	409,522	5,292	1,139	*2,008	*2,952	38,983	69,076
Under $5,000	3,922	3,922	57,684	11,088	5,582	5,506	—	—	—	—	2,928	723
$5,000 under $10,000	10,771	10,771	117,089	78,796	31,242	47,554	*670	*90	—	—	10,318	5,509
$10,000 under $20,000	17,735	17,735	264,945	251,895	64,123	187,772	2,396	565	*1,577	*613	17,689	25,344
$20,000 under $50,000	7,806	7,806	263,379	211,835	52,833	159,002	1,984	368	*352	*1,915	7,806	33,178
$50,000 under $100,000	*221	*221	*60,855	*11,830	*6,475	*5,355	*221	*106	*79	*423	*221	*2,985
$100,000 under $500,000	*21	*21	*87	*4,092	*—241	*4,333	*21	*11	—	—	*21	*1,337
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*913	*913	*35,938	*—1,417	*—1,211	*—206	—	—	—	—	*245	*115
Miscellaneous repair services: Electrical repair shops, except radio and TV												
Returns with and without adjusted gross income, total	**35,339**	**35,382**	**785,461**	**467,750**	**170,588**	**297,162**	**7,652**	**2,365**	***1,082**	***801**	**31,859**	**62,541**
Returns with adjusted gross income, total	34,882	34,925	778,655	472,332	170,599	301,733	7,652	2,365	*1,082	*801	31,431	62,513
Under $5,000	7,337	7,380	130,341	16,462	12,606	3,856	—	—	—	—	5,026	1,026
$5,000 under $10,000	6,789	6,789	106,792	49,476	22,404	27,072	*974	*216	—	—	5,649	2,865
$10,000 under $20,000	12,250	12,250	260,496	171,826	54,580	117,246	3,896	1,288	*257	*349	12,250	17,268
$20,000 under $50,000	8,086	8,086	201,816	205,922	64,769	141,153	2,490	688	*749	*413	8,086	33,266
$50,000 under $100,000	*407	*407	*72,689	*25,930	*15,806	*10,124	*280	*158	**76	**40	*407	*7,417
$100,000 under $500,000	**13	**13	**	**2,716	**435	**2,281	*12	*15	**	**	**13	**671
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	—	—	—	—	**	**
Returns with no adjusted gross income	*457	*457	*6,806	*—4,582	*—11	*—4,571	—	—	—	—	*428	*28
Miscellaneous repair services: Reupholstery and furniture repair												
Returns with and without adjusted gross income, total	**39,006**	**39,155**	**682,410**	**471,295**	**139,527**	**331,768**	**7,638**	**1,337**	***1,846**	***2,739**	**35,913**	**56,940**
Returns with adjusted gross income, total	38,255	38,404	678,561	478,795	145,579	333,216	7,638	1,337	*1,846	*2,739	35,379	56,752
Under $5,000	9,193	9,193	141,446	23,757	11,459	12,298	—	—	—	—	6,979	1,408
$5,000 under $10,000	8,447	8,447	122,469	66,552	26,787	39,765	*1,727	*180	*482	*34	7,823	4,420
$10,000 under $20,000	13,510	13,659	200,833	192,720	58,663	134,057	3,182	470	*616	*689	13,472	20,734
$20,000 under $50,000	6,888	6,888	199,022	183,839	45,907	137,932	2,729	687	*680	*1,887	6,888	27,490
$50,000 under $100,000	**217	**217	**14,792	**11,928	**2,763	**9,165	—	—	*68	*130	**217	**2,699
$100,000 under $500,000	**	**	**	**	**	**	—	—	—	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*751	*751	*3,849	*—7,500	*—6,052	*—1,448	—	—	—	—	*534	*188

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Miscellaneous repair services: Other miscellaneous repair shops												
Returns with and without adjusted gross income, total	**148,576**	**148,612**	**2,288,228**	**2,096,228**	**512,192**	**1,584,036**	**28,792**	**8,552**	**3,197**	**4,700**	**134,885**	**282,712**
Returns with adjusted gross income, total	146,677	146,713	2,188,705	2,121,898	520,594	1,601,304	28,792	8,552	3,197	4,700	134,515	282,675
Under $5,000	26,616	26,616	231,368	76,629	32,634	43,995	*153	*11	—	—	20,229	4,449
$5,000 under $10,000	34,570	34,570	377,133	261,055	85,181	175,874	4,328	523	*34	*6	29,576	17,760
$10,000 under $20,000	51,012	51,048	592,651	759,031	169,561	589,470	15,432	3,221	*418	*612	50,231	82,897
$20,000 under $50,000	33,479	33,479	831,120	947,273	195,541	751,732	8,218	4,088	2,582	3,172	33,479	154,180
$50,000 under $100,000	791	791	111,009	50,600	25,242	25,358	540	558	*114	*501	791	13,432
$100,000 under $500,000	**209	**209	**45,425	**27,312	**12,436	**14,876	**121	**152	*49	*410	**209	**9,956
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,899	1,899	99,523	—25,670	—8,402	—17,268	—	—	—	—	*370	*38
Motion pictures: Total												
Returns with and without adjusted gross income, total	**15,806**	**15,899**	**639,672**	**439,540**	**77,790**	**361,750**	**5,153**	**9,039**	**1,519**	**2,763**	**14,945**	**88,022**
Returns with adjusted gross income, total	15,575	15,668	635,729	452,633	88,692	363,941	5,153	9,039	1,519	2,763	14,918	87,970
Under $5,000	*1,157	*1,157	*6,121	*4,107	*—3,918	*8,025	—	—	—	—	*651	*92
$5,000 under $10,000	*1,293	*1,327	*32,938	*9,723	*—791	*10,514	*39	*4	—	—	*1,265	*614
$10,000 under $20,000	5,129	5,155	64,193	74,238	16,353	57,885	*1,474	*437	*29	*21	5,051	9,642
$20,000 under $50,000	6,349	6,370	462,233	192,015	57,486	134,529	2,596	2,331	*1,240	*2,195	6,307	29,485
$50,000 under $100,000	1,259	1,269	29,904	83,826	6,951	76,875	763	3,123	*178	*210	1,257	20,945
$100,000 under $500,000	360	361	20,249	56,599	2,314	54,285	256	2,086	65	287	359	15,045
$500,000 under $1,000,000	18	18	8,447	12,123	2,679	9,444	15	489	**7	**49	18	4,196
$1,000,000 or more	10	11	11,645	20,002	7,618	12,384	10	569	**	**	10	7,949
Returns with no adjusted gross income	231	231	3,942	—13,093	—10,903	—2,190	—	—	—	—	*27	*52
Motion pictures: Motion picture production, distribution, and services												
Returns with and without adjusted gross income, total	**12,534**	**12,546**	**401,236**	**356,070**	**49,871**	**306,199**	**3,847**	**7,701**	**486**	**668**	**12,207**	**73,520**
Returns with adjusted gross income, total	12,313	12,325	397,559	368,960	60,730	308,230	3,847	7,701	486	668	12,181	73,469
Under $5,000	*651	*651	*2,019	*2,518	*—1,864	*4,382	—	—	—	—	*651	*92
$5,000 under $10,000	*1,006	*1,006	*8,293	*7,123	*—3,816	*10,939	*39	*4	—	—	*978	*323
$10,000 under $20,000	4,867	4,867	57,646	70,676	16,987	53,689	*1,253	*240	*29	*21	4,789	9,262
$20,000 under $50,000	4,345	4,345	281,902	138,037	35,222	102,815	1,687	1,405	*297	*201	4,322	22,423
$50,000 under $100,000	1,102	1,112	13,065	72,368	1,773	70,595	606	3,003	*97	*196	1,100	17,276
$100,000 under $500,000	316	317	15,415	47,415	2,161	45,254	239	1,993	*56	*201	315	12,457
$500,000 under $1,000,000	16	16	7,575	10,822	2,648	8,174	13	486	**7	**49	16	3,685
$1,000,000 or more	10	11	11,645	20,002	7,618	12,384	10	569	**	**	10	7,949
Returns with no adjusted gross income	221	221	3,676	—12,890	—10,858	—2,032	—	—	—	—	*26	*52

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Motion pictures: Motion picture theaters												
Returns with and without adjusted gross income, total	**3,332**	**3,353**	**238,436**	**84,192**	**27,918**	**56,274**	**1,332**	**1,346**	***1,033**	***2,094**	**2,798**	**14,597**
Returns with adjusted gross income, total	3,322	3,343	238,170	84,395	27,963	56,432	1,332	1,346	*1,033	*2,094	**2,798	**14,597
Under $5,000	*506	*506	*4,102	*1,589	*—2,055	*3,644	—	—	—	—	—	—
$5,000 under $10,000	*321	*321	*24,644	*2,830	*3,025	*—195	—	—	—	—	*321	*301
$10,000 under $20,000	*288	*288	*6,547	*4,054	*—634	*4,688	*247	*205	—	—	*288	*464
$20,000 under $50,000	2,004	2,025	180,330	53,978	22,264	*31,714	*909	*926	*943	*1,994	1,985	7,063
$50,000 under $100,000	*157	*157	*16,839	*11,458	*5,178	*6,280	*157	*119	*81	*14	*157	*3,670
$100,000 under $500,000	**46	**46	**5,706	**10,485	**185	**10,300	**19	**96	*9	*86	**	**
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*10	*10	*266	*—203	*—44	*—159	—	—	—	—	**	**
Amusement and recreation services, except motion pictures: Total												
Returns with and without adjusted gross income, total	**280,916**	**284,848**	**3,373,688**	**5,732,285**	**228,347**	**5,503,938**	**63,880**	**42,674**	**7,820**	**13,993**	**250,566**	**1,190,626**
Returns with adjusted gross income, total	270,484	274,410	3,136,543	5,911,317	342,986	5,568,331	63,880	42,674	7,820	13,993	247,895	1,185,238
Under $5,000	46,867	47,270	330,175	135,749	17,538	118,211	*3,340	*329	—	—	29,833	6,205
$5,000 under $10,000	50,976	51,139	391,744	371,278	37,390	333,888	11,544	2,247	*599	*25	48,294	30,682
$10,000 under $20,000	78,946	80,099	530,035	1,182,138	28,720	1,153,418	17,701	7,676	*919	*252	76,242	127,283
$20,000 under $50,000	79,879	81,491	918,711	2,281,335	108,108	2,173,227	24,438	9,541	4,166	5,941	**88,483	**512,468
$50,000 under $100,000	8,770	8,914	310,289	590,819	16,879	573,940	3,542	4,898	1,148	1,787	**	**153,499
$100,000 under $500,000	4,627	5,048	357,114	825,540	3,390	822,150	2,985	12,984	885	5,011	4,624	290,871
$500,000 under $1,000,000	280	298	74,732	192,500	18,310	174,190	214	2,331	69	629	280	81,656
$1,000,000 or more	139	151	223,743	331,958	112,652	219,306	116	2,670	34	348	139	136,072
Returns with no adjusted gross income	10,432	10,438	237,146	—179,032	—114,638	—64,394	—	—	—	—	2,671	5,389
Amusement and recreation services, except motion pictures: Producers, orchestras, and entertainers												
Returns with and without adjusted gross income, total	**129,354**	**130,586**	**1,190,522**	**2,231,938**	**357,938**	**1,874,000**	**27,324**	**10,783**	**1,487**	**3,039**	**114,332**	**424,823**
Returns with adjusted gross income, total	126,093	127,325	1,128,045	2,251,372	366,514	1,884,858	27,324	10,783	1,487	3,039	114,210	424,812
Under $5,000	30,807	31,210	145,295	92,020	16,426	75,594	*2,512	*307	—	—	19,870	3,691
$5,000 under $10,000	26,336	26,454	186,909	183,477	43,678	139,799	6,733	1,215	—	—	25,791	14,972
$10,000 under $20,000	35,583	35,583	183,279	520,469	48,406	472,063	7,603	1,528	*57	*64	35,346	58,354
$20,000 under $50,000	29,224	29,803	170,465	819,309	52,761	766,548	8,479	2,067	912	1,522	29,060	129,639
$50,000 under $100,000	2,884	2,896	61,748	184,894	10,955	173,939	1,143	265	311	421	2,884	47,830
$100,000 under $500,000	1,090	1,195	135,701	206,020	46,795	159,225	708	3,448	164	657	1,090	67,218
$500,000 under $1,000,000	100	108	49,998	70,104	27,327	42,777	82	669	24	198	100	28,060
$1,000,000 or more	69	76	194,650	175,078	120,165	54,913	64	1,283	19	178	69	75,046
Returns with no adjusted gross income	3,261	3,261	62,478	—19,434	—8,576	—10,858	—	—	—	—	*122	*11

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, except motion pictures: Billiard and pool establishments												
Returns with and without adjusted gross income, total	**3,347**	**3,347**	**69,682**	**32,913**	**10,405**	**22,508**	***627**	***156**	—	—	**2,549**	**2,949**
Returns with adjusted gross income, total	3,347	3,347	69,682	32,913	10,405	22,508	*627	*156	—	—	2,549	2,949
Under $5,000	*1,437	*1,437	*32,032	*4,670	*1,976	*2,694	—	—	—	—	*931	*179
$5,000 under $10,000	*807	*807	*1,891	*6,478	*582	*5,896	—	—	—	—	*515	*84
$10,000 under $20,000	*788	*788	*24,805	*13,328	*2,940	*10,388	*431	*149	—	—	*788	*1,606
$20,000 under $50,000	**315	**315	**10,954	**8,438	**4,907	**3,531	**196	**7	—	—	**315	**1,080
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	**	**	**	**	**	**	**	**	—	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion pictures: Bowling alleys												
Returns with and without adjusted gross income, total	**2,323**	**2,693**	**203,796**	**53,765**	**26,551**	**27,214**	**1,543**	**1,975**	***66**	***359**	**2,291**	**8,459**
Returns with adjusted gross income, total	2,262	2,632	197,493	54,144	26,731	27,413	1,543	1,975	*66	*359	2,262	8,455
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*41	*41	*1,677	*363	*—122	*485	*41	*5	—	—	*41	*7
$10,000 under $20,000	*1,502	*1,869	*93,374	*23,138	*19,960	*3,178	*1,127	*1,109	—	—	*1,502	*2,675
$20,000 under $50,000	*588	*588	*57,863	*17,047	*4,610	*12,437	*244	*206	*28	*118	*588	*2,159
$50,000 under $100,000	*95	*98	*16,821	*6,682	*689	*5,993	*95	*156	*12	*54	*95	*1,898
$100,000 under $500,000	*36	*36	*27,760	*6,914	*1,595	*5,319	*36	*499	*26	*187	*36	*1,716
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*61	*61	*6,302	*—379	*—180	*—199	—	—	—	—	*29	*4
Amusement and recreation services, except motion pictures: Professional sports clubs and promoters												
Returns with and without adjusted gross income, total	**3,502**	**3,502**	**39,218**	**74,928**	**11,327**	**63,601**	**373**	**154**	***19**	***12**	**3,475**	**13,838**
Returns with adjusted gross income, total	3,475	3,475	35,707	75,139	11,665	63,474	373	154	*19	*12	3,475	13,838
Under $5,000	*475	*475	*321	*2,035	*—181	*2,216	—	—	—	—	*475	*77
$5,000 under $10,000	*1,067	*1,067	*13,136	*8,163	*455	*7,708	—	—	—	—	*1,067	*830
$10,000 under $20,000	*712	*712	*617	*13,495	*—793	*14,288	*321	*31	—	—	*712	*1,240
$20,000 under $50,000	*1,124	*1,124	*15,510	*32,596	*9,046	*23,550	—	—	—	—	*1,124	*5,242
$50,000 under $100,000	*17	*17	*447	*1,136	*79	*1,057	*4	*6	—	—	*17	*189
$100,000 under $500,000	*76	*76	*1,723	*13,490	*357	*13,133	*45	*115	**19	**12	*76	*4,825
$500,000 under $1,000,000	**4	**4	**3,952	**4,223	**2,702	**1,521	**3	**2	**	**	**4	**1,436
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*27	*27	*3,511	*—211	*—338	*127	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, except motion pictures: Racing, including track operation												
Returns with and without adjusted gross income, total	**64,220**	**64,329**	**546,218**	**1,735,276**	**—354,553**	**2,089,829**	**15,512**	**15,170**	**2,742**	**5,575**	**53,964**	**443,804**
Returns with adjusted gross income, total	60,334	60,439	431,068	1,834,459	—279,580	2,114,039	15,512	15,170	2,742	5,575	52,846	441,058
Under $5,000	4,593	4,593	44,765	12,473	—11,831	24,304	—	—	—	—	834	479
$5,000 under $10,000	10,059	10,059	46,678	76,688	—34,797	111,485	*2,425	*211	—	—	8,377	5,628
$10,000 under $20,000	23,549	23,549	81,449	360,812	—62,422	423,234	3,040	1,302	*338	*24	21,507	38,827
$20,000 under $50,000	16,408	16,408	89,882	474,575	—78,927	553,502	7,428	4,222	1,477	2,198	16,408	70,319
$50,000 under $100,000	2,924	2,925	110,560	204,783	—11,491	216,274	831	1,422	404	366	2,922	56,021
$100,000 under $500,000	2,593	2,690	74,294	460,105	—53,476	513,581	1,641	5,378	480	2,551	2,590	169,977
$500,000 under $1,000,000	143	148	17,173	97,432	—11,699	109,131	100	1,280	30	273	143	43,058
$1,000,000 or more	65	67	16,268	147,592	—14,938	162,530	47	1,355	13	162	65	56,749
Returns with no adjusted gross income	3,886	3,890	65,149	—99,183	—74,974	—24,209	—	—	—	—	1,118	2,745
Amusement and recreation services, except motion pictures: Other amusement and recreation services												
Returns with and without adjusted gross income, total	**78,583**	**80,391**	**1,324,253**	**1,624,177**	**176,680**	**1,447,497**	**18,571**	**14,986**	**3,532**	**5,055**	**74,368**	**302,742**
Returns with adjusted gross income, total	75,386	77,192	1,224,547	1,684,003	207,250	1,476,753	18,571	14,986	3,532	5,055	72,966	300,113
Under $5,000	9,555	9,555	107,761	24,550	11,147	13,403	*828	*22	—	—	7,723	1,779
$5,000 under $10,000	12,666	12,711	141,454	96,109	27,594	68,515	2,345	815	*599	*25	12,503	9,160
$10,000 under $20,000	16,841	17,598	146,511	251,420	20,629	230,791	5,238	3,574	*524	*164	16,416	24,656
$20,000 under $50,000	32,562	33,254	574,039	936,842	115,712	821,130	8,092	3,038	1,749	2,103	32,562	151,837
$50,000 under $100,000	2,850	2,978	120,714	193,324	16,647	176,677	1,469	3,048	421	946	2,850	47,561
$100,000 under $500,000	869	1,050	117,634	147,168	8,117	139,051	592	4,072	223	1,650	869	49,841
$500,000 under $1,000,000	36	39	6,700	24,450	2,195	22,255	32	381	**16	**168	36	10,371
$1,000,000 or more	*7	*7	*9,735	*10,139	*5,209	*4,930	*5	*36	**	**	*7	*4,907
Returns with no adjusted gross income	3,197	3,199	99,706	—59,826	—30,570	—29,256	—	—	—	—	1,402	2,629
Medical and health services: Total												
Returns with and without adjusted gross income, total	**414,460**	**419,735**	**20,741,560**	**15,369,622**	**9,896,678**	**5,472,944**	**141,203**	**85,557**	**52,174**	**71,457**	**400,493**	**3,698,140**
Returns with adjusted gross income, total	408,356	413,573	20,470,146	15,465,820	9,879,983	5,585,837	141,203	85,557	52,174	71,457	399,027	3,695,586
Under $5,000	28,461	28,461	213,689	86,672	54,586	32,086	*982	*43	—	—	21,286	5,822
$5,000 under $10,000	40,411	41,215	624,894	298,699	196,356	102,343	4,871	1,074	*263	*94	39,489	29,105
$10,000 under $20,000	67,328	67,722	1,135,000	1,027,376	459,452	567,924	16,053	6,301	5,254	4,004	66,811	134,052
$20,000 under $50,000	168,247	170,118	7,787,916	5,665,065	3,475,971	2,189,094	64,642	33,174	25,246	29,820	167,532	1,043,871
$50,000 under $100,000	86,197	87,792	7,682,439	5,807,704	4,052,082	1,755,622	43,965	31,191	17,526	26,303	86,197	1,540,566
$100,000 under $500,000	17,583	18,103	2,886,776	2,465,452	1,586,143	879,309	10,584	12,914	3,837	10,454	17,583	890,811
$500,000 under $1,000,000	105	123	88,028	68,021	31,482	36,539	88	705	37	484	105	29,020
$1,000,000 or more	24	39	51,403	46,830	23,911	22,919	18	155	11	297	24	22,339
Returns with no adjusted gross income	6,104	6,162	271,414	—96,197	16,695	—112,892	—	—	—	—	1,466	2,554

