

Partnership Returns, 1998

by Alan Zempel

Partnership returns for 1998 were classified for the first time using the North American Industry Classification System (NAICS). Because the NAICS industry groupings differ from those of the Standard Industrial Classification (SIC) system previously used, year-to-year comparisons below the industrial division level are not possible. Comparisons at the industrial division level are possible only by reclassifying partnerships for 1998 into the industrial divisions they would have been classified in if there had been no change in the classification system. The data in Figure A are reclassified using a system developed by the Bureau of Economic Analysis of the Commerce Department.

The growth in the number of partnership returns for 1998 continued the trend established in recent years. For 1998, the number of partnerships, total assets, and total net income (less deficit) all increased over the amounts reported for 1997. The number of partners declined slightly for 1998 (Figure A). Growth in the number of partnerships was first evident in the 1994 data, reversing a decline that began with 1989 (Figure B). The number of partnerships increased in every industrial division except agriculture, forestry, and fishing; transportation and public utilities; and wholesale and retail trade. The services industrial division showed the largest decrease in the number of partners. Total assets increased in every industrial division except mining. Total net income (less deficit) increased in every industrial division except agriculture, forestry, and fishing; mining; and transportation and public utilities. Partnerships in the transportation and public utilities industrial division reported large losses for 1998 as they did for 1997.

Finance, insurance, and real estate industrial division partnerships continued to dominate the statistics for number of partnerships, and number of partners, as well as for the financial data. This domination of partnerships in the finance, insurance, and real estate industrial division continued a long established trend. The services industrial division accounted for the second largest number of partnerships, number of partners, total assets, and total net income (less deficit).

Alan Zempel is a former employee of the Corporation Special Projects Section. He was hired under special contract to author this article under the direction of Doug Shearer, Chief.

North American Industry Classification System

The North American Industry Classification System (NAICS) was first used to classify partnership data for 1998. NAICS replaces the Standard Industrial Classification system (SIC) previously used to classify these data. The new system was adopted in an effort both to recognize the changes taking place in the United States economy and to provide a unified industry coding scheme for the United States, Canada, and Mexico, the three participants in the North American Free Trade Agreement (NAFTA). NAFTA was implemented in 1993 to eliminate tariffs and other trade barriers among the three countries. NAICS was developed jointly by the three NAFTA signatories to standardize industry definitions. Such standardization, it was believed, would facilitate tracking and analysis of NAFTA's impact on all three countries [1].

In the United States, the development of NAICS was led by the Economic Classification Policy Committee sponsored by the Office of Management and Budget. Several subcommittees, composed of representatives of most government data-gathering agencies, including the Statistics of Income Division, were set up to work with their counterparts in Canada and Mexico to develop the structure of NAICS.

The Standard Industrial Classification system was developed by the United States in the late 1930's. After almost 60 years of use, it had become clear that even with revisions, SIC no longer reflected the emergence of new industries and the decline in importance of existing industries. During the time that SIC was used as the industry coding system, the goods-producing sector of the economy (manufacturing, mining, and construction) declined from 47 percent of private nonfarm employment in 1940 to 27 percent in 1990. During the same periods, the service-producing sector of the economy grew in importance. NAICS provides a much expanded service industry classification.

Like SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, and industries. SIC used the terms "industrial division," "major group," and "industry." Throughout this text, SIC terms will be used when referring to SIC classifications and NAICS terms when referring to NAICS classified data. Although the complete NAIC system uses twenty

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Figure A

Number of Partnerships, Number of Partners, Total Assets, and Total Net Income (Less Deficit), by SIC Industrial Division, 1997-1998 ¹

[Money amounts are in thousands of dollars]

| Industrial division | Number of partnerships | | | Number of partners | | |
|--|------------------------|------------------|----------------|--------------------|-------------------|----------------|
| | 1997 | 1998 | Percent change | 1997 | 1998 | Percent change |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All industries..... | 1,758,627 | 1,855,348 | 5.50 | 16,183,715 | 15,663,372 | -3.22 |
| Agriculture, forestry, and fishing..... | 127,060 | 124,344 | -2.14 | 576,382 | 552,384 | -4.16 |
| Mining..... | 28,045 | 29,098 | 3.75 | 774,930 | 1,062,683 | 37.13 |
| Construction..... | 72,098 | 81,981 | 13.71 | 171,110 | 210,519 | 23.03 |
| Manufacturing..... | 40,022 | 43,026 | 7.51 | 251,845 | 244,871 | -2.77 |
| Transportation and public utilities..... | 30,917 | 30,353 | -1.82 | 620,597 | 653,248 | 5.26 |
| Wholesale and retail trade..... | 173,009 | 168,253 | -2.75 | 584,212 | 545,316 | -6.66 |
| Finance, insurance, and real estate..... | 974,223 | 1,053,487 | 8.14 | 10,554,864 | 10,196,983 | -3.39 |
| Services..... | 310,990 | 323,265 | 3.95 | 2,642,024 | 2,193,282 | -16.98 |
| Nature of business not allocable..... | 2,263 | 1,541 | -31.90 | 7,751 | 4,087 | -47.27 |

| Industrial division | Total assets | | | Total net income (less deficit) | | |
|--|----------------------|----------------------|----------------|---------------------------------|--------------------|----------------|
| | 1997 | 1998 | Percent change | 1997 | 1998 | Percent change |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| All industries..... | 4,171,498,832 | 5,126,548,007 | 22.89 | 168,240,726 | 186,704,627 | 10.97 |
| Agriculture, forestry, and fishing..... | 54,450,193 | 57,426,324 | 5.47 | 1,925,633 | 1,181,809 | -38.63 |
| Mining..... | 84,066,432 | 83,716,027 | -0.42 | 6,651,515 | 4,201,776 | -36.83 |
| Construction..... | 25,087,651 | 55,833,429 | 122.55 | 3,203,649 | 5,764,513 | 79.94 |
| Manufacturing..... | 156,312,618 | 211,671,434 | 35.42 | 11,065,708 | 11,651,222 | 5.29 |
| Transportation and public utilities..... | 244,181,107 | 270,227,911 | 10.67 | -1,636,618 | -4,109,442 | -151.09 |
| Wholesale and retail trade..... | 104,357,967 | 115,111,477 | 10.30 | 5,329,996 | 6,304,521 | 18.28 |
| Finance, insurance, and real estate..... | 3,214,104,927 | 3,976,958,752 | 23.73 | 94,921,837 | 110,496,318 | 16.41 |
| Services..... | 287,829,363 | 354,485,451 | 23.16 | 46,695,598 | 51,174,942 | 9.59 |
| Nature of business not allocable..... | 1,108,574 | 1,117,202 | 0.78 | 83,409 | 38,964 | -53.29 |

¹ For more information concerning the Standard Industrial Classification System (SIC), see the discussion under "North American Industry Classification System."

NOTE: Detail may not add to total because of rounding.

sectors, for presentation purposes, the partnership data in this article have been grouped into the following sectors:

- raw materials and energy production, which includes agriculture, forestry, fishing, and hunting, mining and utilities;
- goods production, which includes construction and manufacturing;
- distribution and transportation of goods, which includes wholesale trade, retail trade, and transportation and warehousing;
- information;
- finance, insurance, real estate, and rental and leasing, which includes finance and insurance and real estate rental and leasing;
- professional and business services, which includes professional, scientific, and technical services, management companies and enterprises and administrative and support, waste management and remediation services;
- education, health and social services, which includes education and health and social assistance;
- leisure, accommodation, and food services, which includes arts, entertainment, and recreation, and accommodation and food services ;
- other services;
- nature of business not allocable.

Because the new NAICS has expanded industry codes in many sectors, it is not easy to compare 1998

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Figure B

Annual Percentage Growth for Tax Years 1988-1998

| Tax year | Number of partnerships | Number of partners | Total assets | Total receipts | Total net income (less deficit) |
|-----------|------------------------|--------------------|--------------|------------------|---------------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| 1988..... | 0.4 | 1.9 | 14.4 | 15.4 | 368.5 |
| 1989..... | -1.1 | 6.6 | 13.3 | 3.1 | -2.8 |
| 1990..... | -5.0 | -7.3 | -3.2 | 0.4 | 17.7 |
| 1991..... | -2.5 | -7.6 | 7.8 | (¹) | 28.9 |
| 1992..... | -2.0 | -0.4 | 5.0 | 6.2 | 100.5 |
| 1993..... | -1.2 | -0.7 | 11.6 | 13.3 | 55.3 |
| 1994..... | 1.8 | -4.1 | 8.4 | 14.9 | 23.3 |
| 1995..... | 5.8 | 4.1 | 18.4 | 17.7 | 30.0 |
| 1996..... | 4.6 | 0.4 | 23.9 | 23.4 | 35.9 |
| 1997..... | 6.3 | 3.3 | 23.9 | 25.5 | 15.9 |
| 1998..... | 5.5 | -3.2 | 22.9 | 17.2 | 10.8 |

¹ Less than 0.05 percent.

partnership data to prior years data. In an effort to minimize the break in the time series data for partnerships, we have included in Figure A the number of partnerships, number of partners, total assets, and total net income (less deficit) for 1997 and 1998 data. For this figure only, the 1998 partnership data have been combined to approximate the industries in which they would have been classified under SIC. Data in all other figures and all tables are classified using NAICS.

Throughout the text, references and comparisons are made to 1997 industry classifications. The North American Industry Classification publication contains appendixes comparing 1997 NAICS United States structure to 1987 United States SIC and 1987 SIC matched to 1997 United States NAICS. These appendixes make it possible to determine both how a SIC industry translates into NAICS and how NAICS codes used to classify 1998 partnership data relate to SIC codes used in previous years.

Partnership Activity

Partnerships for 1998 again reported increases in the number of partnerships, total assets, and total net income (less deficit)(Figure A)[2]. For 1998, the number of partnerships increased 5.5 percent to 1,855,348. The finance, insurance and real estate industrial division accounted for the largest increase,

from 974,223 for 1997 to 1,053,487 for 1998, or 8.1 percent. The services industrial division accounted for the second largest increase, from 310,990 for 1997 to 323,265 for 1998, or almost 4.0 percent.

The number of partners decreased slightly to 15,663,372 for 1998 from 16,183,716 for 1997, or 3.2 percent. Partnerships in the finance, insurance, and real estate and in the services industrial divisions had the largest decreases in the number of partners. However, these two industrial divisions still accounted for almost 80 percent of the total number of partners. Partnerships in the mining and in the construction industrial divisions both reported large increases in the number of partners.

Total assets increased by 22.9 percent, from \$4.2 trillion for 1997 to \$5.1 trillion for 1998. The finance, insurance, and real estate industrial division reported the largest amount of total assets, almost \$4.0 trillion, or 77.6 percent of all partnership total assets. No other industrial division represented as much as 10 percent of total assets.

Continuing the trend that began with 1990 data, total net income (less deficit) reported by partnerships increased by 11.0 percent for 1998 to \$186.7 billion (Figure A). The only industrial divisions in which total net income (less deficit) did not increase for 1998 were agriculture, forestry, and fishing; mining; and transportation and public utilities. The decreases in the agriculture, forestry, and fishing and the mining industries were each almost 40 percent. The decrease in the transportation and public utilities industrial division was 151 percent (Figure A). (Total net income (less deficit) is defined and explained in the Explanation of Selected Terms section.)

Partnerships in the finance, insurance, and real estate industrial division accounted for almost 60 percent of total net income (less deficit) reported by all partnerships. Total net income (less deficit) for this division rose by 16.4 percent, from \$94.9 billion for 1997 to \$110.5 billion for 1998 (Figure A).

Partnerships again reported positive rental real estate net income (less deficit) (Figure C). For 1998, this amount was \$26.9 billion, up from \$17.3 billion for 1997. The five industries included in real estate under NAICS accounted for \$24.9 billion of this total. This was the fourth year in a row that partnerships primarily engaged in rental activities reported positive rental real estate net income (less deficit). Prior to

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Figure C

Total Net Income (Less Deficit), Tax Years 1997-1998

[Money amounts are in thousands of dollars]

| Item | 1997 | 1998 | Difference | Percent change |
|---|--------------------|--------------------|-------------------|----------------|
| | (1) | (2) | (3) | (4) |
| Total net income (less deficit) ¹ | 168,240,726 | 186,704,627 | 18,463,901 | 10.97 |
| Net income (less deficit) from trade or business..... | 92,866,348 | 88,767,531 | -4,098,817 | -4.41 |
| Portfolio interest income..... | 40,709,135 | 51,454,743 | 10,745,608 | 26.40 |
| Portfolio dividend income..... | 11,729,852 | 13,710,835 | 1,980,983 | 16.89 |
| Portfolio royalty income..... | 3,300,635 | 3,686,819 | 386,184 | 11.70 |
| Other portfolio income (less deficit)..... | 1,769,243 | 1,881,552 | 112,309 | 6.35 |
| Real estate rental income (less deficit)..... | 17,326,614 | 26,864,282 | 9,537,668 | 55.05 |
| Net income (less deficit) from other rental activity | 538,898 | 338,865 | -200,033 | -37.12 |

¹ Excludes net short-term capital gain (less deficit) and net long-term capital gain (less deficit), not shown separately.

NOTE: Detail may not add to total because of rounding.

1995, the real estate operators and lessors of buildings industry had not reported positive rental real estate net income (less deficit) since 1960.

Finance, insurance, and real estate and the services industrial divisions partnerships continued to dominate the statistics for 1998 (Figure A). Together, partnerships in these two industrial divisions accounted for 74.2 percent of all partnerships, 86.6 percent of total net income (less deficit), and 84.5 percent of total assets. The finance, insurance, and real estate division accounted for 56.8 percent of all partnerships, 59.2 percent of total net income (less deficit), and 77.6 percent of total assets. The services industrial division accounted for 17.4 percent of all partnerships and 27.4 percent of total net income (less deficit) but only about 7 percent of total assets.

Total net income for limited partnerships and limited liability companies increased for 1998 (Figure D). Total net income of general partnerships decreased slightly from \$103.8 billion for 1997 to \$95.5 billion for 1998. The amount for limited partnerships increased from \$109.0 billion for 1997 to \$117.4 billion for 1998. Total net income for limited liability companies increased from \$40.1 billion for 1997 to \$58.7 billion for 1998. Deficits for general partnerships decreased slightly to \$22.8 billion for 1998, from \$24.0 billion for 1997. Deficits for both limited partnerships and for limited liability companies increased. Limited partnership deficits went from \$46.1 billion for 1997 to \$51.1 billion for 1998. Limited liability company deficits rose from \$23.0 billion for 1997 to \$34.1 billion for 1998.

Figure D

Total Net Income or Deficit by Type of Partnership and Profit Status, Tax Years 1988-1998

[Money amounts are in billions of dollars]

| Tax year | Total | Type of partnership | | | | | |
|------------|-------|---------------------|---------|------------|---------|-------------------|---------|
| | | General | | Limited | | Limited liability | |
| | | Net income | Deficit | Net income | Deficit | Net income | Deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1988 | 14.5 | 81.2 | 42.7 | 30.1 | 54.2 | n.a. | n.a. |
| 1989 | 14.1 | 80.9 | 45.2 | 33.0 | 54.6 | n.a. | n.a. |
| 1990 | 16.6 | 81.9 | 44.1 | 34.4 | 55.6 | n.a. | n.a. |
| 1991 | 21.4 | 78.3 | 40.2 | 35.1 | 51.8 | n.a. | n.a. |
| 1992 | 42.9 | 81.3 | 35.1 | 40.5 | 43.8 | n.a. | n.a. |
| 1993 | 66.7 | 86.1 | 30.1 | 50.3 | 39.9 | 1.1 | 0.8 |
| 1994 | 82.2 | 91.2 | 29.0 | 56.0 | 38.1 | 3.7 | 1.7 |
| 1995 | 106.8 | 98.4 | 29.0 | 70.2 | 37.7 | 10.0 | 5.2 |
| 1996 | 145.2 | 102.1 | 28.5 | 97.7 | 42.3 | 24.4 | 12.0 |
| 1997 | 168.2 | 103.8 | 24.0 | 109.0 | 46.1 | 40.1 | 23.0 |
| 1998 | 186.7 | 95.5 | 22.8 | 117.4 | 51.1 | 58.7 | 34.1 |

n.a.--Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). The gain for these LLP's was \$14.1 billion, and the deficit was \$1.1 billion. The gain for these "other" companies was \$9.4 billion, and the deficit was \$1.0 billion. Limited liability companies are discussed in the Explanation of Selected Terms section.

The number of partnerships with net income increased for 1998 by about 29,000 (Figure E). The number of partnerships with net deficit decreased for

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Figure E

Number of Partnerships by Type of Partnership and Profit Status, Tax Years 1988-1998

[Number of partnerships is in thousands]

| Tax year | Total | Type of partnership | | | | | |
|-----------|-------|----------------------|---------|----------------------|---------|-----------------------------|---------|
| | | General partnerships | | Limited partnerships | | Limited liability companies | |
| | | Net income | Deficit | Net income | Deficit | Net income | Deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1988..... | 1,654 | 782 | 587 | 119 | 166 | n.a. | n.a. |
| 1989..... | 1,635 | 770 | 571 | 128 | 166 | n.a. | n.a. |
| 1990..... | 1,554 | 739 | 528 | 114 | 171 | n.a. | n.a. |
| 1991..... | 1,515 | 726 | 519 | 130 | 141 | n.a. | n.a. |
| 1992..... | 1,485 | 732 | 482 | 124 | 147 | n.a. | n.a. |
| 1993..... | 1,468 | 726 | 450 | 136 | 139 | 8 | 9 |
| 1994..... | 1,494 | 716 | 447 | 148 | 135 | 26 | 22 |
| 1995..... | 1,581 | 739 | 428 | 157 | 138 | 60 | 59 |
| 1996..... | 1,654 | 719 | 397 | 177 | 134 | 110 | 111 |
| 1997..... | 1,759 | 708 | 361 | 197 | 132 | 178 | 171 |
| 1998..... | 1,855 | 649 | 296 | 206 | 137 | 257 | 213 |

n.a.—Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). There were 17,149 LLP's reporting net income and 9,137 LLP's reporting deficit. There were 41,811 "other" partnerships reporting net income and 28,770 "other" partnerships reporting deficit. The number of "other" partnerships increased from prior years because, for 1998, companies which did not check a box were classified as "other" partnerships. In prior years, companies which did not check a box were classified as "general" partnerships. LLP's are discussed in the Explanation of Selected Terms section.

1998 by about 18,000. For 1998, the number of partners in both general and limited partnerships decreased, while the number of partners, or members, in limited liability companies increased (Figure F).

Real Estate

As they have done for many years, real estate industry partnerships continued to dominate the data. NAICS provides a much more detailed presentation of real estate data, classifying them by the specific activity in which the partnership is operating. For example, lessors are classified by the specific type of building leased: residential buildings, nonresidential buildings, miniwarehouses, and other real estate property. Prior to 1998, all partnerships in these industries were classified as real estate operators and lessors of buildings. Although partnerships classified in the real estate industry have dominated the number of partnerships and partners, as well as the financial

data, they reported total net deficits until 1994. Table 1, which contains financial data classified by NAICS industry, shows that the real estate industry group reported total net income (less deficit) of \$39.4 billion for 1998, which was 21.1 percent of the total for all industries. The 788,480 real estate partnerships reported total assets of \$1.4 trillion—26.8 percent of the total reported for all partnerships. Overall, this industry group accounted for 42 percent of partnerships and 41 percent of partners (Table 1).

Rental Real Estate Net Income (Less Deficit)

Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Rental real estate net income (less deficit) for all partnerships increased \$9.6 billion, from \$17.3 billion for 1997 to \$26.9 billion for 1998

Figure F

Number of Partners by Type of Partnership and Profit Status, Tax Years 1988-1998

[Number of partners is in thousands]

| Tax year | Total | Type of partnership | | | | | |
|-----------|--------|----------------------|---------|----------------------|---------|-----------------------------|---------|
| | | General partnerships | | Limited partnerships | | Limited liability companies | |
| | | Net income | Deficit | Net income | Deficit | Net income | Deficit |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1988..... | 17,291 | 3,421 | 2,197 | 6,664 | 5,009 | n.a. | n.a. |
| 1989..... | 18,432 | 3,150 | 2,058 | 7,656 | 5,568 | n.a. | n.a. |
| 1990..... | 17,095 | 3,102 | 2,007 | 7,180 | 4,806 | n.a. | n.a. |
| 1991..... | 15,801 | 2,714 | 1,822 | 6,605 | 4,661 | n.a. | n.a. |
| 1992..... | 15,735 | 2,708 | 1,713 | 6,337 | 4,977 | n.a. | n.a. |
| 1993..... | 15,627 | 2,665 | 1,680 | 6,521 | 4,676 | 51 | 33 |
| 1994..... | 14,990 | 2,657 | 1,737 | 5,885 | 4,398 | 241 | 72 |
| 1995..... | 15,606 | 2,897 | 1,772 | 6,378 | 3,846 | 491 | 222 |
| 1996..... | 15,662 | 3,023 | 1,543 | 6,457 | 3,568 | 634 | 401 |
| 1997..... | 16,184 | 2,837 | 1,577 | 6,924 | 3,243 | 855 | 669 |
| 1998..... | 15,663 | 2,602 | 1,089 | 6,761 | 2,564 | 1,128 | 750 |

n.a.—Data not available.

NOTES: Detail may not add to totals because of rounding. Also, for 1998, detail may not add because companies, which checked "limited liability partnership" (LLP's) box or the "other" box (Form 1065, Schedule B, Line 1, Type of Entity), are excluded from columns (2) through (7). There were 98,809 partners in LLP's reporting net income and 43,075 partners in LLP's reporting a deficit. There were 399,471 partners in "other" partnerships reporting net income and 226,718 partners in "other" partnerships reporting a deficit. The number of partners in "other" companies increased from prior year because, for 1998, companies which did not check a box were classified as "other" partnerships. In prior years, partners in companies which did not check a box were classified as "general" partnerships. LLP's are discussed in the Explanation of Selected Terms section.

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Figure G

Number of Partnerships and Rental Real Estate Net Income (Less Deficit) Classified by SIC Based Industries (1997) and NAICS Based Industries (1998) for Partnerships Operating in the Real Estate Industries ¹

[Money amounts are in thousands of dollars]

| Industry | Number of partnerships | Rental real estate net income (less deficit) |
|---|------------------------|--|
| | (1) | (2) |
| 1997 data | | |
| All industries..... | 1,758,627 | 17,326,614 |
| Finance, insurance, and real estate (1997)..... | 974,223 | 16,236,029 |
| Real estate (1997)..... | 745,989 | 15,729,596 |
| Operators and lessors of buildings (1997)..... | 591,945 | 15,491,224 |
| 1998 data | | |
| All industries..... | 1,855,348 | 26,864,282 |
| Finance, insurance, and real estate and leasing (1998)..... | 1,021,554 | 25,295,538 |
| Real estate (1998)..... | 788,480 | 24,898,946 |
| Lessors of residential buildings and dwellings (1998)..... | 323,529 | 5,508,498 |
| Lessors of nonresidential buildings (except miniwarehouses) (1998)..... | 271,498 | 16,623,097 |
| Lessors of miniwarehouses and self storage units (1998)..... | 8,562 | 652,157 |
| Lessors of other real estate property (1998)..... | 54,121 | 1,959,138 |

¹ For more information concerning the Standard Industrial Classification System (SIC) and the North American Industry Classification System (NAICS), see the discussion under "North American Industry Classification System."

(Figure G)—about the same as the \$9.7-billion increase reported for 1997. This was only the fourth time that partnerships reported a positive amount for rental real estate net income (less deficit) since 1980. Figure G presents data for 1997 and 1998. Each year's data are reported in the appropriate industry coding system. Using data presented in Figure G, it is possible to compare the source of rental real estate income (less deficit) for the 2 years. For 1997, 93.7 percent of real estate rental income (less deficit) came from the finance, insurance, and real estate industrial division. For 1998, 94.2 percent of real estate rental income came from the finance, insurance, real estate, and leasing sector. Within the finance, insurance, real estate, and leasing sector, data for 1998 show that almost two-thirds of rental real estate income (less deficit) were reported by partnerships in the lessors of nonresidential buildings (except miniwarehouses) industry. Additionally, within that sector, over 22 percent of the rental real estate income (less deficit) reported for the real

estate subsector came from the lessors of residential buildings industry.

Gross rental real estate income increased from \$196.2 billion for 1997 to \$217.5 billion for 1998. Total rental expenses rose \$13.8 billion from \$179.8 billion to \$193.6 billion. Partnerships reported \$53.8 billion in net rental income for 1998, up from \$43.8 billion for 1997. Rental deficit rose to \$26.9 billion, from \$26.5 billion for 1997.

Total Receipts and Total Assets

Total receipts for all partnerships increased \$265.0 billion (17.2 percent) to \$1.8 trillion for 1998. (See Explanation of Selected Terms for the definition of total receipts.) Some 81 percent of this increase was due to the rise in business receipts, which grew from \$1.1 trillion for 1997 to \$1.4 trillion for 1998. Partnerships classified in the finance, insurance, real estate, and rental and leasing; professional and business services; education health and social services; and leisure, accommodation, and food services sectors reported almost 50 percent of the total receipts for all partnerships (Figure H). This is approximately the same percentage as reported by the finance, insurance, and real estate and the services industrial divisions in recent years.

Almost 30 percent of all partnerships—generally those with total assets of less than \$600,000 and total receipts of less than \$250,000—were not required to file balance sheets with their returns. Table 3 presents balance sheet data, by industrial group and by profit status, for the almost 70 percent of partnerships that filed balance sheets. Total assets grew by almost 23 percent from \$4.2 trillion for 1997 to \$5.1 trillion for 1998. This growth in total assets continued the large overall increases in total assets (24 percent from 1996 to 1997) of recent years. For 1998, partnership returns in the finance, insurance, real estate, and leasing sector accounted for over 74 percent of total assets. For 1997, partnerships in the finance, insurance, and real estate industrial division accounted for 77 percent of total assets. Partnerships in finance and real estate have reported more than 50 percent of the total assets for all partnerships for more than 20 years.

Distributions to Partners

Partnerships are not taxed; instead, their income, credits, and deductions flow through to the partners

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Figure H

Total Receipts, by Industrial Division, Tax Year 1998

[Money amounts are in thousands of dollars]

| Item | All industries | Raw materials and energy production | Goods production | Distribution and transportation of goods | Information | Finance, insurance, real estate, and rental and leasing |
|---|----------------------|-------------------------------------|--------------------|--|--------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total receipts..... | 1,804,369,911 | 110,529,445 | 373,393,030 | 343,140,262 | 109,491,122 | 466,287,181 |
| Business receipts..... | 1,356,655,904 | 90,121,819 | 353,759,285 | 335,079,601 | 98,387,504 | 130,344,743 |
| Ordinary income from other partnerships and fiduciaries..... | 24,959,557 | 1,443,897 | 1,979,378 | 1,013,804 | 2,109,681 | 11,733,799 |
| Farm net profit..... | 2,857,055 | 2,815,665 | 2,947 | 15,591 | -- | 20,826 |
| Net gain, noncapital assets..... | 6,478,634 | 1,033,793 | 613,640 | 278,745 | 1,414,235 | 2,586,603 |
| Other income from trade or business..... | 83,928,106 | 2,514,298 | 7,381,027 | 4,355,797 | 2,189,725 | 45,724,812 |
| Portfolio income (total)..... | 183,916,408 | 4,723,200 | 4,789,492 | 1,242,727 | 2,934,511 | 155,513,488 |
| Interest income..... | 51,454,743 | 1,044,222 | 1,700,510 | 687,100 | 1,017,099 | 42,645,678 |
| Dividend income..... | 13,710,835 | 468,107 | 714,066 | 44,909 | 118,105 | 10,804,719 |
| Royalty income..... | 3,686,819 | 844,686 | 172,885 | 94,578 | 416,721 | 1,473,604 |
| Net short-term capital gain..... | 13,768,523 | 49,837 | 100,260 | 19,431 | 76,987 | 13,057,508 |
| Net long-term capital gain..... | 98,753,707 | 2,268,598 | 2,089,487 | 393,027 | 1,300,657 | 85,105,640 |
| Other portfolio income..... | 2,541,781 | 47,750 | 12,284 | 3,682 | 4,942 | 2,426,341 |
| Net gain from sales and exchanges of property (Section 1231)..... | 49,099,183 | 5,927,549 | 1,448,713 | 653,245 | 2,135,844 | 33,310,607 |
| Other income..... | 39,721,229 | 1,325,505 | 2,561,840 | 266,087 | 285,784 | 33,274,900 |
| Real estate rental net income..... | 53,811,644 | 408,594 | 818,078 | 122,948 | 5,420 | 51,418,750 |
| Non-real estate rental net income..... | 2,942,190 | 215,125 | 38,629 | 111,717 | 28,420 | 2,358,652 |

| Item | Professional and business services | Education, health, and social assistance | Leisure, accommodations, and food services | Other services | Nature of business not allocable |
|---|------------------------------------|--|--|-------------------|----------------------------------|
| | (7) | (8) | (9) | (10) | (11) |
| Total receipts..... | 202,184,918 | 67,814,430 | 116,587,134 | 14,706,880 | 235,507 |
| Business receipts..... | 172,735,168 | 60,847,089 | 101,126,114 | 14,128,213 | 126,369 |
| Ordinary income from other partnerships and fiduciaries..... | 5,346,258 | 217,737 | 1,111,790 | 3,215 | -- |
| Farm net profit..... | 2,018 | -- | 7 | -- | -- |
| Net gain, noncapital assets..... | 126,675 | 108,413 | 291,380 | 25,151 | -- |
| Other income from trade or business..... | 9,878,352 | 4,172,131 | 7,528,953 | 183,002 | 7 |
| Portfolio income (total)..... | 11,433,519 | 754,025 | 2,235,660 | 180,656 | 109,130 |
| Interest income..... | 3,254,004 | 297,681 | 753,779 | 34,396 | 20,275 |
| Dividend income..... | 1,455,628 | 26,085 | 25,116 | 36,301 | 17,800 |
| Royalty income..... | 625,808 | 3 | 58,422 | 111 | -- |
| Net short-term capital gain..... | 356,939 | 18,254 | 88,714 | 594 | -- |
| Net long-term capital gain..... | 5,721,790 | 409,628 | 1,284,579 | 109,246 | 71,056 |
| Other portfolio income..... | 19,350 | 2,374 | 25,050 | 8 | -- |
| Net gain from sales and exchanges of property (Section 1231)..... | 952,360 | 1,491,234 | 3,020,193 | 159,438 | -- |
| Other income..... | 1,247,133 | 146,931 | 604,919 | 8,131 | -- |
| Real estate rental net income..... | 341,876 | 42,931 | 634,722 | 18,325 | -- |
| Non-real estate rental net income..... | 121,561 | 33,940 | 33,397 | 748 | -- |

NOTE: Detail may not add to totals because of rounding.

as taxable income or loss. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table

5 presents data on the distributions (or allocations) of partnership income (or losses) to limited and general partners by sector. These data were obtained from

Partnership Returns, 1998

Schedule K, *Partners' Shares of Income, Credits, Deductions, Etc.*, of the partnership return, which reports each component in total and by type of partner.

Total income (less deficit) available for distribution, before deductions, increased 6.4 percent, from \$353.0 billion for 1997 to \$375.8 billion for 1998. This was less than the 24.4-percent increase for 1997. For 1998, deductions for all partnerships increased 22.2 percent to \$70.2 billion

The difference between total income (less deficit) and deductions resulted in \$305.6 billion available for distribution or allocation to partners. This was a \$9.7-billion increase over the \$295.6 billion available for 1997. Of the amount available for distribution or allocation after deductions for 1998, \$288.1 billion were identified by type of partner. The difference was due to some partnerships failing to report distributions or allocations by type of partner.

Individuals who were general partners were the principal category of income recipients for 1998 in the raw materials and energy production; distribution and transportation of goods; professional and business services; education, health, and social services; and other services sectors. Corporations that were general partners received the largest amount of income distributed by partnerships in the goods production and in the leisure, accommodation, and food services sectors. Individual limited partners in the finance, insurance, real estate, and leasing sector received the largest net distribution or allocation (\$39.1 billion), over 13 percent of all reported net distributions. This compared to \$35.9 billion of net distributions or allocations to individual limited partners in the finance, insurance, and real estate industrial division for 1997. Partnership general partners in the information sector, which contains the broadcasting and telecommunications subsector, were allocated losses of \$4.3 billion. Partnership limited partners in that sector were allocated losses of \$1.3 billion. For 1997, partnership general partners in the transportation and public utilities industrial division, which contained the communication industry, were allocated losses of \$2.2 billion. For 1998, the broadcasting and telecommunications subsector reported a net deficit from trade or business of \$8.0 billion. For 1997, the communication industry reported a net deficit from trade or business of \$8.0 billion.

Distributions or allocations in real estate partnerships were positive for the sixth consecutive year,

increasing 18.2 percent to \$76.9 billion. Distributions or allocations to individual limited partners in real estate, a group that had historically received net losses, also continued to be positive for the sixth year. In addition, distributions or allocations to both corporate general and limited partners in real estate, another group which historically received net losses, were positive for 1998.

Limited Liability Companies

Limited liability company (LLC) data are included in partnership statistics because most LLC's filed the partnership reporting form for Federal reporting purposes. The number of LLC's has been increasing rapidly, and for both 1997 and 1998 exceeded the number of limited partnerships. The number of LLC's increased from 221,498 in 1996 to 349,054 in 1997 and to 470,657 in 1998 (Figure E).

Because of the increasing number of LLC's in the partnership data, we have included Figure I, which presents LLC financial data by industry group. As with all partnerships, most LLC's operate in the finance, insurance, real estate, and rental and leasing and in the services sectors. Within the finance, insurance, real estate, and rental and leasing sector, most LLC's operate in the real estate and rental leasing subsector. Almost 25 percent of all LLC's are in the services sectors (professional and business services; educational, health, and social service; leisure, accommodation, and food services; and other services). The professional and business services sector alone accounted for over 12 percent of all LLC's.

The \$1.2 trillion of total assets reported by LLC's was 23.2 percent of the total assets reported by all partnerships. The largest amount of total assets was reported by LLC's in the finance, insurance, real estate, and rental and leasing sector. Within this sector, LLC's in the real estate and rental leasing subsector reported the largest amount of total assets. (See Explanation of Selected Terms for more information on limited liability companies.)

Electing Large Partnerships

For Tax Year 1998, a new Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced. This form could be filed by partnerships which had 100 or more partners in the

Partnership Returns, 1998

Figure I

Limited Liability Corporations, Selected Items for Selected Industry Groups, 1998

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

| Item | All industries | Raw materials and energy production | | | | Goods production | | |
|---|-------------------|--|---|--------------------------------|-------------------|---|-----------------------|------------------------------------|
| | | Total | Agriculture, forestry, fishing, and hunting | Mining | Utilities | Total | Construction | Manufacturing |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Number of LLC's | 470,657 | 19,778 | 12,450 | 5,951 | 1,376 | 52,154 | 39,424 | 12,730 |
| Number of members | 1,879,382 | 69,187 | 43,729 | 21,299 | 4,159 | 159,185 | 112,117 | 47,068 |
| Total assets..... | 1,188,749,960 | 37,120,003 | 10,149,946 | 16,793,587 | 10,176,469 | 119,314,524 | 45,217,407 | 74,097,116 |
| Total income..... | 188,633,383 | 29,705,094 | 5,617,463 | 7,395,721 | 16,691,910 | 131,009,025 | 40,157,381 | 90,851,644 |
| Total deductions..... | 179,473,150 | 30,140,222 | 6,204,886 | 7,294,854 | 16,640,482 | 126,980,799 | 37,588,853 | 89,391,946 |
| Net income (less loss) from trade or business | 9,160,233 | -435,128 | -587,423 | 100,867 | 51,428 | 4,028,227 | 2,568,529 | 1,459,698 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to members..... | 21,027,154 | 625,424 | 75,251 | 365,859 | 184,314 | 954,262 | 374,208 | 580,055 |
| Interest income..... | 8,783,951 | 199,146 | 39,681 | 118,369 | 41,096 | 419,413 | 216,848 | 202,565 |
| Dividend income..... | 2,405,375 | 32,211 | 3,602 | 28,566 | 43 | 444,328 | 13,171 | 431,157 |
| Royalty income..... | 763,885 | 201,501 | 13,299 | 188,203 | -- | 17,468 | 4,270 | 13,198 |
| Net short-term capital gain (less deficit)..... | -211,918 | 1,636 | -2,232 | 5,934 | -2,067 | -21,606 | 35,796 | -57,401 |
| Net Long-term capital gain (less deficit)..... | 9,190,506 | 190,304 | 20,298 | 24,764 | 145,242 | 91,158 | 100,623 | -9,464 |
| Other Portfolio income (less deficit)..... | 95,355 | 626 | 603 | 23 | -- | 3,501 | 3,500 | -- |
| Rental real estate income (less deficit)..... | 3,579,141 | 41,989 | 35,727 | 6,262 | -- | -7,118 | -11,603 | 4,485 |
| Income from other rental activity (less deficit)..... | -178,580 | 10,952 | 5,565 | 5,394 | -8 | 1,529 | 230 | 1,299 |
| Total net income (less deficit)..... | 24,609,360 | 51,297 | -488,947 | 447,685 | 92,559 | 4,907,347 | 2,794,944 | 2,112,403 |
| Item | Total | Distribution and transportation of goods | | | Information | Finance, insurance, real estate, and rental and leasing | | |
| | | Wholesale trade | Retail trade | Transportation and warehousing | | Total | Finance and insurance | Real estate and rental and leasing |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Number of LLC's | 44,065 | 10,629 | 25,479 | 7,957 | 6,479 | 232,991 | 32,425 | 200,566 |
| Number of members | 115,708 | 30,409 | 65,813 | 19,485 | 39,706 | 1,016,278 | 286,974 | 729,304 |
| Total assets..... | 50,636,005 | 16,174,159 | 17,968,989 | 16,492,857 | 42,419,043 | 777,355,435 | 441,573,125 | 335,782,311 |
| Total income..... | 113,281,266 | 43,083,125 | 55,179,956 | 15,018,184 | 15,809,728 | 59,273,004 | 40,798,096 | 18,474,908 |
| Total deductions..... | 112,672,646 | 41,790,113 | 55,200,382 | 15,682,151 | 20,737,069 | 54,645,957 | 37,712,864 | 16,933,092 |
| Net income (less loss) from trade or business | 608,620 | 1,293,012 | -20,426 | -663,966 | -4,927,341 | 4,627,048 | 3,085,232 | 1,541,816 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to members..... | 431,816 | 164,819 | 141,142 | 125,856 | 644,053 | 14,776,257 | 10,443,411 | 4,332,844 |
| Interest income..... | 266,820 | 137,510 | 41,549 | 87,762 | 289,566 | 6,427,005 | 4,907,235 | 1,519,770 |
| Dividend income..... | 6,553 | 1,984 | 1,298 | 3,271 | 9,151 | 1,473,388 | 1,320,996 | 152,391 |
| Royalty income..... | 46,465 | 34,109 | 12,079 | 277 | 326,450 | 142,293 | 124,943 | 17,349 |
| Net short-term capital gain (less deficit)..... | 6,385 | 286 | 3,514 | 2,585 | 16,065 | -31,153 | -510,373 | 479,220 |
| Net Long-term capital gain (less deficit)..... | 106,603 | -7,939 | 82,702 | 31,840 | 2,693 | 6,686,829 | 4,586,630 | 2,100,199 |
| Other Portfolio income (less deficit)..... | -1,010 | -1,131 | -- | 121 | 128 | 77,895 | 13,980 | 63,915 |
| Rental real estate income (less deficit)..... | 23,551 | 1,142 | 13,886 | 8,523 | 974 | 3,493,943 | 80,028 | 3,413,915 |
| Income from other rental activity (less deficit)..... | -55,500 | 1,799 | 7,590 | -64,889 | -89,171 | -93,243 | -23,589 | -69,654 |
| Total net income (less deficit)..... | 895,499 | 1,468,425 | 55,976 | -628,903 | -4,390,243 | 16,148,327 | 9,508,825 | 6,639,502 |

preceding year. Unlike a regular partnership which reports to each partner the partner's distributive share of income, gain, loss, deduction, or credit, an electing large partnership combines most items at the partnership level and passes through net amounts to

partners. Electing large partnership data were combined with regular partnership data in the figures and tables for 1998. The 49 partnerships which filed Form 1065-B for 1998 reported 42,120 partners, \$472 million in total assets, and \$40 million in total net

Partnership Returns, 1998

Figure I (Continued)

Limited Liability Corporations, Selected Items for Selected Industry Groups, 1998--Continued

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

| Item | Professional and business services | | | | Education, health, and social services | | |
|---|---|--|---|--|--|----------------------------------|-----------------------------------|
| | Total | Professional, scientific, and technical services | Management of companies (holding companies) | Administrative and support and waste management and remediation services | Total | Educational services | Health care and social assistance |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| Number of LLC's | 58,010 | 41,587 | 4,966 | 11,457 | 14,477 | 1,864 | 12,613 |
| Number of members | 254,138 | 169,806 | 56,101 | 28,231 | 74,480 | 6,126 | 68,354 |
| Total assets..... | 100,059,491 | 18,811,598 | 76,441,046 | 4,806,847 | 17,590,256 | 2,509,295 | 15,080,962 |
| Total income..... | 53,039,649 | 35,993,226 | 4,979,978 | 12,066,445 | 20,734,227 | 533,606 | 20,200,621 |
| Total deductions..... | 48,140,317 | 31,751,481 | 4,405,456 | 11,983,380 | 19,594,527 | 592,980 | 19,001,547 |
| Net income (less loss) from trade or business | 4,899,333 | 4,241,745 | 574,522 | 83,064 | 1,139,700 | -59,374 | 1,199,074 |
| Portfolio income (less deficit) distributed | | | | | | | |
| directly to members..... | 2,973,571 | 669,041 | 2,197,878 | 106,650 | 152,547 | 29,588 | 122,959 |
| Interest income..... | 877,338 | 197,770 | 654,844 | 24,724 | 82,665 | 12,508 | 70,156 |
| Dividend income..... | 400,259 | 14,037 | 385,156 | 1,066 | 18,973 | 16,369 | 2,605 |
| Royalty income..... | 28,860 | 938 | 27,922 | -- | 3 | -- | 3 |
| Net short-term capital gain (less deficit)..... | -175,720 | 24,829 | -200,736 | 187 | -1,753 | 628 | -2,381 |
| Net Long-term capital gain (less deficit)..... | 1,837,370 | 430,494 | 1,326,509 | 80,366 | 52,506 | 83 | 52,423 |
| Other Portfolio income (less deficit)..... | 5,464 | 973 | 4,183 | 307 | 153 | -- | 153 |
| Rental real estate income (less deficit)..... | -20,005 | 6,937 | -27,050 | 107 | -17,029 | -- | -17,029 |
| Income from other rental activity (less deficit)..... | 37,774 | 33,205 | 4,569 | -- | 3,461 | 88 | 3,373 |
| Total net income (less deficit) | 6,229,022 | 4,495,606 | 1,624,147 | 109,270 | 1,227,927 | -30,410 | 1,258,336 |
| Item | Leisure, accommodation, and food services | | | Accommodation and food services | Other services | Nature of business not allocable | |
| | Total | Arts, entertainment, and recreation | | | | | |
| | (24) | (25) | (26) | | | | (27) |
| Number of LLC's | 29,054 | 10,629 | 18,425 | 13,629 | 20 | | |
| Number of members | 109,884 | 45,239 | 64,645 | 40,751 | 65 | | |
| Total assets..... | 40,789,178 | 11,195,503 | 29,593,676 | 3,366,176 | 99,849 | | |
| Total income..... | 31,922,486 | 8,903,457 | 23,019,029 | 5,428,730 | 102,407 | | |
| Total deductions..... | 32,777,374 | 9,693,532 | 23,083,842 | 5,356,438 | 100,035 | | |
| Net income (less loss) from trade or business | -854,888 | -790,075 | -64,813 | 72,292 | 2,372 | | |
| Portfolio income (less deficit) distributed | | | | | | | |
| directly to members..... | 457,362 | 166,287 | 291,076 | 11,669 | 193 | | |
| Interest income..... | 216,529 | 64,659 | 151,870 | 5,276 | 193 | | |
| Dividend income..... | 8,308 | 1,229 | 7,079 | 12,204 | -- | | |
| Royalty income..... | 733 | 727 | 6 | 111 | -- | | |
| Net short-term capital gain (less deficit)..... | -95 | 3,533 | -3,628 | -5,676 | -- | | |
| Net Long-term capital gain (less deficit)..... | 223,288 | 87,543 | 135,746 | -246 | -- | | |
| Other Portfolio income (less deficit)..... | 8,599 | 8,596 | 3 | -- | -- | | |
| Rental real estate income (less deficit)..... | 61,994 | 41,525 | 20,469 | 843 | -- | | |
| Income from other rental activity (less deficit)..... | 5,062 | 987 | 4,074 | 556 | -- | | |
| Total net income (less deficit) | -553,663 | -672,352 | 118,688 | 91,282 | 2,565 | | |

income (less deficit). Almost 60 percent of the electing large partnerships were classified in the mining sector; 25 percent in the real estate, rental, and leasing subsector; and the remainder in information, finance and insurance, and the services sectors.

Summary

☐ For 1998, the number of partnerships, total assets, and total net income (less deficit) all increased. The number of partnerships grew 5.5 percent over 1997, while the number of

Partnership Returns, 1998

partners decreased 3.2 percent. Total assets increased 22.9 percent. Total net income (less deficit) increased by 11.0 percent.

- ❑ Within the information sector, the broadcasting and telecommunications subsector reported a total net deficit of \$7.3 billion. For 1997, partnerships in the communication industry, the SIC industry most nearly comparable to the broadcasting and telecommunications subsector, reported a total net deficit of \$8.0 billion.
- ❑ For the fourth consecutive year, partnerships reported positive rental real estate income (less deficit). The amount of rental real estate income (less deficit) reported by partnerships in the real estate industrial group increased from \$15.8 billion for 1997 to \$24.9 billion for 1998.
- ❑ All sectors, except information, reported positive income (less deficit) distributable to partners. The largest amounts of income were distributed to general and limited partners who were individuals, \$76.9 billion and \$55.1 billion, respectively.

Sample Selection

Tax Year 1998 statistics are estimates based on a stratified probability sample of almost 39,000 returns selected from a population of almost 2.0 million partnerships. Tax Year 1998 covers returns processed by the Internal Revenue Service during Calendar Year 1999. All partnerships engaged in business in, or having income from sources within, the United States were required to file Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on size of total assets, receipts, net income (or deficit), and industry. Returns were selected from these classes at various probabilities ranging from 0.09 percent to 100 percent, and were weighted to represent the total population. Approximately 3 percent of

the returns selected for the sample were not included in the tabulations because they represented inactive partnerships or multiple returns with identical accounting periods filed by the same partnership.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CV's), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure J presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be [3].

Figure J

Partnership Coefficients of Variation for Selected NAICS Industry Sectors and Selected Items, Tax Year 1998

[Coefficients of variation are percentages]

| Industry sector | Coefficients of variation | | |
|---|---|--------------|--------------------|
| | Number of partnerships | Total assets | Salaries and wages |
| | (1) | (2) | (3) |
| All industries¹ | 0.3 | 0.3 | 0.6 |
| Raw materials and energy production..... | 3.8 | 1.6 | 4.0 |
| Goods production..... | 2.6 | 1.0 | 1.2 |
| Distribution and transportation of goods..... | 3.3 | 1.2 | 1.2 |
| Information..... | 10.5 | 1.1 | 1.6 |
| Finance, insurance, real estate and rental and leasing..... | 0.8 | 0.4 | 2.1 |
| Professional and business services..... | 3.2 | 1.4 | 1.1 |
| Education, health and social services..... | 5.9 | 3.3 | 2.6 |
| Leisure, accommodation and food services..... | 4.2 | 1.8 | 2.1 |
| Other services | 5.7 | 8.7 | 7.8 |
| Item | Coefficients of variation--continued (for all industries) | | |
| | (4) | | |
| Number of partnerships..... | 0.3 | | |
| Number of partners..... | 4.4 | | |
| Business receipts..... | 0.3 | | |
| Portfolio interest income..... | 0.9 | | |
| Cost of sales and operations..... | 0.3 | | |
| Depreciation..... | 0.7 | | |
| Taxes and licenses..... | 0.8 | | |
| Net income..... | 0.5 | | |
| Net deficit | 1.1 | | |

¹Includes "Nature of business not allocable" which is not shown separately.

Partnership Returns, 1998

Explanation of Selected Terms

Assets and Liabilities.—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$600,000 or more. No attempt was made to estimate the assets and liabilities of partnerships which did not provide this information. However, in the event that a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet schedule.

Limited Liability Companies.— Limited liability companies (LLC's) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*. They were identified by a question on Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass-through tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. For example, unlike S corporations, LLC's are not limited in the number and type of owners. Also, unlike, partners in limited partnerships, all members of LLC's are afforded limited liability protection, even if they actively participate in the management of the business. Generally, LLC's have at least two members. However, since some States allow single-member LLC's, they were included in the 1998 partnership statistics.

Limited Liability Partnerships.— Limited liability partnerships (LLP's) file Form 1065 *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*. They were identified by their response to a question on Schedule B of Form 1065. LLP's are available in some States for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection for the debts of the LLP and of other partners, but is liable for the consequences of his or her own actions.

Partner.—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited.

General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships.—A partnership is a relationship between two or more entities or persons which join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States or if all its members are nonresident aliens.

Total net income (less deficit).—Through Tax Year 1986, total net income (less deficit) was reported on Form 1065 as "ordinary income (loss)." Beginning with Tax Year 1987, tax law changes and tax form revision, required a similar net income (less deficit) figure to be computed for Statistics of Income studies as the sum of:

- ordinary income or loss from trade or business;
- portfolio income distributed directly to partners (excluding net short-term and long-term capital gains and losses, and prior to 1994, other portfolio income);
- net income or loss from rental real estate activities; and
- net income or loss from other rental activities.

The sum of these components is a comprehensive measure of overall partnership profits or losses which enables comparisons with net income (less deficit) reported for years before 1987. The profit status of a partnership is determined based on the sum of these four amounts. Partnerships where the

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sum of these four amounts equals zero are included with loss partnerships.

Total Receipts.—The partnership Statistics of Income study computed total receipts as the sum of positive income received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- gross receipts or sales less returns and allowances (i.e., “business receipts” in the statistics);
- ordinary income from other partnerships and fiduciaries;
- farm net profit;
- net ordinary gain from sales of business property;
- other income from a trade or business;
- net income from rental real estate activities;
- net income from other rental activities;
- portfolio interest income;
- portfolio dividend income;
- portfolio royalty net income;
- net short-term capital gain;
- net long-term capital gain;
- other portfolio income;
- net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and
- other income distributed to partners.

Therefore, total receipts differ from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *Statistics of Income Bulletin*, in that certain income and deduction items distributed or allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, other portfolio income, and other income) are excluded from the latter.

Notes and References

- [1] For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States, 1997*, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>
- [2] Throughout the text, references are made to Tax Year 1997 data. For further information concerning Tax Year 1997 data, see Zempel, Alan, “Partnership Returns, 1997,” *Statistics of Income Bulletin*, Fall 1999, Volume 19, Number 2. For information about partnerships for other recent years, see Zempel, Alan, “Partnership Returns, 1996,” *Statistics of Income Bulletin*, Fall 1998, Volume 18, Number 2, and Wheeler, Timothy D., “Partnership Returns, 1995,” *Statistics of Income Bulletin*, Fall 1997, Volume 17, Number 2.
- [3] For details on the sample design, see McMahon, Paul, “Statistics of Income Partnership Studies: Evaluation of Preliminary Estimates,” *1994 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, “Statistics of Income Partnership Studies: Evaluation of the Expanded Sampling Plan,” *1995 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, “Non-Sampling Errors in Data Abstraction from Administrative Records,” *1996 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul B., “Longitudinal Estimates and Permanent Random Numbers in Administrative Records Studies,” *1998 Proceedings of the American Statistical Association Section on Survey Research Methods* and McMahon, Paul B., “Changing Industry Code Systems: The Impact on the Statistics of Income Studies,” *Proceedings of the Second International Conference on Establishment Surveys* (to be published by Statistics Canada).

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2000, Publication 1136 (Rev. 11-2000)

