

Selected Historical and Other Data

Table 9.--Number of Individual Income Tax Returns, by Type of Tax Settlement, Tax Years 1944-1996

[All figures are estimates based on samples--number of returns is in millions]

Tax year	Total number of returns	Returns with--		
		Tax due at time of filing	Overpayments ¹	No overpayments or tax due at time of filing
	(1)	(2)	(3)	(4)
1944.....	47.1	22.6	22.9	1.6
1945.....	49.9	14.5	33.5	1.9
1946.....	52.8	13.6	34.4	4.8
1947.....	55.1	15.3	33.0	6.7
1948.....	52.1	8.1	38.4	5.6
1949.....	51.8	13.8	30.2	7.9
1950.....	53.1	14.3	32.0	6.8
1951.....	55.4	18.6	31.0	5.8
1952.....	56.5	19.3	32.1	5.1
1953.....	57.8	19.0	32.7	6.2
1954.....	56.7	16.6	35.2	5.0
1955.....	58.3	18.7	35.4	4.2
1956.....	59.2	19.4	36.1	3.7
1957.....	59.8	18.6	37.6	3.6
1958.....	59.1	18.1	37.4	3.6
1959.....	60.3	19.1	38.4	2.8
1960.....	61.0	18.1	39.4	3.5
1961.....	61.5	18.6	40.0	2.9
1962.....	62.7	18.7	40.9	3.1
1963.....	63.9	19.3	41.4	3.3
1964.....	65.4	22.5	39.3	3.5
1965.....	67.6	20.0	44.3	3.2
1966.....	70.2	17.8	49.4	3.0
1967.....	71.7	17.5	51.2	3.0
1968.....	73.7	20.3	50.6	2.8
1969.....	75.8	17.9	54.9	3.0
1970.....	74.3	16.5	55.3	2.5
1971.....	74.6	17.0	55.3	2.4
1972.....	77.6	11.9	63.3	2.3
1973.....	80.7	14.2	64.2	2.2
1974.....	83.3	15.4	65.8	2.1
1975.....	82.2	15.8	63.8	2.6
1976.....	84.7	16.9	65.0	2.8
1977.....	86.6	17.8	66.0	2.8
1978.....	89.8	21.6	65.5	2.7
1979.....	92.7	18.8	71.4	2.4
1980.....	93.9	21.8	69.9	2.3
1981.....	95.4	23.0	70.0	2.4
1982.....	95.3	20.3	72.4	2.6
1983.....	96.3	18.5	75.0	2.9
1984.....	99.4	21.2	75.6	2.7
1985.....	101.7	21.2	77.4	3.0
1986.....	103.0	21.5	78.1	3.5
1987.....	107.0	23.8	79.8	3.4
1988.....	109.7	27.2	79.1	3.4
1989.....	112.1	28.0	80.9	3.2
1990.....	113.7	27.0	83.5	3.2
1991.....	114.7	25.6	85.6	3.5
1992.....	113.6	29.0	81.0	3.6
1993.....	114.6	28.6	82.4	3.6
1994.....	115.9	27.6	85.1	3.2
1995.....	118.2	29.7	85.3	3.2
1996.....	120.4	30.6	86.5	3.3

See notes at end of this section.

Selected Historical and Other Data

Table 10.—Nonfarm Sole Proprietorship Returns: Selected Income Statement Items for Specified Income Years, 1980-1996