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Offices of physicians												
Returns with and without adjusted gross income, total	**144,778**	**146,493**	**9,144,908**	**8,026,421**	**5,110,839**	**2,915,582**	**59,467**	**38,520**	**18,874**	**24,654**	**142,454**	**2,182,490**
Returns with adjusted gross income, total	143,827	145,532	9,090,510	8,055,117	5,087,900	2,967,217	59,467	38,520	18,874	24,654	142,098	2,181,127
Under $5,000	2,743	2,743	52,810	6,192	5,940	252	—	—	—	—	*1,588	*527
$5,000 under $10,000	*2,765	*2,765	*45,826	*21,626	*12,106	*9,520	—	—	—	—	*2,695	*1,989
$10,000 under $20,000	13,372	13,411	210,774	215,793	99,724	116,069	4,587	1,485	*1,478	*1,151	13,285	25,710
$20,000 under $50,000	56,370	57,166	2,323,739	1,969,583	1,177,076	792,507	21,615	11,042	6,410	7,577	55,953	374,057
$50,000 under $100,000	54,006	54,498	4,148,796	3,713,950	2,407,542	1,306,408	24,637	15,979	8,058	9,564	54,006	995,831
$100,000 under $500,000	14,476	14,851	2,231,080	2,039,618	1,339,275	700,343	8,549	9,395	2,894	5,981	14,476	742,675
$500,000 under $1,000,000	77	80	46,668	49,773	26,823	22,950	64	484	25	162	77	21,567
$1,000,000 or more	18	18	30,818	38,583	19,415	19,168	15	134	*9	*220	18	18,772
Returns with no adjusted gross income	951	961	54,398	—28,696	22,939	—51,635	—	—	—	—	356	1,363
Medical and health services: Offices of dentists												
Returns with and without adjusted gross income, total	**86,739**	**86,987**	**6,863,952**	**3,444,685**	**2,935,949**	**508,736**	**42,929**	**28,724**	**21,558**	**27,555**	**83,684**	**786,155**
Returns with adjusted gross income, total	84,507	84,754	6,812,451	3,465,477	2,936,069	529,408	42,929	28,724	21,558	27,555	83,115	785,587
Under $5,000	*1,536	*1,536	*14,916	*3,543	*—550	*4,093	—	—	—	—	*605	*131
$5,000 under $10,000	3,280	3,280	92,019	23,893	25,777	—1,884	*356	*23	—	—	3,238	2,485
$10,000 under $20,000	11,157	11,157	395,081	163,658	118,548	45,110	4,851	2,640	*991	*819	10,756	22,172
$20,000 under $50,000	44,906	44,926	3,265,329	1,606,758	1,341,157	265,601	22,608	13,934	12,973	15,527	44,888	301,090
$50,000 under $100,000	21,771	21,967	2,702,275	1,429,402	1,273,872	155,530	13,847	10,361	6,931	10,063	21,771	375,353
$100,000 under $500,000	1,852	1,883	336,735	232,454	176,002	56,452	1,264	1,754	**663	**1,147	1,852	81,227
$500,000 under $1,000,000	**5	**5	**6,096	**5,768	**1,262	**4,506	**3	**11	**	**	**5	**3,128
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	2,232	2,233	51,501	—20,791	—121	—20,670	—	—	—	—	569	567
Medical and health services: Offices of osteopathic physicians												
Returns with and without adjusted gross income, total	**3,213**	**3,213**	**174,527**	**129,773**	**101,325**	**28,448**	**773**	**252**	**476**	**197**	**3,164**	**36,291**
Returns with adjusted gross income, total	3,213	3,213	174,527	129,773	101,325	28,448	773	252	*476	*197	3,164	36,291
Under $5,000	*49	*49	*45	*113	*1	*112	—	—	—	—	—	—
$5,000 under $10,000	*20	*20	*4,102	*192	*2,745	*—2,553	—	—	—	—	*20	*15
$10,000 under $20,000	*1,192	*1,192	*22,917	*15,923	*13,863	*2,060	—	—	*29	*11	*1,192	*2,529
$20,000 under $50,000	*904	*904	*54,392	*31,992	*27,938	*4,054	*255	*38	*173	*8	*904	*7,393
$50,000 under $100,000	834	834	64,608	54,682	38,758	15,924	*392	*99	*224	*101	834	16,520
$100,000 under $500,000	214	214	28,464	26,872	18,021	8,851	126	115	*50	*76	214	9,833
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Offices of chiropractors												
Returns with and without adjusted gross income, total	**18,877**	**18,877**	**644,491**	**424,769**	**337,301**	**87,468**	**7,430**	**3,561**	**2,952**	**2,589**	**18,224**	**79,641**
Returns with adjusted gross income, total	18,525	18,525	629,161	425,205	331,558	93,647	7,430	3,561	2,952	2,589	17,873	79,190
Under $5,000	*1,950	*1,950	*7,725	*5,469	*—2,651	*8,120	*463	*26	—	—	*1,298	*191
$5,000 under $10,000	*1,939	*1,939	*26,415	*16,877	*10,326	*6,551	*1,040	*443	*263	*94	*1,939	*1,117
$10,000 1nder $20,000	6,094	6,094	93,395	87,227	51,470	35,757	*809	*154	*730	*256	6,094	11,748
$20,000 under $50,000	7,334	7,334	374,497	231,554	202,092	29,462	4,227	2,145	1,347	1,548	7,334	44,710
$50,000 under $100,000	1,165	1,165	123,106	78,005	67,534	10,471	869	775	612	690	1,165	19,376
$100,000 under $500,000	*43	*43	*4,023	*6,073	*2,787	*3,286	*22	*18	—	—	**394	**2,499
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*352	*352	*15,330	*—436	*5,743	*—6,179	—	—	—	—	**	**
Medical and health services: Offices of optometrists												
Returns with and without adjusted gross income, total	**16,568**	**17,058**	**1,239,801**	**501,550**	**379,062**	**122,488**	**9,099**	**3,540**	**3,202**	**3,869**	**15,948**	**108,697**
Returns with adjusted gross income, total	15,992	16,482	1,232,726	507,255	382,974	124,281	9,099	3,540	3,202	3,869	15,937	108,659
Under $5,000	*440	*440	*14,489	*2,183	*2,178	*5	—	—	—	—	*440	*189
$5,000 under $10,000	*1,975	2,465	85,641	*13,325	*16,344	*—3,019	*1,046	*117	—	—	*1,920	*1,889
$10,000 under $20,000	1,560	1,560	68,429	22,109	14,189	7,920	*691	*125	*481	*404	1,560	2,513
$20,000 under $50,000	9,790	9,790	800,288	322,430	248,172	74,258	5,804	2,426	1,977	1,882	9,790	60,914
$50,000 under $100,000	2,113	2,113	243,409	125,893	94,680	31,213	1,522	828	715	1,479	2,113	34,091
$100,000 under $500,000	111	111	15,928	18,655	6,567	12,088	**36	**43	**29	**103	111	7,554
$500,000 under $1,000,000	**3	**3	**4,541	**2,659	**844	**1,815	**	**	**	**	**3	**1,509
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*576	*576	*7,075	*—5,705	*—3,912	—1,793	—	—	—	—	*11	*38
Medical and health services: Registered and practical nurses												
Returns with and without adjusted gross income, total	**56,791**	**56,820**	**316,289**	**753,514**	**243,722**	**509,792**	**1,357**	**433**	***132**	***75**	**53,397**	**114,593**
Returns with adjusted gross income, total	56,312	56,341	310,893	765,031	242,798	522,233	1,357	433	*132	*75	53,358	114,541
Under $5,000	14,093	14,093	51,221	44,951	34,471	10,480	—	—	—	—	11,139	3,162
$5,000 under $10,000	15,048	15,048	86,879	107,893	69,612	38,281	—	—	—	—	15,048	11,929
$10,000 under $20,000	13,273	13,302	76,932	200,419	61,984	138,435	*428	*48	—	—	13,273	27,550
$20,000 under $50,000	13,151	13,151	91,454	366,437	72,796	293,641	*862	*373	*50	*30	13,151	59,974
$50,000 under $100,000	704	704	*4,215	40,415	3,793	36,622	*67	*13	*82	*45	704	10,068
$100,000 under $500,000	*43	*43	*193	*4,916	*142	*4,774	—	—	—	—	*43	*1,859
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*479	*479	*5,396	*—11,517	*925	*—12,442	—	—	—	—	*39	*52

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Nursing and personal care facilities												
Returns with and without adjusted gross income, total	**11,497**	**11,896**	**811,709**	**173,904**	**88,337**	**85,567**	**3,668**	**2,787**	**1,051**	**6,384**	**10,017**	**31,971**
Returns with adjusted gross income, total	11,032	11,412	723,124	196,297	90,828	105,469	3,668	2,787	1,051	6,384	10,012	31,966
Under $5,000	*2,522	*2,522	*50,163	*8,408	*3,438	4,970	—	—	—	—	*2,202	*607
$5,000 under $10,000	3,962	4,276	191,797	29,911	16,207	13,704	*1,790	*402	—	—	3,291	2,068
$10,000 under $20,000	1,833	1,833	47,957	31,154	13,712	17,442	*500	*91	*320	*219	1,804	3,673
$20,000 under $50,000	2,251	2,251	91,578	69,952	19,193	50,759	*1,012	*342	*354	*903	2,251	11,369
$50,000 under $100,000	303	320	101,486	22,799	16,904	5,895	*225	*1,164	*278	*3,233	303	2,745
$100,000 under $500,000	153	175	201,533	28,663	18,285	10,378	133	642	94	1,711	153	10,132
$500,000 under $1,000,000	**8	**35	**38,609	**5,411	**3,090	**2,321	**8	**146	**5	**317	**8	**1,372
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	465	484	88,584	—22,393	—2,491	—19,902	—	—	—	—	*5	*5
Medical and health services: Hospitals												
Returns with and without adjusted gross income, total	***111**	**115**	**60,211**	**1,708**	**4,678**	**—2,970**	***108**	***330**	***10**	***378**	***110**	***1,942**
Returns with adjusted gross income, total	**111	**115	**60,211	**1,708	**4,678	**—2,970	*108	*330	*10	*378	**	**
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	*90	*92	*18,786	*4,423	*5,371	*—948	*89	*87	—	—	*90	*928
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	**	**	**	**	**	**	*19	*243	*10	*378	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	—	—	—	—	**	**
Medical and health services: Medical laboratories												
Returns with and without adjusted gross income, total	**1,186**	**1,186**	**42,601**	**35,826**	**17,681**	**18,145**	**734**	**477**	***70**	***87**	**1,186**	**8,915**
Returns with adjusted gross income, total	1,186	1,186	42,601	35,826	17,681	18,145	734	477	*70	*87	1,186	8,915
Under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*648	*648	*14,121	*7,232	*6,138	*1,094	*594	*395	—	—	*648	*1,557
$20,000 under $50,000	*436	*436	*15,227	*15,214	*6,593	*8,621	*39	*3	—	—	*436	*2,341
$50,000 under $100,000	*54	*54	*199	*3,699	*19	*3,680	*54	*18	*51	*29	*54	*956
$100,000 under $500,000	**48	**48	**13,055	**9,682	**4,930	**4,752	**47	**60	*19	*58	**48	**4,060
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Dental laboratories												
Returns with and without adjusted gross income, total	**13,911**	**13,931**	**538,442**	**288,189**	**193,291**	**94,898**	**3,651**	**1,891**	**2,397**	**3,079**	**13,866**	**50,378**
Returns with adjusted gross income, total	13,859	13,879	537,918	288,607	192,960	95,647	3,651	1,891	2,397	3,079	13,815	50,351
Under $5,000	*956	*956	*878	*2,664	*735	*1,929	*44	*3	—	—	*912	*67
$5,000 under $10,000	*3,945	*3,945	*43,785	*29,498	*15,232	*14,266	*49	*14	—	—	*3,945	*2,392
$10,000 under $20,000	3,237	3,237	87,609	51,747	22,366	29,381	*635	*211	*1,054	*1,097	3,237	5,203
$20,000 under $50,000	5,121	5,121	300,117	162,366	123,208	39,158	2,471	1,301	*1,054	*1,389	5,121	30,217
$50,000 under $100,000	579	579	94,339	38,298	27,271	11,027	*432	*309	*289	*593	579	10,916
$100,000 under $500,000	*21	*41	*11,189	*4,033	*4,147	*—114	*20	*53	—	—	**72	**1,583
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*52	*52	*523	*—418	*331	*—749	—	—	—	—	**	**
Medical and health services: Other medical health services												
Returns with and without adjusted gross income, total	**62,218**	**63,159**	**904,629**	**1,666,829**	**484,493**	**1,182,336**	**12,844**	**5,920**	**1,855**	**3,222**	**59,869**	**318,336**
Returns with adjusted gross income, total	61,220	62,137	878,924	1,673,876	488,603	1,185,273	12,844	5,920	1,855	3,222	59,786	318,287
Under $5,000	4,172	4,172	21,442	13,149	11,025	2,124	*475	*14	—	—	*3,102	*948
$5,000 under $10,000	7,477	7,477	48,430	55,485	28,007	27,478	*590	*75	—	—	7,393	5,220
$10,000 under $20,000	14,962	15,288	117,786	232,114	57,458	174,656	2,958	1,152	*171	*47	14,962	31,397
$20,000 under $50,000	28,574	28,947	452,509	913,132	252,376	660,756	6,035	1,880	979	1,029	28,294	156,655
$50,000 under $100,000	5,351	5,558	200,007	343,619	121,709	221,910	2,360	2,024	598	862	5,351	84,453
$100,000 under $500,000	667	676	27,556	103,099	14,937	88,162	412	666	*100	*1,155	667	34,637
$500,000 under $1,000,000	**17	**19	**11,194	**13,279	**3,091	**10,188	**14	**109	**7	**128	**17	**4,977
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*998	*1,022	*25,706	*—7,048	*—4,110	*—2,938	—	—	—	—	*83	*49
Legal services												
Returns with and without adjusted gross income, total	**164,626**	**165,476**	**5,808,926**	**6,073,983**	**2,792,986**	**3,280,997**	**44,816**	**26,209**	**14,070**	**18,410**	**161,244**	**1,470,878**
Returns with adjusted gross income, total	162,330	163,180	5,615,974	6,169,006	2,783,045	3,385,961	44,816	26,209	14,070	18,410	160,372	1,469,516
Under $5,000	6,113	6,639	112,464	19,565	8,385	11,180	*304	*62	—	—	5,006	1,522
$5,000 under $10,000	8,220	8,220	45,201	64,296	14,439	49,857	*1,523	*296	—	—	7,692	5,456
$10,000 under $20,000	29,711	29,711	565,872	451,377	244,484	206,893	4,931	2,436	*763	*746	29,711	56,609
$20,000 under $50,000	86,289	86,569	2,556,482	2,771,850	1,199,873	1,571,977	24,771	10,989	7,956	7,469	85,968	485,831
$50,000 under $100,000	25,536	25,561	1,526,881	1,729,840	854,292	875,548	9,718	5,834	3,729	5,069	25,536	487,666
$100,000 under $500,000	6,333	6,352	762,296	1,005,984	432,045	573,939	3,475	5,957	1,579	4,883	6,332	370,596
$500,000 under $1,000,000	93	93	33,510	63,018	20,374	42,644	71	334	36	217	93	29,420
$1,000,000 or more	35	35	13,268	63,076	9,153	53,923	23	304	*7	*25	34	32,416
Returns with no adjusted gross income	2,296	2,296	192,952	—95,023	9,941	—104,964	—	—	—	—	872	1,363

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Educational services												
Returns with and without adjusted gross income, total	**132,693**	**134,450**	**856,729**	**2,627,288**	**266,494**	**2,360,794**	**23,502**	**9,273**	**5,586**	**8,706**	**125,937**	**414,699**
Returns with adjusted gross income, total	131,849	133,606	845,618	2,643,657	268,128	2,375,529	23,502	9,273	5,586	8,706	125,649	414,482
Under $5,000	14,370	14,370	51,191	45,092	20,368	24,724	*50	*4	—	—	10,988	2,620
$5,000 under $10,000	25,834	26,719	160,741	194,919	51,018	143,901	*2,999	*130	*422	*53	24,193	14,978
$10,000 under $20,000	42,052	42,081	296,462	635,499	89,577	545,922	8,520	4,031	*2,616	*2,593	40,955	65,404
$20,000 under $50,000	43,659	44,450	190,216	1,310,673	61,491	1,249,182	9,493	2,671	1,798	2,664	43,579	206,128
$50,000 under $100,000	5,184	5,236	116,335	340,786	33,456	307,330	2,068	1,993	631	3,143	5,184	82,649
$100,000 under $500,000	739	739	11,083	104,239	5,681	98,558	363	374	114	155	739	36,929
$500,000 under $1,000,000	*6	*6	*4,784	*3,967	*1,307	*2,660	*4	*22	**5	**98	*6	*1,993
$1,000,000 or more	*5	*5	*14,806	*8,481	*5,230	*3,251	*5	*49	**	**	*5	*3,781
Returns with no adjusted gross income	844	844	11,112	—16,369	—1,634	—14,735	—	—	—	—	*288	*217
Engineering and architectural services												
Returns with and without adjusted gross income, total	**77,966**	**77,967**	**2,249,424**	**2,055,041**	**747,178**	**1,307,863**	**15,605**	**7,513**	**5,149**	**14,717**	**73,102**	**408,028**
Returns with adjusted gross income, total	76,174	76,174	2,072,677	2,155,009	801,147	1,353,862	15,605	7,513	5,149	14,717	72,818	407,686
Under $5,000	5,987	5,987	39,214	14,484	6,958	7,526	—	—	—	—	3,525	869
$5,000 under $10,000	4,649	4,649	131,138	34,742	16,835	17,907	*504	*25	—	—	3,831	1,988
$10,000 under $20,000	16,456	16,456	178,726	253,879	85,602	168,277	2,804	623	*635	*450	16,429	28,082
$20,000 under $50,000	42,469	42,469	944,330	1,333,910	429,789	904,121	9,071	2,714	2,956	5,108	42,420	227,692
$50,000 under $100,000	5,784	5,784	565,473	376,875	199,770	177,105	2,607	1,403	1,298	6,388	5,784	98,345
$100,000 under $500,000	814	814	198,091	131,297	56,682	74,615	606	2,597	254	2,686	814	45,977
$500,000 under $1,000,000	**15	**15	**15,706	**9,822	**5,511	**4,311	**13	**151	**6	**85	**15	**4,733
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,792	1,793	176,747	—99,968	—53,968	—46,000	—	—	—	—	284	342
Accounting, auditing, and bookkeeping services: Total services: Total												
Returns with and without adjusted gross income, total	**178,782**	**179,938**	**2,247,527**	**4,216,896**	**1,016,629**	**3,200,267**	**43,473**	**21,618**	**11,790**	**17,909**	**172,301**	**702,134**
Returns with adjusted gross income, total	177,696	178,545	2,196,758	4,247,355	1,019,085	3,228,270	43,473	21,618	11,790	17,909	172,049	702,080
Under $5,000	8,645	8,645	39,126	25,606	18,232	7,374	*452	*48	—	—	6,823	1,073
$5,000 under $10,000	19,455	19,889	120,621	147,126	50,414	96,712	1,680	720	—	—	16,752	10,212
$10,000 under $20,000	57,284	57,284	441,693	855,118	215,200	639,918	12,151	3,271	2,532	1,533	56,244	91,724
$20,000 under $50,000	81,995	82,334	1,081,266	2,460,293	486,550	1,973,743	23,517	11,354	6,550	7,653	81,995	388,708
$50,000 under $100,000	9,238	9,314	426,020	596,719	206,985	389,734	4,948	4,015	2,334	6,622	9,156	152,475
$100,000 under $500,000	1,071	1,071	85,257	157,179	41,207	115,972	718	2,146	**374	**2,101	1,071	55,444
$500,000 under $1,000,000	*8	*8	*2,775	*5,315	*496	*4,819	*7	*65	**	**	*8	*2,443
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,086	1,393	50,769	—30,459	—2,455	—28,004	—	—	—	—	*252	*53

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Accounting, auditing, and bookkeeping services: Certified public accountants												
Returns with and without adjusted gross income, total	**37,342**	**37,342**	**1,035,291**	**1,182,875**	**457,581**	**725,294**	**13,752**	**9,106**	**3,651**	**7,241**	**36,565**	**227,490**
Returns with adjusted gross income, total	37,014	37,014	1,028,511	1,190,564	452,041	738,523	13,752	9,106	3,651	7,241	36,546	227,460
Under $5,000	*626	*626	*8,857	*1,857	*6,016	*—4,159	*452	*48	—	—	*452	*18
$5,000 under $10,000	*2,774	*2,774	*25,992	*19,605	*9,375	*10,230	—	—	—	—	*2,774	*1,372
$10,000 under $20,000	6,737	6,737	119,912	104,912	59,872	45,040	2,283	656	*303	*29	6,461	13,058
$20,000 under $50,000	21,933	21,933	542,718	691,865	219,295	472,570	7,929	5,033	2,006	3,494	21,933	112,468
$50,000 under $100,000	4,400	4,400	277,879	290,227	130,173	160,054	2,654	2,341	1,146	3,152	4,382	70,922
$100,000 under $500,000	540	540	52,274	79,155	26,854	52,301	431	1,025	196	566	540	27,950
$500,000 under $1,000,000	*4	*4	*879	*2,942	*454	*2,488	*3	*3	—	—	*4	*1,671
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*328	*328	*6,780	*—7,688	*5,540	*—13,228	—	—	—	—	*19	*30
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services												
Returns with and without adjusted gross income, total	**141,756**	**142,596**	**1,212,236**	**3,033,458**	**559,049**	**2,474,409**	**29,730**	**12,513**	**8,139**	**10,669**	**135,745**	**474,751**
Returns with adjusted gross income, total	140,691	141,531	1,168,247	3,057,203	567,044	2,490,159	29,730	12,513	8,139	10,669	135,512	474,728
Under $5,000	8,019	8,019	30,269	23,750	12,216	11,534	—	—	—	—	6,371	1,055
$5,000 under $10,000	16,681	17,115	94,629	127,520	41,039	86,481	1,680	720	—	—	13,978	8,840
$10,000 under $20,000	50,547	50,547	321,781	750,205	155,327	594,878	9,868	2,615	*2,229	*1,504	49,783	78,666
$20,000 under $50,000	60,071	60,401	538,548	1,768,839	267,255	1,501,584	15,597	6,321	4,544	4,159	60,071	276,347
$50,000 under $100,000	4,838	4,914	148,141	306,492	76,812	229,680	2,294	1,674	1,188	3,470	4,774	81,553
$100,000 under $500,000	531	531	32,983	78,023	14,353	63,670	267	1,121	**178	**1,536	531	27,494
$500,000 under $1,000,000	*4	*4	*1,896	*2,373	*42	*2,331	*4	*62	**	**	*4	*772
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,065	1,065	43,989	—23,746	—7,995	—15,751	—	—	—	—	*233	*23
Other services												
Returns with and without adjusted gross income, total	**241,911**	**246,861**	**2,198,532**	**5,736,491**	**693,299**	**5,043,192**	**40,221**	**19,345**	**4,435**	**8,820**	**225,673**	**1,125,766**
Returns with adjusted gross income, total	236,321	240,796	2,125,559	5,805,478	711,664	5,093,814	40,221	19,345	4,435	8,820	224,931	1,124,060
Under $5,000	26,345	26,860	121,657	74,494	27,511	46,983	*567	*63	—	—	19,276	3,487
$5,000 under $10,000	36,034	37,002	272,753	267,823	76,693	191,130	4,837	498	*504	*73	33,057	19,549
$10,000 under $20,000	69,131	69,945	441,823	1,048,602	140,596	908,006	8,599	2,196	*314	*84	67,949	124,288
$20,000 under $50,000	85,071	86,624	598,686	2,560,800	172,278	2,388,522	19,176	6,995	1,826	2,844	84,926	413,463
$50,000 under $100,000	15,309	15,770	373,455	1,006,764	145,054	861,710	4,677	3,141	1,255	3,360	15,292	253,158
$100,000 under $500,000	4,271	4,426	257,016	688,222	112,132	576,090	2,250	5,726	508	2,315	4,271	241,200
$500,000 under $1,000,000	118	124	38,876	81,138	22,012	59,126	83	637	22	116	118	33,784
$1,000,000 or more	42	45	21,293	77,636	15,389	62,247	32	89	*6	*29	42	35,130
Returns with no adjusted gross income	5,590	6,065	72,974	—68,987	—18,365	—50,622	—	—	—	—	742	1,707

Footnotes at end of table.