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups

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

| Item | All Industries | Raw materials and energy production | | | | | | |
|---|----------------------|-------------------------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Agriculture, forestry, fishing, and hunting | | | | | Support activities for agriculture and forestry |
| | | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Number of partnerships..... | 1,855,348 | 147,159 | 115,614 | 56,145 | 44,597 | 6,371 | 2,603 | 5,899 |
| Number of partners..... | 15,663,372 | 1,646,914 | 534,600 | 266,654 | 129,927 | 105,254 | 10,169 | 22,596 |
| Total assets..... | 5,126,548,007 | 203,054,077 | 57,397,451 | 24,957,867 | 17,884,542 | 11,652,232 | 766,583 | 2,136,226 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 1,474,879,256 | 97,929,472 | 19,025,985 | 5,445,679 | 6,655,446 | 3,329,027 | 734,632 | 2,861,201 |
| Business receipts..... | 1,356,655,904 | 90,121,819 | 15,572,293 | 3,373,511 | 5,416,938 | 3,261,603 | 713,751 | 2,806,491 |
| Ordinary income from other partnerships and fiduciaries..... | 24,959,557 | 1,443,897 | 57,184 | 47,935 | 9,249 | -- | -- | -- |
| Farm net profit..... | 2,857,055 | 2,815,665 | 2,814,395 | 1,808,485 | 996,987 | *2,300 | -- | *6,623 |
| Net gain, noncapital assets..... | 6,478,634 | 1,033,793 | 300,409 | 108,539 | 171,736 | 16,432 | -- | 3,703 |
| Other income (net)..... | 83,928,106 | 2,514,298 | 281,703 | 107,210 | 60,535 | 48,693 | 20,881 | 44,384 |
| Total deductions..... | 1,386,111,725 | 94,772,886 | 19,572,389 | 4,933,251 | 7,263,261 | 3,817,421 | 677,319 | 2,881,137 |
| Cost of sales and operations..... | 737,235,839 | 59,498,626 | 11,558,304 | 2,509,539 | 4,072,176 | 2,448,587 | 364,393 | 2,163,610 |
| Inventory, beginning of year..... | 87,546,927 | 2,495,402 | 1,338,712 | 328,859 | 704,978 | 157,006 | *4,457 | 143,412 |
| Purchases..... | 461,144,704 | 41,466,842 | 7,921,186 | 2,092,194 | 3,153,766 | 978,875 | *69,741 | 1,626,611 |
| Cost of labor..... | 33,411,962 | 1,716,772 | 474,416 | 60,211 | 148,923 | 81,931 | 72,838 | 110,513 |
| Additional inventory costs (section 263A)..... | 7,916,276 | 638,677 | 97,523 | *10,865 | *78,313 | *3,735 | *3,192 | *1,418 |
| Other costs..... | 242,604,643 | 15,743,075 | 2,950,769 | 272,384 | 655,987 | 1,368,138 | 224,915 | 429,345 |
| Less: Inventory, end of year..... | 99,669,214 | 2,602,913 | 1,261,458 | 292,130 | 669,791 | 141,098 | *10,750 | 147,688 |
| Salaries and wages..... | 142,910,961 | 1,943,019 | 760,746 | 198,129 | 267,228 | 145,177 | *17,640 | 132,571 |
| Guaranteed payments to partners..... | 18,268,692 | 767,453 | 550,944 | 253,573 | 181,984 | 68,287 | *11,155 | 35,944 |
| Rent paid..... | 27,757,094 | 884,443 | 137,644 | 31,705 | 43,241 | 25,782 | 4,667 | 32,249 |
| Interest paid..... | 73,406,067 | 4,268,260 | 536,568 | 84,259 | 127,755 | 251,645 | 33,842 | 39,068 |
| Taxes and licenses..... | 23,813,223 | 1,296,321 | 159,937 | 39,166 | 36,323 | 48,104 | 9,709 | 26,636 |
| Bad debts..... | 7,347,904 | 138,388 | 14,866 | 4,302 | 4,256 | *4,364 | *218 | 1,727 |
| Repairs and maintenance..... | 8,537,670 | 776,343 | 194,202 | 38,671 | 42,206 | 45,605 | 34,653 | 33,067 |
| Depreciation..... | 42,579,701 | 4,250,249 | 432,631 | 77,775 | 158,714 | 102,560 | 26,161 | 67,422 |
| Depletion..... | 322,489 | 249,257 | *19,602 | -- | *43 | *19,239 | -- | *320 |
| Retirement plans, etc..... | 3,008,573 | 58,398 | 14,315 | 1,372 | 7,193 | 2,135 | *2,445 | 1,170 |
| Employee benefit programs..... | 7,813,657 | 191,389 | 30,147 | 4,899 | 17,179 | 5,105 | *267 | 2,697 |
| Net loss from other partnerships and fiduciaries | 19,690,053 | 748,993 | 386,690 | 58,882 | 135,335 | 186,542 | -- | *5,932 |
| Farm net loss | 2,706,695 | 2,573,167 | 2,568,236 | 1,224,403 | 1,292,777 | *32,589 | -- | *18,467 |
| Net loss, noncapital assets | 853,481 | 198,375 | 76,804 | *26,864 | 38,740 | *10,676 | *487 | *36 |
| Other deductions | 269,859,625 | 16,930,205 | 2,130,750 | 379,713 | 838,112 | 421,025 | 171,680 | 320,221 |
| Net income (less deficit) from trade or business.. | 88,767,531 | 3,156,586 | -546,404 | 512,428 | -607,815 | -488,394 | 57,313 | -19,937 |
| Net income..... | 182,442,611 | 14,502,936 | 3,405,244 | 1,943,081 | 1,096,183 | 130,936 | 105,785 | 129,259 |
| Deficit..... | 93,675,080 | 11,346,350 | 3,951,648 | 1,430,653 | 1,703,998 | 619,330 | 48,472 | 149,196 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 161,897,547 | 4,614,755 | 1,120,810 | 487,340 | 440,100 | 173,855 | 1,993 | 17,522 |
| Interest income..... | 51,454,743 | 1,044,222 | 337,078 | 158,483 | 107,523 | 52,264 | 1,841 | 16,967 |
| Dividend income..... | 13,710,835 | 468,107 | 51,177 | 29,065 | 11,572 | 9,633 | *151 | *756 |
| Royalty income..... | 3,686,819 | 844,686 | 101,547 | 22,075 | 48,438 | *24,268 | -- | *6,766 |
| Net short-term capital gain (less deficit)..... | 1,147,207 | -7,785 | 5,638 | 2,160 | 3,702 | *285 | -- | *61 |
| Net long-term capital gain (less deficit)..... | 90,016,391 | 2,220,281 | 599,799 | 260,234 | 259,465 | 87,128 | -- | *7,028 |
| Other portfolio income (less deficit)..... | 1,881,552 | 45,244 | 25,570 | *15,322 | *9,401 | *847 | -- | -- |
| Real estate rental income (deficit)..... | 26,864,282 | 342,145 | 351,969 | 223,334 | 86,668 | 12,770 | -- | *29,197 |
| Net income..... | 53,811,644 | 408,594 | 373,368 | 230,856 | 98,270 | 14,568 | -- | *29,674 |
| Deficit..... | 26,947,362 | 66,449 | 21,398 | 7,521 | *11,602 | *1,798 | -- | *478 |
| Net income (less deficit) from other rental activity.. | 338,865 | 199,828 | 179,241 | 148,275 | 25,220 | *2,063 | -- | *3,683 |
| Net income..... | 2,942,190 | 215,125 | 192,991 | 159,166 | 27,858 | *2,285 | -- | *3,683 |
| Deficit..... | 2,603,325 | *15,298 | *13,751 | *10,891 | *2,638 | 221 | -- | -- |
| Total net income (less deficit) ¹..... | 186,704,627 | 6,100,818 | 500,178 | 1,108,982 | -318,993 | -386,548 | 59,306 | 37,432 |
| Net income..... | 297,875,299 | 16,740,070 | 4,148,941 | 2,416,823 | 1,279,502 | 193,267 | 107,303 | 152,047 |
| Deficit..... | 111,170,672 | 10,639,252 | 3,648,762 | 1,307,840 | 1,598,495 | 579,815 | 47,997 | 114,615 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Raw materials and energy production--continued | | | | | Goods production | | |
|---|--|------------------------|-------------------|-------------------------------|-------------------|--------------------|--------------------|---|
| | Total | Mining | | | Utilities | Total | Construction | |
| | | Oil and gas extraction | Other mining | Support activities for mining | | | Total | Building developing and general contracting |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Number of partnerships..... | 29,098 | 24,736 | 3,290 | 1,071 | 2,448 | 160,659 | 125,823 | 80,253 |
| Number of partners..... | 1,062,683 | 1,029,470 | 25,414 | 7,799 | 49,630 | 646,991 | 421,908 | 318,169 |
| Total assets..... | 83,716,027 | 64,082,811 | 17,528,693 | 2,104,523 | 61,940,599 | 321,421,072 | 122,347,620 | 18,268,539 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 28,148,344 | 18,257,807 | 8,576,087 | 1,314,451 | 50,755,143 | 363,736,278 | 109,287,990 | 81,631,966 |
| Business receipts..... | 25,711,768 | 16,554,255 | 7,873,751 | 1,283,762 | 48,837,758 | 353,759,285 | 106,320,658 | 78,939,066 |
| Ordinary income from other partnerships and fiduciaries..... | 632,057 | 395,937 | 233,559 | *2,561 | 754,656 | 1,979,378 | 1,214,802 | 1,169,197 |
| Farm net profit..... | *1,270 | *1,080 | *190 | -- | -- | 2,947 | *322 | *322 |
| Net gain, noncapital assets..... | 566,994 | 552,531 | 10,614 | 3,849 | 166,390 | 613,640 | 258,523 | 190,047 |
| Other income (net)..... | 1,236,256 | 754,004 | 457,973 | 24,278 | 996,340 | 7,381,027 | 1,493,685 | 1,333,333 |
| Total deductions..... | 25,295,559 | 16,609,178 | 7,486,384 | 1,199,997 | 49,904,938 | 348,851,811 | 102,397,203 | 77,122,637 |
| Cost of sales and operations..... | 11,904,683 | 5,834,965 | 5,279,271 | 790,447 | 36,035,638 | 272,756,040 | 82,722,979 | 63,627,276 |
| Inventory, beginning of year..... | 766,273 | 243,749 | 510,929 | *11,595 | 390,417 | 44,168,817 | 23,088,919 | 22,910,286 |
| Purchases..... | 3,631,231 | 2,041,166 | 965,541 | 624,524 | 29,914,425 | 124,522,511 | 28,178,512 | 23,725,099 |
| Cost of labor..... | 1,114,460 | 420,017 | 605,247 | *89,196 | 127,897 | 16,392,573 | 4,109,556 | 1,638,224 |
| Additional inventory costs (section 263A)..... | 533,688 | *349,900 | 183,010 | *779 | *7,465 | 4,483,667 | 2,927,675 | 2,710,670 |
| Other costs..... | 6,669,181 | 3,081,543 | 3,503,716 | 83,922 | 6,123,124 | 131,650,734 | 48,798,418 | 36,761,742 |
| Less: Inventory, end of year..... | 813,765 | 305,024 | 489,171 | *19,570 | 527,690 | 49,705,720 | 25,021,753 | 24,662,778 |
| Salaries and wages..... | 679,311 | 395,159 | 231,837 | 52,315 | 502,961 | 15,178,834 | 2,970,482 | 1,608,940 |
| Guaranteed payments to partners..... | 182,212 | 138,473 | 42,801 | *938 | 34,297 | 1,642,125 | 1,133,148 | 500,674 |
| Rent paid..... | 125,141 | 71,867 | 42,756 | 10,517 | 621,658 | 1,999,442 | 392,647 | 151,922 |
| Interest paid..... | 1,115,862 | 874,476 | 217,715 | 23,671 | 2,615,830 | 6,171,459 | 2,128,208 | 1,880,110 |
| Taxes and licenses..... | 822,863 | 608,552 | 205,097 | 9,214 | 313,520 | 6,033,097 | 726,433 | 471,165 |
| Bad debts..... | 44,299 | 39,135 | 2,343 | *2,822 | 79,222 | 437,211 | 92,225 | 78,570 |
| Repairs and maintenance..... | 332,575 | 201,874 | 124,234 | 6,467 | 249,565 | 1,538,244 | 345,113 | 155,398 |
| Depreciation..... | 2,211,647 | 1,809,166 | 308,945 | 93,536 | 1,605,970 | 5,237,255 | 870,101 | 391,797 |
| Depletion..... | 215,643 | 17,560 | 198,083 | -- | 14,012 | 66,132 | *5,049 | *18 |
| Retirement plans, etc..... | 34,946 | 15,954 | 18,592 | *400 | 9,137 | 380,083 | 47,529 | 28,276 |
| Employee benefit programs..... | 90,769 | 26,087 | 64,114 | *568 | 70,473 | 1,344,601 | 125,238 | 55,118 |
| Net loss from other partnerships and fiduciaries .. | 190,341 | 148,001 | 17,369 | *24,971 | 171,963 | 718,555 | 665,725 | 647,101 |
| Farm net loss | 4,930 | 4,930 | -- | -- | -- | 20,334 | 18,305 | 17,767 |
| Net loss, noncapital assets | 113,354 | 96,074 | 12,956 | *4,324 | 8,217 | 115,859 | 16,266 | 13,601 |
| Other deductions | 7,226,981 | 6,326,903 | 720,271 | 179,807 | 7,572,473 | 35,212,541 | 10,137,754 | 7,494,903 |
| Net income (less deficit) from trade or business.. | 2,852,785 | 1,648,629 | 1,089,703 | 114,453 | 850,205 | 14,884,467 | 6,890,787 | 4,509,329 |
| Net income..... | 7,346,472 | 5,516,081 | 1,648,216 | 182,175 | 3,751,221 | 27,803,572 | 11,109,133 | 8,245,357 |
| Deficit..... | 4,493,686 | 3,867,452 | 558,513 | 67,721 | 2,901,015 | 12,919,105 | 4,218,346 | 3,736,028 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 1,427,180 | 1,065,109 | 169,256 | 192,815 | 2,066,765 | 4,282,000 | 1,636,999 | 1,533,020 |
| Interest income..... | 330,500 | 243,773 | 67,791 | 18,937 | 376,644 | 1,700,510 | 827,382 | 737,684 |
| Dividend income..... | 221,090 | 59,584 | 9,726 | *151,779 | 195,840 | 714,066 | 51,465 | 38,211 |
| Royalty income..... | 743,138 | 675,630 | 67,508 | -- | -- | 172,885 | 5,747 | 5,728 |
| Net short-term capital gain (less deficit)..... | -11,478 | -11,650 | *172 | -- | -1,945 | 9,000 | 60,055 | 68,376 |
| Net long-term capital gain (less deficit)..... | 124,571 | 83,086 | 19,385 | *22,099 | 1,495,911 | 1,680,825 | 687,836 | 678,507 |
| Other portfolio income (less deficit)..... | 19,360 | 14,686 | *4,674 | -- | *315 | 4,714 | 4,515 | 4,515 |
| Real estate rental income (deficit)..... | 14,722 | 6,927 | 8,592 | *-798 | *-24,546 | 534,723 | 24,458 | 24,425 |
| Net income..... | 32,155 | 19,983 | 12,171 | *1 | *3,071 | 818,078 | 301,232 | 295,556 |
| Deficit..... | 17,433 | 13,056 | *3,578 | *798 | *27,617 | 283,355 | 276,774 | 271,131 |
| Net income (less deficit) from other rental activity.. | 20,180 | 13,875 | 2,662 | *3,644 | *407 | 34,375 | 4,287 | -543 |
| Net income..... | 21,711 | 15,405 | 2,662 | *3,644 | *424 | 38,629 | 7,375 | 2,267 |
| Deficit..... | *1,530 | *1,530 | -- | -- | *17 | 4,254 | *3,088 | *2,809 |
| Total net income (less deficit) ¹..... | 4,201,775 | 2,663,104 | 1,250,656 | 288,015 | 1,398,864 | 18,045,740 | 7,808,640 | 5,319,349 |
| Net income..... | 8,556,138 | 6,424,710 | 1,780,417 | 351,011 | 4,034,991 | 30,547,261 | 11,973,217 | 9,013,690 |
| Deficit..... | 4,354,363 | 3,761,606 | 529,762 | 62,995 | 2,636,127 | 12,501,521 | 4,164,578 | 3,694,341 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|--|-----------------------------|---------------------------|---|--|--|-------------------|--------------------|--------------------|
| | Construction--continued | | | | | | Manufacturing | |
| | Heavy construction | Special trade contractors | | | | | Total | Food manufacturing |
| | | Total | Plumbing, heating, and air conditioning contractors | Painting and wall covering contractors | Masonry, drywall, insulation, and tile contractors | Other contractors | | |
| (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| Number of partnerships..... | 2,935 | 42,635 | 4,281 | 3,291 | 4,295 | 30,769 | 34,836 | 2,334 |
| Number of partners..... | 6,714 | 97,025 | 9,049 | 7,251 | 9,810 | 70,915 | 225,083 | 9,976 |
| Total assets..... | 9,506,249 | 4,572,832 | 820,366 | 75,719 | 286,990 | 3,389,758 | 199,073,452 | 9,885,330 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 12,373,820 | 15,282,204 | 2,146,568 | 559,429 | 1,675,565 | 10,900,642 | 254,448,288 | 15,564,679 |
| Business receipts..... | 12,224,402 | 15,157,190 | 2,138,576 | 559,287 | 1,673,067 | 10,786,259 | 247,438,628 | 15,301,694 |
| Ordinary income from other partnerships and fiduciaries..... | *11,050 | *34,555 | -- | -- | -- | *34,555 | 764,575 | *1,363 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | *2,625 | *1,863 |
| Net gain, noncapital assets..... | 47,304 | 21,171 | *754 | *2 | *5 | 20,410 | 355,118 | 39,590 |
| Other income (net)..... | 91,064 | 69,289 | 7,237 | *141 | 2,493 | 59,418 | 5,887,342 | 220,169 |
| Total deductions..... | 11,690,235 | 13,584,331 | 2,016,389 | 456,981 | 1,457,795 | 9,653,166 | 246,454,609 | 15,333,025 |
| Cost of sales and operations..... | 10,181,445 | 8,914,258 | 1,372,932 | 199,324 | 959,425 | 6,382,578 | 190,033,061 | 12,168,069 |
| Inventory, beginning of year..... | 91,365 | 87,268 | 19,251 | *158 | *4,975 | 62,884 | 21,079,898 | 1,874,930 |
| Purchases..... | 956,911 | 3,496,502 | 559,756 | 63,160 | 360,288 | 2,513,299 | 96,343,999 | 9,343,763 |
| Cost of labor..... | 947,805 | 1,523,526 | 263,419 | 61,528 | 246,786 | 951,793 | 12,283,018 | 909,981 |
| Additional inventory costs (section 263A)..... | *118,377 | 98,628 | *3,950 | -- | *10,182 | 84,495 | 1,555,992 | 100,042 |
| Other costs..... | 8,291,273 | 3,745,402 | 543,472 | 74,951 | 329,164 | 2,797,816 | 82,852,317 | 2,094,316 |
| Less: Inventory, end of year..... | 224,286 | 134,689 | 22,313 | *473 | 5,286 | 106,617 | 24,683,967 | 2,172,782 |
| Salaries and wages..... | 281,314 | 1,080,228 | 156,666 | 58,383 | 146,253 | 718,926 | 12,208,351 | 833,324 |
| Guaranteed payments to partners..... | 55,091 | 577,383 | 51,423 | 45,457 | 114,075 | 366,427 | 508,977 | 41,489 |
| Rent paid..... | 61,037 | 179,688 | 20,659 | 9,128 | 23,377 | 126,525 | 1,606,795 | 109,770 |
| Interest paid..... | 118,389 | 129,709 | 21,566 | 3,487 | 8,553 | 96,102 | 4,043,251 | 302,518 |
| Taxes and licenses..... | 69,472 | 185,796 | 30,275 | 12,544 | 20,165 | 122,813 | 5,306,663 | 102,060 |
| Bad debts..... | 3,583 | 10,072 | 1,349 | *1,141 | *1,456 | 6,126 | 344,986 | 45,280 |
| Repairs and maintenance..... | 54,380 | 135,334 | 12,328 | 7,339 | 6,131 | 109,537 | 1,193,132 | 85,451 |
| Depreciation..... | 162,232 | 316,071 | 40,873 | 11,324 | 16,490 | 247,384 | 4,367,154 | 225,044 |
| Depletion..... | *2,748 | *2,283 | -- | *227 | -- | *2,056 | 61,083 | *106 |
| Retirement plans, etc..... | 8,572 | 10,680 | 1,978 | *861 | *844 | 6,998 | 332,554 | 20,147 |
| Employee benefit programs..... | 18,683 | 51,438 | 7,618 | *293 | *2,453 | 41,074 | 1,219,363 | 71,083 |
| Net loss from other partnerships and fiduciaries..... | *2,118 | *16,506 | 486 | -- | -- | *16,020 | 52,829 | *5,544 |
| Farm net loss..... | *113 | *425 | -- | -- | -- | *425 | *2,029 | 669 |
| Net loss, noncapital assets..... | *129 | 2,535 | *148 | -- | *8 | 2,379 | 99,593 | 5,478 |
| Other deductions..... | 670,928 | 1,971,923 | 298,090 | 107,473 | 158,565 | 1,407,795 | 25,074,787 | 1,316,992 |
| Net income (less deficit) from trade or business..... | 683,585 | 1,697,873 | 130,179 | 102,448 | 217,770 | 1,247,476 | 7,993,679 | 231,654 |
| Net income..... | 939,383 | 1,924,393 | 196,524 | 111,964 | 223,286 | 1,392,619 | 16,694,439 | 643,199 |
| Deficit..... | 255,798 | 226,520 | 66,345 | *9,516 | *5,516 | 145,143 | 8,700,759 | 411,545 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 79,621 | 24,357 | 5,432 | *138 | 3,079 | 15,709 | 2,645,001 | 79,150 |
| Interest income..... | 68,666 | 21,032 | 4,667 | *70 | 2,554 | 13,741 | 873,128 | 23,521 |
| Dividend income..... | 11,980 | 1,274 | *405 | *67 | *516 | 285 | 662,601 | 4,866 |
| Royalty income..... | *18 | *1 | *1 | -- | -- | -- | 167,139 | *796 |
| Net short-term capital gain (less deficit)..... | *-6,550 | -1,771 | -- | -- | -- | -1,771 | -51,055 | *-5,006 |
| Net long-term capital gain (less deficit)..... | 5,507 | 3,822 | 359 | -- | 9 | 3,454 | 992,989 | *54,956 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | -- | -- | *199 | 17 |
| Real estate rental income (deficit)..... | *-3,513 | 3,545 | *1,454 | *-24 | -- | 2,115 | 510,266 | 1,422 |
| Net income..... | *172 | 5,503 | *1,454 | *60 | -- | 3,989 | 516,847 | *1,588 |
| Deficit..... | *3,685 | 1,958 | -- | *84 | -- | 1,874 | 6,581 | *166 |
| Net income (less deficit) from other rental activity..... | *746 | *4,083 | *860 | -- | -- | *3,223 | 30,089 | *577 |
| Net income..... | *746 | *4,362 | *860 | -- | -- | *3,502 | 31,254 | *577 |
| Deficit..... | -- | *279 | -- | -- | -- | *279 | 1,166 | -- |
| Total net income (less deficit) ¹..... | 761,483 | 1,727,808 | 137,565 | 102,562 | 220,840 | 1,266,840 | 10,237,101 | 262,853 |
| Net income..... | 1,011,379 | 1,948,148 | 200,328 | 112,063 | 226,356 | 1,409,401 | 18,574,043 | 666,700 |
| Deficit..... | 249,896 | 220,341 | 62,763 | *9,501 | *5,516 | 142,561 | 8,336,943 | 403,847 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|--|---|-----------------------|--|----------------------------|---------------------|---|---|
| | Manufacturing--continued | | | | | | | |
| | Beverage and tobacco product manufacturing | Textile mills and textile product mills | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing |
| (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | |
| Number of partnerships..... | 396 | 521 | 2,687 | *30 | 1,555 | 173 | 4,529 | 562 |
| Number of partners..... | 2,779 | 2,165 | 6,629 | *125 | 4,691 | 662 | 13,370 | 6,582 |
| Total assets..... | 2,764,011 | 2,951,873 | 1,588,712 | *643,972 | 4,269,868 | 5,135,471 | 3,404,538 | 38,363,192 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 2,705,937 | 4,248,753 | 3,450,578 | *588,178 | 7,272,133 | 4,787,234 | 5,028,036 | 62,777,340 |
| Business receipts..... | 2,612,157 | 4,190,648 | 3,410,656 | *587,530 | 7,062,043 | 4,731,478 | 4,862,289 | 61,666,964 |
| Ordinary income from other partnerships and fiduciaries..... | -- | *12,687 | -- | -- | *4,635 | -- | *679 | *92,863 |
| Farm net profit..... | *663 | -- | -- | -- | *99 | -- | -- | -- |
| Net gain, noncapital assets..... | 8,083 | *351 | *347 | *42 | 16,875 | 222 | 19,162 | 21,642 |
| Other income (net)..... | 85,034 | 45,067 | 39,575 | *606 | 188,480 | 55,533 | 145,906 | 995,870 |
| Total deductions..... | 2,486,176 | 4,007,554 | 3,486,106 | *573,983 | 7,062,686 | 4,728,320 | 4,867,304 | 60,369,782 |
| Cost of sales and operations..... | 1,599,449 | 3,328,169 | 2,673,249 | *483,154 | 5,801,728 | 3,592,358 | 3,049,244 | 48,892,167 |
| Inventory, beginning of year..... | 617,019 | 489,324 | 611,442 | *48,577 | 671,555 | 301,685 | 148,675 | 1,750,460 |
| Purchases..... | 1,169,424 | 1,990,186 | 1,897,484 | *414,801 | 3,861,642 | 1,689,967 | 1,804,807 | 8,268,357 |
| Cost of labor..... | 93,831 | 453,131 | 393,170 | *57,834 | 664,490 | 363,777 | 617,919 | 272,366 |
| Additional inventory costs (section 263A)..... | 34,465 | 12,598 | 48,242 | *18,796 | 29,290 | *88,535 | 38,216 | 358,037 |
| Other costs..... | 297,883 | 1,100,795 | 489,783 | *44,737 | 1,356,653 | 1,512,670 | 719,711 | 40,227,552 |
| Less: Inventory, end of year..... | 613,172 | 717,865 | 766,871 | *101,589 | 781,903 | 364,276 | 280,084 | 1,984,604 |
| Salaries and wages..... | 172,454 | 153,865 | 207,187 | *22,541 | 341,184 | 170,559 | 461,394 | 861,605 |
| Guaranteed payments to partners..... | 7,734 | 4,378 | 18,995 | *850 | 26,312 | *5,910 | 30,620 | *16,542 |
| Rent paid..... | 24,685 | 22,427 | 37,279 | *1,163 | 33,021 | 22,096 | 91,563 | 387,099 |
| Interest paid..... | 85,848 | 94,320 | 73,681 | *11,668 | 120,050 | 250,244 | 103,078 | 404,724 |
| Taxes and licenses..... | 27,333 | 23,194 | 22,830 | *4,116 | 46,557 | 42,462 | 59,582 | 4,115,739 |
| Bad debts..... | 1,629 | 9,847 | 18,110 | *182 | 4,913 | 2,661 | 33,901 | 36,465 |
| Repairs and maintenance..... | 14,748 | 18,119 | 5,392 | *409 | 56,405 | 20,680 | 18,975 | 429,052 |
| Depreciation..... | 77,304 | 56,438 | 31,723 | *1,873 | 131,623 | 178,056 | 126,160 | 978,410 |
| Depletion..... | -- | -- | -- | -- | *231 | -- | -- | *322 |
| Retirement plans, etc..... | 6,160 | 4,842 | 2,084 | 45 | 12,860 | 5,937 | 8,393 | 79,469 |
| Employee benefit programs..... | 11,529 | 6,617 | 13,550 | *3,668 | 33,188 | 31,762 | 32,190 | 74,555 |
| Net loss from other partnerships and fiduciaries .. | *481 | -- | *4,774 | -- | 41 | 28 | *110 | *4,667 |
| Farm net loss..... | *779 | -- | -- | -- | *582 | -- | -- | -- |
| Net loss, noncapital assets..... | *692 | *230 | *337 | -- | *7,905 | *370 | *1,070 | *14,965 |
| Other deductions..... | 455,350 | 285,109 | 376,916 | *44,313 | 446,087 | 405,197 | 851,022 | 4,074,000 |
| Net income (less deficit) from trade or business.. | 219,761 | 241,199 | -35,529 | *14,195 | 209,447 | 58,914 | 160,733 | 2,407,558 |
| Net income..... | 314,108 | 289,204 | 140,798 | *39,257 | 410,803 | 346,912 | 407,971 | 2,852,656 |
| Deficit..... | 94,347 | 48,005 | 176,327 | *25,062 | 201,356 | 287,998 | 247,238 | 445,098 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 43,798 | 4,564 | 5,405 | *6,318 | 28,287 | 32,364 | 676,748 | 121,605 |
| Interest income..... | 6,736 | 4,461 | 4,339 | *5,157 | 10,727 | 18,729 | 28,355 | 60,272 |
| Dividend income..... | *270 | 94 | *249 | *1,161 | 789 | 8,421 | *335 | 49,374 |
| Royalty income..... | *1,524 | -- | -- | -- | *33 | 375 | *796 | -- |
| Net short-term capital gain (less deficit)..... | -- | -- | 41 | -- | *305 | 3 | 1 | *3,650 |
| Net long-term capital gain (less deficit)..... | *35,267 | 8 | *776 | -- | 16,433 | *4,836 | *647,261 | *8,253 |
| Other portfolio income (less deficit)..... | (²) | -- | -- | -- | -- | -- | -- | 56 |
| Real estate rental income (deficit)..... | *3,693 | *-87 | -- | *40 | 443 | 16 | *795 | *476,069 |
| Net income..... | *3,693 | *21 | -- | *40 | 463 | 16 | *796 | *480,507 |
| Deficit..... | -- | *108 | -- | -- | *20 | -- | 1 | 4,438 |
| Net income (less deficit) from other rental activity.. | *457 | -- | *70 | -- | *302 | -- | *2 | 159 |
| Net income..... | *457 | -- | *70 | -- | *302 | -- | *2 | 160 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | 1 |
| Total net income (less deficit) ¹..... | 232,441 | 245,667 | -30,871 | *20,553 | 221,741 | 86,455 | 191,016 | 2,993,488 |
| Net income..... | 325,680 | 293,008 | 142,485 | *40,669 | 420,995 | 365,969 | 437,852 | 3,415,211 |
| Deficit..... | 93,239 | 47,341 | 173,356 | *20,115 | 199,253 | 279,514 | 246,836 | 421,723 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|-----------------------------|---|---|-----------------------------------|---|----------------------------|--|--|
| | Manufacturing--continued | | | | | | | |
| | Chemical manufacturing | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal product manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance, and component manufacturing |
| (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | |
| Number of partnerships..... | 1,634 | 1,154 | 2,116 | 243 | 4,145 | 1,912 | 1,277 | 600 |
| Number of partners..... | 114,963 | 5,190 | 4,790 | 1,422 | 11,061 | 5,469 | 4,517 | 5,335 |
| Total assets..... | 53,974,507 | 6,129,151 | 4,504,273 | 12,664,990 | 6,978,282 | 10,475,131 | 10,170,186 | 6,417,581 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 37,609,512 | 7,352,987 | 4,385,173 | 12,867,788 | 10,259,729 | 12,086,112 | 25,172,566 | 7,524,996 |
| Business receipts..... | 35,817,666 | 7,251,554 | 4,326,475 | 12,753,668 | 10,086,950 | 11,906,874 | 23,268,655 | 7,430,348 |
| Ordinary income from other partnerships and fiduciaries..... | 490,228 | *12,965 | *33,159 | *44,026 | *14,955 | *39 | *26,552 | *20,276 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 66,094 | 4,302 | 3,953 | 2,417 | 9,804 | 110,022 | *8,336 | *165 |
| Other income (net)..... | 1,235,524 | 84,165 | 21,586 | 67,677 | 148,020 | 69,177 | 1,869,023 | 74,207 |
| Total deductions..... | 34,518,618 | 7,284,198 | 3,854,376 | 12,737,185 | 9,738,090 | 11,666,858 | 26,854,829 | 7,272,716 |
| Cost of sales and operations..... | 23,708,302 | 5,860,943 | 2,953,341 | 11,243,415 | 7,390,414 | 9,004,774 | 19,214,256 | 5,583,400 |
| Inventory, beginning of year..... | 3,566,746 | 509,613 | 398,411 | 1,566,131 | 997,721 | 2,616,468 | 920,391 | 989,856 |
| Purchases..... | 14,421,298 | 3,726,004 | 1,358,873 | 7,955,664 | 4,652,931 | 6,846,464 | 7,880,289 | 4,227,132 |
| Cost of labor..... | 1,099,049 | 785,838 | 397,174 | 833,042 | 1,186,383 | 852,852 | 445,403 | 681,539 |
| Additional inventory costs (section 263A)..... | 212,801 | 71,453 | *3,188 | 30,044 | 108,877 | 101,536 | 71,422 | 50,129 |
| Other costs..... | 8,309,151 | 1,441,126 | 1,231,041 | 2,721,310 | 1,692,596 | 1,245,878 | 10,893,327 | 831,082 |
| Less: Inventory, end of year..... | 4,336,487 | 673,091 | 435,346 | 1,862,777 | 1,248,094 | 2,658,424 | 999,410 | 1,196,338 |
| Salaries and wages..... | 1,729,280 | 253,791 | 210,767 | 243,238 | 603,547 | 785,861 | 3,346,808 | 406,885 |
| Guaranteed payments to partners..... | *40,682 | 17,199 | 17,275 | *798 | 125,662 | 35,773 | *2,771 | 32,750 |
| Rent paid..... | 289,036 | 34,502 | 34,271 | 21,480 | 75,506 | 77,295 | 127,368 | 51,370 |
| Interest paid..... | 727,060 | 325,544 | 76,035 | 289,778 | 206,978 | 265,694 | 163,886 | 135,982 |
| Taxes and licenses..... | 237,474 | 55,214 | 40,141 | 46,630 | 87,385 | 104,417 | 70,078 | 49,961 |
| Bad debts..... | 22,919 | 8,469 | 5,347 | 20,631 | 26,928 | 5,636 | 54,344 | 11,226 |
| Repairs and maintenance..... | 150,631 | 15,475 | 53,327 | 41,376 | 47,101 | 55,994 | 76,294 | 25,135 |
| Depreciation..... | 853,435 | 77,077 | 113,008 | 292,531 | 179,519 | 175,182 | 403,614 | 93,120 |
| Depletion..... | 13,271 | -- | 45,888 | 1,265 | -- | -- | -- | -- |
| Retirement plans, etc..... | 29,604 | 10,867 | 15,817 | 24,556 | 18,391 | 35,478 | 8,306 | 7,079 |
| Employee benefit programs..... | 274,136 | 43,567 | 28,795 | 59,196 | 52,465 | 117,088 | 191,069 | 44,505 |
| Net loss from other partnerships and fiduciaries .. | *3,764 | *2,014 | *274 | *3,147 | *1,552 | *19,114 | *398 | 82 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 3,193 | *2,509 | -- | 9,479 | 1,018 | *903 | 39,182 | *1,164 |
| Other deductions..... | 6,435,832 | 577,027 | 260,089 | 439,665 | 921,624 | 983,649 | 3,134,454 | 830,058 |
| Net income (less deficit) from trade or business.. | 3,090,894 | 68,789 | 530,797 | 130,604 | 521,640 | 419,254 | -1,682,263 | 252,280 |
| Net income..... | 4,309,069 | 335,691 | 610,206 | 690,820 | 798,103 | 777,518 | 926,688 | 507,693 |
| Deficit..... | 1,218,175 | 266,903 | 79,409 | 560,216 | 276,463 | 358,263 | 2,608,951 | 255,413 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 837,509 | 17,714 | 47,862 | 73,370 | 151,630 | 183,187 | 78,399 | 51,274 |
| Interest income..... | 382,973 | 13,890 | 14,615 | 32,007 | 34,869 | 59,581 | 67,002 | 25,809 |
| Dividend income..... | 398,194 | *701 | *297 | *35,610 | 1,188 | 86,960 | 36,723 | *535 |
| Royalty income..... | 118,664 | 646 | *16,997 | 2,416 | *1,120 | 14,772 | 1,624 | *3,807 |
| Net short-term capital gain (less deficit)..... | -1,103 | *-3,261 | -- | -- | *-21 | -- | *-39,130 | *-1,830 |
| Net long-term capital gain (less deficit)..... | -61,220 | *5,737 | *15,827 | *3,338 | *114,473 | *21,874 | *12,180 | *22,953 |
| Other portfolio income (less deficit)..... | -- | -- | 126 | -- | -- | -- | -- | -- |
| Real estate rental income (deficit)..... | *-884 | *294 | 492 | *159 | 23,010 | *2,048 | 759 | *801 |
| Net income..... | *445 | *331 | 492 | *159 | 23,068 | *2,051 | 945 | *821 |
| Deficit..... | *1,329 | *36 | -- | -- | *58 | *3 | 186 | *20 |
| Net income (less deficit) from other rental activity.. | 214 | 48 | 308 | 320 | 99 | *23,149 | *130 | 523 |
| Net income..... | 214 | 48 | 308 | 320 | 99 | *23,149 | *130 | 523 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Total net income (less deficit) ¹..... | 3,990,055 | 84,368 | 563,631 | 201,115 | 581,926 | 605,764 | -1,576,025 | 283,756 |
| Net income..... | 5,100,061 | 344,180 | 639,719 | 757,381 | 850,257 | 934,532 | 939,956 | 534,809 |
| Deficit..... | 1,110,006 | 259,812 | 76,087 | 556,266 | 268,332 | 328,768 | 2,515,980 | 251,053 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | Total | Distribution and transportation of goods | | | |
|---|--|---|-----------------------------|------------------|--|------------------|------------------|------------------|
| | Manufacturing--continued | | | | Total | Wholesale trade | | Retail trade |
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | | | Total | Durable goods | Nondurable goods |
| (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | |
| Number of partnerships..... | 1,172 | 2,287 | 5,511 | 149,481 | 26,403 | 14,293 | 12,110 | 103,884 |
| Number of partners..... | 2,953 | 4,966 | 17,436 | 718,837 | 101,655 | 39,045 | 62,610 | 309,590 |
| Total assets..... | 9,915,279 | 986,731 | 7,850,376 | 155,709,060 | 45,765,447 | 15,853,559 | 29,911,887 | 55,378,798 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 16,535,099 | 2,623,871 | 11,607,588 | 340,743,537 | 134,698,524 | 35,524,889 | 99,173,635 | 173,503,892 |
| Business receipts..... | 16,345,407 | 2,599,702 | 11,225,868 | 335,079,601 | 133,261,298 | 35,229,028 | 98,032,270 | 170,808,616 |
| Ordinary income from other partnerships and fiduciaries..... | 5,849 | *1,296 | *3,002 | 1,013,804 | 143,678 | 11,685 | 131,993 | 86,619 |
| Farm net profit..... | -- | -- | -- | *15,591 | *885 | *885 | -- | -- |
| Net gain, noncapital assets..... | 27,968 | *504 | 15,236 | 278,745 | 76,962 | 29,005 | 47,957 | 73,412 |
| Other income (net)..... | 155,874 | 22,368 | 363,481 | 4,355,797 | 1,215,701 | 254,286 | 961,415 | 2,535,245 |
| Total deductions..... | 16,097,009 | 2,428,024 | 11,087,770 | 334,415,165 | 131,216,050 | 33,496,797 | 97,719,253 | 171,928,706 |
| Cost of sales and operations..... | 14,146,169 | 1,928,629 | 7,411,830 | 267,682,502 | 115,169,676 | 27,724,782 | 87,444,894 | 135,255,854 |
| Inventory, beginning of year..... | 1,498,547 | 195,619 | 1,306,729 | 26,702,736 | 10,871,921 | 5,372,109 | 5,499,812 | 15,500,296 |
| Purchases..... | 8,365,152 | 1,275,012 | 5,194,749 | 237,535,446 | 101,209,394 | 26,310,657 | 74,898,737 | 129,763,306 |
| Cost of labor..... | 1,049,796 | 344,739 | 780,705 | 2,587,372 | 730,633 | 330,271 | 400,362 | 1,068,541 |
| Additional inventory costs (section 263A)..... | 58,110 | *5,124 | 115,085 | 987,697 | 516,309 | 151,287 | 365,022 | 466,456 |
| Other costs..... | 4,847,217 | 366,654 | 1,428,834 | 29,360,722 | 12,289,546 | 1,583,440 | 10,706,107 | 6,901,144 |
| Less: Inventory, end of year..... | 1,747,220 | 258,519 | 1,485,114 | 31,498,068 | 12,301,773 | 6,082,573 | 6,219,200 | 18,596,839 |
| Salaries and wages..... | 423,997 | 116,464 | 863,599 | 18,292,273 | 4,264,983 | 1,703,837 | 2,561,146 | 11,437,541 |
| Guaranteed payments to partners..... | *6,448 | 20,481 | 34,308 | 1,373,035 | 495,935 | 261,329 | 234,606 | 692,231 |
| Rent paid..... | 50,063 | 25,071 | 91,730 | 4,362,217 | 704,128 | 285,132 | 418,995 | 2,980,688 |
| Interest paid..... | 187,318 | 26,502 | 192,341 | 3,638,341 | 892,020 | 371,123 | 520,897 | 1,579,130 |
| Taxes and licenses..... | 53,322 | 18,743 | 99,424 | 2,762,713 | 504,986 | 171,312 | 333,674 | 1,708,028 |
| Bad debts..... | 6,881 | 3,096 | 26,523 | 501,015 | 127,445 | 57,106 | 70,339 | 336,413 |
| Repairs and maintenance..... | 27,265 | 4,935 | 46,367 | 1,398,627 | 223,159 | 84,405 | 138,755 | 659,058 |
| Depreciation..... | 135,454 | 35,924 | 201,660 | 4,399,566 | 613,896 | 231,775 | 382,121 | 1,621,303 |
| Depletion..... | -- | -- | -- | *601 | 260 | -- | 260 | *341 |
| Retirement plans, etc..... | 18,654 | 1,600 | 22,265 | 303,557 | 86,696 | 30,391 | 56,304 | 140,422 |
| Employee benefit programs..... | 62,660 | 4,621 | 63,120 | 1,168,458 | 244,381 | 89,162 | 155,219 | 688,722 |
| Net loss from other partnerships and fiduciaries | *2,012 | -- | *4,827 | 217,338 | 89,044 | 30,623 | 58,420 | 28,493 |
| Farm net loss..... | -- | -- | -- | *3,930 | *1,082 | *1,082 | -- | *2,848 |
| Net loss, noncapital assets..... | 9,820 | 309 | 969 | 51,454 | 5,918 | 1,558 | 4,360 | 30,306 |
| Other deductions..... | 966,947 | 241,646 | 2,028,809 | 28,259,537 | 7,792,440 | 2,453,179 | 5,339,262 | 14,767,328 |
| Net income (less deficit) from trade or business.. | 438,089 | 195,847 | 519,818 | 6,328,373 | 3,482,475 | 2,028,092 | 1,454,383 | 1,575,185 |
| Net income..... | 974,255 | 221,339 | 1,098,150 | 12,633,983 | 4,977,340 | 2,520,366 | 2,456,974 | 4,415,823 |
| Deficit..... | 536,165 | 25,492 | 578,333 | 6,305,611 | 1,494,865 | 492,274 | 1,002,591 | 2,840,637 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 101,662 | 1,885 | 102,270 | 1,119,401 | 376,970 | 192,247 | 184,723 | 409,178 |
| Interest income..... | 35,511 | 2,433 | 42,141 | 687,100 | 295,387 | 143,193 | 152,194 | 146,790 |
| Dividend income..... | 32,129 | 62 | 4,642 | 44,909 | 8,543 | 3,149 | 5,394 | 9,972 |
| Royalty income..... | 524 | *36 | *3,008 | 94,578 | 65,998 | 34,163 | *31,835 | *25,367 |
| Net short-term capital gain (less deficit)..... | -- | *18 | *4,722 | 4,995 | -1,259 | -996 | -263 | 1,471 |
| Net long-term capital gain (less deficit)..... | *33,498 | *664 | *57,201 | 285,411 | 9,001 | 12,515 | -3,514 | 223,898 |
| Other portfolio income (less deficit)..... | -- | -- | -- | 2,407 | *701 | *223 | *924 | *1,680 |
| Real estate rental income (deficit)..... | *540 | -- | *656 | 70,553 | -19,210 | 11,273 | -30,483 | 77,682 |
| Net income..... | *540 | -- | *872 | 122,948 | 18,037 | 12,462 | 5,575 | 84,764 |
| Deficit..... | -- | -- | 216 | 52,395 | *37,248 | *1,190 | *36,058 | 7,083 |
| Net income (less deficit) from other rental activity.. | *4,749 | *67 | *-1,086 | 414 | 5,866 | *2,840 | 3,026 | 47,583 |
| Net income..... | *4,749 | *67 | *79 | 111,717 | 8,000 | *3,489 | 4,511 | 47,716 |
| Deficit..... | -- | -- | 1,164 | 111,304 | *2,134 | *649 | 1,485 | *132 |
| Total net income (less deficit) ¹..... | 511,543 | 198,445 | 569,178 | 7,228,334 | 3,838,358 | 2,222,932 | 1,615,425 | 1,884,259 |
| Net income..... | 1,013,530 | 223,228 | 1,127,822 | 13,455,952 | 5,302,584 | 2,689,065 | 2,613,519 | 4,665,111 |
| Deficit..... | 501,987 | *24,783 | 558,644 | 6,227,617 | 1,464,226 | 466,133 | 998,093 | 2,780,851 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|--|---|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|-------------------|--|
| | Retail trade--continued | | | | | | | |
| | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores | Gasoline | Clothing and clothing accessories stores |
| (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | |
| Number of partnerships..... | 11,727 | 3,956 | 3,983 | 4,290 | 13,724 | 3,123 | 5,753 | 9,028 |
| Number of partners..... | 26,923 | 9,570 | 9,362 | 13,740 | 31,980 | 8,048 | 15,132 | 19,894 |
| Total assets..... | 12,027,840 | 909,342 | 3,659,341 | 2,019,483 | 6,445,581 | 981,442 | 3,533,795 | 4,558,137 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 41,812,897 | 2,879,533 | 23,963,176 | 5,718,072 | 29,672,717 | 2,774,528 | 10,812,134 | 9,187,436 |
| Business receipts..... | 41,072,183 | 2,845,319 | 23,916,504 | 5,665,491 | 29,009,108 | 2,715,803 | 10,691,438 | 8,997,760 |
| Ordinary income from other partnerships and fiduciaries..... | 7,161 | *598 | 1,622 | *2 | *4,791 | *39,755 | *1,423 | *15,865 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 31,171 | *7,756 | *702 | 1,903 | 8,713 | *2,797 | 7,258 | *39 |
| Other income (net)..... | 702,382 | 25,859 | 44,348 | 50,676 | 650,105 | 16,173 | 112,015 | 173,772 |
| Total deductions..... | 41,399,479 | 2,766,437 | 24,085,375 | 5,591,799 | 29,574,831 | 2,622,025 | 10,762,615 | 8,856,712 |
| Cost of sales and operations..... | 35,797,611 | 1,748,690 | 19,974,716 | 4,249,555 | 22,873,827 | 1,834,482 | 9,049,654 | 5,227,556 |
| Inventory, beginning of year..... | 4,701,749 | 301,406 | 1,437,750 | 735,329 | 1,713,622 | 191,146 | 236,361 | 1,601,162 |
| Purchases..... | 35,944,429 | 1,512,815 | 19,716,727 | 4,236,552 | 19,459,636 | 1,799,356 | 8,756,735 | 5,117,395 |
| Cost of labor..... | 331,983 | 105,678 | 87,273 | 28,429 | 167,293 | *25,529 | 83,171 | *30,118 |
| Additional inventory costs (section 263A)..... | 55,967 | *22,403 | 12,729 | 25,594 | 211,401 | *239 | 7,400 | 22,105 |
| Other costs..... | 776,927 | 140,771 | 187,303 | 48,803 | 3,090,547 | 89,783 | 203,064 | 213,742 |
| Less: Inventory, end of year..... | 6,058,734 | 334,383 | 1,467,066 | 844,468 | 1,789,649 | 271,572 | 272,828 | 1,788,582 |
| Salaries and wages..... | 1,933,231 | 264,345 | 1,525,942 | 541,149 | 2,595,225 | 275,742 | 501,707 | 761,217 |
| Guaranteed payments to partners..... | 113,448 | 50,818 | 21,267 | 37,124 | 93,304 | 49,011 | 27,777 | 56,584 |
| Rent paid..... | 376,293 | 135,556 | 263,586 | 119,325 | 559,371 | 61,064 | 148,297 | 353,528 |
| Interest paid..... | 413,130 | 28,025 | 195,365 | 47,946 | 181,198 | 30,344 | 116,809 | 125,102 |
| Taxes and licenses..... | 305,000 | 47,099 | 144,999 | 80,021 | 384,271 | 28,806 | 106,189 | 142,227 |
| Bad debts..... | 33,255 | 9,510 | 23,964 | 18,897 | 19,843 | 9,207 | 6,158 | 26,837 |
| Repairs and maintenance..... | 86,317 | 11,784 | 50,193 | 28,456 | 171,728 | 8,773 | 65,919 | 28,205 |
| Depreciation..... | 184,728 | 20,763 | 106,825 | 53,879 | 377,125 | 22,225 | 204,910 | 137,314 |
| Depletion..... | -- | -- | -- | -- | -- | *161 | -- | -- |
| Retirement plans, etc..... | 7,862 | 2,286 | *1,312 | 9,104 | 51,868 | 9,490 | 7,275 | 6,578 |
| Employee benefit programs..... | 100,641 | 5,540 | 55,686 | 10,227 | 285,924 | 13,385 | 14,206 | 42,773 |
| Net loss from other partnerships and fiduciaries..... | *8,024 | -- | -- | *256 | *766 | -- | *268 | *17,810 |
| Farm net loss..... | -- | -- | -- | -- | *1,702 | -- | *747 | -- |
| Net loss, noncapital assets..... | 2,210 | *12 | *1,421 | *124 | 14,747 | *118 | *3,851 | *4,497 |
| Other deductions..... | 2,037,728 | 442,008 | 1,720,099 | 395,737 | 1,963,934 | 279,217 | 508,847 | 1,926,483 |
| Net income (less deficit) from trade or business.. | 413,418 | 113,096 | -122,199 | 126,274 | 97,885 | 152,502 | 49,519 | 330,724 |
| Net income..... | 715,896 | 180,552 | 294,174 | 253,705 | 468,285 | 191,328 | 183,376 | 466,144 |
| Deficit..... | 302,478 | 67,456 | 416,373 | 127,432 | 370,399 | 38,825 | 133,857 | 135,420 |
| Portfolio income (less deficit) distributed directly to partners..... | 63,494 | 4,823 | 16,663 | 6,787 | 55,786 | 1,872 | 21,671 | 72,918 |
| Interest income..... | 41,239 | 2,287 | 3,805 | 5,753 | 8,104 | 1,547 | 14,736 | 16,074 |
| Dividend income..... | 597 | *473 | *51 | 526 | 781 | *97 | 412 | *100 |
| Royalty income..... | *44 | -- | 12,079 | -- | *13,244 | -- | -- | -- |
| Net short-term capital gain (less deficit)..... | 707 | *1 | *613 | *23 | *40 | *236 | *600 | *4,192 |
| Net long-term capital gain (less deficit)..... | 20,907 | *506 | -- | *477 | *33,616 | *-7 | *5,923 | *60,937 |
| Other portfolio income (less deficit)..... | -- | *1,556 | 114 | *9 | -- | -- | -- | -- |
| Real estate rental income (deficit)..... | 6,157 | *1,563 | -17 | *4,081 | 9,135 | *108 | 22,575 | *1,318 |
| Net income..... | 7,660 | *1,563 | -- | *4,081 | 9,991 | *108 | 23,213 | *1,318 |
| Deficit..... | *1,503 | -- | 17 | -- | *857 | -- | *638 | -- |
| Net income (less deficit) from other rental activity.. | 22,976 | *26 | 222 | *342 | 986 | *2,772 | *3,041 | *3,678 |
| Net income..... | *23,023 | *26 | 222 | *342 | 986 | *2,772 | *3,041 | *3,678 |
| Deficit..... | *47 | -- | -- | -- | -- | -- | -- | -- |
| Total net income (less deficit) 1..... | 484,431 | 119,002 | -105,946 | 136,984 | 130,136 | 157,026 | 90,283 | 351,893 |
| Net income..... | 763,577 | 186,083 | 310,180 | 263,296 | 494,440 | 192,898 | 217,086 | 482,163 |
| Deficit..... | 279,146 | 67,081 | 416,126 | 126,312 | 364,304 | 35,871 | 126,804 | 130,270 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|---|---|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------------|----------------------|----------------------|
| | Retail trade--continued | | | | Transportation and warehousing | | | |
| | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers | Total | Air and rail transportation | Water transportation | Truck transportation |
| (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | |
| Number of partnerships..... | 8,468 | 2,404 | 28,766 | 8,662 | 19,193 | 1,957 | 1,069 | 9,746 |
| Number of partners..... | 20,809 | 5,796 | 84,420 | 63,917 | 307,592 | 4,278 | 5,582 | 20,943 |
| Total assets..... | 2,619,360 | 1,535,791 | 5,410,758 | 11,677,927 | 54,564,815 | 4,295,037 | 4,400,530 | 1,474,085 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 3,560,087 | 3,417,113 | 10,166,384 | 29,539,816 | 32,541,122 | 2,027,328 | 2,060,860 | 6,195,839 |
| Business receipts..... | 3,458,318 | 3,385,144 | 10,001,676 | 29,049,870 | 31,009,687 | 1,952,165 | 2,027,232 | 5,991,598 |
| Ordinary income from other partnerships and fiduciaries..... | 50 | -- | *8,154 | 7,199 | 783,506 | *38 | *11,841 | *1,622 |
| Farm net profit..... | -- | -- | -- | -- | *14,707 | -- | -- | *12,152 |
| Net gain, noncapital assets..... | *1,031 | *70 | 4,285 | 7,688 | 128,371 | 41,516 | *4,368 | 35,054 |
| Other income (net)..... | 100,688 | 31,898 | 152,270 | 475,058 | 604,851 | 33,609 | 17,419 | 155,412 |
| Total deductions..... | 3,479,748 | 3,430,904 | 10,029,682 | 29,329,100 | 31,270,409 | 2,530,210 | 1,916,930 | 5,905,576 |
| Cost of sales and operations..... | 2,220,950 | 2,246,230 | 6,660,767 | 23,371,815 | 17,256,972 | 1,096,122 | 776,524 | 1,596,906 |
| Inventory, beginning of year..... | 718,950 | 727,487 | 1,881,722 | 1,253,613 | 330,519 | *79,327 | *4,729 | 16,124 |
| Purchases..... | 2,276,974 | 2,210,564 | 6,705,374 | 22,026,748 | 6,562,747 | 210,416 | *24,003 | 544,704 |
| Cost of labor..... | *9,447 | *30,021 | 122,630 | 46,970 | 788,199 | *101,541 | *105,082 | 200,431 |
| Additional inventory costs (section 263A)..... | *6,796 | 7,949 | 17,808 | 76,065 | *4,932 | *308 | -- | *3,169 |
| Other costs..... | 60,704 | 27,399 | 525,275 | 1,536,826 | 10,170,032 | 807,388 | 647,377 | 882,764 |
| Less: Inventory, end of year..... | 851,920 | 757,189 | 2,592,042 | 1,568,407 | 599,456 | *102,858 | *4,668 | 50,287 |
| Salaries and wages..... | 308,819 | 334,422 | 899,023 | 1,496,719 | 2,589,748 | 200,537 | 227,531 | 948,915 |
| Guaranteed payments to partners..... | 29,568 | *5,899 | 143,809 | 63,623 | 184,869 | *5,164 | *4,201 | 104,910 |
| Rent paid..... | 206,000 | 160,590 | 450,428 | 146,651 | 677,401 | 22,841 | 46,250 | 359,280 |
| Interest paid..... | 45,284 | 26,734 | 128,196 | 240,996 | 1,167,191 | 139,138 | 65,430 | 110,242 |
| Taxes and licenses..... | 52,972 | 71,023 | 163,821 | 181,599 | 549,699 | 23,949 | 25,457 | 165,105 |
| Bad debts..... | 3,849 | 2,083 | 7,610 | 175,198 | 37,157 | 3,840 | *1,611 | 3,762 |
| Repairs and maintenance..... | 19,147 | 20,207 | 51,210 | 117,118 | 516,410 | 86,659 | 44,638 | 241,088 |
| Depreciation..... | 55,571 | 64,873 | 102,180 | 290,912 | 2,164,367 | 352,440 | 155,716 | 307,094 |
| Depletion..... | -- | -- | *180 | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 2,799 | *1,256 | 10,414 | 30,178 | 76,440 | *1,264 | 20,622 | 25,836 |
| Employee benefit programs..... | 10,584 | 11,332 | 37,348 | 101,077 | 235,354 | 12,860 | 5,956 | 127,724 |
| Net loss from other partnerships and fiduciaries .. | *96 | -- | *103 | *1,171 | 99,802 | *56,430 | *22,353 | *20 |
| Farm net loss..... | -- | -- | *400 | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 44 | *335 | *973 | *1,972 | 15,231 | *1,041 | -- | *706 |
| Other deductions..... | 524,065 | 485,917 | 1,373,221 | 3,110,072 | 5,699,768 | 527,925 | 520,640 | 1,913,988 |
| Net income (less deficit) from trade or business.. | 80,339 | -13,791 | 136,702 | 210,716 | 1,270,713 | -502,882 | 143,930 | 290,263 |
| Net income..... | 159,986 | 88,818 | 606,830 | 806,728 | 3,240,821 | 68,007 | 256,247 | 380,767 |
| Deficit..... | 79,647 | 102,609 | 470,128 | 596,011 | 1,970,108 | 570,888 | 112,316 | 90,505 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 6,253 | 7,908 | 44,545 | 106,459 | 333,253 | 57,935 | 15,890 | 6,414 |
| Interest income..... | 5,514 | 3,686 | 18,969 | 25,078 | 244,922 | 48,564 | 15,155 | 4,273 |
| Dividend income..... | (²) | *260 | 701 | 5,973 | 26,395 | *1,650 | *91 | 544 |
| Royalty income..... | -- | -- | -- | -- | *3,213 | -- | -- | -- |
| Net short-term capital gain (less deficit)..... | *3,296 | -- | *-23 | *172 | 4,783 | *2,585 | *50 | *-268 |
| Net long-term capital gain (less deficit)..... | *-2,557 | *3,963 | *24,897 | *75,237 | 52,512 | *5,136 | *594 | 829 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | *1,428 | -- | -- | *1,034 |
| Real estate rental income (deficit)..... | *84 | *5,265 | 27,327 | *85 | 12,082 | *3,222 | *33 | *2,901 |
| Net income..... | *175 | *5,265 | 31,085 | *304 | 20,147 | *3,418 | *33 | *2,978 |
| Deficit..... | *91 | -- | *3,758 | 219 | 8,065 | *196 | -- | *77 |
| Net income (less deficit) from other rental activity.. | *143 | *21 | *4,260 | *9,117 | -53,036 | -73,816 | 14,655 | *2,111 |
| Net income..... | *143 | *21 | *4,346 | *9,117 | 56,002 | *1,371 | 14,655 | *4,946 |
| Deficit..... | -- | -- | *85 | -- | 109,038 | 75,187 | -- | *2,835 |
| Total net income (less deficit) ¹..... | 86,080 | -4,559 | 187,960 | 250,970 | 1,505,717 | -523,261 | 173,864 | 301,127 |
| Net income..... | 163,635 | 97,883 | 651,552 | 842,318 | 3,488,257 | 92,884 | 283,376 | 393,085 |
| Deficit..... | 77,555 | 102,442 | 463,592 | 591,348 | 1,982,540 | 616,145 | 109,512 | 91,958 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | Information | |
|---|---|-------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|--------------------|-----------------------|
| | Transportation and warehousing--continued | | | | | | Total | Publishing industries |
| | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation | Couriers and messengers | Warehousing and storage | | |
| (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | |
| Number of partnerships..... | 1,408 | 287 | *69 | 2,159 | 762 | 1,736 | 21,900 | 6,469 |
| Number of partners..... | 3,249 | 217,212 | *252 | 49,888 | 1,618 | 4,570 | 359,443 | 14,969 |
| Total assets..... | 683,922 | 33,049,619 | *59,346 | 6,559,163 | 197,564 | 3,845,549 | 198,050,196 | 10,775,997 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 997,606 | 12,454,756 | *13,773 | 6,486,988 | 621,899 | 1,682,072 | 14,101,144 | 9,492,666 |
| Business receipts..... | 987,458 | 11,625,716 | *13,731 | 6,234,558 | 617,961 | 1,559,268 | 98,387,504 | 9,210,645 |
| Ordinary income from other partnerships and fiduciaries..... | -- | 589,866 | -- | *113,757 | -- | 66,381 | 2,109,681 | *89,871 |
| Farm net profit..... | -- | -- | -- | -- | *540 | *2,015 | -- | -- |
| Net gain, noncapital assets..... | *5,530 | *27,224 | -- | 11,927 | *2,537 | *215 | 1,414,235 | 30,258 |
| Other income (net)..... | 4,619 | 211,949 | *42 | 126,747 | *861 | 54,193 | 2,189,725 | 161,892 |
| Total deductions..... | 982,465 | 11,343,154 | *18,633 | 6,436,851 | 623,725 | 15,128,651 | 11,319,595 | 8,006,949 |
| Cost of sales and operations..... | 398,927 | 8,196,301 | *9,399 | 4,514,058 | *78,447 | 590,286 | 26,398,481 | 2,593,719 |
| Inventory, beginning of year..... | *174 | 96,303 | -- | 106,535 | *32 | 27,294 | 4,303,341 | 180,455 |
| Purchases..... | *57,618 | 3,008,943 | *9,096 | 2,312,602 | *71,116 | 324,247 | 7,205,075 | 864,540 |
| Cost of labor..... | *84,243 | *20,117 | -- | 175,361 | -- | 101,423 | 955,287 | 298,708 |
| Additional inventory costs (section 263A)..... | -- | *321 | -- | *1,109 | -- | *26 | 183,224 | 104,503 |
| Other costs..... | 257,034 | 5,303,223 | *303 | 2,026,430 | *7,328 | 238,185 | 18,565,137 | 1,330,712 |
| Less: Inventory, end of year..... | *141 | 232,605 | -- | 107,979 | *28 | 100,889 | 4,873,358 | 185,199 |
| Salaries and wages..... | 181,686 | 95,126 | 26 | 514,365 | 179,991 | 241,571 | 10,108,386 | 1,389,139 |
| Guaranteed payments to partners..... | *3,489 | *1,059 | -- | *60,760 | *2,047 | *3,239 | 397,979 | 137,006 |
| Rent paid..... | 14,786 | 56,013 | *476 | 95,219 | 14,951 | 67,585 | 2,223,869 | 108,595 |
| Interest paid..... | 37,266 | 589,368 | *1,493 | 113,080 | 2,942 | 108,233 | 4,978,259 | 140,533 |
| Taxes and licenses..... | 19,659 | 212,418 | *81 | 43,613 | 13,025 | 46,391 | 1,466,622 | 161,984 |
| Bad debts..... | *529 | *1,067 | -- | 14,776 | *10,410 | 1,162 | 1,804,270 | 132,459 |
| Repairs and maintenance..... | 19,670 | 46,476 | *440 | 31,021 | 13,113 | 33,306 | 770,912 | 58,807 |
| Depreciation..... | 68,850 | 1,026,567 | *3,463 | 153,738 | 21,994 | 74,505 | 10,218,543 | 195,344 |
| Depletion..... | -- | -- | -- | -- | -- | -- | *214 | -- |
| Retirement plans, etc..... | *946 | *5,331 | -- | 7,951 | 11,251 | 3,240 | 244,183 | 52,915 |
| Employee benefit programs..... | 9,323 | 5,240 | -- | 39,812 | *10,467 | 23,973 | 868,352 | 153,465 |
| Net loss from other partnerships and fiduciaries | -- | *2,008 | -- | *18,371 | -- | *620 | 7,808,048 | *3,668 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | *58 | -- |
| Net loss, noncapital assets..... | *584 | 453 | -- | *12,444 | -- | *3 | 129,155 | 2,869 |
| Other deductions..... | 226,749 | 1,105,727 | *3,254 | 817,645 | 265,087 | 318,752 | 43,902,266 | 2,876,447 |
| Net income (less deficit) from trade or business.. | 15,142 | 1,111,602 | *-4,860 | 50,137 | -1,826 | 169,207 | -7,218,451 | 1,485,716 |
| Net income..... | 35,868 | 1,888,588 | *291 | 344,078 | *41,347 | 225,629 | 15,553,161 | 1,855,596 |
| Deficit..... | 20,726 | 776,987 | *5,151 | 293,941 | *43,172 | 56,421 | 22,771,612 | 369,880 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 3,833 | 158,727 | *6 | 53,672 | *-1,311 | 38,088 | 2,591,558 | 459,313 |
| Interest income..... | 3,833 | 113,290 | *6 | 33,003 | *255 | 26,544 | 1,017,099 | 42,837 |
| Dividend income..... | -- | *21,977 | -- | *1,767 | -- | *366 | 118,105 | 1,839 |
| Royalty income..... | -- | 9 | -- | *3,005 | -- | *199 | 416,721 | 8,242 |
| Net short-term capital gain (less deficit)..... | -- | 2,288 | -- | *-214 | -- | *341 | 62,326 | *51,076 |
| Net long-term capital gain (less deficit)..... | -- | *21,043 | -- | *15,753 | -1,567 | *10,724 | 972,389 | 350,853 |
| Other portfolio income (less deficit)..... | -- | 121 | -- | 359 | -- | *-86 | *4,918 | *4,465 |
| Real estate rental income (deficit)..... | -- | *601 | -- | *1,705 | -- | 3,619 | 2,672 | *2,900 |
| Net income..... | -- | *601 | -- | *1,883 | -- | *11,233 | 5,420 | *2,900 |
| Deficit..... | -- | -- | -- | *178 | -- | *7,614 | *2,747 | -- |
| Net income (less deficit) from other rental activity.. | -- | *3,407 | *-2,420 | *-20,990 | 1,415 | *22,603 | -114,363 | 88 |
| Net income..... | -- | *3,407 | -- | 3,805 | 1,415 | *26,404 | 28,420 | 88 |
| Deficit..... | -- | -- | *-2,420 | *24,795 | -- | *3,800 | *142,783 | -- |
| Total net income (less deficit) ¹..... | 18,975 | 1,251,005 | *-7,274 | 68,985 | -156 | 222,453 | -5,773,299 | 1,546,088 |
| Net income..... | 38,122 | 2,004,512 | *291 | 361,191 | *41,401 | 273,394 | 16,204,642 | 1,906,521 |
| Deficit..... | *19,148 | 753,507 | *7,565 | 292,206 | *41,557 | 50,941 | 21,977,941 | 360,434 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Information--continued | | | Finance, insurance, real estate, and rental and leasing | | | | |
|---|---|-------------------------------------|---|---|-----------------------|----------------------------------|-------------------------------------|---|
| | Motion picture and sound recording industries | Broadcasting and telecommunications | Information services and data processing services | Total | Finance and insurance | | | Activities related to credit intermediation |
| | | | | | Total | Depository credit intermediation | Nondepository credit intermediation | |
| | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| Number of partnerships..... | 5,808 | 6,485 | 3,139 | 1,021,554 | 209,150 | 399 | 4,551 | 1,120 |
| Number of partners..... | 38,598 | 289,763 | 16,113 | 10,581,686 | 3,374,457 | 2,149 | 36,964 | 25,201 |
| Total assets..... | 35,956,083 | 147,986,527 | 3,331,589 | 3,813,785,715 | 2,375,852,311 | 6,767,698 | 93,994,024 | 3,885,065 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 19,344,054 | 71,304,526 | 3,959,898 | 190,410,784 | 137,938,368 | 1,138,786 | 12,042,974 | 2,698,105 |
| Business receipts..... | 18,416,293 | 66,849,382 | 3,911,184 | 130,344,743 | 88,996,302 | 935,874 | 7,320,417 | 2,498,579 |
| Ordinary income from other partnerships and fiduciaries..... | 235,422 | 1,778,103 | *6,285 | 11,733,799 | 8,569,869 | *402 | 194,141 | *77,913 |
| Farm net profit..... | -- | -- | -- | 20,826 | *10,130 | -- | -- | -- |
| Net gain, noncapital assets..... | *145,853 | 1,238,034 | *89 | 2,586,603 | 420,918 | *5,069 | 164,637 | *7,486 |
| Other income (net)..... | 546,486 | 1,439,007 | 42,340 | 45,724,812 | 39,941,150 | *197,441 | 4,363,779 | 114,128 |
| Total deductions..... | 20,109,884 | 79,259,912 | 3,942,850 | 169,039,837 | 119,480,383 | 846,181 | 10,902,847 | 2,379,435 |
| Cost of sales and operations..... | 10,342,714 | 12,528,997 | 933,051 | 42,358,813 | 22,644,874 | *56,300 | 2,679,560 | *177,263 |
| Inventory, beginning of year..... | 3,417,862 | 690,671 | *14,353 | 7,758,060 | 1,239,266 | *35,795 | *124,537 | *51,488 |
| Purchases..... | 1,601,005 | 4,589,570 | 149,960 | 25,153,218 | 18,038,822 | *39,249 | 1,149,764 | *52,299 |
| Cost of labor..... | 161,438 | 245,845 | 249,296 | 681,045 | 174,117 | -- | *198 | -- |
| Additional inventory costs (section 263A)..... | *26,419 | 52,302 | -- | 987,028 | 453,976 | -- | *36,632 | -- |
| Other costs..... | 9,002,166 | 7,695,963 | 536,296 | 15,808,153 | 3,999,639 | *19,179 | 1,490,749 | *73,726 |
| Less: Inventory, end of year..... | 3,866,175 | 805,131 | *16,854 | 8,698,288 | 1,574,191 | *37,923 | *122,320 | *250 |
| Salaries and wages..... | 1,993,640 | 5,903,736 | 821,871 | 18,125,441 | 13,945,682 | *217,340 | 1,271,826 | 121,530 |
| Guaranteed payments to partners..... | 64,010 | 140,215 | 56,747 | 3,561,309 | 2,958,437 | *6,097 | 39,064 | *21,458 |
| Rent paid..... | 292,177 | 1,669,478 | 153,619 | 2,777,218 | 1,317,073 | *17,436 | 142,427 | 32,826 |
| Interest paid..... | 783,908 | 3,995,290 | 58,528 | 42,547,738 | 38,473,328 | 284,904 | 2,347,523 | 261,672 |
| Taxes and licenses..... | 146,394 | 1,074,923 | 83,321 | 1,833,126 | 1,025,084 | 7,523 | 148,695 | 17,393 |
| Bad debts..... | 133,191 | 1,521,489 | 17,131 | 1,959,753 | 1,600,146 | *5,216 | 701,266 | 169,544 |
| Repairs and maintenance..... | 83,802 | 563,689 | 64,614 | 638,309 | 176,060 | *1,540 | 31,434 | 12,589 |
| Depreciation..... | 794,034 | 8,923,035 | 306,129 | 7,205,908 | 1,965,779 | *7,912 | 1,096,190 | 19,931 |
| Depletion..... | -- | 188 | *26 | *3,506 | -- | -- | -- | -- |
| Retirement plans, etc..... | 38,838 | 145,653 | 6,777 | 407,165 | 353,413 | *9,854 | 9,532 | *624 |
| Employee benefit programs..... | 147,262 | 520,477 | 47,148 | 721,038 | 487,755 | *10,842 | 41,321 | 4,874 |
| Net loss from other partnerships and fiduciaries .. | 288,531 | 7,410,832 | *105,017 | 5,419,830 | 3,598,258 | *2,884 | *2,798 | *60 |
| Farm net loss .. | -- | *58 | -- | 76,780 | 12,934 | -- | -- | -- |
| Net loss, noncapital assets .. | *311 | 123,153 | *2,822 | 184,828 | 78,938 | -- | *18,054 | 78 |
| Other deductions .. | 5,001,071 | 34,738,699 | 1,286,049 | 41,219,075 | 30,842,620 | 218,332 | 2,373,156 | 1,539,593 |
| Net income (less deficit) from trade or business.. | -765,829 | -7,955,386 | 17,048 | 21,370,946 | 18,457,986 | 292,605 | 1,140,127 | 318,670 |
| Net income..... | 1,242,687 | 11,780,311 | 674,566 | 41,709,169 | 31,753,939 | 298,536 | 2,038,337 | 391,426 |
| Deficit..... | 2,008,517 | 19,735,697 | 657,518 | 20,338,222 | 13,295,954 | *5,931 | 898,210 | 72,755 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 913,700 | 1,151,239 | 67,306 | 136,176,946 | 112,301,095 | 46,007 | 1,525,783 | 246,673 |
| Interest income..... | 187,034 | 760,020 | 27,209 | 42,645,678 | 32,788,375 | 26,029 | 924,651 | 22,119 |
| Dividend income..... | 63,601 | 49,778 | *2,887 | 10,804,719 | 9,672,882 | 1,731 | 75,159 | 18 |
| Royalty income..... | 407,423 | *649 | 407 | 1,473,604 | 1,161,978 | *266 | *427 | -- |
| Net short-term capital gain (less deficit)..... | 18,145 | -9,079 | *2,183 | 1,263,273 | 514,503 | -65 | 11,150 | *4,751 |
| Net long-term capital gain (less deficit)..... | 237,399 | 349,517 | *34,620 | 78,210,898 | 66,997,151 | *18,023 | 407,679 | *219,784 |
| Other portfolio income (less deficit)..... | *98 | *355 | -- | 1,778,774 | 1,166,206 | *23 | *106,716 | (?) |
| Real estate rental income (deficit)..... | *-650 | 422 | -- | 25,295,538 | 203,378 | *4,468 | 55,449 | -- |
| Net income..... | *756 | *1,763 | -- | 51,418,750 | 1,018,390 | *4,479 | 84,313 | -- |
| Deficit..... | 1,406 | *1,341 | -- | 26,123,212 | 815,012 | *10 | *28,864 | -- |
| Net income (less deficit) from other rental activity.. | *106 | -114,557 | -- | 86,705 | -182,672 | -- | *-24,091 | *27 |
| Net income..... | *106 | 28,225 | -- | 2,358,652 | 126,806 | -- | *5,182 | *27 |
| Deficit..... | -- | *142,783 | -- | 2,271,947 | 309,479 | -- | *29,273 | -- |
| Total net income (less deficit) .. | -108,218 | -7,258,720 | 47,551 | 103,455,964 | 63,268,132 | 325,123 | 2,278,439 | 340,835 |
| Net income..... | 1,449,631 | 12,158,848 | 689,642 | 144,745,482 | 74,310,012 | 329,373 | 3,074,823 | 411,007 |
| Deficit..... | 1,557,849 | 19,417,568 | 642,090 | 41,289,518 | 11,041,880 | *4,250 | 796,384 | 70,172 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | | | | |
|---|--|---|--|----------------------|------------------------------------|--|--|---|
| | Finance and insurance--continued | | | | Real estate and rental and leasing | | | |
| | Securities, commodities contracts and other financial investments | Insurance carriers and related activities | Funds, trusts and other financial vehicles | Total | Real estate | | | |
| | | | | | Total | Lessors of residential buildings and dwellings | Lessors of nonresidential buildings (except miniware-houses) | Lessors of mini-warehouses and self storage units |
| (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | |
| Number of partnerships..... | 169,271 | 6,920 | 26,889 | 812,404 | 788,480 | 323,529 | 271,498 | 8,562 |
| Number of partners..... | 2,621,693 | 74,606 | 613,845 | 7,207,229 | 6,356,159 | 2,799,603 | 1,553,888 | 80,578 |
| Total assets..... | 2,019,342,087 | 6,689,031 | 245,174,406 | 1,437,933,405 | 1,373,212,409 | 473,063,871 | 570,291,263 | 13,792,851 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 111,027,272 | 7,121,081 | 3,910,151 | 52,472,415 | 41,567,967 | 5,313,067 | 5,194,553 | 128,221 |
| Business receipts..... | 69,241,126 | 6,849,876 | 2,150,429 | 41,348,441 | 34,133,471 | 4,089,136 | 4,268,917 | 125,439 |
| Ordinary income from other partnerships and fiduciaries..... | 7,967,870 | *2,823 | 326,721 | 3,163,929 | 2,837,523 | 184,214 | 423,198 | *265 |
| Farm net profit..... | *10,000 | -- | *130 | 10,696 | 9,303 | *2,392 | *1,065 | -- |
| Net gain, noncapital assets..... | 178,056 | *904 | 64,766 | 2,165,686 | 689,465 | 278,546 | 171,790 | *306 |
| Other income (net)..... | 33,630,220 | 267,477 | 1,368,105 | 5,783,663 | 3,898,206 | 758,780 | 329,582 | *2,211 |
| Total deductions..... | 95,425,658 | 6,685,627 | 3,240,635 | 49,559,455 | 38,720,214 | 5,189,559 | 4,968,304 | 104,670 |
| Cost of sales and operations..... | 17,436,502 | 1,396,262 | 898,986 | 19,713,939 | 17,753,977 | 2,060,852 | 2,068,412 | *28,665 |
| Inventory, beginning of year..... | 1,014,972 | -- | 12,474 | 6,518,794 | 6,322,865 | 1,036,640 | 263,521 | *300 |
| Purchases..... | 16,471,583 | *15,945 | *309,982 | 7,114,397 | 6,353,461 | 613,340 | 1,262,126 | *768 |
| Cost of labor..... | *6,024 | *111,858 | *56,037 | 506,927 | 428,886 | *101,220 | *28,773 | -- |
| Additional inventory costs (section 263A)..... | 47,947 | -- | 369,397 | 533,051 | 523,822 | *61,239 | *54,181 | *256 |
| Other costs..... | 1,019,218 | 1,235,886 | *160,882 | 11,808,514 | 10,687,195 | 1,137,987 | 800,272 | *27,585 |
| Less: Inventory, end of year..... | 1,403,913 | -- | *9,785 | 7,124,097 | 6,918,605 | 935,283 | 342,286 | *245 |
| Salaries and wages..... | 11,182,378 | 1,053,875 | 98,733 | 4,179,759 | 3,528,459 | 516,635 | 423,722 | *12,388 |
| Guaranteed payments to partners..... | 2,531,105 | 335,213 | 25,500 | 602,872 | 508,589 | 73,037 | 111,675 | *294 |
| Rent paid..... | 938,778 | 156,729 | 28,876 | 1,460,145 | 949,163 | 65,995 | 81,725 | *628 |
| Interest paid..... | 34,660,825 | 37,118 | 881,286 | 4,074,410 | 2,653,729 | 422,367 | 523,803 | *23,564 |
| Taxes and licenses..... | 754,182 | 83,270 | 14,021 | 808,042 | 683,935 | 131,663 | 156,124 | *7,487 |
| Bad debts..... | 555,290 | 7,008 | 161,822 | 359,607 | 321,684 | 134,340 | 85,114 | -- |
| Repairs and maintenance..... | 112,283 | 14,770 | 3,443 | 462,249 | 396,407 | 53,192 | 81,203 | *2,720 |
| Depreciation..... | 654,391 | 65,427 | 121,928 | 5,240,129 | 839,933 | 206,871 | 239,065 | *4,483 |
| Depletion..... | -- | -- | -- | *3,506 | *3,506 | -- | *36 | -- |
| Retirement plans, etc..... | 309,700 | 23,502 | *202 | 53,752 | 37,554 | *2,351 | 1,390 | -- |
| Employee benefit programs..... | 376,008 | 53,192 | *1,517 | 233,282 | 182,437 | 30,962 | 28,586 | *822 |
| Net loss from other partnerships and fiduciaries .. | 3,294,844 | *34,128 | 263,543 | 1,821,572 | 1,676,136 | 381,060 | 217,158 | *34 |
| Farm net loss | *7,970 | -- | *4,964 | 63,846 | 54,240 | *11,419 | *14,348 | -- |
| Net loss, noncapital assets | 55,449 | *2,176 | *3,182 | 105,890 | 82,148 | 64,059 | *586 | -- |
| Other deductions | 22,555,952 | 3,422,956 | 732,630 | 10,376,455 | 9,048,315 | 1,034,756 | 935,355 | 23,585 |
| Net income (less deficit) from trade or business.. | 15,601,614 | 435,454 | 669,516 | 2,912,961 | 2,847,752 | 123,507 | 226,249 | 23,552 |
| Net income..... | 26,820,092 | 822,485 | 1,383,065 | 9,955,229 | 8,720,524 | 1,266,130 | 1,171,829 | 28,829 |
| Deficit..... | 11,218,478 | 387,031 | 713,549 | 7,042,269 | 5,872,771 | 1,142,622 | 945,580 | *5,277 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 89,913,635 | 274,781 | 20,294,216 | 23,875,851 | 23,165,016 | 5,262,208 | 5,124,277 | 27,070 |
| Interest income..... | 22,800,061 | 141,284 | 8,874,230 | 9,857,303 | 9,358,694 | 2,456,818 | 2,865,385 | 28,360 |
| Dividend income..... | 7,936,528 | 2,118 | 1,657,327 | 1,131,837 | 1,113,569 | 261,417 | 206,842 | 2,684 |
| Royalty income..... | 1,159,317 | -- | 1,968 | 311,625 | 307,784 | *5,649 | 23,542 | *91 |
| Net short-term capital gain (less deficit)..... | 495,402 | *14,589 | -11,323 | 748,770 | 748,435 | -2,984 | 335,563 | *7,394 |
| Net long-term capital gain (less deficit)..... | 56,715,642 | 116,801 | 9,519,222 | 11,213,747 | 11,025,164 | 2,465,968 | 1,645,136 | *3,330 |
| Other portfolio income (less deficit)..... | 806,686 | *-12 | 252,792 | 612,568 | 611,370 | 75,339 | 47,810 | -- |
| Real estate rental income (deficit)..... | 85,497 | *3,889 | 54,073 | 25,092,161 | 24,898,946 | 5,508,498 | 16,623,097 | 652,157 |
| Net income..... | 809,055 | *3,889 | 116,654 | 50,400,361 | 50,165,391 | 17,920,684 | 24,606,643 | 766,299 |
| Deficit..... | 723,558 | -- | 62,580 | 25,308,200 | 25,266,445 | 12,412,186 | 7,983,546 | 114,142 |
| Net income (less deficit) from other rental activity.. | -123,560 | -- | -35,048 | 269,377 | 275,070 | 62,692 | 62,800 | *31,967 |
| Net income..... | 118,917 | -- | 2,680 | 2,231,846 | 459,905 | 86,694 | 108,376 | *32,229 |
| Deficit..... | 242,477 | -- | *37,728 | 1,962,469 | 184,835 | 24,002 | 45,577 | *262 |
| Total net income (less deficit) ¹..... | 48,266,143 | 582,733 | 11,474,859 | 40,187,832 | 39,413,184 | 8,493,922 | 20,055,724 | 738,810 |
| Net income..... | 57,516,019 | 910,144 | 12,068,646 | 70,435,470 | 66,967,157 | 20,950,975 | 28,042,502 | 853,109 |
| Deficit..... | 9,249,877 | 327,411 | 593,787 | 30,247,638 | 27,553,973 | 12,457,053 | 7,986,778 | 114,299 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | Professional and business services | | | | |
|--|--|--------------------|-----------------------------|---|------------------------------------|--|-------------------|---|------|
| | Real estate and rental and leasing--continued | | | | Total | Professional, scientific, and technical services | | | |
| | Real estate--continued | | Rental and leasing services | Lessors of nonfinancial intangible assets | | Total | Legal services | Accounting, tax preparation, bookkeeping and payroll services | |
| | Lessors of other real estate property | Other real estate | | | (89) | | | | (90) |
| Number of partnerships..... | 54,121 | 130,772 | 23,900 | 24 | 158,595 | 118,340 | 31,506 | 14,761 | |
| Number of partners..... | 335,145 | 1,586,946 | 850,996 | 73 | 812,455 | 477,768 | 149,972 | 59,515 | |
| Total assets..... | 75,280,303 | 240,784,121 | 63,270,043 | *1,450,953 | 232,845,162 | 59,435,292 | 14,588,041 | 6,090,076 | |
| Income and deductions from a trade or business: | | | | | | | | | |
| Total income..... | 1,580,089 | 29,352,037 | 10,307,353 | *597,096 | 188,088,470 | 154,202,951 | 66,908,749 | 29,641,684 | |
| Business receipts..... | 1,085,581 | 24,564,397 | 7,117,551 | *97,420 | 172,735,168 | 147,764,823 | 65,619,680 | 29,373,730 | |
| Ordinary income from other partnerships and fiduciaries..... | 37,999 | 2,191,847 | 67,901 | *258,505 | 5,346,258 | 1,142,992 | 242,824 | 13,679 | |
| Farm net profit..... | *4,587 | *1,259 | *1,394 | -- | *2,018 | *27 | -- | -- | |
| Net gain, noncapital assets..... | 69,348 | 169,475 | 1,476,221 | -- | 126,675 | 57,998 | 2,135 | 397 | |
| Other income (net)..... | 382,574 | 2,425,059 | 1,644,286 | *241,171 | 9,878,352 | 5,237,112 | 1,044,110 | 253,878 | |
| Total deductions..... | 1,574,734 | 26,882,947 | 10,701,360 | *137,880 | 148,415,581 | 116,426,717 | 41,512,047 | 23,878,025 | |
| Cost of sales and operations..... | 410,221 | 13,185,827 | 1,937,927 | *22,036 | 26,369,071 | 16,146,975 | 1,051,246 | 737,932 | |
| Inventory, beginning of year..... | 122,545 | 4,899,859 | 195,929 | -- | 479,671 | 262,031 | *1,237 | *207 | |
| Purchases..... | 88,900 | 4,388,327 | 760,936 | -- | 7,244,490 | 5,319,829 | *2,257 | *13,465 | |
| Cost of labor..... | *15,340 | 283,554 | 78,041 | -- | 5,288,662 | 2,779,158 | *58,858 | *138,263 | |
| Additional inventory costs (section 263A)..... | -- | 408,147 | *9,229 | -- | 251,932 | 184,751 | *29,302 | *2,613 | |
| Other costs..... | 313,516 | 8,407,835 | 1,099,283 | *22,036 | 13,507,143 | 7,796,761 | 949,817 | 584,109 | |
| Less: Inventory, end of year..... | 130,080 | 5,510,711 | 205,492 | -- | 492,043 | 225,041 | *1,294 | *726 | |
| Salaries and wages..... | 104,351 | 2,471,363 | 645,785 | 5,516 | 45,439,400 | 40,055,032 | 18,211,773 | 11,121,907 | |
| Guaranteed payments to partners..... | 8,636 | 314,947 | 60,270 | 34,014 | 6,861,538 | 6,528,137 | 3,002,879 | 1,784,335 | |
| Rent paid..... | 15,983 | 784,832 | 510,110 | *872 | 7,607,750 | 6,955,319 | 4,199,865 | 1,514,039 | |
| Interest paid..... | 258,030 | 1,425,964 | 1,419,331 | *1,350 | 3,537,165 | 924,120 | 289,683 | 193,731 | |
| Taxes and licenses..... | 35,606 | 353,055 | 123,774 | *333 | 4,046,490 | 3,595,618 | 1,733,501 | 918,340 | |
| Bad debts..... | 1,918 | 100,312 | 37,922 | -- | 381,780 | 286,234 | 62,950 | 12,040 | |
| Repairs and maintenance..... | 27,884 | 231,410 | 65,684 | *157 | 855,317 | 692,818 | 280,136 | 105,748 | |
| Depreciation..... | 77,885 | 311,629 | 4,399,419 | *777 | 3,000,297 | 2,378,501 | 850,250 | 494,240 | |
| Depletion..... | -- | *3,469 | -- | -- | *1,629 | *553 | *553 | -- | |
| Retirement plans, etc..... | *194 | 33,619 | 16,076 | 122 | 1,288,910 | 1,240,721 | 565,179 | 449,957 | |
| Employee benefit programs..... | *3,648 | 118,419 | 50,378 | *466 | 1,690,471 | 1,503,762 | 760,328 | 253,171 | |
| Net loss from other partnerships and fiduciaries..... | 99,835 | 978,049 | *145,436 | -- | 3,441,162 | 502,949 | 16,857 | 79,674 | |
| Farm net loss..... | *11,012 | *17,462 | *9,605 | -- | *28,206 | *12,840 | *24 | *6,196 | |
| Net loss, noncapital assets..... | 21 | 17,483 | 23,741 | -- | 37,970 | 27,174 | 3,738 | *1,008 | |
| Other deductions..... | 519,509 | 6,535,109 | 1,255,903 | *72,237 | 43,828,425 | 35,575,963 | 10,483,084 | 6,205,706 | |
| Net income (less deficit) from trade or business..... | 5,355 | 2,469,089 | -394,007 | *459,216 | 39,672,889 | 37,776,235 | 25,396,702 | 5,763,659 | |
| Net income..... | 291,697 | 5,962,038 | 775,490 | *459,216 | 49,142,174 | 41,651,131 | 25,668,333 | 6,321,858 | |
| Deficit..... | 286,342 | 3,492,949 | 1,169,497 | -- | 9,469,284 | 3,874,896 | 271,631 | 558,199 | |
| Portfolio income (less deficit) distributed | | | | | | | | | |
| directly to partners..... | 1,609,719 | 11,141,741 | 666,182 | *44,653 | 10,074,985 | 2,060,415 | 206,107 | 163,163 | |
| Interest income..... | 533,688 | 3,474,443 | 492,648 | *5,961 | 3,254,004 | 666,053 | 164,823 | 64,874 | |
| Dividend income..... | 76,709 | 565,916 | 18,164 | *105 | 1,455,628 | 67,191 | 14,387 | 4,195 | |
| Royalty income..... | 188,259 | 90,243 | *374 | *3,467 | 625,808 | 159,089 | 1,860 | *25,133 | |
| Net short-term capital gain (less deficit)..... | 7,137 | 416,114 | 404 | *69 | -229,898 | 120,002 | -111 | -934 | |
| Net long-term capital gain (less deficit)..... | 741,510 | 6,169,220 | 154,577 | *34,006 | 4,951,381 | 1,042,401 | 22,339 | 67,288 | |
| Other portfolio income (less deficit)..... | 62,416 | 425,805 | *15 | *1,183 | 18,062 | 5,679 | 2,808 | *2,607 | |
| Real estate rental income (deficit)..... | 1,959,138 | 156,055 | 191,916 | *1,299 | 138,564 | 42,975 | 18,427 | -3,844 | |
| Net income..... | 2,599,012 | 4,272,753 | 233,671 | *1,299 | 341,876 | 82,566 | 23,527 | *1,237 | |
| Deficit..... | 639,874 | 4,116,698 | 41,755 | -- | 203,312 | 39,591 | 5,100 | *5,081 | |
| Net income (less deficit) from other rental activity..... | 47,441 | 70,169 | -5,693 | -- | 73,019 | 15,390 | *2,479 | *25,771 | |
| Net income..... | 131,774 | 100,831 | 1,771,941 | -- | 121,561 | 50,136 | *2,479 | *25,771 | |
| Deficit..... | 84,332 | 30,662 | 1,777,633 | -- | *48,541 | *34,746 | -- | -- | |
| Total net income (less deficit) ¹..... | 2,873,006 | 7,251,722 | 303,416 | 471,231 | 45,237,975 | 38,732,610 | 25,601,486 | 5,882,395 | |
| Net income..... | 3,765,482 | 13,355,089 | 2,997,081 | 471,231 | 53,567,237 | 42,440,066 | 25,867,222 | 6,430,754 | |
| Deficit..... | 892,476 | 6,103,367 | 2,693,665 | -- | 8,329,262 | 3,707,456 | 265,736 | 548,359 | |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | | | | | |
|--|---|-----------------------------|--|--|---|----------------------------------|--|---|
| | Professional, scientific, and technical services--continued | | | | | | | Management of companies (holding companies) |
| | Architectural, engineering, and related services | Specialized design services | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific, and technical services | |
| (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | |
| Number of partnerships..... | 9,446 | 3,806 | 13,554 | 45,268 | 23,161 | 5,011 | 17,095 | 11,987 |
| Number of partners..... | 22,992 | 12,069 | 35,755 | 197,466 | 104,946 | 12,241 | 80,278 | 254,891 |
| Total assets..... | 1,984,079 | 137,859 | 5,488,080 | 31,147,157 | 19,252,865 | 4,160,211 | 7,734,081 | 159,894,273 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 7,749,528 | 1,079,391 | 11,361,712 | 37,461,887 | 19,530,669 | 6,419,694 | 11,511,524 | 9,592,804 |
| Business receipts..... | 7,593,082 | 1,025,602 | 11,221,796 | 32,930,933 | 17,010,598 | 6,257,782 | 9,662,553 | 2,129,518 |
| Ordinary income from other partnerships and fiduciaries..... | *30,599 | *41,741 | *14,861 | 799,287 | 696,497 | *16,502 | 86,289 | 4,182,159 |
| Farm net profit..... | -- | -- | -- | *27 | -- | -- | *27 | *73 |
| Net gain, noncapital assets..... | 448 | *16 | *22,101 | 32,901 | 22,927 | *1,392 | 8,582 | 14,791 |
| Other income (net)..... | 125,399 | *12,032 | 102,954 | 3,698,740 | 1,800,647 | 144,019 | 1,754,074 | 3,266,263 |
| Total deductions..... | 6,993,857 | 850,781 | 10,550,519 | 32,641,487 | 15,925,948 | 5,883,124 | 10,832,415 | 8,780,812 |
| Cost of sales and operations..... | 3,082,685 | 562,276 | 2,404,579 | 8,308,257 | 2,036,076 | 2,382,484 | 3,889,698 | 956,334 |
| Inventory, beginning of year..... | 21,435 | 16,616 | 27,035 | 195,501 | 28,642 | *15,014 | 151,845 | 124,315 |
| Purchases..... | 346,645 | 317,316 | 1,743,781 | 2,896,365 | 277,928 | 796,994 | 1,821,443 | 381,554 |
| Cost of labor..... | 798,115 | *37,612 | 239,303 | 1,507,007 | 579,401 | 40,846 | 886,760 | *29,457 |
| Additional inventory costs (section 263A)..... | *28,091 | *1,037 | *1,447 | 122,260 | *32,581 | *31,772 | *57,907 | 2,893 |
| Other costs..... | 1,914,115 | 195,804 | 407,071 | 3,745,844 | 1,134,328 | 1,493,839 | 1,117,676 | 513,196 |
| Less: Inventory, end of year..... | 25,716 | 6,109 | 17,553 | 173,642 | *16,805 | *10,905 | 145,933 | 127,521 |
| Salaries and wages..... | 1,425,128 | 72,329 | 982,375 | 8,241,521 | 4,831,450 | 1,472,942 | 1,937,128 | 539,326 |
| Guaranteed payments to partners..... | 496,338 | 23,627 | 201,519 | 1,019,439 | 686,045 | 103,410 | 229,985 | 143,211 |
| Rent paid..... | 190,091 | 21,730 | 232,883 | 796,710 | 444,010 | 167,927 | 184,773 | 105,278 |
| Interest paid..... | 37,589 | 3,604 | 28,258 | 371,254 | 179,977 | 73,551 | 117,726 | 2,295,683 |
| Taxes and licenses..... | 152,566 | 9,935 | 107,629 | 673,647 | 364,177 | 110,396 | 199,074 | 40,111 |
| Bad debts..... | 5,323 | *1,025 | 24,196 | 180,699 | 76,238 | 43,494 | 60,967 | 32,686 |
| Repairs and maintenance..... | 20,616 | 3,240 | 62,969 | 220,108 | 79,959 | 15,490 | 124,659 | 21,137 |
| Depreciation..... | 72,684 | 9,918 | 276,316 | 675,094 | 361,014 | 94,395 | 219,684 | 131,024 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 20,865 | *2,539 | 13,253 | 188,928 | 130,151 | 29,717 | 29,060 | 10,538 |
| Employee benefit programs..... | 61,791 | *1,905 | 37,955 | 388,612 | 192,969 | 61,516 | 134,127 | 18,571 |
| Net loss from other partnerships and fiduciaries..... | *5,404 | -- | *30,170 | 370,843 | 266,686 | *58 | 104,098 | 2,926,003 |
| Farm net loss..... | -- | -- | -- | *6,620 | *6,620 | -- | -- | 744 |
| Net loss, noncapital assets..... | 166 | *10 | *5,742 | 16,511 | 11,154 | *556 | 4,801 | *753 |
| Other deductions..... | 1,422,610 | 138,644 | 6,142,675 | 11,183,244 | 6,259,422 | 1,327,188 | 3,596,635 | 1,559,414 |
| Net income (less deficit) from trade or business.. | 755,670 | 228,610 | 811,193 | 4,820,400 | 3,604,721 | 536,570 | 679,110 | 811,992 |
| Net income..... | 923,954 | 241,892 | 1,311,093 | 7,184,001 | 4,748,185 | 760,021 | 1,675,794 | 5,483,841 |
| Deficit..... | 168,284 | *13,282 | 499,900 | 2,363,601 | 1,143,465 | 223,451 | 996,685 | 4,671,849 |
| Portfolio income (less deficit) distributed directly to partners..... | 66,245 | 1,804 | 174,947 | 1,448,150 | 854,313 | 137,525 | 456,312 | 7,779,522 |
| Interest income..... | 30,739 | 1,441 | 27,314 | 376,862 | 282,403 | 15,694 | 78,765 | 2,494,586 |
| Dividend income..... | 981 | *148 | *1,079 | 46,401 | 27,929 | *1,122 | 17,351 | 1,378,282 |
| Royalty income..... | 19 | -- | *28,665 | *103,411 | *81,948 | -- | *21,463 | 461,368 |
| Net short-term capital gain (less deficit)..... | *91 | *69 | *5,923 | 115,147 | 89,801 | *25,061 | 285 | -348,740 |
| Net long-term capital gain (less deficit)..... | 34,597 | *146 | *111,967 | 806,065 | 371,973 | *95,648 | 338,444 | 3,781,982 |
| Other portfolio income (less deficit)..... | -- | -- | -- | *263 | *259 | -- | *4 | 12,045 |
| Real estate rental income (deficit)..... | -- | -- | *-2,894 | 31,286 | -7,693 | *30,373 | 8,606 | 76,336 |
| Net income..... | -- | -- | *56 | 57,746 | 14,853 | *30,829 | 12,064 | 239,581 |
| Deficit..... | -- | -- | *2,950 | 26,460 | 22,546 | 456 | *3,459 | 163,245 |
| Net income (less deficit) from other rental activity.. | *577 | -- | 10,176 | -23,613 | *-17,252 | *104 | *-6,465 | 57,397 |
| Net income..... | *577 | -- | 10,176 | 11,134 | *10,684 | *104 | *345 | 71,191 |
| Deficit..... | -- | -- | -- | *34,746 | 27,936 | -- | *6,810 | *13,795 |
| Total net income (less deficit) 1..... | 787,987 | 230,198 | 875,533 | 5,355,011 | 3,972,314 | 583,863 | 798,833 | 5,292,005 |
| Net income..... | 950,270 | 243,480 | 1,374,409 | 7,573,931 | 5,005,565 | 790,593 | 1,777,772 | 9,015,351 |
| Deficit..... | 162,283 | *13,282 | 498,876 | 2,218,920 | 1,033,251 | 206,730 | 978,939 | 3,723,346 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | Education, health, and social services | | | | |
|---|--|-------------------------------------|---|--|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Administrative and support and waste management and remediation services | | | Total | Educational services | Health care and social assistance | | |
| | Total | Administrative and support services | Waste management and remediation services | | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | | | | (105) | (106) | | | |
| Number of partnerships..... | 28,268 | 26,955 | 1,313 | 42,464 | 4,697 | 37,767 | 12,681 | 8,611 |
| Number of partners..... | 79,796 | 75,904 | 3,893 | 216,843 | 11,956 | 204,887 | 85,514 | 34,427 |
| Total assets..... | 13,515,598 | 9,466,084 | 4,049,514 | 45,197,436 | 2,744,063 | 42,453,373 | 3,864,188 | 2,921,496 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 24,292,714 | 20,298,307 | 3,994,407 | 65,345,369 | 1,080,808 | 64,264,561 | 20,285,423 | 6,727,777 |
| Business receipts..... | 22,840,826 | 18,880,367 | 3,960,460 | 60,847,089 | 1,073,235 | 59,773,854 | 17,154,820 | 6,521,340 |
| Ordinary income from other partnerships and fiduciaries..... | *21,108 | *19,068 | *2,039 | 217,737 | *170 | 217,567 | 57,625 | *11,489 |
| Farm net profit..... | *1,919 | *1,919 | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 53,885 | 51,975 | 1,911 | 108,413 | *117 | 108,296 | 15,692 | 1,783 |
| Other income (net)..... | 1,374,976 | 1,344,979 | 29,997 | 4,172,131 | *7,286 | 4,164,845 | 3,057,286 | 193,165 |
| Total deductions..... | 23,208,052 | 19,285,415 | 3,922,637 | 57,791,615 | 1,125,255 | 56,666,361 | 15,033,294 | 5,675,858 |
| Cost of sales and operations..... | 9,265,762 | 7,768,825 | 1,496,937 | 4,271,311 | 170,416 | 4,100,896 | 615,711 | 714,160 |
| Inventory, beginning of year..... | 93,325 | 87,209 | *6,116 | 84,389 | *4,233 | 80,157 | *1,887 | 32,476 |
| Purchases..... | 1,543,106 | 1,309,889 | 233,217 | 835,687 | *7,168 | 828,519 | 107,949 | 271,567 |
| Cost of labor..... | 2,480,047 | 2,394,756 | 85,291 | 897,650 | *9,402 | 888,248 | 109,148 | 94,483 |
| Additional inventory costs (section 263A)..... | *64,289 | *5,586 | *58,702 | 188,554 | *2 | *188,552 | *38,152 | *17,127 |
| Other costs..... | 5,197,186 | 4,073,012 | 1,124,174 | 2,333,423 | 154,233 | 2,179,190 | 363,371 | 304,789 |
| Less: Inventory, end of year..... | 139,481 | 128,918 | 10,563 | 94,188 | *4,622 | 89,566 | *4,795 | 32,077 |
| Salaries and wages..... | 4,845,043 | 4,474,715 | 370,328 | 13,528,601 | 286,289 | 13,242,313 | 4,205,264 | 1,013,276 |
| Guaranteed payments to partners..... | 190,190 | 168,513 | 21,677 | 2,627,494 | *21,513 | 2,605,981 | 1,856,989 | 251,629 |
| Rent paid..... | 547,153 | 383,126 | 164,027 | 2,214,250 | 40,041 | 2,174,209 | 631,193 | 251,816 |
| Interest paid..... | 317,362 | 185,990 | 131,373 | 1,577,956 | 15,549 | 1,562,408 | 112,575 | 93,974 |
| Taxes and licenses..... | 410,761 | 350,990 | 59,771 | 1,615,052 | 27,898 | 1,587,154 | 320,322 | 133,660 |
| Bad debts..... | 62,860 | 46,422 | 16,438 | 1,912,808 | *1,143 | 1,911,665 | 90,461 | 186,360 |
| Repairs and maintenance..... | 141,361 | 94,694 | 46,668 | 632,764 | 6,150 | 626,613 | 106,349 | 61,699 |
| Depreciation..... | 490,773 | 292,697 | 198,076 | 1,872,737 | 56,077 | 1,816,660 | 208,887 | 158,401 |
| Depletion..... | *1,076 | -- | *1,076 | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 37,651 | 32,009 | 5,642 | 223,373 | *5,590 | 217,784 | 140,881 | 17,648 |
| Employee benefit programs..... | 168,137 | 108,125 | 60,012 | 927,544 | *3,534 | 924,010 | 372,637 | 45,354 |
| Net loss from other partnerships and fiduciaries .. | 12,210 | *10,573 | *1,637 | 503,861 | *76,123 | 427,738 | 22,078 | *91,846 |
| Farm net loss .. | *14,622 | *14,622 | -- | *1,899 | *1,899 | -- | -- | -- |
| Net loss, noncapital assets .. | 10,042 | 9,133 | *909 | 15,385 | -- | 15,385 | *3,301 | *4,936 |
| Other deductions .. | 6,693,048 | 5,344,981 | 1,348,067 | 25,866,579 | 413,033 | 25,453,546 | 6,346,649 | 2,651,098 |
| Net income (less deficit) from trade or business.. | 1,084,662 | 1,012,892 | 71,770 | 7,553,754 | -44,447 | 7,598,201 | 5,252,128 | 1,051,919 |
| Net income..... | 2,007,201 | 1,639,858 | 367,343 | 10,318,571 | 114,099 | 10,204,471 | 5,554,830 | 1,326,975 |
| Deficit..... | 922,539 | 626,966 | 295,573 | 2,764,817 | 158,546 | 2,606,271 | 302,702 | 275,057 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 235,048 | 182,782 | 52,266 | 741,141 | 31,162 | 709,979 | 212,925 | 46,501 |
| Interest income..... | 93,365 | 70,952 | 22,413 | 297,681 | 13,848 | 283,833 | 38,695 | 32,799 |
| Dividend income..... | 10,156 | 10,061 | *94 | 26,085 | *16,369 | 9,716 | 2,473 | *612 |
| Royalty income..... | *5,351 | *5,351 | -- | *3 | -- | *3 | *3 | -- |
| Net short-term capital gain (less deficit)..... | *-1,160 | *-1,346 | *185 | 15,558 | *862 | 14,695 | *543 | *-1,933 |
| Net long-term capital gain (less deficit)..... | 126,998 | 97,424 | *29,574 | 399,440 | 83 | 399,357 | 171,126 | *15,023 |
| Other portfolio income (less deficit)..... | *339 | *339 | -- | *2,374 | -- | *2,374 | *85 | -- |
| Real estate rental income (deficit)..... | 19,254 | 19,246 | *7 | -14,377 | -- | -14,377 | -8,083 | *1,468 |
| Net income..... | 19,729 | 19,715 | *14 | 42,931 | -- | 42,931 | 2,947 | *1,502 |
| Deficit..... | *476 | *469 | 7 | 57,308 | -- | 57,308 | *11,030 | 34 |
| Net income (less deficit) from other rental activity.. | *233 | *173 | *60 | 33,548 | 88 | 33,460 | *5,793 | 779 |
| Net income..... | *233 | *173 | *60 | 33,940 | 88 | 33,852 | *5,793 | 779 |
| Deficit..... | -- | -- | -- | *392 | -- | *392 | -- | -- |
| Total net income (less deficit) ¹..... | 1,213,360 | 1,119,015 | 94,345 | 7,899,068 | -14,143 | 7,913,211 | 5,291,094 | 1,087,577 |
| Net income..... | 2,111,820 | 1,727,706 | 384,113 | 10,573,781 | 116,846 | 10,456,934 | 5,597,252 | 1,341,389 |
| Deficit..... | 898,460 | 608,691 | 289,769 | 2,674,713 | 130,989 | 2,543,723 | 306,158 | 253,812 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Education, health, and social services--continued | | | | | | | Leisure, accom- modation, and food services |
|---|---|--|------------------------------------|---|-------------------|---|----------------------|--|
| | Health care and social assistance--continued | | | | | | | |
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance | Total |
| (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | |
| Number of partnerships..... | 2,618 | 1,468 | 631 | 1,785 | 314 | 4,981 | 4,677 | 88,231 |
| Number of partners..... | 24,584 | 6,086 | 1,845 | 14,140 | 3,171 | 25,465 | 9,655 | 513,896 |
| Total assets..... | 4,452,888 | 1,454,557 | 318,061 | 1,630,842 | 10,146,967 | 17,415,833 | 248,540 | 148,207,986 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 6,568,051 | 2,375,522 | 669,924 | 2,799,107 | 11,116,703 | 12,996,553 | 725,502 | 110,058,244 |
| Business receipts..... | 6,041,100 | 2,359,545 | 642,259 | 2,611,154 | 10,920,727 | 12,797,529 | 725,379 | 101,126,114 |
| Ordinary income from other partnerships and fiduciaries..... | *11,264 | *1,082 | *22,554 | *68,286 | 38,569 | *6,698 | -- | 1,111,790 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | *7 |
| Net gain, noncapital assets..... | 1,505 | 529 | *245 | *2,426 | 16,990 | 69,125 | -- | 291,380 |
| Other income (net)..... | 514,182 | 14,367 | *4,866 | 117,240 | 140,417 | 123,200 | *123 | 7,528,953 |
| Total deductions..... | 6,021,737 | 1,994,832 | 670,755 | 2,583,867 | 10,521,408 | 13,525,295 | 639,313 | 108,020,338 |
| Cost of sales and operations..... | 368,470 | 304,167 | *154,333 | 180,442 | 658,351 | 1,070,022 | *35,241 | 32,080,104 |
| Inventory, beginning of year..... | 8,971 | *10,984 | *9,696 | *5,447 | *3,255 | 6,852 | *589 | 1,251,357 |
| Purchases..... | *82,393 | 106,554 | *27,228 | *115,939 | *22,251 | 93,596 | *1,043 | 13,931,217 |
| Cost of labor..... | *27,227 | *75,765 | *85,096 | *2,708 | *56,775 | 413,369 | *23,678 | 4,135,501 |
| Additional inventory costs (section 263A)..... | *97,865 | -- | -- | -- | -- | *35,408 | -- | 179,738 |
| Other costs..... | 165,590 | 123,159 | *39,860 | *63,380 | 580,448 | 528,075 | *10,519 | 13,754,626 |
| Less: Inventory, end of year..... | 13,576 | *12,294 | *7,547 | *7,032 | *4,379 | 7,278 | *589 | 1,314,452 |
| Salaries and wages..... | 913,506 | 481,166 | 173,508 | 708,977 | 1,268,983 | 4,309,169 | 168,464 | 18,436,183 |
| Guaranteed payments to partners..... | 105,538 | *61,384 | -- | *29,900 | 255,310 | 36,614 | *8,617 | 553,923 |
| Rent paid..... | 222,293 | 96,191 | 13,403 | 110,793 | 276,478 | 521,753 | 50,290 | 4,768,794 |
| Interest paid..... | 92,729 | 57,247 | 7,896 | 59,409 | 240,991 | 890,818 | 6,771 | 6,387,114 |
| Taxes and licenses..... | 91,287 | 54,800 | 14,083 | 45,375 | 248,134 | 655,508 | 23,985 | 4,427,902 |
| Bad debts..... | 617,152 | 46,675 | 14,432 | 91,177 | 813,769 | 51,566 | *73 | 189,202 |
| Repairs and maintenance..... | 60,011 | 41,779 | 2,104 | 23,289 | 192,689 | 126,722 | 11,972 | 1,768,341 |
| Depreciation..... | 220,209 | 109,852 | 12,404 | 67,244 | 510,683 | 520,593 | 8,388 | 5,992,182 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | *1,150 |
| Retirement plans, etc..... | 11,518 | 10,326 | *472 | 9,105 | 15,423 | 10,370 | *2,041 | 93,029 |
| Employee benefit programs..... | 45,663 | 38,291 | *8,462 | 64,591 | 98,266 | 248,819 | *1,926 | 843,535 |
| Net loss from other partnerships and fiduciaries .. | *7,125 | *253 | -- | *6,661 | *27,875 | 271,900 | -- | 828,027 |
| Farm net loss | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets | 467 | *2,365 | *1,329 | -- | 1,880 | *1,104 | 2 | 107,143 |
| Other deductions | 3,265,769 | 690,334 | 268,331 | 1,186,905 | 5,912,579 | 4,810,336 | 321,544 | 31,543,708 |
| Net income (less deficit) from trade or business.. | 546,314 | 380,690 | -831 | 215,239 | 595,295 | -528,742 | 86,189 | 2,037,906 |
| Net income..... | 778,487 | 526,559 | 56,754 | 401,298 | 897,855 | 563,049 | 98,664 | 9,214,433 |
| Deficit..... | 232,173 | 145,869 | 57,585 | 186,058 | 302,560 | 1,091,792 | *12,475 | 7,176,527 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 111,146 | 10,127 | *14,353 | 52,732 | 40,179 | 215,790 | *6,225 | 2,017,594 |
| Interest income..... | 45,397 | 10,091 | *582 | 15,460 | 46,036 | 91,815 | *2,957 | 753,779 |
| Dividend income..... | *106 | *35 | -- | *477 | 372 | 4,643 | *998 | 25,116 |
| Royalty income..... | -- | -- | -- | -- | -- | -- | -- | 58,422 |
| Net short-term capital gain (less deficit)..... | 77 | -- | -- | -- | 2 | *15,875 | 132 | 38,344 |
| Net long-term capital gain (less deficit)..... | *65,566 | -- | *13,772 | *36,795 | *-6,230 | 101,167 | 2,138 | 1,116,882 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | -- | *2,289 | -- | 25,050 |
| Real estate rental income (deficit)..... | *-8 | *376 | *-4,853 | *112 | -2,446 | -894 | *-47 | 476,138 |
| Net income..... | -- | *376 | -- | *112 | 12,805 | 25,190 | -- | 634,722 |
| Deficit..... | *8 | -- | *4,853 | -- | 15,251 | 26,084 | *47 | 158,584 |
| Net income (less deficit) from other rental activity.. | 1,892 | *192 | -- | -- | 21,102 | *3,702 | -- | 24,591 |
| Net income..... | 1,892 | *192 | -- | -- | 21,102 | *4,094 | -- | 33,397 |
| Deficit..... | -- | -- | -- | -- | -- | *392 | -- | *8,806 |
| Total net income (less deficit) ¹..... | 593,702 | 391,385 | -5,103 | 231,288 | 660,358 | -427,187 | 90,097 | 3,401,002 |
| Net income..... | 809,072 | 536,449 | 57,243 | 414,518 | 950,079 | 648,441 | 102,492 | 10,358,498 |
| Deficit..... | 215,370 | 145,064 | 62,346 | 183,230 | 289,721 | 1,075,628 | *12,395 | 6,957,496 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Leisure, accommodation, and food services--continued | | | | | | | Other services |
|---|--|---|--|--|---------------------------------|-------------------|----------------------------------|-------------------|
| | Arts, entertainment, and recreation | | | | Accommodation and food services | | | |
| | Total | Performing arts, spectator sports, and related industries | Museums, historical site, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food service and drinking places | |
| (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | |
| Number of partnerships..... | 30,319 | 18,423 | *79 | 11,818 | 57,912 | 19,946 | 37,966 | 63,763 |
| Number of partners..... | 217,549 | 112,338 | *158 | 105,053 | 296,347 | 162,275 | 134,071 | 162,221 |
| Total assets..... | 40,344,365 | 13,241,810 | *93,910 | 27,008,645 | 17,863,621 | 93,896,390 | 13,967,232 | 7,160,099 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 28,796,242 | 11,612,263 | *69,217 | 17,114,763 | 81,262,002 | 50,758,428 | 30,503,574 | 14,339,581 |
| Business receipts..... | 22,156,807 | 8,576,876 | *69,153 | 13,510,778 | 78,969,307 | 49,147,118 | 29,822,189 | 14,128,213 |
| Ordinary income from other partnerships and fiduciaries..... | 483,475 | 114,165 | -- | 369,310 | 628,315 | 585,788 | 42,528 | *3,215 |
| Farm net profit..... | *7 | -- | -- | *7 | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 48,036 | 18,552 | -- | 29,484 | 243,344 | 207,155 | 36,190 | 25,151 |
| Other income (net)..... | 6,107,918 | 2,902,669 | *64 | 3,205,184 | 1,421,035 | 818,368 | 602,667 | 183,002 |
| Total deductions..... | 29,273,057 | 12,346,571 | *61,954 | 16,864,532 | 78,747,281 | 48,781,183 | 29,966,098 | 13,359,409 |
| Cost of sales and operations..... | 4,802,474 | 1,531,498 | *24,656 | 3,246,320 | 27,277,630 | 15,101,577 | 12,176,053 | 5,742,338 |
| Inventory, beginning of year..... | 342,907 | 42,364 | *1,021 | 299,521 | 908,450 | 471,122 | 437,328 | 290,486 |
| Purchases..... | 1,105,364 | 158,464 | *5,948 | 940,953 | 12,825,853 | 2,927,758 | 9,898,095 | 3,215,250 |
| Cost of labor..... | 402,990 | 266,309 | *396 | 136,285 | 3,732,511 | 2,201,457 | 1,531,055 | 755,520 |
| Additional inventory costs (section 263A)..... | 10,579 | *1,213 | -- | 9,366 | 169,159 | 72,397 | 96,762 | 15,759 |
| Other costs..... | 3,284,942 | 1,125,878 | *18,301 | 2,140,763 | 10,469,685 | 9,855,892 | 613,793 | 1,841,293 |
| Less: Inventory, end of year..... | 399,477 | 62,729 | *1,011 | 335,738 | 914,975 | 484,329 | 430,646 | 379,185 |
| Salaries and wages..... | 5,818,697 | 3,576,499 | *6,456 | 2,235,742 | 12,617,487 | 6,882,499 | 5,734,987 | 1,841,837 |
| Guaranteed payments to partners..... | 195,328 | 92,465 | -- | 102,864 | 358,595 | 115,663 | 242,932 | 483,684 |
| Rent paid..... | 769,607 | 258,462 | *4,266 | 506,879 | 3,999,188 | 1,993,016 | 2,006,172 | 918,797 |
| Interest paid..... | 1,279,158 | 377,273 | *108 | 901,777 | 5,107,956 | 4,547,726 | 560,229 | 296,305 |
| Taxes and licenses..... | 1,340,248 | 193,143 | *1,775 | 1,145,330 | 3,087,654 | 2,063,190 | 1,024,464 | 328,779 |
| Bad debts..... | 91,865 | 16,050 | -- | 75,815 | 97,337 | 76,214 | 21,123 | 23,478 |
| Repairs and maintenance..... | 319,685 | 65,479 | *949 | 253,257 | 1,448,656 | 979,323 | 469,333 | 157,929 |
| Depreciation..... | 1,745,682 | 259,444 | *5,253 | 1,480,984 | 4,246,500 | 3,298,457 | 948,044 | 402,897 |
| Depletion..... | -- | -- | -- | -- | *1,150 | *1,150 | -- | -- |
| Retirement plans, etc..... | 64,872 | 52,010 | -- | 12,862 | 28,157 | 22,881 | 5,276 | 9,875 |
| Employee benefit programs..... | 239,338 | 103,756 | -- | 135,582 | 604,197 | 499,577 | 104,620 | 57,727 |
| Net loss from other partnerships and fiduciaries .. | 409,363 | 287,359 | -- | 122,004 | 418,664 | 390,843 | 27,820 | *4,067 |
| Farm net loss | -- | -- | -- | -- | -- | -- | -- | *2,321 |
| Net loss, noncapital assets | 32,660 | 16,439 | -- | 16,220 | 74,484 | 15,605 | 58,878 | 13,311 |
| Other deductions | 12,164,081 | 5,516,695 | *18,491 | 6,628,895 | 19,379,627 | 12,793,461 | 6,586,166 | 3,076,065 |
| Net income (less deficit) from trade or business.. | -476,815 | -734,309 | *7,263 | 250,231 | 2,514,721 | 1,977,245 | 537,475 | 980,172 |
| Net income..... | 3,108,066 | 1,056,535 | *7,263 | 2,044,268 | 6,106,367 | 4,157,460 | 1,948,907 | 1,557,682 |
| Deficit..... | 3,584,881 | 1,790,844 | -- | 1,794,037 | 3,591,647 | 2,180,215 | 1,411,432 | 577,511 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 767,112 | 481,971 | *472 | 284,669 | 1,250,482 | 1,146,899 | 103,583 | 171,032 |
| Interest income..... | 252,049 | 141,988 | *472 | 109,589 | 501,731 | 461,582 | 40,149 | 34,396 |
| Dividend income..... | 9,128 | 4,756 | -- | 4,372 | 15,988 | 14,963 | 1,025 | 36,301 |
| Royalty income..... | 58,412 | *40,450 | -- | *17,963 | *10 | *7 | *2 | *111 |
| Net short-term capital gain (less deficit)..... | 40,611 | 36,590 | -- | *4,020 | -2,266 | -5,222 | *2,955 | -7,612 |
| Net long-term capital gain (less deficit)..... | 381,952 | 234,060 | -- | 147,892 | 734,930 | 675,540 | 59,390 | 107,828 |
| Other portfolio income (less deficit)..... | *24,960 | *24,126 | -- | 834 | *90 | *29 | *61 | *8 |
| Real estate rental income (deficit)..... | 150,276 | 21,001 | *985 | 130,260 | 325,861 | 317,310 | 8,551 | 18,325 |
| Net income..... | 171,019 | 25,395 | -- | 145,624 | 463,702 | 448,728 | 14,974 | 18,325 |
| Deficit..... | 20,743 | *4,394 | *985 | *15,364 | 137,841 | 131,418 | *6,423 | -- |
| Net income (less deficit) from other rental activity.. | *8,482 | *1,433 | *697 | *6,352 | 16,109 | 21,461 | *-5,352 | *748 |
| Net income..... | *8,547 | *1,433 | *697 | *6,418 | 24,850 | 21,461 | *3,389 | *748 |
| Deficit..... | 66 | -- | -- | 66 | *8,741 | -- | *8,741 | -- |
| Total net income (less deficit) ¹..... | 26,492 | -500,554 | *7,446 | 519,600 | 3,374,509 | 2,792,597 | 581,912 | 1,070,062 |
| Net income..... | 3,412,404 | 1,157,866 | *7,446 | 2,247,092 | 6,946,094 | 4,948,343 | 1,997,751 | 1,637,607 |
| Deficit..... | 3,385,911 | 1,658,420 | -- | 1,727,492 | 3,571,585 | 2,155,746 | 1,415,839 | 567,545 |