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

Item	1980	1985	1990	1994	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with nonfarm business net income or deficit, total ¹	8,931,712	11,928,573	14,782,738	16,153,871	16,423,872	16,953,303
Number with nonfarm business net income.....	n.a.	8,640,701	11,221,925	12,186,610	12,213,472	12,523,852
Number of nonfarm businesses.....	9,730,019	n.a.	16,596,384	18,108,776	18,391,237	19,031,717
Business receipts, total	411,205,713	540,045,430	730,606,020	790,630,020	807,363,638	868,334,891
Income from sales and operations	407,169,299	528,675,271	719,007,636	778,493,996	796,597,098	856,866,732
Total deductions ².....	356,258,495	461,272,852	589,249,583	623,833,149	638,126,845	691,413,570
Cost of sales and operations.....	209,889,809	232,294,132	291,010,060	301,004,349	306,958,514	340,818,035
Inventory, beginning-of-year.....	n.a.	21,435,438	29,024,992	31,280,679	31,167,684	30,964,592
Inventory, end-of-year.....	21,996,236	24,969,895	30,421,844	33,602,094	33,355,750	32,591,450
Purchases	168,301,517	n.a.	210,225,158	216,364,863	219,305,493	243,712,167
Cost of labor.....	10,922,221	14,504,201	22,679,507	23,497,436	24,383,409	26,425,624
Materials and supplies	12,909,222	n.a.	30,195,388	34,304,359	34,427,096	41,216,338
Advertising.....	n.a.	n.a.	6,574,743	7,987,458	8,309,645	8,900,958
Car and truck expenses.....	13,378,289	17,044,421	21,765,531	30,844,739	32,784,939	36,765,818
Commissions.....	3,333,345	n.a.	8,816,233	9,029,108	9,591,619	10,866,273
Depletion.....	n.a.	n.a.	816,131	551,570	457,480	567,090
Depreciation	13,952,703	26,291,389	23,734,507	26,157,756	26,233,844	27,396,828
Pension and profit-sharing plans	141,463	311,323	586,394	604,673	649,043	703,174
Employee benefit programs.....	n.a.	n.a.	1,056,604	1,291,800	1,298,834	1,421,377
Insurance.....	6,003,126	n.a.	13,357,568	13,288,806	12,977,567	13,235,720
Interest paid, total	7,190,257	11,913,982	13,311,670	9,169,648	10,056,583	10,537,260
Mortgage interest.....	n.a.	n.a.	6,256,506	3,842,810	4,076,344	4,454,450
Other interest.....	n.a.	n.a.	7,055,164	5,326,838	5,980,239	6,082,810
Legal and professional services.....	2,633,596	n.a.	5,880,163	6,208,512	6,340,021	6,351,073
Meals and entertainment expenses before limitation.....	n.a.	n.a.	5,329,281	6,179,180	6,353,157	6,966,201
Meals and entertainment deduction.....	n.a.	n.a.	4,262,870	3,193,551	3,208,742	3,508,019
Office expenses.....	n.a.	n.a.	6,896,758	8,001,703	8,344,181	8,804,013
Rent paid, total	9,636,290	15,258,690	23,391,608	26,769,493	27,502,981	28,749,921
On machinery.....	n.a.	n.a.	3,754,492	5,656,767	6,218,381	6,980,400
On other business property.....	n.a.	n.a.	19,637,116	21,112,726	21,284,600	21,769,521
Repairs	5,031,573	n.a.	8,940,657	10,385,279	10,171,788	10,784,395
Net salaries and wages (not deducted elsewhere).....	26,560,821	38,265,691	46,998,029	53,649,098	54,470,725	56,387,489
Supplies.....	n.a.	n.a.	n.a.	16,506,864	16,902,055	18,851,573
Taxes paid	7,672,459	n.a.	10,341,654	13,600,223	13,471,220	13,685,312
Travel.....	n.a.	n.a.	5,605,961	6,084,095	6,504,973	7,122,044
Utilities (including telephone)	4,790,337	n.a.	13,538,612	16,917,728	17,205,789	18,198,295
Bad debts	n.a.	600,613	1,038,756	1,066,595	996,588	977,027
Business use of home.....	n.a.	n.a.	n.a.	3,134,560	3,337,929	3,768,179
Net income (less deficit) ².....	54,947,219	78,772,578	141,430,193	166,798,668	169,262,336	176,903,956
Net income ²	68,010,051	98,775,563	161,657,252	187,845,139	191,728,953	200,123,896
Deficit ²	13,062,832	20,002,986	20,227,059	21,046,471	22,466,617	23,368,202

See notes at end of this section.