Table 6.—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, Selected Credits, 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]

Size of adjusted gross income	Number of returns	Number of businesses	Business receipts	Adjusted gross income (less deficit)			Investment credit		New jobs credit		Total income tax	
				Total	Net income (less deficit)	Other income less losses and statutory adjustments	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nature of Business Not Allocable												
Returns with and without adjusted gross income, total	**34,894**	**35,519**	**910,772**	**631,248**	**157,351**	**473,897**	**3,829**	**6,052**	**681**	**575**	**33,678**	**118,260**
Returns with adjusted gross income, total	34,368	34,993	813,981	653,729	160,254	493,475	3,829	6,052	681	575	33,512	118,190
Under $5,000	4,510	4,510	20,467	13,817	7,366	6,451	—	—	—	—	4,038	667
$5,000 under $10,000	7,833	7,833	87,279	56,596	21,537	35,059	*367	*15	—	—	7,833	4,131
$10,000 under $20,000	11,687	11,950	311,857	179,099	68,370	110,729	*1,103	*325	*207	*210	11,335	22,437
$20,000 under $50,000	8,968	9,328	309,229	258,522	46,387	212,135	1,848	3,891	*315	*20	8,949	41,191
$50,000 under $100,000	958	958	28,512	59,405	8,181	51,224	*251	*516	*83	*45	945	14,383
$100,000 under $500,000	394	396	41,306	69,062	7,096	61,966	248	952	*66	*163	394	28,816
$500,000 under $1,000,000	14	14	4,045	10,157	—1,050	11,207	*9	*228	*7	*127	14	4,626
$1,000,000 or more	*4	*4	*11,286	*7,072	*2,367	*4,705	*3	*126	*3	*11	*4	*1,939
Returns with no adjusted gross income	526	526	96,791	—22,480	—2,903	—19,577	—	—	—	—	*166	*70

*This estimate should be used with caution because of the small number of sample returns on which it was based.
The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked.
[1]Less than $500.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

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

Industry, size of farm business receipts	Number of farms	Farm business receipts					Farm deductions		
		Total	Agricultural program payments received		Commodity credit loans received		Total	Conservation Expenses	
			Number	Amount	Number	Amount		Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Farms, total	**3,109,664**	**81,724,599**	**1,013,863**	**2,074,894**	**61,419**	**620,071**	**45,224,169**	**136,178**	**155,300**
No farm receipts reported	140,094	—	—	—	—	—	345,438	2,072	1,177
Under $5,000	1,232,412	2,446,148	202,628	73,792	11,709	12,403	2,763,666	29,699	11,976
$5,000 under $40,000	1,212,253	19,198,720	496,498	674,462	17,586	80,087	11,654,134	60,975	49,772
$40,000 under $100,000	358,946	22,509,854	219,184	721,730	23,013	275,367	12,820,067	26,844	62,669
$100,000 or more	165,959	37,569,876	95,553	604,909	9,111	252,214	17,640,863	16,588	29,705
Field crop, total	**1,431,636**	**35,366,546**	**612,833**	**1,328,799**	**45,042**	**489,833**	**20,049,755**	**71,969**	**93,024**
No farm receipts reported	15,045	—	—	—	—	—	30,854	*477	*310
Under $5,000	506,349	1,088,577	94,799	29,890	7,381	11,592	914,723	10,621	3,123
$5,000 under $40,000	657,888	10,941,665	345,907	470,967	15,348	74,128	6,102,853	38,307	20,289
$40,000 under $100,000	184,719	11,219,432	126,714	517,449	16,710	241,817	6,178,487	17,953	56,382
$100,000 or more	67,635	12,116,872	45,413	310,494	5,603	162,295	6,822,838	4,611	12,920
Vegetable and melon, total	**30,166**	**1,616,292**	**2,675**	**5,564**	***202**	***17,677**	**712,291**	**483**	**1,434**
No farm receipts reported	**16,745	—	—	—	—	—	**22,793	—	—
Under $5,000	**	29,430	*492	*99	—	—	**	*361	*115
$5,000 under $40,000	7,810	139,525	*655	*80	—	—	55,604	*79	*70
$40,000 under $100,000	1,502	101,355	*929	*1,351	*27	*144	34,840	*21	*19
$100,000 or more	4,109	1,345,982	599	4,033	*175	*17,533	599,054	*22	*1,230
Fruit and tree nut, total	**90,635**	**2,330,274**	**6,371**	**4,506**	***326**	***401**	**989,813**	**1,664**	**3,844**
No farm receipts reported	4,965	—	—	—	—	—	12,714	—	—
Under $5,000	37,204	48,721	*2,467	*695	*321	*398	101,045	*917	*344
$5,000 under $40,000	35,017	483,412	1,372	1,257	*5	*3	209,881	*512	*541
$40,000 under $100,000	7,371	433,264	*1,961	*1,088	—	—	200,196	*197	*2,433
$100,000 or more	6,078	1,364,878	571	1,466	—	—	465,978	38	527
Horticultural specialty, total	**15,887**	**321,139**	***71**	***209**	**—**	**—**	**138,468**	***34**	***11**
No farm receipts reported	1,055	—	—	—	—	—	6,797	—	—
Under $5,000	7,236	10,977	—	—	—	—	10,393	—	—
$5,000 under $40,000	6,257	99,551	*42	*189	—	—	48,557	—	—
$40,000 under $100,000	371	25,077	**29	**20	—	—	4,216	—	—
$100,000 or more	968	185,534	**	**	—	—	68,506	*34	*11
Beef cattle feedlots, total	**7,376**	**823,614**	**58**	**562**	**—**	**—**	**273,983**	***601**	***87**
No farm receipts reported	314	—	—	—	—	—	3,175	—	—
Under $5,000	79	144	—	—	—	—	*8,519	—	—
$5,000 under $40,000	4,619	56,085	**58	**562	—	—	27,381	*575	*23
$40,000 under $100,000	*1,956	*149,240	—	—	—	—	*78,928	*18	*18
$100,000 or more	408	618,145	**	**	—	—	155,981	*8	*46
Beef cattle, except feedlots, total	**671,812**	**17,772,094**	**179,030**	**340,722**	**5,648**	**28,620**	**8,847,882**	**29,618**	**35,131**
No farm receipts reported	9,429	—	—	—	—	—	31,007	**7,687	**3,992
Under $5,000	341,004	723,402	48,986	18,784	*656	*6	960,037	**	**
$5,000 under $40,000	238,391	3,022,676	79,869	105,495	1,697	2,891	2,232,011	14,332	23,639
$40,000 under $100,000	46,286	2,886,502	27,164	80,070	1,357	5,080	1,708,558	2,749	2,040
$100,000 or more	36,702	11,139,514	23,011	136,373	1,936	20,643	3,916,269	4,850	5,460
Hogs, sheep, and goats, total	**247,565**	**6,958,052**	**83,731**	**135,435**	**6,717**	**42,822**	**4,416,772**	**7,900**	**2,643**
No farm receipts reported	*2,004	—	—	—	—	—	*1,566	—	—
Under $5,000	102,016	176,324	18,542	5,394	*3,286	*348	246,797	*1,915	*49
$5,000 under $40,000	85,885	1,325,591	24,893	20,916	*307	*2,313	1,047,923	*1,065	*228
$40,000 under $100,000	43,131	2,636,877	30,965	52,742	*2,523	*5,779	1,624,528	*3,483	*777
$100,000 or more	14,529	2,819,261	9,331	56,383	*601	*34,382	1,495,958	1,437	1,589
Dairy farms, total	**165,628**	**9,005,800**	**57,064**	**110,712**	***2,821**	***27,577**	**5,942,053**	**9,417**	**7,828**
No farm receipts, reported	*187	—	—	—	—	—	*1,341	—	—
Under $5,000	18,177	38,466	—	—	—	—	37,895	*13	*57
$5,000 under $40,000	67,045	1,454,207	21,087	21,319	*41	*115	945,293	*2,471	*28
$40,000 under $100,000	57,394	3,912,313	24,818	42,839	*2,303	*20,817	2,440,174	*1,784	*628
$100,000 or more	22,825	3,600,814	11,159	46,554	*477	*6,646	2,517,350	5,149	7,116
Poultry and eggs, total	**58,172**	**2,195,126**	**10,691**	**6,118**	**22**	**41**	**1,336,577**	***1,255**	***1,033**
No farm receipts reported	*2,596	—	—	—	—	—	*9,729	—	—
Under $5,000	20,405	31,509	*3,543	*313	—	—	49,344	—	—
$5,000 under $40,000	27,847	652,840	*6,750	*4,388	—	—	364,428	*1,241	*1,005
$40,000 under $100,000	2,922	229,616	*21	*60	**22	**41	175,400	—	—
$100,000 or more	4,402	1,281,160	377	1,356	**	**	737,676	*14	*28
General livestock, except animal specialty, total	**97,157**	**3,732,485**	**18,037**	**62,300**	**328**	**9,026**	**1,286,318**	**5,773**	**4,734**
No farm receipts reported	4,802	—	—	—	—	—	19,880	—	—
Under $5,000	40,143	79,740	2,118	739	—	—	94,590	*3,988	*3,116
$5,000 under $40,000	36,506	408,490	5,657	3,881	**49	**95	237,549	*1,177	*623
$40,000 under $100,000	8,572	539,864	5,812	13,734	**	**	223,748	*184	*252
$100,000 or more	7,134	2,704,390	4,450	43,945	*279	*8,932	710,551	424	744
Animal specialty, total	**90,853**	**530,643**	**3,781**	**3,739**	**—**	**—**	**502,786**	**738**	**490**
No farm receipts reported	21,623	—	—	—	—	—	43,257	*164	*13
Under $5,000	51,229	73,723	*2,404	*1,700	—	—	154,877	*35	*7
$5,000 under $40,000	16,914	259,157	948	736	—	—	204,211	*470	*370
$40,000 under $100,000	386	22,286	*111	*134	—	—	23,004	**69	**100
$100,000 or more	701	175,477	*318	*1,169	—	—	77,437	**	**
Farms not allocable, total	**202,777**	**1,072,532**	**39,521**	**76,226**	**313**	**4,074**	**727,472**	**6,726**	**5,041**
No farm receipts reported	78,073	—	—	—	—	—	185,115	*1,430	*847
Under $5,000	91,826	145,133	29,277	16,176	*63	*58	162,658	4,163	1,180
$5,000 under $40,000	28,074	355,521	9,317	45,234	*140	*562	178,446	*746	*2,956
$40,000 under $100,000	4,336	354,028	661	12,262	*71	*1,672	127,988	*387	*58
$100,000 or more	468	217,850	266	2,554	*39	*1,782	73,265	—	—

Footnotes at end of table.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Farm deductions–Continued						Net income (less deficit)
	Feed purchased		Land clearing expenses		Veterinary fees, medicine		
	Number	Amount	Number	Amount	Number	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farms, total	**1,719,031**	**8,885,330**	**77,198**	**65,161**	**1,230,961**	**468,216**	**5,545,945**
No farm receipts reported	63,822	43,015	1,451	796	33,734	4,328	—530,787
Under $5,000	571,371	478,648	32,071	12,712	326,147	31,718	—1,548,590
$5,000 under $40,000	688,453	1,709,440	27,413	26,087	538,105	109,058	1,891,639
$40,000 under $100,000	269,407	2,245,882	12,882	16,576	218,499	126,137	3,329,576
$100,000 or more	125,978	4,408,344	3,381	8,989	114,476	196,976	2,404,107
Field crop, total	**488,109**	**972,452**	**37,308**	**29,579**	**338,058**	**68,112**	**4,733,804**
No farm receipts reported	2,542	567	*164	*34	*507	*25	—44,211
Under $5,000	88,469	32,571	16,170	4,634	43,440	3,066	—213,726
$5,000 under $40,000	254,554	277,449	12,070	12,799	186,164	24,244	1,898,389
$40,000 under $100,000	105,203	227,365	7,249	8,723	73,707	20,114	2,078,648
$100,000 or more	37,341	434,499	1,655	3,389	34,240	20,663	1,014,705
Vegetable and melon, total	**2,939**	**9,891**	***60**	***121**	**2,551**	**430**	**31,041**
No farm receipts reported	—	—	—	—	—	—	**—7,497
Under $5,000	2,513	736	**34	**4	*2,301	*192	**
$5,000 under $40,000	*97	*76	**	**	*102	*14	3,471
$40,000 under $100,000	*77	*375	*20	*26	*50	*33	33,201
$100,000 or more	252	8,703	*6	*91	98	191	1,866
Fruit and tree nut, total	**19,008**	**23,650**	**1,089**	**560**	**11,324**	**2,140**	**209,694**
No farm receipts reported	*219	*156	—	—	—	—	—22,598
Under $5,000	5,655	1,883	*655	*116	*4,127	*342	—113,633
$5,000 under $40,000	5,064	4,725	399	384	4,916	687	97,173
$40,000 under $100,000	*4,835	*2,821	*32	*40	*1,642	*810	71,988
$100,000 or more	3,235	14,066	*3	*20	639	300	176,763
Horticultural specialty, total	***3,038**	***3,795**	***422**	***139**	***151**	***36**	**—640**
No farm receipts reported	—	—	—	—	—	—	—8,600
Under $5,000	*56	*11	*22	*29	*61	*25	—23,213
$5,000 under $40,000	*2,931	*3,750	*391	*29	*40	*8	—2,846
$40,000 under $100,000	**51	**34	*9	*81	**50	**3	5,671
$100,000 or more	**	**	—	—	**	**	28,348
Beef cattle feedlots, total	**7,227**	**218,723**	***15**	***36**	**3,775**	**3,744**	**—27,629**
No farm receipts reported	267	2,059	—	—	**16	**15	—4,911
Under $5,000	*73	*7,431	—	—	**	**	—9,040
$5,000 under $40,000	4,608	11,283	—	—	*1,950	*506	—13,433
$40,000 under $100,000	*1,946	*73,414	—	—	*1,624	*303	*—6,739
$100,000 or more	333	124,536	*15	*36	185	2,920	6,494
Beef cattle, except feedlots, total	**565,619**	**2,359,944**	**16,021**	**12,842**	**407,631**	**139,750**	**—358,592**
No farm receipts reported	7,616	5,603	—	—	4,027	341	—43,712
Under $5,000	268,009	219,583	10,425	5,353	165,188	12,243	—631,209
$5,000 under $40,000	209,081	482,798	3,658	3,539	161,432	33,193	—312,993
$40,000 under $100,000	44,929	419,502	1,317	1,044	42,825	31,748	149,947
$100,000 or more	35,984	1,232,257	621	2,907	34,159	62,225	479,374
Hogs, sheep, and goats, total	**236,402**	**1,894,664**	**9,465**	**13,526**	**160,338**	**72,063**	**534,126**
No farm receipts reported	*1,726	*638	—	—	*902	*59	*—2,423
Under $5,000	96,680	103,927	*968	*338	43,234	3,333	—162,194
$5,000 under $40,000	80,525	469,247	*4,667	*6,373	64,880	18,015	—34,415
$40,000 under $100,000	43,111	647,480	*3,663	*6,322	37,408	21,128	419,673
$100,000 or more	14,360	673,371	*167	*493	13,914	29,528	313,485
Dairy farms, total	**153,178**	**2,108,716**	**2,117**	**2,429**	**138,722**	**115,331**	**978,743**
No farm receipts, reported	*10	*28	—	—	**8,321	**337	**-16,771
Under $5,000	11,941	12,711	—	—	**	**	**
$5,000 under $40,000	61,635	287,789	*704	*975	58,072	15,775	192,978
$40,000 under $100,000	57,087	699,193	*528	*154	51,606	47,057	545,407
$100,000 or more	22,505	1,108,995	*885	*1,300	20,723	52,262	257,128
Poultry and eggs, total	**43,314**	**689,947**	***2,513**	***432**	**24,621**	**7,276**	**60,007**
No farm receipts reported	*422	*326	—	—	*393	*18	*—13,722
Under $5,000	16,046	15,088	*43	*(1)	4,575	298	—32,110
$5,000 under $40,000	20,268	52,543	*2,470	*432	13,328	2,270	114,632
$40,000 under $100,000	*2,232	*104,434	—	—	*2,233	*447	—20,704
$100,000 or more	4,346	517,557	—	—	4,092	4,243	11,910
General livestock, except animal specialty, total	**82,873**	**418,029**	**2,878**	**312**	**58,959**	**30,761**	**—37,952**
No farm receipts reported	3,882	6,802	—	—	2,062	140	—22,083
Under $5,000	32,824	32,865	*651	*37	15,577	1,058	—74,699
$5,000 under $40,000	32,622	59,584	*2,173	*138	30,588	4,975	—85,195
$40,000 under $100,000	6,554	51,308	*38	*68	4,778	2,754	12,121
$100,000 or more	6,991	267,469	*16	*68	5,954	21,834	131,905
Animal specialty, total	**59,044**	**125,436**	***2,726**	***2,375**	**51,931**	**23,765**	**—411,443**
No farm receipts reported	15,494	7,416	—	—	10,065	1,932	—93,058
Under $5,000	32,114	42,668	*1,906	*960	30,527	9,558	—188,489
$5,000 under $40,000	10,693	55,109	*814	*1,405	10,658	9,069	—91,197
$40,000 under $100,000	356	6,211	—	—	358	1,201	—22,299
$100,000 or more	387	14,033	*6	*10	323	2,006	—16,401
Farms not allocable, total	**58,280**	**60,084**	**2,584**	**2,811**	**32,900**	**4,807**	**—165,214**
No farm receipts reported	31,644	19,220	1,287	762	15,754	1,809	—273,791
Under $5,000	16,991	9,174	1,198	1,243	8,804	1,354	—77,690
$5,000 under $40,000	6,375	5,087	*66	*12	5,975	301	125,075
$40,000 under $100,000	3,027	13,751	*26	*118	2,219	540	62,661
$100,000 or more	243	12,851	*7	*677	148	803	—1,469

Footnotes at end of table.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts					Farm deductions		
		Total	Agricultural program payments received		Commodity credit loans received		Total	Conservation Expenses	
			Number	Amount	Number	Amount		Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Farm operators only, total	**2,666,309**	**77,342,536**	**875,067**	**1,933,843**	**49,945**	**593,071**	**43,630,057**	**115,242**	**126,375**
No farm receipts reported	129,998	—	—	—	—	—	326,551	2,072	1,177
Under $5,000	1,023,648	1,954,426	161,850	58,413	4,650	4,093	2,562,486	27,371	10,923
$5,000 under $40,000	1,002,763	16,262,844	404,444	574,385	14,276	76,654	10,594,780	43,169	23,520
$40,000 under $100,000	344,834	21,726,063	213,655	699,853	22,006	261,137	12,570,344	26,089	61,127
$100,000 or more	165,066	37,399,203	95,118	601,191	9,013	251,187	17,575,896	16,541	29,628
Field crop, total	**1,075,028**	**31,721,878**	**492,836**	**1,216,068**	**34,417**	**464,927**	**18,810,068**	**56,237**	**84,390**
No farm receipts reported	7,816	—	—	—	—	—	18,354	*477	*310
Under $5,000	345,502	732,834	63,093	18,061	995	3,332	783,616	8,557	2,465
$5,000 under $40,000	481,883	8,413,203	262,754	392,185	12,142	71,066	5,253,057	24,836	13,051
$40,000 under $100,000	172,947	10,579,253	121,942	498,902	15,774	229,259	5,977,775	17,802	55,719
$100,000 or more	66,880	11,996,587	45,047	306,921	5,506	161,270	6,777,265	4,565	12,845
Vegetable and melon, total	**28,610**	**1,589,974**	**2,467**	**5,455**	***202**	***17,677**	**707,043**	**425**	**1,370**
No farm receipts reported	**16,092	**27,664	**492	**99	—	—	**22,548	**361	**115
Under $5,000	**	**	**	**	—	—	**	**	**
$5,000 under $40,000	7,195	132,085	*619	*76	—	—	53,831	*21	*6
$40,000 under $100,000	1,221	85,202	*757	*1,246	*27	*144	31,681	*21	*19
$100,000 or more	4,102	1,345,023	599	4,033	*175	*17,533	598,984	*22	*1,230
Fruit and tree nut, total	**85,496**	**2,293,270**	**6,348**	**4,492**	***326**	***401**	**978,782**	**1,664**	**3,844**
No farm receipts reported	4,889	—	—	—	—	—	12,467	—	—
Under $5,000	36,996	48,156	*2,466	*694	*321	*398	100,599	*917	*344
$5,000 under $40,000	30,201	454,709	1,372	1,257	*5	*3	205,925	*512	*541
$40,000 under $100,000	7,342	430,912	*1,939	*1,075	—	—	199,733	*197	*2,433
$100,000 or more	6,068	1,359,493	571	1,466	—	—	460,059	38	527
Horticultural specialty, total	**15,887**	**321,139**	***71**	***209**	**—**	**—**	**138,468**	***34**	***11**
No farm receipts reported	1,055	—	—	—	—	—	6,797	—	—
Under $5,000	7,236	10,977	—	—	—	—	10,393	—	—
$5,000 under $40,000	6,257	99,551	*42	*189	—	—	48,557	—	—
$40,000 under $100,000	371	25,077	**29	**20	—	—	4,216	—	—
$100,000 or more	968	185,534	**	**	—	—	68,506	*34	*11
Beef cattle feedlots, total	**7,364**	**813,315**	**58**	**562**	**—**	**—**	**273,740**	***601**	***87**
No farm receipts reported	307	—	—	—	—	—	2,931	—	—
Under $5,000	79	144	—	—	—	—	*8,519	—	—
$5,000 under $40,000	4,619	56,085	**58	**562	—	—	27,381	*575	*23
$40,000 under $100,000	*1,956	*149,240	—	—	—	—	*78,928	*18	*18
$100,000 or more	403	607,846	**	**	—	—	155,981	*8	*46
Beef cattle, except feedlots, total	**649,247**	**17,481,371**	**169,877**	**330,364**	**4,997**	**28,488**	**8,695,162**	**25,376**	**17,655**
No farm receipts reported	9,416	—	—	—	—	—	30,920	**7,687	**3,992
Under $5,000	331,690	696,288	45,633	17,360	*29	*2	940,944	**	**
$5,000 under $40,000	226,444	2,863,435	74,175	96,731	1,675	2,763	2,132,544	10,693	7,026
$40,000 under $100,000	45,040	2,806,109	27,059	79,910	1,357	5,080	1,682,333	2,146	1,176
$100,000 or more	36,657	11,115,539	23,010	136,364	1,936	20,643	3,908,422	4,850	5,460
Hogs, sheep, and goats, total	**247,343**	**6,941,757**	**83,523**	**135,083**	**6,717**	**42,822**	**4,408,107**	**7,900**	**2,643**
No farm receipts reported	*2,004	—	—	—	—	—	*1,566	—	—
Under $5,000	102,016	176,324	18,542	5,394	*3,286	*348	246,797	*1,915	*49
$5,000 under $40,000	85,885	1,325,591	24,893	20,916	*307	*2,313	1,047,923	*1,065	*228
$40,000 under $100,000	42,978	2,630,121	30,825	52,525	*2,523	*5,779	1,621,043	*3,483	*777
$100,000 or more	14,460	2,809,722	9,263	56,248	*601	*34,382	1,490,778	1,437	1,589
Dairy farms, total	**165,209**	**9,001,797**	**56,902**	**110,606**	***2,820**	***27,575**	**5,938,297**	**9,416**	**7,826**
No farm receipts, reported	*21	—	—	—	—	—	*611	—	—
Under $5,000	18,125	38,414	—	—	—	—	37,880	*13	*57
$5,000 under $40,000	66,846	1,450,420	20,926	21,213	*41	*115	942,408	*2,471	*28
$40,000 under $100,000	57,393	3,912,271	24,817	42,838	*2,303	*20,817	2,440,136	*1,784	*628
$100,000 or more	22,824	3,600,692	11,159	46,554	*476	*6,644	2,517,263	5,148	7,114
Poultry and eggs, total	**58,102**	**2,193,955**	**10,691**	**6,118**	***22**	***41**	**1,336,013**	***1,255**	***1,033**
No farm receipts reported	*2,596	—	—	—	—	—	*9,729	—	—
Under $5,000	20,405	31,509	*3,543	*313	—	—	49,344	—	—
$5,000 under $40,000	27,777	651,670	*6,750	*4,388	—	—	363,864	*1,241	*1,005
$40,000 under $100,000	2,922	229,616	*21	*60	**22	**41	175,400	—	—
$100,000 or more	4,402	1,281,160	377	1,356	**	**	737,676	*14	*28
General livestock, except animal specialty, total	**97,006**	**3,732,407**	**18,037**	**62,300**	**328**	**9,026**	**1,285,938**	**5,773**	**4,734**
No farm receipts reported.	4,802	—	—	—	—	—	19,880	—	—
Under $5,000	39,992	79,662	2,118	739	—	—	94,211	*3,988	*3,116
$5,000 under $40,000	36,506	408,490	5,657	3,881	**49	**95	237,549	*1,177	*623
$40,000 under $100,000	8,572	539,864	5,812	13,734	**	**	223,748	*184	*252
$100,000 or more	7,134	2,704,390	4,450	43,945	*279	*8,932	710,551	424	744
Animal specialty, total	**90,518**	**529,790**	**3,781**	**3,739**	**—**	**—**	**500,813**	**738**	**490**
No farm receipts reported	21,623	—	—	—	—	—	43,257	*164	*13
Under $5,000	50,950	73,310	*2,404	*1,700	—	—	154,050	*35	*7
$5,000 under $40,000	16,858	258,716	948	736	—	—	203,065	*470	*370
$40,000 under $100,000	386	22,286	*111	*134	—	—	23,004	**69	**100
$100,000 or more	701	175,477	*318	*1,169	—	—	77,437	**	**
Farms not allocable, total	**146,499**	**721,884**	**30,476**	**58,846**	***116**	***2,113**	**557,625**	**5,823**	**2,294**
No farm receipts reported	75,468	—	—	—	—	—	180,035	*1,430	*847
Under $5,000	54,566	39,144	23,559	14,052	*19	*13	113,589	3,899	786
$5,000 under $40,000	12,292	148,888	6,307	32,812	*58	*319	78,678	*108	*619
$40,000 under $100,000	3,706	316,112	*344	*9,427	—	—	112,349	*386	*41
$100,000 or more	467	217,741	266	2,554	*39	*1,782	72,975	—	—