Footnotes at end of table.

Partnership Returns, 1998

Table 1.--All Partnerships: Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Other services--continued | | | | | Nature of business not allocable |
|---|---------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| (129) | (130) | (131) | (132) | (133) | (134) | |
| Number of partnerships | 24,227 | 17,164 | 7,064 | 39,210 | *326 | 1,541 |
| Number of partners | 60,481 | 43,914 | 16,568 | 99,683 | *2,057 | 4,087 |
| Total assets | 2,825,105 | 2,263,133 | 561,973 | 4,198,857 | *136,136 | 1,117,202 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 6,846,964 | 5,112,231 | 1,734,732 | 7,437,605 | *55,012 | *126,377 |
| Business receipts..... | 6,782,663 | 5,074,480 | 1,708,183 | 7,290,559 | *54,991 | *126,369 |
| Ordinary income from other partnerships and fiduciaries..... | *2,078 | *2,078 | -- | *1,136 | -- | -- |
| Farm net profit..... | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | *316 | *264 | *52 | 24,835 | -- | -- |
| Other income (net)..... | 61,907 | 35,409 | 26,497 | 121,075 | *21 | *7 |
| Total deductions | 6,271,829 | 4,703,130 | 1,568,699 | 7,038,590 | *48,990 | 125,488 |
| Cost of sales and operations..... | 3,401,040 | 2,429,480 | 971,561 | 2,317,171 | *24,127 | *78,553 |
| Inventory, beginning of year..... | 175,285 | 106,536 | 68,749 | 115,201 | -- | *12,667 |
| Purchases..... | 2,439,342 | 1,845,188 | 594,154 | 755,172 | *20,737 | *34,968 |
| Cost of labor..... | 467,653 | 326,562 | 141,091 | 287,867 | -- | *1,579 |
| Additional inventory costs (section 263A)..... | *8,533 | *4,439 | *4,094 | *7,226 | -- | -- |
| Other costs..... | 560,719 | 278,523 | 282,197 | 1,277,183 | *3,390 | *40,338 |
| Less: Inventory, end of year..... | 253,706 | 134,983 | 118,723 | 125,478 | -- | *10,999 |
| Salaries and wages..... | 738,924 | 610,569 | 128,355 | 1,094,562 | *8,351 | *16,987 |
| Guaranteed payments to partners..... | 248,916 | 204,850 | 44,066 | 234,768 | -- | 151 |
| Rent paid..... | 263,694 | 213,870 | 49,824 | 654,354 | *749 | *315 |
| Interest paid..... | 118,190 | 104,260 | 13,930 | 174,524 | *3,591 | *3,469 |
| Taxes and licenses..... | 156,928 | 128,793 | 28,135 | 170,137 | *1,714 | *3,121 |
| Bad debts..... | 11,657 | 6,925 | 4,732 | 11,817 | *4 | -- |
| Repairs and maintenance..... | 68,592 | 55,882 | 12,710 | 89,118 | *219 | *886 |
| Depreciation..... | 169,296 | 137,293 | 32,003 | 231,747 | *1,855 | *66 |
| Depletion..... | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 2,700 | *1,424 | *1,276 | 7,174 | -- | -- |
| Employee benefit programs..... | 17,692 | 13,249 | 4,443 | 40,035 | -- | *544 |
| Net loss from other partnerships and fiduciaries..... | *2,328 | *1,897 | *431 | *1,739 | -- | *172 |
| Farm net loss..... | *559 | *559 | -- | *1,762 | -- | -- |
| Net loss, noncapital assets..... | *1,704 | *1,322 | *381 | *11,607 | -- | -- |
| Other deductions..... | 1,069,610 | 792,758 | 276,852 | 1,998,076 | *8,380 | 21,224 |
| Net income (less deficit) from trade or business | 575,134 | 409,101 | 166,033 | 399,015 | *6,023 | 889 |
| Net income..... | 721,185 | 535,014 | 186,171 | 830,475 | *6,023 | *6,929 |
| Deficit..... | 146,051 | 125,913 | 20,138 | 431,460 | -- | *6,040 |
| Portfolio income (less deficit) distributed | | | | | | |
| directly to partners | 12,606 | 11,011 | 1,595 | 135,472 | *22,954 | *108,137 |
| Interest income..... | 14,072 | 12,550 | 1,522 | 20,140 | *183 | *20,275 |
| Dividend income..... | *430 | *365 | *65 | *13,101 | *22,770 | *17,800 |
| Royalty income..... | -- | -- | -- | *111 | -- | -- |
| Net short-term capital gain (less deficit)..... | *-2,144 | *-2,144 | -- | *-5,469 | -- | *-994 |
| Net long-term capital gain (less deficit)..... | *239 | *239 | -- | *107,589 | -- | *71,056 |
| Other portfolio income (less deficit)..... | *8 | -- | *8 | -- | -- | -- |
| Real estate rental income (deficit) | 4,239 | *3,903 | *337 | 14,086 | -- | -- |
| Net income..... | 4,239 | *3,903 | *337 | 14,086 | -- | -- |
| Deficit..... | -- | -- | -- | -- | -- | -- |
| Net income (less deficit) from other rental activity | *595 | *555 | *40 | *153 | -- | -- |
| Net income..... | *595 | *555 | *40 | *153 | -- | -- |
| Deficit..... | -- | -- | -- | -- | -- | -- |
| Total net income (less deficit) ¹ | 594,480 | 426,474 | 168,006 | 446,606 | *28,976 | 38,964 |
| Net income..... | 737,961 | 549,897 | 188,064 | 870,669 | *28,976 | 44,771 |
| Deficit..... | 143,482 | 123,423 | 20,059 | 424,063 | -- | *5,807 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Total net income (less deficit) is the sum net income from trade or business, portfolio income distributed directly to partners (excluding net short-term capital gain and or long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from rental activity.

² Less than \$500.