Selected Historical and Other Data

Table 11.—Partnership Returns: Selected Balance Sheet and Income Statement Items for Specified Income Years, 1980-1996

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

Item	1980	1985	1990	1994	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships	1,379,654	1,713,603	1,553,529	1,493,963	1,580,900	1,654,256
Number with net income.....	774,173	875,846	853,676	889,559	955,166	1,009,989
Number with balance sheets	1,194,236	1,227,498	1,081,224	987,504	1,053,139	1,129,580
Number of partners	8,419,899	13,244,824	17,094,966	14,989,505	15,605,686	15,662,298
Total assets ¹	597,503,923	1,269,434,302	1,735,285,033	2,295,212,222	2,718,647,742	3,368,165,845
Depreciable assets (net)	239,139,823	695,878,822	681,409,780	712,515,886	766,778,033	848,411,324
Inventories, end of year.....	33,218,272	27,279,234	56,507,062	76,305,276	88,050,194	136,707,577
Land.....	70,241,248	152,179,314	1,415,247,893	208,059,762	221,172,841	232,302,952
Total liabilities ¹	488,734,023	1,069,221,649	1,415,247,893	1,661,941,165	1,886,488,062	2,234,898,120
Accounts payable.....	33,899,048	40,871,755	66,747,965	81,057,259	90,603,965	121,243,113
Short-term debt ²	48,001,839	102,760,363	88,092,149	125,644,085	123,961,301	125,889,105
Long-term debt ³	178,044,406	381,960,685	497,560,607	508,307,609	544,253,482	607,075,733
Nonrecourse loans.....	118,910,380	327,558,208	470,139,911	463,311,873	465,744,743	474,197,941
Partners' capital accounts ¹	108,769,900	200,212,653	320,037,140	633,271,057	832,159,680	1,133,267,724
Total receipts ⁴	291,998,115	367,117,316	566,212,218	762,234,674	890,431,963	1,088,570,278
Business receipts ⁵	271,108,832	302,733,374	483,417,504	656,158,602	760,617,695	915,844,404
Interest received ⁶	10,869,323	20,558,966	20,799,631	19,450,589	31,240,619	33,363,831
Total deductions ⁴	283,749,460	376,000,991	549,602,678	680,051,598	783,602,767	943,352,030
Cost of sales and operations ⁷	113,885,668	146,315,315	242,448,195	335,144,653	395,322,385	486,257,935
Purchases.....	70,439,607	91,925,923	140,521,621	210,803,531	256,546,960	321,340,188
Cost of labor.....	7,015,547	8,845,106	13,924,993	18,528,257	20,080,458	22,890,832
Salaries and wages.....	22,336,337	33,884,204	56,025,118	70,069,247	80,292,538	94,181,234
Taxes paid	9,553,145	7,745,756	9,339,396	11,545,647	13,151,513	14,738,742
Interest paid.....	28,362,385	28,674,933	29,617,935	36,432,301	42,775,881	49,190,487
Depreciation ⁸	21,576,189	53,650,790	60,204,443	58,777,591	62,266,537	67,726,705
Net income (less deficit)	8,248,655	-8,883,674	16,609,540	82,183,076	106,829,196	145,218,248
Net income	45,061,756	77,044,693	116,317,801	137,440,684	150,927,744	228,157,636
Deficit	36,813,100	85,928,367	99,708,261	68,744,668	71,821,755	82,939,388

See notes at end of this section.

Selected Historical and Other Data

Table 12.--Number of Business Income Tax Returns, by Size of Business for Specified Income Years, 1980-1996

[All figures are estimates based on samples--number of businesses is in thousands]