Footnotes at end of table.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Farm deductions–Continued						Net income (less deficit)
	Feed purchased		Land clearing expenses		Veterinary fees, medicine		
	Number	Amount	Number	Amount	Number	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farms operators only, total	**1,665,193**	**8,809,095**	**71,617**	**62,819**	**1,197,862**	**465,513**	**3,623,286**
No farm receipts reported	63,758	42,760	1,451	796	33,700	4,323	—503,318
Under $5,000	556,040	470,969	28,387	11,422	317,955	31,428	—1,736,246
$5,000 under $40,000	653,076	1,659,890	26,180	25,725	515,388	107,323	554,419
$40,000 under $100,000	266,717	2,236,772	12,268	16,084	216,654	125,661	2,954,647
$100,000 or more	125,602	4,398,704	3,331	8,792	114,165	196,778	2,353,784
Field crop, total	**454,309**	**946,978**	**32,330**	**27,486**	**320,356**	**66,946**	**3,065,359**
No farm receipts reported	2,542	567	*164	*34	*507	*25	—23,914
Under $5,000	81,609	28,414	12,489	3,346	40,209	2,968	—367,546
$5,000 under $40,000	229,134	257,591	10,901	12,446	172,270	23,241	718,285
$40,000 under $100,000	103,945	226,925	7,171	8,469	73,369	20,093	1,772,390
$100,000 or more	37,079	433,482	1,605	3,191	34,001	20,619	966,145
Vegetable and melon, total	**2,939**	**9,891**	***60**	***121**	**2,551**	**430**	**12,904**
No farm receipts reported	**2,513	**736	—	—	—	—	**8,722
Under $5,000	**	**	**34	**4	*2,301	*192	**
$5,000 under $40,000	*97	*76	**	**	*102	*14	—1,405
$40,000 under $100,000	*77	*375	*20	*26	*50	*33	21,986
$100,000 or more	252	8,703	*6	*91	98	191	1,045
Fruit and tree nut, total	**19,008**	**23,650**	**1,089**	**560**	**11,324**	**2,140**	**193,193**
No farm receipts reported	*219	*156	—	—	—	—	—22,270
Under $5,000	5,655	1,883	*655	*116	*4,127	*342	—113,549
$5,000 under $40,000	5,064	4,725	399	384	4,916	687	79,168
$40,000 under $100,000	*4,835	*2,821	*32	*40	*1,642	*810	71,767
$100,000 or more	3,235	14,066	*3	*20	639	300	178,077
Horticultural specialty, total	***3,038**	***3,795**	***422**	***139**	***151**	***36**	**—640**
No farm receipts reported	—	—	—	—	—	—	—8,600
Under $5,000	*56	*11	*22	*29	*61	*25	—23,213
$5,000 under $40,000	*2,931	*3,750	*391	*29	*40	*8	—2,846
$40,000 under $100,000	**51	**34	*9	*81	**50	**3	5,671
$100,000 or more	**	**	—	—	**	**	28,348
Beef cattle feedlots, total	**7,220**	**218,479**	***15**	***36**	**3,775**	**3,744**	**—25,811**
No farm receipts reported	*260	*1,815	—	—	**16	**15	—4,667
Under $5,000	*73	*7,431	—	—	**	**	—9,040
$5,000 under $40,000	4,608	11,283	—	—	*1,950	*506	—13,433
$40,000 under $100,000	*1,946	*73,414	—	—	*1,624	*303	*—6,739
$100,000 or more	333	124,536	*15	*36	185	2,920	8,068
Beef cattle, except feedlots, total	**549,796**	**2,315,075**	**15,486**	**12,609**	**396,299**	**138,670**	**—439,573**
No farm receipts reported	7,603	5,796	—	—	4,014	338	—43,623
Under $5,000	260,399	216,680	10,425	5,353	160,956	12,101	—626,880
$5,000 under $40,000	202,170	455,003	3,658	3,539	155,533	32,622	—355,135
$40,000 under $100,000	43,684	412,327	782	811	41,639	31,386	110,211
$100,000 or more	35,940	1,225,268	621	2,907	34,157	62,224	475,853
Hogs, sheep, and goats, total	**236,180**	**1,891,892**	**9,465**	**13,526**	**160,116**	**71,854**	**531,141**
No farm receipts reported	*1,726	*638	—	—	*902	*59	*—2,423
Under $5,000	96,680	103,927	*968	*338	43,234	3,333	—162,194
$5,000 under $40,000	80,525	469,247	*4,667	*6,373	64,880	18,015	—34,415
$40,000 under $100,000	42,958	646,307	*3,663	*6,322	37,255	21,067	417,202
$100,000 or more	14,291	671,773	*167	*493	13,845	29,379	312,970
Dairy farms, total	**153,140**	**2,108,105**	**2,117**	**2,429**	**138,685**	**115,300**	**978,694**
No farm receipts, reported	*10	*28	—	—	*10	*1	*—887
Under $5,000	11,941	12,711	—	—	8,311	236	—15,184
$5,000 under $40,000	61,599	287,222	*704	*975	58,037	15,749	192,208
$40,000 under $100,000	57,086	699,184	*528	*154	51,605	47,057	545,413
$100,000 or more	22,504	1,108,960	*885	*1,300	20,722	52,258	257,145
Poultry and eggs, total	**43,244**	**689,945**	***2,513**	***432**	**24,551**	**7,271**	**60,057**
No farm receipts reported	*422	*326	—	—	*393	*18	*—13,722
Under $5,000	16,046	15,088	*43	*(1)	4,575	298	—32,110
$5,000 under $40,000	20,198	52,540	*2,470	*432	13,258	2,265	114,682
$40,000 under $100,000	*2,232	*104,434	—	—	*2,233	*447	—20,704
$100,000 or more	4,346	517,557	—	—	4,092	4,243	11,910
General livestock, except animal specialty, total	**82,873**	**418,029**	**2,878**	**312**	**58,959**	**30,761**	**—37,420**
No farm receipts reported	3,882	6,802	—	—	2,062	140	—22,083
Under $5,000	32,824	32,865	*651	*37	15,577	1,058	—74,167
$5,000 under $40,000	32,622	59,584	*2,173	*138	30,588	4,975	—85,195
$40,000 under $100,000	6,554	51,308	*38	*68	4,778	2,754	12,121
$100,000 or more	6,991	267,469	*16	*68	5,954	21,834	131,905
Animal specialty, total	**58,924**	**125,298**	***2,726**	***2,375**	**51,879**	**23,756**	**—410,086**
No farm receipts reported	15,494	7,416	—	—	10,065	1,932	—93,058
Under $5,000	31,994	42,530	*1,906	*960	30,494	9,551	—187,905
$5,000 under $40,000	10,693	55,109	*814	*1,405	10,639	9,067	—90,424
$40,000 under $100,000	356	6,211	—	—	358	1,201	—22,299
$100,000 or more	387	14,033	*6	*10	323	2,006	—16,401
Farms not allocable, total	**54,522**	**57,958**	**2,516**	**2,795**	**29,216**	**4,604**	**—304,532**
No farm receipts reported	31,600	19,215	1,287	762	15,733	1,808	—268,017
Under $5,000	16,250	8,692	1,195	1,241	8,108	1,310	—115,791
$5,000 under $40,000	3,435	3,760	**27	**116	3,175	174	32,931
$40,000 under $100,000	2,994	13,439	**	**	2,052	508	47,629
$100,000 or more	243	12,851	*7	*677	148	803	—1,283

Footnotes at end of table.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts					Farm deductions		
		Total	Agricultural program payments received		Commodity credit loans received		Total	Conservation Expenses	
			Number	Amount	Number	Amount		Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Farm landlords only, total	**443,355**	**4,382,063**	**138,796**	**141,051**	**11,474**	**27,000**	**1,594,112**	**20,936**	**28,925**
No farm receipts reported	10,096	—	—	—	—	—	18,887	—	—
Under $5,000	208,764	491,722	40,778	15,379	7,059	8,310	201,180	2,328	1,053
$5,000 under $40,000	209,490	2,935,876	92,054	100,077	3,310	3,433	1,059,354	17,806	26,252
$40,000 under $100,000	14,112	783,791	5,529	21,877	*1,007	*14,230	249,723	755	1,543
$100,000 or more	893	170,674	435	3,718	*98	*1,027	64,967	*47	*77
Field crop, total	**356,608**	**3,644,668**	**119,997**	**112,731**	**10,625**	**24,905**	**1,239,687**	**15,732**	**8,634**
No farm receipts reported	*7,229	—	—	—	—	—	*12,499	—	—
Under $5,000	160,847	355,743	31,706	11,829	*6,386	*8,260	131,107	2,064	658
$5,000 under $40,000	176,005	2,528,462	83,153	78,782	3,206	3,063	849,796	13,471	7,238
$40,000 under $100,000	11,772	640,179	4,772	18,547	*936	*12,558	200,712	151	663
$100,000 or more	755	120,285	366	3,574	*97	*1,025	45,573	*46	*74
Vegetable and melon, total	**1,556**	**26,318**	***208**	***109**	**—**	**—**	**5,248**	***58**	***64**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	*653	*1,766	—	—	—	—	*245	—	—
$5,000 under $40,000	*615	*7,440	*36	*4	—	—	*1,773	*58	*64
$40,000 under $100,000	*281	*16,153	*172	*105	—	—	*3,159	—	—
$100,000 or more	*7	*959	—	—	—	—	*70	—	—
Fruit and tree nut, total	**5,139**	**37,004**	***23**	***14**	**—**	**—**	**11,031**	**—**	**—**
No farm receipts reported	*76	—	—	—	—	—	*247	—	—
Under $5,000	*208	*565	**23	**14	—	—	*446	—	—
$5,000 under $40,000	4,816	28,702	—	—	—	—	3,956	—	—
$40,000 under $100,000	*29	*2,352	**	**	—	—	*463	—	—
$100,000 or more	*10	*5,385	—	—	—	—	*5,920	—	—
Horticultural specialty, total	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—
Beef cattle feedlots, total	***12**	***10,299**	**—**	**—**	**—**	**—**	***244**	**—**	**—**
No farm receipts reported	*7	—	—	—	—	—	*244	—	—
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 or more	*5	*10,299	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	**22,565**	**290,724**	**9,153**	**10,358**	****849**	****2,095**	**152,720**	***4,242**	***17,477**
No farm receipts reported	*13	—	—	—	—	—	*88	—	—
Under $5,000	9,314	27,114	*3,353	*1,424	**	**	19,093	—	—
$5,000 under $40,000	11,947	159,241	5,694	8,764	**	**	99,466	*3,639	*16,613
$40,000 under $100,000	*1,246	*80,393	**106	**169	—	—	*26,226	*603	*864
$100,000 or more	*45	*23,975	**	**	—	—	*7,847	—	—
Hogs, sheep, and goats, total	***222**	***16,296**	***208**	***352**	**—**	**—**	***8,665**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	*153	*6,757	*140	*217	—	—	*3,485	—	—
$100,000 or more	*69	*9,539	*68	*135	—	—	*5,180	—	—
Dairy farms, total	**419**	**4,004**	***162**	***106**	******	******	**3,756**	****904**	****2,750**
No farm receipts, reported	*166	—	—	—	—	—	*730	—	—
Under $5,000	*52	*53	—	—	—	—	*14	—	—
$5,000 under $40,000	**201	**3,951	**162	**107	—	—	**3,012	—	—
$40,000 under $100,000	**	**	**	**	**	**	**	**	**
$100,000 or more	**	**	—	—	**	**	**	**	**
Poultry and eggs, total	***70**	***1,170**	**—**	**—**	**—**	**—**	***564**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*70	*1,170	—	—	—	—	*564	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty, total	***151**	***79**	**—**	**—**	**—**	**—**	***379**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	*151	*79	—	—	—	—	*379	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—
Animal specialty, total	***335**	***854**	**—**	**—**	**—**	**—**	***1,972**	**—**	**—**
No farm receipts reported	—	—	—	—	—	—	—	—	—
Under $5,000	*279	*413	—	—	—	—	*827	—	—
$5,000 under $40,000	*56	*441	—	—	—	—	*1,145	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—
Farms not allocable, total	**56,278**	**350,648**	**9,045**	**17,380**	******	******	**169,847**	******	******
No farm receipts reported	2,605	—	—	—	—	—	5,080	—	—
Under $5,000	37,260	105,990	5,718	2,124	**	**	49,069	**	**
$5,000 under $40,000	15,782	206,633	3,010	12,422	**	**	99,769	**	**
$40,000 under $100,000	**631	**38,024	*317	*2,835	**	**	**15,930	**	**
$100,000 or more	**	**	—	—	—	—	**	—	—

Footnotes at end of table.

Table 7.—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Farm deductions–Continued						Net income (less deficit)
	Feed purchased		Land clearing expenses		Veterinary fees, medicine		
	Number	Amount	Number	Amount	Number	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farm landlord only, total	**53,838**	**76,236**	**5,581**	**2,342**	**33,099**	**2,703**	**1,922,659**
No farm receipts reported	*64	*256	—	—	*34	*4	—27,469
Under $5,000	15,331	7,679	3,684	1,290	8,192	290	187,656
$5,000 under $40,000	35,377	49,550	1,233	362	22,717	1,735	1,337,220
$40,000 under $100,000	2,690	9,111	*614	*492	1,845	476	374,929
$100,000 or more	376	9,640	*50	*198	311	198	50,324
Field crop, total	**33,800**	**25,474**	**4,978**	**2,093**	**17,702**	**1,166**	**1,668,445**
No farm receipts reported	—	—	—	—	—	—	*—20,297
Under $5,000	6,860	4,157	3,681	1,288	*3,231	*98	153,821
$5,000 under $40,000	25,420	19,858	1,169	353	13,894	1,003	1,180,104
$40,000 under $100,000	1,258	441	*78	*254	*338	*21	306,258
$100,000 or more	*262	*1,018	*50	*198	*239	*44	48,559
Vegetable and melon, total	—	—	—	—	—	—	**18,137**
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	*1,225
$5,000 under $40,000	—	—	—	—	—	—	*4,876
$40,000 under $100,000	—	—	—	—	—	—	*11,215
$100,000 or more	—	—	—	—	—	—	*821
Fruit and tree nut, total	—	—	—	—	—	—	**16,501**
No farm receipts reported	—	—	—	—	—	—	*—328
Under $5,000	—	—	—	—	—	—	*—84
$5,000 under $40,000	—	—	—	—	—	—	18,005
$40,000 under $100,000	—	—	—	—	—	—	*222
$100,000 or more	—	—	—	—	—	—	*—1,314
Horticultural specialty, total	—	—	—	—	—	—	—
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—
Beef cattle feedlots, total	*7	*244	—	—	—	—	*—1,818
No farm receipts reported	*7	*244	—	—	—	—	*—244
Under $5,000	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	*—1,575
Beef cattle, except feedlots, total	**15,823**	**44,869**	***535**	***233**	**11,332**	**1,080**	**80,981**
No farm receipts reported	*13	*7	—	—	*13	*3	*—90
Under $5,000	*7,610	*2,903	—	—	*4,232	*142	—4,330
$5,000 under $40,000	6,911	27,796	—	—	5,899	571	42,143
$40,000 under $100,000	*1,245	*7,175	*535	*233	**1,188	**363	*39,736
$100,000 or more	*44	*6,989	—	—	**	**	*3,521
Hogs, sheep, and goats, total	***222**	***2,772**	—	—	***222**	***209**	***2,985**
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—
$40,000 under $100,000	*153	*1,173	—	—	*153	*60	*2,471
$100,000 or more	*69	*1,598	—	—	*69	*148	*514
Dairy farms, total	***38**	***611**	—	—	***37**	***31**	**49**
No farm receipts, reported	—	—	—	—	—	—	*—738
Under $5,000	—	—	—	—	—	—	*38
$5,000 under $40,000	**38	**611	—	—	**37	**31	**749
$40,000 under $100,000	**	**	—	—	**	**	**
$100,000 or more	**	**	—	—	**	**	**
Poultry and eggs, total	***70**	***3**	—	—	***70**	***5**	***—50**
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—
$5,000 under $40,000	*70	*3	—	—	*70	*5	*—50
$40,000 under $100,000	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—
General livestock, except animal specialty, total	—	—	—	—	—	—	***—532**
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	*—532
$5,000 under $40,000	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—
Animal specialty, total	***120**	***138**	—	—	***52**	***9**	***—1,357**
No farm receipts reported	—	—	—	—	—	—	—
Under $5,000	*120	*138	—	—	*33	*7	*—583
$5,000 under $40,000	—	—	—	—	*19	*2	*—773
$40,000 under $100,000	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—
Farms not allocable, total	**3,758**	**2,125**	***68**	***16**	**3,684**	**203**	**139,318**
No farm receipts reported	*44	*5	—	—	*21	*1	—5,774
Under $5,000	*741	*481	*3	*2	*696	*44	38,101
$5,000 under $40,000	*2,940	*1,327	**65	**14	*2,800	*127	92,144
$40,000 under $100,000	*33	*312	**	**	*167	*32	**14,817
$100,000 or more	—	—	—	—	—	—	**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately to avoid disclosure of information for specific taxpayers. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
' Less than $500.

Section 4

Explanation of Terms

This section contains brief descriptions of most of the terms that appear in the tables in this report. The instructions for the tax forms and schedules included in Section 6 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. Generally, terms used in this report are identical definitionally to those used in other Statistics of Income reports. Differences in meaning are noted below. Also, in cases where the definition of a term has changed since the Statistics of Income--1977, Sole Proprietorship Returns publication (due to tax law revisions or other factors), a (#) follows the term.

Active Businesses

The statistics in the report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one income or deduction item. Sole proprietors filed business or farm schedules or Form 4835 only if they had business activity, so there are no statistics for inactive sole proprietorships in any table.

Adjusted Gross Income

This amount was the result of reducing gross income from all taxable sources by adjustments such as the ordinary and necessary expenses of operating a trade or business and business net operating loss. See also Statistics of Income--1978, Individual Income Tax Returns. (Table 6 shows selected income and deduction items classified by size of adjusted gross income.)

Agricultural Program Payments Received

Government sponsored agricultural program payments, such as those for approved conservation practices, were included in farm gross income whether they were received in cash, materials or services. (Agricultural program payments classified by industry and size of farm receipts is shown in table 7.)

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. Examples of items qualifying for the amortization deduction were expenditures for bond premiums, child care facilities, coal mine safety equipment, pollution control facilities and trademark and trade names.

In order to confine the statistics insofar as possible to rapid write-off, identifiable amounts reported as amortization that related to items not specified in the Code were transferred to depreciation or other deductions as appropriate. (The deduction for amortization classified by industry is shown in table 2.)

Bad Debts

Bad debts occurring during the year, or a reasonable addition to a reserve for bad debts, were 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 current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other business income" of nonfarm sole proprietorships and "income from sales and operations" of farm proprietorships. (The deduction for bad debts classified by industry is shown in table 2.)

Business Deductions

Business deductions was the sum of all ordinary and necessary business deduction items reported on the proprietorship schedule plus the deduction from gross income of "Cost of sales and operations". (Business deductions and its components are classified by industry in table 2.)

Business Receipts

Business receipts were gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales 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.

Business receipts represented all income from the operation of the business, including incidental income from such items as sales of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole proprietorship receipts, although 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.

In table 2, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade or business. "Other business income," shown for non-farm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation

including patronage dividends from farmers' cooperatives, agricultural program payments, commodity credit loans, credit for Federal excise tax on gasoline, and State gasoline tax refunds, on the assumption that all were integral to farming operations.

Business receipts from farming were understated 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 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts.

Generally, business receipts was defined the same for sole proprietorships and partnerships with one exception. Returns for partnerships in the finance industries were given special treatment in statistical processing. See Statistics of Income—1978, Partnership Returns for details. (Business receipts appears in all tables. Tables 3 and 7 show selected income and deduction items classified by size of business receipts.)

Commissions

Commissions paid to an agent for his services were deductible as ordinary and necessary expenses. Identifiable amounts of commissions reported as part of the cost of sales and operations were transferred to this item. (The deduction for commissions classified by industry is shown in table 2.)

Commodity credit loans received

Commodity credit loans were government sponsored loans advanced in anticipation of commodity sales. The loans were includable in income either for the year actually received or for the year the commodity was finally sold. (Commodity credit loans classified by industry and size of farm receipts are shown in table 7.)

Conservation Expenses

Conservation expenses were expenses incurred with regard to land that was being used or had been used for farming. Includible were expenses for treatment or enrichment of earth; the construction, control, and protection of diversion channels, ditches, outlets and ponds; the eradication of brush; and the planting of windbreaks. This deduction was limited to 25% of gross income from farming. (The deduction for conservation expenses classified by industry and size of farm receipts is shown in table 7.)

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on Schedule C-1, Form 1040. For sole proprietors engaged in farming and using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, as "labor hired." In both cases, the taxpayer was required to reduce the deduction for cost of labor by the amount claimed for the new jobs credit. (Cost of labor classified by industry is shown in table 2.)

Cost of Sales and Operations

If the receipts of the business included income from the sale of goods made or bought, cost of sales generally included the direct cost of those goods made or bought. 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. "Cost of operations" related to businesses for which inventories were not an income-determining factor.

Sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and managerial wages.

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 sole proprietorships and partnerships. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Most partnerships did not report cost of goods sold or cost of operations as completely as did sole proprietorships. Instead, they allocated the various "costs" to "deduction" items on the return, such as materials and supplies, rather than to cost of sales and operations. (See Statistics of Income—1978, Partnership Returns.)

Conversely, certain deduction items were transferred to their respective deduction categories when identified in cost of goods sold or cost of operations schedules. Transferred were identifiable amounts of depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Farm costs presented special problems because the farm schedule did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics presented for unincorporated farms were constructed during statistical processing from deduction items, shown on Schedule F, for farms that were comparable to those shown on Schedule C for non-farm sole proprietorships. See the discussions in this section under "Purchases," "Cost of Labor," "Materials and Supplies," and "Other Costs." (Cost of sales and operations is classified by industry in table 2 and by size of business receipts in table 3.)

Depletion

This deduction was allowed for the exhaustion of natural deposits and timber. For standing timber, depletion was computed on the basis of cost. In the case of natural deposits, the depletion could be computed either on the basis of cost or upon a fixed percentage of the gross income, less rents and royalties, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was later converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required under provisions of Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. Generally, it could not exceed 50 percent of the net income from the property (computed without the depletion deduction). Percentage depletion rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The Tax Reduction Act of 1975 repealed several depletion allowances. See Statistics of Income—1975, Business Income Tax Returns for a detailed discussion of the Act. The statistics include any identifiable depletion reported as a cost of sales and operations. (The deduction for depletion classified by industry is shown in table 2.)

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

Several methods of computation were 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. Accelerated methods of depreciation were restricted for certain kinds of real property beginning with 1969. See Statistics of Income—1969, Business Income Tax Returns for a discussion of these restrictions.

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 (Internal Revenue Code section 179) depreciation was included. (Depreciation is classified by industry in tables 1 and 2 and by size of business receipts in table 3.)

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 insurance, health and accident insurance, group life insurance, and other employee welfare plans. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for employee benefit programs classified by industry is shown in table 2.)

Income From Sales and Operations

See "Business Receipts" for definition. (Income from Sales and Operations classified by industry is shown in table 2.)

Industry Groups and Divisions

See Industrial Classification in Section 2 and also the Comparison of Standard Industrial Classification Codes and Statistics of Income Industries in Section 5.

Insurance

Insurance included the amounts reported as an ordinary and necessary business expenses as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible expenses were preminums paid for fire, hazard, and business vehicle insurance. Amounts paid for workmen's compensation insurance were included in the taxes paid deduction. (The deduction for insurance expenditures classified by industry is shown in table 2).

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. (The deduction for interest paid classified by industry is shown in tables 1 and 2.)

Inventories

Based on amounts reported in the cost of goods sold schedule, inventories consisted of goods held for sale or 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 of 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 that 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.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal Revenue Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable costs in accordance with the "full absorption" method of inventory costing. Under this method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year determined in accordance with the method of identifying goods in inventory adopted by the business. Thus, the business had to include as inventoriable costs all direct production costs and certain indirect production costs.

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 those mentioned above. 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 classified by industry are shown in table 2.)

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly, machinery and equipment with a useful life of 3 years or more placed in service during 1978. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of total "qualified investment" as provided for by the Tax

Reduction Act of 1975. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. Before January 22, 1975, the credit had been, in general, 7 percent. The cost of the property determined the taxpayer's credit base. "Qualified investment" took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, which, for the most part, were dependent on the presence or size of income tax (excluding special taxes) reduced by the foreign tax credit and the credit for the elderly. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward to the succeeding 7 years. Included in the investment credit was the business energy investment credit which was based on a percentage of the "qualified investment" in certain energy-producing equipment. For a full discussion of the business energy investment credit see Statistics of Income—1978, Individual Income Tax Returns. (Investment credit classified by industry and size of adjusted gross income is shown in table 6.)

Land Clearing Expenses

Land clearing expenses consisted of expenditures for clearing land to make it suitable for farming. This deduction was limited to $5,000 or 25% of gross income from farming, whichever was less. (Land clearing expenses classified by industry and size of receipts is shown in table 7.)

Legal and Professional Services

The deduction for legal and professional services included amounts paid for accounting and bookeeping services as well as those fees paid to lawyers, doctors, architects and others rendering professional service to the sole proprietorship. (The deduction for legal and professional services classified by industry is shown in table 2.)

Materials and Supplies

The value of materials and supplies was a component of cost of goods sold. For nonfarm businesses, it was the amount in Schedule C-1. For farms, it was the item "supplies purchased" on page 1 of Schedule F (for both cash and accrual methods of accounting). (Materials and supplies classified by industry is shown in table 2.)

Net Income (or Deficit)

Net income (or deficit) represented business receipts minus the sum of cost of sales and operations and other business deductions. Sole proprietorship net income did not include investment income. Salaries to owners and business-related contributions or gifts were includable elsewhere on the return and thus were not reflected in net income or deficit. (Net income (less deficit) appears in all tables.)

New Jobs Credit (#)

The Tax Reduction and Simplification Act of 1977 created a new credit against income tax which provided employers with a tax incentive to create new jobs. Generally, the jobs tax credit was based upon the aggregate unemployment insurance wages paid under the Federal Unemployment Tax Act (FUTA).