NOTE: Details may not add to totals because of rounding.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups

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

| Item | All Industries | Raw materials and energy production | | | | | | |
|--|----------------------|-------------------------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Agriculture, forestry, fishing, and hunting | | | | | Support activities for agriculture and forestry |
| | | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Number of partnerships..... | 1,171,187 | 85,660 | 65,657 | 38,033 | 19,570 | 3,293 | 1,442 | 3,320 |
| Number of partners..... | 10,989,696 | 1,230,442 | 280,641 | 202,540 | 51,764 | 12,274 | 3,617 | 10,446 |
| Total assets..... | 3,650,619,062 | 121,506,705 | 27,583,454 | 14,722,191 | 7,797,776 | 3,636,476 | 303,733 | 1,123,277 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 1,116,862,696 | 69,848,602 | 13,344,467 | 4,818,260 | 4,691,116 | 1,401,571 | 557,477 | 1,876,044 |
| Business receipts..... | 1,023,100,036 | 62,893,539 | 10,227,805 | 2,854,907 | 3,580,437 | 1,385,184 | 553,745 | 1,853,531 |
| Ordinary income from other partnerships and fiduciaries..... | 24,148,943 | 1,375,190 | 21,127 | *18,047 | *3,080 | -- | -- | -- |
| Farm net profit..... | 2,799,280 | 2,766,231 | 2,766,012 | 1,761,479 | 995,610 | *2,300 | -- | *6,623 |
| Net gain, noncapital assets..... | 5,390,093 | 840,409 | 182,792 | 85,441 | 92,888 | *2,003 | -- | *2,459 |
| Other income (net)..... | 61,424,344 | 1,973,233 | 146,730 | 98,384 | 19,101 | 12,083 | *3,732 | 13,430 |
| Total deductions..... | 937,902,155 | 55,688,841 | 10,025,893 | 2,912,728 | 3,636,722 | 1,276,414 | 451,692 | 1,748,337 |
| Cost of sales and operations..... | 523,590,624 | 39,993,825 | 6,989,341 | 2,125,860 | 2,435,927 | 755,501 | 224,551 | 1,447,502 |
| Inventory, beginning of year..... | 57,488,076 | 1,395,013 | 751,600 | 253,569 | 362,273 | 68,982 | *2,576 | 64,199 |
| Purchases..... | 321,673,855 | 28,400,934 | 5,338,988 | 1,779,537 | 2,017,428 | 405,012 | *69,563 | 1,067,449 |
| Cost of labor..... | 24,299,854 | 1,241,110 | 295,660 | *41,523 | 122,850 | 28,221 | *59,748 | 43,318 |
| Additional inventory costs (section 263A)..... | 5,073,407 | 156,534 | 11,568 | *355 | *3,788 | *3,735 | *3,192 | *498 |
| Other costs..... | 177,494,250 | 10,225,804 | 1,247,890 | 226,742 | 276,733 | 324,823 | *100,221 | 319,371 |
| Less: Inventory, end of year..... | 64,391,314 | 1,466,339 | 693,520 | 213,021 | 347,145 | 75,272 | *10,750 | 47,332 |
| Salaries and wages..... | 101,697,984 | 1,173,337 | 475,306 | 134,787 | 208,123 | 60,473 | *9,106 | 62,817 |
| Guaranteed payments to partners..... | 13,556,042 | 533,883 | 365,176 | 164,684 | 137,189 | 34,159 | *10,314 | 18,830 |
| Rent paid..... | 18,960,739 | 659,247 | 93,006 | 24,137 | 37,056 | 18,199 | *4,567 | 9,047 |
| Interest paid..... | 46,079,540 | 2,082,566 | 167,539 | 33,674 | 69,153 | 37,515 | 14,579 | 12,619 |
| Taxes and licenses..... | 18,051,814 | 789,221 | 90,382 | 28,264 | 24,132 | 21,248 | 6,488 | 10,250 |
| Bad debts..... | 4,637,250 | 23,396 | 9,253 | 4,289 | 3,675 | *43 | *167 | 1,079 |
| Repairs and maintenance..... | 5,752,595 | 532,845 | 130,604 | 28,360 | 28,697 | 34,311 | 25,818 | 13,418 |
| Depreciation..... | 24,068,175 | 1,919,659 | 203,240 | 50,128 | 49,094 | 62,817 | 11,289 | 29,912 |
| Depletion..... | 250,844 | 196,320 | *15,380 | -- | -- | *15,380 | -- | -- |
| Retirement plans, etc..... | 2,488,810 | 47,230 | 11,194 | *1,044 | 6,569 | *226 | *2,445 | *910 |
| Employee benefit programs..... | 5,318,636 | 112,169 | 20,727 | 3,767 | 12,293 | 2,134 | *267 | 2,266 |
| Net loss from other partnerships and fiduciaries .. | 1,523,510 | 68,802 | 27,329 | 24,260 | *1,634 | *29 | -- | *1,406 |
| Farm net loss .. | 173,474 | 134,140 | 130,115 | 36,470 | 92,792 | *852 | -- | -- |
| Net loss, noncapital assets .. | 253,260 | 22,943 | 11,244 | *1,072 | *9,841 | *50 | *252 | *28 |
| Other deductions .. | 171,498,859 | 7,399,258 | 1,286,055 | 251,932 | 520,546 | 233,476 | 141,849 | 138,254 |
| Net income (less deficit) from trade or business.. | 178,960,540 | 14,159,761 | 3,318,573 | 1,905,532 | 1,054,393 | 125,157 | 105,785 | 127,706 |
| Net income..... | 182,209,756 | 14,500,595 | 3,405,243 | 1,943,080 | 1,096,183 | 130,936 | 105,785 | 129,259 |
| Deficit..... | 3,249,215 | 340,834 | 86,670 | 37,548 | 41,790 | *5,779 | -- | *1,552 |
| Portfolio income (less deficit) distributed directly to partners..... | 143,820,006 | 3,252,160 | 753,376 | 388,490 | 289,134 | 66,416 | *1,518 | 7,818 |
| Interest income..... | 45,960,582 | 796,414 | 242,879 | 130,010 | 78,159 | 26,330 | *1,366 | 7,014 |
| Dividend income..... | 13,083,020 | 439,503 | 31,571 | 19,409 | 9,340 | *1,925 | *151 | *746 |
| Royalty income..... | 3,402,680 | 808,310 | 86,505 | 18,087 | *44,545 | *23,873 | -- | -- |
| Net short-term capital gain (less deficit)..... | 1,541,126 | -5,814 | 8,267 | 9,718 | *692 | *-2,156 | -- | *14 |
| Net long-term capital gain (less deficit)..... | 78,102,162 | 1,168,723 | 358,851 | 196,212 | 146,998 | *15,597 | -- | *44 |
| Other portfolio income (less deficit)..... | 1,730,436 | 45,025 | 25,303 | *15,055 | *9,401 | *847 | -- | -- |
| Real estate rental income (deficit)..... | 52,029,050 | 302,692 | 272,045 | 182,945 | 62,490 | *13,713 | -- | *12,898 |
| Net income..... | 53,363,186 | 312,658 | 280,408 | 189,943 | 63,539 | *13,978 | -- | *12,949 |
| Deficit..... | 1,334,136 | 9,966 | 8,363 | *6,998 | *1,049 | *265 | -- | *51 |
| Net income (less deficit) from other rental activity.. | 2,708,991 | 188,365 | 172,064 | 145,786 | *21,174 | *1,422 | -- | *3,683 |
| Net income..... | 2,841,395 | 192,014 | 174,167 | 147,888 | *21,174 | *1,422 | -- | *3,683 |
| Deficit..... | 132,404 | *3,649 | *2,102 | *2,102 | -- | -- | -- | *-102 |
| Total net income ¹..... | 297,875,299 | 16,740,070 | 4,148,941 | 2,416,823 | 1,279,502 | 193,267 | 107,303 | 152,047 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Raw materials and energy production--continued | | | | | Goods production | | |
|---|--|------------------------|-------------------|-------------------------------|-------------------|--------------------|-------------------|---|
| | Total | Mining | | | Utilities | Total | Construction | |
| | | Oil and gas extraction | Other mining | Support activities for mining | | | Total | Building developing and general contracting |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Number of partnerships..... | 18,605 | 16,384 | 2,009 | 211 | 1,398 | 91,663 | 73,801 | 38,476 |
| Number of partners..... | 935,972 | 916,597 | 17,444 | 1,932 | 13,829 | 378,830 | 219,824 | 138,921 |
| Total assets..... | 56,011,670 | 43,343,477 | 10,895,245 | 1,772,948 | 37,911,582 | 203,399,485 | 67,615,515 | 59,631,404 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 21,213,675 | 14,031,358 | 6,331,407 | 850,910 | 35,290,461 | 286,309,509 | 89,962,817 | 66,197,801 |
| Business receipts..... | 19,032,482 | 12,483,685 | 5,726,097 | 822,700 | 33,633,252 | 279,532,001 | 87,488,499 | 63,969,144 |
| Ordinary income from other partnerships and fiduciaries..... | 603,683 | 375,780 | 225,356 | *2,546 | 750,380 | 1,806,292 | 1,083,408 | 1,038,564 |
| Farm net profit..... | *219 | *29 | *190 | -- | -- | *969 | -- | -- |
| Net gain, noncapital assets..... | 525,786 | 517,172 | 7,078 | *1,536 | 131,831 | 550,691 | 239,409 | 180,963 |
| Other income (net)..... | 1,051,505 | 654,691 | 372,686 | 24,128 | 774,997 | 4,419,557 | 1,151,501 | 1,009,130 |
| Total deductions..... | 13,935,717 | 8,572,614 | 4,690,155 | 672,949 | 31,727,230 | 258,608,253 | 78,931,469 | 58,025,341 |
| Cost of sales and operations..... | 7,441,620 | 3,534,260 | 3,522,445 | 384,916 | 25,562,864 | 208,311,279 | 65,495,578 | 49,268,114 |
| Inventory, beginning of year..... | 434,580 | 139,952 | 284,256 | *10,372 | 208,833 | 28,877,921 | 14,657,095 | 14,549,682 |
| Purchases..... | 1,894,688 | 866,231 | 781,365 | 247,092 | 21,167,258 | 88,096,456 | 21,475,042 | 17,986,507 |
| Cost of labor..... | 875,203 | 293,874 | 502,433 | *78,896 | 70,246 | 11,286,852 | 3,230,418 | 1,223,812 |
| Additional inventory costs (section 263A)..... | 138,717 | *7,004 | 130,934 | *779 | *6,250 | 2,800,462 | 2,122,114 | 1,972,336 |
| Other costs..... | 4,545,836 | 2,374,201 | 2,105,519 | 66,116 | 4,432,077 | 108,079,696 | 38,747,594 | 28,214,536 |
| Less: Inventory, end of year..... | 451,019 | 150,616 | 282,063 | *18,339 | 321,801 | 31,644,427 | 15,093,615 | 14,938,067 |
| Salaries and wages..... | 420,632 | 264,755 | 118,553 | 37,324 | 277,399 | 9,883,287 | 2,333,927 | 1,234,503 |
| Guaranteed payments to partners..... | 148,348 | 119,748 | *27,661 | *938 | 20,359 | 1,037,610 | 716,917 | 286,074 |
| Rent paid..... | 70,553 | 51,452 | 10,072 | 9,029 | 495,688 | 1,485,350 | 295,006 | 112,034 |
| Interest paid..... | 461,677 | 370,407 | 68,928 | 22,342 | 1,453,350 | 2,874,003 | 892,580 | 774,104 |
| Taxes and licenses..... | 493,559 | 399,266 | 86,921 | 7,372 | 205,279 | 5,348,592 | 464,256 | 266,183 |
| Bad debts..... | 6,694 | 2,340 | 1,547 | *2,806 | 7,450 | 164,535 | 21,001 | 12,872 |
| Repairs and maintenance..... | 231,494 | 174,585 | 52,930 | 3,980 | 170,746 | 1,160,446 | 246,652 | 96,749 |
| Depreciation..... | 1,035,852 | 809,499 | 143,881 | 82,471 | 680,567 | 2,911,951 | 535,976 | 216,757 |
| Depletion..... | 166,928 | 16,375 | 150,553 | -- | 14,012 | 53,295 | *4,822 | *18 |
| Retirement plans, etc..... | 30,535 | 14,721 | 15,414 | *400 | 5,500 | 305,770 | 40,393 | 22,176 |
| Employee benefit programs..... | 49,241 | 22,721 | 26,131 | *390 | 42,200 | 922,278 | 104,400 | 42,329 |
| Net loss from other partnerships and fiduciaries .. | 15,103 | 11,787 | *3,287 | 29 | *26,369 | 90,693 | 62,549 | 59,867 |
| Farm net loss | 4,025 | 4,025 | -- | -- | -- | 8,104 | 6,074 | 5,536 |
| Net loss, noncapital assets | 8,091 | 3,395 | *371 | *4,324 | *3,609 | 51,782 | 10,194 | 7,993 |
| Other deductions | 3,351,365 | 2,773,278 | 461,461 | 116,627 | 2,761,838 | 23,999,279 | 7,701,145 | 5,620,031 |
| Net income (less deficit) from trade or business.. | 7,277,957 | 5,458,744 | 1,641,252 | 177,961 | 3,563,231 | 27,701,256 | 11,031,347 | 8,172,460 |
| Net income..... | 7,344,131 | 5,513,747 | 1,648,209 | 182,175 | 3,751,221 | 27,796,832 | 11,102,394 | 8,238,618 |
| Deficit..... | 66,174 | 55,003 | *6,957 | *4,214 | 187,990 | 95,576 | 71,046 | 66,157 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 1,317,340 | 1,003,986 | 144,907 | 168,447 | 1,181,444 | 3,519,701 | 1,351,153 | 1,256,769 |
| Interest income..... | 280,331 | 213,833 | 48,803 | 17,695 | 273,204 | 1,333,835 | 648,761 | 570,805 |
| Dividend income..... | 212,996 | 55,120 | 6,165 | *151,711 | *194,936 | 644,446 | 46,539 | 33,516 |
| Royalty income..... | 721,805 | 655,329 | 66,476 | -- | -- | 91,843 | *1,477 | *1,459 |
| Net short-term capital gain (less deficit)..... | -14,021 | -14,210 | *189 | -- | *-61 | 57,925 | 64,970 | 66,046 |
| Net long-term capital gain (less deficit)..... | 96,822 | 79,180 | 18,600 | *-959 | 713,050 | 1,379,840 | 577,794 | 573,330 |
| Other portfolio income (less deficit)..... | 19,407 | 14,733 | *4,674 | -- | *315 | 11,812 | 11,613 | 11,613 |
| Real estate rental income (deficit)..... | 27,735 | 17,290 | 10,445 | -- | *2,912 | 732,816 | 226,987 | 222,148 |
| Net income..... | 29,293 | 18,846 | 10,446 | -- | *2,957 | 766,680 | 255,616 | 250,113 |
| Deficit..... | 1,557 | 1,557 | *1 | -- | 46 | 33,864 | 28,629 | 27,965 |
| Net income (less deficit) from other rental activity.. | 15,907 | 9,660 | 2,602 | *3,644 | *394 | 31,253 | 6,494 | 1,689 |
| Net income..... | 17,437 | 11,191 | 2,602 | *3,644 | *411 | 32,570 | 6,645 | 1,841 |
| Deficit..... | *1,530 | *1,530 | -- | -- | *17 | *1,317 | *151 | *151 |
| Total net income ¹..... | 8,556,138 | 6,424,710 | 1,780,417 | 351,011 | 4,034,991 | 30,547,261 | 11,973,217 | 9,013,690 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|--|-----------------------------|---------------------------|---|--|--|-------------------|-------------------|--------------------|
| | Construction--continued | | | | | | Manufacturing | |
| | Heavy construction | Special trade contractors | | | | | Total | Food manufacturing |
| | | Total | Plumbing, heating, and air conditioning contractors | Painting and wall covering contractors | Masonry, drywall, insulation, and tile contractors | Other contractors | | |
| (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| Number of partnerships..... | 2,441 | 32,885 | 3,349 | 1,878 | 3,466 | 24,192 | 17,862 | 1,005 |
| Number of partners..... | 5,360 | 75,543 | 7,024 | 3,825 | 8,117 | 56,577 | 159,006 | 3,282 |
| Total assets..... | 4,807,194 | 3,176,917 | 418,973 | 54,571 | 283,796 | 2,419,577 | 135,783,970 | 6,170,171 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 10,916,298 | 12,848,717 | 1,604,619 | 422,093 | 1,535,432 | 9,286,574 | 196,346,693 | 10,879,193 |
| Business receipts..... | 10,777,577 | 12,741,778 | 1,597,537 | 421,951 | 1,532,951 | 9,189,339 | 192,043,502 | 10,668,715 |
| Ordinary income from other partnerships and fiduciaries..... | *11,050 | *33,794 | -- | -- | -- | *33,794 | 722,884 | 278 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | *969 | *206 |
| Net gain, noncapital assets..... | 45,132 | 13,314 | *225 | *2 | *5 | 13,082 | 311,283 | 24,159 |
| Other income (net)..... | 82,539 | 59,832 | 6,856 | *141 | 2,476 | 50,359 | 3,268,056 | 185,835 |
| Total deductions..... | 9,978,912 | 10,927,217 | 1,408,821 | 310,129 | 1,312,146 | 7,896,121 | 179,676,783 | 10,236,005 |
| Cost of sales and operations..... | 8,951,500 | 7,275,964 | 992,168 | 135,707 | 886,469 | 5,261,620 | 142,815,701 | 8,336,569 |
| Inventory, beginning of year..... | 45,684 | 61,729 | 11,501 | -- | *4,975 | 45,253 | 14,220,827 | 1,277,452 |
| Purchases..... | 688,446 | 2,800,089 | 388,226 | 46,065 | 318,358 | 2,047,439 | 66,621,414 | 6,487,287 |
| Cost of labor..... | 830,456 | 1,176,150 | 179,603 | *36,804 | 236,439 | 723,305 | 8,056,434 | 581,521 |
| Additional inventory costs (section 263A)..... | *75,069 | 74,709 | *3,495 | -- | *10,182 | 61,032 | 678,347 | 58,961 |
| Other costs..... | 7,376,150 | 3,156,909 | 417,738 | *53,153 | 308,484 | 2,377,534 | 69,332,102 | 1,308,472 |
| Less: Inventory, end of year..... | 64,305 | 91,242 | 13,792 | *315 | 5,286 | 71,850 | 16,550,812 | 1,394,942 |
| Salaries and wages..... | 218,441 | 880,983 | 103,149 | 48,957 | 121,521 | 607,357 | 7,549,360 | 497,780 |
| Guaranteed payments to partners..... | 27,530 | 403,312 | 19,267 | *28,298 | 84,975 | 270,773 | 320,694 | 28,624 |
| Rent paid..... | 41,768 | 141,203 | 13,538 | 3,865 | 22,263 | 101,538 | 1,190,344 | 74,468 |
| Interest paid..... | 34,040 | 84,436 | 6,383 | 1,518 | 8,328 | 68,207 | 1,981,423 | 143,640 |
| Taxes and licenses..... | 51,129 | 146,944 | 21,333 | 10,256 | 17,573 | 97,782 | 4,884,335 | 62,085 |
| Bad debts..... | 1,349 | 6,780 | 808 | -- | *1,456 | 4,516 | 143,535 | 9,337 |
| Repairs and maintenance..... | 43,155 | 106,749 | 7,504 | 1,719 | 5,681 | 91,845 | 913,794 | 56,542 |
| Depreciation..... | 101,071 | 218,147 | 18,855 | 6,263 | 13,465 | 179,564 | 2,375,975 | 118,632 |
| Depletion..... | *2,748 | *2,056 | -- | -- | -- | *2,056 | 48,473 | -- |
| Retirement plans, etc..... | 8,383 | 9,834 | 1,663 | *861 | *844 | 6,466 | 265,376 | 12,646 |
| Employee benefit programs..... | 16,522 | 45,548 | 6,360 | *90 | *2,453 | 36,644 | 817,878 | 55,085 |
| Net loss from other partnerships and fiduciaries .. | 1,932 | *750 | 486 | -- | -- | *264 | 28,144 | *5,544 |
| Farm net loss..... | *113 | *425 | -- | -- | -- | *425 | *2,029 | 669 |
| Net loss, noncapital assets..... | *129 | *2,072 | *2 | -- | *8 | *2,062 | 41,588 | 2,493 |
| Other deductions..... | 479,100 | 1,602,014 | 217,305 | 72,595 | 147,110 | 1,165,003 | 16,298,134 | 831,889 |
| Net income (less deficit) from trade or business.. | 937,386 | 1,921,501 | 195,797 | 111,964 | 223,286 | 1,390,453 | 16,669,909 | 643,189 |
| Net income..... | 939,383 | 1,924,393 | 196,524 | 111,964 | 223,286 | 1,392,619 | 16,694,439 | 643,199 |
| Deficit..... | *1,996 | *2,893 | *727 | -- | -- | *2,166 | 24,529 | *10 |
| Portfolio income (less deficit) distributed directly to partners..... | 77,650 | 16,734 | 2,908 | *122 | 3,079 | 10,625 | 2,168,547 | 30,799 |
| Interest income..... | 61,351 | 16,605 | 2,153 | *55 | 2,554 | 11,843 | 685,074 | 16,868 |
| Dividend income..... | 11,776 | 1,246 | *395 | *67 | *516 | 267 | 597,908 | 4,865 |
| Royalty income..... | *18 | *1 | *1 | -- | -- | -- | 90,366 | *796 |
| Net short-term capital gain (less deficit)..... | *696 | -1,771 | -- | -- | -- | -1,771 | -7,046 | *-5,009 |
| Net long-term capital gain (less deficit)..... | 3,810 | 654 | 359 | -- | 9 | 286 | 802,046 | *13,262 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | -- | -- | 199 | 17 |
| Real estate rental income (deficit)..... | *102 | 4,738 | *1,425 | *-24 | -- | 3,337 | 505,828 | *389 |
| Net income..... | 165 | 5,338 | *1,425 | *60 | -- | 3,854 | 511,064 | *542 |
| Deficit..... | *64 | 600 | -- | *84 | -- | *517 | 5,236 | *153 |
| Net income (less deficit) from other rental activity.. | *746 | *4,058 | *557 | -- | -- | *3,502 | 24,759 | *577 |
| Net income..... | *746 | *4,058 | *557 | -- | -- | *3,502 | 25,925 | *577 |
| Deficit..... | -- | -- | -- | -- | -- | -- | 1,166 | -- |
| Total net income¹..... | 1,011,379 | 1,948,148 | 200,328 | 112,063 | 226,356 | 1,409,401 | 18,574,043 | 666,700 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|--|---|-----------------------|--|----------------------------|---------------------|---|---|
| | Manufacturing--continued | | | | | | | |
| | Beverage and tobacco product manufacturing | Textile mills and textile product mills | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing |
| (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | |
| Number of partnerships..... | 331 | 423 | 785 | *8 | 1,082 | 108 | 2,937 | 189 |
| Number of partners..... | 2,564 | 1,100 | 2,285 | *52 | 2,738 | 389 | 6,856 | 547 |
| Total assets..... | 1,721,449 | 1,874,049 | 816,625 | *292,206 | 2,289,918 | 2,972,645 | 1,902,624 | 32,860,534 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 1,846,930 | 3,158,905 | 1,833,020 | *507,771 | 4,579,819 | 2,802,549 | 3,657,941 | 58,075,179 |
| Business receipts..... | 1,804,823 | 3,109,352 | 1,822,969 | *507,226 | 4,409,695 | 2,784,271 | 3,513,510 | 57,040,212 |
| Ordinary income from other partnerships and fiduciaries..... | -- | *12,687 | -- | -- | 4,216 | -- | *679 | *70,221 |
| Farm net profit..... | *663 | -- | -- | -- | *99 | -- | -- | -- |
| Net gain, noncapital assets..... | 7,949 | *303 | *104 | *5 | 16,056 | *191 | *16,700 | 21,182 |
| Other income (net)..... | 33,495 | 36,564 | 9,946 | *540 | 149,753 | 18,087 | 127,051 | 943,564 |
| Total deductions..... | 1,532,832 | 2,869,701 | 1,692,221 | *468,514 | 4,169,015 | 2,455,651 | 3,249,970 | 55,222,524 |
| Cost of sales and operations..... | 1,018,289 | 2,431,240 | 1,350,673 | *423,440 | 3,412,520 | 1,931,311 | 2,152,657 | 45,002,945 |
| Inventory, beginning of year..... | 427,496 | 376,832 | 423,173 | *27,038 | 394,378 | 160,956 | 92,869 | 1,548,592 |
| Purchases..... | 742,015 | 1,287,765 | 939,414 | *353,755 | 2,245,054 | 985,237 | 1,327,356 | 6,042,848 |
| Cost of labor..... | 66,199 | 316,216 | 245,816 | *46,568 | 334,884 | 215,471 | 390,550 | 125,186 |
| Additional inventory costs (section 263A)..... | *18,366 | *5,762 | 7,411 | *17,781 | 14,027 | *25,904 | 33,225 | *11,394 |
| Other costs..... | 171,298 | 913,828 | 238,275 | *37,652 | 867,480 | 715,671 | 505,898 | 39,071,414 |
| Less: Inventory, end of year..... | 407,085 | 469,163 | 503,415 | *59,355 | 443,302 | 171,928 | 197,239 | 1,796,489 |
| Salaries and wages..... | 83,765 | 102,312 | 102,886 | *8,332 | 219,823 | 91,439 | 270,464 | 832,374 |
| Guaranteed payments to partners..... | *7,359 | *1,763 | *6,338 | -- | 21,062 | *5,474 | 21,947 | *344 |
| Rent paid..... | 15,150 | 17,111 | 16,163 | *40 | 15,621 | 15,058 | 54,705 | 377,072 |
| Interest paid..... | 40,914 | 43,737 | 39,988 | *3,752 | 38,959 | 126,067 | 56,464 | 254,651 |
| Taxes and licenses..... | 12,380 | 18,913 | 14,424 | *3,016 | 28,494 | 18,946 | 40,792 | 4,103,282 |
| Bad debts..... | 974 | 8,398 | 2,297 | *86 | 2,834 | 1,325 | 10,722 | 22,111 |
| Repairs and maintenance..... | 7,913 | 15,065 | 1,934 | *257 | 35,785 | 8,506 | 12,425 | 413,727 |
| Depreciation..... | 32,016 | 25,468 | 22,754 | *506 | 70,917 | 41,143 | 72,189 | 602,392 |
| Depletion..... | -- | -- | -- | -- | *231 | -- | -- | *322 |
| Retirement plans, etc..... | 4,396 | 3,775 | *969 | -- | 10,452 | *2,389 | 6,432 | 79,081 |
| Employee benefit programs..... | 4,425 | 5,329 | 5,719 | *3,268 | 21,267 | 13,368 | 20,509 | 72,815 |
| Net loss from other partnerships and fiduciaries .. | *468 | -- | *741 | -- | 33 | -- | 54 | *3,395 |
| Farm net loss..... | *779 | -- | -- | -- | *582 | -- | -- | -- |
| Net loss, noncapital assets..... | *393 | -- | (?) | -- | 31 | *63 | *394 | *14,794 |
| Other deductions..... | 303,612 | 196,590 | 127,334 | *25,817 | 290,403 | 200,563 | 530,216 | 3,443,219 |
| Net income (less deficit) from trade or business.. | 314,098 | 289,204 | 140,798 | *39,257 | 410,803 | 346,898 | 407,971 | 2,852,656 |
| Net income..... | 314,108 | 289,204 | 140,798 | *39,257 | 410,803 | 346,912 | 407,971 | 2,852,656 |
| Deficit..... | *10 | -- | -- | -- | -- | *14 | -- | -- |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 42,707 | 3,899 | 1,900 | *1,412 | 21,772 | 22,765 | 619,782 | 97,786 |
| Interest income..... | 5,684 | 3,797 | 1,464 | *251 | 9,310 | 10,274 | 28,048 | 38,457 |
| Dividend income..... | *232 | 94 | *152 | *1,161 | *582 | 8,421 | *324 | 47,814 |
| Royalty income..... | *1,524 | -- | -- | -- | -- | 375 | *796 | -- |
| Net short-term capital gain (less deficit)..... | -- | -- | 41 | -- | *3 | 3 | -- | 4,025 |
| Net long-term capital gain (less deficit)..... | *35,267 | 8 | *242 | -- | *11,877 | 3,691 | 590,613 | *7,433 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | -- | -- | -- | 56 |
| Real estate rental income (deficit)..... | *3,693 | *-87 | -- | -- | *299 | -- | *710 | *476,069 |
| Net income..... | *3,693 | *21 | -- | -- | *299 | -- | *711 | *480,507 |
| Deficit..... | -- | *108 | -- | -- | -- | -- | 1 | 4,438 |
| Net income (less deficit) from other rental activity.. | 450 | -- | *70 | -- | -- | -- | *2 | 159 |
| Net income..... | 450 | -- | *70 | -- | -- | -- | *2 | 160 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | 1 |
| Total net income ¹..... | 325,680 | 293,008 | 142,485 | *40,669 | 420,995 | 365,969 | 437,852 | 3,415,211 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|-----------------------------|---|---|-----------------------------------|---|----------------------------|--|--|
| | Manufacturing--continued | | | | | | | |
| | Chemical manufacturing | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal product manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance, and component manufacturing |
| (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | |
| Number of partnerships..... | 740 | 249 | 472 | 188 | 3,452 | 1,485 | 268 | 143 |
| Number of partners..... | 111,249 | 889 | 1,527 | 1,242 | 8,917 | 3,951 | 663 | 474 |
| Total assets..... | 42,164,984 | 2,219,597 | 3,859,573 | 6,775,717 | 5,381,490 | 7,465,330 | 2,216,718 | 2,950,617 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 30,850,404 | 3,755,552 | 3,749,973 | 8,943,705 | 8,270,300 | 8,765,749 | 16,763,332 | 5,138,009 |
| Business receipts..... | 29,177,616 | 3,696,051 | 3,695,373 | 8,870,324 | 8,160,643 | 8,603,660 | 16,711,526 | 5,088,310 |
| Ordinary income from other partnerships and fiduciaries..... | 487,808 | 12,280 | *33,159 | *44,026 | 14,840 | -- | *13,196 | *20,276 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 65,720 | 443 | 3,390 | 626 | 5,814 | 108,196 | *315 | *100 |
| Other income (net)..... | 1,119,261 | 46,777 | 18,052 | 28,730 | 89,003 | 53,893 | 38,295 | 29,322 |
| Total deductions..... | 26,545,285 | 3,420,243 | 3,140,825 | 8,252,886 | 7,475,025 | 7,998,695 | 15,840,296 | 4,630,376 |
| Cost of sales and operations..... | 17,798,718 | 2,867,420 | 2,466,404 | 7,509,799 | 5,846,052 | 6,207,408 | 13,543,188 | 3,752,163 |
| Inventory, beginning of year..... | 2,829,185 | 274,513 | 323,447 | 974,908 | 772,232 | 1,487,801 | 507,348 | 522,225 |
| Purchases..... | 10,558,938 | 1,884,720 | 1,066,343 | 5,609,973 | 3,816,569 | 5,037,250 | 5,335,644 | 2,960,691 |
| Cost of labor..... | 811,998 | 360,985 | 344,434 | 513,597 | 860,533 | 615,105 | 240,943 | 415,749 |
| Additional inventory costs (section 263A)..... | 129,090 | 11,916 | *3,157 | 15,616 | 94,978 | 56,407 | 64,877 | 41,559 |
| Other costs..... | 6,489,134 | 600,333 | 1,078,573 | 1,631,751 | 1,232,152 | 509,009 | 8,021,046 | 515,272 |
| Less: Inventory, end of year..... | 3,455,372 | 265,047 | 349,550 | 1,236,046 | 930,412 | 1,498,164 | 626,670 | 703,333 |
| Salaries and wages..... | 1,557,904 | 127,641 | 170,253 | 146,740 | 446,834 | 554,059 | 1,280,300 | 219,015 |
| Guaranteed payments to partners..... | *7,427 | 8,635 | 12,828 | 566 | 104,010 | 27,221 | *13,371 | *9,172 |
| Rent paid..... | 267,972 | 10,547 | 22,868 | 14,838 | 60,465 | 49,959 | 44,030 | 24,816 |
| Interest paid..... | 419,679 | 60,727 | 58,957 | 114,510 | 128,773 | 170,882 | 41,491 | 37,402 |
| Taxes and licenses..... | 205,420 | 20,596 | 31,406 | 33,668 | 69,548 | 70,620 | 15,208 | 28,569 |
| Bad debts..... | 14,253 | 3,236 | 3,521 | 20,042 | 9,986 | 3,281 | 10,206 | 3,934 |
| Repairs and maintenance..... | 131,729 | 8,175 | 41,708 | 34,083 | 38,429 | 36,664 | 8,829 | 19,674 |
| Depreciation..... | 622,113 | 31,091 | 77,423 | 63,016 | 144,061 | 98,463 | 119,430 | 49,290 |
| Depletion..... | 13,271 | -- | 33,384 | 1,265 | -- | -- | -- | -- |
| Retirement plans, etc..... | 27,369 | 5,257 | 14,830 | 13,797 | 15,961 | 30,110 | 4,328 | 4,160 |
| Employee benefit programs..... | 252,799 | 11,321 | 20,144 | 14,866 | 42,977 | 79,655 | 76,931 | 36,146 |
| Net loss from other partnerships and fiduciaries .. | 1,023 | -- | -- | 14 | *1,273 | *13,505 | -- | 82 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 1,748 | *564 | -- | 9,410 | *566 | 885 | *8,582 | *584 |
| Other deductions..... | 5,223,860 | 265,031 | 187,099 | 276,272 | 566,088 | 655,982 | 674,402 | 445,370 |
| Net income (less deficit) from trade or business.. | 4,305,119 | 335,309 | 609,149 | 690,820 | 795,275 | 767,055 | 923,036 | 507,633 |
| Net income..... | 4,309,069 | 335,691 | 610,206 | 690,820 | 798,103 | 777,518 | 926,688 | 507,693 |
| Deficit..... | *3,949 | 382 | *1,057 | -- | *2,828 | *10,463 | *3,652 | *61 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 726,413 | 5,531 | 29,988 | 69,631 | 147,183 | 169,552 | 16,806 | 42,248 |
| Interest income..... | 352,838 | 8,091 | 13,317 | 29,057 | 31,259 | 49,864 | 9,521 | 21,835 |
| Dividend income..... | 392,982 | *701 | *297 | 34,930 | *1,110 | *85,612 | *5,134 | *532 |
| Royalty income..... | 48,863 | -- | 16,243 | 2,416 | *554 | 12,202 | 1,624 | *3,485 |
| Net short-term capital gain (less deficit)..... | -1,103 | *-3,261 | -- | -- | -14 | -- | *472 | *-1,830 |
| Net long-term capital gain (less deficit)..... | *-67,167 | -- | 5 | *3,229 | *114,273 | *21,874 | *54 | *18,227 |
| Other portfolio income (less deficit)..... | -- | -- | 126 | -- | -- | -- | -- | -- |
| Real estate rental income (deficit)..... | *243 | *76 | *280 | 139 | *21,960 | *471 | 641 | *801 |
| Net income..... | *445 | *112 | *280 | 139 | *22,018 | *474 | 641 | *821 |
| Deficit..... | 202 | *36 | -- | -- | *58 | *3 | -- | *20 |
| Net income (less deficit) from other rental activity.. | 16 | 4 | 308 | 21 | 99 | *19,328 | -- | 523 |
| Net income..... | 16 | 4 | 308 | 21 | 99 | *19,328 | -- | 523 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Total net income ¹..... | 5,100,061 | 344,180 | 639,719 | 757,381 | 850,257 | 934,532 | 939,956 | 534,809 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | Total | Distribution and transportation of goods | | | |
|---|--|---|-----------------------------|--------------------|--|-------------------|-------------------|--------------------|
| | Manufacturing--continued | | | | Total | Wholesale trade | | Retail trade |
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | | | Total | Durable goods | Nondurable goods |
| (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | |
| Number of partnerships..... | 437 | 1,671 | 1,887 | 83,304 | 16,573 | 9,819 | 6,754 | 54,367 |
| Number of partners..... | 1,293 | 3,705 | 5,283 | 554,076 | 76,971 | 27,192 | 49,779 | 188,990 |
| Total assets..... | 5,779,625 | 793,672 | 5,276,426 | 99,254,510 | 29,416,318 | 11,390,231 | 18,026,087 | 35,096,025 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 11,973,270 | 2,336,742 | 8,458,348 | 231,682,582 | 94,634,146 | 27,897,477 | 66,736,669 | 117,790,464 |
| Business receipts..... | 11,852,232 | 2,312,784 | 8,214,207 | 227,254,459 | 93,374,610 | 27,672,259 | 65,702,350 | 115,984,159 |
| Ordinary income from other partnerships and fiduciaries..... | 5,849 | *1,296 | *2,075 | 997,257 | 137,461 | *8,442 | 129,019 | 79,942 |
| Farm net profit..... | -- | -- | -- | *10,686 | *885 | *885 | -- | -- |
| Net gain, noncapital assets..... | 27,636 | *503 | 11,890 | 172,119 | 64,919 | 26,355 | 38,564 | 37,633 |
| Other income (net)..... | 87,553 | 22,160 | 230,176 | 3,248,060 | 1,056,273 | 189,537 | 866,736 | 1,688,730 |
| Total deductions..... | 10,999,029 | 2,115,949 | 7,361,742 | 219,096,497 | 89,674,248 | 25,382,359 | 64,291,889 | 113,388,106 |
| Cost of sales and operations..... | 9,980,612 | 1,693,371 | 5,090,920 | 177,408,286 | 78,208,577 | 21,151,810 | 57,056,767 | 91,280,813 |
| Inventory, beginning of year..... | 744,608 | 169,497 | 886,277 | 17,317,983 | 6,740,647 | 2,876,588 | 3,864,059 | 10,503,046 |
| Purchases..... | 5,201,332 | 1,085,774 | 3,653,449 | 164,036,713 | 73,605,198 | 20,601,826 | 53,003,373 | 86,596,762 |
| Cost of labor..... | 766,840 | 301,854 | 501,983 | 1,729,864 | 512,150 | 228,262 | 283,887 | 719,295 |
| Additional inventory costs (section 263A)..... | 12,568 | *5,124 | 50,225 | 681,021 | 479,631 | 137,239 | 342,392 | 199,405 |
| Other costs..... | 4,105,849 | 333,043 | 985,952 | 14,161,690 | 4,840,992 | 925,731 | 3,915,261 | 5,606,383 |
| Less: Inventory, end of year..... | 850,585 | 201,921 | 990,793 | 20,976,388 | 8,293,810 | 3,677,427 | 4,616,383 | 12,477,712 |
| Salaries and wages..... | 241,009 | 92,001 | 504,429 | 11,692,629 | 3,242,714 | 1,275,277 | 1,967,437 | 6,765,576 |
| Guaranteed payments to partners..... | *5,629 | 19,360 | 19,561 | 968,770 | 403,699 | 224,190 | 179,509 | 430,998 |
| Rent paid..... | 35,943 | 23,094 | 50,428 | 2,818,482 | 487,329 | 211,020 | 276,309 | 1,870,004 |
| Interest paid..... | 96,216 | 17,582 | 87,032 | 1,954,301 | 577,356 | 246,782 | 330,575 | 862,741 |
| Taxes and licenses..... | 32,567 | 15,412 | 58,989 | 1,881,778 | 385,311 | 136,809 | 248,502 | 1,119,459 |
| Bad debts..... | 4,445 | 2,578 | 9,968 | 296,593 | 59,787 | 25,213 | 34,574 | 226,624 |
| Repairs and maintenance..... | 18,418 | 4,490 | 19,440 | 913,125 | 176,939 | 69,921 | 107,018 | 447,276 |
| Depreciation..... | 53,471 | 31,036 | 100,562 | 2,216,454 | 370,980 | 164,701 | 206,279 | 959,623 |
| Depletion..... | -- | -- | -- | *601 | 260 | -- | 260 | *341 |
| Retirement plans, etc..... | 11,412 | 1,600 | 16,412 | 206,832 | 74,975 | 27,131 | 47,845 | 74,236 |
| Employee benefit programs..... | 46,073 | 3,648 | 31,531 | 685,323 | 187,448 | 64,848 | 122,600 | 331,015 |
| Net loss from other partnerships and fiduciaries .. | *2,012 | -- | -- | 25,031 | 13,448 | *4,245 | 9,203 | 7,146 |
| Farm net loss..... | -- | -- | -- | *3,530 | *1,082 | *1,082 | -- | *2,449 |
| Net loss, noncapital assets..... | *260 | 309 | *512 | 15,391 | 4,106 | 1,246 | 2,860 | 10,366 |
| Other deductions..... | 470,962 | 211,468 | 1,371,958 | 18,009,370 | 5,480,237 | 1,778,085 | 3,702,152 | 8,999,439 |
| Net income (less deficit) from trade or business.. | 974,242 | 220,793 | 1,096,606 | 12,586,085 | 4,959,898 | 2,515,118 | 2,444,781 | 4,402,358 |
| Net income..... | 974,255 | 221,339 | 1,098,150 | 12,630,223 | 4,977,340 | 2,520,366 | 2,456,974 | 4,415,823 |
| Deficit..... | *13 | *546 | *1,544 | 44,138 | 17,441 | 5,248 | 12,193 | 13,464 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 68,705 | 2,368 | 47,301 | 809,602 | 332,093 | 173,064 | 159,030 | 273,990 |
| Interest income..... | 25,291 | 2,307 | 27,542 | 543,366 | 260,207 | 134,203 | 126,004 | 113,186 |
| Dividend income..... | 9,233 | 62 | 3,668 | 41,265 | 7,704 | 3,137 | 4,567 | 8,958 |
| Royalty income..... | 524 | -- | 965 | 82,505 | 54,201 | *22,444 | *31,758 | *25,367 |
| Net short-term capital gain (less deficit)..... | -- | -- | *-374 | 1,526 | -928 | -865 | -63 | 2,867 |
| Net long-term capital gain (less deficit)..... | 33,657 | -- | *15,500 | 137,466 | 10,423 | 13,922 | -3,500 | 121,932 |
| Other portfolio income (less deficit)..... | -- | -- | -- | 3,474 | *487 | *223 | *264 | *1,680 |
| Real estate rental income (deficit)..... | -- | -- | *146 | 105,679 | 14,963 | 11,170 | 3,793 | 71,281 |
| Net income..... | -- | -- | *362 | 110,939 | 17,375 | 12,360 | 5,015 | 73,877 |
| Deficit..... | -- | -- | 216 | 5,260 | *2,412 | *1,190 | *1,222 | 2,595 |
| Net income (less deficit) from other rental activity.. | 4,241 | *67 | *-1,105 | 93,578 | 5,123 | *2,771 | 2,352 | 42,280 |
| Net income..... | 4,241 | *67 | *60 | 101,756 | 7,257 | *3,420 | *3,837 | 42,412 |
| Deficit..... | -- | -- | 1,164 | *8,178 | *2,134 | *649 | 1,485 | *132 |
| Total net income ¹..... | 1,013,530 | 223,228 | 1,127,822 | 13,455,952 | 5,302,584 | 2,689,065 | 2,613,519 | 4,665,111 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|---|---|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|------------------|--|
| | Retail trade--continued | | | | | | | |
| | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores | Gasoline | Clothing and clothing accessories stores |
| (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | |
| Number of partnerships..... | 6,409 | 2,270 | 2,101 | 2,119 | 8,034 | 1,697 | 3,767 | 5,460 |
| Number of partners..... | 14,940 | 5,202 | 4,771 | 8,027 | 18,399 | 4,486 | 9,730 | 11,958 |
| Total assets..... | 7,387,207 | 720,522 | 2,366,541 | 1,581,739 | 2,751,020 | 885,825 | 2,021,053 | 3,131,906 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 32,721,975 | 2,094,887 | 15,553,028 | 4,746,266 | 12,956,516 | 2,360,596 | 7,618,927 | 6,668,963 |
| Business receipts..... | 32,171,251 | 2,074,501 | 15,512,914 | 4,705,768 | 12,596,458 | 2,307,039 | 7,541,515 | 6,616,635 |
| Ordinary income from other partnerships and fiduciaries..... | 7,152 | -- | 1,622 | *2 | *4,789 | *39,755 | *712 | *15,833 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 4,717 | *7,756 | *702 | 1,555 | 5,547 | *114 | 6,774 | 35 |
| Other income (net)..... | 538,856 | 12,630 | 37,790 | 38,942 | 349,722 | 13,687 | 69,926 | 36,460 |
| Total deductions..... | 32,010,538 | 1,914,455 | 15,258,908 | 4,492,561 | 12,490,284 | 2,169,268 | 7,438,034 | 6,202,819 |
| Cost of sales and operations..... | 27,968,051 | 1,233,363 | 12,681,624 | 3,570,704 | 10,296,183 | 1,522,979 | 6,335,254 | 3,881,946 |
| Inventory, beginning of year..... | 3,541,653 | 222,270 | 1,394,956 | 519,237 | 746,023 | 171,193 | 158,112 | 1,071,255 |
| Purchases..... | 27,935,063 | 1,068,295 | 12,444,256 | 3,566,780 | 7,283,329 | 1,498,451 | 6,157,906 | 3,790,841 |
| Cost of labor..... | 225,756 | 72,920 | *81,794 | 27,097 | 62,348 | *23,963 | 48,847 | *15,829 |
| Additional inventory costs (section 263A)..... | 27,646 | *20,734 | 12,729 | 22,418 | 24,480 | *239 | *6,078 | *8,973 |
| Other costs..... | 459,473 | 104,815 | 158,487 | 43,944 | 2,975,328 | 76,317 | 94,252 | 200,825 |
| Less: Inventory, end of year..... | 4,266,829 | 255,672 | 1,410,600 | 608,772 | 816,301 | 247,184 | 165,691 | 1,237,393 |
| Salaries and wages..... | 1,479,677 | 190,221 | 845,482 | 410,428 | 787,217 | 225,681 | 346,620 | 477,547 |
| Guaranteed payments to partners..... | 67,934 | 42,329 | 11,688 | 21,093 | 72,160 | 36,180 | 9,108 | 35,403 |
| Rent paid..... | 267,459 | 87,336 | 226,311 | 68,608 | 226,269 | 46,696 | 100,593 | 261,075 |
| Interest paid..... | 221,219 | 14,880 | 94,229 | 28,436 | 55,852 | 29,316 | 59,343 | 64,132 |
| Taxes and licenses..... | 227,558 | 33,233 | 131,928 | 57,055 | 146,045 | 23,672 | 74,857 | 107,722 |
| Bad debts..... | 18,192 | 6,194 | 17,268 | 16,191 | 5,154 | 8,749 | 3,055 | 9,027 |
| Repairs and maintenance..... | 59,418 | 8,942 | 47,780 | 22,783 | 81,378 | 8,174 | 46,162 | 21,892 |
| Depreciation..... | 120,047 | 13,728 | 92,479 | 33,808 | 129,679 | 19,061 | 113,748 | 101,565 |
| Depletion..... | -- | -- | -- | -- | -- | *161 | -- | -- |
| Retirement plans, etc..... | 5,855 | 2,245 | *1,312 | 8,194 | 8,785 | 9,444 | 7,121 | *1,314 |
| Employee benefit programs..... | 74,156 | 4,675 | 30,396 | 7,846 | 56,499 | 11,074 | 12,307 | 21,352 |
| Net loss from other partnerships and fiduciaries..... | *6,235 | -- | -- | *256 | (?) | -- | *3 | -- |
| Farm net loss..... | -- | -- | -- | -- | *1,702 | -- | *747 | -- |
| Net loss, noncapital assets..... | 473 | 5 | *552 | *105 | *5,570 | -- | 43 | 1,094 |
| Other deductions..... | 1,494,263 | 277,303 | 1,077,861 | 247,053 | 617,792 | 228,081 | 329,072 | 1,218,749 |
| Net income (less deficit) from trade or business.. | 711,437 | 180,432 | 294,120 | 253,705 | 466,231 | 191,328 | 180,893 | 466,144 |
| Net income..... | 715,896 | 180,552 | 294,174 | 253,705 | 468,285 | 191,328 | 183,376 | 466,144 |
| Deficit..... | 4,460 | *120 | 55 | -- | *2,054 | -- | *2,483 | -- |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 38,610 | 4,577 | 15,900 | 5,969 | 21,377 | 1,495 | 13,682 | 22,894 |
| Interest income..... | 27,265 | 2,170 | 3,662 | 4,935 | 6,541 | 1,169 | 12,766 | 12,090 |
| Dividend income..... | 363 | *449 | *1 | 526 | 356 | *97 | *279 | *72 |
| Royalty income..... | *44 | -- | 12,079 | -- | *13,244 | -- | -- | -- |
| Net short-term capital gain (less deficit)..... | *1,962 | *1 | *43 | *23 | *40 | *236 | *426 | -- |
| Net long-term capital gain (less deficit)..... | 8,976 | *400 | -- | *477 | *1,196 | *-7 | *210 | *10,732 |
| Other portfolio income (less deficit)..... | -- | *1,556 | 114 | *9 | -- | -- | -- | -- |
| Real estate rental income (deficit)..... | 2,622 | *1,449 | -17 | *4,081 | 7,217 | *108 | 20,108 | *1,318 |
| Net income..... | 3,600 | *1,449 | -- | *4,081 | 8,073 | *108 | 20,545 | *1,318 |
| Deficit..... | *978 | -- | 17 | -- | *857 | -- | *437 | -- |
| Net income (less deficit) from other rental activity.. | *21,846 | *26 | 222 | *40 | *851 | *195 | *3,041 | 2,539 |
| Net income..... | *21,893 | *26 | 222 | *40 | *851 | *195 | *3,041 | 2,539 |
| Deficit..... | *47 | -- | -- | -- | -- | -- | -- | -- |
| Total net income ¹..... | 763,577 | 186,083 | 310,180 | 263,296 | 494,440 | 192,898 | 217,086 | 482,163 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|--|---|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------------|----------------------|----------------------|
| | Retail trade--continued | | | | Transportation and warehousing | | | |
| | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers | Total | Air and rail transportation | Water transportation | Truck transportation |
| (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | |
| Number of partnerships..... | 5,025 | 803 | 13,276 | 3,407 | 12,364 | 556 | 199 | 7,032 |
| Number of partners..... | 11,496 | 2,304 | 48,370 | 49,307 | 288,116 | 1,192 | 2,372 | 14,947 |
| Total assets..... | 1,361,001 | 1,096,542 | 2,762,187 | 9,030,482 | 34,742,167 | 1,134,188 | 1,291,093 | 960,058 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 2,152,871 | 2,119,919 | 7,133,348 | 21,663,168 | 19,257,971 | 618,954 | 1,220,285 | 4,601,635 |
| Business receipts..... | 2,068,290 | 2,099,164 | 7,005,953 | 21,284,670 | 17,895,691 | 578,448 | 1,193,475 | 4,411,555 |
| Ordinary income from other partnerships and fiduciaries..... | -- | -- | *2,879 | 7,199 | 779,854 | *38 | *11,239 | *1,622 |
| Farm net profit..... | -- | -- | -- | -- | *9,802 | -- | -- | *9,262 |
| Net gain, noncapital assets..... | *1,026 | *55 | 2,616 | 6,736 | 69,568 | *31,163 | *2,216 | 31,657 |
| Other income (net)..... | 83,555 | 20,700 | 121,901 | 364,563 | 503,057 | *9,304 | 13,356 | 147,539 |
| Total deductions..... | 1,992,885 | 2,031,101 | 6,530,788 | 20,856,463 | 16,034,143 | 562,494 | 964,082 | 4,221,083 |
| Cost of sales and operations..... | 1,291,266 | 1,377,488 | 4,528,889 | 16,593,066 | 7,918,896 | *280,939 | 399,252 | 1,056,958 |
| Inventory, beginning of year..... | 354,943 | 438,050 | 951,704 | 933,650 | 74,290 | -- | *1,427 | 15,605 |
| Purchases..... | 1,362,150 | 1,328,455 | 4,713,603 | 15,447,634 | 3,834,753 | *30,221 | -- | 409,705 |
| Cost of labor..... | *8,475 | *30,021 | 83,124 | 39,121 | 498,418 | *64,719 | *89,303 | 93,574 |
| Additional inventory costs (section 263A)..... | *5,633 | 6,278 | 17,006 | 47,190 | *1,985 | *308 | -- | 1,357 |
| Other costs..... | 48,832 | *22,413 | 179,675 | 1,242,022 | 3,714,315 | *210,454 | 310,498 | 586,339 |
| Less: Inventory, end of year..... | 488,768 | 447,729 | 1,416,222 | 1,116,551 | 204,866 | *24,762 | *1,975 | 49,622 |
| Salaries and wages..... | 210,861 | 187,036 | 569,161 | 1,035,645 | 1,684,340 | 68,372 | 121,274 | 739,762 |
| Guaranteed payments to partners..... | 23,259 | *1,161 | 89,438 | 21,244 | 134,073 | 4,438 | *3,850 | 67,846 |
| Rent paid..... | 132,955 | 84,801 | 270,319 | 97,581 | 461,149 | *6,915 | 7,371 | 275,984 |
| Interest paid..... | 19,262 | 9,134 | 66,159 | 200,781 | 514,204 | 13,736 | 16,437 | 73,056 |
| Taxes and licenses..... | 33,787 | 43,544 | 107,900 | 132,157 | 377,008 | 6,109 | 5,823 | 125,128 |
| Bad debts..... | 1,623 | 1,289 | 5,659 | 134,223 | 10,182 | *1,412 | *1,021 | 1,758 |
| Repairs and maintenance..... | 9,965 | 11,642 | 29,002 | 100,138 | 288,911 | *8,999 | 9,528 | 181,526 |
| Depreciation..... | 28,131 | 40,983 | 59,349 | 207,045 | 885,851 | 17,441 | 42,988 | 195,772 |
| Depletion..... | -- | -- | *180 | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | *1,216 | *769 | 3,696 | 24,284 | 57,620 | *799 | *16,324 | 25,694 |
| Employee benefit programs..... | 8,895 | 7,492 | 23,260 | 73,062 | 166,860 | *4,218 | 4,653 | 110,425 |
| Net loss from other partnerships and fiduciaries .. | *96 | -- | *10 | 546 | 4,437 | -- | *192 | 5 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 44 | *297 | *242 | *1,940 | 920 | -- | -- | *591 |
| Other deductions..... | 231,525 | 265,465 | 777,525 | 2,234,750 | 3,529,694 | 149,117 | 335,369 | 1,366,577 |
| Net income (less deficit) from trade or business.. | 159,986 | 88,818 | 602,560 | 806,705 | 3,223,828 | 56,460 | 256,203 | 380,552 |
| Net income..... | 159,986 | 88,818 | 606,830 | 806,728 | 3,237,060 | 66,593 | 256,247 | 380,767 |
| Deficit..... | -- | -- | *4,270 | 23 | 13,232 | *10,134 | *43 | *216 |
| Portfolio income (less deficit) distributed directly to partners..... | 3,379 | *3,614 | 40,403 | 102,091 | 203,518 | 39,966 | 14,536 | 5,405 |
| Interest income..... | 3,379 | *3,540 | 14,844 | 20,825 | 169,973 | 37,526 | 13,801 | 3,279 |
| Dividend income..... | (²) | *260 | 697 | *5,858 | 24,603 | *1,345 | *91 | 544 |
| Royalty income..... | -- | -- | -- | -- | *2,936 | -- | -- | -- |
| Net short-term capital gain (less deficit)..... | -- | -- | *35 | *172 | -412 | *2,583 | *50 | *268 |
| Net long-term capital gain (less deficit)..... | -- | *-186 | *24,897 | *75,237 | 5,111 | *3,678 | *594 | 815 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | *1,307 | -- | -- | *1,034 |
| Real estate rental income (deficit)..... | *127 | *5,265 | 29,190 | *-187 | 19,434 | *2,959 | *33 | *2,957 |
| Net income..... | *175 | *5,265 | 29,230 | *32 | 19,688 | *2,959 | *33 | *2,978 |
| Deficit..... | *48 | -- | *40 | 219 | *253 | -- | -- | *21 |
| Net income (less deficit) from other rental activity.. | *143 | -- | *4,260 | *9,117 | 46,175 | *-5,406 | *13,248 | *4,718 |
| Net income..... | *143 | -- | *4,346 | *9,117 | 52,087 | *506 | *13,248 | *4,718 |
| Deficit..... | -- | -- | *85 | -- | *5,912 | *5,912 | -- | -- |
| Total net income¹..... | 163,635 | 97,883 | 651,552 | 842,318 | 3,488,257 | 92,884 | 283,376 | 393,085 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | Information | |
|---|---|-------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|-------------|-----------------------|
| | Transportation and warehousing--continued | | | | | | Total | Publishing industries |
| | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation | Couriers and messengers | Warehousing and storage | | |
| (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | |
| Number of partnerships..... | 1,194 | 181 | *17 | 1,481 | *688 | 1,016 | 9,325 | 2,353 |
| Number of partners..... | 2,819 | 216,859 | *52 | 45,609 | *1,451 | 2,815 | 191,351 | 5,365 |
| Total assets..... | 404,831 | 24,541,191 | *779 | 4,396,670 | *96,715 | 1,916,642 | 16,601,416 | 7,985,545 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 731,683 | 5,705,855 | *11,436 | 5,156,750 | *224,199 | 987,174 | 75,777,798 | 7,485,504 |
| Business receipts..... | 724,625 | 4,937,615 | *11,394 | 4,920,187 | *222,772 | 895,620 | 71,309,705 | 7,268,258 |
| Ordinary income from other partnerships and fiduciaries..... | -- | 587,167 | -- | *113,757 | -- | *66,030 | 2,031,927 | *88,140 |
| Farm net profit..... | -- | -- | -- | -- | *540 | -- | -- | -- |
| Net gain, noncapital assets..... | *2,515 | *56 | -- | 939 | *807 | *214 | 1,389,741 | 24,022 |
| Other income (net)..... | *4,543 | 181,017 | *42 | 121,868 | *80 | 25,309 | 1,046,424 | 105,084 |
| Total deductions..... | 697,338 | 3,817,293 | *11,145 | 4,812,731 | *182,852 | 765,124 | 60,594,650 | 5,630,133 |
| Cost of sales and operations..... | *289,195 | 2,039,150 | *9,096 | 3,547,952 | *11,898 | 284,456 | 15,322,112 | 1,752,747 |
| Inventory, beginning of year..... | *174 | *31,680 | -- | *23,289 | *32 | *2,083 | 3,671,876 | 126,172 |
| Purchases..... | *57,618 | 1,337,890 | *9,096 | 1,950,826 | *4,884 | *34,513 | 3,505,281 | 613,923 |
| Cost of labor..... | *50,751 | *2,521 | -- | *117,905 | -- | *79,646 | 672,447 | 240,005 |
| Additional inventory costs (section 263A)..... | -- | *321 | -- | -- | -- | -- | 145,863 | 88,317 |
| Other costs..... | *180,793 | 744,572 | -- | 1,503,095 | *7,011 | 171,553 | 11,242,954 | 814,702 |
| Less: Inventory, end of year..... | *141 | 77,834 | -- | 47,164 | *28 | *3,339 | 3,916,326 | 130,372 |
| Salaries and wages..... | 121,238 | 43,158 | -- | 365,999 | *78,940 | 145,596 | 5,484,459 | 938,479 |
| Guaranteed payments to partners..... | *3,489 | -- | -- | *49,764 | *2,047 | *2,639 | 219,958 | 111,166 |
| Rent paid..... | 9,984 | 44,302 | *146 | 80,208 | *7,238 | 29,001 | 1,236,438 | 64,915 |
| Interest paid..... | 13,098 | 313,608 | -- | 45,103 | *1,426 | 37,739 | 1,529,356 | 76,741 |
| Taxes and licenses..... | 12,862 | 165,960 | *14 | 26,906 | *7,726 | 26,480 | 975,000 | 122,480 |
| Bad debts..... | *529 | *1,067 | -- | 2,610 | *1,073 | *711 | 1,353,012 | 101,521 |
| Repairs and maintenance..... | 13,228 | 38,478 | -- | 11,060 | *7,266 | 18,826 | 480,981 | 44,164 |
| Depreciation..... | 41,693 | 458,424 | *8 | 84,268 | *13,617 | 31,640 | 6,303,511 | 125,623 |
| Depletion..... | -- | -- | -- | -- | -- | -- | *26 | -- |
| Retirement plans, etc..... | *828 | *3,485 | -- | 7,641 | -- | *2,850 | 186,632 | 40,524 |
| Employee benefit programs..... | *6,695 | *4,149 | -- | 17,087 | *2,471 | 17,162 | 415,502 | 98,456 |
| Net loss from other partnerships and fiduciaries .. | -- | *1,213 | -- | 2,407 | -- | *620 | 242,682 | 2,065 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | -- | -- | -- | *326 | -- | *3 | 87,933 | *766 |
| Other deductions..... | 184,500 | 704,299 | *1,881 | 571,400 | *49,149 | 167,401 | 26,757,047 | 2,150,485 |
| Net income (less deficit) from trade or business.. | 34,345 | 1,888,562 | *291 | 344,019 | *41,347 | 222,050 | 15,183,148 | 1,855,371 |
| Net income..... | 35,868 | 1,888,588 | *291 | 344,078 | *41,347 | 223,281 | 15,553,161 | 1,855,596 |
| Deficit..... | *1,523 | 26 | -- | *59 | -- | *1,232 | 370,013 | 225 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 3,777 | 114,331 | -- | 10,922 | *55 | 14,525 | 1,719,207 | 322,711 |
| Interest income..... | 3,777 | 91,156 | -- | 7,045 | *55 | 13,334 | 549,160 | 36,799 |
| Dividend income..... | -- | *20,786 | -- | *1,520 | -- | *315 | 107,965 | *1,787 |
| Royalty income..... | -- | -- | -- | *2,737 | -- | *199 | 336,397 | *5,307 |
| Net short-term capital gain (less deficit)..... | -- | 2,262 | -- | *214 | -- | *341 | 18,916 | *713 |
| Net long-term capital gain (less deficit)..... | -- | 127 | -- | *525 | -- | *422 | 702,006 | *273,792 |
| Other portfolio income (less deficit)..... | -- | -- | -- | 359 | -- | *86 | *4,763 | 4,313 |
| Real estate rental income (deficit)..... | -- | *601 | -- | *1,705 | -- | 11,178 | 3,526 | *2,856 |
| Net income..... | -- | *601 | -- | *1,883 | -- | *11,233 | 4,933 | *2,856 |
| Deficit..... | -- | -- | -- | *178 | -- | *55 | 1,406 | -- |
| Net income (less deficit) from other rental activity.. | -- | *3,407 | -- | 3,805 | -- | *26,404 | 19,683 | 88 |
| Net income..... | -- | *3,407 | -- | 3,805 | -- | *26,404 | 19,752 | 88 |
| Deficit..... | -- | -- | -- | -- | -- | -- | 68 | -- |
| Total net income ¹..... | 38,122 | 2,004,512 | *291 | 361,191 | *41,401 | 273,394 | 16,204,642 | 1,906,521 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Information--continued | | | Finance, insurance, real estate, and rental and leasing | | | | |
|--|---|-------------------------------------|---|---|-----------------------|----------------------------------|-------------------------------------|---|
| | Motion picture and sound recording industries | Broadcasting and telecommunications | Information services and data processing services | Total | Finance and insurance | | | Activities related to credit intermediation |
| | | | | | Total | Depository credit intermediation | Nondepository credit intermediation | |
| | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| Number of partnerships | 2,432 | 3,210 | 1,330 | 682,340 | 160,678 | 334 | 2,665 | 727 |
| Number of partners | 7,902 | 173,963 | 4,120 | 7,438,705 | 2,729,723 | 1,748 | 20,204 | 2,183 |
| Total assets | 26,394,983 | 70,003,283 | 2,217,605 | 2,827,772,521 | 1,869,716,315 | 6,106,827 | 80,995,324 | 2,733,914 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income | 14,357,890 | 50,738,628 | 3,195,776 | 153,806,714 | 114,240,642 | 1,073,961 | 10,011,306 | 2,171,040 |
| Business receipts..... | 13,689,915 | 47,167,794 | 3,183,737 | 104,532,054 | 74,133,465 | 871,095 | 5,947,531 | 1,983,025 |
| Ordinary income from other partnerships and fiduciaries..... | *233,825 | 1,703,678 | *6,285 | 11,388,994 | 8,398,968 | *402 | 193,360 | *77,913 |
| Farm net profit..... | -- | -- | -- | 19,369 | *10,130 | -- | -- | -- |
| Net gain, noncapital assets..... | *145,853 | 1,219,841 | *25 | 1,953,435 | 258,309 | *5,069 | 39,241 | *7,486 |
| Other income (net)..... | 288,297 | 647,314 | 5,729 | 35,912,862 | 31,439,769 | *197,395 | 3,831,174 | 102,616 |
| Total deductions | 13,440,550 | 39,002,706 | 2,521,261 | 114,093,192 | 83,439,858 | 776,825 | 8,068,269 | 1,780,858 |
| Cost of sales and operations..... | 7,255,049 | 5,734,897 | 579,419 | 32,300,150 | 17,911,385 | *44,448 | 2,314,377 | *175,775 |
| Inventory, beginning of year..... | 3,261,668 | 273,904 | *10,131 | 4,939,268 | 838,726 | *9,887 | *124,537 | *51,488 |
| Purchases..... | 898,312 | 1,882,993 | 110,053 | 20,539,675 | 15,315,012 | *39,249 | 1,075,612 | *52,299 |
| Cost of labor..... | 161,319 | 80,255 | *190,867 | 511,175 | 171,272 | -- | *198 | -- |
| Additional inventory costs (section 263A)..... | *18,187 | 39,360 | -- | 890,557 | 438,060 | -- | *36,632 | -- |
| Other costs..... | 6,391,522 | 3,755,073 | 281,657 | 9,995,695 | 2,049,451 | *19,165 | 1,192,987 | *72,238 |
| Less: Inventory, end of year..... | 3,475,960 | 296,705 | *13,289 | 5,045,041 | 1,034,668 | *23,853 | *115,589 | *250 |
| Salaries and wages..... | 1,356,390 | 2,601,137 | 588,453 | 13,296,938 | 10,468,609 | *215,046 | 965,552 | 85,368 |
| Guaranteed payments to partners..... | 37,410 | 60,376 | *11,006 | 2,546,400 | 2,197,888 | *3,584 | 12,633 | *19,619 |
| Rent paid..... | 219,564 | 842,721 | 109,237 | 1,585,130 | 947,739 | *16,481 | 112,957 | 26,317 |
| Interest paid..... | 555,747 | 853,159 | 43,709 | 30,949,124 | 28,897,694 | 247,899 | 1,954,023 | 97,844 |
| Taxes and licenses..... | 110,407 | 682,783 | 59,330 | 1,279,449 | 809,788 | 6,047 | 120,716 | 12,353 |
| Bad debts..... | 36,027 | 1,203,858 | 11,605 | 1,137,136 | 1,081,829 | *1,569 | 534,204 | 29,644 |
| Repairs and maintenance..... | 56,705 | 326,891 | 53,220 | 348,549 | 130,923 | *1,539 | 27,399 | 2,138 |
| Depreciation..... | 651,050 | 5,267,527 | 259,311 | 3,857,437 | 648,376 | *7,763 | 105,940 | 8,289 |
| Depletion..... | -- | -- | *26 | *49 | -- | -- | -- | -- |
| Retirement plans, etc..... | 33,370 | 109,001 | 3,736 | 379,057 | 335,198 | *9,854 | 8,165 | *611 |
| Employee benefit programs..... | 67,749 | 215,232 | 34,065 | 483,390 | 312,713 | *10,842 | 29,131 | 2,190 |
| Net loss from other partnerships and fiduciaries..... | *119,592 | 120,485 | *540 | 857,557 | 605,564 | *2,876 | *1,212 | *60 |
| Farm net loss..... | -- | -- | -- | 19,504 | *6,660 | -- | -- | -- |
| Net loss, noncapital assets..... | 195 | 84,561 | 2,412 | 36,120 | 13,257 | -- | *142 | -- |
| Other deductions..... | 2,941,295 | 20,900,076 | 765,191 | 25,017,201 | 19,072,236 | 208,876 | 1,881,818 | 1,320,652 |
| Net income (less deficit) from trade or business .. | 917,340 | 11,735,922 | 674,515 | 39,713,521 | 30,800,783 | 297,136 | 1,943,037 | 390,182 |
| Net income..... | 1,242,687 | 11,780,311 | 674,566 | 41,490,907 | 31,742,313 | 298,536 | 2,038,337 | 391,426 |
| Deficit..... | 325,347 | 44,390 | 51 | 1,777,385 | 941,530 | 1,399 | 95,300 | *1,244 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners | 749,456 | 629,208 | 17,832 | 124,281,283 | 106,222,922 | *45,949 | 1,436,630 | 244,841 |
| Interest income..... | 140,307 | 360,222 | 11,832 | 39,285,054 | 31,112,159 | *25,970 | 874,651 | 20,780 |
| Dividend income..... | 62,151 | 41,140 | *2,887 | 10,425,278 | 9,374,617 | 1,731 | 68,712 | 18 |
| Royalty income..... | *330,279 | 404 | 407 | 1,451,274 | 1,150,625 | *266 | -- | -- |
| Net short-term capital gain (less deficit)..... | *18,035 | -2,015 | *2,183 | 1,563,440 | 1,200,261 | -65 | 538 | *4,687 |
| Net long-term capital gain (less deficit)..... | 198,586 | 229,106 | *522 | 69,920,290 | 62,337,085 | *18,023 | 386,012 | *219,356 |
| Other portfolio income (less deficit)..... | *98 | *352 | -- | 1,635,947 | 1,048,175 | *23 | *106,716 | (²) |
| Real estate rental income (deficit) | *-650 | *1,320 | -- | 50,006,386 | 739,866 | *4,245 | 76,255 | -- |
| Net income..... | *756 | *1,320 | -- | 51,197,121 | 978,959 | *4,256 | 83,212 | -- |
| Deficit..... | 1,406 | -- | -- | 1,190,735 | 239,093 | *10 | *6,687 | -- |
| Net income (less deficit) from other rental activity .. | *106 | 19,489 | -- | 2,228,021 | 83,787 | -- | *5,182 | *27 |
| Net income..... | *106 | 19,557 | -- | 2,326,568 | 119,769 | -- | *5,182 | *27 |
| Deficit..... | -- | 68 | -- | 98,546 | 35,982 | -- | -- | -- |
| Total net income ¹ | 1,449,631 | 12,158,848 | 689,642 | 144,745,482 | 74,310,012 | 329,373 | 3,074,823 | 411,007 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | | | | |
|---|--|---|---|--------------------|------------------------------------|--|--|---|
| | Finance and insurance--continued | | | | Real estate and rental and leasing | | | |
| | Securities, commodities contracts, and other financial investments | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total | Real estate | | | |
| | | | | | Total | Lessors of residential buildings and dwellings | Lessors of nonresidential buildings (except miniware-houses) | Lessors of mini-warehouses and self storage units |
| (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | |
| Number of partnerships..... | 131,769 | 5,566 | 19,617 | 521,663 | 506,612 | 188,575 | 201,237 | 7,220 |
| Number of partners..... | 2,223,427 | 14,833 | 467,329 | 4,708,981 | 4,352,778 | 1,716,511 | 1,209,358 | 73,151 |
| Total assets..... | 1,554,996,997 | 4,829,409 | 220,053,845 | 958,056,206 | 921,742,797 | 275,904,837 | 422,475,055 | 10,813,249 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 92,713,278 | 4,952,292 | 3,318,766 | 39,566,072 | 32,610,049 | 4,373,472 | 4,421,063 | 118,470 |
| Business receipts..... | 58,739,001 | 4,845,272 | 1,747,542 | 30,398,588 | 26,246,094 | 3,277,267 | 3,612,184 | 116,211 |
| Ordinary income from other partnerships and fiduciaries..... | 7,807,710 | *2,823 | 316,760 | 2,990,027 | 2,666,257 | 175,188 | 384,973 | *265 |
| Farm net profit..... | *10,000 | -- | *130 | 9,238 | 7,845 | *2,392 | *1,065 | -- |
| Net gain, noncapital assets..... | 141,069 | *871 | *64,575 | 1,695,126 | 638,057 | 271,831 | 150,413 | *118 |
| Other income (net)..... | 26,015,498 | 103,326 | 1,189,759 | 4,473,093 | 3,051,796 | 646,794 | 272,429 | *1,876 |
| Total deductions..... | 66,610,727 | 4,130,800 | 2,072,379 | 30,653,334 | 24,771,324 | 3,281,736 | 3,525,578 | 90,414 |
| Cost of sales and operations..... | 14,095,488 | 511,201 | 770,095 | 14,388,766 | 13,521,080 | 1,739,792 | 1,806,817 | *28,571 |
| Inventory, beginning of year..... | 640,340 | -- | 12,474 | 4,100,542 | 4,021,777 | 909,410 | 244,203 | *300 |
| Purchases..... | 13,938,190 | *15,945 | *193,716 | 5,224,664 | 4,779,379 | 458,430 | 1,117,043 | *674 |
| Cost of labor..... | *3,179 | *111,858 | *56,037 | 339,903 | 335,621 | *101,220 | *25,171 | -- |
| Additional inventory costs (section 263A)..... | *32,031 | -- | 369,397 | 452,497 | 446,351 | *58,510 | *54,111 | *256 |
| Other costs..... | 265,980 | 350,825 | *148,256 | 7,946,244 | 7,494,422 | 977,091 | 680,352 | *27,585 |
| Less: Inventory, end of year..... | 885,190 | -- | *9,785 | 4,010,374 | 3,891,760 | 810,579 | 315,887 | *245 |
| Salaries and wages..... | 8,401,583 | 745,435 | 55,626 | 2,828,329 | 2,441,582 | 354,658 | 343,242 | *11,436 |
| Guaranteed payments to partners..... | 1,924,850 | 219,757 | 17,445 | 348,512 | 299,424 | 18,124 | 102,188 | *197 |
| Rent paid..... | 659,318 | 115,390 | 17,277 | 637,391 | 481,485 | 48,241 | 63,558 | *530 |
| Interest paid..... | 25,940,466 | 27,370 | 630,092 | 2,051,430 | 1,229,008 | 234,334 | 205,033 | *18,785 |
| Taxes and licenses..... | 607,289 | 56,226 | 7,157 | 469,661 | 390,361 | 75,820 | 88,297 | *7,040 |
| Bad debts..... | 431,025 | 5,998 | 79,388 | 55,308 | 37,194 | 1,775 | 6,084 | -- |
| Repairs and maintenance..... | 85,537 | 11,488 | 2,822 | 217,626 | 191,536 | 27,361 | 62,579 | *1,966 |
| Depreciation..... | 464,766 | 46,036 | 15,582 | 3,209,060 | 466,443 | 120,320 | 166,527 | *3,502 |
| Depletion..... | -- | -- | -- | *49 | *49 | -- | *36 | -- |
| Retirement plans, etc..... | 300,267 | 16,222 | *78 | 43,859 | 29,621 | *2,109 | *1,289 | -- |
| Employee benefit programs..... | 243,072 | 26,633 | *844 | 170,677 | 135,223 | 27,648 | 22,811 | *822 |
| Net loss from other partnerships and fiduciaries..... | 567,739 | *92 | 33,585 | 251,993 | 241,043 | 33,509 | 74,787 | *34 |
| Farm net loss..... | *5,363 | -- | *1,297 | 12,844 | 12,844 | *1,197 | *4,406 | -- |
| Net loss, noncapital assets..... | 11,118 | *1,988 | *9 | 22,863 | 8,150 | *1,111 | *466 | -- |
| Other deductions..... | 12,872,847 | 2,346,962 | 441,081 | 5,944,965 | 5,286,280 | 595,735 | 577,457 | 17,530 |
| Net income (less deficit) from trade or business.. | 26,102,550 | 821,492 | 1,246,387 | 8,912,738 | 7,838,725 | 1,091,736 | 895,486 | 28,055 |
| Net income..... | 26,816,259 | 822,485 | 1,375,271 | 9,748,594 | 8,514,534 | 1,215,546 | 1,136,602 | 28,829 |
| Deficit..... | 713,709 | *993 | 128,885 | 835,856 | 675,809 | 123,809 | 241,117 | *774 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 84,588,708 | 168,640 | 19,738,154 | 18,058,362 | 17,491,016 | 3,321,092 | 4,168,361 | 23,476 |
| Interest income..... | 21,352,130 | 82,871 | 8,755,756 | 8,172,895 | 7,775,413 | 1,823,794 | 2,477,517 | 25,567 |
| Dividend income..... | 7,655,200 | 1,903 | 1,647,052 | 1,050,661 | 1,034,845 | 237,142 | 189,653 | 1,975 |
| Royalty income..... | 1,148,392 | -- | 1,966 | 300,649 | 296,808 | *5,649 | 16,347 | *91 |
| Net short-term capital gain (less deficit)..... | 1,170,820 | *7,620 | 16,662 | 363,179 | 362,949 | 34,507 | 153,708 | *6,444 |
| Net long-term capital gain (less deficit)..... | 52,643,772 | *76,257 | 8,993,665 | 7,583,205 | 7,434,426 | 1,161,023 | 1,284,505 | *2,287 |
| Other portfolio income (less deficit)..... | 618,393 | *-12 | 323,054 | 587,772 | 586,574 | 58,976 | 46,631 | -- |
| Real estate rental income (deficit)..... | 553,419 | *3,889 | 101,787 | 49,266,520 | 49,037,322 | 17,669,327 | 24,340,191 | 765,454 |
| Net income..... | 776,629 | *3,889 | 110,973 | 50,218,162 | 49,984,616 | 17,899,270 | 24,550,432 | 766,299 |
| Deficit..... | 223,209 | -- | 9,186 | 951,642 | 947,295 | 229,943 | 210,240 | *845 |
| Net income (less deficit) from other rental activity.. | 85,933 | -- | -7,355 | 2,144,234 | 397,469 | 64,350 | 76,677 | *31,967 |
| Net income..... | 112,374 | -- | 2,187 | 2,206,798 | 443,806 | 83,308 | 101,067 | *32,229 |
| Deficit..... | 26,440 | -- | *9,542 | 62,564 | 46,336 | *18,958 | 24,390 | *262 |
| Total net income ¹..... | 57,516,019 | 910,144 | 12,068,646 | 70,435,470 | 66,967,157 | 20,950,975 | 28,042,502 | 853,109 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | Professional and business services | | | | |
|---|--|--------------------|-----------------------------|---|------------------------------------|--|-------------------|--|------|
| | Real estate and rental and leasing--continued | | | | Total | Professional, scientific, and technical services | | | |
| | Real estate--continued | | Rental and leasing services | Lessors of nonfinancial intangible assets | | Total | Legal services | Accounting, tax preparation, bookkeeping, and payroll services | |
| | Lessors of other real estate property | Other real estate | | | (89) | | | | (90) |
| Number of partnerships..... | 37,777 | 71,802 | 15,028 | 24 | 103,580 | 79,922 | 26,213 | 10,824 | |
| Number of partners..... | 210,452 | 1,143,306 | 356,130 | 73 | 622,770 | 351,617 | 130,174 | 47,096 | |
| Total assets..... | 57,101,986 | 155,447,668 | 34,862,457 | *1,450,953 | 180,583,635 | 47,028,442 | 14,152,630 | 5,115,120 | |
| Income and deductions from a trade or business: | | | | | | | | | |
| Total income..... | 1,019,882 | 22,677,161 | 6,358,927 | *597,096 | 170,503,668 | 141,824,862 | 65,751,489 | 26,924,146 | |
| Business receipts..... | 570,267 | 18,670,164 | 4,055,075 | *97,420 | 156,635,566 | 135,609,548 | 64,466,433 | 26,712,192 | |
| Ordinary income from other partnerships and fiduciaries..... | 37,730 | 2,068,101 | *65,264 | *258,505 | 5,275,117 | 1,135,954 | 242,824 | 10,024 | |
| Farm net profit..... | *3,162 | *1,226 | *1,394 | -- | *2,018 | *27 | -- | -- | |
| Net gain, noncapital assets..... | 57,156 | 158,539 | 1,057,069 | -- | 120,735 | 53,876 | 2,100 | 397 | |
| Other income (net)..... | 351,567 | 1,779,130 | 1,180,126 | *241,171 | 8,470,232 | 5,025,458 | 1,040,132 | 201,533 | |
| Total deductions..... | 760,583 | 17,113,013 | 5,744,130 | *137,880 | 121,915,080 | 100,233,732 | 40,085,376 | 20,603,542 | |
| Cost of sales and operations..... | 204,836 | 9,741,063 | 845,650 | *22,036 | 20,970,975 | 12,489,137 | 925,073 | 419,447 | |
| Inventory, beginning of year..... | 74,115 | 2,793,749 | 78,765 | -- | 277,639 | 158,804 | *1,237 | *207 | |
| Purchases..... | 51,124 | 3,152,108 | 445,284 | -- | 5,535,313 | 4,021,221 | *2,257 | *13,399 | |
| Cost of labor..... | *3,068 | 206,163 | *4,282 | -- | 4,548,837 | 2,389,012 | *54,613 | *138,263 | |
| Additional inventory costs (section 263A)..... | -- | 333,474 | *6,146 | -- | 208,709 | 144,903 | *29,302 | *2,613 | |
| Other costs..... | 175,442 | 5,633,953 | 429,786 | *22,036 | 10,619,952 | 5,884,196 | 827,889 | 265,690 | |
| Less: Inventory, end of year..... | 98,912 | 2,666,137 | 118,614 | -- | 305,196 | 134,989 | *1,294 | *726 | |
| Salaries and wages..... | 58,496 | 1,673,749 | 381,232 | 5,516 | 39,926,019 | 35,697,130 | 17,771,850 | 9,663,697 | |
| Guaranteed payments to partners..... | 5,454 | 173,461 | *15,074 | 34,014 | 5,798,240 | 5,579,791 | 2,741,032 | 1,532,491 | |
| Rent paid..... | 10,508 | 358,648 | 155,034 | *872 | 6,765,969 | 6,329,670 | 4,097,260 | 1,311,617 | |
| Interest paid..... | 160,952 | 609,904 | 821,072 | *1,350 | 2,534,230 | 721,431 | 276,914 | 177,860 | |
| Taxes and licenses..... | 20,127 | 199,077 | 78,967 | *333 | 3,588,363 | 3,253,823 | 1,681,791 | 822,169 | |
| Bad debts..... | *981 | 28,354 | 18,114 | -- | 246,114 | 197,679 | 62,948 | 11,762 | |
| Repairs and maintenance..... | 10,442 | 89,187 | 25,933 | *157 | 736,792 | 625,014 | 272,462 | 92,857 | |
| Depreciation..... | 34,666 | 141,427 | 2,741,840 | *777 | 2,439,263 | 2,015,925 | 834,120 | 444,545 | |
| Depletion..... | -- | *13 | -- | -- | *53 | *53 | *53 | -- | |
| Retirement plans, etc..... | *47 | 26,176 | 14,116 | 122 | 1,131,507 | 1,090,654 | 561,181 | 328,704 | |
| Employee benefit programs..... | *1,056 | 82,886 | 34,987 | *466 | 1,473,297 | 1,333,313 | 745,136 | 221,217 | |
| Net loss from other partnerships and fiduciaries .. | *2,620 | 130,092 | *10,950 | -- | 188,853 | 80,847 | 16,586 | 50,129 | |
| Farm net loss..... | *6,328 | *912 | -- | -- | *7,435 | *6,691 | *24 | *6,196 | |
| Net loss, noncapital assets..... | 21 | 6,552 | *14,712 | -- | 25,196 | 18,665 | 3,503 | *745 | |
| Other deductions..... | 244,048 | 3,851,509 | 586,448 | *72,237 | 36,082,273 | 30,793,410 | 10,094,942 | 5,520,107 | |
| Net income (less deficit) from trade or business.. | 259,299 | 5,564,148 | 614,797 | *459,216 | 48,588,588 | 41,591,131 | 25,666,112 | 6,320,603 | |
| Net income..... | 281,967 | 5,851,589 | 774,844 | *459,216 | 49,142,167 | 41,651,125 | 25,668,333 | 6,321,858 | |
| Deficit..... | 22,668 | 287,441 | 160,047 | -- | 553,579 | 59,994 | *2,221 | *1,255 | |
| Portfolio income (less deficit) distributed | | | | | | | | | |
| directly to partners..... | 1,316,118 | 8,661,970 | 522,692 | *44,653 | 8,356,702 | 1,468,650 | 202,139 | 149,669 | |
| Interest income..... | 489,689 | 2,958,846 | 391,520 | *5,961 | 2,657,412 | 542,645 | 160,881 | 54,306 | |
| Dividend income..... | 76,108 | 529,967 | 15,711 | *105 | 1,349,595 | 63,339 | 14,386 | 4,167 | |
| Royalty income..... | 188,127 | 86,594 | *374 | *3,467 | 600,508 | 134,665 | 1,860 | *25,133 | |
| Net short-term capital gain (less deficit)..... | 7,240 | 173,938 | *299 | *-69 | -84,298 | 86,861 | -114 | -730 | |
| Net long-term capital gain (less deficit)..... | 492,993 | 4,493,618 | 114,773 | *34,006 | 3,816,640 | 635,468 | 22,317 | 64,186 | |
| Other portfolio income (less deficit)..... | 61,961 | 419,006 | *15 | *1,183 | 16,845 | 5,671 | 2,808 | *2,607 | |
| Real estate rental income (deficit)..... | 2,559,855 | 3,702,495 | 227,899 | *1,299 | 257,735 | 60,427 | 18,696 | *-1,833 | |
| Net income..... | 2,580,222 | 4,188,394 | 232,247 | *1,299 | 318,392 | 81,778 | 23,527 | *1,237 | |
| Deficit..... | 20,367 | 485,899 | *4,347 | -- | 60,657 | 21,351 | 4,831 | *3,070 | |
| Net income (less deficit) from other rental activity.. | 130,444 | 94,032 | 1,746,765 | -- | 96,554 | 42,188 | *2,479 | *25,771 | |
| Net income..... | 131,597 | 95,605 | 1,762,992 | -- | 117,133 | 48,998 | *2,479 | *25,771 | |
| Deficit..... | *1,153 | *1,573 | *16,228 | -- | *20,579 | *6,810 | -- | -- | |
| Total net income ¹..... | 3,765,482 | 13,355,089 | 2,997,081 | 471,231 | 53,567,237 | 42,440,066 | 25,867,222 | 6,430,754 | |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | | | | | |
|---|---|-----------------------------|--|--|---|----------------------------------|--|---|
| | Professional, scientific, and technical services--continued | | | | | | | Management of companies (holding companies) |
| | Architectural, engineering, and related services | Specialized design services | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific, and technical services | |
| (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | |
| Number of partnerships..... | 6,764 | 2,378 | 9,168 | 24,575 | 13,882 | 2,568 | 8,124 | 6,950 |
| Number of partners..... | 16,461 | 9,177 | 22,231 | 126,478 | 75,451 | 6,108 | 44,920 | 231,747 |
| Total assets..... | 1,387,823 | 114,325 | 4,898,127 | 21,360,417 | 13,975,074 | 2,979,809 | 4,405,534 | 124,169,154 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 6,496,444 | 817,503 | 10,554,183 | 31,281,099 | 17,465,612 | 4,737,726 | 9,077,760 | 8,819,980 |
| Business receipts..... | 6,347,248 | 763,720 | 10,419,336 | 26,900,619 | 14,974,340 | 4,654,283 | 7,271,997 | 1,718,741 |
| Ordinary income from other partnerships and fiduciaries..... | *30,599 | *41,741 | *14,861 | 795,904 | 696,497 | *13,201 | 86,206 | 4,120,117 |
| Farm net profit..... | -- | -- | -- | *27 | -- | -- | *27 | *73 |
| Net gain, noncapital assets..... | 447 | *16 | *20,296 | 30,619 | 22,916 | *331 | 7,373 | *14,712 |
| Other income (net)..... | 118,149 | *12,025 | 99,690 | 3,553,930 | 1,771,860 | 69,912 | 1,712,158 | 2,966,337 |
| Total deductions..... | 5,573,561 | 575,611 | 9,243,625 | 24,152,017 | 12,756,638 | 3,990,655 | 7,404,723 | 3,818,716 |
| Cost of sales and operations..... | 2,356,328 | 356,211 | 2,022,976 | 6,409,103 | 1,695,123 | 1,879,357 | 2,834,623 | 777,363 |
| Inventory, beginning of year..... | *20,189 | *13,127 | 23,380 | 100,663 | *23,198 | *11,089 | 66,376 | *32,880 |
| Purchases..... | 259,598 | 214,477 | 1,462,519 | 2,068,970 | 243,659 | 555,445 | 1,269,866 | 303,139 |
| Cost of labor..... | 687,812 | *21,164 | 212,912 | 1,274,248 | 520,676 | *22,833 | 730,739 | *19,189 |
| Additional inventory costs (section 263A)..... | *28,091 | *1,037 | *1,447 | *82,412 | *13,147 | *11,360 | *57,906 | 2,893 |
| Other costs..... | 1,378,083 | 110,134 | 335,354 | 2,967,044 | 907,084 | 1,272,265 | 787,695 | *431,595 |
| Less: Inventory, end of year..... | *17,447 | *3,729 | 12,636 | 99,157 | *12,641 | *8,558 | 77,959 | *44,771 |
| Salaries and wages..... | 1,194,629 | 59,890 | 725,868 | 6,281,197 | 4,079,904 | 791,962 | 1,409,331 | 256,937 |
| Guaranteed payments to partners..... | 357,653 | *7,561 | 166,825 | 774,229 | 538,645 | 49,912 | 185,671 | 92,400 |
| Rent paid..... | 148,049 | 17,614 | 200,908 | 554,222 | 331,489 | 107,658 | 115,075 | 55,635 |
| Interest paid..... | 25,636 | 1,387 | 15,569 | 224,064 | 121,255 | 42,201 | 60,608 | 1,626,750 |
| Taxes and licenses..... | 130,183 | 8,309 | 88,586 | 522,785 | 307,309 | 68,314 | 147,162 | 24,879 |
| Bad debts..... | 4,660 | *60 | 6,043 | 112,206 | 66,063 | 38,231 | 7,912 | *10,852 |
| Repairs and maintenance..... | 15,348 | 3,222 | 59,659 | 181,467 | 69,853 | 8,057 | 103,557 | 10,278 |
| Depreciation..... | 50,999 | 7,546 | 243,475 | 435,239 | 282,930 | 58,762 | 93,548 | 89,033 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 18,062 | *1,339 | 13,208 | 168,159 | 125,436 | 18,447 | 24,276 | 6,381 |
| Employee benefit programs..... | 51,728 | *1,281 | 28,225 | 285,725 | 147,190 | 34,859 | 103,677 | 9,464 |
| Net loss from other partnerships and fiduciaries .. | *430 | -- | *364 | 13,338 | 12,922 | *58 | *358 | 106,754 |
| Farm net loss..... | -- | -- | -- | *471 | *471 | -- | -- | 744 |
| Net loss, noncapital assets..... | *165 | *10 | *944 | 13,297 | 11,107 | *527 | 1,663 | *4 |
| Other deductions..... | 1,219,693 | 111,182 | 5,670,974 | 8,176,512 | 4,966,942 | 892,308 | 2,317,262 | 751,242 |
| Net income (less deficit) from trade or business.. | 922,883 | 241,892 | 1,310,558 | 7,129,082 | 4,708,974 | 747,071 | 1,673,037 | 5,001,264 |
| Net income..... | 923,954 | 241,892 | 1,311,093 | 7,183,994 | 4,748,179 | 760,021 | 1,675,794 | 5,483,841 |
| Deficit..... | *1,071 | -- | *535 | 54,912 | 39,205 | *12,950 | 2,757 | 482,578 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 58,481 | 1,803 | 171,509 | 885,049 | 656,285 | 12,886 | 215,879 | 6,732,102 |
| Interest income..... | 26,140 | 1,440 | 24,013 | 275,865 | 200,922 | 12,222 | 62,721 | 2,031,861 |
| Dividend income..... | 651 | *148 | *941 | 43,047 | 26,036 | *1,014 | 15,997 | 1,277,613 |
| Royalty income..... | 19 | -- | *28,665 | *78,988 | *57,525 | -- | *21,463 | 460,510 |
| Net short-term capital gain (less deficit)..... | *-122 | *69 | *5,923 | 81,834 | 82,134 | *-595 | 296 | -170,861 |
| Net long-term capital gain (less deficit)..... | *31,793 | *146 | *111,967 | 405,060 | 289,417 | 246 | 115,397 | 3,122,111 |
| Other portfolio income (less deficit)..... | -- | -- | -- | *256 | *252 | -- | *4 | 10,867 |
| Real estate rental income (deficit)..... | -- | -- | *56 | 43,508 | 1,952 | *30,197 | 11,360 | 178,930 |
| Net income..... | -- | -- | *56 | 56,958 | 14,241 | *30,652 | 12,064 | 217,820 |
| Deficit..... | -- | -- | -- | *13,450 | *12,290 | 456 | *705 | 38,890 |
| Net income (less deficit) from other rental activity.. | *577 | -- | 10,176 | *3,185 | *9,905 | *89 | *-6,810 | 54,307 |
| Net income..... | *577 | -- | 10,176 | *9,995 | *9,905 | *89 | (²) | 68,075 |
| Deficit..... | -- | -- | -- | *6,810 | -- | -- | *6,810 | *13,769 |
| Total net income ¹..... | 950,270 | 243,480 | 1,374,409 | 7,573,931 | 5,005,565 | 790,593 | 1,777,772 | 9,015,351 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | Education, health, and social services | | | | |
|---|--|-------------------------------------|---|--|----------------------|-----------------------------------|------------------------------------|---------------------------------------|
| | Administrative and support and waste management and remediation services | | | Total | Educational services | Health care and social assistance | | |
| | Total | Administrative and support services | Waste management and remediation services | | | Total | Offices of physicians and dentists | Offices of other health practitioners |
| | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) |
| Number of partnerships..... | 16,709 | 15,805 | 904 | 27,956 | 2,866 | 25,090 | 9,331 | 5,890 |
| Number of partners..... | 39,406 | 36,938 | 2,468 | 132,973 | 7,155 | 125,818 | 43,722 | 23,501 |
| Total assets..... | 9,386,039 | 6,663,843 | 2,722,196 | 25,125,035 | 382,357 | 24,742,678 | 2,528,664 | 2,221,410 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 19,858,826 | 16,770,701 | 3,088,124 | 46,183,846 | 780,905 | 45,402,942 | 16,630,360 | 5,524,254 |
| Business receipts..... | 19,307,276 | 16,234,453 | 3,072,823 | 42,715,014 | 780,377 | 41,934,637 | 14,204,854 | 5,358,345 |
| Ordinary income from other partnerships and fiduciaries..... | *19,046 | *19,046 | -- | 203,109 | *170 | 202,939 | 52,228 | *11,466 |
| Farm net profit..... | *1,919 | *1,919 | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 52,148 | 50,343 | 1,805 | 78,736 | *7 | 78,728 | 14,001 | *1,280 |
| Other income (net)..... | 478,437 | 464,941 | 13,496 | 3,186,988 | *350 | 3,186,638 | 2,359,277 | 153,163 |
| Total deductions..... | 17,862,632 | 15,140,584 | 2,722,048 | 35,875,611 | 666,805 | 35,208,806 | 11,075,809 | 4,197,554 |
| Cost of sales and operations..... | 7,704,475 | 6,526,220 | 1,178,255 | 2,997,439 | *152,806 | 2,844,633 | 488,901 | 522,342 |
| Inventory, beginning of year..... | 85,955 | 79,839 | *6,116 | 55,241 | *3,990 | 51,252 | *669 | 24,663 |
| Purchases..... | 1,210,954 | 1,035,745 | 175,209 | 522,077 | *4,038 | 518,040 | 83,871 | 211,963 |
| Cost of labor..... | 2,140,637 | 2,082,343 | 58,294 | 618,226 | *2,590 | 615,636 | 65,112 | *38,236 |
| Additional inventory costs (section 263A)..... | *60,913 | *2,211 | *58,702 | *90,537 | -- | *90,537 | *38,152 | *17,127 |
| Other costs..... | 4,304,162 | 3,415,147 | 889,015 | 1,755,813 | *146,620 | 1,609,193 | 304,674 | 230,164 |
| Less: Inventory, end of year..... | 125,436 | 116,355 | 9,081 | 70,251 | *4,431 | 65,820 | *3,577 | 25,605 |
| Salaries and wages..... | 3,971,952 | 3,715,661 | 256,291 | 8,763,897 | 152,178 | 8,611,719 | 3,472,952 | 702,032 |
| Guaranteed payments to partners..... | 126,049 | 106,913 | 19,136 | 1,771,773 | *11,552 | 1,760,221 | 1,191,490 | 223,576 |
| Rent paid..... | 380,663 | 288,013 | 92,651 | 1,371,452 | 29,660 | 1,341,793 | 513,017 | 160,572 |
| Interest paid..... | 186,049 | 126,008 | 60,041 | 713,333 | 4,371 | 708,962 | 74,548 | 64,213 |
| Taxes and licenses..... | 309,662 | 270,823 | 38,839 | 1,035,768 | 15,842 | 1,019,926 | 270,774 | 98,329 |
| Bad debts..... | 37,583 | 36,396 | 1,187 | 1,324,984 | *486 | 1,324,499 | 69,089 | 155,725 |
| Repairs and maintenance..... | 101,500 | 66,542 | 34,958 | 415,154 | 1,499 | 413,656 | 85,912 | *11,111 |
| Depreciation..... | 334,305 | 211,439 | 122,866 | 1,133,617 | 35,768 | 1,097,849 | 136,103 | 113,945 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 34,472 | 29,824 | 4,649 | 169,990 | *1,201 | 168,789 | 122,414 | 12,752 |
| Employee benefit programs..... | 130,519 | 79,357 | 51,162 | 662,911 | *3,133 | 659,778 | 335,935 | 33,077 |
| Net loss from other partnerships and fiduciaries..... | *1,252 | *6 | *1,246 | 5,860 | -- | 5,860 | *871 | *1,187 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 6,527 | *6,251 | *276 | 2,295 | -- | 2,295 | *1,156 | *86 |
| Other deductions..... | 4,537,621 | 3,677,130 | 860,491 | 15,507,137 | 258,310 | 15,248,827 | 4,312,648 | 2,058,607 |
| Net income (less deficit) from trade or business.. | 1,996,194 | 1,630,117 | 366,076 | 10,308,235 | 114,099 | 10,194,136 | 5,554,551 | 1,326,699 |
| Net income..... | 2,007,201 | 1,639,858 | 367,343 | 10,318,571 | 114,099 | 10,204,471 | 5,554,830 | 1,326,975 |
| Deficit..... | *11,007 | *9,741 | *1,267 | 10,335 | -- | 10,335 | *279 | *276 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 155,951 | 137,762 | 18,189 | 393,481 | 3,019 | 390,462 | 143,567 | 13,059 |
| Interest income..... | 82,906 | 65,022 | 17,884 | 200,145 | 2,655 | 197,490 | 33,432 | 12,037 |
| Dividend income..... | 8,642 | 8,548 | *94 | 6,670 | *5 | 6,665 | 2,143 | *533 |
| Royalty income..... | 5,333 | 5,333 | -- | *3 | -- | *3 | *3 | -- |
| Net short-term capital gain (less deficit)..... | *-298 | *-483 | *185 | 906 | *360 | 546 | *550 | -- |
| Net long-term capital gain (less deficit)..... | *59,061 | *59,035 | 25 | 185,384 | -- | 185,384 | 107,353 | *488 |
| Other portfolio income (less deficit)..... | *307 | *307 | -- | *373 | -- | *373 | *85 | -- |
| Real estate rental income (deficit)..... | 18,378 | *18,379 | *-1 | 29,789 | -- | 29,789 | 1,548 | *1,414 |
| Net income..... | 18,794 | *18,789 | *5 | 37,911 | -- | 37,911 | 2,831 | *1,448 |
| Deficit..... | *417 | *410 | 7 | 8,122 | -- | 8,122 | *1,283 | 34 |
| Net income (less deficit) from other rental activity.. | *60 | -- | *60 | 28,565 | 88 | 28,477 | *5,489 | *704 |
| Net income..... | *60 | -- | *60 | 28,565 | 88 | 28,477 | *5,489 | *704 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Total net income ¹..... | 2,111,820 | 1,727,706 | 384,113 | 10,573,781 | 116,846 | 10,456,934 | 5,597,252 | 1,341,389 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Education, health, and social services--continued | | | | | | | Leisure, accom- modation, and food services |
|---|---|--|------------------------------------|---|------------------|---|----------------------|--|
| | Health care and social assistance--continued | | | | | | | |
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance | Total |
| (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | |
| Number of partnerships..... | 1,808 | 1,061 | 390 | 599 | 183 | 2,317 | 3,512 | 44,970 |
| Number of partners..... | 19,285 | 4,453 | 1,180 | 11,327 | 1,598 | 13,610 | 7,144 | 339,276 |
| Total assets..... | 3,130,369 | 908,063 | 136,206 | 971,045 | 6,301,643 | 8,340,784 | 204,495 | 80,401,191 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income..... | 4,800,224 | 1,902,510 | 323,471 | 1,499,762 | 7,164,118 | 6,883,121 | 675,121 | 71,704,931 |
| Business receipts..... | 4,307,349 | 1,887,137 | 299,690 | 1,412,283 | 7,020,842 | 6,769,139 | 674,998 | 67,314,888 |
| Ordinary income from other partnerships and fiduciaries..... | *11,264 | *1,082 | *22,554 | *66,556 | *35,355 | *2,434 | -- | 1,067,841 |
| Farm net profit..... | -- | -- | -- | -- | -- | -- | -- | *7 |
| Net gain, noncapital assets..... | 378 | *447 | *245 | *2,115 | 14,820 | *45,443 | -- | 259,154 |
| Other income (net)..... | 481,233 | 13,845 | *982 | 18,808 | 93,102 | 66,105 | *123 | 3,063,041 |
| Total deductions..... | 4,021,985 | 1,376,207 | 266,717 | 1,098,784 | 6,266,670 | 6,328,622 | 576,457 | 62,543,621 |
| Cost of sales and operations..... | 194,500 | 202,810 | *100,368 | *29,985 | 379,697 | 890,788 | *35,241 | 21,968,649 |
| Inventory, beginning of year..... | *6,984 | *7,187 | *2,510 | *42 | *3,211 | 5,397 | *589 | 770,315 |
| Purchases..... | *63,616 | *57,844 | *9,369 | *17,525 | *1,222 | 71,586 | *1,043 | 8,582,687 |
| Cost of labor..... | *27,227 | *48,436 | *61,817 | *2,708 | -- | 348,423 | *23,678 | 3,090,053 |
| Additional inventory costs (section 263A)..... | -- | -- | -- | -- | -- | *35,257 | -- | 90,579 |
| Other costs..... | 108,422 | *98,510 | *30,560 | *12,493 | 377,805 | 436,045 | *10,519 | 10,126,784 |
| Less: Inventory, end of year..... | 11,748 | *9,166 | *3,889 | *2,784 | *2,541 | 5,920 | *589 | 748,206 |
| Salaries and wages..... | 637,172 | 342,085 | *65,970 | 220,925 | 956,845 | 2,065,427 | 148,309 | 10,226,656 |
| Guaranteed payments to partners..... | 24,731 | *44,068 | -- | *28,816 | 219,161 | 21,502 | *6,878 | 326,391 |
| Rent paid..... | 160,865 | 63,939 | *5,415 | 39,121 | 171,716 | 185,013 | 42,134 | 2,356,414 |
| Interest paid..... | 50,394 | 21,771 | *2,124 | 24,554 | 72,539 | 394,420 | *4,399 | 3,268,083 |
| Taxes and licenses..... | 63,643 | 42,943 | 6,942 | 27,673 | 155,785 | 332,403 | 21,433 | 2,919,988 |
| Bad debts..... | 541,144 | 27,766 | *3,832 | 29,776 | 474,356 | 22,739 | *73 | 79,898 |
| Repairs and maintenance..... | 45,358 | 30,253 | *1,000 | 14,030 | 116,628 | 58,941 | 10,424 | 1,053,492 |
| Depreciation..... | 151,197 | 68,828 | 5,807 | 50,489 | 322,067 | 242,773 | 6,640 | 3,039,366 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 5,421 | 8,455 | *472 | *2,851 | 8,433 | 5,950 | *2,041 | 52,959 |
| Employee benefit programs..... | 29,293 | 24,756 | *59 | 47,021 | 71,049 | 116,661 | *1,926 | 514,116 |
| Net loss from other partnerships and fiduciaries .. | *575 | *253 | -- | -- | *1,500 | *1,473 | -- | 40,536 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Net loss, noncapital assets..... | 390 | -- | -- | -- | *643 | *18 | 2 | 10,158 |
| Other deductions..... | 2,117,301 | 498,279 | 74,728 | 583,544 | 3,316,251 | 1,990,513 | 296,957 | 16,686,915 |
| Net income (less deficit) from trade or business.. | 778,239 | 526,303 | 56,754 | 400,977 | 897,448 | 554,499 | 98,664 | 9,161,309 |
| Net income..... | 778,487 | 526,559 | 56,754 | 401,298 | 897,855 | 563,049 | 98,664 | 9,212,689 |
| Deficit..... | *248 | *256 | -- | *320 | *406 | *8,550 | -- | 51,379 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners..... | 52,788 | 9,578 | *489 | 50,224 | 26,377 | 88,234 | *6,145 | 1,289,279 |
| Interest income..... | 29,907 | 9,542 | *489 | 13,429 | 32,276 | 63,500 | *2,877 | 542,375 |
| Dividend income..... | *106 | *35 | -- | -- | 372 | 2,477 | *998 | 14,588 |
| Royalty income..... | -- | -- | -- | -- | -- | -- | -- | *31,729 |
| Net short-term capital gain (less deficit)..... | 77 | -- | -- | -- | 2 | *215 | 132 | -3,062 |
| Net long-term capital gain (less deficit)..... | *22,699 | -- | -- | *36,795 | *6,273 | *22,183 | 2,138 | 691,461 |
| Other portfolio income (less deficit)..... | -- | -- | -- | -- | -- | *289 | -- | *12,188 |
| Real estate rental income (deficit)..... | *-8 | *376 | -- | *112 | 2,811 | 23,583 | *47 | 573,932 |
| Net income..... | -- | *376 | -- | *112 | *9,244 | 23,900 | -- | 598,057 |
| Deficit..... | *8 | -- | -- | -- | *6,433 | *317 | *47 | 24,124 |
| Net income (less deficit) from other rental activity.. | 827 | *192 | -- | -- | 17,171 | *4,093 | -- | 22,376 |
| Net income..... | 827 | *192 | -- | -- | 17,171 | *4,093 | -- | 22,442 |
| Deficit..... | -- | -- | -- | -- | -- | -- | -- | 66 |
| Total net income ¹..... | 809,072 | 536,449 | 57,243 | 414,518 | 950,079 | 648,441 | 102,492 | 10,358,498 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Leisure, accommodation, and food services--continued | | | | | | | Other services |
|---|--|---|--|--|---------------------------------|------------------|----------------------------------|------------------|
| | Arts, entertainment, and recreation | | | | Accommodation and food services | | | |
| | Total | Performing arts, spectator sports, and related industries | Museums, historical site, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food service and drinking places | |
| (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | |
| Number of partnerships | 13,846 | 8,257 | *79 | 5,510 | 31,125 | 10,942 | 20,183 | 41,477 |
| Number of partners | 156,113 | 75,841 | *158 | 80,114 | 183,162 | 108,573 | 74,589 | 98,635 |
| Total assets | 17,541,518 | 4,892,293 | *93,910 | 12,555,315 | 62,859,673 | 55,325,475 | 7,534,198 | 4,989,645 |
| Income and deductions from a trade or business: | | | | | | | | |
| Total income | 15,797,066 | 6,748,505 | *69,217 | 8,979,344 | 55,907,865 | 35,972,793 | 19,935,072 | 10,921,661 |
| Business receipts..... | 13,181,232 | 4,820,060 | *69,153 | 8,292,019 | 54,133,656 | 34,645,928 | 19,487,728 | 10,789,433 |
| Ordinary income from other partnerships and fiduciaries..... | 459,206 | 101,056 | -- | 358,150 | 608,635 | 567,537 | *41,099 | *3,215 |
| Farm net profit..... | *7 | -- | -- | *7 | -- | -- | -- | -- |
| Net gain, noncapital assets..... | 34,090 | 9,797 | -- | 24,292 | 225,064 | 189,676 | 35,388 | 25,073 |
| Other income (net)..... | 2,122,531 | 1,817,592 | *64 | 304,875 | 940,510 | 569,653 | 370,857 | 103,940 |
| Total deductions | 12,710,073 | 5,695,234 | *61,954 | 6,952,885 | 49,833,548 | 31,846,781 | 17,986,767 | 9,369,722 |
| Cost of sales and operations..... | 2,490,188 | 1,105,262 | *24,656 | 1,360,270 | 19,478,461 | 11,675,414 | 7,803,048 | 4,242,567 |
| Inventory, beginning of year..... | 149,918 | 16,032 | *1,021 | 132,865 | 620,398 | 340,248 | 280,149 | 175,909 |
| Purchases..... | 593,295 | 74,341 | *5,948 | 513,006 | 7,989,392 | 1,745,054 | 6,244,339 | 2,419,773 |
| Cost of labor..... | 346,898 | *256,805 | *396 | 89,697 | 2,743,155 | 1,693,369 | 1,049,785 | 599,711 |
| Additional inventory costs (section 263A)..... | 5,105 | 851 | -- | 4,254 | 85,474 | 35,978 | 49,496 | 9,145 |
| Other costs..... | 1,569,556 | 776,061 | *18,301 | 775,193 | 8,557,229 | 8,142,199 | 415,030 | 1,246,943 |
| Less: Inventory, end of year..... | 174,584 | 18,828 | *1,011 | 154,746 | 573,622 | 328,407 | 245,215 | 212,129 |
| Salaries and wages..... | 2,544,063 | 1,236,766 | *6,456 | 1,300,842 | 7,682,593 | 4,269,965 | 3,412,628 | 1,233,774 |
| Guaranteed payments to partners..... | 92,757 | 66,157 | -- | 26,600 | 233,633 | 73,249 | 160,385 | 352,865 |
| Rent paid..... | 377,013 | 125,972 | *4,266 | 246,774 | 1,979,401 | 792,224 | 1,187,178 | 681,943 |
| Interest paid..... | 393,534 | 100,798 | *108 | 292,628 | 2,874,549 | 2,655,638 | 218,912 | 171,115 |
| Taxes and licenses..... | 882,507 | 86,033 | *1,775 | 794,699 | 2,037,481 | 1,414,726 | 622,755 | 230,539 |
| Bad debts..... | 23,373 | 5,163 | -- | 18,209 | 56,526 | 51,284 | 5,242 | 11,580 |
| Repairs and maintenance..... | 173,883 | 22,053 | *949 | 150,881 | 879,608 | 585,796 | 293,812 | 110,324 |
| Depreciation..... | 591,321 | 83,031 | *5,253 | 503,037 | 2,448,045 | 2,003,627 | 444,418 | 246,851 |
| Depletion..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | 31,620 | 22,818 | -- | 8,802 | 21,339 | 17,464 | 3,875 | 8,834 |
| Employee benefit programs..... | 132,580 | 33,867 | -- | 98,713 | 381,536 | 325,154 | 56,383 | 49,108 |
| Net loss from other partnerships and fiduciaries .. | 22,922 | 18,031 | -- | *4,892 | 17,613 | 15,523 | *2,090 | *3,325 |
| Farm net loss..... | -- | -- | -- | -- | -- | -- | -- | *761 |
| Net loss, noncapital assets..... | *1,532 | *273 | -- | *1,259 | 8,626 | 7,067 | 1,559 | *1,441 |
| Other deductions..... | 4,952,781 | 2,789,011 | *18,491 | 2,145,279 | 11,734,134 | 7,959,651 | 3,774,483 | 2,024,695 |
| Net income (less deficit) from trade or business.. | 3,086,993 | 1,053,271 | *7,263 | 2,026,459 | 6,074,317 | 4,126,012 | 1,948,305 | 1,551,939 |
| Net income..... | 3,107,950 | 1,056,420 | *7,263 | 2,044,268 | 6,104,738 | 4,155,831 | 1,948,907 | 1,557,682 |
| Deficit..... | 20,957 | *3,149 | -- | *17,808 | 30,422 | 29,819 | *603 | *5,743 |
| Portfolio income (less deficit) distributed | | | | | | | | |
| directly to partners | 363,823 | 236,876 | *472 | 126,475 | 925,456 | 830,739 | 94,717 | 119,921 |
| Interest income..... | 132,111 | 70,518 | *472 | 61,121 | 410,265 | 376,404 | 33,860 | 32,547 |
| Dividend income..... | 2,806 | 2,239 | -- | *568 | 11,782 | 10,897 | 885 | 35,910 |
| Royalty income..... | *31,726 | 13,763 | -- | *17,963 | *3 | -- | *2 | *111 |
| Net short-term capital gain (less deficit)..... | *984 | *965 | -- | *19 | -4,045 | -5,231 | *1,186 | *-7,419 |
| Net long-term capital gain (less deficit)..... | 184,037 | 138,066 | -- | *45,971 | 507,423 | 448,640 | 58,783 | *58,763 |
| Other portfolio income (less deficit)..... | 12,159 | 11,325 | -- | 834 | *29 | *29 | -- | *8 |
| Real estate rental income (deficit)..... | 142,673 | *6,750 | *-985 | 136,908 | 431,260 | 418,011 | 13,249 | 16,495 |
| Net income..... | 148,292 | *10,580 | -- | 137,712 | 449,765 | 436,516 | 13,249 | 16,495 |
| Deficit..... | *5,620 | *3,830 | *985 | *804 | 18,505 | 18,505 | -- | -- |
| Net income (less deficit) from other rental activity.. | *3,937 | -- | *697 | *3,240 | 18,440 | 16,989 | *1,450 | *595 |
| Net income..... | *4,002 | -- | *697 | *3,305 | 18,440 | 16,989 | *1,450 | *595 |
| Deficit..... | 66 | -- | -- | 66 | -- | -- | -- | -- |
| Total net income ¹ | 3,412,404 | 1,157,866 | *7,446 | 2,247,092 | 6,946,094 | 4,948,343 | 1,997,751 | 1,637,607 |