Size of business	1980	1985	1990	1994	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Total.....	2,710.5	3,277.2	3,716.7	4,342.4	4,474.2	n.a
Receipt size¹						
Under \$25,000 ²	557.0	710.8	878.7	1,028.9	1,030.0	n.a
\$25,000 under \$50,000.....	207.7	236.6	252.0	275.3	288.4	n.a
\$50,000 under \$100,000.....	322.7	330.2	358.9	427.3	446.8	n.a
\$100,000 under \$250,000.....	558.4	620.5	661.7	744.9	736.1	n.a
\$250,000 under \$500,000.....	367.3	489.2	500.0	611.1	623.9	n.a
\$500,000 under \$1,000,000.....	279.8	352.4	416.0	488.6	512.7	n.a
\$1,000,000 or more.....	417.7	537.6	649.4	766.3	803.3	n.a
Asset size						
Under \$100,000 ³	1,514.6	1,833.5	2,111.5	2,535.1	2,615.0	n.a
\$100,000 under \$1,000,000.....	968.9	1,152.5	1,246.3	1,406.1	1,438.0	n.a
\$1,000,000 under \$10,000,000.....	191.8	245.4	303.8	339.6	256.6	n.a
\$10,000,000 under \$25,000,000.....	16.6	20.9	25.2	27.6	29.1	n.a
\$25,000,000 under \$50,000,000.....	7.8	10.4	11.0	11.9	12.4	n.a
\$50,000,000 under \$100,000,000.....	4.8	6.2	7.4	8.2	8.4	n.a
\$100,000,000 under \$250,000,000.....	3.2	4.4	5.8	6.9	7.2	n.a
\$250,000,000 or more.....	2.9	4.1	5.6	7.1	7.5	n.a
PARTNERSHIPS						
Total.....	1,379.7	1,713.6	1,553.5	1,494.0	1,580.9	1,654.3
Receipt size¹						
Under \$25,000 ²	638.0	840.1	962.6	899.1	931.3	956.2
\$25,000 under \$50,000.....	181.8	195.5	126.0	120.8	133.5	140.6
\$50,000 under \$100,000.....	183.6	199.5	133.4	131.0	142.3	145.7
\$100,000 under \$250,000.....	155.2	190.1	139.9	147.2	158.6	174.4
\$250,000 under \$500,000.....	135.6	165.5	82.5	80.3	86.5	94.0
\$500,000 under \$1,000,000.....	48.1	66.9	52.1	53.6	59.4	63.6
\$1,000,000 or more.....	37.4	56.0	57.1	61.9	69.3	79.7
Asset size						
Under \$25,000 ³	541.9	794.1	737.9	702.8	733.7	740.1
\$25,000 under \$50,000.....	156.3	132.7	99.3	74.4	79.1	84.6
\$50,000 under \$100,000.....	180.2	165.8	99.5	101.8	106.7	116.5
\$100,000 under \$250,000.....	219.1	210.9	194.1	170.7	184.5	186.5
\$250,000 under \$500,000.....	117.9	142.8	128.6	127.1	134.2	142.8
\$500,000 under \$1,000,000.....	72.1	100.0	105.2	112.3	123.8	137.5
\$1,000,000 or more.....	92.2	167.2	188.9	205.0	218.9	246.2
NONFARM SOLE PROPRIETORSHIPS						
Total.....	9,730.0	11,928.6	14,782.7	16,153.9	16,423.9	16,955.0
Receipt size⁴						
Under \$2,500 ²	2,783.1	3,067.5	3,750.1	4,205.2	4,139.5	4,261.2
\$2,500 under \$5,000.....	1,158.6	1,444.6	1,714.5	1,819.1	1,954.1	1,963.9
\$5,000 under \$10,000.....	1,262.9	1,633.6	2,011.7	2,175.7	2,254.4	2,258.6
\$10,000 under \$25,000.....	1,711.8	2,104.6	2,719.8	2,963.1	2,969.3	3,093.7
\$25,000 under \$50,000.....	1,079.1	1,393.9	1,660.2	1,867.7	1,982.7	2,090.9
\$50,000 under \$100,000.....	835.6	1,094.1	1,282.1	1,408.6	1,392.6	1,472.8
\$100,000 under \$200,000.....	795.8	1,060.2	857.2	906.2	916.3	971.0
\$200,000 under \$500,000.....	73.9	89.3	587.0	596.4	597.7	607.5
\$500,000 under \$1,000,000.....	29.2	40.7	142.7	140.6	147.4	164.7
\$1,000,000 or more.....			57.3	71.3	69.9	70.8

See notes at end of this section.