For Tax Year 1978, the jobs tax credit was 50 percent of the amount by which an employer's FUTA wages (limited to $4,200 per employee) paid during Calendar Year 1978 exceeded 102 percent of FUTA wages (similiarly limited) paid during Calendar Year 1977. There was also an additional 10 percent credit for hiring certain handicapped individuals.

Generally, there were four limitations applicable to the amount of credit allowable. The allowable credit was limited to the smaller of:

1) 50 percent of the excess of total wages paid during the current year over 105 percent of total wages paid during the previous year;
2) 25 percent of FUTA wages paid during 1978;
3) $100,000 (except for the additional credit for handcapped individuals); or
4) the employer's income tax liability for the year reduced by certain other credits.

The tax liability against which the credit was allowed was computed without regard to additional tax. The employer's deduction for wages had to be reduced by the amount of the credit, without regard to the limitation based on amount of tax. Unused credits could be carried back to the 3 preceding tax years and carried over to the 7 succeeding tax years. See also Statistics of Income—1978, Individual Income Tax Returns. (New jobs credit is classified by State in tables 4 and 5 and by size of adjusted gross income and industry in table 6.)

Number of Businesses

The number of business organizations represented the number of active businesses operated as sole proprietorships by individuals.

The number of sole proprietorships was based on the number of Schedules C or F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (Number of businesses is shown in all tables.)

Other Business Deductions

This item was computed during statistical processing and comprised business expenses which were not allocable to a specific deduction item on the return form, such as general administrative and selling expenses. The estimates for other business deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty. (Other business deductions classified by industry is shown in table 2.)

Other Business Income

See "Business Receipts" for definition. (Other business income classified by industry is shown in table 2.)

Other Costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on Schedule C-1, Form 1040. For farmers, the amount was computed from Schedule F, for both cash and accrual methods of accounting, as follows: total farm expenses, less the sum of labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

For nonfarm sole proprietorships, other costs included such items as containers and packages that were an integral part of the manufactured product (for example, freight-in, express-in, and cartage-in), on raw materials and supplies used in production, on merchandise purchased for sale, and on overhead expenses such as heat, light, power, maintenance labor, and supervision. If inventories, purchases, and the other components of cost of goods sold were not reported separately, they were included in other costs.

The following items were transferred out of "other costs" during statistical editing: amortization, pension and profit-sharing plans, employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance. (Other costs classified by industry is shown in table 2.)

Other Income Less Losses and Statutory Adjustments

This item was computed during statistical processing and consisted of sources of income included in the proprietor's adjusted gross income, such as wages and salaries, dividends, interest, partnership income, and sales of capital assets which were not derived from the operation of the sole proprietorship business. See also Statistics of Income--1978, Individual Income Tax Returns for a detailed definition of adjusted gross income. (This item classified by size of adjusted gross income and industry is shown in table 6.)

Payroll

Payroll was computed during statistical processing. It was the sum of cost of labor reported in cost of sales and operations plus salaries and wages (net of new jobs tax credit) reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners were excluded.

Amounts of payroll were frequently included by taxpayers in other items, such as commissions, legal and professional fees, or repairs. Because of the difficulty in identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated. (Payroll classified by industry is shown in tables 1 and 2. Payroll is classified by size of business receipts in table 3 and by State in tables 4 and 5.)

Pension and profit-sharing plans

This item generally included contributions by employers to deferred compensation employee benefit plans such as retirement, pension, profit-sharing, stock, bonus and annuity plans as defined in Code section 404. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for pension and profit-sharing plans classified by industry is shown in table 2.)

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was Schedule C-1, Form 1040. For farms, the sources were Schedule F, page 1, for farmers using the cash accounting method and on page 2, for farmers using the accrual accounting method. (Purchases classified by industry is shown in table 2.)

Rent Paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. (The deduction for rent paid classified by industry is shown in table 2.)

Repairs

This deduction was for the maintenance and upkeep of business property and included cost of labor, supplies and other costs necessary for 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.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could currently elect to deduct certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation".) (The deduction for repairs classified by industry is shown in table 2.)

Salaries and Wages

This item consisted of those salaries and wages paid to employees of the sole proprietor who filed a Schedule C. Wages included as a deduction for "cost of labor" in the cost of sales and operations schedule or in some other deduction on the income tax return were not included. Salaries and wages excluded the new jobs credit if the taxpayer made the required reduction for the credit. Salaries to sole proprietors were not included in this amount. (See also "Payroll.") (The deduction for salaries and wages classified by industry is shown in table 2.)

Sole Proprietor

Generally, a sole proprietor corresponded to a "self-employed" person, although some persons considered self-employed under the Internal Revenue Code were excluded from the statistics (notably business partners and persons not actually engaged in a trade or business such as public officals and clergymen). The statistics also excluded some persons engaged in a profession and craftsmen who were not required to file a Schedule C; for example, physicians on the staff of a medical school and not engaged in an outside practice, or electricians employed by a manufacturing corporation who did not have a part-time business utilizing their skills as electricians.

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 U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the sales taxes and excise and related taxes included in the sales price of its products, these taxes also were generally included in the statistics for the deduction for taxes paid. (The taxes paid deduction classified by industry is shown in tables 1 and 2.)

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total liability." The income tax figures in this report are 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. See also Statistics of Income--1978, Individual Income Tax Returns. (Total income tax classified by size of adjusted gross income and industry is shown in table 6.)

Travel and Entertainment

Travel and entertainment expenses were deductible as ordinary and necessary business espenses. Identifiable amounts of travel and entertainment expenses in "other business deductions" were transferred during statistical processing to this item. (The deduction for travel and entertainment classified by industry is shown in table 2.)

Section 5

Comparison of Standard Industrial Classification Codes and Statistics of Income Industries

The industrial classification system used in this report was based on the Standard Industrial Classification Manual as discussed in Section 2. Industrial classifications used for sole proprietorships are similar to those used in the Statistics of Income, Partnership Returns and Statistics of Income, Corporation Returns reports. The major difference between partnership and sole proprietorship industries is that the finance, insurance and real estate division for partnerships is more disaggregated due to heavier emphasis on these industries in partnership tabulations. Corporation statistics are classified by principal business activity using the Enterprise Standard Industrial Classification (ESIC) which follows closely along the lines of the Standard Industrial Classification (SIC) system. "Not allocable" classifications were established for most Statistics of Income (SOI) major industry groups. Businesses designated as not allocable were those with activities not represented by the existing codes within the SOI industry groups or those with not enough information to classify.

Standard Industrial Classification codes	Statistics of Income description
	Agriculture, forestry, and fishing
	Farms
0111, 0112, 0115, 0116, 0119, 0131-0134, 0139	
0191	Field crop
0161	Vegetable and melon
0171-0175, 0179	Fruit and tree nut
0181, 0182, 0189	Horticultural specialty
0211	Beef cattle feedlots
0212	Beef cattle, except feedlots
0213, 0214	Hogs, sheep and goats
0241	Dairy farms
0251-0254, 0259	Poultry and eggs
0219, 0291	General livestock, except animal specialty
0271, 0272, 0279	Animal specialty
	Agricultural services
0741, 0742	Veterinary services
0751 (part)	Livestock breeding
0751 (part), 0752	Animal services, except livestock breeding and veterinary
0781-0783	Landscape and horticultural services
0711, 0721-0724, 0729, 0761, 0762	Other agricultural services
0811, 0821, 0843, 0849, 0851	Forestry
0912, 0913, 0919, 0921, 0971	Fishing, hunting, and trapping
	Mining
Major group 10 (1011-1099)	Metal mining
Major groups 11 and 12 (1111-1213)	Coal mining
Major group 13 (1311-1389)	Oil and gas extraction
Major group 14 (1411-1499)	Nonmetallic minerals, except fuels

Standard Industrial Classification codes	Statistics of Income description
	Construction
	General building contractors and operative builders
1521, 1522, 1541, 1542.....	General building contractors
1531.....	Operative builders
	Heavy construction contractors
1611.....	Highway and street construction
1622, 1623, 1629.....	Heavy construction, except highway
	Special trade contractors
1711.....	Plumbing, heating and air conditioning
1721.....	Painting, paper hanging, and decorating
1731.....	Electrical work
1741-1743.....	Masonry, stonework, tile setting, and plastering
1751, 1752.....	Carpentering and flooring
1761.....	Roofing and sheet metal work
1771.....	Concrete work
1781.....	Water well drilling
1791, 1793-1796, 1799.....	Miscellaneous special trade contractors
	Manufacturing
Major group 20 (2011-2099)..	Food and kindred products
Major group 22 (2211-2299)..	Textile mill products
Major group 23 (2311-2399)..	Apparel and other textile products
Major group 24 (2411-2499)..	Lumber and wood products, except furniture
Major group 25 (2511-2599)..	Furniture and fixtures
Major group 27 (2711-2795)..	Printing, publishing and allied industries
Major group 28 (2812-2899)..	Chemicals and allied products
Major group 31 (3111-3199)..	Leather and leather products
Major group 32 (3211-3299)..	Stone, clay, and glass products
Major group 33 (3312-3399)..	Primary metal industries
Major group 34 (3411-3499)..	Fabricated metal products
Major group 35 (3511-3599)..	Machinery, except electrical
Major group 36 (3612-3699)..	Electrical and electronic equipment
Major group 37 (3711-3799)..	Transportation equipment
Major groups 21, 26, 29, 30, 38, 39 (2111-2141, 2611-2661, 2911-2999, 3011-3079, 3811-3873, 3911-3999).	Other manufacturing industries
	Transportation, communication, electric, gas, and sanitary services
	Local and interurban passenger transit
4121.....	Taxicabs
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172.....	Other passenger transportation
	Trucking and warehousing
4212-4214.....	Trucking, local and long distance
4221, 4222, 4224-4226, 4231.....	Public warehousing and trucking terminals
Major group 44 (4411-4469)..	Water transportation
Major group 45 (4511-4583)..	Air transportation
	Transportation services
4722.....	Passenger transportation arrangement
4723.....	Freight transportation arrangement
4612, 4613, 4619, 4712, 4742 4743, 4782-4784, 4789.....	Other transportation services
Major group 48 (4811-4899)..	Communication
4911, 4922-4925, 4931, 4932, 4939, 4941, 4961, 4971.....	Electric and gas services
4952, 4953, 4959.....	Sanitary services
	Wholesale and retail trade
	Wholesale trade
5012-5014.....	Motor vehicles and automotive equipment
5031, 5039.....	Lumber and construction materials
5063-5065.....	Electrical goods
5072, 5074, 5075, 5078.....	Hardware, plumbing and heat equipment
5083.....	Farm machinery and equipment
5081, 5082, 5084-5088.....	Other machinery, equipment, and supplies
5021, 5023, 5041-5043, 5051, 5052, 5093, 5094, 5099.....	Other durable goods
5122, 5161.....	Drugs, chemicals, and allied products

Standard Industrial Classification codes	Statistics of Income description
	Wholesale and retail trade--Continued
	Wholesale trade--Continued
5133, 5134, 5136, 5137, 5139	Apparel, piece goods, and notions
5141-5149	Groceries and related products
5152, 5153, 5154, 5199	Farm-product raw materials
5181, 5182	Alcoholic beverages
5111-5113, 5171, 5172, 5191, 5194, 5198, 5199	Other nondurable goods
	Retail trade
	Building materials, hardware, garden supply, and mobile home dealers
5211	Lumber and other building materials dealers
5231	Paint, glass, and wallpaper stores
5251	Hardware stores
5261	Retail nurseries and garden supply stores
5271	Mobile home dealers
	General merchandise stores
5331	Variety stores
5311, 5399	Other general merchandise stores
	Food stores
5411	Grocery stores
5422, 5423	Meat and fish markets, including freezer provisions
5431	Fruit stores and vegetable markets
5441	Candy, nut, and confectionary stores
5451	Dairy product stores
5462, 5463	Retail bakeries
5499	Miscellaneous food stores
	Automotive dealers and service stations
5511	Motor vehicle dealers--new car dealers (franchised)
5521	Used car dealers
5531	Auto and home supply stores
5541	Gasoline service stations
5551	Boat dealers
5561	Recreational vehicle dealers
5571	Motorcycle dealers
5599	Miscellaneous aircraft and automotive dealers
	Apparel and accessory stores
5611	Men's and boys' clothing and furnishing stores
5621	Women's ready-to-wear stores
5631	Women's accessory and specialty stores
5641	Children's and infant wear stores
5651	Family clothing stores
5661	Shoe stores
5681	Furriers and fur shops
5699	Apparel and accessory stores, not elsewhere classified
	Furniture and home furnishings stores
5712	Furniture stores
5713	Floor covering stores
5714	Drapery, curtain, and upholstery stores
5719	Home furnishings and equipment stores, except appliance
5722	Household appliance stores
5732	Radio and television stores
5733	Music stores
	Eating and drinking places
5812	Eating places
5813	Drinking places

Standard Industrial Classification codes	Statistics of Income description
	Wholesale and retail trade--Continued
	Retail trade--continued
	Miscellaneous retail stores
5912	Drug stores and proprietary stores
5921	Liquor stores
5931	Used merchandise stores
5941	Sporting goods and bicycle shops
5942	Book stores
5943	Stationery stores
5944	Jewelry stores
5945	Hobby, toy, and game shops
5946	Camera and photographic supply stores
5947	Gift, novelty, and souvenir shops
5948	Luggage and leather goods stores
5949	Sewing, needlework, and piece good stores
5961	Mail order houses
5962	Merchandising machine operators
5963	Direct selling organizations
5982	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers
5983	Fuel oil dealers
5984	Liquified petroleum gas (bottled gas) dealers
5992	Florists
5993	Cigar stores and stands
5994	News dealers and newsstands
5999	Other miscellaneous retail stores
	Finance, insurance, and real estate
	Finance
6022-6028, 6032-6034, 6042, 6044, 6052, 6054, 6055, 6059	Banking and miscellaneous finance
6112, 6113, 6131, 6144, 6145, 6146, 6149, 6153, 6159, 6162, 6163	Credit agencies other than banks
	Security, commodity brokers, and services
6211	Security brokers and dealers, except underwriting syndicates
6221, 6231, 6281	Commodity contracts brokers, exchanges, and services
	Finance, insurance, and real estate--continued
6411	Insurance agents, brokers, and service
	Real estate
6512-6514	Operators and lessors of buildings
6515, 6517, 6519	Lessors, other than buildings
6531	Real estate agents, brokers, and managers
6541	Title abstract companies
6552	Subdividers and developers, except cemeteries
6553	Cemetery subdividers and developers
6611	Combined real estate, insurance, loans, law offices
	Services
	Hotels and other lodging places
7011 (part)	Hotels
7011 (part)	Motels, motor hotels, and tourist courts
7021	Rooming and boarding houses
7032	Sporting and recreational camps
7033	Trailering parks and camp sites
7041	Organizational hotels and lodging houses, on a membership basis

Standard Industrial Classification codes	Statistics of Income description
	Services--Continued
	Personal services
7215	Coin-operated laundries and dry cleaning
7211-7214, 7216-7219	Other laundry, cleaning, and garment services
7221	Photographic studios, portrait
7231	Beauty shops
7241	Barber shops
7251	Shoe repair and hat cleaning shops
7261	Funeral service and crematories
7299	Miscellaneous personal services
	Business services
7311-7313, 7319	Advertising
7341, 7342, 7349	Services to buildings
7372, 7374, 7379	Computer and data processing services
7392	Management and public relations
7394	Equipment rental and leasing
7321, 7331-7333, 7339, 7351, 7361, 7362, 7369, 7391, 7393, 7395, 7396, 7397, 7399	Other business services
	Automobile repair and services
7512, 7513, 7519	Automotive rentals, without drivers
7523, 7525	Automobile parking
7531	Automobile top and body repair shops
7538	General automotive repair shops
7534, 7535, 7539	Other automotive repair shops
7542, 7549	Automotive services, except repair
	Miscellaneous repair services
7622	Radio and TV repair shops
7623, 7629	Electrical repair shops, except radio and TV
7641	Reupholstery and furniture repair
7631, 7692, 7694, 7699	Other miscellaneous repair shops
	Motion pictures
7813, 7814, 7819, 7823, 7824, 7829	Motion picture production, distribution, and services
7832, 7833	Motion picture theaters
	Amusement and recreation services, except motion pictures
7922, 7929	Producers, orchestras, and entertainers
7932	Billiard and pool establishments
7933	Bowling alleys
7941	Professional sports clubs and promoters
7948	Racing, including track operation
7911, 7992, 7993, 7996, 7997, 7999	Other amusement and recreation services
	Medical and health services
8011	Offices of physicians
8021	Offices of dentists
8031	Offices of osteopathic physicians
8041	Offices of chiropractors
8042	Offices of optometrists
8049 (part)	Registered and practical nurses
8051, 8059	Nursing and personal care facilities
8062, 8063, 8069	Hospitals
8071	Medical laboratories
8072	Dental laboratories
8049 (part), 8081, 8091	Other medical and health services
8111	Legal services
8211, 8221, 8222, 8231, 8241, 8243, 8244, 8249, 8299	Educational services
8911	Engineering and architectural services
	Accounting, auditing, and bookkeeping services
8931 (part)	Certified public accountants
8931 (part)	Other accounting, auditing, and bookkeeping services
8999	Other services

Section 6

Facsimiles of Forms and Instructions Used

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For 4835, Farm Rental Income and Expenses, 235

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1978

For Privacy Act Notice, see page 3 of Instructions. | For the year January 1–December 31, 1978, or other tax year beginning , 1978, ending , 19

Use IRS label. Otherwise, please print or type.

Your first name and initial (If joint return, also give spouse's name and initial) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Your occupation

Do you want $1 to go to the Presidential Election Campaign Fund? ☐ Yes ☐ No
If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No
Note: Checking Yes will not increase your tax or reduce your refund. | Spouse's occupation

Filing Status Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ☐ Unmarried head of household. Enter qualifying name ▶ . See page 6 of Instructions.
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions Always check the box labeled Yourself. Check other boxes if they apply.

6a ☐ Yourself ☐ 65 or over ☐ Blind } Enter number of boxes checked on 6a and b ▶
b ☐ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ } Enter number of children listed ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶
Add numbers entered in boxes above ▶

7 Total number of exemptions claimed

Income Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

8	Wages, salaries, tips, and other employee compensation	8	
9	Interest income (If over $400, attach Schedule B)	9	
10a	Dividends (If over $400, attach Schedule B) ; 10b Exclusion		
10c	Subtract line 10b from line 10a	10c	
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	
14	Capital gain or (loss) (attach Schedule D)	14	
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on Schedule E	17	
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20	Other income (state nature and source—see page 10 of Instructions) ▶	20	
21	Total income. Add lines 8, 9, and 10c through 20 ▶	21	

Please attach check or money order here.

Adjustments to Income

22	Moving expense (attach Form 3903)	22	
23	Employee business expenses (attach Form 2106)	23	
24	Payments to an IRA (see page 10 of Instructions)	24	
25	Payments to a Keogh (H.R. 10) retirement plan	25	
26	Interest penalty due to early withdrawal of savings	26	
27	Alimony paid (see page 10 of Instructions)	27	
28	Total adjustments. Add lines 22 through 27 ▶		28

Adjusted Gross Income

29	Subtract line 28 from line 21		29
30	Disability income exclusion (attach Form 2440)		30
31	Adjusted gross income. Subtract line 30 from line 29. If this line is less than $8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶		31

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Form 1040 (1978)

Tax Computation

32	Amount from line 31		32
33	If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41. Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 11 of the Instructions. Also see page 11 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.		33
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax.		34
35	Tax. Enter tax here and check if from ☐ Tax Tables or ☐ Schedule TC		35
36	Additional taxes. (See page 11 of Instructions.) Enter total and check if from ☐ Form 4970, ☐ Form 4972, ☐ Form 5544, ☐ Form 5405, or ☐ Section 72(m)(5) penalty tax		36
37	Total. Add lines 35 and 36 ▶		37

Credits

38	Credit for contributions to candidates for public office	38	
39	Credit for the elderly (attach Schedules R&RP)	39	
40	Credit for child and dependent care expenses (attach Form 2441)	40	
41	Investment credit (attach Form 3468)	41	
42	Foreign tax credit (attach Form 1116)	42	
43	Work Incentive (WIN) Credit (attach Form 4874)	43	
44	New jobs credit (attach Form 5884)	44	
45	Residential energy credits (see page 12 of Instructions. attach Form 5695)	45	
46	Total credits. Add lines 38 through 45		46
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47

Other Taxes

48	Self-employment tax (attach Schedule SE)		48
49	Minimum tax. Check here ▶ ☐ and attach Form 4625		49
50	Tax from recomputing prior-year investment credit (attach Form 4255)		50
51	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)		51
52	Uncollected employee FICA and RRTA tax on tips (from Form W-2)		52
53	Tax on an IRA (attach Form 5329)		53
54	Total tax. Add lines 47 through 53 ▶		54

Payments Attach Forms W-2, W-2G, and W-2P to front.

55	Total Federal income tax withheld	55	
56	1978 estimated tax payments and credit from 1977 return	56	
57	Earned income credit. If line 31 is under $8,000, see page 2 of Instructions. If eligible, enter child's name ▶	57	
58	Amount paid with Form 4868	58	
59	Excess FICA and RRTA tax withheld (two or more employers)	59	
60	Credit for Federal tax on special fuels and oils (attach Form 4136)	60	
61	Regulated Investment Company credit (attach Form 2439)	61	
62	Total. Add lines 55 through 61 ▶		62

Refund or Due

63	If line 62 is larger than line 54, enter amount OVERPAID ▶		63
64	Amount of line 63 to be REFUNDED TO YOU ▶		64
65	Amount of line 63 to be credited on 1979 estimated tax ▶	65	
66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ ☐ If Form 2210 (2210F) is attached. See page 14 of Instructions.) ▶ $		66

Please 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date | Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid Preparer's Information

Preparer's signature | Preparer's social security no. | Check if self-employed ▶ ☐
Firm's name (or yours, if self-employed), address and ZIP code | E.I. No. ▶
Date ▶

1978

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040

and for Schedules A, B, C, D, E, F, R, RP, and SE

(Tax Tables—pages 31-42)

Tax Law Changes

Congress recently enacted legislation that allows credits for energy saving expenses for your personal residence. Line 45 of Form 1040 should be used to claim these credits. Congress also enacted legislation that, among other things, raises the capital gains exclusion starting November 1, 1978, and changes the treatment of the sale of a personal residence for individuals 55 and over. These changes are reflected in the 1978 forms and instructions. See the Highlights on page 3 for more information.

From the Commissioner

These instructions contain information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE. Form 1040 appears to be the right form for you, but before starting it, please check to see if you can file Form 1040A instead. Form 1040A is an easier form to complete and you should file it if you can. (See page 4 of the instructions—"Which Form to File.")

Although the appearance of Form 1040 is somewhat different from last year's form, the line items are the same.

If you do your own return, the revised instructions this year should help you. They have been rewritten in simpler language and have been rearranged to follow the lines on the form more closely.

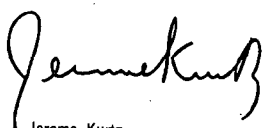
If you decide to have someone else prepare your return, select a qualified person. If you pay a preparer, the law requires the preparer to sign the return, enter the preparer's identifying numbers, and give you a copy of the return.

Ask your preparer to consider whether you can file Form 1040A instead of Form 1040.

We are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement please write to us.

If you need help, please call us at the number listed for your area on page 46, or visit an IRS office.

After you complete your return, please check to make sure it is correct, sign it and then file it early. Thank you for your cooperation.



Jerome Kurtz
Commissioner of Internal Revenue

Highlights for 1978 Please note these important reminders for this year.

Energy Credits

If you had certain energy saving expenditures for your residence after April 19, 1977, you may be able to take a credit on line 45 of your 1978 Form 1040. The credit is allowed for expenditures for items such as storm windows, insulation, etc. Form 5695, Energy Credits, will tell you which expenses qualify and how to figure the credit.

There is also a new investment credit allowed for expenditures for energy property used in a trade or business. See Schedule B (Form 3468), Computation of Business Energy Investment Credit, for details.

Capital Gains

The amount of long-term capital gain that can be excluded has increased from 50% to 60% effective November 1, 1978. If you received capital gain distributions, see the instructions for Form 1040, line 15. If you had other capital gains, see the instructions for Schedule D.