Footnotes at end of table.

Partnership Returns, 1998

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income, Portfolio Income, and Net Rental Income (Loss) for Selected Industrial Groups--Continued

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

| Item | Other services--continued | | | | | Nature of business not allocable |
|---|---------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| (129) | (130) | (131) | (132) | (133) | (134) | |
| Number of partnerships | 17,221 | 12,167 | 5,054 | 23,931 | *326 | 911 |
| Number of partners | 41,636 | 29,774 | 11,861 | 54,942 | *2,057 | 2,640 |
| Total assets | 1,938,161 | 1,507,031 | 431,130 | 2,915,348 | *136,136 | *984,919 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 5,298,001 | 3,920,294 | 1,377,707 | 5,568,648 | *55,012 | *123,386 |
| Business receipts..... | 5,258,243 | 3,899,823 | 1,358,420 | 5,476,199 | *54,991 | *123,378 |
| Ordinary income from other partnerships and fiduciaries..... | *2,078 | *2,078 | -- | *1,136 | -- | -- |
| Farm net profit..... | -- | -- | -- | -- | -- | -- |
| Net gain, noncapital assets..... | *300 | *248 | *52 | 24,773 | -- | -- |
| Other income (net)..... | 37,379 | 18,144 | 19,235 | 66,540 | *21 | *7 |
| Total deductions | 4,577,997 | 3,386,460 | 1,191,536 | 4,742,735 | *48,990 | *116,689 |
| Cost of sales and operations..... | 2,586,512 | 1,830,456 | 756,055 | 1,631,928 | *24,127 | *75,342 |
| Inventory, beginning of year..... | 116,228 | 59,845 | 56,383 | 59,681 | -- | *6,909 |
| Purchases..... | 1,925,546 | 1,409,604 | 515,943 | 473,490 | *20,737 | *34,945 |
| Cost of labor..... | 343,776 | 217,779 | 125,998 | 255,935 | -- | *1,579 |
| Additional inventory costs (section 263A)..... | *1,919 | *1,214 | *705 | *7,226 | -- | -- |
| Other costs..... | 336,810 | 213,048 | 123,761 | 906,744 | *3,390 | *38,919 |
| Less: Inventory, end of year..... | 140,982 | 74,247 | 66,734 | 71,148 | -- | *7,010 |
| Salaries and wages..... | 523,287 | 431,551 | 91,737 | 702,135 | *8,351 | *16,987 |
| Guaranteed payments to partners..... | 167,925 | 125,865 | 42,060 | 184,940 | -- | 151 |
| Rent paid..... | 184,749 | 150,288 | 34,461 | 496,445 | *749 | *314 |
| Interest paid..... | 68,997 | 58,182 | 10,815 | 98,527 | *3,591 | *3,427 |
| Taxes and licenses..... | 113,569 | 93,305 | 20,264 | 115,255 | *1,714 | *3,116 |
| Bad debts..... | 7,740 | 4,041 | 3,699 | 3,836 | *4 | -- |
| Repairs and maintenance..... | 51,818 | 41,008 | 10,810 | 58,288 | *219 | *885 |
| Depreciation..... | 117,788 | 88,844 | 28,943 | 127,209 | *1,855 | *66 |
| Depletion..... | -- | -- | -- | -- | -- | -- |
| Retirement plans, etc..... | *2,099 | *823 | *1,276 | 6,735 | -- | -- |
| Employee benefit programs..... | 15,072 | 12,107 | 2,964 | 34,037 | -- | *544 |
| Net loss from other partnerships and fiduciaries..... | *2,328 | *1,897 | *431 | *997 | -- | *172 |
| Farm net loss..... | *559 | *559 | -- | *202 | -- | -- |
| Net loss, noncapital assets..... | *1,432 | *1,062 | *370 | *9 | -- | -- |
| Other deductions..... | 734,123 | 546,472 | 187,651 | 1,282,192 | *8,380 | *15,684 |
| Net income (less deficit) from trade or business | 720,004 | 533,833 | 186,171 | 825,912 | *6,023 | *6,697 |
| Net income..... | 721,185 | 535,014 | 186,171 | 830,475 | *6,023 | *6,929 |
| Deficit..... | *1,180 | *1,180 | -- | *4,563 | -- | *233 |
| Portfolio income (less deficit) distributed | | | | | | |
| directly to partners | 11,214 | 9,697 | 1,517 | 85,753 | *22,954 | *78,670 |
| Interest income..... | 13,614 | 12,170 | 1,444 | 18,750 | *183 | *20,275 |
| Dividend income..... | *403 | *337 | *65 | *12,737 | *22,770 | *17,800 |
| Royalty income..... | -- | -- | -- | *111 | -- | -- |
| Net short-term capital gain (less deficit)..... | *-1,774 | *-1,774 | -- | *-5,645 | -- | *-994 |
| Net long-term capital gain (less deficit)..... | *-1,036 | *-1,036 | -- | *59,799 | -- | *41,590 |
| Other portfolio income (less deficit)..... | *8 | -- | *8 | -- | -- | -- |
| Real estate rental income (deficit) | *3,337 | *3,002 | *335 | 13,158 | -- | -- |
| Net income..... | *3,337 | *3,002 | *335 | 13,158 | -- | -- |
| Deficit..... | -- | -- | -- | -- | -- | -- |
| Net income (less deficit) from other rental activity | *595 | *555 | *40 | -- | -- | -- |
| Net income..... | *595 | *555 | *40 | -- | -- | -- |
| Deficit..... | -- | -- | -- | -- | -- | -- |
| Total net income ¹ | 737,961 | 549,897 | 188,064 | 870,669 | *28,976 | 44,771 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Total net income (less deficit) is the sum net income from trade or business, portfolio income distributed directly to partners (excluding net short-term capital gain and or long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from rental activity.

² Less than \$500.

NOTE: Details may not add to totals because of rounding.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups

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

| Item | All industries | Raw materials and energy production | | | | | | |
|---|----------------------|-------------------------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Agriculture, forestry, fishing, and hunting | | | | | Support activities for agriculture and forestry |
| | | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Number of partnerships ¹ | 1,855,348 | 147,159 | 115,614 | 56,145 | 44,597 | 6,371 | 2,603 | 5,899 |
| Number of partners | 15,663,372 | 1,646,914 | 534,600 | 266,654 | 129,927 | 105,254 | 10,169 | 22,596 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 1,303,970 | 93,065 | 68,045 | 34,228 | 24,297 | 3,833 | 1,763 | 3,925 |
| Number of partners | 12,647,463 | 1,074,230 | 391,956 | 198,295 | 81,764 | 87,336 | 7,985 | 16,576 |
| Total assets | 5,126,548,007 | 203,054,077 | 57,397,451 | 24,957,867 | 17,884,542 | 11,652,232 | 766,583 | 2,136,226 |
| Cash..... | 181,853,173 | 8,246,753 | 3,208,440 | 1,590,706 | 921,489 | 376,883 | 60,566 | 258,797 |
| Trade notes and accounts receivable..... | 342,827,502 | 14,367,713 | 2,038,007 | 768,102 | 823,919 | 213,140 | 13,688 | 219,158 |
| Less: Allowance for bad debts..... | 6,147,687 | 60,722 | 16,017 | *1,152 | 10,661 | *3,032 | -- | *1,172 |
| Inventories..... | 175,963,423 | 4,302,747 | 2,331,703 | 711,422 | 1,345,009 | 114,962 | *11,025 | 149,284 |
| U.S. Government obligations..... | 95,751,535 | 118,028 | *27,259 | *11,054 | *4,215 | *2,025 | -- | *9,965 |
| Tax-exempt securities..... | 28,122,641 | 338,089 | *57,712 | *55,383 | *1,996 | *333 | -- | -- |
| Other current assets..... | 698,212,296 | 10,536,984 | 3,409,294 | 1,791,454 | 566,407 | 783,966 | 19,863 | 247,604 |
| Mortgage and real estate loans..... | 51,286,430 | 604,690 | 518,706 | 305,879 | *205,526 | *1,854 | -- | *5,448 |
| Other investments..... | 1,582,073,494 | 21,223,843 | 4,341,325 | 1,525,442 | 1,126,309 | 1,664,264 | *1,845 | 23,465 |
| Depreciable assets..... | 1,750,871,004 | 129,795,751 | 34,340,359 | 16,912,258 | 14,062,135 | 830,641 | 1,001,371 | 1,533,955 |
| Less: Accumulated depreciation..... | 597,648,505 | 59,289,110 | 19,110,552 | 9,433,167 | 7,975,277 | 451,541 | 540,642 | 709,925 |
| Depletable assets..... | 43,249,827 | 39,454,057 | 4,540,256 | *92,745 | *20,226 | 4,415,289 | -- | *11,996 |
| Less: Accumulated depletion..... | 18,141,129 | 16,847,442 | 771,035 | *18,961 | *810 | 750,389 | -- | *875 |
| Land..... | 291,171,287 | 18,461,523 | 16,714,392 | 8,699,736 | 5,081,892 | 2,489,295 | *148,402 | 295,068 |
| Intangible assets..... | 192,982,429 | 17,511,959 | 1,029,272 | 154,035 | 745,502 | 56,380 | 49,885 | 23,470 |
| Less: Accumulated amortization..... | 52,179,614 | 7,108,700 | 184,041 | 49,096 | 107,441 | 12,330 | 7,409 | 7,766 |
| Other assets..... | 366,299,901 | 21,397,913 | 4,922,372 | 1,842,026 | 1,074,108 | 1,920,492 | *7,990 | 77,756 |
| Total liabilities and capital | 5,126,548,007 | 203,054,077 | 57,397,451 | 24,957,867 | 17,884,542 | 11,652,232 | 766,583 | 2,136,226 |
| Accounts payable..... | 190,689,535 | 9,472,070 | 1,191,676 | 429,876 | 408,697 | 126,140 | 17,274 | 209,689 |
| Mortgages notes, bonds payable in less than 1 year..... | 229,922,243 | 9,595,487 | 6,116,075 | 3,075,263 | 2,349,469 | 404,750 | 31,727 | 254,866 |
| Other current liabilities..... | 931,060,110 | 11,316,813 | 3,676,690 | 1,853,165 | 1,239,982 | 156,749 | *88,027 | 338,766 |
| Nonrecourse loans..... | 523,403,560 | 14,052,330 | 2,541,723 | 1,226,523 | *66,954 | *1,102,653 | -- | *145,592 |
| Mortgages notes, bonds payable in 1 year or more..... | 884,452,445 | 44,264,201 | 18,497,715 | 7,743,068 | 6,959,578 | 3,002,070 | 510,537 | 282,463 |
| Other liabilities..... | 391,320,476 | 18,923,186 | 2,463,109 | 1,723,210 | 414,416 | 175,469 | *6,841 | 156,855 |
| Partners capital accounts..... | 1,975,699,638 | 95,429,989 | 22,910,462 | 8,906,762 | 6,445,446 | 6,684,401 | 125,858 | 747,995 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 1,171,187 | 85,660 | 65,657 | 38,033 | 19,570 | 3,293 | 1,442 | 3,320 |
| Number of partners | 10,989,696 | 1,230,442 | 280,641 | 202,540 | 51,764 | 12,274 | 3,617 | 10,446 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 845,699 | 54,647 | 38,447 | 22,309 | 11,232 | 1,894 | 601 | 2,410 |
| Number of partners | 8,938,819 | 761,845 | 199,898 | 149,802 | 31,770 | 8,573 | 1,433 | 8,321 |
| Total assets | 3,650,619,062 | 121,506,705 | 27,583,454 | 14,722,191 | 7,797,776 | 3,636,476 | 303,733 | 1,123,277 |
| Cash..... | 136,992,334 | 5,662,572 | 2,202,776 | 1,158,995 | 657,338 | 158,403 | 44,278 | 183,762 |
| Trade notes and accounts receivable..... | 265,351,015 | 10,637,824 | 1,143,616 | 514,329 | 440,377 | 27,885 | *10,670 | 150,354 |
| Less: Allowance for bad debts..... | 3,866,267 | 48,592 | 12,148 | *753 | *10,646 | 9 | -- | 740 |
| Inventories..... | 95,775,307 | 2,253,557 | 1,017,737 | 367,333 | 548,787 | *44,030 | *10,750 | 46,836 |
| U.S. Government obligations..... | 80,599,592 | 85,140 | *14,731 | *11,054 | *3,677 | -- | -- | -- |
| Tax-exempt securities..... | 22,807,985 | 330,946 | *50,569 | *49,045 | *1,524 | -- | -- | -- |
| Other current assets..... | 436,376,163 | 7,615,272 | 2,330,939 | 1,186,916 | 258,949 | 695,445 | *8,007 | 181,622 |
| Mortgage and real estate loans..... | 44,380,797 | 428,796 | 390,346 | 227,515 | *161,432 | *1,399 | -- | -- |
| Other investments..... | 1,320,772,456 | 15,320,286 | 2,861,920 | 1,131,378 | 755,133 | 965,737 | -- | *9,672 |
| Depreciable assets..... | 1,118,417,459 | 73,279,970 | 17,390,558 | 9,073,182 | 6,582,600 | 500,267 | 429,910 | 804,599 |
| Less: Accumulated depreciation..... | 410,656,165 | 33,965,710 | 10,593,703 | 5,507,701 | 4,147,585 | 292,741 | 211,213 | 434,464 |
| Depletable assets..... | 29,776,909 | 26,851,382 | 886,961 | *52,818 | *20,201 | *813,836 | -- | *106 |
| Less: Accumulated depletion..... | 14,673,278 | 13,541,995 | 235,096 | *14,960 | *804 | *219,290 | -- | *42 |
| Land..... | 182,907,640 | 8,835,633 | 7,775,415 | 5,141,411 | 1,719,608 | 801,555 | -- | 112,841 |
| Intangible assets..... | 109,123,940 | 12,024,574 | 519,160 | 68,776 | 418,084 | 15,869 | *7,630 | 8,802 |
| Less: Accumulated amortization..... | 32,328,483 | 5,895,889 | 93,096 | 25,811 | 55,207 | 7,113 | *2,051 | 2,914 |
| Other assets..... | 268,861,658 | 11,632,939 | 1,932,768 | 1,288,663 | 444,307 | 131,204 | *5,752 | 62,842 |
| Total liabilities and capital | 3,650,619,062 | 121,506,705 | 27,583,454 | 14,722,191 | 7,797,776 | 3,636,476 | 303,733 | 1,123,277 |
| Accounts payable..... | 127,774,438 | 6,064,360 | 590,177 | 247,282 | 200,671 | 17,676 | *8,905 | 115,643 |
| Mortgages notes, bonds payable in less than 1 year..... | 164,769,290 | 5,328,464 | 3,079,400 | 1,799,371 | 1,083,120 | 57,079 | *7,947 | 131,883 |
| Other current liabilities..... | 556,423,281 | 7,137,470 | 1,884,374 | 1,260,667 | 248,685 | 37,695 | *71,506 | 265,821 |
| Nonrecourse loans..... | 287,726,588 | 8,771,204 | 362,139 | *351,457 | -- | *2,114 | -- | *8,568 |
| Mortgages notes, bonds payable in 1 year or more..... | 532,842,455 | 21,110,742 | 7,960,588 | 4,170,124 | 2,854,636 | 653,153 | *135,852 | 146,823 |
| Other liabilities..... | 229,799,828 | 5,698,432 | 886,506 | 722,020 | 153,872 | 17,011 | *6,841 | 442 |
| Partners capital accounts..... | 1,751,283,182 | 67,396,034 | 12,820,270 | 6,171,269 | 3,256,792 | 2,851,748 | 86,365 | 454,097 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Raw materials and energy production--continued | | | | | Goods production | | |
|---|--|------------------------|--------------|-------------------------------|------------|------------------|--------------|---|
| | Total | Mining | | Support activities for mining | Utilities | Total | Construction | |
| | | Oil and gas extraction | Other mining | | | | Total | Building developing and general contracting |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| Number of partnerships ¹ | 29,098 | 24,736 | 3,290 | 1,071 | 2,448 | 160,659 | 125,823 | 80,253 |
| Number of partners | 1,062,683 | 1,029,470 | 25,414 | 7,799 | 49,630 | 646,991 | 421,908 | 318,169 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 22,830 | 19,028 | 2,735 | 1,067 | 2,190 | 105,892 | 82,845 | 62,039 |
| Number of partners | 633,328 | 603,397 | 22,141 | 7,791 | 48,946 | 496,597 | 309,186 | 259,093 |
| Total assets | 83,716,027 | 64,082,811 | 17,528,693 | 2,104,523 | 61,940,599 | 321,421,072 | 122,347,620 | 18,268,539 |
| Cash..... | 2,298,534 | 1,623,498 | 653,408 | 21,628 | 2,739,780 | 12,533,593 | 7,548,935 | 6,015,802 |
| Trade notes and accounts receivable..... | 4,374,239 | 2,992,016 | 1,287,898 | 94,325 | 7,955,468 | 41,172,779 | 9,110,180 | 5,753,223 |
| Less: Allowance for bad debts..... | 24,914 | 15,515 | 7,834 | 1,565 | 19,791 | 656,362 | 73,439 | 63,214 |
| Inventories..... | 1,009,714 | 375,726 | 614,258 | 19,730 | 961,330 | 52,310,092 | 26,523,655 | 26,121,399 |
| U.S. Government obligations..... | *82,783 | *82,783 | -- | -- | *7,986 | 237,842 | 140,059 | *113,394 |
| Tax-exempt securities..... | 280,377 | 273,985 | *6,392 | -- | -- | 31,317 | 31,317 | *8,184 |
| Other current assets..... | 3,565,741 | 2,766,775 | 631,979 | 166,986 | 3,561,950 | 26,967,367 | 17,521,118 | 16,360,553 |
| Mortgage and real estate loans..... | 85,984 | 45,153 | *40,831 | -- | -- | 1,344,807 | 1,322,935 | 1,318,055 |
| Other investments..... | 9,951,083 | 6,947,138 | 2,155,673 | 848,272 | 6,931,435 | 28,763,788 | 13,541,029 | 10,075,960 |
| Depreciable assets..... | 54,411,107 | 41,659,972 | 11,655,364 | 1,095,771 | 41,044,284 | 148,987,144 | 19,651,265 | 14,522,858 |
| Less: Accumulated depreciation..... | 28,793,343 | 23,262,138 | 4,916,346 | 614,859 | 11,385,215 | 58,366,607 | 6,422,140 | 3,900,415 |
| Depletable assets..... | 34,699,971 | 31,420,312 | 3,256,663 | *22,996 | *213,830 | 819,921 | 72,392 | 21,350 |
| Less: Accumulated depletion..... | 15,926,070 | 15,369,689 | 541,262 | *15,119 | *150,337 | 190,535 | 48,559 | 6,116 |
| Land..... | 1,383,809 | 828,039 | 539,749 | *16,021 | 363,322 | 19,767,695 | 16,572,783 | 16,312,007 |
| Intangible assets..... | 11,255,683 | 10,335,244 | 897,433 | 23,006 | 5,227,004 | 21,133,973 | 1,335,226 | 992,249 |
| Less: Accumulated amortization..... | 5,910,330 | 5,613,364 | 277,956 | 19,010 | 1,014,328 | 3,798,259 | 468,148 | 425,592 |
| Other assets..... | 10,971,660 | 8,992,876 | 1,532,443 | 446,341 | 5,503,882 | 30,362,518 | 15,989,013 | 15,048,842 |
| Total liabilities and capital | 83,716,027 | 64,082,811 | 17,528,693 | 2,104,523 | 61,940,599 | 321,421,072 | 122,347,620 | 18,268,539 |
| Accounts payable..... | 2,857,522 | 2,011,491 | 754,120 | 91,911 | 5,422,871 | 29,691,126 | 8,210,822 | 6,157,074 |
| Mortgages notes, bonds payable in less than 1 year..... | 1,647,592 | 1,406,439 | 214,975 | 26,177 | 1,831,820 | 22,882,667 | 11,644,113 | 10,973,882 |
| Other current liabilities..... | 4,066,959 | 2,746,213 | 1,302,816 | 17,930 | 3,573,163 | 34,005,568 | 13,202,498 | 11,036,820 |
| Nonrecourse loans..... | 1,450,320 | 1,157,157 | *276,960 | *16,202 | 10,060,288 | 14,601,483 | 10,535,701 | 9,885,411 |
| Mortgages notes, bonds payable in 1 year or more..... | 7,840,631 | 4,726,936 | 2,858,996 | 254,699 | 17,925,855 | 63,966,438 | 28,599,479 | 26,989,592 |
| Other liabilities..... | 9,384,225 | 7,099,058 | 2,159,176 | 125,991 | 7,075,852 | 25,030,668 | 12,752,784 | 9,686,865 |
| Partners capital accounts..... | 56,468,778 | 44,935,516 | 9,961,649 | 1,571,613 | 16,050,749 | 131,243,123 | 37,402,223 | 33,538,895 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 18,605 | 16,384 | 2,009 | 211 | 1,398 | 91,663 | 73,801 | 38,476 |
| Number of partners | 935,972 | 916,597 | 17,444 | 1,932 | 13,829 | 378,830 | 219,824 | 138,921 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 14,969 | 12,818 | 1,943 | 207 | 1,231 | 57,092 | 45,116 | 29,523 |
| Number of partners | 548,531 | 529,472 | 17,136 | 1,924 | 13,416 | 289,147 | 150,418 | 112,707 |
| Total assets | 56,011,670 | 43,343,477 | 10,895,245 | 1,772,948 | 37,911,582 | 203,399,485 | 67,615,515 | 59,631,404 |
| Cash..... | 1,719,375 | 1,147,634 | 554,372 | 17,369 | 1,740,420 | 9,087,015 | 5,844,362 | 4,512,183 |
| Trade notes and accounts receivable..... | 3,295,728 | 2,286,129 | 942,383 | 67,216 | 6,198,480 | 32,222,265 | 6,902,990 | 4,271,597 |
| Less: Allowance for bad debts..... | 21,630 | *13,625 | 6,815 | 1,190 | 14,815 | 343,348 | 17,890 | 10,600 |
| Inventories..... | 515,859 | 175,552 | 321,968 | *18,339 | 719,960 | 33,343,043 | 15,563,519 | 15,364,407 |
| U.S. Government obligations..... | *62,423 | *62,423 | -- | -- | *7,986 | 177,524 | 82,971 | *57,864 |
| Tax-exempt securities..... | 280,377 | 273,985 | *6,392 | -- | -- | 25,909 | 25,909 | *2,775 |
| Other current assets..... | 2,523,054 | 2,124,399 | 239,243 | 159,411 | 2,761,279 | 17,941,854 | 10,816,331 | 9,924,730 |
| Mortgage and real estate loans..... | 38,450 | 38,450 | -- | -- | -- | 1,112,233 | 1,090,547 | 1,088,144 |
| Other investments..... | 7,736,893 | 5,392,379 | 1,619,157 | *725,358 | 4,721,472 | 17,439,335 | 6,127,629 | 5,773,685 |
| Depreciable assets..... | 31,512,646 | 23,924,641 | 6,606,864 | 981,141 | 24,376,767 | 95,286,774 | 9,750,718 | 6,326,732 |
| Less: Accumulated depreciation..... | 15,785,758 | 12,616,390 | 2,594,931 | 574,437 | 7,586,248 | 42,184,477 | 3,719,107 | 1,717,235 |
| Depletable assets..... | 25,771,691 | 23,788,614 | 1,971,261 | *11,816 | *192,731 | 512,247 | 72,199 | 21,157 |
| Less: Accumulated depletion..... | 13,156,562 | 12,743,927 | 406,726 | *5,910 | *150,337 | 160,231 | 48,422 | 5,980 |
| Land..... | 832,673 | 641,331 | 186,514 | *4,828 | 227,544 | 8,930,502 | 6,393,599 | 6,244,580 |
| Intangible assets..... | 9,426,585 | 8,755,987 | 669,878 | *710 | 2,078,830 | 14,044,538 | 607,036 | 466,888 |
| Less: Accumulated amortization..... | 5,118,911 | 4,887,128 | 231,102 | *681 | 683,882 | 2,332,679 | 236,694 | 210,587 |
| Other assets..... | 6,378,777 | 4,993,014 | 1,016,785 | *368,977 | 3,321,394 | 18,296,980 | 8,359,819 | 7,521,065 |
| Total liabilities and capital | 56,011,670 | 43,343,477 | 10,895,245 | 1,772,948 | 37,911,582 | 203,399,485 | 67,615,515 | 59,631,404 |
| Accounts payable..... | 1,683,172 | 1,245,775 | 402,876 | 34,521 | 3,791,011 | 18,987,531 | 5,537,353 | 4,008,370 |
| Mortgages notes, bonds payable in less than 1 year..... | 1,262,854 | 1,106,671 | 143,082 | *13,101 | 986,210 | 14,013,491 | 6,351,431 | 5,984,006 |
| Other current liabilities..... | 2,461,801 | 1,921,544 | 523,863 | 16,395 | 2,791,296 | 19,792,419 | 8,067,922 | 6,559,418 |
| Nonrecourse loans..... | 964,703 | 687,844 | *268,737 | *8,123 | 7,444,361 | 4,395,798 | 3,327,728 | 3,248,804 |
| Mortgages notes, bonds payable in 1 year or more..... | 3,893,384 | 2,553,505 | 1,099,847 | *240,032 | 9,256,769 | 29,875,244 | 12,775,034 | 11,733,542 |
| Other liabilities..... | 3,051,984 | 2,219,959 | 816,818 | *15,207 | 1,759,942 | 10,119,899 | 4,351,359 | 3,984,133 |
| Partners capital accounts..... | 42,693,771 | 33,608,180 | 7,640,023 | 1,445,569 | 11,881,993 | 106,215,103 | 27,204,689 | 24,113,130 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|-----------------------------|---------------------------|---|--|--|-------------------|---------------|--------------------|
| | Construction--continued | | | | | | Manufacturing | |
| | Heavy construction | Special trade contractors | | | | | Total | Food manufacturing |
| | | Total | Plumbing, heating, and air conditioning contractors | Painting and wall covering contractors | Masonry, drywall, insulation, and tile contractors | Other contractors | | |
| (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| Number of partnerships ¹ | 2,935 | 42,635 | 4,281 | 3,291 | 4,295 | 30,769 | 34,836 | 2,334 |
| Number of partners | 6,714 | 97,025 | 9,049 | 7,251 | 9,810 | 70,915 | 225,083 | 9,976 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 2,314 | 18,491 | 2,306 | 1,057 | 1,555 | 13,573 | 23,047 | 1,806 |
| Number of partners | 5,368 | 44,725 | 5,117 | 2,217 | 3,966 | 33,424 | 187,411 | 8,903 |
| Total assets | 9,506,249 | 4,572,832 | 820,366 | 75,719 | 286,990 | 3,389,758 | 199,073,452 | 9,885,330 |
| Cash..... | 948,849 | 584,284 | 90,484 | 19,885 | 65,162 | 408,752 | 4,984,658 | 335,853 |
| Trade notes and accounts receivable..... | 1,952,554 | 1,404,402 | 182,027 | *19,885 | 113,101 | 1,089,389 | 32,062,599 | 1,463,459 |
| Less: Allowance for bad debts..... | 5,069 | 5,156 | *1,267 | *23 | *275 | 3,591 | 582,923 | 26,098 |
| Inventories..... | 271,045 | 131,212 | 21,921 | *1,327 | *5,128 | 102,836 | 25,786,437 | 2,147,220 |
| U.S. Government obligations..... | *22,702 | *3,963 | -- | -- | -- | *3,963 | 97,783 | -- |
| Tax-exempt securities..... | *7,684 | *15,449 | -- | -- | -- | *15,449 | -- | -- |
| Other current assets..... | 771,073 | 389,493 | 52,599 | *1,192 | 43,095 | 292,607 | 9,446,250 | 248,784 |
| Mortgage and real estate loans..... | *2,335 | *2,545 | -- | -- | *67 | *2,477 | 21,872 | 710 |
| Other investments..... | 3,347,767 | 117,302 | *36,498 | -- | *1,714 | 79,090 | 15,222,759 | 252,383 |
| Depreciable assets..... | 2,581,193 | 2,547,214 | 497,640 | 69,670 | 129,682 | 1,850,221 | 129,335,879 | 5,561,840 |
| Less: Accumulated depreciation..... | 1,253,157 | 1,268,569 | 190,755 | 41,005 | 85,440 | 951,368 | 51,944,467 | 1,612,128 |
| Depletable assets..... | *36,197 | *14,844 | *398 | -- | *278 | *14,168 | 747,529 | *4,505 |
| Less: Accumulated depletion..... | *28,179 | *14,264 | *42 | -- | *55 | *14,168 | 141,976 | *734 |
| Land..... | 129,229 | 131,547 | *12,375 | *376 | *4,507 | 114,290 | 3,194,911 | 122,372 |
| Intangible assets..... | 91,954 | 251,023 | 96,096 | *4,597 | *2,069 | 148,261 | 19,798,747 | 1,079,180 |
| Less: Accumulated amortization..... | 11,291 | 31,265 | 7,031 | *487 | *64 | 23,683 | 3,330,110 | 92,829 |
| Other assets..... | 641,363 | 298,808 | 29,422 | *303 | *8,021 | 261,061 | 14,373,504 | 400,862 |
| Total liabilities and capital | 9,506,249 | 4,572,832 | 820,366 | 75,719 | 286,990 | 3,389,758 | 199,073,452 | 9,885,330 |
| Accounts payable..... | 1,194,500 | 859,248 | 128,068 | 6,256 | 63,804 | 661,120 | 21,480,305 | 1,296,951 |
| Mortgages notes, bonds payable in less than 1 year..... | 335,919 | 334,313 | 44,058 | *13,685 | 17,652 | 258,917 | 11,238,553 | 1,309,681 |
| Other current liabilities..... | 1,433,127 | 732,551 | 250,985 | *12,723 | 48,187 | 420,657 | 20,803,069 | 952,172 |
| Nonrecourse loans..... | *631,078 | 19,212 | *446 | -- | *4,693 | 14,073 | 4,065,782 | *126,978 |
| Mortgages notes, bonds payable in 1 year or more..... | 727,110 | 882,777 | 180,325 | *16,411 | 31,350 | 654,691 | 35,366,959 | 2,012,970 |
| Other liabilities..... | 2,809,087 | 256,833 | *6,538 | *1,891 | 3,026 | 258,454 | 12,277,884 | 456,116 |
| Partners capital accounts..... | 2,375,429 | 1,487,899 | 223,023 | 24,753 | 118,277 | 1,121,846 | 93,840,900 | 3,730,461 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 2,441 | 32,885 | 3,349 | 1,878 | 3,466 | 24,192 | 17,862 | 1,005 |
| Number of partners | 5,360 | 75,543 | 7,024 | 3,825 | 8,117 | 56,577 | 159,006 | 3,282 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 1,821 | 13,773 | 2,078 | 294 | 1,243 | 10,159 | 11,976 | 723 |
| Number of partners | 4,016 | 33,695 | 4,483 | 655 | 3,342 | 25,215 | 138,729 | 2,703 |
| Total assets | 4,807,194 | 3,176,917 | 418,973 | 54,571 | 283,796 | 2,419,577 | 135,783,970 | 6,170,171 |
| Cash..... | 813,072 | 519,107 | 80,231 | 18,016 | 64,853 | 356,007 | 3,242,653 | 270,375 |
| Trade notes and accounts receivable..... | 1,570,190 | 1,061,203 | 134,502 | *18,090 | 113,097 | 795,513 | 25,319,276 | 991,580 |
| Less: Allowance for bad debts..... | 2,900 | 4,389 | *650 | *23 | *275 | 3,441 | 325,458 | 11,726 |
| Inventories..... | 111,064 | 88,048 | 13,763 | *1,169 | *5,128 | 67,988 | 17,779,524 | 1,397,516 |
| U.S. Government obligations..... | *21,144 | *3,963 | -- | -- | -- | *3,963 | *94,553 | -- |
| Tax-exempt securities..... | *7,684 | *15,449 | -- | -- | -- | *15,449 | -- | -- |
| Other current assets..... | 640,330 | 251,271 | 32,195 | *1,192 | 43,052 | 174,833 | 7,125,523 | 188,732 |
| Mortgage and real estate loans..... | *2,335 | *67 | -- | -- | *67 | -- | 21,686 | 710 |
| Other investments..... | 281,428 | 72,516 | *15,651 | -- | *1,714 | 55,151 | 11,311,706 | 216,291 |
| Depreciable assets..... | 1,621,105 | 1,802,881 | 265,460 | 45,755 | 122,378 | 1,369,288 | 85,536,056 | 3,260,056 |
| Less: Accumulated depreciation..... | 951,007 | 1,050,865 | 161,863 | 30,985 | 80,958 | 777,059 | 38,465,371 | 1,062,316 |
| Depletable assets..... | *36,197 | *14,844 | *398 | -- | *278 | *14,168 | 440,048 | *827 |
| Less: Accumulated depletion..... | *28,179 | *14,264 | *42 | -- | *55 | *14,168 | 111,808 | 244 |
| Land..... | 71,677 | 77,341 | *10,534 | *376 | *4,507 | 61,924 | 2,536,904 | 85,317 |
| Intangible assets..... | 21,907 | 118,240 | 30,929 | *853 | *2,069 | 84,390 | 13,437,502 | 772,926 |
| Less: Accumulated amortization..... | 6,383 | 19,724 | 6,718 | *175 | *64 | 12,767 | 2,095,985 | 58,991 |
| Other assets..... | 597,528 | 241,226 | 4,582 | *303 | *8,004 | 228,337 | 9,937,161 | 119,116 |
| Total liabilities and capital | 4,807,194 | 3,176,917 | 418,973 | 54,571 | 283,796 | 2,419,577 | 135,783,970 | 6,170,171 |
| Accounts payable..... | 960,919 | 568,064 | 77,652 | *3,938 | 62,589 | 423,884 | 13,450,178 | 829,209 |
| Mortgages notes, bonds payable in less than 1 year..... | 156,770 | 210,654 | 38,321 | *6,069 | 16,811 | 149,453 | 7,662,060 | 593,091 |
| Other current liabilities..... | 1,093,781 | 414,722 | 42,752 | *8,488 | 47,139 | 316,344 | 11,724,498 | 442,246 |
| Nonrecourse loans..... | *66,951 | 11,972 | *446 | -- | *4,693 | *6,833 | 1,068,070 | 37,025 |
| Mortgages notes, bonds payable in 1 year or more..... | 501,929 | 539,563 | 84,895 | *5,105 | 31,218 | 418,345 | 17,100,210 | 1,032,864 |
| Other liabilities..... | 230,368 | 136,858 | *8,369 | -- | *3,026 | 142,200 | 5,768,541 | 181,451 |
| Partners capital accounts..... | 1,796,475 | 1,295,084 | 183,275 | 30,972 | 118,319 | 962,518 | 79,010,414 | 3,054,280 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|--|--|---|-----------------------|--|----------------------------|---------------------|---|---|
| | Manufacturing--continued | | | | | | | |
| | Beverage and tobacco product manufacturing | Textile mills and textile product mills | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing |
| (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | |
| Number of partnerships ¹ | 396 | 521 | 2,687 | *30 | 1,555 | 173 | 4,529 | 562 |
| Number of partners | 2,779 | 2,165 | 6,629 | *125 | 4,691 | 662 | 13,370 | 6,582 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 386 | 495 | 1,262 | *30 | 1,051 | 166 | 1,847 | 265 |
| Number of partners | 2,726 | 1,396 | 3,596 | *125 | 3,529 | 648 | 7,137 | 4,389 |
| Total assets | 2,764,011 | 2,951,873 | 1,588,712 | *643,972 | 4,269,868 | 5,135,471 | 3,404,538 | 38,363,192 |
| Cash..... | 130,274 | 34,653 | 47,568 | *9,947 | 230,205 | 181,983 | 263,593 | 395,834 |
| Trade notes and accounts receivable..... | 713,703 | 582,509 | 221,542 | *94,188 | 545,848 | 513,324 | 895,373 | 7,385,868 |
| Less: Allowance for bad debts..... | 3,749 | 32,786 | 5,581 | *1,264 | 12,260 | 7,539 | 16,892 | 33,191 |
| Inventories..... | 618,913 | 647,955 | 709,013 | *98,108 | 840,761 | 384,455 | 294,006 | 3,287,695 |
| U.S. Government obligations..... | -- | *3,330 | -- | -- | -- | -- | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Other current assets..... | 106,994 | 33,614 | 71,882 | *7,625 | 142,633 | 298,592 | 189,238 | 797,917 |
| Mortgage and real estate loans..... | 2,106 | -- | -- | -- | *366 | 314 | *504 | -- |
| Other investments..... | 73,223 | *104,644 | *56,063 | *38 | 100,680 | *68,195 | 86,208 | 2,079,231 |
| Depreciable assets..... | 1,325,660 | 2,158,835 | 656,538 | *56,634 | 2,814,958 | 5,247,640 | 2,268,302 | 34,103,617 |
| Less: Accumulated depreciation..... | 578,492 | 938,225 | 290,778 | *28,356 | 1,217,846 | 1,843,213 | 1,160,547 | 13,498,674 |
| Depletable assets..... | -- | -- | -- | -- | *275,026 | 5,157 | -- | *5,889 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | *14,616 | 3,147 | -- | *3,361 |
| Land..... | 70,418 | 18,617 | 8,649 | *425 | 132,066 | 28,240 | 22,472 | 1,613,725 |
| Intangible assets..... | 340,842 | 272,889 | 79,160 | *25,888 | 105,370 | 227,546 | 483,288 | 436,737 |
| Less: Accumulated amortization..... | 111,996 | 20,191 | 7,357 | *3,785 | 14,835 | 71,501 | 101,527 | 123,785 |
| Other assets..... | 76,115 | 86,027 | 42,011 | *384,524 | 341,513 | 105,425 | 180,520 | 1,915,689 |
| Total liabilities and capital | 2,764,011 | 2,951,873 | 1,588,712 | *643,972 | 4,269,868 | 5,135,471 | 3,404,538 | 38,363,192 |
| Accounts payable..... | 489,361 | 248,923 | 174,929 | *39,235 | 284,454 | 402,925 | 503,783 | 7,613,428 |
| Mortgages notes, bonds payable in less than 1 year.. | 199,014 | 160,825 | 155,423 | *12,483 | 287,381 | 216,552 | 163,545 | 2,851,026 |
| Other current liabilities..... | 239,087 | 147,243 | 201,498 | *69,850 | 252,635 | 265,032 | 505,744 | 2,443,549 |
| Nonrecourse loans..... | *9,498 | *53,133 | *34,638 | -- | *102,163 | 279,884 | *36,174 | *132,270 |
| Mortgages notes, bonds payable in 1 year or more.... | 691,396 | 921,652 | 222,194 | *223,142 | 1,448,742 | 2,115,533 | 850,275 | 3,751,913 |
| Other liabilities..... | 51,787 | 70,016 | 134,812 | *48,983 | 111,293 | 326,823 | 254,630 | 1,342,031 |
| Partners capital accounts..... | 1,083,868 | 1,350,081 | 665,217 | *250,280 | 1,783,200 | 1,528,721 | 1,090,387 | 20,228,976 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 331 | 423 | 785 | *8 | 1,082 | 108 | 2,937 | 189 |
| Number of partners | 2,564 | 1,100 | 2,285 | *52 | 2,738 | 389 | 6,856 | 547 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 329 | 418 | 595 | *8 | 690 | 106 | 1,027 | 185 |
| Number of partners | 2,533 | 1,089 | 1,720 | *52 | 1,810 | 385 | 3,036 | 538 |
| Total assets | 1,721,449 | 1,874,049 | 816,625 | *292,206 | 2,289,918 | 2,972,645 | 1,902,624 | 32,860,534 |
| Cash..... | 115,057 | 26,227 | 31,650 | *815 | 197,939 | 89,206 | 94,028 | 302,159 |
| Trade notes and accounts receivable..... | 450,909 | 453,014 | 97,686 | *75,458 | 356,408 | 339,205 | 683,062 | 7,186,769 |
| Less: Allowance for bad debts..... | 1,071 | *28,899 | *1,418 | 386 | 3,640 | 4,495 | 12,074 | 28,359 |
| Inventories..... | 398,569 | 420,551 | 462,799 | *58,145 | 505,829 | 174,897 | 215,610 | 3,131,629 |
| U.S. Government obligations..... | -- | *3,330 | -- | -- | -- | -- | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Other current assets..... | 74,710 | 20,014 | 22,957 | *3,325 | 80,580 | 233,728 | 181,279 | 345,749 |
| Mortgage and real estate loans..... | 2,106 | -- | -- | -- | *366 | 314 | *504 | -- |
| Other investments..... | *41,962 | *101,784 | *9,109 | *38 | 91,550 | 40,373 | *611 | 1,620,406 |
| Depreciable assets..... | 820,125 | 1,438,320 | 367,446 | *9,038 | 1,493,829 | 3,487,902 | 1,466,192 | 28,821,928 |
| Less: Accumulated depreciation..... | 406,413 | 698,523 | 209,126 | *1,493 | 688,539 | 1,544,075 | 865,890 | 12,031,275 |
| Depletable assets..... | -- | -- | -- | -- | *15,109 | 5,157 | -- | *5,889 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | *2,975 | 3,147 | -- | *3,361 |
| Land..... | 39,349 | *9,559 | *6,366 | *425 | 36,826 | 18,314 | 7,932 | 1,590,079 |
| Intangible assets..... | 205,765 | *76,516 | *21,926 | *10,097 | 65,979 | 133,727 | 125,865 | 288,495 |
| Less: Accumulated amortization..... | 88,483 | *3,974 | *2,877 | *530 | 6,921 | 64,223 | 35,255 | 58,939 |
| Other assets..... | 68,864 | 56,131 | 10,108 | *137,272 | 147,578 | 65,762 | 40,760 | 1,689,364 |
| Total liabilities and capital | 1,721,449 | 1,874,049 | 816,625 | *292,206 | 2,289,918 | 2,972,645 | 1,902,624 | 32,860,534 |
| Accounts payable..... | 360,918 | 159,658 | 10,114 | *17,515 | 172,730 | 219,196 | 116,169 | 6,838,662 |
| Mortgages notes, bonds payable in less than 1 year.. | 92,595 | *102,269 | 53,906 | *2,679 | 133,478 | 144,279 | 81,447 | 2,751,426 |
| Other current liabilities..... | 109,765 | 112,973 | 21,610 | *30,981 | 143,100 | 94,611 | 284,144 | 1,878,611 |
| Nonrecourse loans..... | *9,498 | -- | *19,855 | -- | *263 | 279,884 | *13,050 | *8,572 |
| Mortgages notes, bonds payable in 1 year or more.... | 271,453 | 434,235 | 34,262 | *4,727 | 607,610 | 798,455 | 253,461 | 2,507,071 |
| Other liabilities..... | *24,741 | *48,510 | *95,326 | *9,483 | 12,869 | 294,762 | 59,144 | 868,213 |
| Partners capital accounts..... | 852,479 | 1,016,404 | 581,552 | *226,821 | 1,219,867 | 1,171,459 | 1,095,210 | 18,007,979 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | | | | |
|---|-----------------------------|---|---|-----------------------------------|---|----------------------------|--|--|
| | Manufacturing--continued | | | | | | | |
| | Chemical manufacturing | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal product manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance, and component manufacturing |
| (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | |
| Number of partnerships¹..... | 1,634 | 1,154 | 2,116 | 243 | 4,145 | 1,912 | 1,277 | 600 |
| Number of partners..... | 114,963 | 5,190 | 4,790 | 1,422 | 11,061 | 5,469 | 4,517 | 5,335 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships..... | 1,037 | 1,132 | 893 | 231 | 3,379 | 1,676 | 1,100 | 586 |
| Number of partners..... | 106,002 | 5,097 | 2,086 | 1,391 | 9,512 | 4,993 | 4,160 | 5,307 |
| Total assets..... | 53,974,507 | 6,129,151 | 4,504,273 | 12,664,990 | 6,978,282 | 10,475,131 | 10,170,186 | 6,417,581 |
| Cash..... | 846,402 | 124,236 | 187,847 | 204,769 | 334,019 | 356,386 | 574,220 | 118,357 |
| Trade notes and accounts receivable..... | 6,780,772 | 927,942 | 681,328 | 1,529,026 | 1,202,766 | 1,881,448 | 1,089,971 | 1,240,011 |
| Less: Allowance for bad debts..... | 126,325 | 20,274 | 15,501 | 26,223 | 33,437 | 37,936 | 49,279 | 63,034 |
| Inventories..... | 4,557,144 | 694,287 | 416,508 | 1,836,198 | 1,068,234 | 2,348,289 | 1,200,695 | 1,204,205 |
| U.S. Government obligations..... | *3,293 | -- | *10,020 | 4,630 | *17,671 | -- | *56,809 | *2,030 |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Other current assets..... | 3,385,586 | 295,008 | 139,267 | 151,087 | 402,987 | 1,339,037 | 469,661 | 320,862 |
| Mortgage and real estate loans..... | 17,609 | -- | -- | 12 | *251 | -- | -- | -- |
| Other investments..... | 6,808,547 | 242,363 | 133,878 | 1,307,276 | 97,346 | 702,146 | 2,290,085 | 348,975 |
| Depreciable assets..... | 32,847,393 | 4,697,335 | 3,447,668 | 8,954,815 | 4,601,134 | 3,495,971 | 4,818,724 | 3,551,301 |
| Less: Accumulated depreciation..... | 14,565,503 | 1,757,866 | 1,393,326 | 2,950,734 | 1,785,210 | 1,681,597 | 1,397,816 | 1,572,038 |
| Depletable assets..... | *293,384 | -- | 145,012 | 1,044 | -- | -- | -- | *673 |
| Less: Accumulated depletion..... | *84,744 | -- | 27,548 | 896 | -- | -- | -- | *465 |
| Land..... | 410,657 | 51,599 | 152,938 | 134,323 | 108,763 | 48,640 | 76,194 | 18,354 |
| Intangible assets..... | 9,139,851 | 507,379 | 479,841 | 427,821 | 830,544 | 1,203,961 | 862,797 | 643,909 |
| Less: Accumulated amortization..... | 1,474,129 | 53,243 | 28,497 | 109,457 | 172,781 | 112,416 | 234,614 | 113,518 |
| Other assets..... | 5,134,568 | 420,383 | 174,839 | 1,201,297 | 305,994 | 931,201 | 412,737 | 717,959 |
| Total liabilities and capital..... | 53,974,507 | 6,129,151 | 4,504,273 | 12,664,990 | 6,978,282 | 10,475,131 | 10,170,186 | 6,417,581 |
| Accounts payable..... | 3,525,434 | 642,696 | 289,274 | 895,165 | 678,535 | 725,613 | -34,825 | 849,886 |
| Mortgages notes, bonds payable in less than 1 year..... | 782,273 | 339,769 | 243,330 | 1,119,006 | 547,482 | 1,104,108 | 213,239 | 418,462 |
| Other current liabilities..... | 4,465,207 | 630,572 | 368,207 | 741,780 | 684,638 | 2,136,095 | 3,211,302 | 663,860 |
| Nonrecourse loans..... | 2,376,686 | *26,407 | *16,131 | *505,894 | *109,392 | *89,910 | *14,104 | -- |
| Mortgages notes, bonds payable in 1 year or more..... | 7,014,302 | 3,336,748 | 864,223 | 3,369,029 | 1,710,793 | 2,295,478 | 196,231 | 784,135 |
| Other liabilities..... | 2,996,485 | 443,394 | 210,816 | 665,509 | 357,997 | 1,024,502 | 1,281,277 | 1,503,717 |
| Partners capital accounts..... | 32,814,120 | 709,565 | 2,512,290 | 5,368,607 | 2,889,445 | 3,099,425 | 5,288,858 | 2,197,521 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships¹..... | 740 | 249 | 472 | 188 | 3,452 | 1,485 | 268 | 143 |
| Number of partners..... | 111,249 | 889 | 1,527 | 1,242 | 8,917 | 3,951 | 663 | 474 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships..... | 450 | 228 | 214 | 176 | 2,692 | 1,278 | 250 | 137 |
| Number of partners..... | 103,201 | 796 | 753 | 1,212 | 7,380 | 3,537 | 622 | 462 |
| Total assets..... | 42,164,984 | 2,219,597 | 3,859,573 | 6,775,717 | 5,381,490 | 7,465,330 | 2,216,718 | 2,950,617 |
| Cash..... | 507,689 | 79,719 | 156,819 | 136,604 | 305,303 | 303,640 | 156,130 | 71,386 |
| Trade notes and accounts receivable..... | 5,823,390 | 387,492 | 620,858 | 1,133,694 | 946,728 | 1,232,571 | 697,928 | 827,432 |
| Less: Allowance for bad debts..... | 67,483 | 8,869 | 15,296 | 13,101 | 19,808 | 23,401 | 9,671 | 34,429 |
| Inventories..... | 3,707,494 | 290,503 | 332,243 | 1,205,239 | 796,156 | 1,489,061 | 584,441 | 628,931 |
| U.S. Government obligations..... | *63 | -- | *10,020 | 4,630 | *17,671 | -- | *56,809 | *2,030 |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | -- | -- |
| Other current assets..... | 2,919,317 | 41,609 | 120,791 | 124,328 | 347,797 | 1,292,432 | 224,782 | 267,273 |
| Mortgage and real estate loans..... | 17,609 | -- | -- | 12 | *65 | -- | -- | -- |
| Other investments..... | 6,266,439 | 185,132 | 133,853 | *1,246,756 | 81,513 | 601,192 | *59,537 | *265,646 |
| Depreciable assets..... | 22,496,526 | 1,716,802 | 2,930,082 | 4,525,457 | 3,660,290 | 2,021,895 | 499,278 | 1,163,105 |
| Less: Accumulated depreciation..... | 10,845,383 | 799,631 | 1,185,783 | 2,072,305 | 1,603,569 | 1,088,013 | 216,843 | 695,780 |
| Depletable assets..... | 257,527 | -- | 139,172 | 1,044 | -- | -- | -- | -- |
| Less: Accumulated depletion..... | 71,170 | -- | 23,550 | 896 | -- | -- | -- | -- |
| Land..... | 318,941 | 22,473 | 137,217 | 58,592 | 83,004 | 31,449 | 7,162 | *4,923 |
| Intangible assets..... | 7,291,781 | 158,968 | 368,094 | 251,627 | 658,754 | 828,805 | 52,894 | 371,178 |
| Less: Accumulated amortization..... | 1,066,247 | 17,676 | 23,411 | 76,014 | 141,551 | 91,866 | 5,682 | 49,491 |
| Other assets..... | 4,608,489 | 163,075 | 158,464 | 250,049 | 249,137 | 867,566 | 109,954 | 128,413 |
| Total liabilities and capital..... | 42,164,984 | 2,219,597 | 3,859,573 | 6,775,717 | 5,381,490 | 7,465,330 | 2,216,718 | 2,950,617 |
| Accounts payable..... | 2,867,192 | 216,403 | 232,370 | 482,889 | 494,737 | 452,165 | -2,174,347 | 565,333 |
| Mortgages notes, bonds payable in less than 1 year..... | 567,616 | 109,502 | 212,461 | 804,134 | 292,455 | 923,457 | 158,885 | 100,576 |
| Other current liabilities..... | 3,407,343 | 172,356 | 303,863 | 527,861 | 486,037 | 1,611,931 | 536,147 | 286,019 |
| Nonrecourse loans..... | *334,652 | *3,597 | *15,950 | *266,077 | *16,186 | *22,276 | -- | -- |
| Mortgages notes, bonds payable in 1 year or more..... | 4,550,732 | 318,911 | 734,041 | 841,673 | 1,098,830 | 1,170,780 | 104,005 | 187,339 |
| Other liabilities..... | 1,710,775 | 303,805 | 102,229 | 435,325 | 157,609 | 580,810 | 195,798 | 434,838 |
| Partners capital accounts..... | 28,726,675 | 1,095,022 | 2,258,660 | 3,417,758 | 2,835,635 | 2,703,910 | 3,396,231 | 1,376,511 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Goods production--continued | | | | Distribution and transportation of goods | | | |
|--|--|--|--------------------------------|-------------|--|------------------|---------------------|--------------|
| | Manufacturing--continued | | | Total | Wholesale trade | | | Retail trade |
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | | Total | Durable goods | Nondurable goods | Total |
| (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | |
| Number of partnerships ¹ | 1,172 | 2,287 | 5,511 | 149,481 | 26,403 | 14,293 | 12,110 | 103,884 |
| Number of partners | 2,953 | 4,966 | 17,436 | 718,837 | 101,655 | 39,045 | 62,610 | 309,590 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 1,131 | 1,300 | 3,274 | 90,851 | 18,263 | 9,924 | 8,339 | 62,095 |
| Number of partners | 2,836 | 2,978 | 10,600 | 551,454 | 83,385 | 29,219 | 54,166 | 212,486 |
| Total assets | 9,915,279 | 986,731 | 7,850,376 | 155,709,060 | 45,765,447 | 15,853,559 | 29,911,887 | 55,378,798 |
| Cash..... | 380,918 | 40,614 | 186,979 | 7,878,492 | 3,412,149 | 703,591 | 2,708,558 | 2,951,493 |
| Trade notes and accounts receivable..... | 2,429,572 | 196,200 | 1,687,750 | 24,984,967 | 14,548,046 | 5,164,882 | 9,383,163 | 6,744,700 |
| Less: Allowance for bad debts..... | 23,192 | 4,056 | 44,307 | 455,843 | 222,494 | 80,374 | 142,120 | 188,832 |
| Inventories..... | 1,779,934 | 253,316 | 1,399,500 | 30,539,744 | 11,801,298 | 5,729,839 | 6,071,459 | 17,942,539 |
| U.S. Government obligations..... | -- | -- | -- | 52,952 | *38,781 | *26,135 | -- | *14,005 |
| Tax-exempt securities..... | -- | -- | -- | *114,866 | *14,931 | -- | *14,931 | *99,935 |
| Other current assets..... | 390,396 | 49,577 | 605,501 | 10,122,407 | 3,955,611 | 794,349 | 3,161,261 | 3,179,273 |
| Mortgage and real estate loans..... | -- | -- | -- | 68,749 | 20,170 | *7,485 | *12,684 | *47,972 |
| Other investments..... | 208,436 | *1,291 | 261,751 | 7,188,001 | 2,270,877 | 748,732 | 1,522,145 | 1,254,519 |
| Depreciable assets..... | 4,438,114 | 577,685 | 3,711,715 | 72,684,976 | 7,138,974 | 2,287,042 | 4,851,932 | 21,749,699 |
| Less: Accumulated depreciation..... | 1,706,760 | 251,250 | 1,714,109 | 23,572,214 | 2,868,174 | 1,140,190 | 1,727,984 | 8,127,611 |
| Depletable assets..... | -- | -- | *16,838 | 22,112 | *7,710 | *6,662 | *1,048 | *7,866 |
| Less: Accumulated depletion..... | -- | -- | 6,466 | 10,708 | *5,233 | *4,477 | *756 | *1,958 |
| Land..... | 85,360 | 13,159 | 77,989 | 2,268,471 | 329,261 | 149,122 | 180,139 | 1,426,345 |
| Intangible assets..... | 1,500,220 | 108,477 | 1,043,046 | 14,020,966 | 3,518,657 | 1,203,503 | 2,315,154 | 6,943,628 |
| Less: Accumulated amortization..... | 270,917 | 10,913 | 201,821 | 1,935,237 | 545,139 | 142,797 | 402,342 | 1,202,545 |
| Other assets..... | 703,197 | 12,631 | 826,010 | 11,736,357 | 2,350,022 | 400,054 | 1,949,968 | 2,537,772 |
| Total liabilities and capital | 9,915,279 | 986,731 | 7,850,376 | 155,709,060 | 45,765,447 | 15,853,559 | 29,911,887 | 55,378,798 |
| Accounts payable..... | 1,927,883 | 107,562 | 819,091 | 23,734,502 | 13,901,562 | 4,394,399 | 9,507,163 | 6,763,217 |
| Mortgages notes, bonds payable in less than 1 year.. | 613,762 | 60,434 | 440,758 | 12,442,461 | 2,950,087 | 1,043,382 | 1,906,705 | 7,781,248 |
| Other current liabilities..... | 1,560,860 | 98,744 | 1,164,994 | 16,650,295 | 6,165,153 | 1,851,221 | 4,313,932 | 6,755,892 |
| Nonrecourse loans | *47,625 | *14,086 | *90,807 | 4,198,049 | 716,779 | 244,688 | 472,091 | 441,771 |
| Mortgages notes, bonds payable in 1 year or more.... | 1,780,692 | 288,308 | 1,489,204 | 29,749,482 | 5,373,033 | 1,913,860 | 3,459,174 | 12,069,238 |
| Other liabilities..... | 582,414 | 40,932 | 374,349 | 13,750,702 | 6,317,847 | 3,956,459 | 2,361,388 | 2,277,994 |
| Partners capital accounts | 3,402,043 | 376,665 | 3,471,173 | 55,183,568 | 10,340,985 | 2,449,551 | 7,891,434 | 19,289,438 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 437 | 1,671 | 1,887 | 83,304 | 16,573 | 9,819 | 6,754 | 54,367 |
| Number of partners | 1,293 | 3,705 | 5,283 | 554,076 | 76,971 | 27,192 | 49,779 | 188,990 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 409 | 1,168 | 893 | 53,424 | 12,548 | 6,881 | 5,667 | 34,746 |
| Number of partners | 1,234 | 2,682 | 2,986 | 449,126 | 67,607 | 20,442 | 47,165 | 140,090 |
| Total assets | 5,779,625 | 793,672 | 5,276,426 | 99,254,510 | 29,416,318 | 11,390,231 | 18,026,087 | 35,096,025 |
| Cash..... | 225,693 | 39,675 | 132,539 | 4,746,211 | 1,542,501 | 571,861 | 970,640 | 1,958,329 |
| Trade notes and accounts receivable..... | 1,702,746 | 151,328 | 1,161,015 | 15,979,668 | 9,684,259 | 4,465,799 | 5,218,460 | 4,152,465 |
| Less: Allowance for bad debts..... | 11,761 | 2,856 | 26,716 | 260,047 | 150,238 | 54,331 | 95,807 | 92,660 |
| Inventories..... | 857,167 | 198,991 | 923,753 | 20,183,075 | 7,723,033 | 3,281,959 | 4,441,073 | 12,149,276 |
| U.S. Government obligations..... | -- | -- | -- | *52,468 | *38,591 | *26,135 | *12,456 | *13,877 |
| Tax-exempt securities..... | -- | -- | -- | *113,337 | *14,931 | -- | *14,931 | *98,406 |
| Other current assets..... | 146,157 | 45,854 | 444,111 | 6,489,650 | 2,040,244 | 536,958 | 1,503,286 | 2,034,089 |
| Mortgage and real estate loans..... | -- | -- | -- | 28,008 | 20,170 | *7,485 | *12,684 | *7,231 |
| Other investments..... | 173,500 | *121 | 175,891 | 5,454,062 | 1,637,739 | 640,276 | 997,463 | 1,293,413 |
| Depreciable assets..... | 2,434,085 | 488,218 | 2,435,482 | 43,827,893 | 4,993,998 | 1,593,597 | 3,400,401 | 12,430,461 |
| Less: Accumulated depreciation..... | 984,657 | 237,337 | 1,228,422 | 15,976,982 | 2,046,891 | 751,375 | 1,295,516 | 5,362,642 |
| Depletable assets..... | -- | -- | 15,322 | 11,075 | *547 | *547 | -- | *4,313 |
| Less: Accumulated depletion..... | -- | -- | 6,466 | *5,246 | *273 | *273 | -- | *1,457 |
| Land..... | 25,499 | 9,563 | 43,913 | 1,538,975 | 241,500 | 107,990 | 133,510 | 948,706 |
| Intangible assets..... | 991,983 | 96,242 | 665,882 | 8,985,136 | 2,435,423 | 671,807 | 1,763,616 | 4,563,854 |
| Less: Accumulated amortization..... | 148,796 | 8,349 | 146,708 | 1,202,080 | 390,201 | 69,566 | 320,635 | 693,385 |
| Other assets..... | 368,008 | 12,221 | 686,830 | 9,289,308 | 1,630,985 | 361,460 | 1,269,525 | 1,591,751 |
| Total liabilities and capital | 5,779,625 | 793,672 | 5,276,426 | 99,254,510 | 29,416,318 | 11,390,231 | 18,026,087 | 35,096,025 |
| Accounts payable..... | 1,021,320 | 87,980 | 479,963 | 13,288,081 | 7,579,737 | 3,563,245 | 4,016,491 | 3,932,333 |
| Mortgages notes, bonds payable in less than 1 year.. | 321,461 | 19,622 | 196,721 | 7,212,495 | 1,759,597 | 715,339 | 1,044,258 | 4,449,567 |
| Other current liabilities..... | 483,561 | 81,452 | 709,886 | 9,612,073 | 3,474,406 | 1,164,124 | 2,310,282 | 4,043,949 |
| Nonrecourse loans | *23,771 | *14,086 | *3,330 | 2,115,512 | 312,808 | 156,885 | 155,923 | 195,832 |
| Mortgages notes, bonds payable in 1 year or more.... | 1,023,482 | 190,845 | 935,435 | 16,723,255 | 3,727,543 | 1,268,613 | 2,458,930 | 6,371,552 |
| Other liabilities..... | 174,115 | 40,932 | 67,801 | 5,088,593 | 2,083,079 | 559,530 | 1,523,549 | 692,883 |
| Partners capital accounts | 2,731,915 | 358,755 | 2,883,291 | 45,214,501 | 10,479,148 | 3,962,496 | 6,516,652 | 15,409,910 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|---|---|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|-----------|--|
| | Retail trade--continued | | | | | | | |
| | Motor vehicle and parts dealers | Furniture and home furnishing stores | Electronics and appliance stores | Building materials and garden equipment and supplies dealers | Food and beverage stores | Health and personal care stores | Gasoline | Clothing and clothing accessories stores |
| (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | |
| Number of partnerships ¹ | 11,727 | 3,956 | 3,983 | 4,290 | 13,724 | 3,123 | 5,753 | 9,028 |
| Number of partners | 26,923 | 9,570 | 9,362 | 13,740 | 31,980 | 8,048 | 15,132 | 19,894 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 7,642 | 2,768 | 1,411 | 3,338 | 8,113 | 2,041 | 3,904 | 5,534 |
| Number of partners | 18,979 | 6,229 | 3,843 | 11,028 | 19,548 | 5,538 | 10,773 | 12,682 |
| Total assets | 12,027,840 | 909,342 | 3,659,341 | 2,019,483 | 6,445,581 | 981,442 | 3,533,795 | 4,558,137 |
| Cash..... | 806,011 | 97,439 | 156,476 | 138,697 | 493,990 | 77,905 | 218,209 | 178,244 |
| Trade notes and accounts receivable..... | 1,367,596 | 170,507 | 1,277,663 | 483,221 | 405,425 | 210,403 | 130,250 | 392,549 |
| Less: Allowance for bad debts..... | 19,793 | *5,612 | 16,096 | 6,891 | 3,472 | *9,593 | 1,778 | *6,914 |
| Inventories..... | 5,825,874 | 325,517 | 1,527,130 | 770,574 | 1,747,178 | 273,887 | 249,169 | 1,635,386 |
| U.S. Government obligations..... | -- | *1,585 | -- | -- | -- | -- | *127 | *4,496 |
| Tax-exempt securities..... | *1,530 | *1,224 | -- | *19 | -- | -- | 2,226 | -- |
| Other current assets..... | 319,116 | 42,171 | 27,767 | 60,242 | 150,120 | 28,630 | 137,776 | 786,084 |
| Mortgage and real estate loans..... | -- | -- | -- | *581 | *311 | -- | *6,269 | *385 |
| Other investments..... | 174,414 | *8,898 | *44,901 | 11,972 | 53,567 | *6,160 | 40,384 | *7,081 |
| Depreciable assets..... | 3,669,107 | 324,678 | 914,222 | 719,124 | 4,671,815 | 276,718 | 2,542,252 | 2,092,463 |
| Less: Accumulated depreciation..... | 1,004,845 | 151,867 | 412,842 | 340,802 | 2,026,470 | 123,363 | 708,877 | 1,009,248 |
| Depletable assets..... | *3,662 | -- | -- | -- | *4,103 | -- | *101 | -- |
| Less: Accumulated depletion..... | *588 | -- | -- | -- | *1,354 | -- | *16 | -- |
| Land..... | 243,773 | *8,884 | *6,962 | 91,536 | 267,215 | *4,160 | 418,281 | 29,701 |
| Intangible assets..... | 441,709 | 76,610 | 74,204 | 64,726 | 480,476 | 305,193 | 223,226 | 398,197 |
| Less: Accumulated amortization..... | 76,841 | 6,204 | 8,564 | 9,749 | 63,580 | 115,352 | 40,828 | 51,623 |
| Other assets..... | 277,117 | 15,511 | 67,519 | 36,232 | 266,257 | 46,695 | 317,024 | 101,336 |
| Total liabilities and capital | 12,027,840 | 909,342 | 3,659,341 | 2,019,483 | 6,445,581 | 981,442 | 3,533,795 | 4,558,137 |
| Accounts payable..... | 999,341 | 194,717 | 387,453 | 317,601 | 1,337,307 | 176,834 | 315,586 | 424,314 |
| Mortgages notes, bonds payable in less than 1 year..... | 5,251,159 | 109,542 | 628,834 | 122,071 | 237,932 | 30,306 | 124,042 | 220,322 |
| Other current liabilities..... | 1,019,645 | 106,128 | 909,507 | 123,256 | 803,394 | 61,487 | 149,165 | 694,758 |
| Nonrecourse loans..... | 134,255 | *15,591 | *2,749 | *5,116 | *21,353 | *4,042 | *35,659 | *7,419 |
| Mortgages notes, bonds payable in 1 year or more..... | 1,618,867 | 231,619 | 145,049 | 348,679 | 2,138,535 | 274,395 | 1,668,498 | 1,305,037 |
| Other liabilities..... | 405,800 | 52,513 | 180,618 | 180,442 | 279,998 | 54,326 | 173,665 | 94,272 |
| Partners capital accounts..... | 2,598,773 | 199,231 | 1,405,132 | 922,318 | 1,627,061 | 380,051 | 1,067,179 | 1,812,016 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 6,409 | 2,270 | 2,101 | 2,119 | 8,034 | 1,697 | 3,767 | 5,460 |
| Number of partners | 14,940 | 5,202 | 4,771 | 8,027 | 18,399 | 4,486 | 9,730 | 11,958 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 4,329 | 1,972 | 1,107 | 1,422 | 4,955 | 1,400 | 2,629 | 3,580 |
| Number of partners | 10,649 | 4,589 | 2,702 | 6,347 | 11,388 | 3,729 | 6,794 | 7,976 |
| Total assets | 7,387,207 | 720,522 | 2,366,541 | 1,581,739 | 2,751,020 | 885,825 | 2,021,053 | 3,131,906 |
| Cash..... | 516,172 | 86,304 | 112,005 | 120,041 | 225,062 | 68,715 | 144,276 | 124,388 |
| Trade notes and accounts receivable..... | 1,074,713 | 136,302 | 220,856 | 415,553 | 216,518 | 179,448 | 84,076 | 316,042 |
| Less: Allowance for bad debts..... | 14,214 | *2,439 | *2,002 | 5,688 | *1,506 | *9,562 | 1,192 | *2,382 |
| Inventories..... | 4,100,044 | 253,276 | 1,487,774 | 572,021 | 789,804 | 249,500 | 148,608 | 1,141,499 |
| U.S. Government obligations..... | -- | *1,585 | -- | -- | -- | -- | -- | *4,496 |
| Tax-exempt securities..... | -- | *1,224 | -- | *19 | -- | -- | 2,226 | -- |
| Other current assets..... | 144,068 | 36,436 | 23,328 | 53,691 | 73,649 | 24,924 | 111,702 | 684,600 |
| Mortgage and real estate loans..... | -- | -- | -- | *581 | *54 | -- | *6,211 | *385 |
| Other investments..... | 146,271 | *8,887 | *578 | 8,519 | 34,495 | *6,160 | 12,584 | *802 |
| Depreciable assets..... | 1,439,613 | 243,036 | 830,937 | 525,395 | 1,818,276 | 254,527 | 1,545,467 | 1,578,893 |
| Less: Accumulated depreciation..... | 598,152 | 123,801 | 375,285 | 260,156 | 861,587 | 113,413 | 476,184 | 790,005 |
| Depletable assets..... | *209 | -- | -- | -- | *4,103 | -- | -- | -- |
| Less: Accumulated depletion..... | *103 | -- | -- | -- | *1,354 | -- | -- | -- |
| Land..... | 190,510 | *4,995 | *5,412 | 81,539 | 111,298 | *3,377 | 287,242 | 22,355 |
| Intangible assets..... | 294,054 | 63,514 | 22,103 | 52,544 | 242,656 | 289,827 | 129,561 | 29,912 |
| Less: Accumulated amortization..... | 52,912 | 2,394 | 1,898 | 7,607 | 41,954 | 113,779 | 31,313 | 10,784 |
| Other assets..... | 146,935 | 13,598 | 42,735 | 25,286 | 141,508 | 46,101 | 57,789 | 31,705 |
| Total liabilities and capital | 7,387,207 | 720,522 | 2,366,541 | 1,581,739 | 2,751,020 | 885,825 | 2,021,053 | 3,131,906 |
| Accounts payable..... | 631,084 | 122,610 | 210,027 | 220,058 | 515,814 | 144,616 | 181,323 | 226,340 |
| Mortgages notes, bonds payable in less than 1 year..... | 2,804,517 | 29,511 | 599,363 | 86,710 | 101,730 | 25,121 | 73,688 | 35,533 |
| Other current liabilities..... | 754,703 | 77,376 | 630,777 | 93,614 | 253,612 | 48,375 | 91,490 | 554,603 |
| Nonrecourse loans..... | 54,869 | *130 | *2,749 | *5,116 | *12,383 | *4,042 | *10,475 | *1,395 |
| Mortgages notes, bonds payable in 1 year or more..... | 1,113,482 | 130,085 | 98,345 | 179,409 | 632,456 | 268,916 | 804,058 | 110,131 |
| Other liabilities..... | 102,596 | *23,120 | 22,738 | 81,448 | 119,108 | *42,382 | 29,794 | 34,650 |
| Partners capital accounts..... | 1,925,955 | 337,690 | 802,542 | 915,384 | 1,115,918 | 352,372 | 830,226 | 2,169,253 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | | |
|---|---|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------------|----------------------|----------------------|
| | Retail trade--continued | | | | Transportation and warehousing | | | |
| | Sporting goods, hobby, book, and music stores | General merchandise stores | Miscellaneous store retailers | Nonstore retailers | Total | Air and rail transportation | Water transportation | Truck transportation |
| (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | |
| Number of partnerships ¹ | 8,468 | 2,404 | 28,766 | 8,662 | 19,193 | 1,957 | 1,069 | 9,746 |
| Number of partners | 20,809 | 5,796 | 84,420 | 63,917 | 307,592 | 4,278 | 5,582 | 20,943 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 4,701 | 1,049 | 16,456 | 5,136 | 10,493 | 1,174 | 583 | 4,878 |
| Number of partners | 12,912 | 2,960 | 57,912 | 50,083 | 255,583 | 2,687 | 4,520 | 11,132 |
| Total assets | 2,619,360 | 1,535,791 | 5,410,758 | 11,677,927 | 54,564,815 | 4,295,037 | 4,400,530 | 1,474,085 |
| Cash..... | 90,395 | 48,378 | 365,246 | 280,503 | 1,514,849 | 130,177 | 251,876 | 108,893 |
| Trade notes and accounts receivable..... | 98,780 | 58,676 | 395,009 | 1,754,621 | 3,692,221 | 313,466 | 289,046 | 277,538 |
| Less: Allowance for bad debts..... | *1,746 | *898 | 4,925 | 111,115 | 44,517 | 4,660 | *4,320 | 3,505 |
| Inventories..... | 788,273 | 733,754 | 2,542,794 | 1,523,002 | 795,907 | 162,489 | *41,416 | 51,402 |
| U.S. Government obligations..... | -- | -- | *7,797 | -- | *166 | *166 | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | 94,936 | -- | -- | -- | -- |
| Other current assets..... | 979,888 | 89,025 | 92,139 | 466,314 | 2,987,523 | 168,823 | 237,399 | 93,393 |
| Mortgage and real estate loans..... | -- | -- | *40,426 | -- | *607 | -- | -- | *607 |
| Other investments..... | *1,152 | *-11,351 | 36,758 | 880,583 | 3,662,606 | *207,445 | 635,954 | 21,713 |
| Depreciable assets..... | 616,766 | 688,347 | 1,897,293 | 3,336,914 | 43,796,303 | 3,609,518 | 3,199,577 | 1,614,864 |
| Less: Accumulated depreciation..... | 219,224 | 219,648 | 647,847 | 1,262,579 | 12,576,428 | 974,319 | 679,018 | 802,291 |
| Depletable assets..... | -- | -- | -- | -- | *6,536 | -- | -- | *1,542 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | *3,517 | -- | -- | *1,414 |
| Land..... | *26,116 | *22,611 | 150,833 | 156,275 | 512,865 | *35,891 | *15,552 | 15,896 |
| Intangible assets..... | 93,077 | 109,534 | 556,939 | 4,119,738 | 3,558,681 | 83,478 | 64,795 | 103,904 |
| Less: Accumulated amortization..... | 20,261 | 7,037 | 351,626 | 450,881 | 187,553 | 19,506 | 15,215 | 20,671 |
| Other assets..... | 166,144 | 24,398 | 329,923 | 889,616 | 6,848,563 | 582,068 | 363,470 | 12,212 |
| Total liabilities and capital | 2,619,360 | 1,535,791 | 5,410,758 | 11,677,927 | 54,564,815 | 4,295,037 | 4,400,530 | 1,474,085 |
| Accounts payable..... | 326,070 | 206,549 | 598,147 | 1,479,298 | 3,069,723 | 188,444 | 119,655 | 141,874 |
| Mortgages notes, bonds payable in less than 1 year..... | 255,199 | 58,906 | 499,457 | 243,479 | 1,711,126 | 172,463 | 159,036 | 213,694 |
| Other current liabilities..... | 568,122 | 226,408 | 633,487 | 1,460,533 | 3,729,250 | 468,826 | 434,847 | 195,998 |
| Nonrecourse loans..... | *24,440 | -- | *28,896 | *162,250 | 3,039,499 | *160,831 | *777,654 | *24,810 |
| Mortgages notes, bonds payable in 1 year or more..... | 499,553 | 208,970 | 815,601 | 2,814,432 | 12,307,211 | 1,520,699 | 856,499 | 545,232 |
| Other liabilities..... | 82,106 | *88,389 | 315,701 | 370,164 | 5,154,861 | 744,866 | 124,884 | 52,572 |
| Partners capital accounts..... | 863,870 | 746,568 | 2,519,470 | 5,147,771 | 25,553,145 | 1,038,909 | 1,927,954 | 299,906 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 5,025 | 803 | 13,276 | 3,407 | 12,364 | 556 | 199 | 7,032 |
| Number of partners | 11,496 | 2,304 | 48,370 | 49,307 | 288,116 | 1,192 | 2,372 | 14,947 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 2,573 | 441 | 8,693 | 1,645 | 6,131 | 52 | 196 | 3,076 |
| Number of partners | 6,231 | 1,580 | 39,023 | 39,081 | 241,429 | 164 | 2,275 | 7,011 |
| Total assets | 1,361,001 | 1,096,542 | 2,762,187 | 9,030,482 | 34,742,167 | 1,134,188 | 1,291,093 | 960,058 |
| Cash..... | 43,032 | 26,171 | 308,755 | 183,407 | 1,245,382 | 76,297 | 186,379 | 97,917 |
| Trade notes and accounts receivable..... | 74,521 | 47,525 | 312,383 | 1,074,529 | 2,142,943 | *121,811 | 76,023 | 194,379 |
| Less: Allowance for bad debts..... | *981 | -- | 4,760 | 47,933 | 17,149 | *1,394 | *157 | 967 |
| Inventories..... | 477,205 | 434,545 | 1,415,985 | 1,079,016 | 310,766 | *26,014 | *2,134 | 51,088 |
| U.S. Government obligations..... | -- | -- | *7,797 | -- | -- | -- | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | 94,936 | -- | -- | -- | -- |
| Other current assets..... | 430,618 | 74,928 | 48,273 | 327,871 | 2,415,317 | 107,265 | 159,730 | 65,213 |
| Mortgage and real estate loans..... | -- | -- | -- | -- | *607 | -- | -- | *607 |
| Other investments..... | *1,044 | *193,950 | 6,521 | 873,604 | 2,522,910 | *105,554 | *61,576 | 21,577 |
| Depreciable assets..... | 310,259 | 419,526 | 782,173 | 2,682,359 | 26,403,434 | 301,635 | 1,139,778 | 973,877 |
| Less: Accumulated depreciation..... | 126,431 | 127,489 | 446,808 | 1,063,331 | 8,567,449 | 148,062 | 425,594 | 513,986 |
| Depletable assets..... | -- | -- | -- | -- | *6,216 | -- | -- | *1,542 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | *3,517 | -- | -- | *1,414 |
| Land..... | *10,139 | *6,126 | 81,704 | 144,008 | 348,769 | *10,966 | *90 | 12,367 |
| Intangible assets..... | 62,708 | *7,823 | 142,685 | 3,226,465 | 1,985,859 | *4,560 | 9,549 | 59,837 |
| Less: Accumulated amortization..... | 9,623 | *5,686 | 31,259 | 384,175 | 118,493 | *3,625 | 2,488 | 9,952 |
| Other assets..... | 88,510 | 19,123 | 138,737 | 839,724 | 6,066,572 | 533,167 | 84,074 | 7,973 |
| Total liabilities and capital | 1,361,001 | 1,096,542 | 2,762,187 | 9,030,482 | 34,742,167 | 1,134,188 | 1,291,093 | 960,058 |
| Accounts payable..... | 199,386 | 167,868 | 411,560 | 901,646 | 1,776,012 | 58,762 | 33,049 | 91,666 |
| Mortgages notes, bonds payable in less than 1 year..... | 218,176 | *26,871 | 257,514 | 190,833 | 1,003,330 | *10,955 | 59,863 | 141,091 |
| Other current liabilities..... | 153,782 | 158,275 | 315,531 | 911,810 | 2,093,718 | 250,153 | 262,044 | 120,970 |
| Nonrecourse loans..... | *20,398 | -- | *8,350 | 75,924 | 1,606,872 | -- | *11,794 | *13,377 |
| Mortgages notes, bonds payable in 1 year or more..... | 217,462 | 46,293 | 422,484 | 2,348,430 | 6,624,161 | *87,723 | 394,488 | 302,487 |
| Other liabilities..... | 42,019 | *28,564 | 23,567 | 142,898 | 2,312,631 | *601,704 | 23,433 | 16,231 |
| Partners capital accounts..... | 509,777 | 668,671 | 1,323,181 | 4,458,940 | 19,325,443 | 124,891 | 506,422 | 274,235 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods--continued | | | | | | Information | |
|--|---|-------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|-------------|-----------------------|
| | Transportation and warehousing--continued | | | | | | Total | Publishing industries |
| | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation | Couriers and messengers | Warehousing and storage | | |
| (65) | (66) | (67) | (68) | (69) | (70) | (71) | (72) | |
| Number of partnerships ¹ | 1,408 | 287 | *69 | 2,159 | 762 | 1,736 | 21,900 | 6,469 |
| Number of partners | 3,249 | 217,212 | *252 | 49,888 | 1,618 | 4,570 | 359,443 | 14,969 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 894 | 264 | *69 | 1,589 | 280 | 763 | 12,810 | 1,670 |
| Number of partners | 2,220 | 183,097 | *252 | 48,396 | 652 | 2,626 | 310,663 | 4,521 |
| Total assets | 683,922 | 33,049,619 | *59,346 | 6,559,163 | 197,564 | 3,845,549 | 198,050,196 | 10,775,997 |
| Cash..... | 27,502 | 527,157 | *2,156 | 278,331 | 7,607 | 181,151 | 5,665,487 | 462,007 |
| Trade notes and accounts receivable..... | 114,009 | 1,598,077 | -- | 804,056 | *104,753 | 191,276 | 22,911,556 | 1,860,097 |
| Less: Allowance for bad debts..... | *57 | *2,441 | -- | 14,157 | *14,626 | 750 | 1,756,210 | 209,483 |
| Inventories..... | *5,847 | 333,168 | -- | 113,487 | *508 | 87,590 | 6,662,633 | 200,586 |
| U.S. Government obligations..... | -- | -- | -- | -- | -- | -- | *52,252 | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | *218,901 | 460 |
| Other current assets..... | 74,021 | 793,257 | *332 | 1,405,056 | *10,290 | 204,951 | 16,321,780 | 707,343 |
| Mortgage and real estate loans..... | -- | -- | -- | -- | -- | -- | *195,543 | -- |