As part of your tax planning for 1979, you should note that the alternative tax computation for capital gains will expire after 1978.

Sale of Personal Residence

For sales after July 26, 1978, individuals 55 and over are allowed a one-time exclusion of up to $100,000 of profit on the sale of their personal residence. This replaces the provision that allowed individuals 65 and over to exclude all of the profit on the sale of their residence if the sales price was less than $35,000.

IRS Will Figure Credit for the Elderly

If you want us to figure your credit for the elderly, please see the instructions for IRS Will Figure Your Tax and Some of Your Credits on pages 4 and 5 of the instructions.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—
  - Complete, correct, or process your return.
  - Figure your tax.
  - Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the U.S.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Where to File

Please use the addressed envelope that came with your return, or use the address for your State. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

Panama Canal Zone, American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico (or if excluding income under Section 933)—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
Foreign country and have an A.P.O. or F.P.O. address—Center for your permanent home State
Foreign country: *U.S. citizens and those excluding income under section 911 or 931*—Philadelphia, PA 19255

Form 1040 General Instructions

Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

File a return for 1978, even if you owe no tax, if you:	And your income was at least:
Were single (this also means legally separated, divorced, or married with a dependent child and lived apart from your spouse' for the whole year) and:	
Under 65	$2,950
65 or over	3,700
Were married filing a joint return and living with your spouse at the end of 1978 (or on the date your spouse died), and:	
Both were under 65	4,700
One was 65 or over	5,450
Both were 65 or over	6,200
Were married filing a separate return or married but not living with your spouse at the end of 1978	750
Could be claimed as a dependent on your parent's return, and had taxable dividends, interest, or other unearned income of $750 or more	750
Were a qualifying widow(er) with dependent child and:	
Under 65	3,950
65 or over	4,700
Were allowed to exclude income from sources within U.S. possessions	750
Were self-employed and your net earnings from this work were at least $400	

Even if your income is less than the amounts shown above, you must file a return if you owe any taxes, such as:

- FICA (Social Security) on tips you did not report to your employer.
- Minimum Tax.
- Tax on an IRA (Individual Retirement Arrangement).
- Tax from recomputing a prior year investment credit.

The above rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1978 and who file a joint return as discussed on page 6, under **Filing Status.**

Note: Different rules apply if you were a nonresident alien at any time during 1978 (unless you file a joint return as mentioned above). You may need **Form 1040NR, U.S. Nonresident Alien Income Tax Return.** Also get **Publication 519, United States Tax Guide for Aliens.**

Who Should File

Even if you do not have to file, you should file to get a refund if income tax was withheld from your pay. Also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A.

Which Form to File

You MAY Be Able to Use Form 1040A If:

- You had only wages, salaries, tips, or other employee compensation and not more than $400 in interest or $400 in dividends. (You may file Form 1040A even if your interest or dividend income was more than $400 if you are filing only to get an earned income credit refund), AND
- Your total income is $20,000 or less ($40,000 or less if you are married and filing a joint return).

Since Form 1040A is easier to complete than Form 1040, you should use it if you can. However, even if you meet the above tests, you may still have to file Form 1040.

You Must Use Form 1040 If:

- You itemize deductions.
- You claim more exemptions than are covered in the tax table for your filing status.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form 1040A if you have a dependent child and can meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more, AND had earned income of less than $2,200 if single (less than $1,600 if married filing a separate return).
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1978 and do not file a joint return (or **Form 1040NR**).
- You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. Exception: You can still use Form 1040A if you meet the tests on page 6 under Married Persons Who Live Apart (and Abandoned Spouses).
- You take any of the Adjustments to Income shown on Form 1040, lines 22 through 27, or line 30.
- You file any of these forms:

  —Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).

  —Schedule G, Income Averaging.

  —Form 2210, Underpayment of Estimated Income Tax by Individuals.

  —Form 2555, Exemption of Income Earned Abroad.

  —Form 4563, Exclusion of Income from Sources in United States Possessions.
- You owe any of the taxes on Form 1040, line 36 or lines 48 through 53.
- You claim any of the credits on Form 1040, lines 39 through 45.
- You claim any of the payments on Form 1040, lines 58, 60, or 61.
- You are required to complete Part III of Schedule B for Foreign Accounts and Foreign Trusts (see page 18 of Instructions).

When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late you may have to pay **penalties and interest. Please see the instructions for Penalties and Interest on page 14.** If you know that you cannot meet the April 16 deadline, you should ask for an extension on **Form 4868,** Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or penalty if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet the conditions below.

- All of your income for 1978 was from one or more of these:
  a. Salaries and Wages.
  b. Tips.
  c. Interest.
  d. Dividends.
  e. Pensions or Annuities.
- You do not itemize deductions.
- You do not file **Schedule G,** Income Averaging.
- You do not file **Form 2555,** Exemption of Income Earned Abroad.
- Your adjusted gross income (line 31) is not more than $20,000 (not more than $40,000 if you are married and filing a joint return or as a qualifying widow(er)).
- You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 16, 1979.
- You give enough information so that we can figure the tax. Please read the following instructions.

a. Fill in the parts of your return through line 31 that apply to you. The Line-By-Line Instructions which start on page 6 explain how to fill in your return.

b. If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your adjusted gross income and your spouse's adjusted gross income separately.

c. Read lines 38 through 61. Fill in the lines that apply to you, but do not fill in the total lines. See the instruction below if you want us to figure your Credit for the Elderly or Earned Income Credit.

d. Fill in any forms or schedules asked for on the lines you completed and attach them to the return when you file it.

We will figure some of your credits, too. Fill in your return through line 31 as explained above. Follow the instructions below and sign, date, and mail it before the due date. We will then figure these credits if you qualify:

Credit for the elderly. Follow the instructions below. Be sure to attach the schedule to your return. Write "CFE" on Form 1040, line 39.

Schedule R.—Check the box for your filing status and age, and fill in line 2(a).

Schedule RP.—Enter the name of the public retirement system. Also check the box for your filing status and age, and fill in lines 2 and 5.

Earned income credit. On line 57 of your return write "EIC" and the name of your child who qualified you for the credit.

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1978?—If so, the taxpayer's spouse or personal representative must file the return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return.

A joint return should show your spouse's 1978 income before death and your income for all of 1978. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign. Show the date of death in the name and address space of Form 1040.

If you want more details, please get **Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.**

U.S. Citizens Living Abroad

Generally, foreign source income must be reported on your return. Please get **Publication 54, Tax Guide for U.S. Citizens Abroad.**

Steps for Preparing Your Return

We have set up this year's instructions using 9 steps. You should complete the first 4 (below) BEFORE you begin to fill out your return.

Then, you may find it helpful to follow the Line-By-Line Instructions. They begin on page 6 and end on page 14.

Finally, steps 6 through 9 are on page 14. They are the steps you should take after your Form 1040 (and other schedules and forms you need) are filled in.

If you follow these steps and read the Line-By-Line Instructions, we feel you can fill in your return quickly and accurately. If you have any questions, call or visit an Internal Revenue Service office.

Step 1

Get all of your income records together

These include any Forms W–2, W–2G, W–2P, 1087, and 1099 that you may have. If you don't get a Form W–2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W–2, or correct it. If you cannot get a Form W–2 by February 15, please contact an IRS office.

If you have someone prepare your return for you, make sure they have all your income records and expense records so they can fill in your return correctly. Remember, if someone else prepares your return incorrectly—you are still responsible.

Step 2

If you plan to take tax credits or itemize deductions, get all the information and expense records you will need

Pages 12 through 18 of these instructions tell you what credits and deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for items such as a home mortgage and installment payments on cars or appliances.

Step 3

Get any forms, schedules, or publications you need

In general, we mail forms and schedules directly to you based on what you filed last year. Before you fill in your return, you may want to look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start completing your return. Please check with your local bank or post office, or any IRS office for them. Or, you can use the order blank on the next to the last page of these instructions. We will send you the forms, schedules, and publications you ask for.

Step 4

Use the mailing label on the forms we sent you and make sure it is correct

If it isn't, please correct it. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

If you have an apartment number that isn't shown on the label, please list it.

Do not attach your label until you finish filling in your return and recheck all entries.

If you don't have a social security number, please get **Form SS–5** from a Social Security Administration (SSA) office, post office, or IRS office. File it with your local SSA office early enough to get your number before April 16. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

Step 5

Fill in your return

We have listed Line-by-Line Instructions for filling in the Form 1040. The Instructions begin on page 6 and end on page 14. Please follow them.

Step 6 picks up on page 14.

Line-By-Line Instructions—Form 1040

Name, Address, and Social Security Number Blocks

Please use the mailing label on the forms we sent you. If you did not receive forms with a label, print or type your name and address. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns.

If you are filing a joint return, please show the social security numbers in the same order that you show your first names. If you are filing a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith." Be sure to show the last names in the same order that you showed the first names.

Remember to show your occupations in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

You may have $1 go to this fund by checking the **Yes** box. On a joint return, both of you may choose to have $1 go to this fund, or, both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 38.

Filing Status

Boxes 1 through 5

Were You Single or Married?

If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. (You must follow your State law to determine if you are divorced or legally separated.)

If you were married on December 31, consider yourself married for the whole year. If you meet the tests for *Married Persons Who Live Apart (and Abandoned Spouses)*, below, you may consider yourself single for the whole year.

If your spouse died during 1978, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1978.

Married Persons—Joint or Separate Returns?

Joint Return.—In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described below under *Married Persons Who Live Apart (and Abandoned Spouses)*. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

Special Rule for Aliens.—If at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse. If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519**, United States Tax Guide for Aliens.

Separate Returns.—You can file separate returns if both you and your spouse had income or if only one of you had income. If you both file, you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If both you and your spouse file separate returns, write your spouse's full name in the space after Box 3.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see the instructions for **Exemptions** on page 7.

Community Property States.—Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington. If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details please get **Publication 555**, Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses).—Some married persons who do not live with their husband or wife (and abandoned spouses) may file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if both meet the tests.

You should check box 1 for Single if you meet ALL of the following tests:

a. You file a separate return.

b. You paid more than half the cost to keep up your home for 1978.

c. Your spouse did not live with you at any time during 1978.

d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in test **d**, above, was the dependent child's main home for ALL of 1978. The tax rates for Unmarried head of household are even lower than the rates for Single.

Were You an Unmarried Head of Household?

There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single or Married filing a separate return.

You may use this filing status **ONLY IF** on December 31, 1978, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated and meet test **a.** or **b.** below:

a. You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent. (You did not have to live with that parent.)

b. You paid more than half the cost of keeping up your home which (except for temporary absences for vacation or school) was lived in all year by one of the following persons:

1. Your unmarried child, grandchild, foster child or stepchild. (This person did not have to be your dependent.)
2. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 8 for Dependent Supported by Two or More Taxpayers.

Grandparent	Stepfather	Daughter-in-law or,
Brother	Mother-in-law	If related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Son-in-law	Niece

Note: *If you file as Unmarried head of household, please enter the name of the person who qualifies you in the space after Box 4. If more than one person qualifies you, enter only one person's name.*

If you were married to a nonresident alien, you may qualify as Unmarried head of household. Consult an IRS office for more information.

Were You a Qualifying Widow or Widower With a Dependent Child?

If so, you may be able to use joint return tax rates for 1978 and use Tax Table B or Tax Rate Schedule Y.

If your spouse died during 1977 or 1976 and you did not remarry before the end of 1978, file a return for 1978 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet all 3 of the following tests.

a. You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether you actually filed a joint return.)

b. Your dependent child or stepchild lived with you (except for temporary absences for vacation and school).

c. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show in the space provided the year your spouse died. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1978 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1976 and you did not remarry, you may check Box 4 if you met the tests under **Were You an Unmarried Head of Household?** Otherwise you must file as Single.

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

Proof of Blindness

If you or your spouse is completely blind, attach a statement to this effect.

In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

a. You cannot see better than 20/200 with glasses, or

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in a or b, you may submit a certified opinion to this effect from an examining eye physician. You must only attach this certification to your return once. In later years you can just attach a statement referring to it.

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return. If you file a separate return you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if blind and 65 or over. Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse.

If at the end of 1978, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

If your spouse died during 1978 and you did not remarry before the end of 1978, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse.—If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b.

Lines 6c and 6d

Children and Other Dependents

Please enter on line 6c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 6d the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow.

Each person you claim as a dependent has to meet ALL of these tests:

a. income;

b. support;

c. married dependent;

d. citizenship or residence; and

e. relationship.

These tests are explained below.

a. Income

The dependent received less than $750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see instructions for **Student Dependent** on this page.)

b. Support

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for **Children of Divorced or Separated Parents** or **Dependent Supported by Two or More Taxpayers** on page 8. If you file a joint return, the support can be from you or your spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

Capital Items—You must include capital items such as a car or furniture in figuring support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

d. Citizenship or Residence

The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1. or 2. below.

1. Was related to you (or your spouse if you are filing a joint return) in one of the following ways:

Child	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	or, If related by
Father	Stepfather	blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

- Your son, daughter, stepson, stepdaughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
- A foster child who lived in your home as a member of your family for the whole year.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she can meet tests b., c., and d. above; AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
- took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.

The term *school* does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents.—If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does **NOT** have custody (or who has the child for the shorter time), may take the exemption if a. or b. below, applies.

a. That parent gave at least $600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave $1,200 or more for each child's support in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: *To figure the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent Supported by Two or More Taxpayers.—Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the income, married dependent, citizenship or residence, and relationship tests discussed on page 7 (tests a, c, d, and e) are met.

In addition, the taxpayer claiming the dependent must:

a. have paid more than 10% of the dependent's support; and

b. attach to his or her tax return a signed **Form 2120,** Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

Birth or Death of Dependent.—You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501,** Your Exemptions and Exemptions for Dependents.

Line 7

Add the numbers you entered in the boxes for lines 6a, b, c, and d. Enter the total on this line.

Income

Examples of Income You Do Not Report

Federal social security benefits.
Welfare benefits.
Disability retirement payments and other benefits paid by the Veterans Administration.
Workmen's compensation benefits, insurance damages, etc. for injury or sickness.
Unemployment compensation paid by a State.
Gifts, money or other property you inherited or that was willed to you.
Dividends on veterans' life insurance.
Life insurance sums received at a person's death.
Interest on certain State and municipal bonds.
Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (Reimbursements for normal living expenses must be reported as income.)
Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules. You may need some of the forms and schedules listed.

Wages including salaries, bonuses, commissions, fees, and tips.
Dividends (Schedule B).
Interest (Schedule B) on:
tax refunds;
bank deposits, bonds, notes;
U.S. Savings Bonds;
certain arbitrage bonds issued by State and local governments; and
accounts with savings and loan associations, mutual savings banks, credit unions, etc.
Amounts received from accident and health plans in lieu of wages, if your employer paid for the policy.
Fair market value of goods or services you received in return for services you performed.
Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.
Refunds of State and local taxes if they were deducted in a prior year and resulted in a tax benefit.
Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
Profits from businesses and professions (Schedule C).
Your share of profits from partnerships and small business corporations (Schedule E).
Profits from farming (Schedule F).
Pensions, annuities, endowments (Schedule E), including lump-sum distributions (Form 4972 or Form 5544).
Gains from the sale or exchange of real estate, securities, or other property (Schedule D or Form 4797).
Gain from the sale of your personal residence (Schedule D and Form 2119).
Rents and royalties (Schedule E).
Your share of estate or trust income, (Schedule E) including accumulation distribution from trusts (Form 4970).
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Prizes and awards (contests, raffles, lottery and gambling winnings).
Earned income from sources outside U.S. (Form 2555).
Fees received for jury duty and precinct election board duty.
Fees received as an executor or administrator of an estate, or as a director.
Embezzled or other illegal income.
Business expense reimbursements received that are more than you spent for these expenses.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: $1.39 becomes $1 and $2.69 becomes $3.

Line 8

Wages, Salaries, Tips, and Other Employee Compensation

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc. were taken out.

Include in this total:

a. The amount shown on **Form W–2** in the box **Wages, tips, other compensation.** Report all wages you received, even if you do not have a Form W–2.

b. Tips you did not report to your employer. (Show any social security tax due on these tips on line 51—see the instructions on page 12.)

c. Certain disability retirement income if you are under age 65. **(Form W–2P)**

d. Payments by insurance companies, etc., not included on Form W–2. If you receive sick-pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W–2, include it on line 8. Attach a separate statement showing the name and address of the payer and indicating the amount as sick-pay or disability income.

e. Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. (Don't report the value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept as a condition of employment.)

f. Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were meant as a gift.

Note: *You must report on line 8 all wages, etc., paid for your personal services, even if the income was signed over to a trust, another person, a corporation, or tax exempt organization.*

Please get Publication 525, Taxable Income and Nontaxable Income, if you want more information on reporting income received in the form of goods, property, meals, stock options, etc.

Line 9

Interest Income

Enter on line 9 your total interest income. If the total is more than $400, first fill in Schedule B.

Report any interest you received or that was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.)

Interest Income You MUST Report—

- Accounts with banks, credit unions, and savings and loan associations.
- Building and loan accounts.
- Notes and loans.
- Tax refunds (report only the interest on them as interest income).
- Bonds and debentures. Also arbitrage bonds issued by State and local governments after October 9, 1969. (Do not report interest on other State and local bonds and securities.)
- The discount for the part of the year you held corporate bonds or other notes first issued at a discount after May 27, 1969.
- U.S. Savings Bonds. The interest is the yearly increase in the value of the bond. Interest on Series E bonds can be reported using method a. or b.

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.

b. Or, each year on your return, report the yearly increase of the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after, report only the yearly increase. Once you have used method b to report interest, you must continue to do so for all your U.S. Savings Bonds.

For more information, get **Publication 550,** Tax Information on Investment Income and Expenses, or **Publication 537,** Tax Information on Installment and Deferred-Payment Sales.

Line 10a Dividends

Dividends are distributions of money, stock, or items of equal value paid by corporations to stockholders. They also include dividends you receive through a partnership or an estate or trust. Payers include nominees or other agents.

If the total, including capital gain and nontaxable distributions, is more than $400, first fill in Schedule B. If you received $400 or less in dividends, include only the ordinary dividends on line 10a.

Dividends Include

- **Ordinary Dividends**—These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- **Capital gain distributions**—If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses or to figure the alternative tax, don't use it. Instead, show the taxable part of your capital gain distributions on Form 1040, line 15.
- **Nontaxable distributions**—In general, distributions that are NOT made out of earnings and profits are nontaxable. They are a return of your investme:.. and will not be taxed until you recover your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. Amounts received after your cost (or other basis) has been reduced to zero should be reported as capital gain.

Do Not Report as Dividends—

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money. For example, dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions are actually interest. Remember to report these amounts as interest on Form 1040, line 9.

For more information, please get **Publication 550,** Tax Information on Investment Income and Expenses.

Line 10b Exclusion

You may exclude (subtract) up to $100 of ordinary dividends received from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income even if you file a joint return. However, neither of you can use any part of the $100 exclusion not used by the other in the case of stock owned separately.

For example, if you had $300 in dividends and your spouse had $20, only $120 may be subtracted. If all of the stock on which the $320 of dividends was received had been held jointly, then you and your spouse could subtract $200 ($100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

a. Foreign corporations, including amounts from controlled foreign corporations.

b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

c. Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

d. Real estate investment trusts.

e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line 10c

Subtract line 10b from line 10a. Enter the balance on this line.

Line 11

State and Local Income Tax Refunds

If you received a refund or credit in 1978 for State or local income taxes you paid in 1977 or a prior year, you may have to report the refund as income on your Federal income tax return.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040).

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A (Form 1040), report the entire refund as income if the entire deduction in the year of payment resulted in a Federal income tax savings. If only part of the deduction resulted in a Federal income tax savings, you need only report that part of the refund that resulted in the savings. (If you need help in figuring this amount, please contact an Internal Revenue Service office.)

If you itemize deductions for 1978, do not reduce the deduction for taxes by any refund of those taxes for a prior year.

Line 12 Alimony Received

Show on line 12 amounts you received as alimony or separate maintenance. For more information, please get **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 13 Business Income or (Loss)

Please see the instructions for **Schedule C.** Enter your income or (loss) from Schedule C.

Line 14 Capital Gain or (Loss)

Please see the instructions for **Schedule D.** Enter the gain or (loss) from Schedule D.

Line 15 Capital Gain Distributions

If you do not use Schedule D, show the taxable part of your capital gain distributions on line 15. The company making the distribution should tell you:

(a) Net capital gains for the entire year, and

(b) Net capital gains after Oct. 31, 1978.

Enter on line 15: (1) 40% of the smaller of (a) or (b), plus (2) 50% of the amount, if any, by which (a) is more than (b). If you are unable to obtain this information, you may enter 50% of the distributions and, if necessary, file an amended return later.

Line 16

Net Gain or (Loss) from Supplemental Schedule of Gains and Losses

See the instructions for Form 4797. Enter the gain or (loss) from Form 4797.

Line 17

Fully Taxable Pensions and Annuities

Use this line to report pension and annuity income not reported on Schedule E. This includes:

- Pensions and annuities if you paid no part of their cost.
- Military retirement pay from Form W–2P.
- Amounts received as an annuity under the special rule if you recovered your cost before January 1, 1978. See the instructions for Schedule E for details.

Line 18

Pensions, Annuities, Rents, Royalties, Partnerships, Estates or Trusts

See the instructions for **Schedule E.** Enter the income or (loss) from Schedule E.

Line 19 Farm Income or (Loss)

See the instructions for **Schedule F.** Enter the income or (loss) from Schedule F.

Line 20

Other Income

Use line 20 to report any income you can't find a place for on your return or other schedules. Also show the nature and source of the income. Examples of income to be reported on line 20 are:

- Prizes, awards and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. (If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report on this line.)
- Repayment of medical expenses or other items such as real estate taxes, that you deducted, if they reduced your tax in a prior year.
- Amounts recovered on bad debts you deducted in a prior year.
- Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses.
- If you had a net operating loss in a prior year to carry forward to 1978, you should enter it as a minus figure on line 20. Attach a separate sheet showing how you figured the amount.

Note: *Do not report any income from self-employment on line 20. If you do have any income from self-employment, you must use Schedule C or Schedule F.*

Line 21

Total Income

Add the amounts on lines 8, 9, and 10c through 20. Enter the total on this line.

Adjustments to Income

Line 22

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

The deduction is allowable only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see **Form 3903** for details. Use Form 3903 to figure the amount of moving expense to show on line 22.

If your employer paid for any part of the move, you must report that as income on Form 1040, line 8. Your employer should give you **Form 4782** and include the amount in total wages, tips and other compensation on **Form W–2.**

Line 23

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work) and meals and lodging can be deducted on line 23 by using **Form 2106** even if you do not itemize deductions on Schedule A. All other business expenses such as union or professional dues, tools and uniforms, can only be deducted if you itemize deductions on Schedule A. Outside salespersons claim their business expenses on line 23 by using Form 2106. For details, get **Publication 463,** Travel, Entertainment and Gift Expenses.

Line 24

Payments to an IRA

You no longer have to file Form 5329 unless you owe tax on excess contributions, premature distributions, or undistributed IRA funds.

Enter on line 24 the allowable deduction for contributions to your IRA. If this is a joint return and both spouses have IRA's, a separate computation must be made for each spouse's allowable deduction. The total of the two allowable deductions is then entered on line 24. For further information on IRA deductions, see **Publication 590,** Tax Information on Individual Retirement Arrangements.

The following worksheet may be used to figure your deduction.

1. Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse)	
2. Complete only (a) or (b) whichever is applicable: (a) Non-spousal IRA limitation—enter smaller of $1,500 or 15% of line 1	
(b) Spousal IRA limitation—enter the smallest of: (i) 15% of line 1, (ii) $1,750, (iii) 2 times the contribution to your IRA, or (iv) 2 times the contribution to your non-working spouse's IRA	
3. (a) Amount contributed (excluding rollovers) to your IRA for the tax year covered by this return	
(b) Amount contributed (excluding rollovers) to your non-working spouse's IRA for the tax year covered by this return	
(c) Total contributed—add 3(a) and (b) (If you have excess contributions from prior years which you have not withdrawn from your IRA see Form 5329, line 3, for possible contribution credit.)	
4. Allowable deduction—enter the smaller of line 2 or 3(c)	

If line 3(c) above is more than line 2, you may owe tax on excess contributions. Get **Form 5329,** Return for Individual Retirement Arrangement Taxes.

Line 25

Payments to a Keogh (H.R. 10) Retirement Plan

Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan on line 25. Sole proprietors should also file **Form 5500–K** or Form 5500. However, if the sole proprietor is the only person who has ever participated in the Keogh plan, Form 5500–K does not have to be filed for 1978. Partners are not required to file returns for Keogh plans in which they participate.

Form 5500–K is for a plan with less than 100 participants and at least one owner-employee. **Form 5500** is for a plan with 100 or more participants.

File the form as a separate return on or before the last day of the 7th month following the end of the plan year. Do not attach it to your Form 1040. Avoid penalties by filing complete returns and statements when due. If you need help, contact an IRS office or get **Publication 560,** Tax Information on Self-Employed Retirement Plans.

Line 26

Interest Penalty Due to Early Withdrawal of Savings

The Form 1099–INT given to you by your bank or savings and loan association will show the amount of any interest penalty you were charged because you withdrew funds from your time savings deposit before its maturity. This amount should be entered on line 26. Be sure to enter the interest income on Form 1040, line 9.

Line 27

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. Don't deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, get **Publication 504,** Tax Information for Divorced or Separated Individuals.

Line 28

Total Adjustments

Add lines 22 through 27. Enter the total on this line.

Line 29

Subtract line 28 from line 21. Enter the amount on this line.

Line 30

Disability Income Exclusion

This exclusion is for persons who are retired on permanent and total disability.

You must meet ALL these tests:

- You had not reached mandatory retirement age on January 1, 1978.
- You were under age 65 on December 31, 1978.
- You were permanently and totally disabled
  a. when you retired, or
  b. on January 1, 1976, or January 1, 1977, if you retired before the later date on disability or under circumstances which entitled you to retire on disability.

Use **Form 2440,** Disability Income Exclusion, to figure the amount of any exclusion. Enter the exclusion from Form 2440 on this line.

Line 31

Adjusted Gross Income

Subtract line 30 from line 29. If line 31 is less than $8,000, you may be eligible to claim the Earned Income Credit. Please see page 2 of the Instructions.

If line 31 is less than zero ($0) you may have a net operating loss that you can carry to another tax year. If you carry the loss back to prior years, see **Form 1045.** For more information, please get **Publication 535,** Tax Information on Business Expenses and Operating Losses. **Note:** *If you want IRS to figure your tax, see page 4 of the Instructions.*

Tax Computation

Line 32

Enter the amount from line 31.

Line 33

You will fall into one of the three classes below:

- You MUST itemize deductions,
- You choose to itemize, or
- You do not itemize.

The different classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more. (There is an exception to this rule: You don't have to itemize if you had earned income* of $2,200 or more if single ($1,600 or more if married filing a separate return).) In either case, be sure to check the box on line 33.

B. You are married, filing a separate return, and your spouse itemizes. (There is an exception to this rule: You don't have to itemize if your spouse is described in Item A above, and enters earned income* instead of itemized deductions when completing Part II of Schedule TC.)

C. You file Form 4563 and exclude income from sources in U.S. possessions. (Please see **Form 4563,** and **Publication 570,** Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual-status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1978 and you and your spouse agree to be taxed on your combined worldwide income.

You must complete Schedule A (Itemized Deductions) if Item A, B, C, or D, above applies to you. After you've completed Schedule A:

a. If Schedule A, line 40, is more than line 39, do not fill in Form 1040, line 33. Go to Schedule TC instead and complete Part II to figure the amount to enter on Form 1040, line 34.

b. If Schedule A, line 39, is more than line 40, enter on Form 1040, line 33, the amount from Schedule A, line 41.

**Earned Income you receive is for personal services you have performed. It includes wages, salaries, and professional fees.*

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 8, 13, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than a reasonable allowance for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital are important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

You Choose to Itemize

You may choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than $3,200.
- Married and filing a separate return, and your itemized deductions are more than $1,600.
- Single, or an Unmarried head of household, and your itemized deductions are more than $2,200.

If you do itemize, complete Schedule A and enter the amount from Schedule A, line 41, on Form 1040, line 33.

Caution: *Certain taxpayers must itemize even though their itemized deductions are less than the amount shown here for their filing status. See "You MUST Itemize Deductions" above.*

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 33 unless you MUST itemize as described above.

Line 34

Subtract line 33 from line 32. Remember—if you completed Schedule TC, Part II, the amount on line 34 will be the amount from Schedule TC, Part II, line 5, and line 34 will be more than line 32.

Line 35

Tax

To figure your tax, you will use either the Tax Tables or Schedule TC, Part I. Read the conditions below to see which you should use.

Schedule TC

You must use Schedule TC, Part I, to figure your tax if:

- Line 34 is more than $20,000 and you checked Form 1040, Filing Status Box 1, 3, or 4.
- Line 34 is more than $40,000 and you checked Form 1040, Filing Status Box 2 or 5.
- You claim:
  4 or more exemptions and checked Form 1040, Filing Status Box 1 or 3;
  9 or more exemptions and checked Form 1040, Filing Status Box 4; or
  10 or more exemptions and checked Form 1040, Filing Status Box 2 or 5.

Also use Schedule TC, Part I, if you figure your tax using any of the methods listed below.

- *Alternative Tax,* Schedule D.—You may want to use this method if your net long-term capital gain is more than your net short-term capital loss, or if you have a net long-term capital gain only. If you do, fill in Schedule D, Part IV.
- *Income Averaging,* Schedule G.—You may want to use this method if there has been a large increase in your income this year. If so, fill in Schedule G.
- *Maximum Tax on Personal Service Income, Form 4726.*—The tax on this income is limited to a maximum rate of 50 percent. You should get **Form 4726** for more information if your taxable income, or personal service taxable income, was over:
  a. $40,200 and you checked Form 1040, Filing Status Box 1 or 4, OR
  b. $55,200 and you checked Form 1040, Filing Status Box 2 or 5.

You can't use Form 4726 if you checked Form 1040, Filing Status Box 3.

Tax Tables

If none of the above conditions apply to you, you MUST use the Tax Tables to find your tax.

Be sure you use the correct Tax Table. If you checked Form 1040:

- Filing Status Box 1, use Tax Table A (Single),
- Filing Status Box 2 or 5, use Tax Table B (Married Filing a Joint Return and Qualifying Widow(er)s),
- Filing Status Box 3, use Tax Table C (Married Filing a Separate Return), or
- Filing Status Box 4, use Tax Table D (Unmarried Head of Household).

Instructions for using the Tax Tables are at the beginning of each table. Allowances for the zero bracket amount, exemptions, and the general tax credit have already been built into the Tax Tables for you.

Line 36

Additional Taxes

Use this line to report any of the additional taxes listed below. Check the box(es) on line 36 for the taxes that apply to you.

Form 4970, Tax on Accumulation Distribution of Trusts

Form 4972, Special 10-Year Averaging Method

Form 5544, Multiple Recipient Special 10-Year Averaging Method

Form 5405, Recapture of Credit for Purchase or Construction of New Principal Residence

Section 72(m)(5) penalty tax. If you are or were an owner-employee, and received income from a premature or excessive

distribution from a Keogh (H.R. 10) plan or trust, you will have to pay a penalty tax of 10 percent of the distribution. The penalty is in addition to the regular income tax. (Note: Only the credits on lines 38, 39, 40 and 45 can be used to reduce this tax. On a separate sheet, show how you applied any of these credits.) See **Publication 560,** Tax Information on Self-Employed Retirement Plans, for more details.

Line 37

Total

Add lines 35 and 36. Enter the total on this line.

Credits

Line 38

Credit for Contributions to Candidates for Public Office

You may take a tax credit on this line for contributions to candidates for public office, political committees, and newsletter funds of candidates and elected public officials.

If you have already listed these contributions on Schedule A, line 31, *do not* take a credit for them here. Also, do not take this credit for any amount you checked to go to the Presidential Election Campaign Fund.

To figure your credit, add up the amounts you gave. Enter half of the total on line 38, but do not enter more than the smaller of the following:

a. $25 ($50 if you are married and filing a joint return), or
b. The amount on line 37 reduced by the amount of credits on lines 39, 41, and 42.

For more information, please see **Publication 585,** Voluntary Tax Methods to Help Finance Political Campaigns. It explains whether a deduction or credit is better for you.

Line 39

Credit for the Elderly

You may be able to take this credit and reduce your tax if you are:

- Age 65 or over, or
- Under age 65 and retired under a public retirement system.

For more information, please see the instructions for **Schedules R & RP.** Enter the credit on this line.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 4 and 5.

Line 40

Credit for Child and Dependent Care Expenses

You may be able to take a credit on this line for payments you made for child and disabled dependent care while you or your spouse worked or looked for work.

The credit is allowed if you maintained a home that included a child under age 15 or a dependent or spouse not capable of self-care.

Please see **Form 2441** for more information including a special rule for divorced or separated taxpayers.

Line 41

Investment Credit

You are allowed a credit for investing in certain trade or business property. Use **Form 3468** to figure the amount of any credit. Enter the credit from Form 3468 on this line.

Line 42

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country or U.S. possession. Also see **Publication 514,** Foreign Tax Credit for U.S. Citizens and Resident Aliens. Enter the credit from Form 1116 on this line.

Line 43

Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

You may be able to take a credit on this line for hiring employees under a WIN program. You may also claim a credit for employing certain persons who receive Federal welfare payments. For more information, please get **Form 4874.**

Line 44

New Jobs Credit

Business employers who increased their business payroll may qualify for this credit. Enter the credit on this line.
Please get **Form 5884** and **Publication 902,** Tax Information on Jobs Tax Credit.

Line 45

Residential Energy Credits

If you have qualifying energy saving expenditures for your residence that were made after April 19, 1977, you may qualify for the energy credit. **Form 5695,** Energy Credits, will tell you which expenses qualify and how to claim the credit.

Energy credits for energy saving expenditures you made after April 19, 1977, and in 1978 should be claimed on your 1978 Federal income tax return. Do not file an amended 1977 return to claim your 1977 energy saving expenditures.

Line 46

Total Credits

Add lines 38 through 45. Enter the total on this line.

Line 47

Balance

Subtract line 46 from line 37 and enter the amount on this line. If the amount is less than zero, enter zero.

Other Taxes

Line 48

Self-Employment Tax

If you had self-employment income in 1978, and earned under $17,700 in wages from which FICA or RRTA tax was withheld, you may have to pay self-employment tax. Please see Schedule SE and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 18.

Line 49

Minimum Tax

A minimum tax may be charged if you have certain tax preference items. Examples are:

a. long-term capital gains;
b. accelerated depreciation;
c. stock options; and
d. adjusted itemized deductions. In general, this is the amount by which your itemized deductions as adjusted exceed 60 percent of your adjusted gross income.

Attach **Form 4625** and enter the tax on this line if you have:

- Items of tax preference of more than $10,000 ($5,000 if married filing a separate return) even if there is no minimum tax; or
- any minimum tax liability deferred from an earlier tax year.

Please see Form 4625 for details.

Line 50

Tax from Recomputing Prior Year Investment Credit

You may owe this tax if you:

- held investment credit property for less than seven years; and
- disposed of it before the end of its useful life.

See **Form 4255** for details. Enter any tax from Form 4255 on this line.

You may also need Form 4255 if you disposed of more than one-third of your interest in a partnership or small business corporation.

Line 51

Social Security (FICA) Tax on Tip Income Not Reported to Employer

If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete **Form 4137** and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 51, enter the tax and next to it, write "RRTA" in the margin.

Be sure all your tips are included as income on Form 1040, line 8.

Line 52

Uncollected Employee FICA and RRTA Tax on Tips

If you did not have enough wages to cover the social security tax (FICA) or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your **Form W–2.** Enter that amount on line 52.

Line 53

Tax on an IRA

If you have an IRA (Individual Retirement Arrangement), add any taxes from Form 5329. Enter this total on line 53.

Tax from Recomputing a Prior Year Work Incentive (WIN) Credit

If a WIN employee is dismissed within the first 180 days of employment, the employer may have to repay any tax credit previously taken on salaries and wages paid to that employee. **Publication 535,** Tax Information on Business Expenses and Operating Losses, will help you.

Include the tax in your total for line 54. On the dotted line next to this total, please write "WIN Tax," and show the amount.

Line 54

Total Tax

Add lines 47 through 53. Include any WIN Recapture Tax. Enter the total on line 54.

Payments

Line 55

Total Federal Income Tax Withheld

Add the Federal income tax withheld as shown on your Forms W–2, W–2G, and W–2P. Enter the total on this line.

Line 56

1978 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (**Form 1040–ES**) for 1978. Include any overpayment from your 1977 return that you applied to your 1978 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns.

If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

If you were divorced during 1978, you may have filed a joint declaration of estimated tax with your former spouse. If so, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the blocks for the social security numbers, write "DIV."

If you were divorced and remarried in 1978, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Line 57

Earned Income Credit

If line 31 is under $8,000, see the **Earned Income Credit Worksheet** on page 2 of the Instructions. If you can take the credit, be sure to enter on line 57 the first name of the child who qualifies you for the credit. Enter the credit from line 8 or line 13 of the worksheet.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 4 and 5.

Line 58

Amount Paid with Form 4868 (Extension of Time to File)

If you filed Form 4868 to get an extension of time to file Form 1040, enter the amount you paid with Form 4868.

Line 59

Excess FICA and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1978 and together they paid you more than $17,700 in wages, too much social security tax (FICA) and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take credit for it against your income tax.

If you are a railroad employee and you claim the credit, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

If you are filing a joint return, you have to figure this separately for you and your spouse.

Please follow the steps below to see if you can take credit.

Step 1. Add all FICA and RRTA tax withheld (but not more than $1,070.85 for each employer).* Enter total here.....$ _____

Step 2. From Form 1040, line 52, enter all uncollected FICA or RRTA tax on tips, if any....$ _____

Step 3. Add 1 and 2 above.....$ _____

Step 4. Less.....$ –1,070.85

Step 5. Subtract 4 from 3. Enter this amount on line 59..$ _____

*Note: *If any one employer withheld more than $1,070.85, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.*

Line 60

Credit for Federal Tax on Special Fuels and Oils

If you can take a credit for tax on special fuels, non-highway gasoline, and lubricating oils, please attach **Form 4136.** Enter the credit on line 60.

Line 61

Regulated Investment Company Credit

Enter on this line the total amount of the credit from **Form 2439.** Be sure to attach Copy B of Form 2439.

Line 62

Total

Add lines 55 through 61. Enter the total on this line.

Refund or Due

Line 63

Amount Overpaid (If line 62 is larger than line 54)

Subtract line 54 from line 62. You can choose to have all, or part, of this amount refunded to you (line 64). The remainder, if any, can be applied to your estimated tax for 1979 (line 65). If line 63 is under $1, we will send you a refund only on written request.

Line 64

Refund

Enter the amount from line 63 that you want refunded to you. If your refund is large, you may want to change the amount of income tax withheld from your pay. See the instructions on page 14 for **Income Tax Withholding for 1979.**

Line 65

Credit to 1979 Estimated Tax

Subtract line 64 from line 63. This is the amount that will be credited to your estimated tax for 1979. Enter this amount on line 65.

We will apply amounts to your account unless you attach a request to apply it to your spouse's account. The request should include your spouse's social security number.

Line 66

Balance Due (If line 54 is larger than line 62)

Subtract line 62 from line 54. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 66 is under $1, you do not have to pay.

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you do owe tax for 1978 you may want to increase the amount of income tax withheld from your pay. Or, you may prefer to

file a Declaration of Estimated Tax on Form 1040–ES. See the Instructions below for Income Tax Withholding for 1979 and Should You File a Declaration of Estimated Tax?

Underpayment of Estimated Tax.

If you underpaid your 1978 estimated tax liability for any quarter, you may owe a penalty. Get Form 2210 (Form 2210F for farmers and fishermen) to see if you meet one of the exceptions. Please attach this form to Form 1040 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, be sure you check the box below line 66. If you owe a penalty, show the amount in the space below line 66.

If you owe tax on line 66, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 63.

Now continue with step 6 below

Step 6

Check your return to make sure it is correct.

Step 7

Sign and date your return.

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

Step 8

Did you have someone else prepare your return?

If you fill in your own return, the space under your signature should remain blank. If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return MUST:

- *Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).*
- *Give you a copy of your return in addition to the copy filed with IRS.*

Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

Step 9

Attachments

Attach Copy B of Forms W–2, W–2G, and W–2P to the front of Form 1040. Attach schedules in alphabetical order and other forms in numerical order to the back of Form 1040.

If you need more space on forms or schedules, you should attach separate sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on these separate sheets.

If you owe tax, be sure to attach your payment to the front of Form 1040.

Reminders

Penalties and Interest

a. Interest. Interest will be charged on taxes not paid on or before their due date, even if an extension of time to file is granted.
b. Late Filing of Return. The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach an explanation to your return.
c. Late Payment of Tax. The penalty for not paying tax when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Income Tax Withholding for 1979

If the amount you overpaid (line 63) or the balance you owe IRS (line 66) is large, please see your payroll office. Ask them about filling out a new Form W–4 to change the amount of income tax to be withheld from your pay. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1979. See **Should You File a Declaration of Estimated Tax?**, below.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which you may be able to use to reduce your withholding.

For more details, see your employer or get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Should You File a Declaration of Estimated Tax?

In general, a declaration is not required to be filed if you expect that your 1979 Form 1040 will show a tax refund, or a tax balance due IRS of less than $100. If your total estimated tax is $100 or more, please get **Form 1040–ES.** You may be required to make a declaration of estimated tax.

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.

How Long Should Records be Kept?

Keep records of income, deductions, and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Copies of your filed tax returns should also be kept as part of your records. Some records should be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the property or replacement property. For more details, get **Publication 552,** Recordkeeping Requirements and a Guide to Tax Publications.

Amended Return

Use **Form 1040X** to change an income tax return you have already filed (Form 1040 or Form 1040A).

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an audit of your return by the IRS. Contact your State tax agency for more information.

Instructions for Schedule C

Profit or (Loss) From Business or Profession

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, please complete a Schedule C for each business.

Farmers should use **Schedule F.**

If some of your expenses are part business and part personal, you may deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Report sales, exchanges, and involuntary conversions of trade or business property on **Form 4797,** Supplemental Schedule of Gains and Losses.

You must pay social security self-employment tax on income from any trade or business, unless you are specifically excepted. Please see **Schedule SE.**

Report interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Item A—Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C—Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D—Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E—Accounting Method

You must use the cash method on your return unless you kept account books. If you kept books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage of completion method. The method used must accurately reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts) you must usually first get the permission of the Commissioner of Internal Revenue. File **Form 3115** within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show 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 use at any time.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F—Valuation Methods

Your inventories can be valued at:
a. cost,
b. cost or market value, whichever is lower, or
c. any other method approved by the Commissioner of Internal Revenue.

You must continue to use the same valuation method you used the first year you took inventory unless you get permission to change your method.

Item H—Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:
a. holding, producing, or distributing motion picture films or video tapes,
b. farming (see the instructions for Schedule F (Form 1040) for a definition of farming),
c. leasing section 1245 property (personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization), or
d. exploring for, or exploiting, oil and gas resources,
as a trade or business or for the production of income, any loss from that activity may not exceed the total amount you have at risk (amount that you personally invested plus any amount for which you are personally liable).

You are not considered "at risk" for any amount you borrowed if:
- you borrowed from a relative or someone who has an interest in the business, or
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.

If line 34 is a loss, you should enter on Form 1040, line 13, only the amount for which you are considered "at risk."

Note: *Enter as a deduction on Schedule C, line 32, any loss from such activity that was incurred in 1977, but not allowed for that year because of the "at risk" limitations.*

Item I—Deductions for Business Use of a Home

You may deduct, within certain limits, business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:
a. as your principal place of business,
b. as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or
c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home that is used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale, but only if your home is the only fixed location of your trade or business.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get **Publication 587,** Business Use of Your Home, for more information. It will explain how to figure any deduction you may be allowed, including the treatment of taxes, interest, and casualty losses.

See Instructions for **Schedule E** (Form 1040) for information on deductions for rental of a dwelling used as a residence.

Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more detailed information, see instructions for **Forms W–3** (Transmittal of Income and Tax Statements) and **1096** (Annual Summary and Transmittal of U.S. Information Returns).

Part I — Income

(Lines 1 through 5)

Line 1a—Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales.—If you use the installment method of reporting sales income, please attach a schedule showing separately for 1978 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b—Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2—Cost of Goods Sold and/or Operations

Cost of Goods Sold.—If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from Schedule C–1, line 8.

Cost of Operations (Inventories Not an Income-determining Factor). If the amount on line 2 includes the cost of operations,

complete the appropriate lines on Schedule C–1.

Line 4—Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest and other kinds of miscellaneous income from the business or profession.

Part II — Deductions (Lines 6 through 33)

Line 7—Amortization

You may amortize the cost of pollution-control facilities, on-the-job training, and child care facilities over a 60-month period instead of taking the depreciation deduction.

You may also amortize amounts you paid for research, experiments, and a trademark or trade name over a period of at least 60 months.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. Amounts not allowed as a deduction in the current year must be capitalized and amortized. This rule does not apply to low-income housing.

For more information about construction period interest and taxes and other amounts subject to amortization, please get **Publication 535,** Tax Information on Business Expenses and Operating Losses.

Line 8—Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get **Publication 548,** Tax Information on Deductions for Bad Debts.

Line 10—Car and Truck Expenses

You can deduct the actual cost of running your car or truck or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars that have been or are considered fully depreciated, the fixed mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

Line 12—Depletion

If you claim a deduction for timber depletion, please attach **Form T.**

Line 13—Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

You can either list items separately or group similar assets as one item when filling in **Schedule C–2.**

Please see **Form 4562,** Depreciation, for information on depreciation methods, limitations and special rules. **Publication 534,** Tax Information on Depreciation, also contains helpful information.

Note: Your total additional first year depreciation deduction from all sources is limited to $2,000 ($4,000 if married filing a joint return).

Line 15—Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health and welfare programs.

Line 18—Interest on Business Indebtedness

If you paid interest for years after 1978, deduct only the part you paid for 1978.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see **Publication 545,** Income Tax Deduction for Interest Expense.

Line 22—Pension and Profit-sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule C, line 22.

For filing requirements, please see instructions for Form 1040, line 25, on page 10.

Line 25—Repairs

You can deduct the cost of repairs, including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

Line 29—Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business. Be sure to fill in **Schedule C–3** to report expense account information.

Line 31—Wages

Enter on line 31a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 31b the applicable new jobs credit from Form 5884, line 13. See instruction G of the Instructions for Form 5884 for additional information. For more details, please get **Publication 902,** Tax Information on Jobs Tax Credit.

Line 32—Other Business Expenses

Include all ordinary and necessary business expenses. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Schedule C–3—Expense Account Information

Enter here amounts for which you are claiming a deduction on Schedule C that were:

- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep records as proof of amounts spent for entertainment.

Foreign Conventions.—Generally, no deduction is allowed for attendance at more than two foreign conventions during your tax year. The amount of expenses you can deduct is also subject to special limitations based on the amount of time actually devoted to business, etc.

In order to deduct any expenses for a foreign convention you must attach both of the following to your tax return for the year in which the expenses are deducted:

a. your signed statement indicating the total days of the trip, the days and amounts spent traveling, the number of hours each day devoted to scheduled business activities, a program of the business activities; and

b. a written statement, signed by an officer of the organization or group sponsoring the convention, that includes a schedule of business activities for each day of the convention and the number of hours of each day such scheduled business activities were attended.

For more information, please get **Publication 463,** Travel, Entertainment, and Gift Expenses.

Publication 334.—If you need more information about business income and expenses, get **Publication 334,** Tax Guide for Small Business.

Instructions for Schedule F

Farm Income and Expenses

You will find helpful information in **Publication 225,** *Farmer's Tax Guide. It also contains sample filled-in schedules and forms.*

Employer Identification Number

You do not need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Farm Income

Report all farm income in this schedule. If you received rental income based on farm production, or crop shares based on renting your land, and you did not materially participate in the farming, report this income on **Form 4835** and Schedule E (Form 1040). (This income is not subject to self-employment tax.)

Under both the cash and accrual methods of reporting income, report crop share rentals received in the year you convert them to money or its equivalent.

If you did materially participate in the farming, the rental income you received is subject to self-employment tax and should be reported in this schedule and in Schedule SE. The activities of an agent are not counted in deciding if you materially participated.

Report sales, exchanges, or involuntary conversions of certain trade or business property on **Form 4797.**

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income at its market value. Do not report the value of farm products you and your family used, and do not deduct the expenses of raising these products.

Include as income any cash advances you received from marketing cooperatives.

Part I

Cash Receipts and Disbursements Method

Include in income:

a. Profits from the sale of livestock and other items bought for resale. Show on lines 1 and 2.

b. Cash and the value of merchandise or other property received from the sale of livestock and produce you raised. Show on lines 5 through 21.