| Other investments..... | *117,124 | 3,102,815 | *13,170 | -501,889 | 1,079 | 65,196 | 21,898,224 | 433,723 |
| Depreciable assets..... | 345,299 | 27,947,007 | *51,770 | 3,817,685 | 142,004 | 3,068,579 | 93,843,786 | 2,648,688 |
| Less: Accumulated depreciation..... | 145,714 | 7,680,322 | *8,363 | 1,316,136 | 81,884 | 888,381 | 35,850,348 | 1,165,036 |
| Depletable assets..... | -- | *10 | -- | *4,983 | -- | -- | -- | -- |
| Less: Accumulated depletion..... | -- | -- | -- | *2,103 | -- | -- | -- | -- |
| Land..... | *808 | 35,877 | -- | 190,052 | 8,039 | 210,752 | 809,303 | 108,024 |
| Intangible assets..... | 144,789 | 1,063,963 | *305 | 1,665,885 | *37,081 | 394,480 | 55,038,063 | 3,822,917 |
| Less: Accumulated amortization..... | 12,531 | 34,179 | *40 | 64,819 | *3,502 | 17,088 | 13,576,725 | 597,626 |
| Other assets..... | 12,823 | 5,365,231 | *16 | 178,732 | *-13,783 | 347,794 | 25,615,950 | 2,504,296 |
| Total liabilities and capital | 683,922 | 33,049,619 | *59,346 | 6,559,163 | 197,564 | 3,845,549 | 198,050,196 | 10,775,997 |
| Accounts payable..... | 29,631 | 1,895,216 | -- | 536,896 | *66,309 | 91,700 | 16,508,048 | 472,842 |
| Mortgages notes, bonds payable in less than 1 year.. | 109,475 | 626,834 | *1,847 | 315,849 | *4,507 | 107,421 | 6,003,082 | 152,861 |
| Other current liabilities..... | 93,240 | 917,492 | *14,493 | 1,125,814 | 41,458 | 437,082 | 27,238,224 | 1,140,505 |
| Nonrecourse loans..... | -- | *1,707,767 | -- | *220,586 | -- | *147,851 | 6,677,731 | *68,433 |
| Mortgages notes, bonds payable in 1 year or more.... | 191,650 | 5,827,434 | *46,875 | 1,713,681 | *6,977 | 1,598,164 | 43,304,980 | 1,278,795 |
| Other liabilities..... | 70,306 | 3,771,248 | -- | 323,862 | *-18,209 | 85,332 | 22,065,053 | 2,085,200 |
| Partners capital accounts..... | 189,620 | 18,303,628 | *-3,868 | 2,322,475 | 96,522 | 1,377,999 | 76,253,077 | 5,577,362 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 1,194 | 181 | *17 | 1,481 | *688 | 1,016 | 9,325 | 2,353 |
| Number of partners | 2,819 | 216,859 | *52 | 45,609 | *1,451 | 2,815 | 191,351 | 5,365 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 679 | 169 | *17 | 1,207 | *205 | 530 | 6,260 | 912 |
| Number of partners | 1,790 | 182,766 | *52 | 45,043 | *485 | 1,842 | 181,046 | 2,302 |
| Total assets | 404,831 | 24,541,191 | *779 | 4,396,670 | *96,715 | 1,916,642 | 106,601,416 | 7,985,545 |
| Cash..... | 20,702 | 447,384 | *750 | 266,379 | *3,735 | 145,839 | 3,268,342 | 370,657 |
| Trade notes and accounts receivable..... | 31,721 | 1,055,119 | -- | 511,217 | *26,417 | 126,257 | 15,571,909 | 1,424,742 |
| Less: Allowance for bad debts..... | *52 | *2,244 | -- | 11,093 | *988 | *255 | 1,129,945 | 134,133 |
| Inventories..... | *1,430 | 177,836 | -- | 47,929 | *508 | 3,827 | 4,219,665 | 147,773 |
| U.S. Government obligations..... | -- | -- | -- | -- | -- | -- | *52,252 | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | -- | *218,901 | 460 |
| Other current assets..... | 70,665 | 617,807 | -- | 1,213,369 | *6,949 | 174,321 | 9,602,148 | 576,668 |
| Mortgage and real estate loans..... | -- | -- | -- | -- | -- | -- | *184,137 | -- |
| Other investments..... | *116,711 | 2,710,492 | -- | -555,851 | -- | 62,852 | 12,989,689 | 377,489 |
| Depreciable assets..... | 237,958 | 19,734,782 | *225 | 2,127,942 | *55,376 | 1,831,861 | 59,597,784 | 2,165,850 |
| Less: Accumulated depreciation..... | 113,303 | 5,852,495 | *212 | 806,310 | *29,806 | 677,681 | 27,137,145 | 1,014,325 |
| Depletable assets..... | -- | *10 | -- | *4,663 | -- | -- | -- | -- |
| Less: Accumulated depletion..... | -- | -- | -- | *2,103 | -- | -- | -- | -- |
| Land..... | *83 | 30,045 | -- | *156,985 | -- | 138,234 | 601,531 | 86,199 |
| Intangible assets..... | *30,686 | 381,656 | -- | 1,408,210 | *36,524 | 54,838 | 24,712,403 | 2,016,627 |
| Less: Accumulated amortization..... | *4,475 | *30,209 | -- | 52,918 | *3,480 | 11,347 | 7,298,707 | 343,988 |
| Other assets..... | *12,704 | 5,271,009 | *16 | 88,252 | *1,480 | 67,898 | 11,148,450 | 2,311,526 |
| Total liabilities and capital | 404,831 | 24,541,191 | *779 | 4,396,670 | *96,715 | 1,916,642 | 106,601,416 | 7,985,545 |
| Accounts payable..... | 27,164 | 1,135,906 | -- | 347,627 | *18,605 | 63,233 | 8,923,451 | 346,774 |
| Mortgages notes, bonds payable in less than 1 year.. | 35,712 | 600,374 | -- | 90,666 | *2,117 | 62,552 | 619,838 | 110,640 |
| Other current liabilities..... | 44,178 | 552,323 | -- | 580,621 | *19,765 | 263,664 | 13,591,770 | 665,014 |
| Nonrecourse loans..... | -- | *1,487,773 | -- | *5,627 | -- | *88,301 | 1,457,483 | *62,609 |
| Mortgages notes, bonds payable in 1 year or more.... | *62,889 | 4,352,978 | -- | 932,311 | *6,876 | 484,408 | 14,068,276 | 570,761 |
| Other liabilities..... | *39,570 | 1,450,725 | -- | 158,578 | *-20,625 | *43,015 | 8,606,711 | 1,152,040 |
| Partners capital accounts..... | 195,318 | 14,961,112 | *779 | 2,281,240 | *69,977 | 911,470 | 59,333,888 | 5,077,706 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Information--continued | | | Finance, insurance, real estate, and rental and leasing | | | | |
|---|---|-------------------------------------|---|---|-----------------------|----------------------------------|-------------------------------------|---|
| | Motion picture and sound recording industries | Broadcasting and telecommunications | Information services and data processing services | Total | Finance and insurance | | | |
| | | | | | Total | Depository credit intermediation | Nondepository credit intermediation | Activities related to credit intermediation |
| | | | | | | | | |
| Number of partnerships¹..... | 5,808 | 6,485 | 3,139 | 1,021,554 | 209,150 | 399 | 4,551 | 1,120 |
| Number of partners..... | 38,598 | 289,763 | 16,113 | 10,581,686 | 3,374,457 | 2,149 | 36,964 | 25,201 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships..... | 4,360 | 4,994 | 1,786 | 780,437 | 131,165 | 399 | 3,312 | 561 |
| Number of partners..... | 16,681 | 279,123 | 10,338 | 8,900,483 | 2,424,228 | 2,149 | 31,343 | 1,989 |
| Total assets..... | 35,956,083 | 147,986,527 | 3,331,589 | 3,813,785,715 | 2,375,852,311 | 6,767,698 | 93,994,024 | 3,885,065 |
| Cash..... | 564,838 | 4,026,622 | 612,020 | 122,126,967 | 66,123,444 | 672,249 | 2,139,582 | 400,442 |
| Trade notes and accounts receivable..... | 9,614,366 | 10,987,472 | 449,621 | 202,021,385 | 173,273,843 | *155,661 | 50,796,290 | 2,313,767 |
| Less: Allowance for bad debts..... | 707,836 | 818,841 | 20,050 | 1,084,341 | 727,788 | *795 | 625,279 | 29,212 |
| Inventories..... | 4,975,364 | 1,469,824 | *16,858 | 78,943,241 | 71,495,480 | *24,380 | *574,377 | *15 |
| U.S. Government obligations..... | *50,951 | *1,301 | -- | 94,678,701 | 91,973,568 | *187,775 | *52,659 | -- |
| Tax-exempt securities..... | 206,625 | *17 | *11,800 | 26,792,296 | 24,676,967 | *151,456 | *53,328 | -- |
| Other current assets..... | 2,329,748 | 13,227,665 | 57,025 | 601,958,928 | 544,197,191 | 2,715,824 | 8,243,103 | 244,798 |
| Mortgage and real estate loans..... | 4,334 | *191,209 | -- | 43,339,674 | 21,380,051 | *309,114 | 7,950,488 | *18,781 |
| Other investments..... | 5,960,344 | 15,273,375 | *230,782 | 1,386,342,139 | 1,227,079,295 | 407,107 | 10,434,255 | *100,141 |
| Depreciable assets..... | 10,723,328 | 78,424,507 | 2,047,262 | 1,114,378,876 | 17,807,542 | *55,257 | 4,836,863 | 74,073 |
| Less: Accumulated depreciation..... | 6,638,231 | 27,040,975 | 1,006,106 | 351,084,468 | 5,009,145 | *5,814 | 898,792 | 28,583 |
| Depletable assets..... | -- | -- | -- | 2,657,832 | 1,089,279 | -- | *19,160 | -- |
| Less: Accumulated depletion..... | -- | -- | -- | 1,052,980 | 717,408 | -- | *1,535 | -- |
| Land..... | 254,015 | 443,323 | *3,940 | 232,180,035 | 3,971,385 | *28,143 | 129,329 | -- |
| Intangible assets..... | 9,162,968 | 41,362,875 | 689,305 | 52,168,133 | 12,282,174 | 28,749 | 1,160,115 | 81,163 |
| Less: Accumulated amortization..... | 3,926,358 | 8,972,208 | 80,533 | 17,182,212 | 2,277,965 | 7,725 | 190,607 | 9,338 |
| Other assets..... | 3,381,625 | 19,410,363 | 319,665 | 226,601,508 | 129,234,398 | 2,046,317 | 9,320,688 | 719,019 |
| Total liabilities and capital..... | 35,956,083 | 147,986,527 | 3,331,589 | 3,813,785,715 | 2,375,852,311 | 6,767,698 | 93,994,024 | 3,885,065 |
| Accounts payable..... | 7,792,057 | 7,967,576 | 275,574 | 98,444,202 | 81,105,692 | 12,715 | 1,497,992 | 268,145 |
| Mortgages notes, bonds payable in less than 1 year..... | 223,689 | 5,527,022 | 99,510 | 159,961,366 | 115,677,390 | *1,837,684 | 22,131,586 | *755,600 |
| Other current liabilities..... | 7,989,207 | 17,571,366 | 537,147 | 800,455,264 | 734,135,297 | 2,224,182 | 3,350,409 | 623,795 |
| Nonrecourse loans..... | *249,920 | 6,308,032 | *51,346 | 451,810,731 | 26,846,729 | *3,816 | 2,599,730 | *601,436 |
| Mortgages notes, bonds payable in 1 year or more..... | 6,081,226 | 35,532,950 | 412,011 | 604,240,185 | 144,616,410 | 712,388 | 26,953,766 | *168,616 |
| Other liabilities..... | 7,859,699 | 11,502,924 | 617,230 | 264,611,913 | 142,538,657 | *1,191,069 | 9,383,082 | 771,968 |
| Partners capital accounts..... | 5,760,286 | 63,576,658 | 1,338,771 | 1,434,262,054 | 1,130,932,136 | 785,843 | 28,077,460 | 695,504 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships¹..... | 2,432 | 3,210 | 1,330 | 682,340 | 160,678 | 334 | 2,665 | 727 |
| Number of partners..... | 7,902 | 173,963 | 4,120 | 7,438,705 | 2,729,723 | 1,748 | 20,204 | 2,183 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships..... | 2,060 | 2,464 | 825 | 532,994 | 99,757 | 334 | 2,274 | 463 |
| Number of partners..... | 7,090 | 169,015 | 2,638 | 6,280,054 | 2,001,312 | 1,748 | 18,398 | 1,651 |
| Total assets..... | 26,394,983 | 70,003,283 | 2,217,605 | 2,827,772,521 | 1,869,716,315 | 6,106,827 | 80,995,324 | 2,733,914 |
| Cash..... | 399,954 | 2,273,613 | 224,119 | 94,160,930 | 52,922,595 | 663,397 | 1,823,904 | 336,319 |
| Trade notes and accounts receivable..... | 7,635,068 | 6,139,975 | 372,124 | 162,329,478 | 145,565,271 | *59,596 | 48,557,903 | 1,598,324 |
| Less: Allowance for bad debts..... | 475,167 | 502,899 | 17,746 | 842,080 | 593,609 | -- | 524,837 | 8,620 |
| Inventories..... | 3,696,815 | 361,784 | *13,293 | 33,886,421 | 30,017,299 | *10,310 | *75,551 | *15 |
| U.S. Government obligations..... | *50,951 | *1,301 | -- | 79,634,482 | 77,527,053 | *187,775 | *52,659 | -- |
| Tax-exempt securities..... | 206,625 | *17 | *11,800 | 21,536,959 | 19,450,121 | *151,456 | *53,328 | -- |
| Other current assets..... | 846,221 | 8,151,100 | 28,160 | 372,306,810 | 335,810,096 | 2,713,521 | 5,351,086 | 243,555 |
| Mortgage and real estate loans..... | 4,334 | *179,803 | -- | 37,067,410 | 19,508,022 | *103,880 | 7,288,617 | *18,781 |
| Other investments..... | 5,424,636 | 7,137,817 | *49,748 | 1,184,121,694 | 1,053,987,353 | *199,769 | 8,852,969 | *65,089 |
| Depreciable assets..... | 9,004,293 | 46,716,189 | 1,711,452 | 727,409,032 | 11,322,422 | *54,656 | 1,399,121 | 40,114 |
| Less: Accumulated depreciation..... | 5,935,086 | 19,267,255 | 920,479 | 240,596,453 | 3,529,792 | *5,638 | 294,511 | 16,102 |
| Depletable assets..... | -- | -- | -- | 2,256,041 | 1,006,028 | -- | *19,160 | -- |
| Less: Accumulated depletion..... | -- | -- | -- | 947,333 | 708,445 | -- | *1,535 | -- |
| Land..... | *226,884 | 284,508 | *3,940 | 152,919,239 | 2,402,958 | *26,804 | 90,731 | -- |
| Intangible assets..... | 6,799,285 | 15,312,654 | 583,837 | 32,377,647 | 9,677,153 | *28,436 | 984,828 | *9,487 |
| Less: Accumulated amortization..... | 2,968,980 | 3,917,801 | 67,939 | 10,785,023 | 1,979,208 | *7,588 | 167,059 | *3,580 |
| Other assets..... | 1,479,150 | 7,132,479 | 225,295 | 180,937,266 | 117,330,997 | 1,920,456 | 7,433,410 | 450,531 |
| Total liabilities and capital..... | 26,394,983 | 70,003,283 | 2,217,605 | 2,827,772,521 | 1,869,716,315 | 6,106,827 | 80,995,324 | 2,733,914 |
| Accounts payable..... | 5,903,633 | 2,471,867 | 201,177 | 74,621,439 | 64,792,918 | *12,331 | 1,418,933 | 71,765 |
| Mortgages notes, bonds payable in less than 1 year..... | 42,358 | 412,167 | *54,673 | 123,183,299 | 97,788,635 | *1,770,034 | 20,620,287 | *455,046 |
| Other current liabilities..... | 4,630,679 | 7,883,410 | 412,668 | 480,148,982 | 447,754,970 | 2,195,458 | 381,713 | 580,441 |
| Nonrecourse loans..... | *219,555 | 1,175,318 | -- | 252,950,277 | 21,720,014 | *3,816 | *1,243,968 | *315,050 |
| Mortgages notes, bonds payable in 1 year or more..... | 5,688,544 | 7,460,638 | *348,332 | 401,966,200 | 130,585,489 | *396,897 | 24,409,694 | *134,423 |
| Other liabilities..... | 4,885,730 | 2,283,168 | 285,772 | 175,143,262 | 109,348,514 | *1,189,883 | 6,841,977 | 747,738 |
| Partners capital accounts..... | 5,024,484 | 48,316,715 | 914,982 | 1,319,759,061 | 997,725,775 | 538,408 | 26,078,752 | 429,450 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | | | | |
|---|--|---|--|---------------|------------------------------------|--|--|---|
| | Finance and insurance--continued | | | | Real estate and rental and leasing | | | |
| | Securities, commodities contracts, and other financial investments | Insurance carriers and related activities | Funds, trusts and other financial vehicles | Total | Real estate | | | |
| | | | | | Total | Lessors of residential buildings and dwellings | Lessors of nonresidential buildings (except miniware-houses) | Lessors of mini-warehouses and self storage units |
| (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | |
| Number of partnerships ¹ | 169,271 | 6,920 | 26,889 | 812,404 | 788,480 | 323,529 | 271,498 | 8,562 |
| Number of partners | 2,621,693 | 74,606 | 613,845 | 7,207,229 | 6,356,159 | 2,799,603 | 1,553,888 | 80,578 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 102,241 | 4,770 | 19,881 | 649,271 | 632,295 | 252,270 | 229,589 | 5,660 |
| Number of partners | 1,927,766 | 70,200 | 390,781 | 6,476,254 | 5,648,470 | 2,411,496 | 1,411,757 | 61,811 |
| Total assets | 2,019,342,087 | 6,689,031 | 245,174,406 | 1,437,933,405 | 1,373,212,409 | 473,063,871 | 570,291,263 | 13,792,851 |
| Cash..... | 54,256,361 | 678,967 | 7,975,844 | 56,003,523 | 54,149,086 | 19,558,595 | 18,976,415 | 381,007 |
| Trade notes and accounts receivable..... | 95,606,395 | 1,434,841 | 22,966,890 | 28,747,542 | 18,002,487 | 4,796,276 | 6,282,043 | 88,024 |
| Less: Allowance for bad debts..... | 60,968 | *1,940 | *9,594 | 356,553 | 237,866 | 34,085 | 110,422 | *1,645 |
| Inventories..... | 70,499,973 | -- | *396,735 | 7,447,761 | 7,235,612 | 422,733 | 373,221 | *432 |
| U.S. Government obligations..... | 85,957,837 | *377,313 | 5,397,984 | 2,705,134 | 2,602,409 | 802,378 | 1,496,801 | -- |
| Tax-exempt securities..... | 19,566,295 | 442 | 4,905,447 | 2,115,329 | 2,113,860 | 711,648 | 994,166 | *4,318 |
| Other current assets..... | 507,920,222 | 1,585,092 | 23,488,152 | 57,761,737 | 54,837,145 | 21,128,612 | 15,866,590 | 180,345 |
| Mortgage and real estate loans..... | 11,087,710 | *61,173 | 1,952,784 | 21,959,623 | 21,959,623 | 4,884,657 | 4,888,374 | *203,305 |
| Other investments..... | 1,072,537,324 | 1,267,137 | 142,333,331 | 159,262,845 | 152,686,885 | 37,383,437 | 39,783,042 | 1,379,148 |
| Depreciable assets..... | 10,823,367 | 477,363 | 1,540,619 | 1,096,571,334 | 1,033,290,807 | 436,056,071 | 461,060,426 | 11,164,691 |
| Less: Accumulated depreciation..... | 3,547,695 | 223,472 | 304,788 | 346,075,323 | 315,889,366 | 159,548,286 | 123,046,716 | 3,017,117 |
| Depletable assets..... | 1,065,938 | -- | *4,182 | 1,568,553 | 1,562,844 | *740,972 | *399,797 | *39,099 |
| Less: Accumulated depletion..... | 712,735 | -- | *3,138 | 335,572 | 334,066 | *58,189 | *123,966 | *33,650 |
| Land..... | 3,056,552 | *6,948 | 750,413 | 228,208,650 | 227,280,125 | 71,102,902 | 99,360,331 | 2,690,420 |
| Intangible assets..... | 10,066,005 | 434,750 | 511,392 | 39,885,959 | 38,251,553 | 12,129,976 | 18,910,012 | 282,242 |
| Less: Accumulated amortization..... | 1,781,650 | 104,986 | 183,659 | 14,904,247 | 14,393,136 | 4,802,259 | 7,054,528 | 102,300 |
| Other assets..... | 83,001,157 | 695,404 | 33,451,813 | 97,367,109 | 90,094,408 | 27,788,432 | 32,235,679 | 534,535 |
| Total liabilities and capital | 2,019,342,087 | 6,689,031 | 245,174,406 | 1,437,933,405 | 1,373,212,409 | 473,063,871 | 570,291,263 | 13,792,851 |
| Accounts payable..... | 75,917,083 | 1,681,651 | 1,728,106 | 17,338,510 | 15,026,751 | 4,661,759 | 5,719,808 | 86,152 |
| Mortgages notes, bonds payable in less than 1 year..... | 81,316,594 | 149,280 | 9,486,645 | 44,283,976 | 42,023,052 | 11,985,148 | 18,405,711 | 194,011 |
| Other current liabilities..... | 718,403,404 | 633,583 | 8,899,925 | 66,319,967 | 59,143,208 | 21,003,865 | 18,465,612 | 401,646 |
| Nonrecourse loans..... | 16,327,247 | *18,512 | 7,295,987 | 424,964,003 | 415,645,303 | 205,037,724 | 161,998,385 | 2,048,244 |
| Mortgages notes, bonds payable in 1 year or more..... | 84,557,858 | 278,163 | 31,945,619 | 459,623,776 | 442,354,146 | 165,722,296 | 193,079,922 | 4,274,009 |
| Other liabilities..... | 114,553,494 | 5,037,432 | 11,601,611 | 122,073,256 | 110,740,534 | 46,199,498 | 36,693,220 | 279,357 |
| Partners capital accounts..... | 928,266,407 | -1,109,590 | 174,216,512 | 303,329,918 | 288,279,416 | 18,453,581 | 135,928,607 | 6,509,432 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 131,769 | 5,566 | 19,617 | 521,663 | 506,612 | 188,575 | 201,237 | 7,220 |
| Number of partners | 2,223,427 | 14,833 | 467,329 | 4,708,981 | 4,352,778 | 1,716,511 | 1,209,358 | 73,151 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 77,898 | 3,714 | 15,075 | 433,236 | 422,054 | 154,256 | 175,340 | 4,413 |
| Number of partners | 1,609,171 | 11,238 | 359,106 | 4,278,742 | 3,935,068 | 1,481,817 | 1,120,442 | 54,967 |
| Total assets | 1,554,996,997 | 4,829,409 | 220,053,845 | 958,056,206 | 921,742,797 | 275,904,837 | 422,475,055 | 10,813,249 |
| Cash..... | 42,964,023 | 573,975 | 6,560,978 | 41,238,335 | 40,293,094 | 13,301,579 | 15,304,890 | 304,360 |
| Trade notes and accounts receivable..... | 73,213,983 | 1,259,615 | 20,875,850 | 16,764,207 | 12,363,572 | 3,491,335 | 4,233,310 | 83,962 |
| Less: Allowance for bad debts..... | 49,469 | *1,090 | *9,594 | 248,471 | 192,002 | 29,637 | 91,943 | *1,446 |
| Inventories..... | 29,633,704 | -- | *297,719 | 3,869,123 | 3,747,763 | 296,472 | 345,990 | *395 |
| U.S. Government obligations..... | 71,744,940 | *160,407 | 5,381,273 | 2,107,428 | 2,004,703 | 709,064 | 1,098,542 | -- |
| Tax-exempt securities..... | 16,771,958 | -- | 2,473,380 | 2,086,838 | 2,085,368 | 711,648 | 969,069 | *4,318 |
| Other current assets..... | 306,496,316 | 1,215,469 | 19,790,148 | 36,496,714 | 34,330,200 | 12,458,487 | 11,957,885 | 166,267 |
| Mortgage and real estate loans..... | 10,416,823 | *58,985 | 1,620,936 | 17,559,388 | 17,559,388 | 3,814,238 | 4,634,711 | *120,582 |
| Other investments..... | 916,437,685 | 485,784 | 127,946,058 | 130,134,341 | 124,810,128 | 28,166,793 | 37,686,162 | 1,464,864 |
| Depreciable assets..... | 8,071,333 | 355,440 | 1,401,758 | 716,086,610 | 674,747,677 | 248,781,502 | 332,966,575 | 8,548,869 |
| Less: Accumulated depreciation..... | 2,776,333 | 168,143 | 269,066 | 237,066,661 | 213,385,862 | 101,357,262 | 87,959,319 | 2,457,676 |
| Depletable assets..... | 983,548 | -- | *3,321 | 1,250,013 | 1,244,304 | *708,517 | *251,250 | *39,099 |
| Less: Accumulated depletion..... | 704,599 | -- | *2,311 | 238,888 | 237,382 | *53,445 | *43,133 | *33,650 |
| Land..... | 1,769,121 | *5,463 | 510,838 | 150,516,281 | 149,850,037 | 44,306,781 | 71,086,321 | 2,205,044 |
| Intangible assets..... | 7,854,559 | 308,950 | 490,894 | 22,700,494 | 22,120,113 | 6,236,907 | 11,879,785 | 204,363 |
| Less: Accumulated amortization..... | 1,535,964 | 91,584 | 173,432 | 8,805,816 | 8,457,392 | 2,567,392 | 4,476,549 | 78,707 |
| Other assets..... | 73,705,368 | 666,138 | 33,155,094 | 63,606,270 | 58,859,088 | 16,929,251 | 22,631,510 | 242,604 |
| Total liabilities and capital | 1,554,996,997 | 4,829,409 | 220,053,845 | 958,056,206 | 921,742,797 | 275,904,837 | 422,475,055 | 10,813,249 |
| Accounts payable..... | 60,361,930 | 1,289,472 | 1,638,489 | 9,828,521 | 8,865,993 | 2,149,031 | 4,181,482 | 79,373 |
| Mortgages notes, bonds payable in less than 1 year..... | 66,396,393 | 122,626 | 8,424,249 | 25,394,664 | 24,085,473 | 6,732,155 | 9,994,771 | 84,511 |
| Other current liabilities..... | 437,470,169 | 248,651 | 6,878,538 | 32,394,013 | 27,737,889 | 7,994,772 | 11,623,858 | 329,935 |
| Nonrecourse loans..... | 14,679,739 | *3,100 | 5,474,340 | 231,230,264 | 225,512,987 | 101,018,532 | 97,295,914 | 1,185,911 |
| Mortgages notes, bonds payable in 1 year or more..... | 75,599,807 | 184,752 | 29,859,915 | 271,380,711 | 264,685,993 | 88,818,022 | 125,492,605 | 3,136,145 |
| Other liabilities..... | 86,100,898 | 4,260,288 | 10,207,729 | 65,794,748 | 58,991,073 | 24,584,148 | 20,684,849 | 104,869 |
| Partners capital accounts..... | 814,388,061 | -1,279,480 | 157,570,584 | 322,033,286 | 311,863,389 | 44,608,177 | 153,201,575 | 5,892,505 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Finance, insurance, real estate, and rental and leasing--continued | | | | Professional and business services | | | | |
|---|--|--------------------|-----------------------------|---|------------------------------------|--|-------------------|--|------|
| | Real estate and rental and leasing--continued | | | | Total | Professional, scientific, and technical services | | | |
| | Real estate--continued | | Rental and leasing services | Lessors of nonfinancial intangible assets | | Total | Legal services | Accounting, tax preparation, bookkeeping, and payroll services | |
| | Lessors of other real estate property | Other real estate | | | (89) | | | | (90) |
| Number of partnerships¹..... | 54,121 | 130,772 | 23,900 | 24 | 158,595 | 118,340 | 31,506 | 14,761 | |
| Number of partners..... | 335,145 | 1,586,946 | 850,996 | 73 | 812,455 | 477,768 | 149,972 | 59,515 | |
| Partnerships reporting balance sheet data: | | | | | | | | | |
| Number of partnerships..... | 39,868 | 104,908 | 16,954 | *23 | 101,795 | 76,743 | 23,327 | 8,541 | |
| Number of partners..... | 284,857 | 1,478,549 | 827,717 | *67 | 652,708 | 365,172 | 127,882 | 42,275 | |
| Total assets..... | 75,280,303 | 240,784,121 | 63,270,043 | *1,450,953 | 232,845,162 | 59,435,292 | 14,588,041 | 6,090,076 | |
| Cash..... | 2,274,584 | 12,958,485 | 1,838,013 | *16,424 | 13,202,249 | 9,561,689 | 5,126,577 | 1,211,917 | |
| Trade notes and accounts receivable..... | 855,828 | 5,980,316 | 10,666,973 | *78,082 | 24,328,381 | 9,462,813 | 1,319,680 | 399,954 | |
| Less: Allowance for bad debts..... | 14,908 | 76,806 | 117,572 | 1,115 | 405,692 | 219,745 | 43,410 | *6,726 | |
| Inventories..... | 425,383 | 6,013,843 | 212,149 | -- | 1,089,355 | 625,708 | *2,885 | *1,042 | |
| U.S. Government obligations..... | 191,364 | 111,866 | *102,725 | -- | 504,210 | 221,352 | 166,022 | *5,199 | |
| Tax-exempt securities..... | *71,596 | *332,132 | *1,469 | -- | 484,757 | *12,564 | *7,781 | *4,694 | |
| Other current assets..... | 1,890,989 | 15,770,610 | 2,868,914 | *55,678 | 22,055,221 | 8,179,201 | 2,178,356 | 1,047,952 | |
| Mortgage and real estate loans..... | 828,694 | 11,154,594 | (²) | -- | 4,472,487 | *63,379 | *1,015 | *1,078 | |
| Other investments..... | 9,142,341 | 64,998,917 | 5,413,754 | *1,162,206 | 104,653,907 | 8,666,777 | 587,330 | 236,758 | |
| Depreciable assets..... | 43,856,362 | 81,153,259 | 63,272,084 | *8,442 | 37,699,027 | 27,291,586 | 12,079,815 | 4,520,874 | |
| Less: Accumulated depreciation..... | 11,287,305 | 18,989,942 | 30,180,912 | *5,045 | 21,250,682 | 16,555,073 | 7,915,672 | 2,817,924 | |
| Depletable assets..... | *123,585 | 259,392 | *5,709 | -- | 258,594 | *110,067 | *1,323 | *3,267 | |
| Less: Accumulated depletion..... | *93,109 | *25,152 | *1,506 | -- | 27,467 | *6,308 | *311 | *3,267 | |
| Land..... | 18,054,740 | 36,071,731 | 885,748 | *42,778 | 1,932,188 | 426,008 | 41,879 | 44,467 | |
| Intangible assets..... | 1,225,675 | 5,703,648 | 1,439,578 | *194,828 | 11,657,782 | 4,127,163 | 389,797 | 440,820 | |
| Less: Accumulated amortization..... | 414,768 | 2,019,280 | 348,740 | *162,371 | 2,626,567 | 881,230 | 174,228 | 79,792 | |
| Other assets..... | 8,149,253 | 21,386,509 | 7,211,656 | *61,046 | 34,817,413 | 8,349,342 | 819,201 | 1,079,763 | |
| Total liabilities and capital..... | 75,280,303 | 240,784,121 | 63,270,043 | *1,450,953 | 232,845,162 | 59,435,292 | 14,588,041 | 6,090,076 | |
| Accounts payable..... | 544,974 | 4,014,058 | 2,309,057 | *2,702 | 4,794,394 | 3,122,881 | 302,993 | 97,287 | |
| Mortgages notes, bonds payable in less than 1 year..... | 2,450,168 | 8,988,014 | 2,260,924 | -- | 13,492,384 | 2,846,181 | 965,969 | 459,777 | |
| Other current liabilities..... | 2,142,239 | 17,129,846 | 7,174,915 | *1,844 | 22,002,313 | 8,341,389 | 2,822,330 | 811,645 | |
| Nonrecourse loans..... | 11,003,173 | 35,557,778 | 9,300,681 | *18,019 | 5,971,056 | 918,076 | 68,983 | *225,462 | |
| Mortgages notes, bonds payable in 1 year or more..... | 22,495,264 | 56,782,656 | 17,266,214 | *3,416 | 26,857,508 | 8,480,922 | 1,494,817 | 1,953,284 | |
| Other liabilities..... | 3,137,622 | 24,430,837 | 11,319,511 | *13,212 | 25,201,371 | 7,766,086 | 1,172,550 | 1,031,346 | |
| Partners capital accounts..... | 33,506,864 | 93,880,933 | 13,638,742 | *1,411,760 | 134,526,137 | 27,959,758 | 7,760,399 | 1,511,274 | |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | | |
| Number of partnerships¹..... | 37,777 | 71,802 | 15,028 | 24 | 103,580 | 79,922 | 26,213 | 10,824 | |
| Number of partners..... | 210,452 | 1,143,306 | 356,130 | 73 | 622,770 | 351,617 | 130,174 | 47,096 | |
| Partnerships reporting balance sheet data: | | | | | | | | | |
| Number of partnerships..... | 27,185 | 60,860 | 11,159 | *23 | 71,429 | 57,361 | 20,375 | 7,700 | |
| Number of partners..... | 173,991 | 1,104,351 | 343,606 | *67 | 527,368 | 286,315 | 116,551 | 36,340 | |
| Total assets..... | 57,101,986 | 155,447,668 | 34,862,457 | *1,450,953 | 180,583,635 | 47,028,442 | 14,152,630 | 5,115,120 | |
| Cash..... | 1,700,603 | 9,681,662 | 928,818 | *16,424 | 11,612,632 | 8,774,076 | 5,077,201 | 1,163,553 | |
| Trade notes and accounts receivable..... | 445,444 | 4,109,520 | 4,322,553 | *78,082 | 20,691,887 | 7,735,365 | 1,190,403 | 373,118 | |
| Less: Allowance for bad debts..... | *8,140 | 60,835 | 55,354 | 1,115 | 224,640 | 111,537 | *36,022 | *6,654 | |
| Inventories..... | 384,127 | 2,720,779 | 121,360 | -- | 775,419 | 423,645 | *2,885 | *1,042 | |
| U.S. Government obligations..... | *111,614 | *85,483 | *102,725 | -- | 495,879 | 217,345 | 162,127 | *5,199 | |
| Tax-exempt securities..... | *68,201 | *332,132 | *1,469 | -- | 484,757 | *12,564 | *7,781 | *4,694 | |
| Other current assets..... | 1,259,974 | 8,487,587 | 2,110,837 | *55,678 | 16,392,369 | 6,508,014 | 2,069,286 | 944,110 | |
| Mortgage and real estate loans..... | 740,599 | 8,249,258 | (²) | -- | 4,402,978 | *62,897 | *1,015 | *1,078 | |
| Other investments..... | 7,472,544 | 50,019,765 | 4,162,008 | *1,162,206 | 79,412,698 | 5,647,926 | 586,999 | 198,159 | |
| Depreciable assets..... | 34,184,924 | 50,265,807 | 41,330,491 | *8,442 | 30,088,129 | 23,088,278 | 11,799,665 | 3,772,543 | |
| Less: Accumulated depreciation..... | 9,096,848 | 12,514,756 | 23,675,753 | *5,045 | 18,191,880 | 14,825,206 | 7,752,676 | 2,438,780 | |
| Depletable assets..... | *123,585 | *121,854 | *5,709 | -- | 129,631 | *98,910 | *1,323 | *3,267 | |
| Less: Accumulated depletion..... | *93,109 | *14,044 | *1,506 | -- | 12,738 | *3,776 | *311 | *3,267 | |
| Land..... | 13,001,512 | 19,250,379 | 623,466 | *42,778 | 875,713 | 360,323 | 40,784 | 44,418 | |
| Intangible assets..... | 703,324 | 3,095,734 | 385,552 | *194,828 | 6,863,986 | 2,154,163 | 373,811 | 290,743 | |
| Less: Accumulated amortization..... | 239,894 | 1,094,849 | 186,053 | *162,371 | 1,869,061 | 594,639 | 173,541 | 72,871 | |
| Other assets..... | 6,343,528 | 12,712,194 | 4,686,136 | *61,046 | 28,655,877 | 7,480,093 | 801,899 | 835,160 | |
| Total liabilities and capital..... | 57,101,986 | 155,447,668 | 34,862,457 | *1,450,953 | 180,583,635 | 47,028,442 | 14,152,630 | 5,115,120 | |
| Accounts payable..... | 341,214 | 2,114,893 | 959,826 | *2,702 | 2,643,134 | 2,126,695 | 290,178 | 91,394 | |
| Mortgages notes, bonds payable in less than 1 year..... | 1,774,451 | 5,499,584 | 1,309,191 | -- | 11,606,230 | 1,901,741 | 878,628 | 384,067 | |
| Other current liabilities..... | 1,154,596 | 6,634,727 | 4,654,280 | *1,844 | 16,653,023 | 6,295,721 | 2,639,420 | 674,109 | |
| Nonrecourse loans..... | 7,285,572 | 18,727,059 | 5,699,258 | *18,019 | 3,641,345 | 624,345 | 68,363 | *225,462 | |
| Mortgages notes, bonds payable in 1 year or more..... | 16,548,604 | 30,690,618 | 6,691,302 | *3,416 | 14,395,263 | 5,407,036 | 1,418,836 | 1,218,297 | |
| Other liabilities..... | 1,299,766 | 12,317,441 | 6,790,463 | *13,212 | 18,782,548 | 5,907,210 | 1,097,808 | 1,007,080 | |
| Partners capital accounts..... | 28,697,785 | 79,463,346 | 8,758,137 | *1,411,760 | 112,862,093 | 24,765,694 | 7,759,397 | 1,514,712 | |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | | | | | |
|---|---|-----------------------------------|---|--|---|--|---|---|
| | Professional, scientific, and technical services--continued | | | | | | | Management of companies (holding companies) |
| | Architectural, engineering, and related services | Specialized design services | Computer systems design and related services | Other professional, scientific, and technical services | | | | |
| | | | | Total | Management, scientific, and technical consulting services | Advertising and related services | Other miscellaneous professional, scientific, and technical services | |
| (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | |
| Number of partnerships ¹ | 9,446 | 3,806 | 13,554 | 45,268 | 23,161 | 5,011 | 17,095 | 11,987 |
| Number of partners | 22,992 | 12,069 | 35,755 | 197,466 | 104,946 | 12,241 | 80,278 | 254,891 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 6,329 | 1,639 | 7,180 | 29,726 | 15,124 | 2,810 | 11,792 | 9,444 |
| Number of partners | 16,051 | 3,612 | 20,231 | 155,121 | 85,146 | 7,637 | 62,338 | 234,241 |
| Total assets | 1,984,079 | 137,859 | 5,488,080 | 31,147,157 | 19,252,865 | 4,160,211 | 7,734,081 | 159,894,273 |
| Cash..... | 360,294 | 27,229 | 317,577 | 2,518,095 | 1,469,055 | 294,078 | 754,962 | 2,144,343 |
| Trade notes and accounts receivable..... | 493,321 | *46,020 | 1,558,326 | 5,645,513 | 2,686,879 | 1,152,934 | 1,805,700 | 12,592,190 |
| Less: Allowance for bad debts..... | 10,071 | *124 | 25,543 | 133,872 | 21,851 | 43,606 | 68,415 | *101,856 |
| Inventories..... | 24,811 | *5,603 | 17,569 | 573,798 | 321,698 | 11,436 | 240,664 | 371,228 |
| U.S. Government obligations..... | *6,320 | -- | -- | *43,811 | *43,443 | -- | 368 | *282,859 |
| Tax-exempt securities..... | *89 | -- | -- | -- | -- | -- | -- | *463,145 |
| Other current assets..... | 323,248 | *17,480 | 225,778 | 4,386,387 | 2,702,229 | 592,816 | 1,091,342 | 12,297,540 |
| Mortgage and real estate loans..... | -- | -- | -- | *61,286 | *27,609 | -- | *33,677 | 4,361,287 |
| Other investments..... | 231,928 | *1,217 | 233,092 | 7,376,452 | 6,064,161 | 374,888 | 937,403 | 94,561,369 |
| Depreciable assets..... | 998,232 | 91,743 | 2,040,622 | 7,560,300 | 3,410,092 | 1,116,712 | 3,033,497 | 3,841,948 |
| Less: Accumulated depreciation..... | 745,567 | 54,151 | 1,309,525 | 3,712,234 | 1,557,796 | 434,639 | 1,719,799 | 1,296,423 |
| Depletable assets..... | *11,157 | -- | -- | *94,320 | *93,515 | -- | *805 | *6,210 |
| Less: Accumulated depletion..... | *2,531 | -- | -- | *198 | *43 | -- | *155 | *4,171 |
| Land..... | *7,800 | -- | *813 | 331,050 | 107,089 | *68,553 | 155,408 | 1,003,507 |
| Intangible assets..... | 109,157 | *1,843 | 537,015 | 2,648,530 | 852,015 | 828,232 | 968,283 | 5,521,515 |
| Less: Accumulated amortization..... | 12,117 | *238 | 145,607 | 469,248 | 130,513 | 105,843 | 232,893 | 769,796 |
| Other assets..... | 188,008 | *1,239 | 2,037,963 | 4,223,168 | 3,185,283 | 304,650 | 733,234 | 24,619,380 |
| Total liabilities and capital | 1,984,079 | 137,859 | 5,488,080 | 31,147,157 | 19,252,865 | 4,160,211 | 7,734,081 | 159,894,273 |
| Accounts payable..... | 286,035 | 24,344 | 329,763 | 2,082,459 | 389,946 | 659,286 | 1,033,226 | 928,414 |
| Mortgages notes, bonds payable in less than 1 year..... | 106,724 | *13,154 | 339,843 | 960,714 | 529,757 | 84,785 | 346,172 | 10,005,783 |
| Other current liabilities..... | 496,965 | 13,775 | 524,485 | 3,672,189 | 1,731,760 | 697,199 | 1,243,230 | 11,765,557 |
| Nonrecourse loans..... | *25,712 | -- | *9,185 | 588,734 | *29,770 | *267,308 | *291,655 | 4,672,819 |
| Mortgages notes, bonds payable in 1 year or more..... | 247,260 | *20,980 | 221,796 | 4,542,784 | 2,878,772 | 670,911 | 993,102 | 15,578,518 |
| Other liabilities..... | -26,088 | *1,441 | 2,201,022 | 3,385,815 | 2,482,512 | 512,677 | 390,626 | 16,572,284 |
| Partners capital accounts..... | 847,470 | 64,166 | 1,861,986 | 15,914,462 | 11,210,348 | 1,268,043 | 3,436,071 | 100,370,897 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 6,764 | 2,378 | 9,168 | 24,575 | 13,882 | 2,568 | 8,124 | 6,950 |
| Number of partners | 16,461 | 9,177 | 22,231 | 126,478 | 75,451 | 6,108 | 44,920 | 231,747 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 5,088 | 1,456 | 5,251 | 17,492 | 9,764 | 1,802 | 5,926 | 5,428 |
| Number of partners | 12,401 | 3,209 | 12,904 | 104,909 | 63,865 | 4,572 | 36,471 | 218,860 |
| Total assets | 1,387,823 | 114,325 | 4,898,127 | 21,360,417 | 13,975,074 | 2,979,809 | 4,405,534 | 124,169,154 |
| Cash..... | 310,173 | 25,350 | 259,418 | 1,938,382 | 1,256,315 | 257,753 | 424,314 | 1,589,999 |
| Trade notes and accounts receivable..... | 332,029 | *45,547 | 1,480,240 | 4,314,028 | 2,461,047 | 958,552 | 894,430 | 11,576,459 |
| Less: Allowance for bad debts..... | 7,550 | *124 | 6,236 | 54,952 | 15,365 | 34,340 | 5,247 | *87,326 |
| Inventories..... | *16,633 | *3,312 | 12,706 | 387,069 | 313,598 | 8,152 | 65,319 | 287,098 |
| U.S. Government obligations..... | *6,320 | -- | -- | *43,700 | *43,443 | -- | 257 | *278,534 |
| Tax-exempt securities..... | *89 | -- | -- | -- | -- | -- | -- | *463,145 |
| Other current assets..... | 246,141 | *12,499 | 184,093 | 3,051,885 | 1,751,100 | 532,946 | 767,838 | 8,909,625 |
| Mortgage and real estate loans..... | -- | -- | -- | *60,805 | *27,609 | -- | *33,196 | 4,292,259 |
| Other investments..... | 168,405 | *183 | 176,786 | 4,517,394 | 3,428,811 | 369,659 | 718,924 | 72,529,743 |
| Depreciable assets..... | 872,845 | 71,216 | 1,807,569 | 4,764,830 | 2,059,337 | 732,572 | 1,972,920 | 2,316,417 |
| Less: Accumulated depreciation..... | 689,942 | 46,500 | 1,203,092 | 2,694,216 | 987,768 | 401,731 | 1,304,717 | 878,598 |
| Depletable assets..... | -- | -- | -- | *94,320 | *93,515 | -- | *805 | *6,210 |
| Less: Accumulated depletion..... | -- | -- | -- | *198 | *43 | -- | *155 | *4,171 |
| Land..... | *7,800 | -- | *734 | 266,587 | 65,142 | *56,404 | 145,040 | 331,926 |
| Intangible assets..... | 33,881 | *1,837 | 280,227 | 1,173,663 | 621,257 | 295,522 | 256,884 | 3,290,582 |
| Less: Accumulated amortization..... | 10,625 | *233 | 99,850 | 237,519 | 98,495 | 81,206 | 57,818 | 364,345 |
| Other assets..... | 101,623 | *1,239 | 2,005,532 | 3,734,641 | 2,955,572 | 285,524 | 493,544 | 19,631,598 |
| Total liabilities and capital | 1,387,823 | 114,325 | 4,898,127 | 21,360,417 | 13,975,074 | 2,979,809 | 4,405,534 | 124,169,154 |
| Accounts payable..... | 156,195 | *21,619 | 148,484 | 1,418,825 | 293,028 | 569,625 | 556,173 | 323,920 |
| Mortgages notes, bonds payable in less than 1 year..... | 73,450 | *10,116 | 50,844 | 504,636 | 378,537 | 49,379 | 76,720 | 9,332,000 |
| Other current liabilities..... | 326,755 | 10,757 | 400,101 | 2,244,578 | 1,005,144 | 495,687 | 743,748 | 9,003,253 |
| Nonrecourse loans..... | *25,712 | -- | *9,185 | *295,623 | *5,731 | *144,464 | *145,427 | *3,014,610 |
| Mortgages notes, bonds payable in 1 year or more..... | 110,106 | *11,548 | 47,055 | 2,601,193 | 1,809,127 | 413,276 | 378,790 | 7,165,475 |
| Other liabilities..... | -57,516 | *1,254 | 2,027,061 | 1,831,522 | 1,257,521 | 431,525 | 142,477 | 12,299,594 |
| Partners capital accounts..... | 753,121 | 59,030 | 2,215,396 | 12,464,039 | 9,225,986 | 875,853 | 2,362,200 | 83,030,301 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Professional and business services--continued | | | Education, health, and social services | | | | | |
|---|--|-------------------------------------|---|--|----------------------|-----------------------------------|---------------------------------------|------------------------------------|------------------------------------|
| | Administrative and support and waste management and remediation services | | | Total | Educational services | Health care and social assistance | | | |
| | Total | Administrative and support services | Waste management and remediation services | | | Total | Offices of other health practitioners | Offices of physicians and dentists | |
| | | | | | | | | Total | Offices of physicians and dentists |
| | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | |
| Number of partnerships¹..... | 28,268 | 26,955 | 1,313 | 42,464 | 4,697 | 37,767 | 12,681 | 8,611 | |
| Number of partners..... | 79,796 | 75,904 | 3,893 | 216,843 | 11,956 | 204,887 | 85,514 | 34,427 | |
| Partnerships reporting balance sheet data: | | | | | | | | | |
| Number of partnerships..... | 15,609 | 14,374 | 1,235 | 30,456 | 2,085 | 28,370 | 11,259 | 6,359 | |
| Number of partners..... | 53,296 | 49,801 | 3,495 | 157,127 | 6,733 | 150,394 | 54,221 | 26,970 | |
| Total assets..... | 13,515,598 | 9,466,084 | 4,049,514 | 45,197,436 | 2,744,063 | 42,453,373 | 3,864,188 | 2,921,496 | |
| Cash..... | 1,496,218 | 1,404,856 | 91,361 | 3,373,471 | 92,143 | 3,281,328 | 552,060 | 441,348 | |
| Trade notes and accounts receivable..... | 2,273,378 | 1,661,297 | 612,081 | 7,518,602 | 86,026 | 7,432,576 | 615,809 | 720,965 | |
| Less: Allowance for bad debts..... | 84,090 | 32,752 | 51,338 | 1,590,373 | *131 | 1,590,242 | 65,731 | 193,223 | |
| Inventories..... | 92,418 | 80,525 | 11,893 | 211,560 | *1,963 | 209,597 | 18,985 | 32,586 | |
| U.S. Government obligations..... | -- | -- | -- | *13,411 | -- | *13,411 | -- | *1,547 | |
| Tax-exempt securities..... | *9,048 | *9,048 | -- | *15,338 | 15,070 | *268 | *73 | -- | |
| Other current assets..... | 1,578,480 | 1,286,080 | 292,399 | 3,315,095 | 216,823 | 3,098,271 | 392,698 | 248,572 | |
| Mortgage and real estate loans..... | *47,822 | *47,822 | -- | *482,624 | -- | *482,624 | *672 | -- | |
| Other investments..... | 1,425,761 | 1,057,027 | 368,735 | 3,427,785 | *1,971,045 | 1,456,740 | 330,787 | 30,996 | |
| Depreciable assets..... | 6,565,492 | 2,620,746 | 3,944,746 | 30,140,195 | 582,143 | 29,558,052 | 2,678,448 | 2,128,905 | |
| Less: Accumulated depreciation..... | 3,399,186 | 1,320,182 | 2,079,004 | 10,819,227 | 284,119 | 10,535,109 | 1,487,531 | 954,548 | |
| Depletable assets..... | *142,318 | -- | *142,318 | *6,075 | -- | *6,075 | *6,075 | -- | |
| Less: Accumulated depletion..... | *16,988 | -- | *16,988 | *790 | -- | *790 | *790 | -- | |
| Land..... | 502,672 | 369,677 | 132,996 | 1,819,515 | *25,939 | 1,793,576 | 38,695 | 104,491 | |
| Intangible assets..... | 2,009,105 | 1,678,501 | 330,604 | 5,104,342 | 21,720 | 5,082,622 | 672,925 | 209,662 | |
| Less: Accumulated amortization..... | 975,540 | 847,032 | 128,509 | 845,241 | 6,602 | 838,639 | 99,208 | 55,026 | |
| Other assets..... | 1,848,692 | 1,450,472 | 398,220 | 3,025,053 | 22,041 | 3,003,013 | 210,223 | 205,222 | |
| Total liabilities and capital..... | 13,515,598 | 9,466,084 | 4,049,514 | 45,197,436 | 2,744,063 | 42,453,373 | 3,864,188 | 2,921,496 | |
| Accounts payable..... | 743,099 | 531,434 | 211,664 | 2,597,109 | 37,229 | 2,559,879 | 102,283 | 198,802 | |
| Mortgages notes, bonds payable in less than 1 year..... | 640,421 | 535,231 | 105,190 | 1,270,046 | 88,933 | 1,181,114 | 365,276 | 121,848 | |
| Other current liabilities..... | 1,895,367 | 1,402,093 | 493,274 | 5,352,683 | 63,289 | 5,289,394 | 910,692 | 420,073 | |
| Nonrecourse loans..... | *380,161 | *128,511 | *251,650 | 4,894,668 | *3,874 | 4,890,795 | 131,231 | *49,736 | |
| Mortgages notes, bonds payable in 1 year or more..... | 2,798,068 | 1,302,481 | 1,495,587 | 12,360,291 | 109,693 | 12,250,598 | 753,148 | 722,420 | |
| Other liabilities..... | 863,001 | 753,263 | 109,738 | 3,405,940 | 42,058 | 3,363,882 | 583,380 | 302,309 | |
| Partners capital accounts..... | 6,195,482 | 4,813,071 | 1,382,411 | 15,316,699 | 2,398,988 | 12,917,712 | 1,018,178 | 1,106,309 | |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | | |
| Number of partnerships¹..... | 16,709 | 15,805 | 904 | 27,956 | 2,866 | 25,090 | 9,331 | 5,890 | |
| Number of partners..... | 39,406 | 36,938 | 2,468 | 132,973 | 7,155 | 125,818 | 43,722 | 23,501 | |
| Partnerships reporting balance sheet data: | | | | | | | | | |
| Number of partnerships..... | 8,639 | 7,783 | 856 | 20,347 | 869 | 19,478 | 8,419 | 4,677 | |
| Number of partners..... | 22,194 | 19,991 | 2,202 | 112,489 | 3,161 | 109,328 | 41,558 | 18,746 | |
| Total assets..... | 9,386,039 | 6,663,843 | 2,722,196 | 25,125,035 | 382,357 | 24,742,678 | 2,528,664 | 2,221,410 | |
| Cash..... | 1,248,556 | 1,173,070 | 75,487 | 2,513,096 | 53,611 | 2,459,484 | 418,574 | 331,948 | |
| Trade notes and accounts receivable..... | 1,380,063 | 995,643 | 384,420 | 4,643,703 | *64,321 | 4,579,382 | 412,717 | 523,581 | |
| Less: Allowance for bad debts..... | 25,777 | 21,300 | 4,477 | 925,852 | *82 | 925,771 | 40,466 | 159,100 | |
| Inventories..... | 64,675 | 55,393 | 9,282 | 156,890 | *1,963 | 154,927 | 12,887 | 26,537 | |
| U.S. Government obligations..... | -- | -- | -- | *7,708 | -- | *7,708 | -- | -- | |
| Tax-exempt securities..... | *9,048 | *9,048 | -- | *15,338 | 15,070 | *268 | *73 | -- | |
| Other current assets..... | 974,729 | 868,321 | 106,408 | 1,778,404 | 23,254 | 1,755,150 | 281,106 | 166,558 | |
| Mortgage and real estate loans..... | *47,822 | *47,822 | -- | *475,336 | -- | *475,336 | 375 | -- | |
| Other investments..... | 1,235,029 | 915,582 | 319,447 | 681,973 | *15,449 | 666,523 | 75,248 | -11,291 | |
| Depreciable assets..... | 4,683,434 | 1,890,255 | 2,793,179 | 18,414,386 | 431,846 | 17,982,540 | 2,117,723 | 1,883,474 | |
| Less: Accumulated depreciation..... | 2,488,076 | 1,055,255 | 1,432,821 | 7,702,664 | 251,863 | 7,450,801 | 1,268,060 | 890,796 | |
| Depletable assets..... | *24,512 | -- | *24,512 | *6,075 | -- | *6,075 | *6,075 | -- | |
| Less: Accumulated depletion..... | *4,791 | -- | *4,791 | *790 | -- | *790 | *790 | -- | |
| Land..... | 183,463 | 112,953 | 70,510 | 1,123,067 | *7,796 | 1,115,271 | 30,493 | 99,158 | |
| Intangible assets..... | 1,419,242 | 1,183,009 | 236,233 | 2,861,049 | *9,401 | 2,851,648 | 403,557 | 168,093 | |
| Less: Accumulated amortization..... | 910,077 | 786,840 | 123,237 | 498,962 | *1,694 | 497,268 | 77,278 | 38,605 | |
| Other assets..... | 1,544,186 | 1,276,143 | 268,042 | 1,576,276 | *13,283 | 1,562,993 | 156,429 | 121,855 | |
| Total liabilities and capital..... | 9,386,039 | 6,663,843 | 2,722,196 | 25,125,035 | 382,357 | 24,742,678 | 2,528,664 | 2,221,410 | |
| Accounts payable..... | 192,518 | 80,873 | 111,645 | 960,779 | 28,644 | 932,134 | 63,505 | 102,068 | |
| Mortgages notes, bonds payable in less than 1 year..... | 372,489 | 337,733 | 34,756 | 556,569 | *14,498 | 542,072 | 151,971 | 40,705 | |
| Other current liabilities..... | 1,354,049 | 1,082,510 | 271,539 | 2,618,467 | 46,664 | 2,571,803 | 646,755 | 293,926 | |
| Nonrecourse loans..... | *2,390 | *2,390 | -- | 2,178,927 | *3,874 | 2,175,053 | *23,368 | *2,569 | |
| Mortgages notes, bonds payable in 1 year or more..... | 1,822,752 | 702,005 | 1,120,747 | 6,430,243 | *27,989 | 6,402,254 | 584,244 | 537,619 | |
| Other liabilities..... | 575,743 | 641,157 | -65,414 | 320,244 | *23,506 | 296,738 | 194,491 | 212,844 | |
| Partners capital accounts..... | 5,066,097 | 3,817,175 | 1,248,922 | 12,059,806 | 237,182 | 11,822,624 | 864,329 | 1,031,679 | |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Education, health, and social services--continued | | | | | | | Leisure, accom- modation, and food services |
|---|---|--|------------------------------------|---|-------------------|---|----------------------|--|
| | Health care and social assistance--continued | | | | | | | |
| | Outpatient care centers | Medical and diagnostic laboratories | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance | |
| (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | |
| Number of partnerships ¹ | 2,618 | 1,468 | 631 | 1,785 | 314 | 4,981 | 4,677 | 88,231 |
| Number of partners | 24,584 | 6,086 | 1,845 | 14,140 | 3,171 | 25,465 | 9,655 | 513,896 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 2,275 | 772 | 337 | 1,257 | 308 | 4,346 | 1,457 | 60,034 |
| Number of partners | 22,728 | 4,271 | 1,256 | 12,190 | 3,078 | 22,285 | 3,395 | 419,738 |
| Total assets | 4,452,888 | 1,454,557 | 318,061 | 1,630,842 | 10,146,967 | 17,415,833 | 248,540 | 148,207,986 |
| Cash..... | 750,568 | 149,827 | 27,482 | 210,034 | 192,524 | 932,797 | 24,687 | 8,285,884 |
| Trade notes and accounts receivable..... | 1,066,766 | 355,347 | 120,493 | 478,311 | 2,486,869 | 1,577,161 | *10,852 | 4,892,588 |
| Less: Allowance for bad debts..... | 390,519 | 75,640 | 12,188 | 106,915 | 653,816 | 92,196 | *12 | 120,228 |
| Inventories..... | 33,916 | 19,929 | *7,555 | 14,915 | 64,774 | 16,928 | *8 | 1,548,968 |
| U.S. Government obligations..... | *11,715 | -- | -- | -- | -- | *148 | -- | *83,677 |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | *195 | -- | *27,861 |
| Other current assets..... | 291,001 | 134,293 | 16,678 | 371,807 | 586,633 | 1,053,690 | *2,899 | 6,668,159 |
| Mortgage and real estate loans..... | -- | -- | -- | -- | -- | *481,952 | -- | 412,554 |
| Other investments..... | 214,131 | *43,900 | *18,446 | 43,246 | 240,896 | 471,468 | *62,870 | 7,312,698 |
| Depreciable assets..... | 2,179,507 | 1,167,013 | 207,388 | 573,735 | 7,415,445 | 13,066,098 | 141,512 | 118,936,961 |
| Less: Accumulated depreciation..... | 871,253 | 628,787 | 132,044 | 228,024 | 3,065,983 | 3,115,794 | 51,144 | 35,607,943 |
| Depletable assets..... | -- | -- | -- | -- | -- | -- | -- | 23,005 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | -- | -- | -- | *6,519 |
| Land..... | 46,064 | *15,981 | -- | *13,985 | 439,289 | 1,116,406 | *18,665 | 13,376,554 |
| Intangible assets..... | 1,154,626 | 218,190 | *45,702 | 264,281 | 1,448,913 | 1,050,548 | *17,776 | 14,941,509 |
| Less: Accumulated amortization..... | 160,691 | 26,932 | *5,760 | 65,271 | 154,694 | 263,858 | *7,199 | 4,852,372 |
| Other assets..... | 127,056 | 81,435 | 24,309 | 60,739 | 1,146,117 | 1,120,287 | *27,625 | 12,284,628 |
| Total liabilities and capital | 4,452,888 | 1,454,557 | 318,061 | 1,630,842 | 10,146,967 | 17,415,833 | 248,540 | 148,207,986 |
| Accounts payable..... | 616,691 | 95,571 | 25,487 | 228,722 | 375,507 | 907,644 | *9,171 | 5,065,792 |
| Mortgages notes, bonds payable in less than 1 year..... | 128,666 | 78,846 | *21,311 | 17,840 | 47,972 | 392,802 | *6,555 | 3,986,353 |
| Other current liabilities..... | 736,889 | 221,980 | 89,591 | 336,506 | 860,983 | 1,669,925 | 42,755 | 13,382,424 |
| Nonrecourse loans..... | *138,442 | *37,215 | -- | 28,433 | 175,018 | 4,328,979 | *1,740 | 20,790,780 |
| Mortgages notes, bonds payable in 1 year or more..... | 513,752 | 323,885 | *165,878 | 282,918 | 1,212,750 | 8,159,289 | *116,559 | 56,095,508 |
| Other liabilities..... | 422,029 | 276,889 | *20,597 | 109,218 | 463,598 | 1,181,455 | *4,406 | 17,878,805 |
| Partners capital accounts..... | 1,896,418 | 420,171 | -4,802 | 627,205 | 7,011,139 | 775,740 | 67,354 | 31,008,324 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 1,808 | 1,061 | 390 | 599 | 183 | 2,317 | 3,512 | 44,970 |
| Number of partners | 19,285 | 4,453 | 1,180 | 11,327 | 1,598 | 13,610 | 7,144 | 339,276 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 1,766 | 662 | 96 | 571 | 176 | 1,936 | 1,175 | 30,840 |
| Number of partners | 18,325 | 3,654 | 591 | 10,672 | 1,506 | 11,625 | 2,651 | 288,385 |
| Total assets | 3,130,369 | 908,063 | 136,206 | 971,045 | 6,301,643 | 8,340,784 | 204,495 | 80,401,191 |
| Cash..... | 621,177 | 135,112 | *18,063 | 178,776 | 166,652 | 569,741 | 19,442 | 5,503,170 |
| Trade notes and accounts receivable..... | 760,557 | 216,051 | *64,578 | 206,601 | 1,610,501 | 773,983 | *10,813 | 2,817,538 |
| Less: Allowance for bad debts..... | 216,205 | 40,216 | *8,501 | 41,671 | 383,310 | 36,290 | *12 | 81,525 |
| Inventories..... | 24,107 | *15,293 | *3,889 | 7,916 | 54,496 | 9,795 | *8 | 782,415 |
| U.S. Government obligations..... | *7,560 | -- | -- | -- | -- | *148 | -- | *83,677 |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | *195 | -- | *16,640 |
| Other current assets..... | 164,088 | 110,108 | *9,746 | 186,377 | 264,548 | 570,813 | *1,805 | 4,043,962 |
| Mortgage and real estate loans..... | -- | -- | -- | -- | -- | *474,962 | -- | 330,602 |
| Other investments..... | 110,591 | *43,900 | *18,446 | 42,439 | 247,481 | 76,840 | *62,870 | 4,188,066 |
| Depreciable assets..... | 1,561,569 | 742,026 | 40,148 | 464,397 | 4,525,503 | 6,542,286 | 105,414 | 67,532,989 |
| Less: Accumulated depreciation..... | 681,841 | 466,773 | 18,749 | 187,675 | 1,926,386 | 1,961,640 | 48,882 | 23,494,515 |
| Depletable assets..... | -- | -- | -- | -- | -- | -- | -- | *6,290 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | -- | -- | -- | *777 |
| Land..... | 31,434 | *6,883 | -- | *13,985 | 264,355 | 650,297 | *18,665 | 7,732,529 |
| Intangible assets..... | 907,877 | 132,662 | *9,350 | 115,020 | 825,417 | 274,896 | *14,775 | 6,263,278 |
| Less: Accumulated amortization..... | 123,774 | 24,780 | *1,066 | 40,317 | 79,155 | 105,246 | *7,047 | 2,264,817 |
| Other assets..... | -36,771 | 37,796 | *302 | 25,197 | 731,541 | 500,002 | *26,643 | 6,941,669 |
| Total liabilities and capital | 3,130,369 | 908,063 | 136,206 | 971,045 | 6,301,643 | 8,340,784 | 204,495 | 80,401,191 |
| Accounts payable..... | 114,403 | 36,449 | *11,012 | 18,487 | 246,860 | 330,259 | *9,092 | 2,050,992 |
| Mortgages notes, bonds payable in less than 1 year..... | 76,760 | 34,378 | *166 | *9,929 | 36,658 | 184,949 | *6,555 | 2,123,251 |
| Other current liabilities..... | 285,462 | 107,707 | *36,571 | 151,875 | 404,420 | 607,545 | *37,543 | 6,465,410 |
| Nonrecourse loans..... | *59,284 | -- | -- | 28,433 | -- | 2,059,659 | *1,740 | 12,067,404 |
| Mortgages notes, bonds payable in 1 year or more..... | 201,109 | 127,659 | *13,508 | 152,980 | 653,946 | 4,061,389 | *69,800 | 25,636,416 |
| Other liabilities..... | 277,611 | *58,629 | -- | 77,013 | -855,551 | 327,294 | *4,406 | 5,806,506 |
| Partners capital accounts..... | 2,115,741 | 543,240 | 74,949 | 532,329 | 5,815,308 | 769,689 | 75,360 | 26,251,213 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Leisure, accommodation, and food services--continued | | | | | | | Other services |
|---|--|---|--|--|---------------------------------|---------------|----------------------------------|----------------|
| | Arts, entertainment, and recreation | | | | Accommodation and food services | | | |
| | Total | Performing arts, spectator sports, and related industries | Museums, historical site, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food service and drinking places | |
| (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | |
| Number of partnerships ¹ | 30,319 | 18,423 | *79 | 11,818 | 57,912 | 19,946 | 37,966 | 63,763 |
| Number of partners | 217,549 | 112,338 | *158 | 105,053 | 296,347 | 162,275 | 134,071 | 162,221 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 18,647 | 9,185 | *79 | 9,382 | 41,387 | 15,767 | 25,620 | 28,448 |
| Number of partners | 177,705 | 77,829 | *158 | 99,719 | 242,033 | 143,583 | 98,450 | 83,388 |
| Total assets | 40,344,365 | 13,241,810 | *93,910 | 27,008,645 | 107,863,621 | 93,896,390 | 13,967,232 | 7,160,099 |
| Cash..... | 2,457,921 | 1,033,600 | *8,329 | 1,415,992 | 5,827,963 | 4,705,148 | 1,122,815 | 536,880 |
| Trade notes and accounts receivable..... | 1,511,795 | 1,000,441 | *311 | 511,044 | 3,380,794 | 2,699,522 | 681,271 | 611,040 |
| Less: Allowance for bad debts..... | 44,315 | 20,163 | -- | 24,151 | 75,913 | 73,261 | *2,652 | 17,915 |
| Inventories..... | 411,872 | 59,262 | *3,775 | 348,835 | 1,137,096 | 718,621 | 418,475 | 346,060 |
| U.S. Government obligations..... | *83,486 | *77,500 | -- | *5,986 | *192 | -- | *192 | *10,462 |
| Tax-exempt securities..... | *27,060 | *27,060 | -- | -- | 800 | -- | 800 | -- |
| Other current assets..... | 2,230,298 | 1,115,043 | *1,119 | 1,114,135 | 4,437,861 | 3,511,675 | 926,187 | 266,177 |
| Mortgage and real estate loans..... | *75,251 | *4,079 | *4,227 | *66,945 | 337,303 | 313,889 | *23,414 | *275,619 |
| Other investments..... | 3,039,751 | 1,676,507 | -- | 1,363,243 | 4,272,947 | 4,171,976 | 100,971 | 436,569 |
| Depreciable assets..... | 23,231,180 | 3,004,686 | *87,260 | 20,139,234 | 95,705,781 | 85,126,125 | 10,579,656 | 4,398,357 |
| Less: Accumulated depreciation..... | 7,480,573 | 1,195,072 | *25,185 | 6,260,315 | 28,127,370 | 24,390,938 | 3,736,432 | 1,807,524 |
| Depletable assets..... | *5,927 | *5,927 | -- | -- | 17,079 | *3,603 | *13,475 | *8,229 |
| Less: Accumulated depletion..... | *746 | *746 | -- | -- | *5,773 | -- | *5,773 | *4,688 |
| Land..... | 3,557,087 | 167,621 | *13,897 | 3,375,569 | 9,819,467 | 9,153,516 | 665,951 | 554,028 |
| Intangible assets..... | 8,304,254 | 7,119,597 | *288 | 1,184,369 | 6,637,256 | 3,517,259 | 3,119,996 | 1,405,444 |
| Less: Accumulated amortization..... | 3,046,704 | 2,730,143 | *144 | 316,417 | 1,805,668 | 1,074,340 | 731,328 | 254,047 |
| Other assets..... | 5,980,821 | 1,896,612 | *33 | 4,084,177 | 6,303,807 | 5,513,595 | 790,212 | 395,408 |
| Total liabilities and capital | 40,344,365 | 13,241,810 | *93,910 | 27,008,645 | 107,863,621 | 93,896,390 | 13,967,232 | 7,160,099 |
| Accounts payable..... | 1,282,667 | 626,018 | *718 | 655,932 | 3,783,125 | 2,796,816 | 986,309 | 375,532 |
| Mortgages notes, bonds payable in less than 1 year..... | 1,419,521 | 363,200 | *4,056 | 1,052,265 | 2,566,832 | 2,021,597 | 545,235 | 285,239 |
| Other current liabilities..... | 4,618,346 | 2,622,616 | *166 | 1,995,564 | 8,764,078 | 6,411,416 | 2,352,663 | 652,760 |
| Nonrecourse loans..... | 2,499,197 | 1,281,451 | -- | 1,217,746 | 18,291,582 | 18,020,025 | 271,558 | 406,732 |
| Mortgages notes, bonds payable in 1 year or more..... | 10,862,451 | 2,971,162 | *12,756 | 7,878,533 | 45,233,057 | 39,883,041 | 5,350,016 | 2,864,994 |
| Other liabilities..... | 8,123,353 | 2,689,461 | (?) | 5,433,892 | 9,755,452 | 8,570,285 | 1,185,167 | 451,182 |
| Partners capital accounts..... | 11,538,829 | 2,687,903 | *76,214 | 8,774,712 | 19,469,495 | 16,193,211 | 3,276,284 | 2,123,658 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | | |
| Number of partnerships ¹ | 13,846 | 8,257 | *79 | 5,510 | 31,125 | 10,942 | 20,183 | 41,477 |
| Number of partners | 156,113 | 75,841 | *158 | 80,114 | 183,162 | 108,573 | 74,589 | 98,635 |
| Partnerships reporting balance sheet data: | | | | | | | | |
| Number of partnerships | 8,332 | 4,034 | *79 | 4,220 | 22,508 | 8,842 | 13,666 | 18,524 |
| Number of partners | 135,601 | 58,553 | *158 | 76,890 | 152,784 | 96,497 | 56,287 | 48,553 |
| Total assets | 17,541,518 | 4,892,293 | *93,910 | 12,555,315 | 62,859,673 | 55,325,475 | 7,534,198 | 4,989,645 |
| Cash..... | 1,640,762 | 691,275 | *8,329 | 941,157 | 3,862,408 | 2,926,584 | 935,825 | 434,976 |
| Trade notes and accounts receivable..... | 717,929 | 425,330 | *311 | 292,287 | 2,099,609 | 1,548,050 | 551,560 | 438,251 |
| Less: Allowance for bad debts..... | 25,349 | 5,625 | -- | 19,725 | 56,175 | 54,815 | *1,361 | 10,238 |
| Inventories..... | 188,753 | 18,758 | *3,775 | 166,220 | 593,662 | 346,152 | 247,510 | 167,812 |
| U.S. Government obligations..... | *83,486 | *77,500 | -- | *5,986 | *192 | -- | *192 | *10,462 |
| Tax-exempt securities..... | *15,840 | *15,840 | -- | -- | 800 | -- | 800 | -- |
| Other current assets..... | 1,121,456 | 654,651 | *1,119 | 465,685 | 2,922,507 | 2,206,745 | 715,762 | 205,550 |
| Mortgage and real estate loans..... | *29,076 | -- | *4,227 | 24,849 | 301,526 | *280,793 | *20,733 | *261,615 |
| Other investments..... | 1,689,589 | 644,930 | -- | 1,044,660 | 2,498,477 | 2,404,352 | 94,125 | 432,261 |
| Depreciable assets..... | 10,583,903 | 1,283,756 | *87,260 | 9,212,888 | 56,949,085 | 51,244,243 | 5,704,843 | 2,974,582 |
| Less: Accumulated depreciation..... | 3,935,089 | 602,252 | *25,185 | 3,307,652 | 19,559,426 | 17,092,123 | 2,467,303 | 1,405,957 |
| Depletable assets..... | *2,945 | *2,945 | -- | -- | *3,344 | -- | *3,344 | *4,168 |
| Less: Accumulated depletion..... | -- | -- | -- | -- | *777 | -- | *777 | *4,168 |
| Land..... | 1,526,516 | 99,048 | *13,897 | 1,413,571 | 6,206,013 | 5,855,496 | 350,517 | 350,451 |
| Intangible assets..... | 2,592,001 | 1,815,727 | *288 | 775,986 | 3,671,276 | 2,357,750 | 1,313,527 | 991,326 |
| Less: Accumulated amortization..... | 1,181,235 | 987,435 | *144 | 193,656 | 1,083,583 | 688,759 | 394,824 | 181,263 |
| Other assets..... | 2,490,935 | 757,845 | *33 | 1,733,058 | 4,450,734 | 3,991,009 | 459,725 | 319,817 |
| Total liabilities and capital | 17,541,518 | 4,892,293 | *93,910 | 12,555,315 | 62,859,673 | 55,325,475 | 7,534,198 | 4,989,645 |
| Accounts payable..... | 608,344 | 350,615 | *718 | 257,012 | 1,442,647 | 972,262 | 470,385 | 228,186 |
| Mortgages notes, bonds payable in less than 1 year..... | 513,114 | 221,437 | *4,056 | 287,622 | 1,610,137 | 1,305,051 | 305,086 | 122,497 |
| Other current liabilities..... | 2,187,394 | 1,000,461 | *166 | 1,186,767 | 4,278,016 | 2,904,417 | 1,373,599 | 399,900 |
| Nonrecourse loans..... | 1,044,399 | *380,019 | -- | 664,380 | 11,023,005 | 10,927,795 | 95,210 | *148,639 |
| Mortgages notes, bonds payable in 1 year or more..... | 3,552,344 | 511,859 | *12,756 | 3,027,728 | 22,084,072 | 20,013,247 | 2,070,825 | 1,891,415 |
| Other liabilities..... | 1,496,467 | 1,006,588 | (?) | 489,879 | 4,310,040 | 3,909,152 | 400,888 | 231,979 |
| Partners capital accounts..... | 8,139,456 | 1,421,314 | *76,214 | 6,641,928 | 18,111,756 | 15,293,550 | 2,818,206 | 1,967,029 |