You can elect to include in income proceeds from the sale of livestock because of drought in the tax year following the year of a drought, if:

- *your main business is farming, and*
- *you can show that the sale would not have occurred except for the drought, and*
- *your area was eligible for Federal Government assistance.*

You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

c. Other farm income.

On line 23, show patronage dividends received from cooperatives in money and qualified written notices of allocation. Include cash advances from marketing cooperatives you do business with.

On line 24, show per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates.

Include any patronage dividends received in property (other than written notices of allocation) up to their fair market value.

You do not have to include in income patronage dividends which are directly attributable to:

- purchase of personal living or family items
- purchase of capital assets
- purchase of depreciable assets used in your business

where the basis of the items is reduced by the dividends excluded from income.

On line 25, enter nonpatronage distributions received from farmers' cooperatives exempt from tax.

On line 26, show your Agricultural Program payments:

a. In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

b. In materials and services.—If you received materials, such as fertilizer or lime, or services, such as grading or constructing dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

On line 27, enter any Commodity Credit Corporation loans you received if:

- the commodities are delivered or forfeited to the Corporation or
- you elect to include the loan in income when received. If you make this election, attach a statement showing the details of the loan. You must continue to report similar loans as income unless you receive permission to change your method of accounting from IRS.

On line 28, enter any Federal gasoline tax credit claimed as a credit on Form 1040 for 1977.

Use line 30 to report commodity futures. Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Enter any profit realized on line 30. If you incur a loss in a closed futures contract, you may deduct it as a business expense. Show it as a negative figure on line 30. Purchase or sales contracts are not true hedges if they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation. Show these transactions on Schedule D (Form 1040).

Part II

Expenses and Other Deductions

Under the cash receipts and disbursements method, your expenses are the amounts you paid during 1978, plus noncash deductions such as depreciation.

Labor Hired

On line 33a, deduct what you paid for farm labor. You can also deduct the cost of boarding hired farm labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. You can deduct only what you paid household employees to care for your hired farm labor. Do not deduct the value of your labor or that of your family.

Enter on line 33b the applicable New Jobs Credit from line 13 of the Form 5884 filed for this Schedule F. See instruction G of the **Instructions for Form 5884** and **Publication 902** for more information. You may not take a deduction for that part of the wages and salaries you paid or incurred equal to the new jobs credit.

Repairs and Maintenance

You can deduct on line 34 amounts you paid for repairs and maintenance of farm buildings (except your home), farm machinery and equipment. You can also deduct the cost of ordinary tools of short life or small cost, such as shovels and rakes. Include in this line the total amount of repairs if you use the Class Life Asset Depreciation (CLADR) System.

Interest

You can deduct on line 35 interest you paid on your farm mortgage (but not on your home mortgage) and other obligations incurred to carry on farming and ranching. If you prepaid interest in 1978 for years after 1978, you can deduct only the part you paid for 1978.

Rent of Farm, Part of Farm, or Pasture

You can deduct on line 36 rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you can deduct amounts you paid to raise the crop. Do not deduct the value of the crop.

Taxes

You can deduct on line 46 real estate and personal property taxes on farm business assets. You can also deduct any social security tax you paid to match what you were required to withhold from farm employees' wages. Do not deduct:

- Federal income taxes
- estate, inheritance, legacy, succession, and gift taxes
- taxes on improvements
- taxes on your house or household property
- other taxes not related to the farm business.

Conservation Expenses

On line 50, you can deduct what you spent (including any amount paid on an assessment by a soil or water conservation or drainage district to recover the amount the district spent) to conserve soil or water and to prevent erosion of land you used.

Do not deduct for any year more than 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). Excess conservation expenses can be carried over to the following years with the same limits for those years.

Land Clearing

You can deduct on line 51 amounts you spent to clear land and to make it suitable for farming. Do not deduct more than 25 percent of your taxable income from farming, or $5,000, whichever is less.

Pension and Profit-Sharing Plans

Enter on line 52 the amount you contributed to pension, profit-sharing or annuity plans for the benefit of your employees. If the plan included you as an owner-employee, see the instructions for line 25, Form 1040, and enter the amount you contributed for yourself on that line.

Enter on line 53 the amount you contributed to employee benefit programs, such as insurance, health, and welfare programs, that are not an incidental part of a pension or profit-sharing plan included on line 52.

Other Farm Expenses

Car and Truck Expenses. You can deduct the actual cost of running your car or truck or take the fixed mileage rate. This is 17 cents a mile for the first 15,000 miles and 10 cents a mile for each mile over 15,000. You must use 10 cents a mile for all miles if the vehicle is fully depreciated. If you have more than one vehicle, you must show actual costs.

Include in your other farm expenses what you paid for items such as account books, office supplies, stationery, stamps, and advertising.

Losses of property included in your inventory are reflected in the reduced inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible.

If you use the cash method, do not deduct the value of animals you raised that died. If you bought animals that died, you may deduct the cost less depreciation if you were not reimbursed by insurance or otherwise. Do not deduct personal losses.

Citrus or Almond Groves

You must capitalize expenses of planting, cultivating, maintaining and developing any part of a citrus or almond grove incurred before the close of the fourth tax year beginning with the tax year in which you planted the grove.

Limited Deduction for Losses

If you farmed as a business or to produce income, any loss from that activity may not exceed the total amount you have risked (amount you have invested plus any loan amount for which you are personally liable).

You are also not considered "at risk" for any amount you borrowed if:

- you borrowed from a relative or someone who has an interest in the farm, or
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.

If line 58 or 76 is a loss, you should enter on Form 1040, line 19, only the amount for which you are considered "at risk."

Farming includes cultivating land, raising or harvesting any agricultural or horticultural product, and raising, shearing, feeding, caring for, training or managing animals. Trees (other than fruit or nut trees) are not considered agricultural or horticultural products.

Enter as a deduction on line 54 any loss from these activities that was incurred in 1976 or 1977 but not allowed for either year.

Farming Syndicates. A farming syndicate may be a partnership, any other noncorporate enterprise, or an electing small business corporation in the farm business if:

a. at any time interests in the business have been offered for sale in any way requiring registering with any Federal or State agency, or

b. more than 35 percent of the losses during any period are spread between limited partners or entrepreneurs.

A limited partner or entrepreneur is a person who does not actively participate in managing the business and whose liability is limited to amounts he or she has invested.

A deduction for feed, seed, fertilizers, or other farm supplies is allowed only for the tax year in which these things are actually used (or the tax year for which these amounts are deductible in the syndicate's method of accounting). However, this does not apply to any amount paid for supplies on hand at the end of the tax year because of fire, storm, flood, disease, drought, or other casualty, or to any amount required to be capitalized (spread out and depreciated over its useful life).

The cost of poultry bought by a syndicate for use in business (or for use in business and for sale) must be capitalized and depreciated over 12 months, or their useful life, whichever is less.

A syndicate planting, cultivating, maintaining, or developing a grove, orchard or vineyard growing fruit or nuts must capitalize any amount that:

a. would otherwise be deductible,

b. was for planting, cultivating, maintaining or developing the property, and

c. is incurred before the tax year in which there is a yield in commercial quantities.

Part III
Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. Group similar assets as one item to report them in this part. If you need more space, use Form 4562. In figuring depreciation, do not include the value of:

- land, or
- livestock bought or raised for sale, or
- other property included in your inventory.

If you acquired livestock for work, breeding, dairy or sport purposes, you can deduct depreciation on those animals.

Note: Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if you file jointly).

For more information, please get Publication 534, Tax Information on Depreciation.

Parts IV and V
Accrual Method of Reporting

Figure your profits in this part. Farm income is reported when earned, not when received. Your farm expenses are the actual expenses incurred during 1978 whether you paid them or not. You can value inventories by the farm-price method (market price less direct cost of disposition) or you can use other methods. If you raise livestock, you can value inventories by the farm-price or unit-livestock-price method.

If you use an accrual method, you must inventory growing crops.

If you use an accrual method, enter on line 67 of Schedule F any Federal gasoline tax you claimed as a credit on Form 1040 for 1978.

Take Stock in America

Buy U.S. Savings Bonds
Where you work or bank

1978 Tax Rate Schedules

If you cannot use one of the Tax Tables, figure your tax on the amount on Schedule TC, Part I, line 3, by using the appropriate Tax Rate Schedule on this page. Enter the tax on Schedule TC, Part I, line 4.
Note: *Your zero bracket amount has been built into these Tax Rate Schedules.*

SCHEDULE X—Single Taxpayers

Use this schedule if you checked **Filing Status Box 1** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: | Enter on Schedule TC, Part I, line 4:

Not over $2,200 — 0

Over—	But not over—	of the amount over—
$2,200	$2,700	14%
$2,700	$3,200	$70+15%
$3,200	$3,700	$145+16%
$3,700	$4,200	$225+17%
$4,200	$6,200	$310+19%
$6,200	$8,200	$690+21%
$8,200	$10,200	$1,110+24%
$10,200	$12,200	$1,590+25%
$12,200	$14,200	$2,090+27%
$14,200	$16,200	$2,630+25%
$16,200	$18,200	$3,210+31%
$18,200	$20,200	$3,830+34%
$20,200	$22,200	$4,510+36%
$22,200	$24,200	$5,230+38%
$24,200	$28,200	$5,990+40%
$28,200	$34,200	$7,590+45%
$34,200	$40,200	$10,290+50%
$40,200	$46,200	$13,290+55%
$46,200	$52,200	$16,590+60%
$52,200	$62,200	$20,190+62%
$62,200	$72,200	$26,390+64%
$72,200	$82,200	$32,790+66%
$82,200	$92,200	$39,390+68%
$92,200	$102,200	$46,190+69%
$102,200	———	$53,090+70%

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 2 or 5** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: | Enter on Schedule TC, Part I, line 4:

Not over $3,200 — 0

Over—	But not over—	of the amount over—
$3,200	$4,200	14%
$4,200	$5,200	$140+15%
$5,200	$6,200	$290+16%
$6,200	$7,200	$450+17%
$7,200	$11,200	$620+19%
$11,200	$15,200	$1,380+22%
$15,200	$19,200	$2,260+25%
$19,200	$23,200	$3,260+28%
$23,200	$27,200	$4,380+32%
$27,200	$31,200	$5,660+36%
$31,200	$35,200	$7,100+39%
$35,200	$39,200	$8,660+42%
$39,200	$43,200	$10,340+45%
$43,200	$47,200	$12,140+48%
$47,200	$55,200	$14,060+50%
$55,200	$67,200	$18,060+53%
$67,200	$79,200	$24,420+55%
$79,200	$91,200	$31,020+58%
$91,200	$103,200	$37,980+60%
$103,200	$123,200	$45,180+62%
$123,200	$143,200	$57,580+64%
$143,200	$163,200	$70,380+66%
$163,200	$183,200	$83,580+68%
$183,200	$203,200	$97,180+69%
$203,200	———	$110,980+70%

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: | Enter on Schedule TC, Part I, line 4:

Not over $1,600 — 0

Over—	But not over—	of the amount over—
$1,600	$2,100	14%
$2,100	$2,600	$70+15%
$2,600	$3,100	$145+16%
$3,100	$3,600	$225+17%
$3,600	$7,600	$310+19%
$7,600	$11,600	$690+22%
$11,600	$15,600	$1,570+25%
$15,600	$19,600	$2,570+28%
$19,600	$23,600	$3,690+32%
$23,600	$27,600	$5,970+36%
$27,600	$33,600	$7,410+39%
$33,600	$39,600	$9,750+42%
$39,600	$45,600	$12,270+45%
$45,600	$51,600	$15,210+48%
$51,600	$61,600	$18,090+50%
$61,600	$71,600	$22,590+53%
$71,600	$81,600	$28,890+55%
$81,600	$91,600	$35,390+58%
$91,600	$101,600	$41,790+60%
$101,600	———	$47,790+62%

SCHEDULE Z—Unmarried Heads of Household (including certain married persons who live apart (and abandoned spouses)—see page 6 of the Instructions)

Use this schedule if you checked **Filing Status Box 4** on Form 1040—

If the amount on Schedule TC, Part I, line 3, is: | Enter on Schedule TC, Part I, line 4:

Not over $2,200 — 0

Over—	But not over—	of the amount over—
$2,200	$3,200	14%
$3,200	$4,200	$140+15%
$4,200	$6,200	$300+18%
$6,200	$8,200	$660+19%
$8,200	$10,200	$1,040+22%
$10,200	$12,200	$1,480+23%
$12,200	$14,200	$1,940+25%
$14,200	$16,200	$2,440+27%
$16,200	$18,200	$2,980+29%
$18,200	$20,200	$3,560+31%
$20,200	$22,200	$4,180+32%
$22,200	$24,200	$4,820+35%
$24,200	$26,200	$5,520+36%
$26,200	$28,200	$6,220+38%
$28,200	$30,200	$6,980+41%
$30,200	$34,200	$7,800+42%
$34,200	$38,200	$9,480+45%
$38,200	$42,200	$11,280+48%
$42,200	$46,200	$13,260+52%
$46,200	$52,200	$15,340+55%
$52,200	$64,200	$18,640+58%
$64,200	$76,200	$25,600+62%
$76,200	$88,200	$33,920+62%
$88,200	$100,200	$41,360+64%
$100,200	$122,200	$49,120+66%
$122,200	$142,200	$62,620+67%
$142,200	$162,200	$76,020+68%
$162,200	$182,200	$89,320+69%
$182,200	———	$103,120+70%

SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

1978

Name of proprietor | Social security number of proprietor

A Main business activity (see instructions) ▶ ..... : product ▶ .....
B Business name ▶ .....
C Employer identification number ▶ .....
D Business address (number and street) ▶ C
City, State and ZIP code ▶ .....
E Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ .....
F Method(s) used to value closing inventory:
(1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (if other, attach explanation)

	Yes	No
G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.		
H Does this business activity involve oil or gas, movies or video tapes, or leasing personal (section 1245) property to others? (See page 25 of the Instructions.)		
I Did you deduct expenses for an office in your home?		

Part I Income

1 a Gross receipts or sales	1a		
b Returns and allowances	1b		
c Balance (subtract line 1b from line 1a)		1c	
2 Cost of goods sold and/or operations (Schedule C–1, line 8)		2	
3 Gross profit (subtract line 2 from line 1c)		3	
4 Other income (attach schedule)		4	
5 Total income (add lines 3 and 4) ▶		5	

Part II Deductions

6 Advertising		28 Telephone	
7 Amortization		29 Travel and entertainment	
8 Bad debts from sales or services		30 Utilities	
9 Bank charges		31 a Wages	
10 Car and truck expenses		b New Jobs Credit	
11 Commissions		c Subtract line 31b from 31a	
12 Depletion		32 Other expenses (specify):	
13 Depreciation (explain in Schedule C–2)		a	
14 Dues and publications		b	
15 Employee benefit programs		c	
16 Freight (not included on Schedule C–1)		d	
17 Insurance		e	
18 Interest on business indebtedness		f	
19 Laundry and cleaning		g	
20 Legal and professional services		h	
21 Office supplies		i	
22 Pension and profit-sharing plans		j	
23 Postage		k	
24 Rent on business property		l	
25 Repairs		m	
26 Supplies (not included on Schedule C–1)		n	
27 Taxes		o	
		p	
		q	
		r	

33 Total deductions (add amounts in columns for lines 6 through 32r) ▶	33	
34 Net profit or (loss) (subtract line 33 from line 5). Enter here and on Form 1040, line 13. ALSO enter on Schedule SE (Form 1040), line 5a. (For "at risk" provisions, see page 25 of Instructions.) ▶	34	

SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part I, Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		1	
2 a Purchases	2a		
b Cost of items withdrawn for personal use	2b		
c Balance (subtract line 2b from line 2a)		2c	
3 Cost of labor (do not include salary paid to yourself)		3	
4 Materials and supplies		4	
5 Other costs (attach schedule)		5	
6 Add lines 1, 2c, and 3 through 5		6	
7 Inventory at end of year		7	
8 Cost of goods sold and/or operations (subtract line 7 from line 6). Enter here and on Part I, line 2 ▶		8	

SCHEDULE C–2.—Depreciation (See Schedule C Instructions for line 13)

If you need more space, please use Form 4562.

Description of property (a)	Date acquired (b)	Cost or other basis (c)	Depreciation allowed or allowable in prior years (d)	Method of computing depreciation (e)	Life or rate (f)	Depreciation for this year (g)
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (Specify)						
3 Totals					3	
4 Depreciation claimed in Schedule C–1					4	
5 Balance (subtract line 4 from line 3). Enter here and on Part II, line 13 ▶					5	

SCHEDULE C–3.—Expense Account Information (See Schedule C Instructions for Schedule C–3)

Enter information for yourself and your five highest paid employees. In determining the five highest paid employees, add expense account allowances to the salaries and wages. However, you don't have to provide the information for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 34, page 1, is less than $25,000.

Name (a)	Expense account (b)	Salaries and Wages (c)
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:	Yes	No
A Entertainment facility (boat, resort, ranch, etc.)?		
B Living accommodations (except employees on business)?		
C Employees' families at conventions or meetings? If "Yes," were any of these conventions or meetings outside the U.S. or its possessions? (See page 26 of Instructions.)		
D Vacations for employees or their families not reported on Form W–2?		

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SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

▶ Attach to Form 1040 or Form 1065. ▶ See Instructions for Schedule F (Form 1040).

1978

Name of proprietor(s) | Social security number

Farm name and address ▶ | Employer identification number (See Instructions)

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount	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 Raised Livestock and Produce and Other Farm Income

Kind	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 Soybeans	
17 Corn	
18 Other grains	
19 Hay	
20 Straw	
21 Fruits and nuts	
22 Machine work	
23 Patronage dividends (see Schedule F instructions)	
24 Per-unit retains (see Schedule F instructions)	
25 Nonpatronage distributions from exempt cooperatives	
26 Agricultural program payments:	
a Cash	
b Materials and services	
27 Commodity credit loans under election (or forfeited)	
28 Federal gasoline tax credit	
29 State gasoline tax refund	
30 Other (specify):	
31 Add lines 5 through 30	
32 Gross profits* (add lines 4 and 31) ▶	

Part II Farm Deductions—For Cash and Accrual Method Taxpayers **F**

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
33 a Labor hired (see Schedule F instructions)	
b New Jobs credit	
c Balance (subtract line 33b from line 33a)	
34 Repairs, maintenance	
35 Interest	
36 Rent of farm, pasture	
37 Feed purchased	
38 Seeds, plants purchased	
39 Fertilizers, lime, chemicals	
40 Machine hire	
41 Supplies purchased	
42 Breeding fees	
43 Veterinary fees, medicine	
44 Gasoline, fuel, oil	
45 Storage, warehousing	
46 Taxes	
47 Insurance	
48 Utilities	
49 Freight, trucking	
50 Conservation expenses	
51 Land clearing expenses	
52 Pension and profit-sharing plans (see Schedule F instructions)	
53 Employee benefit programs other than line 52 (see Schedule F instructions)	
54 Other (specify):	
55 Add lines 33c through 54 ▶	
56 Depreciation (from line 61, Part III) ▶	
57 Total deductions (add lines 55 and 56) ▶	

58 Net farm profit or (loss) (subtract line 57 from line 32). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a. (For "at risk" provisions, see page 30 of Instructions.) ▶

*Use amount on line 32 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Part III Depreciation (Do not include the home you and your family live in, its furnishings, and other items used for personal purposes.) If you need more space, use Form 4562.

a. 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
59 Total additional first-year depreciation (do not include in items below) ▶						
60 Other depreciation:						
Buildings						
Animals						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
61 Totals ▶				Enter here and in Part II, line 56 ▶		

Part IV Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column)

Kind	Inventory at beginning of year	Cost of items purchased during year	Sales during year	Inventory at end of year
Cattle				
Calves				
Sheep				
Swine				
Poultry				
Dairy products				
Eggs				
Wool				
Cotton				
Tobacco				
Vegetables				
Grain				
Fruits and nuts				
Other (specify):				
62 Totals (enter here and in Part V below)	(Enter on line 71)	(Enter on line 72)	(Enter on line 64)	(Enter on line 63)

Part V Summary of Income and Deductions—Accrual Method

63 Inventory of livestock, crops, and products at end of year		
64 Sales of livestock, crops, and products during year		
65 Agricultural program payments: a Cash		
b Materials and services		
66 Commodity credit loans under election (or forfeited)		
67 Federal gasoline tax credit		
68 State gasoline tax refund		
69 Other farm income (specify):		
70 Add lines 63 through 69		
71 Inventory of livestock, crops, and products at beginning of year		
72 Cost of livestock and products purchased during year		
73 Total (add lines 71 and 72)		
74 Gross profits* (subtract line 73 from line 70) ▶		
75 Total deductions from Part II, line 57		
76 Net farm profit or (loss) (subtract line 75 from line 74). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a. (For "at risk" provisions, see page 30 of Instructions.) ▶		

* Use amount on line 74 for optional method of computing net earnings from self employment. (See Schedule SE, Part I, line 3.)

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Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))

(Income not subject to self-employment tax) ▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040 | Social security number

Farm name and address | If you filed Form 943, enter employer identification number here

Purpose.—Use this form to report farm rental income based on crops or livestock produced by the tenant, if you were the landowner (or sub-lessor) and did not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg. 1.61–4(a) and (b).

Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farmland, if the amount is based on a flat charge. (Report directly on Schedule E (Form 1040).)

If you report both farm rental income on line 25 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.

Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F (Form 1040).)

The instructions for Schedule F (Form 1040) apply to the income and deduction items in Part I and Part II.

Note: Fill in Part III if two-thirds of your gross income is from farming or fishing.

Part I Gross Farm Rental Income—Based on Production

(Include amount converted to cash or the equivalent)

Kind	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 Soybeans	
13 Corn	
14 Other grains	
15 Hay	
16 Straw	
17 Fruits and nuts	
18 Patronage dividends (see Schedule F instructions)	
19 Per-unit retains (see Schedule F instructions)	
20 Agricultural program payments: a Cash	
b Materials and services	
21 Commodity credit loans under election (or forfeited)	
22 Federal gasoline tax credit	
23 State gasoline tax refund	
24 Other (specify):	
25 Gross farm rents (add lines 1 through 24) ▶	

Part II Deductions—Farm Rental Property

(Exclude personal and living expenses)

Items	Amount
26 a Labor hired (see Schedule F instructions)	
b New Jobs credit	
c Balance (subtract line 26b from line 26a)	
27 Repairs, maintenance	
28 Interest	
29 Rent of farm, pasture	
30 Feed purchased	
31 Seeds, plants purchased	
32 Fertilizers, lime, chemicals	
33 Machine hire	
34 Supplies purchased	
35 Breeding fees	
36 Veterinary fees, medicine	
37 Gasoline, fuel, oil	
38 Storage, warehousing	
39 Taxes	
40 Insurance	
41 Utilities	
42 Freight, trucking	
43 Conservation expenses	
44 Land clearing expenses	
45 Pension and profit-sharing plans (see Schedule F instructions)	
46 Employee benefit programs other than line 45 (see Schedule F instructions)	
47 Other (specify):	
48 Depreciation (from page 2)	
49 Expenses (add lines 26c through 48) ▶	

50 Net farm rental profit or (loss) (subtract line 49 from line 25). Enter here and in Schedule E (Form 1040), Part II, line 9. (For "at risk" provisions, see the instructions for Schedule F (Form 1040).)

Form **4835** (1978)

Form 4835 (1978) Page **2**

Part III Gross Income From Farming or Fishing—

WHEN TO USE: Complete this part only if two-thirds of your gross income is from farming or fishing.

To figure your gross farming or fishing 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, 1979.

Source(s)	Your share of gross farming or fishing income
1 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	$
2 Farming (Schedule F, Form 1040)	
3 Fishing (Schedule C, Form 1040)	
4 Gross farm rents from Part I, line 25	
5 Partnership(s)	
6 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
7 Total (add lines 1 through 6)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family lived in, its furnishings, and other items used for personal purposes.)

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of figuring depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ⟶						
2 Other depreciation:						
Buildings						
Animals						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
3 Totals						

Enter total of column g on page 1, line 48.

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Statistics
of Income

Sole Proprietorship Returns

Statistics
of Income
Library

1 Overall Summary and Return Coverage

2 Sample Selection and Limitations of the Data

3 Proprietorship Statistics

4 State Statistics

5 Proprietor Statistics

6 Farm Statistics

7 Explanation of Terms

8 Industrial Classification

9 Facsimiles of Forms and Instructions Used