Footnotes at end of table.

Partnership Returns, 1998

Table 3.--Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

| Item | Other services--continued | | | | | Nature of business not allocable |
|---|---------------------------|-----------------------------------|------------------------------|-------------------------------|---|----------------------------------|
| | Repair and maintenance | | | Personal and laundry services | Religious, grant-making, civic, professional, and similar organizations | |
| | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| (129) | (130) | (131) | (132) | (133) | (134) | |
| Number of partnerships ¹ | 24,227 | 17,164 | 7,064 | 39,210 | *326 | 1,541 |
| Number of partners | 60,481 | 43,914 | 16,568 | 99,683 | *2,057 | 4,087 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 9,806 | 8,137 | 1,668 | 18,612 | *31 | 182 |
| Number of partners | 26,871 | 23,047 | 3,824 | 55,049 | *1,468 | 1,075 |
| Total assets | 2,825,105 | 2,263,133 | 561,973 | 4,198,857 | *136,136 | 1,117,202 |
| Cash..... | 202,440 | 141,406 | 61,033 | 324,897 | *9,543 | *3,396 |
| Trade notes and accounts receivable..... | 280,654 | 144,203 | 136,451 | 330,333 | *53 | *18,492 |
| Less: Allowance for bad debts..... | 3,338 | *1,097 | *2,241 | 14,577 | -- | -- |
| Inventories..... | 199,710 | 100,885 | 98,826 | 146,349 | -- | *9,023 |
| U.S. Government obligations..... | -- | -- | -- | *10,462 | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | *99,215 |
| Other current assets..... | 77,703 | 45,578 | 32,125 | 187,646 | *827 | *178 |
| Mortgage and real estate loans..... | *124,402 | *124,402 | -- | *151,217 | -- | *89,683 |
| Other investments..... | 11,433 | 10,956 | *477 | 340,473 | *84,663 | *826,538 |
| Depreciable assets..... | 1,878,726 | 1,655,328 | 223,398 | 2,465,260 | *54,372 | *5,931 |
| Less: Accumulated depreciation..... | 752,021 | 662,966 | 89,054 | 1,039,322 | *16,182 | *382 |
| Depletable assets..... | *8,229 | *8,229 | -- | -- | -- | -- |
| Less: Accumulated depletion..... | *4,688 | *4,688 | -- | -- | -- | -- |
| Land..... | 293,425 | 280,525 | *12,900 | 259,321 | *1,281 | 1,976 |
| Intangible assets..... | 397,912 | 383,280 | *14,632 | 1,005,942 | *1,589 | *257 |
| Less: Accumulated amortization..... | 49,487 | 47,955 | *1,532 | 203,933 | *628 | *256 |
| Other assets..... | 160,004 | 85,046 | 74,958 | 234,787 | *617 | *63,152 |
| Total liabilities and capital | 2,825,105 | 2,263,133 | 561,973 | 4,198,857 | *136,136 | 1,117,202 |
| Accounts payable..... | 158,610 | 108,710 | 49,900 | 216,574 | *347 | *6,759 |
| Mortgages notes, bonds payable in less than 1 year..... | 142,771 | 105,888 | *36,883 | 140,612 | *1,856 | *3,157 |
| Other current liabilities..... | 232,642 | 75,595 | 157,047 | 419,749 | *369 | *3,766 |
| Nonrecourse loans..... | *100,950 | *100,950 | -- | 305,782 | -- | -- |
| Mortgages notes, bonds payable in 1 year or more..... | 1,225,750 | 1,146,491 | 79,259 | 1,590,744 | *48,500 | *748,857 |
| Other liabilities..... | 156,128 | 150,026 | *6,102 | 295,054 | -- | *1,655 |
| Partners capital accounts..... | 808,254 | 575,473 | 232,782 | 1,230,341 | *85,063 | 353,008 |
| PARTNERSHIPS WITH NET INCOME | | | | | | |
| Number of partnerships ¹ | 17,221 | 12,167 | 5,054 | 23,931 | *326 | 911 |
| Number of partners | 41,636 | 29,774 | 11,861 | 54,942 | *2,057 | 2,640 |
| Partnerships reporting balance sheet data: | | | | | | |
| Number of partnerships | 6,987 | 5,541 | 1,446 | 11,506 | *31 | *141 |
| Number of partners | 18,484 | 15,349 | 3,134 | 28,601 | *1,468 | *806 |
| Total assets | 1,938,161 | 1,507,031 | 431,130 | 2,915,348 | *136,136 | *984,919 |
| Cash..... | 175,387 | 117,964 | 57,422 | 250,046 | *9,543 | *3,390 |
| Trade notes and accounts receivable..... | 210,845 | 114,159 | 96,686 | 227,353 | *53 | *18,492 |
| Less: Allowance for bad debts..... | 2,820 | *579 | *2,241 | *7,418 | -- | -- |
| Inventories..... | 100,538 | 53,701 | 46,837 | 67,274 | -- | *7,010 |
| U.S. Government obligations..... | -- | -- | -- | *10,462 | -- | -- |
| Tax-exempt securities..... | -- | -- | -- | -- | -- | *65,196 |
| Other current assets..... | 70,398 | 40,740 | 29,658 | 134,325 | *827 | *143 |
| Mortgage and real estate loans..... | *124,402 | *124,402 | -- | *137,213 | -- | *89,683 |
| Other investments..... | *6,691 | *6,315 | *377 | 340,907 | *84,663 | *732,392 |
| Depreciable assets..... | 1,336,716 | 1,141,552 | 195,164 | 1,583,494 | *54,372 | *5,919 |
| Less: Accumulated depreciation..... | 607,490 | 525,300 | 82,190 | 782,285 | *16,182 | *382 |
| Depletable assets..... | *4,168 | *4,168 | -- | -- | -- | -- |
| Less: Accumulated depletion..... | *4,168 | *4,168 | -- | -- | -- | -- |
| Land..... | 189,691 | 188,293 | *1,398 | 159,480 | *1,281 | -- |
| Intangible assets..... | 231,958 | 217,325 | *14,632 | 757,779 | *1,589 | 2 |
| Less: Accumulated amortization..... | 32,872 | 31,341 | *1,532 | 147,763 | *628 | 1 |
| Other assets..... | 134,718 | 59,800 | *74,918 | 184,482 | *617 | *63,076 |
| Total liabilities and capital | 1,938,161 | 1,507,031 | 431,130 | 2,915,348 | *136,136 | *984,919 |
| Accounts payable..... | 100,663 | 66,639 | 34,024 | 127,176 | *347 | *6,487 |
| Mortgages notes, bonds payable in less than 1 year..... | 69,152 | 46,885 | *22,266 | 51,489 | *1,856 | *3,157 |
| Other current liabilities..... | 174,318 | 53,785 | 120,534 | 225,212 | *369 | *3,766 |
| Nonrecourse loans..... | *793 | *793 | -- | *147,846 | -- | -- |
| Mortgages notes, bonds payable in 1 year or more..... | 745,833 | 715,666 | 30,167 | 1,097,082 | *48,500 | *745,401 |
| Other liabilities..... | 123,810 | 117,709 | *6,101 | 108,170 | -- | *1,655 |
| Partners capital accounts..... | 723,592 | 505,554 | 218,038 | 1,158,374 | *85,063 | *224,453 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ The difference between "number of partnerships" and the "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small--total assets less than \$500,000 and total receipts less than \$250,000--balance sheet data for partnerships are slightly understated.

² Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 1998

Table 4.--Rental Real Estate Income, by Selected Industrial Group

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

| Item | All industries | Raw materials and energy production | | | | Goods production |
|--|-----------------------------|-------------------------------------|---|--|-----------------|--------------------------------|
| | | Total | Agriculture, forestry, fishing, and hunting | Mining | Utilities | Total |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME | | | | | | |
| Number of partnerships..... | 759,909 | 23,788 | 23,137 | 640 | *11 | 10,844 |
| Number of partners..... | 6,254,424 | 139,655 | 133,913 | 5,705 | *37 | 50,973 |
| Gross income from rentals..... | 217,460,640 | 802,368 | 713,775 | 69,277 | *19,316 | 1,990,101 |
| Real estate rental expenses, total..... | 193,630,570 | 509,667 | 392,887 | 72,975 | *43,805 | 1,518,292 |
| Advertising..... | 1,380,042 | 913 | 863 | *51 | -- | 12,414 |
| Auto and travel..... | 235,594 | 1,005 | 968 | *38 | -- | 860 |
| Cleaning and maintenance..... | 7,752,500 | 6,342 | 4,894 | 1,447 | -- | 40,653 |
| Commissions..... | 996,886 | 2,313 | *1,865 | *448 | -- | 13,471 |
| Insurance..... | 3,450,986 | 10,569 | 9,500 | 1,069 | -- | 23,169 |
| Legal and other professional fees..... | 10,276,876 | 28,549 | 24,015 | *1,763 | *2,771 | 85,672 |
| Interest expense..... | 64,223,442 | 104,698 | 62,950 | 19,364 | *22,384 | 589,448 |
| Repairs..... | 9,196,188 | 38,274 | 34,836 | 3,439 | -- | 42,856 |
| Taxes..... | 20,367,883 | 54,385 | 48,903 | 5,477 | 5 | 136,832 |
| Utilities..... | 12,503,460 | 15,612 | 9,293 | 6,317 | 2 | 69,503 |
| Wages and salaries..... | 7,760,630 | 10,574 | 7,922 | *2,652 | -- | 26,743 |
| Depreciation..... | 32,583,329 | 115,422 | 90,652 | 6,148 | *18,622 | 276,675 |
| Other expenses..... | 22,902,754 | 121,011 | 96,227 | 24,762 | 22 | 199,997 |
| Net Gain (less loss) from sales of business property..... | 1,000,941 | *-134 | *-77 | -- | -57 | *18,217 |
| Net income (less loss) from partnerships, estates and trusts..... | 2,033,272 | 49,578 | 31,158 | 18,420 | -- | 44,697 |
| Net income..... | 9,785,352 | 53,739 | 33,720 | 20,019 | -- | 71,146 |
| Deficit..... | 7,752,080 | 4,161 | *2,562 | 1,599 | -- | 26,448 |
| Net rental income (less loss)..... | 26,864,282 | 342,145 | 351,969 | 14,722 | *-24,546 | 534,723 |
| Net income..... | 53,811,644 | 408,594 | 373,368 | 32,155 | *3,071 | 818,078 |
| Deficit..... | 26,947,362 | 66,449 | 21,398 | 17,433 | *27,617 | 283,355 |
| Item | Goods production--continued | | | Distribution and transportation of goods | | |
| | Construction | Manufacturing | Total | Wholesale trade | Retail trade | Transportation and warehousing |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME | | | | | | |
| Number of partnerships..... | 9,146 | 1,698 | 5,950 | 965 | 4,562 | 423 |
| Number of partners..... | 44,097 | 6,877 | 17,575 | 2,637 | 13,340 | 1,598 |
| Gross income from rentals..... | 1,434,883 | 555,218 | 331,694 | 50,518 | 208,636 | 72,540 |
| Real estate rental expenses, total..... | 1,473,299 | 44,993 | 237,109 | 43,058 | 131,063 | 62,988 |
| Advertising..... | 12,401 | *14 | 747 | *62 | *261 | *425 |
| Auto and travel..... | 860 | -- | *350 | *7 | *260 | *82 |
| Cleaning and maintenance..... | 40,534 | *119 | 5,587 | *699 | 4,547 | *340 |
| Commissions..... | 13,451 | 20 | 586 | *115 | *363 | *107 |
| Insurance..... | 21,300 | 1,869 | 7,525 | 765 | 5,106 | 1,654 |
| Legal and other professional fees..... | 80,503 | *5,170 | 3,981 | *666 | 1,572 | 1,744 |
| Interest expense..... | 583,528 | 5,920 | 68,155 | 14,173 | 30,720 | 23,262 |
| Repairs..... | 41,005 | 1,850 | 14,276 | 3,065 | 9,942 | 1,269 |
| Taxes..... | 132,604 | 4,228 | 20,524 | 7,292 | 9,300 | 3,933 |
| Utilities..... | 68,970 | 533 | 20,197 | *2,985 | 15,261 | 1,951 |
| Wages and salaries..... | 25,720 | *1,022 | 13,889 | *483 | *8,255 | *5,151 |
| Depreciation..... | 264,251 | 12,424 | 42,421 | 8,896 | 20,458 | 13,067 |
| Other expenses..... | 188,173 | 11,824 | 38,870 | 3,848 | 25,018 | 10,004 |
| Net Gain (less loss) from sales of business property..... | *18,200 | 18 | *139 | *139 | -- | -- |
| Net income (less loss) from partnerships, estates and trusts..... | 44,674 | 23 | -24,171 | -26,810 | 108 | *2,530 |
| Net income..... | 70,569 | 576 | 4,874 | *1,515 | *633 | *2,726 |
| Deficit..... | 25,896 | *553 | *29,045 | *28,325 | *524 | *196 |
| Net rental income (less loss)..... | 24,458 | 510,266 | 70,553 | -19,210 | 77,682 | 12,082 |
| Net income..... | 301,232 | 516,847 | 122,948 | 18,037 | 84,764 | 20,147 |
| Deficit..... | 276,774 | 6,581 | 52,395 | *37,248 | 7,083 | 8,065 |

Footnotes at the end of table.

Partnership Returns, 1998

Table 4.--Rental Real Estate Income, by Selected Industrial Group--Continued

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

| Item | Information | Finance, insurance, real estate, and rental leasing | | | | |
|---|-------------|---|---|---|---|--------------------------------|
| | | Total | Finance and insurance | | | Real estate and rental leasing |
| | | | Total | Securities, commodities, contracts, and other financial investments | Funds, trusts, and other financial vehicles | Total |
| (13) | (14) | (15) | (16) | (17) | (18) | |
| PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME | | | | | | |
| Number of partnerships..... | 55 | 704,094 | 22,660 | 18,327 | 3,832 | 681,434 |
| Number of partners..... | 155 | 5,906,255 | 199,135 | 162,365 | 31,417 | 5,707,120 |
| Gross income from rentals..... | 15,105 | 211,951,212 | 998,776 | 605,455 | 191,235 | 210,952,436 |
| Real estate rental expenses, total..... | *11,923 | 189,501,072 | 890,061 | 566,074 | 138,474 | 188,611,010 |
| Advertising..... | *124 | 1,357,273 | 2,319 | 1,664 | *534 | 1,354,953 |
| Auto and travel..... | -- | 228,778 | 2,316 | 2,282 | *28 | 226,463 |
| Cleaning and maintenance..... | *1,299 | 7,670,666 | 39,536 | 17,533 | 18,005 | 7,631,130 |
| Commissions..... | -- | 972,952 | 4,792 | 4,451 | *299 | 968,160 |
| Insurance..... | *211 | 3,380,505 | 13,619 | 10,404 | 2,956 | 3,366,886 |
| Legal and other professional fees..... | *18 | 10,086,411 | 49,480 | 31,824 | 11,416 | 10,036,932 |
| Interest expense..... | *3,031 | 62,937,650 | 207,886 | 158,860 | 17,213 | 62,729,763 |
| Repairs..... | *288 | 9,014,564 | 34,314 | 24,166 | 7,011 | 8,980,250 |
| Taxes..... | *728 | 20,000,045 | 77,728 | 52,293 | 13,751 | 19,922,318 |
| Utilities..... | *1,566 | 12,292,371 | 35,632 | 26,160 | 2,899 | 12,256,739 |
| Wages and salaries..... | *990 | 7,618,455 | 24,854 | 20,445 | *2,392 | 7,593,601 |
| Depreciation..... | *2,485 | 31,747,016 | 151,418 | 84,549 | 38,027 | 31,595,598 |
| Other expenses..... | *1,183 | 22,194,384 | 246,167 | 131,443 | 23,943 | 21,948,217 |
| Net Gain (less loss) from sales of business property..... | -- | 990,481 | *2,352 | *2,243 | -- | 988,129 |
| Net income (less loss) from partnerships, estates and trusts..... | *510 | 1,854,917 | 92,311 | 43,873 | 1,313 | 1,762,606 |
| Net income..... | *897 | 9,345,609 | 716,715 | 619,634 | 49,670 | 8,628,894 |
| Deficit..... | 1,406 | 7,490,692 | 624,404 | 575,761 | 48,358 | 6,866,288 |
| Net rental income (less loss)..... | 2,672 | 25,295,538 | 203,378 | 85,497 | 54,073 | 25,092,161 |
| Net income..... | 5,420 | 51,418,750 | 1,018,390 | 809,055 | 116,654 | 50,400,361 |
| Deficit..... | *2,747 | 26,123,212 | 815,012 | 723,558 | 62,580 | 25,308,200 |
| Real estate and rental leasing--continued | | | | | | |
| Item | Total | Real estate | | | | |
| | | Lessors of residential buildings and dwellings | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities |
| (19) | (20) | (21) | (22) | (23) | (24) | |
| PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME | | | | | | |
| Number of partnerships..... | 676,959 | 309,173 | 258,522 | 5,518 | 44,932 | 58,814 |
| Number of partners..... | 5,647,228 | 2,715,036 | 1,507,152 | 63,489 | 275,959 | 1,085,591 |
| Gross income from rentals..... | 210,202,963 | 95,362,799 | 90,430,002 | 2,446,643 | 8,121,990 | 13,841,528 |
| Real estate rental expenses, total..... | 188,047,988 | 89,299,148 | 76,907,589 | 1,886,521 | 6,556,780 | 13,397,950 |
| Advertising..... | 1,354,028 | 764,012 | 429,339 | 43,662 | 33,226 | 83,789 |
| Auto and travel..... | 225,539 | 106,386 | 79,814 | 7,181 | 17,887 | 14,272 |
| Cleaning and maintenance..... | 7,616,942 | 3,739,446 | 3,101,448 | 46,483 | 190,943 | 538,622 |
| Commissions..... | 966,610 | 419,224 | 473,303 | 6,327 | 19,685 | 48,071 |
| Insurance..... | 3,357,006 | 2,001,480 | 1,045,709 | 34,713 | 108,078 | 167,027 |
| Legal and other professional fees..... | 10,013,411 | 5,390,967 | 3,411,093 | 100,143 | 327,919 | 783,289 |
| Interest expense..... | 62,553,082 | 27,631,199 | 27,985,819 | 497,635 | 2,104,512 | 4,333,917 |
| Repairs..... | 8,958,249 | 5,231,139 | 2,804,808 | 62,576 | 275,562 | 584,165 |
| Taxes..... | 19,881,600 | 8,973,407 | 8,528,895 | 213,839 | 734,615 | 1,430,845 |
| Utilities..... | 12,219,636 | 6,573,830 | 4,313,371 | 77,959 | 445,126 | 809,349 |
| Wages and salaries..... | 7,579,215 | 5,178,582 | 1,427,971 | 161,896 | 294,246 | 516,520 |
| Depreciation..... | 31,492,304 | 14,317,012 | 13,473,419 | 350,268 | 1,276,084 | 2,075,521 |
| Other expenses..... | 21,830,366 | 8,972,464 | 9,832,603 | 283,839 | 728,897 | 2,012,563 |
| Net Gain (less loss) from sales of business property..... | 987,172 | 299,575 | 589,518 | 1 | 10,087 | 87,991 |
| Net income (less loss) from partnerships, estates and trusts..... | 1,756,799 | -854,728 | 2,511,166 | 92,034 | 383,840 | -375,514 |
| Net income..... | 8,622,708 | 2,352,431 | 3,724,787 | 100,316 | 483,668 | 1,961,507 |
| Deficit..... | 6,865,909 | 3,207,159 | 1,213,621 | *8,281 | 99,828 | 2,337,021 |
| Net rental income (less loss)..... | 24,898,946 | 5,508,498 | 16,623,097 | 652,157 | 1,959,138 | 156,055 |
| Net income..... | 50,165,391 | 17,920,684 | 24,606,643 | 766,299 | 2,599,012 | 4,272,753 |
| Deficit..... | 25,266,445 | 12,412,186 | 7,983,546 | 114,142 | 639,874 | 4,116,698 |

Footnotes at the end of table.

Partnership Returns, 1998

Table 4.--Rental Real Estate Income, by Selected Industrial Group--Continued

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

| Item | Real estate and rental leasing--continued | Professional and business services | | | Education, health, and social services | Leisure, accommodation, and food services | Other services |
|---|---|------------------------------------|--|--|--|---|----------------|
| | | Total | Professional, scientific, and technical services | Administrative and support and waste management and remediation services | | | |
| | Rental and leasing services | (26) | (27) | (28) | (29) | (30) | (31) |
| PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME | | | | | | | |
| Number of partnerships..... | 4,473 | 7,121 | 3,828 | 1,026 | 1,178 | 4,612 | 2,266 |
| Number of partners..... | 59,887 | 34,587 | 16,615 | 2,297 | 6,671 | 93,210 | 5,343 |
| Gross income from rentals..... | 748,127 | 400,086 | 159,368 | 57,143 | 300,919 | 1,636,654 | 32,499 |
| Real estate rental expenses, total..... | 562,676 | 314,255 | 128,210 | 38,295 | 306,865 | 1,217,138 | 14,249 |
| Advertising..... | 925 | *1,241 | *155 | *1,063 | *3,096 | 4,204 | *29 |
| Auto and travel..... | 923 | 1,343 | *130 | *754 | *1,083 | 2,090 | *85 |
| Cleaning and maintenance..... | 14,092 | 10,984 | 2,262 | *1,033 | 1,984 | 14,505 | *481 |
| Commissions..... | *1,550 | 5,223 | *2,821 | *1,318 | *29 | 2,238 | *74 |
| Insurance..... | 9,880 | 4,111 | 1,442 | *786 | 2,824 | 21,027 | 1,045 |
| Legal and other professional fees..... | 23,505 | 12,012 | 3,600 | *1,779 | 6,358 | 53,726 | *148 |
| Interest expense..... | 176,544 | 64,062 | 22,215 | *3,627 | 89,094 | 363,635 | *3,669 |
| Repairs..... | 21,996 | 10,884 | 5,291 | *2,487 | 4,724 | 68,809 | 1,512 |
| Taxes..... | 40,717 | 27,073 | 12,411 | *2,896 | 20,355 | 106,270 | 1,670 |
| Utilities..... | 37,097 | 13,259 | 3,219 | *4,310 | 13,475 | 76,216 | 1,260 |
| Wages and salaries..... | 14,386 | *3,077 | *843 | *1,460 | 39,066 | 47,495 | *340 |
| Depreciation..... | 103,219 | 70,453 | 22,522 | 4,487 | 57,452 | 268,533 | 2,871 |
| Other expenses..... | 117,843 | 90,532 | 51,298 | *12,295 | 67,324 | 188,390 | 1,064 |
| Net Gain (less loss) from sales of business property..... | *957 | *-8,422 | -- | -- | -- | *659 | -- |
| Net income (less loss) from partnerships, estates and trusts..... | *5,508 | 61,154 | 11,817 | *406 | -8,431 | 55,962 | *75 |
| Net income..... | *5,887 | 199,777 | 26,408 | *823 | 4,181 | 105,054 | *75 |
| Deficit..... | *379 | 138,623 | 14,591 | *417 | *12,612 | 49,093 | -- |
| Net rental income (less loss)..... | 191,916 | 138,564 | 42,975 | 19,254 | -14,377 | 476,138 | 18,325 |
| Net income..... | 233,671 | 341,876 | 82,566 | 19,729 | 42,931 | 634,722 | 18,325 |
| Deficit..... | 41,755 | 203,312 | 39,591 | *476 | 57,308 | 158,584 | -- |

* Estimate should be used with caution because of the small number of sample returns on which it is based.

1 " Nature of business not allocable" is not shown in this table because no partnership returns classified in this industrial group reported real estate rental income.

NOTE: Detail may not add to totals because of rounding.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups

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

| Item | All industries | Raw materials and energy production | | | | Goods production | | |
|--|--------------------|-------------------------------------|---|------------------|------------------|-------------------|-------------------|-------------------|
| | | Total | Agriculture, forestry, fishing, and hunting | Mining | Utilities | Total | Construction | Manufacturing |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| ALL PARTNERSHIPS | | | | | | | | |
| Number of partnerships reporting income (or loss) available for distribution..... | 1,845,291 | 146,253 | 114,731 | 29,077 | 2,446 | 157,842 | 123,979 | 33,863 |
| Number of partners of partnerships with income or (loss) available for distribution..... | 15,551,916 | 1,637,357 | 525,175 | 1,062,556 | 49,626 | 641,313 | 418,178 | 223,135 |
| Total income (less loss)..... | 375,546,924 | 14,689,572 | 3,421,024 | 5,565,429 | 5,703,119 | 24,898,924 | 12,735,473 | 12,163,451 |
| Net income (less deficit) from | | | | | | | | |
| trade of business..... | 88,767,531 | 3,156,586 | -546,404 | 2,852,785 | 850,205 | 14,884,467 | 6,890,787 | 7,993,679 |
| Real estate rental income (less loss)..... | 26,864,282 | 342,145 | 351,969 | 14,722 | *-24,546 | 534,723 | 24,458 | 510,266 |
| Other rental income (less loss)..... | 338,865 | 199,828 | 179,241 | 20,180 | *407 | 34,375 | 4,287 | 30,089 |
| Portfolio interest income..... | 51,454,743 | 1,044,222 | 337,078 | 330,500 | 376,644 | 1,700,510 | 827,382 | 873,128 |
| Portfolio dividend income..... | 13,710,835 | 468,107 | 51,177 | 221,090 | 195,840 | 714,066 | 51,465 | 662,601 |
| Portfolio royalty income (less loss)..... | 3,686,819 | 844,686 | 101,547 | 743,138 | -- | 172,885 | 5,747 | 167,139 |
| Net short-term capital gains (less loss)..... | 1,147,207 | -7,785 | 5,638 | -11,478 | -1,945 | 9,000 | 60,055 | -51,055 |
| Net long-term capital gains (less loss)..... | 90,016,391 | 2,220,281 | 599,799 | 124,571 | 1,495,911 | 1,680,825 | 687,836 | 992,989 |
| Other portfolio income (less loss)..... | 1,881,552 | 45,244 | 25,570 | 19,360 | *315 | 4,714 | 4,515 | *199 |
| Guaranteed payments to partners..... | 21,457,828 | 895,122 | 679,073 | 178,854 | 37,196 | 1,688,998 | 1,150,597 | 538,401 |
| Net gain (less loss), business property or transactions (section 1231)..... | 45,164,589 | 5,597,482 | 1,651,975 | 1,355,214 | 2,590,293 | 1,156,594 | 1,024,564 | 132,030 |
| Other income..... | 31,056,281 | -116,346 | -15,639 | -283,506 | 182,800 | 2,317,766 | 2,003,781 | 313,985 |
| Total deductions..... | 70,197,527 | 6,921,289 | 503,109 | 5,974,058 | 444,122 | 2,715,634 | 616,340 | 2,099,294 |
| Charitable contributions..... | 1,646,930 | 41,985 | 26,238 | 11,744 | 4,002 | 109,031 | 50,285 | 58,745 |
| Expensed cost of certain depreciable property (section 179)..... | 1,451,752 | 289,885 | 271,393 | 16,846 | *1,646 | 207,260 | 151,610 | 55,650 |
| Deductions related to portfolio income..... | 11,404,266 | 138,692 | 37,091 | 101,400 | *200 | 17,259 | 15,972 | 1,287 |
| Interest expense on investment debts..... | 21,474,483 | 73,976 | 28,908 | 26,687 | 18,382 | 202,701 | 197,210 | 5,491 |
| Foreign taxes..... | 2,693,866 | 129,408 | 404 | 50,508 | *78,497 | 181,956 | 7,687 | 174,269 |
| Qualifies expenditures (section 59(e))..... | 5,821,227 | 4,843,544 | *100 | 4,837,234 | *6,210 | 327,332 | *802 | 326,530 |
| Other deductions..... | 25,705,002 | 1,403,798 | 138,974 | 929,640 | 335,184 | 1,670,094 | 192,773 | 1,477,321 |
| Total income (less loss) minus total deductions..... | 305,349,397 | 7,768,283 | 2,917,915 | -408,629 | 5,258,997 | 22,183,290 | 12,119,133 | 10,064,157 |
| Income (less loss) distributable to partners by type of partner: | | | | | | | | |
| All partners..... | 288,145,209 | 7,434,571 | 2,625,812 | -424,867 | 5,233,627 | 21,353,567 | 11,692,209 | 9,661,357 |
| Corporate general partners..... | 45,528,583 | -1,281,605 | 274,777 | -3,022,109 | 1,465,726 | 6,244,628 | 2,270,260 | 3,974,368 |
| Corporate limited partners..... | 28,743,935 | 2,787,378 | 106,931 | 840,907 | 1,839,540 | 4,007,244 | 1,292,287 | 2,714,957 |
| Individual general partners..... | 76,865,204 | 2,091,987 | 1,699,369 | 345,975 | 46,643 | 3,365,562 | 2,629,224 | 736,338 |
| Individual limited partners..... | 55,130,086 | 825,637 | 50,889 | 334,114 | 440,635 | 2,767,195 | 2,265,340 | 501,855 |
| Partnership general partners..... | 15,586,562 | 1,347,427 | 147,353 | 375,676 | 824,398 | 1,599,708 | 1,270,681 | 329,026 |
| Partnership limited partners..... | 19,255,761 | 948,617 | 11,480 | 423,109 | 514,028 | 1,828,782 | 1,162,368 | 666,414 |
| Tax-exempt organizations | | | | | | | | |
| general partners..... | 2,366,399 | *9,374 | *1,730 | *7,645 | -- | *-3,827 | *-4,738 | *911 |
| Tax-exempt organizations | | | | | | | | |
| limited partners..... | 10,585,627 | 70,468 | 78,265 | -8,018 | *221 | 43,482 | 17,450 | 26,032 |
| Nominee and other general partners..... | 8,829,926 | 242,578 | 80,561 | 117,959 | 44,058 | 53,932 | 26,938 | 26,994 |
| Nominee and other limited partners..... | 25,253,127 | 392,711 | 174,458 | 159,875 | 58,378 | 1,446,861 | 762,400 | 684,462 |

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups--Continued

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

| Item | Distribution and transportation of goods | | | | | Information | Finance, insurance, real estate, and rental and leasing | |
|--|--|------------------|------------------|--------------------------------|-------------------|--------------------|---|---|
| | Total | Wholesale trade | Retail trade | Transportation and warehousing | Total | | Finance and insurance | |
| | | | | | | | Total | Securities, commodities, contracts, and other financial investments |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | |
| ALL PARTNERSHIPS | | | | | | | | |
| Number of partnerships reporting income (or loss) available for distribution..... | 148,887 | 25,923 | 103,791 | 19,173 | 21,866 | 1,018,475 | 208,579 | 169,256 |
| Number of partners of partnerships with income or (loss) available for distribution..... | 717,052 | 100,104 | 309,400 | 307,549 | 359,362 | 10,522,320 | 3,323,611 | 2,621,637 |
| Total income (less loss)..... | 9,544,197 | 4,495,268 | 3,135,072 | 1,913,858 | -2,415,118 | 247,449,794 | 159,290,630 | 129,344,002 |
| Net income (less deficit) from | | | | | | | | |
| trade of business..... | 6,328,373 | 3,482,475 | 1,575,185 | 1,270,713 | -7,218,451 | 21,370,946 | 18,457,986 | 15,601,614 |
| Real estate rental income (less loss)..... | 70,553 | -19,210 | 77,682 | 12,082 | 2,672 | 25,295,538 | 203,378 | 85,497 |
| Other rental income (less loss)..... | 414 | 5,866 | 47,583 | -53,036 | -114,363 | 86,705 | -182,672 | -123,560 |
| Portfolio interest income..... | 687,100 | 295,387 | 146,790 | 244,922 | 1,017,099 | 42,645,678 | 32,788,375 | 22,800,061 |
| Portfolio dividend income..... | 44,909 | 8,543 | 9,972 | 26,395 | 118,105 | 10,804,719 | 9,672,882 | 7,936,528 |
| Portfolio royalty income (less loss)..... | 94,578 | 65,998 | *25,367 | *3,213 | 416,721 | 1,473,604 | 1,161,978 | 1,159,317 |
| Net short-term capital gains (less loss)..... | 4,995 | -1,259 | 1,471 | 4,783 | 62,326 | 1,263,273 | 514,503 | 495,402 |
| Net long-term capital gains (less loss)..... | 285,411 | 9,001 | 223,898 | 52,512 | 972,389 | 78,210,898 | 66,997,151 | 56,715,642 |
| Other portfolio income (less loss)..... | 2,407 | *-701 | *1,680 | *1,428 | *4,918 | 1,778,774 | 1,166,206 | 806,686 |
| Guaranteed payments to partners..... | 1,294,180 | 449,264 | 660,825 | 184,091 | 328,602 | 6,802,632 | 4,649,504 | 3,909,540 |
| Net gain (less loss), business property or transactions (section 1231)..... | 513,233 | 175,761 | 361,434 | -23,962 | 1,719,501 | 31,272,452 | 2,079,923 | 1,553,734 |
| Other income..... | 218,044 | 24,143 | 3,184 | 190,717 | 275,364 | 26,444,576 | 21,781,417 | 18,403,541 |
| Total deductions..... | 1,457,799 | 278,409 | 207,913 | 971,477 | 1,260,947 | 51,269,607 | 42,503,762 | 37,027,343 |
| Charitable contributions..... | 107,902 | 27,647 | 73,096 | 7,159 | 42,542 | 936,450 | 342,576 | 291,080 |
| Expensed cost of certain depreciable property (section 179)..... | 178,739 | 31,780 | 92,304 | 54,654 | 14,351 | 142,532 | 48,572 | 22,285 |
| Deductions related to portfolio income..... | 11,349 | 2,048 | *203 | *9,098 | 14,326 | 10,869,902 | 9,959,783 | 8,128,660 |
| Interest expense on investment debts..... | 71,290 | *31,858 | *590 | *38,842 | 67,879 | 19,976,703 | 16,801,320 | 14,074,731 |
| Foreign taxes..... | 44,777 | 27,475 | 2,497 | 14,805 | 198,411 | 1,437,844 | 1,259,592 | 895,102 |
| Qualifies expenditures (section 59(e))..... | *102,228 | 4,509 | -- | *97,718 | 105,348 | 144,923 | 142,638 | 117,220 |
| Other deductions..... | 941,515 | 153,091 | 39,224 | 749,199 | 818,090 | 17,761,253 | 13,949,282 | 13,498,265 |
| Total income (less loss) minus total deductions..... | 8,086,398 | 4,216,859 | 2,927,159 | 942,380 | -3,676,064 | 196,180,187 | 116,786,868 | 92,316,659 |
| Income (less loss) distributable to partners by type of partner: | | | | | | | | |
| All partners..... | 7,936,956 | 4,105,269 | 2,908,943 | 922,744 | -3,630,708 | 182,239,486 | 104,418,151 | 86,666,971 |
| Corporate general partners..... | 1,608,206 | 836,197 | 366,418 | 405,591 | 2,423,215 | 28,651,754 | 21,383,894 | 18,498,193 |
| Corporate limited partners..... | 1,774,625 | 1,752,792 | -78,394 | 100,227 | -1,204,719 | 14,901,746 | 9,784,877 | 7,060,613 |
| Individual general partners..... | 2,524,864 | 811,270 | 1,379,696 | 333,898 | 96,775 | 30,671,508 | 9,867,908 | 8,232,688 |
| Individual limited partners..... | 924,824 | 576,226 | 495,496 | -146,897 | 816,362 | 39,127,156 | 19,102,372 | 16,345,541 |
| Partnership general partners..... | 264,727 | -7,426 | 120,177 | 151,975 | -4,273,449 | 14,458,928 | 9,900,344 | 9,153,527 |
| Partnership limited partners..... | 425,601 | 33,453 | 327,183 | 64,965 | -1,286,627 | 12,473,772 | 5,515,531 | 4,283,532 |
| Tax-exempt organizations | | | | | | | | |
| general partners..... | *2,974 | -- | *2,974 | -- | *-191 | 2,132,881 | 1,842,974 | 1,184,784 |
| Tax-exempt organizations | | | | | | | | |
| limited partners..... | 34,909 | *-4,983 | *43,999 | *-4,107 | 9,016 | 10,016,946 | 7,332,438 | 6,210,168 |
| Nominee and other general partners..... | 36,603 | 20,131 | 11,294 | 5,178 | -37,772 | 8,094,486 | 4,740,580 | 3,227,253 |
| Nominee and other limited partners..... | 339,623 | 87,610 | 240,099 | 11,914 | -173,318 | 21,710,309 | 14,947,232 | 12,470,673 |

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups--Continued

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

| Item | Finance and insurance--continued | Real estate and rental and leasing | | | | | | |
|---|---|------------------------------------|-------------------|--|--|---|---------------------------------------|-------------------|
| | Funds, trusts, and other financial vehicles | Total | Real estate | | | | | Other real estate |
| | | | Total | Lessors of residential buildings and dwellings | Lessors of nonresidential buildings (except miniware-houses) | Lessors of miniware-houses and self-storage units | Lessors of other real estate property | |
| (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| ALL PARTNERSHIPS | | | | | | | | |
| Number of partnerships reporting income (or loss) available for distribution..... | 26,589 | 809,896 | 786,267 | 322,436 | 271,498 | 8,562 | 53,879 | 129,893 |
| Number of partners of partnerships with income or (loss) available for distribution..... | 613,250 | 7,198,709 | 6,348,229 | 2,797,122 | 1,553,888 | 80,578 | 332,730 | 1,583,910 |
| Total income (less loss)..... | 24,692,516 | 88,159,164 | 86,858,425 | 24,895,640 | 36,291,779 | 1,093,166 | 5,141,848 | 19,435,992 |
| Net income (less deficit) from | | | | | | | | |
| trade of business..... | 669,516 | 2,912,961 | 2,847,752 | 123,507 | 226,249 | 23,552 | 5,355 | 2,469,089 |
| Real estate rental income (less loss)..... | 54,073 | 25,092,161 | 24,898,946 | 5,508,498 | 16,623,097 | 652,157 | 1,959,138 | 156,055 |
| Other rental income (less loss)..... | -35,048 | 269,377 | 275,070 | 62,692 | 62,800 | *31,967 | 47,441 | 70,169 |
| Portfolio interest income..... | 8,874,230 | 9,857,303 | 9,358,694 | 2,456,818 | 2,865,385 | 28,360 | 533,688 | 3,474,443 |
| Portfolio dividend income..... | 1,657,327 | 1,131,837 | 1,113,569 | 261,417 | 206,842 | 2,684 | 76,709 | 565,916 |
| Portfolio royalty income (less loss)..... | 1,968 | 311,625 | 307,784 | *5,649 | 23,542 | *91 | 188,259 | 90,243 |
| Net short-term capital gains (less loss)..... | -11,323 | 748,770 | 748,435 | -2,984 | 335,563 | *-7,394 | 7,137 | 416,114 |
| Net long-term capital gains (less loss)..... | 9,519,222 | 11,213,747 | 11,025,164 | 2,465,968 | 1,645,136 | *3,330 | 741,510 | 6,169,220 |
| Other portfolio income (less loss)..... | 252,792 | 612,568 | 611,370 | 75,339 | 47,810 | -- | 62,416 | 425,805 |
| Guaranteed payments to partners..... | 146,967 | 2,153,128 | 1,981,608 | 447,315 | 971,048 | 33,422 | 51,017 | 478,806 |
| Net gain (less loss), business property or transactions (section 1231)..... | 388,205 | 29,192,528 | 29,060,547 | 11,565,918 | 11,874,934 | 323,247 | 1,400,831 | 3,895,616 |
| Other income..... | 3,174,586 | 4,663,159 | 4,629,486 | 1,925,500 | 1,409,374 | *1,750 | 68,347 | 1,224,515 |
| Total deductions..... | 4,439,237 | 8,765,845 | 8,339,654 | 2,134,515 | 2,445,139 | 25,259 | 290,514 | 3,444,226 |
| Charitable contributions..... | 41,519 | 593,875 | 589,551 | 298,094 | 78,808 | 2,657 | 6,020 | 203,973 |
| Expensed cost of certain depreciable property (section 179)..... | 2,676 | 93,960 | 75,239 | 19,683 | 18,568 | *2,191 | 4,193 | 30,605 |
| Deductions related to portfolio income..... | 1,594,107 | 910,118 | 909,720 | 83,396 | 94,525 | *386 | 43,110 | 688,305 |
| Interest expense on investment debts..... | 2,329,714 | 3,175,383 | 2,993,518 | 557,757 | 775,402 | *438 | 66,516 | 1,593,404 |
| Foreign taxes..... | 33,320 | 178,252 | 74,657 | 10,145 | 9,144 | *13 | *48 | 55,307 |
| Qualifies expenditures (section 59(e))..... | 25,418 | 2,285 | *2,285 | *9 | *384 | -- | -- | *1,892 |
| Other deductions..... | 412,483 | 3,811,972 | 3,694,683 | 1,165,431 | 1,468,309 | 19,574 | 170,628 | 870,741 |
| Total income (less loss) minus total deductions..... | 20,253,278 | 79,393,319 | 78,518,771 | 22,761,125 | 33,846,641 | 1,067,906 | 4,851,334 | 15,991,766 |
| Income (less loss) distributable to partners by type of partner: | | | | | | | | |
| All partners..... | 13,674,585 | 77,821,336 | 76,902,221 | 22,046,687 | 33,296,276 | 1,050,053 | 4,701,791 | 15,807,414 |
| Corporate general partners..... | 2,318,753 | 7,267,860 | 6,846,649 | 2,128,634 | 2,868,151 | 2,995 | 382,171 | 1,464,697 |
| Corporate limited partners..... | 1,393,809 | 5,116,869 | 4,799,875 | -56,790 | 2,966,616 | 200,716 | 172,601 | 1,516,731 |
| Individual general partners..... | 988,077 | 20,803,600 | 20,361,427 | 7,294,452 | 9,058,914 | 202,667 | 1,269,754 | 2,535,640 |
| Individual limited partners..... | 2,229,893 | 20,024,784 | 19,857,747 | 6,497,223 | 7,948,970 | 361,208 | 1,345,461 | 3,704,885 |
| Partnership general partners..... | 509,077 | 4,558,584 | 5,017,420 | 1,152,350 | 2,769,866 | 82,424 | 172,549 | 840,232 |
| Partnership limited partners..... | 646,885 | 6,958,240 | 6,977,949 | 1,257,475 | 2,995,042 | 5,313 | 351,764 | 2,368,356 |
| Tax-exempt organizations | | | | | | | | |
| general partners..... | 657,917 | 289,906 | 288,272 | 148,138 | 111,510 | -- | *1,634 | 26,990 |
| Tax-exempt organizations | | | | | | | | |
| limited partners..... | 1,115,358 | 2,684,508 | 2,692,077 | 730,307 | 635,644 | 51,426 | 38,137 | 1,236,561 |
| Nominee and other general partners..... | 1,449,335 | 3,353,906 | 3,335,737 | 862,689 | 1,379,367 | *36,937 | 560,077 | 496,666 |
| Nominee and other limited partners..... | 2,365,480 | 6,763,077 | 6,725,068 | 2,032,209 | 2,562,194 | 106,366 | 407,642 | 1,616,657 |

Footnotes at end of table.

Partnership Returns, 1998

Table 5.--Income Distributed Income to Partners, by Selected Industrial Groups--Continued

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

| Item | Real estate and | Professional and business services | | | Education, health, and social services | Leisure, accommodation, and food services | Other Services | Nature of business not allocable |
|--|--------------------------------------|------------------------------------|---|---|---|--|-------------------|---|
| | rental and leasing-- continued | Total | Professional, scientific, and technical services | Administrative and support and waste management and remediation services | | | | |
| | Rental and leasing services | | | | | | | |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| ALL PARTNERSHIPS | | | | | | | | |
| Number of partnerships reporting income (or loss) available for distribution..... | 23,605 | 157,674 | 117,433 | 28,261 | 41,930 | 87,623 | 63,201 | 1,541 |
| Number of partners of partnerships with income or (loss) available for distribution..... | 850,407 | 810,221 | 475,586 | 79,760 | 187,657 | 511,450 | 161,097 | 4,087 |
| Total income (less loss)..... | 760,406 | 58,754,519 | 47,205,516 | 1,529,340 | 12,523,071 | 8,202,942 | 1,789,846 | 109,177 |
| Net income (less deficit) from | | | | | | | | |
| trade of business..... | -394,007 | 39,672,889 | 37,776,235 | 1,084,662 | 7,553,754 | 2,037,906 | 980,172 | 889 |
| Real estate rental income (less loss)..... | 191,916 | 138,564 | 42,975 | 19,254 | -14,377 | 476,138 | 18,325 | -- |
| Other rental income (less loss)..... | -5,693 | 73,019 | 15,390 | *233 | 33,548 | 24,591 | *748 | -- |
| Portfolio interest income..... | 492,648 | 3,254,004 | 666,053 | 93,365 | 297,681 | 753,779 | 34,396 | *20,275 |
| Portfolio dividend income..... | 18,164 | 1,455,628 | 67,191 | 10,156 | 26,085 | 25,116 | 36,301 | *17,800 |
| Portfolio royalty income (less loss)..... | *374 | 625,808 | 159,089 | *5,351 | *3 | 58,422 | *111 | -- |
| Net short-term capital gains (less loss)..... | 404 | -229,898 | 120,002 | *-1,160 | 15,558 | 38,344 | -7,612 | *-994 |
| Net long-term capital gains (less loss)..... | 154,577 | 4,951,381 | 1,042,401 | 126,998 | 399,440 | 1,116,882 | 107,828 | *71,056 |
| Other portfolio income (less loss)..... | *15 | 18,062 | 5,679 | *339 | *2,374 | 25,050 | *8 | -- |
| Guaranteed payments to partners..... | 137,506 | 6,818,987 | 6,476,843 | 193,033 | 2,622,042 | 547,506 | 459,607 | 151 |
| Net gain (less loss), business property or transactions (section 1231)..... | 130,830 | 784,350 | 134,807 | -4,461 | 1,440,409 | 2,528,712 | 151,857 | -- |
| Other income..... | 33,672 | 1,191,724 | 698,852 | 1,571 | 146,554 | 570,496 | 8,105 | (¹) |
| Total deductions..... | 410,885 | 4,909,650 | 2,404,177 | 195,791 | 436,626 | 1,117,604 | 93,096 | *15,276 |
| Charitable contributions..... | 3,686 | 313,782 | 266,972 | 6,039 | 30,648 | 57,606 | 6,926 | *57 |
| Expensed cost of certain depreciable property (section 179)..... | 18,700 | 374,529 | 325,784 | 46,872 | 88,236 | 91,645 | 64,575 | -- |
| Deductions related to portfolio income..... | *182 | 342,552 | 20,068 | *248 | 659 | 8,989 | *390 | *150 |
| Interest expense on investment debts..... | *181,318 | 982,518 | 26,855 | *34,477 | 5,736 | 80,568 | *229 | *12,883 |
| Foreign taxes..... | 89,711 | 679,019 | 84,715 | *3,573 | *866 | 20,365 | *1,183 | *36 |
| Qualifies expenditures (section 59(e))..... | (¹) | 297,852 | 166,208 | -- | -- | -- | -- | -- |
| Other deductions..... | 117,288 | 1,919,398 | 1,513,574 | 104,582 | 310,481 | 858,430 | 19,793 | *2,150 |
| Total income (less loss) minus total deductions..... | 349,522 | 53,844,868 | 44,801,338 | 1,333,548 | 12,086,446 | 7,085,338 | 1,696,750 | 93,901 |
| Income (less loss) distributable to partners by type of partner: | | | | | | | | |
| All partners..... | 394,088 | 52,316,791 | 43,686,676 | 1,232,670 | 11,855,920 | 6,969,941 | 1,579,888 | 88,797 |
| Corporate general partners..... | 317,862 | 3,187,262 | 2,931,988 | 237,611 | 2,660,281 | 1,821,082 | 182,024 | *31,737 |
| Corporate limited partners..... | 74,027 | 4,252,598 | 2,187,985 | 10,834 | 1,422,419 | 775,075 | 27,570 | -- |
| Individual general partners..... | 442,139 | 30,944,516 | 30,086,240 | 480,226 | 5,140,857 | 1,015,095 | 1,015,974 | *-1,936 |
| Individual limited partners..... | 151,727 | 7,277,753 | 6,390,276 | 65,840 | 1,736,274 | 1,461,874 | 147,866 | *45,144 |
| Partnership general partners..... | -528,370 | 1,401,354 | 674,344 | 51,009 | 154,433 | 580,708 | 52,725 | *-1 |
| Partnership limited partners..... | -74,136 | 3,597,557 | 1,074,938 | 300,025 | 190,463 | 1,003,627 | 73,971 | *-1 |
| Tax-exempt organizations | | | | | | | | |
| general partners..... | -- | *81,162 | *-3,939 | *2,454 | 143,958 | *68 | -- | -- |
| Tax-exempt organizations | | | | | | | | |
| limited partners..... | -7,569 | 285,267 | 83,018 | *60,770 | 122,262 | 1,432 | *1,845 | -- |
| Nominee and other general partners..... | 18,169 | 386,146 | 146,004 | 9,715 | 27,968 | 8,431 | *12,202 | *5,352 |
| Nominee and other limited partners..... | 240 | 903,174 | 115,822 | 14,187 | 257,005 | 302,548 | 65,712 | *8,502 |

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Less than \$500.

NOTE: Detail may not add to totals because of rounding.